

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 5/9/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE-UP

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
TOTAL COMPANY**

CASE NO. GR-2018-0013

Jefferson City, MO

May 2018

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Revenue Requirement

Line Number	A Description	B 6.68% Return	C 6.79% Return	D 6.90% Return
1	Net Orig Cost Rate Base	\$96,591,818	\$96,591,818	\$96,591,818
2	Rate of Return	6.68%	6.79%	6.90%
3	Net Operating Income Requirement	\$6,454,265	\$6,557,619	\$6,660,972
4	Net Income Available	\$4,117,234	\$4,117,234	\$4,117,234
5	Additional Net Income Required	\$2,337,031	\$2,440,385	\$2,543,738
6	Income Tax Requirement			
7	Required Current Income Tax	\$836,415	\$871,694	\$906,974
8	Current Income Tax Available	\$38,668	\$38,668	\$38,668
9	Additional Current Tax Required	\$797,747	\$833,026	\$868,306
10	Revenue Requirement	\$3,134,778	\$3,273,411	\$3,412,044
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$3,134,778</u>	<u>\$3,273,411</u>	<u>\$3,412,044</u>

Liberty Utilities (Midstates Nat. Gas) Corp.
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RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$165,066,669
2	Less Accumulated Depreciation Reserve		\$47,981,686
3	Net Plant In Service		<u>\$117,084,983</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$319,011
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$3,794,783
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$23,793
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$276,078
10	Prepayments		\$248,742
11	Pension Regulatory Asset		\$112,971
12	OPEB Regulatory Asset		\$386,706
13	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$5,162,084</u>
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	0.0000%	\$0
16	State Tax Offset	0.0000%	\$0
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	11.9753%	\$302,250
19	Contributions in Aid of Construction		\$0
20	Accumulated Deferred Income Tax		\$16,390,746
21	Customer Advances for Construction		\$43,065
22	Customer Deposits		\$1,855,855
23	GM-2012-0037 Stipulated Ratebase Offset		\$7,063,333
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$25,655,249</u>
25	Total Rate Base		<u><u>\$96,591,818</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$6,143	P-2	\$0	\$6,143	100.0000%	\$0	\$6,143
3	302.000	Franchises & Consents	\$75,762	P-3	-\$8	\$75,754	100.0000%	\$0	\$75,754
4	303.000	Misc. Intangible Plant	\$17,585	P-4	-\$2	\$17,583	100.0000%	\$0	\$17,583
5		TOTAL INTANGIBLE PLANT	\$99,490		-\$10	\$99,480		\$0	\$99,480
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$200	P-7	\$0	\$200	100.0000%	\$0	\$200
8	365.100	Rights of Way - TP	\$134,267	P-8	-\$18	\$134,249	100.0000%	\$0	\$134,249
9	366.000	Structures & Improvements - TP	\$3,379	P-9	\$0	\$3,379	100.0000%	\$0	\$3,379
10	366.100	T&D - Other Structures	\$61,081	P-10	-\$11,935	\$49,146	100.0000%	\$0	\$49,146
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$95,283	P-11	-\$197	\$95,086	100.0000%	\$0	\$95,086
12	367.100	T&D - Mains - Steel	\$9,551,228	P-12	\$216,307	\$9,767,535	100.0000%	\$0	\$9,767,535
13	367.200	T&D - Mains - Plastic	\$24,788	P-13	-\$3	\$24,785	100.0000%	\$0	\$24,785
14	369.000	T&D - MNR Station Equipment	\$555,896	P-14	-\$224	\$555,672	100.0000%	\$0	\$555,672
15	370.000	Communication Equipment - TP	\$5,038	P-15	\$0	\$5,038	100.0000%	\$0	\$5,038
16		TOTAL TRANSMISSION PLANT	\$10,431,160		\$203,930	\$10,635,090		\$0	\$10,635,090
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$67,774	P-18	-\$6	\$67,768	100.0000%	\$0	\$67,768
19	374.100	Land - DP	\$179,145	P-19	-\$27	\$179,118	100.0000%	\$0	\$179,118
20	374.200	Land Rights - DP	\$256,590	P-20	-\$31	\$256,559	100.0000%	\$0	\$256,559
21	375.000	Structures & Improvements - DP	\$123,569	P-21	\$3,149	\$126,718	100.0000%	\$0	\$126,718
22	376.000	Mains - Cathodic Protection - DP	\$2,366,799	P-22	\$37,574	\$2,404,373	100.0000%	\$0	\$2,404,373
23	376.100	Mains - Steel - DP	\$19,015,134	P-23	\$574,418	\$19,589,552	100.0000%	\$0	\$19,589,552
24	376.200	Mains - Plastic - DP	\$33,542,116	P-24	\$481,510	\$34,023,626	100.0000%	\$0	\$34,023,626
25	377.000	Compressor Station Equipment	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$2,369,448	P-26	\$108,444	\$2,477,892	100.0000%	\$0	\$2,477,892
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$2,656,351	P-27	\$31,136	\$2,687,487	100.0000%	\$0	\$2,687,487
28	380.000	Services - DP	\$29,886,413	P-28	\$1,322,512	\$31,208,925	100.0000%	\$0	\$31,208,925
29	381.000	Meters - DP	\$10,424,774	P-29	\$5,011,484	\$15,436,258	100.0000%	\$0	\$15,436,258
30	382.000	Meter Installations - DP	\$11,201,774	P-30	\$191,190	\$11,392,964	100.0000%	\$0	\$11,392,964
31	383.000	House Regulators - DP	\$2,268,926	P-31	-\$3,101	\$2,265,825	100.0000%	\$0	\$2,265,825
32	384.000	House Regulators Installations - DP	\$731,832	P-32	-\$110	\$731,722	100.0000%	\$0	\$731,722
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$694,479	P-33	\$134,100	\$828,579	100.0000%	\$0	\$828,579
34	387.000	Other Equipment - DP	\$5,947	P-34	\$7,348	\$13,295	100.0000%	\$0	\$13,295
35		TOTAL DISTRIBUTION PLANT	\$115,791,071		\$7,899,590	\$123,690,661		\$0	\$123,690,661
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39	0.000	Incentive Compensation Capitalization Adj.	\$0	P-39	-\$77,755	-\$77,755	100.0000%	\$0	-\$77,755
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$77,755	-\$77,755		\$0	-\$77,755
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$30,364	P-42	-\$3	\$30,361	100.0000%	\$0	\$30,361
43	390.000	Structures & Improvements - GP	\$1,950,362	P-43	\$14,308	\$1,964,670	100.0000%	\$0	\$1,964,670
44	390.100	Structures - Frame - GP	\$21,504	P-44	\$322,353	\$343,857	100.0000%	\$0	\$343,857
45	390.200	General - Improvements	\$0	P-45	\$8,335	\$8,335	100.0000%	\$0	\$8,335
46	390.300	Improvements Leased Premises - GP	\$59,742	P-46	\$46,281	\$106,023	100.0000%	\$0	\$106,023
47	391.000	Office Furniture & Equipment - GP	\$728,988	P-47	\$173,950	\$902,938	100.0000%	\$0	\$902,938
48	392.000	Transportation Equipment - GP	\$129,661	P-48	\$43,726	\$173,387	100.0000%	\$0	\$173,387
49	392.100	Transportation Equip < 12,000 LB	\$2,974,481	P-49	\$946,616	\$3,921,097	100.0000%	\$0	\$3,921,097
50	393.000	Stores Equipment	\$606	P-50	\$0	\$606	100.0000%	\$0	\$606
51	394.000	Tools, Shop, & Garage Equipment - GP	\$1,513,096	P-51	\$49,252	\$1,562,348	100.0000%	\$0	\$1,562,348
52	395.000	Laboratory Equipment	\$569	P-52	\$0	\$569	100.0000%	\$0	\$569
53	396.000	Power Operated Equipment	\$606,194	P-53	\$227,895	\$834,089	100.0000%	\$0	\$834,089
54	396.100	Ditchers - GP	\$79,677	P-54	-\$25	\$79,652	100.0000%	\$0	\$79,652
55	396.200	Backhoes - GP	\$212,371	P-55	\$337,339	\$549,710	100.0000%	\$0	\$549,710
56	396.300	Ditchers - Group	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0

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 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.000	Communication Equipment - GP	\$31,600	P-57	\$6,848	\$38,448	100.0000%	\$0	\$38,448
58	397.200	Communication Equip - Fixed Radios	\$13,453	P-58	-\$1	\$13,452	100.0000%	\$0	\$13,452
59	397.300	Communication Equip - Telemetering	\$3,173	P-59	\$0	\$3,173	100.0000%	\$0	\$3,173
60	397.500	Communication Equipment	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$951,495	P-61	\$159,528	\$1,111,023	100.0000%	\$0	\$1,111,023
62	399.000	OTH - Other Tangible Property	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	399.300	Other Tangible Prop - Network H/W	\$10,105	P-63	-\$68	\$10,037	100.0000%	\$0	\$10,037
64	399.400	Other Tangible Prop - PC Hardware	\$84,378	P-64	\$29,196	\$113,574	100.0000%	\$0	\$113,574
65	399.500	Other Tangible Prop - PC Software	\$20,774	P-65	\$15,605	\$36,379	100.0000%	\$0	\$36,379
66		TOTAL GENERAL PLANT	\$9,422,593		\$2,381,135	\$11,803,728		\$0	\$11,803,728
67		GENERAL PLANT - ALLOCATED							
68	374.000	Land and Land Rights - Corporate	\$98,618	P-68	-\$278	\$98,340	100.0000%	\$0	\$98,340
69	390.000	Structures & Improvements - Corporate	\$4,082,154	P-69	-\$11,516	\$4,070,638	100.0000%	\$0	\$4,070,638
70	391.000	Office Furniture & Equip - Corporate	\$510,441	P-70	\$189	\$510,630	100.0000%	\$0	\$510,630
71	392.100	Transportation Equip < 12,000 lbs - Corp	\$456,542	P-71	-\$1,632	\$454,910	100.0000%	\$0	\$454,910
72	394.000	Tools, Shop, and Garage Equip - Corporate	\$67,652	P-72	-\$211	\$67,441	100.0000%	\$0	\$67,441
73	398.000	Miscellaneous Equipment - Corporate	\$103,710	P-73	-\$324	\$103,386	100.0000%	\$0	\$103,386
74	399.000	Other Tangible Property - Corporate	\$164,333	P-74	-\$513	\$163,820	100.0000%	\$0	\$163,820
75	399.100	Other Tangible Property - Servers H/W - Corporate	\$19,969	P-75	-\$61	\$19,908	100.0000%	\$0	\$19,908
76	399.300	Other Tangible Property - Network - H/W - Corporate	\$229,626	P-76	-\$716	\$228,910	100.0000%	\$0	\$228,910
77	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,895,463	P-77	\$29,947	\$1,925,410	100.0000%	\$0	\$1,925,410
78	399.500	Other Tangible Property - PC Software - C	\$275,106	P-78	\$4,938	\$280,044	100.0000%	\$0	\$280,044
79	399.500	Other Tangible Property - PC Software - Cor	\$1,979,607	P-79	-\$319,619	\$1,659,988	100.0000%	\$0	\$1,659,988
80	399.500	Other Tangible Property - PC Software - Corp	\$9,158,160	P-80	\$173,880	\$9,332,040	100.0000%	\$0	\$9,332,040
81		TOTAL GENERAL PLANT - ALLOCATED	\$19,041,381		-\$125,916	\$18,915,465		\$0	\$18,915,465
82		ACCRUED COR							
83		Legacy Atmos Accrued Cost of Removal	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84		RWIP Salvage	\$0	P-84	\$0	\$0	100.0000%	\$0	\$0
85		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
86		TOTAL PLANT IN SERVICE	\$154,785,695		\$10,280,974	\$165,066,669		\$0	\$165,066,669

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	Franchises & Consents	302.000		-\$8		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-4	Misc. Intangible Plant	303.000		-\$2		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-8	Rights of Way - TP	365.100		-\$18		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-10	T&D - Other Structures	366.100		-\$11,935		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11,935		\$0	

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P-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		-\$197		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$189		\$0	
	3. To include plant in service through March 31, 2018. (Caldwell)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-12	T&D - Mains - Steel	367.100		\$216,307		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$759		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$75		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$401		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$219,904		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$2,362		\$0	
P-13	T&D - Mains - Plastic	367.200		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	

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	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-14	T&D - MNR Station Equipment	369.000		-\$224		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$46		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$24		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$149		\$0	
P-18	Land and Land Rights - DP	374.000		-\$6		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-19	Land - DP	374.100		-\$27		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$1		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$16		\$0	

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	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
P-20	Land Rights - DP	374.200		-\$31		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$19		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
P-21	Structures & Improvements - DP	375.000		\$3,149		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$649		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$3,807		\$0	
P-22	Mains - Cathodic Protection - DP	376.000		\$37,574		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$4,988		\$0	

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	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$185		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$99		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$50,865		\$0	
	6. To remove capitalized misbookings for injuries & damages expense from Case No. GR-2014-0152. (Ferguson)		-\$8,000		\$0	
P-23	Mains - Steel - DP	376.100		\$574,418		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$597,655		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$21,314		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,170		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$119		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$634		\$0	
P-24	Mains - Plastic - DP	376.200		\$481,510		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$77,764		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,701		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$175		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$933		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$562,083		\$0	
P-26	Meas. & Reg. Sta. Equip - General - DP	378.000		\$108,444		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$15,369		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$93		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$52		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$123,968		\$0	
P-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$31,136		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$15,804		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$109		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$59		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$47,118		\$0	
P-28	Services - DP	380.000		\$1,322,512		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$70,009		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,925		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$197		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1,055		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$1,395,698		\$0	
P-29	Meters - DP	381.000		\$5,011,484		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$5,170,848		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$158,664		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$429		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$43		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$228		\$0	
P-30	Meter Installations - DP	382.000		\$191,190		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$251,243		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$15,168		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$44,351		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$84		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$450		\$0	
P-31	House Regulators - DP	383.000		-\$3,101		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$181		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$95		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		-\$2,729		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Total Company
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$77		\$0	
P-32	House Regulators Installations - DP	384.000		-\$110		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$68		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$36		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
P-33	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$134,100		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,142		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$35		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$139,299		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-34	Other Equipment - DP	387.000		\$7,348		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$7,685		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$334		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-39	Incentive Compensation Capitalization Adj.			-\$77,755		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$77,755		\$0	
P-42	Land and Land Rights - GP	389.000		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-43	Structures & Improvements - GP	390.000		\$14,308		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$152		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$80		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$15		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include plant in service through March 31, 2018. (Caldwell)		\$25,374		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$10,819		\$0	
P-44	Structures - Frame - GP	390.100		\$322,353		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	3. To include plant in service through March 31, 2018. (Caldwell)		\$326,133		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$3,778		\$0	
P-45	General - Improvements	390.200		\$8,335		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$8,335		\$0	
P-46	Improvements Leased Premises - GP	390.300		\$46,281		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$47,136		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$849		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-47	Office Furniture & Equipment - GP	391.000		\$173,950		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$627		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$22		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$174,613		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-48	Transportation Equipment - GP	392.000		\$43,726		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$56,991		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13,159		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$65		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$35		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
P-49	Transportation Equip < 12,000 LB	392.100		\$946,616		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		\$963,515		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16,894		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-51	Tools, Shop, & Garage Equipment - GP	394.000		\$49,252		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$4,365		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$63		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$33		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$53,720		\$0	
P-53	Power Operated Equipment	396.000		\$227,895		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$8,866		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$36		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$236,819		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-54	Ditchers - GP	396.100		-\$25		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$15		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
P-55	Backhoes - GP	396.200		\$337,339		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,192		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$342,549		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-57	Communication Equipment - GP	397.000		\$6,848		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$7,113		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$262		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-58	Communication Equip - Fixed Radios	397.200		-\$1		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-61	Miscellaneous Equipment	398.000		\$159,528		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$165,178		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,515		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$82		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$9		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$44		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-63	Other Tangible Prop - Network H/W	399.300		-\$68		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$68		\$0	
P-64	Other Tangible Prop - PC Hardware	399.400		\$29,196		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$892		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$32		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$17		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$30,140		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-65	Other Tangible Prop - PC Software	399.500		\$15,605		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$12		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$16,163		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$539		\$0	
P-68	Land and Land Rights - Corporate	374.000		-\$278		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$278		\$0	
P-69	Structures & Improvements - Corporate	390.000		-\$11,516		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$11,516		\$0	
P-70	Office Furniture & Equip - Corporate	391.000		\$189		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$189		\$0	
P-71	Transportation Equip < 12,000 lbs - Corp	392.100		-\$1,632		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$1,632		\$0	
P-72	Tools, Shop, and Garage Equip - Corporate	394.000		-\$211		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$211		\$0	
P-73	Miscellaneous Equipment - Corporate	398.000		-\$324		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$324		\$0	
P-74	Other Tangible Property - Corporate	399.000		-\$513		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$513		\$0	
P-75	Other Tangible Property - Servers H/W - Corpor	399.100		-\$61		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$61		\$0	
P-76	Other Tangible Property - Network - H/W - Corp	399.300		-\$716		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$716		\$0	
P-77	Other Tangible Property - PC Hardware - Corp	399.400		\$29,947		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$29,947		\$0	
P-78	Other Tangible Property - PC Software - C	399.500		\$4,938		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$4,938		\$0	
P-79	Other Tangible Property - PC Software - Cor	399.500		-\$319,619		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$37,586		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$357,205		\$0	
P-80	Other Tangible Property - PC Software - Corp	399.500		\$173,880		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$173,880		\$0	
Total Plant Adjustments				\$10,280,974		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$6,143	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$75,754	0.00%	\$0	0	0.00%
4	303.000	Misc. Intangible Plant	\$17,583	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$99,480		\$0		
6		TRANSMISSION PLANT					
7	365.000	Land and Land Rights - TP	\$200	0.00%	\$0	0	0.00%
8	365.100	Rights of Way - TP	\$134,249	0.00%	\$0	0	0.00%
9	366.000	Structures & Improvements - TP	\$3,379	2.10%	\$71	50	-5.00%
10	366.100	T&D - Other Structures	\$49,146	2.10%	\$1,032	50	-5.00%
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$95,086	1.57%	\$1,493	70	-10.00%
12	367.100	T&D - Mains - Steel	\$9,767,535	1.57%	\$153,350	70	-10.00%
13	367.200	T&D - Mains - Plastic	\$24,785	1.57%	\$389	70	-10.00%
14	369.000	T&D - MNR Station Equipment	\$555,672	2.04%	\$11,336	49	0.00%
15	370.000	Communication Equipment - TP	\$5,038	4.35%	\$219	23	0.00%
16		TOTAL TRANSMISSION PLANT	\$10,635,090		\$167,890		
17		DISTRIBUTION PLANT					
18	374.000	Land and Land Rights - DP	\$67,768	0.00%	\$0	0	0.00%
19	374.100	Land - DP	\$179,118	0.00%	\$0	0	0.00%
20	374.200	Land Rights - DP	\$256,559	0.00%	\$0	0	0.00%
21	375.000	Structures & Improvements - DP	\$126,718	2.22%	\$2,813	45	0.00%
22	376.000	Mains - Cathodic Protection - DP	\$2,404,373	1.97%	\$47,366	68	-34.00%
23	376.100	Mains - Steel - DP	\$19,589,552	1.97%	\$385,914	68	-34.00%
24	376.200	Mains - Plastic - DP	\$34,023,626	1.92%	\$653,254	64	-23.00%
25	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$2,477,892	2.66%	\$65,912	47	-25.00%
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$2,687,487	2.78%	\$74,712	45	-25.00%
28	380.000	Services - DP	\$31,208,925	4.55%	\$1,420,006	33	-50.00%
29	381.000	Meters - DP	\$15,436,258	4.82%	\$744,028	28	-35.00%
30	382.000	Meter Installations - DP	\$11,392,964	5.40%	\$615,220	25	-35.00%
31	383.000	House Regulators - DP	\$2,265,825	2.27%	\$51,434	44	0.00%
32	384.000	House Regulators Installations - DP	\$731,722	2.27%	\$16,610	44	0.00%
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$828,579	2.27%	\$18,809	45	-2.00%
34	387.000	Other Equipment - DP	\$13,295	4.55%	\$605	22	0.00%
35		TOTAL DISTRIBUTION PLANT	\$123,690,661		\$4,096,683		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		INCENTIVE COMPENSATION CAPITALIZATION					
39		Incentive Compensation Capitalization Adj.	-\$77,755	3.49%	-\$2,714	0	0.00%
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$77,755		-\$2,714		
41		GENERAL PLANT					
42	389.000	Land and Land Rights - GP	\$30,361	0.00%	\$0	0	0.00%
43	390.000	Structures & Improvements - GP	\$1,964,670	2.56%	\$50,296	39	0.00%
44	390.100	Structures - Frame - GP	\$343,857	2.56%	\$8,803	39	0.00%
45	390.200	General - Improvements	\$8,335	2.56%	\$213	39	0.00%
46	390.300	Improvements Leased Premises - GP	\$106,023	2.56%	\$2,714	39	0.00%
47	391.000	Office Furniture & Equipment - GP	\$902,938	4.55%	\$41,084	22	0.00%

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
48	392.000	Transportation Equipment - GP	\$173,387	11.75%	\$20,373	8	6.00%
49	392.100	Transportation Equip < 12,000 LB	\$3,921,097	11.75%	\$460,729	8	6.00%
50	393.000	Stores Equipment	\$606	4.35%	\$26	23	0.00%
51	394.000	Tools, Shop, & Garage Equipment - GP	\$1,562,348	5.56%	\$86,867	18	0.00%
52	395.000	Laboratory Equipment	\$569	3.57%	\$20	28	0.00%
53	396.000	Power Operated Equipment	\$834,089	6.83%	\$56,968	12	18.00%
54	396.100	Ditchers - GP	\$79,652	6.83%	\$5,440	12	18.00%
55	396.200	Backhoes - GP	\$549,710	6.83%	\$37,545	12	18.00%
56	396.300	Ditchers - Group	\$0	6.83%	\$0	12	18.00%
57	397.000	Communication Equipment - GP	\$38,448	6.25%	\$2,403	16	0.00%
58	397.200	Communication Equip - Fixed Radios	\$13,452	6.25%	\$841	16	0.00%
59	397.300	Communication Equip - Telemetry	\$3,173	6.25%	\$198	16	0.00%
60	397.500	Communication Equipment	\$0	0.00%	\$0	0	0.00%
61	398.000	Miscellaneous Equipment	\$1,111,023	5.00%	\$55,551	20	0.00%
62	399.000	OTH - Other Tangible Property	\$0	0.00%	\$0	0	0.00%
63	399.300	Other Tangible Prop - Network H/W	\$10,037	12.50%	\$1,255	8	0.00%
64	399.400	Other Tangible Prop - PC Hardware	\$113,574	14.29%	\$16,230	7	0.00%
65	399.500	Other Tangible Prop - PC Software	\$36,379	12.50%	\$4,547	8	0.00%
66		TOTAL GENERAL PLANT	\$11,803,728		\$852,103		
67		GENERAL PLANT - ALLOCATED					
68	374.000	Land and Land Rights - Corporate	\$98,340	0.00%	\$0	0	0.00%
69	390.000	Structures & Improvements - Corporate	\$4,070,638	2.50%	\$101,766	40	0.00%
70	391.000	Office Furniture & Equip - Corporate	\$510,630	5.00%	\$25,532	20	0.00%
71	392.100	Transportation Equip < 12,000 lbs - Corp	\$454,910	9.40%	\$42,762	10	6.00%
72	394.000	Tools, Shop, and Garage Equip - Corporate	\$67,441	5.00%	\$3,372	20	0.00%
73	398.000	Miscellaneous Equipment - Corporate	\$103,386	5.00%	\$5,169	20	0.00%
74	399.000	Other Tangible Property - Corporate	\$163,820	14.29%	\$23,410	7	0.00%
75	399.100	Other Tangible Property - Servers H/W - Corporate	\$19,908	20.00%	\$3,982	5	0.00%
76	399.300	Other Tangible Property - Network - H/W - Corporate	\$228,910	14.29%	\$32,711	7	0.00%
77	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,925,410	20.00%	\$385,082	5	0.00%
78	399.500	Other Tangible Property - PC Software - C	\$280,044	14.29%	\$40,018	7	0.00%
79	399.500	Other Tangible Property - PC Software - Cor	\$1,659,988	14.29%	\$237,212	7	0.00%
80	399.500	Other Tangible Property - PC Software - Corp	\$9,332,040	14.29%	\$1,333,549	7	0.00%
81		TOTAL GENERAL PLANT - ALLOCATED	\$18,915,465		\$2,234,565		
82		ACCRUED COR					
83		Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
84		RWIP Salvage	\$0	0.00%	\$0	0	0.00%
85		TOTAL ACCRUED COR	\$0		\$0		
86		Total Depreciation	\$165,066,669		\$7,348,527		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$75,762	R-3	\$0	\$75,762	100.0000%	\$0	\$75,762
4	303.000	Misc. Intangible Plant	\$17,585	R-4	\$0	\$17,585	100.0000%	\$0	\$17,585
5		TOTAL INTANGIBLE PLANT	\$94,241		\$0	\$94,241		\$0	\$94,241
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$73	R-7	-\$73	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$2,241	R-8	-\$2,241	\$0	100.0000%	\$0	\$0
9	366.000	Structures & Improvements - TP	\$2,862	R-9	\$2,194	\$5,056	100.0000%	\$0	\$5,056
10	366.100	T&D - Other Structures	\$5,745	R-10	\$49	\$5,794	100.0000%	\$0	\$5,794
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$34,867	R-11	\$1,080	\$35,947	100.0000%	\$0	\$35,947
12	367.100	T&D - Mains - Steel	\$4,978,446	R-12	\$114,685	\$5,093,131	100.0000%	\$0	\$5,093,131
13	367.200	T&D - Mains - Plastic	\$15,431	R-13	-\$1,238	\$14,193	100.0000%	\$0	\$14,193
14	369.000	T&D - MNR Station Equipment	\$382,241	R-14	\$14,133	\$396,374	100.0000%	\$0	\$396,374
15	370.000	Communication Equipment - TP	\$1,879	R-15	\$165	\$2,044	100.0000%	\$0	\$2,044
16		TOTAL TRANSMISSION PLANT	\$5,423,785		\$128,754	\$5,552,539		\$0	\$5,552,539
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$10,285	R-18	-\$10,285	\$0	100.0000%	\$0	\$0
19	374.100	Land - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	374.200	Land Rights - DP	\$72,311	R-20	-\$72,311	\$0	100.0000%	\$0	\$0
21	375.000	Structures & Improvements - DP	\$59,819	R-21	\$84,441	\$144,260	100.0000%	\$0	\$144,260
22	376.000	Mains - Cathodic Protection - DP	\$571,108	R-22	\$27,126	\$598,234	100.0000%	\$0	\$598,234
23	376.100	Mains - Steel - DP	\$6,673,196	R-23	\$175,410	\$6,848,606	100.0000%	\$0	\$6,848,606
24	376.200	Mains - Plastic - DP	\$7,837,193	R-24	\$389,941	\$8,227,134	100.0000%	\$0	\$8,227,134
25	377.000	Compressor Station Equipment	\$22,143	R-25	-\$22,143	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$533,615	R-26	-\$11,569	\$522,046	100.0000%	\$0	\$522,046
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$774,909	R-27	\$63,406	\$838,315	100.0000%	\$0	\$838,315
28	380.000	Services - DP	\$443,065	R-28	\$998,712	\$1,441,777	100.0000%	\$0	\$1,441,777
29	381.000	Meters - DP	\$391,646	R-29	\$164,450	\$556,096	100.0000%	\$0	\$556,096
30	382.000	Meter Installations - DP	\$4,257,793	R-30	-\$1,105,389	\$3,152,404	100.0000%	\$0	\$3,152,404
31	383.000	House Regulators - DP	\$1,490,206	R-31	\$52,590	\$1,542,796	100.0000%	\$0	\$1,542,796
32	384.000	House Regulators Installations - DP	\$490,007	R-32	\$18,231	\$508,238	100.0000%	\$0	\$508,238
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$219,377	R-33	\$23,820	\$243,197	100.0000%	\$0	\$243,197
34	387.000	Other Equipment - DP	\$6,407	R-34	\$1,949	\$8,356	100.0000%	\$0	\$8,356
35		TOTAL DISTRIBUTION PLANT	\$23,853,080		\$778,379	\$24,631,459		\$0	\$24,631,459
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39		Incentive Compensation Capitalization Adj.	\$0	R-39	-\$1,973	-\$1,973	100.0000%	\$0	-\$1,973
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,973	-\$1,973		\$0	-\$1,973
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$9,016	R-42	-\$9,016	\$0	100.0000%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$775,042	R-43	-\$12,749	\$762,293	100.0000%	\$0	\$762,293
44	390.100	Structures - Frame - GP	\$12,915	R-44	\$2,978	\$15,893	100.0000%	\$0	\$15,893
45	390.200	General - Improvements	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	390.300	Improvements Leased Premises - GP	\$36,761	R-46	\$5,052	\$41,813	100.0000%	\$0	\$41,813
47	391.000	Office Furniture & Equipment - GP	\$146,203	R-47	\$15,860	\$162,063	100.0000%	\$0	\$162,063
48	392.000	Transportation Equipment - GP	\$92,925	R-48	\$10,969	\$103,894	100.0000%	\$0	\$103,894
49	392.100	Transportation Equip < 12,000 LB	\$684,058	R-49	\$214,530	\$898,588	100.0000%	\$0	\$898,588
50	393.000	Stores Equipment	\$332	R-50	-\$29	\$303	100.0000%	\$0	\$303
51	394.000	Tools, Shop, & Garage Equipment - GP	\$315,049	R-51	\$66,388	\$381,437	100.0000%	\$0	\$381,437
52	395.000	Laboratory Equipment	\$501	R-52	-\$289	\$212	100.0000%	\$0	\$212
53	396.000	Power Operated Equipment	\$184,163	R-53	\$66,728	\$250,891	100.0000%	\$0	\$250,891
54	396.100	Ditchers - GP	\$66,101	R-54	-\$21,794	\$44,307	100.0000%	\$0	\$44,307
55	396.200	Backhoes - GP	\$106,480	R-55	\$4,696	\$111,176	100.0000%	\$0	\$111,176
56	396.300	Ditchers - Group	\$137	R-56	-\$136	\$1	100.0000%	\$0	\$1

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.000	Communication Equipment - GP	\$8,876	R-57	\$1,261	\$10,137	100.0000%	\$0	\$10,137
58	397.200	Communication Equip - Fixed Radios	\$6,862	R-58	\$455	\$7,317	100.0000%	\$0	\$7,317
59	397.300	Communication Equip - Telemetry	\$673	R-59	\$234	\$907	100.0000%	\$0	\$907
60	397.500	Communication Equipment	\$5,660	R-60	-\$5,646	\$14	100.0000%	\$0	\$14
61	398.000	Miscellaneous Equipment	\$280,466	R-61	-\$81,333	\$199,133	100.0000%	\$0	\$199,133
62	399.000	OTH - Other Tangible Property	-\$372	R-62	\$372	\$0	100.0000%	\$0	\$0
63	399.300	Other Tangible Prop - Network H/W	\$5,102	R-63	-\$4,965	\$137	100.0000%	\$0	\$137
64	399.400	Other Tangible Prop - PC Hardware	-\$231,716	R-64	\$253,184	\$21,468	100.0000%	\$0	\$21,468
65	399.500	Other Tangible Prop - PC Software	\$11,385	R-65	-\$5,395	\$5,990	100.0000%	\$0	\$5,990
66		TOTAL GENERAL PLANT	\$2,516,619		\$501,355	\$3,017,974		\$0	\$3,017,974
67		GENERAL PLANT - ALLOCATED							
68	374.000	Land and Land Rights - Corporate	\$0	R-68	\$0	\$0	100.0000%	\$0	\$0
69	390.000	Structures & Improvements - Corporate	\$758,199	R-69	\$159,464	\$917,663	100.0000%	\$0	\$917,663
70	391.000	Office Furniture & Equip - Corporate	\$91,747	R-70	\$18,946	\$110,693	100.0000%	\$0	\$110,693
71	392.100	Transportation Equip < 12,000 lbs - Corp	\$73,853	R-71	\$37,948	\$111,801	100.0000%	\$0	\$111,801
72	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,292	R-72	\$2,260	\$7,552	100.0000%	\$0	\$7,552
73	398.000	Miscellaneous Equipment - Corporate	\$28,754	R-73	\$2,704	\$31,458	100.0000%	\$0	\$31,458
74	399.000	Other Tangible Property - Corporate	\$88,056	R-74	-\$46,451	\$41,605	100.0000%	\$0	\$41,605
75	399.100	Other Tangible Property - Servers H/W - Corporate	\$13,041	R-75	\$2,794	\$15,835	100.0000%	\$0	\$15,835
76	399.300	Other Tangible Property - Network - H/W - Corporate	\$149,072	R-76	\$32,130	\$181,202	100.0000%	\$0	\$181,202
77	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,226,358	R-77	\$266,709	\$1,493,067	100.0000%	\$0	\$1,493,067
78	399.500	Other Tangible Property - PC Software - C	\$108,861	R-78	\$29,219	\$138,080	100.0000%	\$0	\$138,080
79	399.500	Other Tangible Property - PC Software - Cor	\$784,139	R-79	-\$57,228	\$726,911	100.0000%	\$0	\$726,911
80	399.500	Other Tangible Property - PC Software - Corp	\$3,627,623	R-80	\$973,664	\$4,601,287	100.0000%	\$0	\$4,601,287
81		TOTAL GENERAL PLANT - ALLOCATED	\$6,954,995		\$1,422,159	\$8,377,154		\$0	\$8,377,154
82		ACCRUED COR							
83		Legacy Atmos Accrued Cost of Removal	\$6,740,577	R-83	-\$430,285	\$6,310,292	100.0000%	\$0	\$6,310,292
84		RWIP Salvage	\$0	R-84	\$0	\$0	100.0000%	\$0	\$0
85		TOTAL ACCRUED COR	\$6,740,577		-\$430,285	\$6,310,292		\$0	\$6,310,292
86		TOTAL DEPRECIATION RESERVE	\$45,583,297		\$2,398,389	\$47,981,686		\$0	\$47,981,686

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	Land and Land Rights - TP	365.000		-\$73		\$0
	1. To remove reserve from land account. (Ferguson)		-\$200		\$0	
	2. To adjust negative reserve. (Moilanen)		\$127		\$0	
R-8	Rights of Way - TP	365.100		-\$2,241		\$0
	1. To adjust negative reserve. (Moilanen)		-\$127		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		-\$2,114		\$0	
R-9	Structures & Improvements - TP	366.000		\$2,194		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$80		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		\$2,114		\$0	
R-10	T&D - Other Structures	366.100		\$49		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,487		\$0	
	2. To remove reserve from land account. (Ferguson)		\$200		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012- 0037 and GR-2014-0152. (Cassidy)		-\$1,644		\$0	
	4. To adjust negative reserve. (Moilanen)		\$6		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$1,080		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,093		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-12	T&D - Mains - Steel	367.100		\$114,685		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$113,423		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$58		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$29		\$0	
	5. To adjust negative reserve. (Moilanen)		\$1,506		\$0	
	6. To remove capitalized depreciation on buildings. (Kunst)		-\$150		\$0	
R-13	T&D - Mains - Plastic	367.200		-\$1,238		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$274		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$1,512		\$0	
R-14	T&D - MNR Station Equipment	369.000		\$14,133		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$14,157		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$11		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$9		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-15	Communication Equipment - TP	370.000		\$165		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$165		\$0	
R-18	Land and Land Rights - DP	374.000		-\$10,285		\$0
	1. To remove reserve from land account. (Ferguson)		-\$10,285		\$0	
R-20	Land Rights - DP	374.200		-\$72,311		\$0
	1. To remove reserve from non-depreciable account. (Ferguson)		-\$72,311		\$0	
R-21	Structures & Improvements - DP	375.000		\$84,441		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,471		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$43		\$0	
	3. To remove reserve from land account. (Ferguson)		\$10,285		\$0	
	4. To remove reserve from non-depreciable account. (Ferguson)		\$72,311		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$583		\$0	
R-22	Mains - Cathodic Protection - DP	376.000		\$27,126		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$28,032		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$336		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$15		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	6. To remove capitalized misbookings for injuries & damages expense for Case No. GR-2014-0152. (Ferguson)		-\$546		\$0	
R-23	Mains - Steel - DP	376.100		\$175,410		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$166,367		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,427		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$97		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$52		\$0	
	5. To adjust negative reserve. (Moilanen)		\$10,630		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$11		\$0	
R-24	Mains - Plastic - DP	376.200		\$389,941		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$383,206		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,148		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$142		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$17		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$78		\$0	
	6. To adjust negative reserve. (Moilanen)		\$12,120		\$0	
R-25	Compressor Station Equipment	377.000		-\$22,143		\$0
	1. To adjust negative reserve. (Moilanen)		-\$22,135		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$8		\$0	
R-26	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$11,569		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$10,477		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,071		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$14		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$63,406		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$64,538		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,106		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$16		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
R-28	Services - DP	380.000		\$998,712		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,004,230		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4,740		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$482		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$51		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$245		\$0	
R-29	Meters - DP	381.000		\$164,450		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$899,330		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$10,751		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$44		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$23		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	6. To adjust negative reserve. (Moilanen)		\$1,074,602		\$0	
R-30	Meter Installations - DP	382.000		-\$1,105,389		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$24,048		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,035		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5,630		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$13		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$61		\$0	
	6. To adjust negative reserve. (Moilanen)		-\$1,074,602		\$0	
R-31	House Regulators - DP	383.000		\$52,590		\$0
	1. To include accumulated reserve through		\$52,657		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$38		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$20		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$5		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-32	House Regulators Installations - DP	384.000		\$18,231		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$18,248		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-33	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$23,820		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$24,186		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$358		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-34	Other Equipment - DP	387.000		\$1,949		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,002		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$21		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$32		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-39	Incentive Compensation Capitalization Adj.			-\$1,973		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,973		\$0	
R-42	Land and Land Rights - GP	389.000		-\$9,016		\$0
	1. To remove reserve from land account. (Ferguson)		-\$9,016		\$0	
R-43	Structures & Improvements - GP	390.000		-\$12,749		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$50,001		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$749		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$35		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$17		\$0	
	6. To remove reserve from land account. (Ferguson)		\$9,016		\$0	
	7. To adjust negative reserve. (Moilanen)		-\$70,961		\$0	
R-44	Structures - Frame - GP	390.100		\$2,978		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,553		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$335		\$0	
	3. To remove capitalized depreciation on buildings. (Kunst)		-\$240		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-46	Improvements Leased Premises - GP	390.300		\$5,052		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$5,111		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$59		\$0	
R-47	Office Furniture & Equipment - GP	391.000		\$15,860		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$25,908		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$41		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$10,000		\$0	
R-48	Transportation Equipment - GP	392.000		\$10,969		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$11,914		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$892		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$33		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$17		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-49	Transportation Equip < 12,000 LB	392.100		\$214,530		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$265,665		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,133		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$50,000		\$0	
R-50	Stores Equipment	393.000		-\$29		\$0
	1. To adjust negative reserve. (Moilanen)		-\$45		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		\$16		\$0	
R-51	Tools, Shop, & Garage Equipment - GP	394.000		\$66,388		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$66,971		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$298		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$15		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$262		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-52	Laboratory Equipment	395.000		-\$289		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To adjust negative reserve. (Moilanen)		-\$301		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		\$12		\$0	
R-53	Power Operated Equipment	396.000		\$66,728		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$67,367		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$616		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$14		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
R-54	Ditchers - GP	396.100		-\$21,794		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,215		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$25,000		\$0	
R-55	Backhoes - GP	396.200		\$4,696		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$5,036		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$334		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
R-56	Ditchers - Group	396.300		-\$136		\$0
	1. To adjust negative reserve. (Moilanen)		-\$136		\$0	
R-57	Communication Equipment - GP	397.000		\$1,261		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,405		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$18		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$126		\$0	
R-58	Communication Equip - Fixed Radios	397.200		\$455		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$455		\$0	
R-59	Communication Equip - Telemetry	397.300		\$234		\$0
	1. To adjust negative reserve. (Moilanen)		\$126		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		\$108		\$0	
R-60	Communication Equipment	397.500		-\$5,646		\$0
	1. To adjust negative reserve. (Moilanen)		-\$5,645		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$1		\$0	
R-61	Miscellaneous Equipment	398.000		-\$81,333		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$25,842		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$385		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$15		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$106,767		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-62	OTH - Other Tangible Property	399.000		\$372		\$0
	1. To adjust negative reserve. (Moilanen)		\$372		\$0	
R-63	Other Tangible Prop - Network H/W	399.300		-\$4,965		\$0
	1. To adjust negative reserve. (Moilanen)		-\$3,807		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,566		\$0	
	3. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
	4. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,720		\$0	
R-64	Other Tangible Prop - PC Hardware	399.400		\$253,184		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$15,776		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$60		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$8		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	5. To adjust negative reserve. (Moilanen)		\$273,871		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$36,389		\$0	
	7. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-65	Other Tangible Prop - PC Software	399.500		-\$5,395		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,568		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$6,937		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$984		\$0	
	6. To remove capitalized depreciation on buildings. (Kunst)		-\$38		\$0	
R-69	Structures & Improvements - Corporate	390.000		\$159,464		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$159,464		\$0	
R-70	Office Furniture & Equip - Corporate	391.000		\$18,946		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$18,946		\$0	
R-71	Transportation Equip < 12,000 lbs - Corp	392.100		\$37,948		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$37,948		\$0	
R-72	Tools, Shop, and Garage Equip - Corporate	394.000		\$2,260		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,260		\$0	
R-73	Miscellaneous Equipment - Corporate	398.000		\$2,704		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,704		\$0	
R-74	Other Tangible Property - Corporate	399.000		-\$46,451		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$17,289		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$63,740		\$0	
R-75	Other Tangible Property - Servers H/W - Corporate	399.100		\$2,794		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,794		\$0	
R-76	Other Tangible Property - Network - H/W - Corporate	399.300		\$32,130		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$32,130		\$0	
R-77	Other Tangible Property - PC Hardware - Corporate	399.400		\$266,709		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$266,709		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-78	Other Tangible Property - PC Software - C	399.500		\$29,219		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$29,219		\$0	
R-79	Other Tangible Property - PC Software - Cor	399.500		-\$57,228		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$210,465		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$267,693		\$0	
R-80	Other Tangible Property - PC Software - Corp	399.500		\$973,664		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$973,664		\$0	
R-83	Legacy Atmos Accrued Cost of Removal			-\$430,285		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$430,285		\$0	
Total Reserve Adjustments				\$2,398,389		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$15,997,714	47.29	40.14	7.15	0.019589	\$313,379
3	Purchased Gas Costs - Back Out	-\$15,997,714	47.29	47.29	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$3,742,448	47.29	13.00	34.29	0.093945	\$351,584
5	Pension Expense	\$73,886	47.29	51.38	-4.09	-0.011205	-\$828
6	OPEBs	\$562,338	47.29	167.00	-119.71	-0.327973	-\$184,432
7	Employee Benefits Other Than 401K	\$1,318,561	47.29	-12.92	60.21	0.164959	\$217,509
8	401K	\$132,536	47.29	28.35	18.94	0.051890	\$6,877
9	Incentive Compensation	\$111,401	47.29	302.50	-255.21	-0.699205	-\$77,892
10	Uncollectibles	\$157,847	47.29	47.29	0.00	0.000000	\$0
11	PSC Assessment	\$130,335	47.29	-41.13	88.42	0.242247	\$31,573
12	Affiliate Expense	\$1,474,058	47.29	42.50	4.79	0.013123	\$19,344
13	Cash Vouchers	\$4,148,302	47.29	31.89	15.40	0.042192	\$175,025
14	TOTAL OPERATION AND MAINT. EXPENSE	\$11,851,712					\$852,139
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$286,298	47.29	12.00	35.29	0.096685	\$27,681
17	Federal Unemployment Tax	\$4,932	47.29	76.24	-28.95	-0.079315	-\$391
18	State Unemployment Tax	\$13,685	47.29	76.43	-29.14	-0.079836	-\$1,093
19	Property Tax	\$1,665,742	47.29	169.85	-122.56	-0.335781	-\$559,325
20	TOTAL TAXES	\$1,970,657					-\$533,128
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$319,011
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$706,296	47.29	47.29	0.00	0.000000	\$0
26	State Tax Offset	\$200,678	47.29	47.29	0.00	0.000000	\$0
27	City Tax Offset	\$0	47.29	47.29	0.00	0.000000	\$0
28	Interest Expense Offset	\$2,523,944	47.29	91.00	-43.71	-0.119753	-\$302,250
29	TOTAL OFFSET FROM RATE BASE	\$3,430,918					-\$302,250
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$16,761

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Total Company
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.100	Residential Revenue	\$24,034,364	See note (1)	See note (1)	Rev-5	See note (1)	\$24,034,364	100.0000%	-\$8,669,064	\$15,365,300	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$11,774,561			Rev-6		\$11,774,561	100.0000%	-\$5,854,224	\$5,920,337		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$154,573	\$154,573		
Rev-8	0.000	Med. Gen. Service	\$736,365			Rev-8		\$736,365	100.0000%	-\$625,196	\$111,169		
Rev-9	0.000	Lg. Gen. Service	\$499,864			Rev-9		\$499,864	100.0000%	-\$166,708	\$333,156		
Rev-10	0.000	ISRS Revenue	\$442,395			Rev-10		\$442,395	100.0000%	-\$442,395	\$0		
Rev-11	488.000	Miscellaneous Service Revenue	\$341,949			Rev-11		\$341,949	100.0000%	\$0	\$341,949		
Rev-12	489.000	Transportation Revenue	\$2,914,131			Rev-12		\$2,914,131	100.0000%	\$320,249	\$3,234,380		
Rev-13	489.000	Arkansas - Source Gas	\$113,821			Rev-13		\$113,821	100.0000%	-\$27,600	\$86,221		
Rev-14	493.000	Rents from Gas Property	\$0			Rev-14		\$0	100.0000%	\$600	\$600		
Rev-15	495.000	Other Gas Revenue - Oper. Rev.	\$69,956			Rev-15		\$69,956	100.0000%	\$0	\$69,956		
Rev-16		TOTAL OTHER OPERATING REVENUES	\$40,927,406					\$40,927,406		-\$15,309,765	\$25,617,641		
Rev-17		TOTAL OPERATING REVENUES	\$40,927,406					\$40,927,406		-\$15,309,765	\$25,617,641		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas and Capacity Release	\$21,242,401	\$0	\$21,242,401	E-2	-\$21,242,401	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.000	Other Gas Purchases - PGA	-\$4,185,654	\$0	-\$4,185,654	E-3	\$4,185,654	\$0	100.0000%	\$0	\$0	\$0	\$0
4		TOTAL GAS SUPPLY EXPENSES	\$17,056,747	\$0	\$17,056,747		-\$17,056,747	\$0		\$0	\$0	\$0	\$0
5		NATURAL GAS STORAGE EXPENSE											
6	808.100	Gas Withdrawn from Storage	\$4,122,654	\$0	\$4,122,654	E-6	-\$4,122,654	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage	-\$5,181,488	\$0	-\$5,181,488	E-7	\$5,181,488	\$0	100.0000%	\$0	\$0	\$0	\$0
8		TOTAL NATURAL GAS STORAGE EXPENSE	-\$1,058,834	\$0	-\$1,058,834		\$1,058,834	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PRODUCTION EXPENSES											
12		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		DISTRIBUTION EXPENSES											
14	870.000	Operations Supervision & Engineering - DE	\$187,909	\$187,909	\$0	E-14	\$29,257	\$217,166	100.0000%	\$0	\$217,166	\$217,166	\$0
15	871.100	Odorization Expense	\$36,776	\$0	\$36,776	E-15	\$0	\$36,776	100.0000%	\$0	\$36,776	\$0	\$36,776
16	874.000	Mains & Services - Labor	\$1,697,405	\$924,263	\$773,142	E-16	\$80,434	\$1,777,839	100.0000%	\$0	\$1,777,839	\$1,060,564	\$717,275
17	874.100	Mains & Services - Vehicle	\$50,613	\$0	\$50,613	E-17	-\$26,327	\$24,286	100.0000%	\$0	\$24,286	\$0	\$24,286
18	874.200	Mains & Services - Heavy Equipment	\$1,655	\$0	\$1,655	E-18	\$0	\$1,655	100.0000%	\$0	\$1,655	\$0	\$1,655
19	874.300	Mains & Services - Uniforms	\$2,263	\$0	\$2,263	E-19	\$0	\$2,263	100.0000%	\$0	\$2,263	\$0	\$2,263
20	875.000	Meas. & Reg. Station Expense	\$6,844	\$1,660	\$5,184	E-20	\$309	\$7,153	100.0000%	\$0	\$7,153	\$1,969	\$5,184
21	878.000	Meter & House Regulator Expense	\$292,355	\$292,046	\$309	E-21	\$41,514	\$333,869	100.0000%	\$0	\$333,869	\$333,560	\$309
22	881.000	Rents - DE	\$571	\$0	\$571	E-22	\$0	\$571	100.0000%	\$0	\$571	\$0	\$571
23	887.000	Maintenance of Mains - DE	\$19,535	\$15,343	\$4,192	E-23	\$931	\$20,466	100.0000%	\$0	\$20,466	\$16,274	\$4,192
24	892.000	Maintenance of Services - DE	\$31,303	\$26,905	\$4,398	E-24	\$2,792	\$34,095	100.0000%	\$0	\$34,095	\$29,697	\$4,398
25	893.000	Maint. Of Meter & House Regulators - DE	\$402	\$375	\$27	E-25	\$112	\$514	100.0000%	\$0	\$514	\$487	\$27
26		TOTAL DISTRIBUTION EXPENSES	\$2,327,631	\$1,448,501	\$879,130		\$129,022	\$2,456,653		\$0	\$2,456,653	\$1,659,717	\$796,936
27		CUSTOMER ACCOUNTS EXPENSE											
28	902.000	Meter Reading Expense	\$306,927	\$306,927	\$0	E-28	\$36,010	\$342,937	100.0000%	\$0	\$342,937	\$342,937	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
29	903.000	Customer Records & Collection Expense	\$1,737,091	\$777,613	\$959,478	E-29	\$121,436	\$1,858,527	100.0000%	\$0	\$1,858,527	\$899,049	\$959,478
30	904.000	Uncollectible Accounts	\$274,895	\$0	\$274,895	E-30	-\$117,047	\$157,848	100.0000%	\$0	\$157,848	\$0	\$157,848
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,318,913	\$1,084,540	\$1,234,373		\$40,399	\$2,359,312		\$0	\$2,359,312	\$1,241,986	\$1,117,326
32		CUSTOMER SERVICE & INFO. EXP.											
33	908.000	Customer Assistance Expense	\$150,000	\$0	\$150,000	E-33	\$0	\$150,000	100.0000%	\$0	\$150,000	\$0	\$150,000
34	909.000	Informational & Instructional Advertising Expense	\$28,868	\$0	\$28,868	E-34	\$0	\$28,868	100.0000%	\$0	\$28,868	\$0	\$28,868
35		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$178,868	\$0	\$178,868		\$0	\$178,868		\$0	\$178,868	\$0	\$178,868
36		SALES EXPENSES											
37	913.000	Advertising Expense	\$5,504	\$0	\$5,504	E-37	-\$3,038	\$2,466	100.0000%	\$0	\$2,466	\$0	\$2,466
38		TOTAL SALES EXPENSES	\$5,504	\$0	\$5,504		-\$3,038	\$2,466		\$0	\$2,466	\$0	\$2,466
39		ADMIN. & GENERAL EXPENSES											
40	920.000	Admin. & General Salaries	\$616,942	\$616,942	\$0	E-40	-\$152,719	\$464,223	100.0000%	\$0	\$464,223	\$464,223	\$0
41	920.100	A&G Salaries - Fin & Adm LU Head Office	\$83,579	\$0	\$83,579	E-41	-\$33,639	\$49,940	100.0000%	\$0	\$49,940	-\$33,639	\$83,579
42	920.200	A&G Salaries - Executive APUC Head Office	\$226,335	\$0	\$226,335	E-42	-\$91,104	\$135,231	100.0000%	\$0	\$135,231	-\$91,104	\$226,335
43	920.400	A&G Salaries - LABS Head Office	\$186,816	\$0	\$186,816	E-43	-\$75,197	\$111,619	100.0000%	\$0	\$111,619	-\$75,197	\$186,816
44	920.500	LABS Corporate Service Labour Allocation	\$179,779	\$0	\$179,779	E-44	-\$72,365	\$107,414	100.0000%	\$0	\$107,414	-\$72,365	\$179,779
45	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$18,061	\$0	\$18,061	E-45	-\$7,271	\$10,790	100.0000%	\$0	\$10,790	-\$7,271	\$18,061
46	920.800	Labor/Energy Procurement Labor	\$269,838	\$0	\$269,838	E-46	-\$108,614	\$161,224	100.0000%	\$0	\$161,224	-\$108,614	\$269,838
47	920.900	LU Region Labor	\$59,350	\$0	\$59,350	E-47	-\$23,890	\$35,460	100.0000%	\$0	\$35,460	-\$23,890	\$59,350
48	921.000	Office Supplies & Expense/Vehicles Expense	\$63,698	\$0	\$63,698	E-48	\$0	\$63,698	100.0000%	\$0	\$63,698	\$0	\$63,698
49	921.100	Travel	\$103,720	\$0	\$103,720	E-49	-\$2,018	\$101,702	100.0000%	\$0	\$101,702	\$0	\$101,702
50	921.200	Utilities	\$71,995	\$0	\$71,995	E-50	\$1,273	\$73,268	100.0000%	\$0	\$73,268	\$0	\$73,268
51	921.300	Communication	\$476,528	\$0	\$476,528	E-51	\$0	\$476,528	100.0000%	\$0	\$476,528	\$0	\$476,528
52	921.400	Dues and Membership Fees	\$3,114	\$0	\$3,114	E-52	-\$1,341	\$1,773	100.0000%	\$0	\$1,773	\$0	\$1,773
53	921.500	Training	\$65,602	\$4,171	\$61,431	E-53	\$282	\$65,884	100.0000%	\$0	\$65,884	\$4,453	\$61,431
54	921.600	Meals & Entertainment/Postage	\$50,023	\$0	\$50,023	E-54	\$252	\$50,275	100.0000%	\$0	\$50,275	\$0	\$50,275
55	922.100	LU Labor Allocated - Capitalized	-\$17,551	\$0	-\$17,551	E-55	\$0	-\$17,551	100.0000%	\$0	-\$17,551	\$0	-\$17,551
56	922.200	LU Admin Allocated - Capitalized	-\$112,916	\$0	-\$112,916	E-56	\$0	-\$112,916	100.0000%	\$0	-\$112,916	\$0	-\$112,916
57	922.300	APUC Admin Allocated - Capitalized Labour	-\$114,029	\$0	-\$114,029	E-57	\$0	-\$114,029	100.0000%	\$0	-\$114,029	\$0	-\$114,029
58	922.400	LABS Admin Allocated - Capitalized Labour	-\$118,490	\$0	-\$118,490	E-58	\$0	-\$118,490	100.0000%	\$0	-\$118,490	\$0	-\$118,490
59	922.500	LABS Corp. Service Admin Allocated - Capitalized	-\$80,403	\$0	-\$80,403	E-59	\$0	-\$80,403	100.0000%	\$0	-\$80,403	\$0	-\$80,403
60	923.000	Outside Services Employed	\$760,209	\$0	\$760,209	E-60	-\$6,314	\$753,895	100.0000%	\$0	\$753,895	\$0	\$753,895
61	923.100	Outside Services LU HO Allocations	\$537,695	\$0	\$537,695	E-61	\$0	\$537,695	100.0000%	\$0	\$537,695	\$0	\$537,695
62	923.200	Outside Services APUC HO Allocations	\$316,658	\$0	\$316,658	E-62	\$0	\$316,658	100.0000%	\$0	\$316,658	\$0	\$316,658
63	923.400	LABS Nonlabour Allocations	\$376,416	\$0	\$376,416	E-63	\$0	\$376,416	100.0000%	\$0	\$376,416	\$0	\$376,416
64	923.500	LABS Corporate Service Non-Labour Allocation	\$203,096	\$0	\$203,096	E-64	\$0	\$203,096	100.0000%	\$0	\$203,096	\$0	\$203,096
65	923.600	LABS US Bus Admin Allocation	\$24,081	\$0	\$24,081	E-65	\$0	\$24,081	100.0000%	\$0	\$24,081	\$0	\$24,081
66	923.700	LABS US Corp Admin Allocation	\$24,524	\$0	\$24,524	E-66	\$0	\$24,524	100.0000%	\$0	\$24,524	\$0	\$24,524
67	923.800	LU Corp US Admin Allocation	\$18,358	\$0	\$18,358	E-67	\$0	\$18,358	100.0000%	\$0	\$18,358	\$0	\$18,358
68	923.900	LU Region Admin Allocation	\$48,726	\$0	\$48,726	E-68	\$0	\$48,726	100.0000%	\$0	\$48,726	\$0	\$48,726
69	924.000	Property Insurance	\$185,730	\$0	\$185,730	E-69	-\$32,463	\$153,267	100.0000%	\$0	\$153,267	\$0	\$153,267
70	926.000	Group Benefits/Workers Compensation	\$409,370	\$0	\$409,370	E-70	-\$8,238	\$401,132	100.0000%	\$0	\$401,132	\$0	\$401,132

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
71	926.100	Cash Balance Pension	\$98,394	\$0	\$98,394	E-71	-\$14,095	\$84,299	100.0000%	\$0	\$84,299	\$0	\$84,299
72	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$264,368	\$0	\$264,368	E-72	\$292,119	\$556,487	100.0000%	\$0	\$556,487	\$0	\$556,487
73	926.300	Opt Out Credit	\$1,934	\$0	\$1,934	E-73	\$0	\$1,934	100.0000%	\$0	\$1,934	\$0	\$1,934
74	926.600	Health Care/Car Allowance	\$812,319	\$0	\$812,319	E-74	\$470,484	\$1,282,803	100.0000%	\$0	\$1,282,803	\$0	\$1,282,803
75	926.800	Group Life Insurance	\$22,457	\$0	\$22,457	E-75	\$9,930	\$32,387	100.0000%	\$0	\$32,387	\$0	\$32,387
76	926.900	401K Match	\$139,419	\$0	\$139,419	E-76	-\$6,881	\$132,538	100.0000%	\$0	\$132,538	\$0	\$132,538
77	928.000	Regulatory Commission Expense	\$127,663	\$0	\$127,663	E-77	\$2,672	\$130,335	100.0000%	\$0	\$130,335	\$0	\$130,335
78	930.200	Misc. General Expense	\$103,273	\$0	\$103,273	E-78	\$78,170	\$181,443	100.0000%	\$0	\$181,443	\$0	\$181,443
79	931.000	Rents	\$123,283	\$0	\$123,283	E-79	\$5,416	\$128,699	100.0000%	\$0	\$128,699	\$0	\$128,699
80		TOTAL ADMIN. & GENERAL EXPENSES	\$6,629,964	\$621,113	\$6,008,851		\$224,449	\$6,854,413		\$0	\$6,854,413	\$56,596	\$6,797,817
81		DEPRECIATION EXPENSE											
82	403.000	Depreciation Expense, Dep. Exp.	\$6,287,805	See note (1)	See note (1)	E-82	See note (1)	\$6,287,805	100.0000%	\$1,060,722	\$7,348,527	See note (1)	See note (1)
83	403.500	Capitalized Depreciation	-\$371,551			E-83		-\$371,551	100.0000%	-\$10,934	-\$382,485		
84		TOTAL DEPRECIATION EXPENSE	\$5,916,254	\$0	\$0		\$0	\$5,916,254		\$1,049,788	\$6,966,042	\$0	\$0
85		AMORTIZATION EXPENSE											
86	407.300	MO Rate Case Amortization	\$203,226	\$0	\$203,226	E-86	-\$141,871	\$61,355	100.0000%	\$0	\$61,355	\$0	\$61,355
87	407.300	Energy Efficiency Amortization	\$21,630	\$0	\$21,630	E-87	\$33,034	\$54,664	100.0000%	\$0	\$54,664	\$0	\$54,664
88		TOTAL AMORTIZATION EXPENSE	\$224,856	\$0	\$224,856		-\$108,837	\$116,019		\$0	\$116,019	\$0	\$116,019
89		OTHER OPERATING EXPENSES											
90	408.000	Property Taxes	\$1,498,210	\$0	\$1,498,210	E-90	\$167,534	\$1,665,744	100.0000%	\$0	\$1,665,744	\$0	\$1,665,744
91	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$283,622	\$0	\$283,622	E-91	\$7,608	\$291,230	100.0000%	\$0	\$291,230	\$0	\$291,230
92	408.100	Allocated Taxes Other	\$52,104	\$0	\$52,104	E-92	\$0	\$52,104	100.0000%	\$0	\$52,104	\$0	\$52,104
93	408.200	Taxes Other - SUTA	\$7,736	\$0	\$7,736	E-93	\$5,949	\$13,685	100.0000%	\$0	\$13,685	\$0	\$13,685
94		TOTAL OTHER OPERATING EXPENSES	\$1,841,672	\$0	\$1,841,672		\$181,091	\$2,022,763		\$0	\$2,022,763	\$0	\$2,022,763
95		TOTAL OPERATING EXPENSE	\$35,441,575	\$3,154,154	\$26,371,167		-\$15,534,827	\$19,906,748		\$1,049,788	\$20,956,536	\$2,958,299	\$11,032,195
96		NET INCOME BEFORE TAXES	\$5,485,831					\$21,020,658		-\$16,359,553	\$4,661,105		
97		INCOME TAXES											
98	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-98	See note (1)	\$0	100.0000%	\$38,668	\$38,668	See note (1)	See note (1)
99		TOTAL INCOME TAXES	\$0					\$0		\$38,668	\$38,668		
100		DEFERRED INCOME TAXES											
101	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-101	See note (1)	\$0	100.0000%	\$505,203	\$505,203	See note (1)	See note (1)
102	411.000	Amortization of Deferred ITC	\$0			E-102		\$0	100.0000%	\$0	\$0		
103		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$505,203	\$505,203		
104		NET OPERATING INCOME	\$5,485,831					\$21,020,658		-\$16,903,424	\$4,117,234		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$8,669,064	-\$8,669,064
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$860,276	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$9,086,016	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$443,324	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$5,854,224	-\$5,854,224
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$559,922	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$6,308,202	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$105,944	
Rev-7	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$154,573	\$154,573
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$878,846	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$724,273	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	-\$625,196	-\$625,196
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$625,196	
Rev-9	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$166,708	-\$166,708
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$166,708	
Rev-10	ISRS Revenue		\$0	\$0	\$0	\$0	-\$442,395	-\$442,395
	1. To remove ISRS revenue. (Kunst)		\$0	\$0		\$0	-\$442,395	
Rev-12	Transportation Revenue	489.000	\$0	\$0	\$0	\$0	\$320,249	\$320,249
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	\$320,249	
Rev-13	Arkansas - Source Gas	489.000	\$0	\$0	\$0	\$0	-\$27,600	-\$27,600
	1. To annualize Source Gas special contract revenue. (R. Kliethermes)		\$0	\$0		\$0	-\$27,600	
Rev-14	Rents from Gas Property	493.000	\$0	\$0	\$0	\$0	\$600	\$600
	1. To annualize rental revenue. (Kunst)		\$0	\$0		\$0	\$600	
E-2	Purchased Gas and Capacity Release	804.000	\$0	-\$21,242,401	-\$21,242,401	\$0	\$0	\$0
	1. To remove purchased gas and capacity release. (Kunst)		\$0	-\$21,242,401		\$0	\$0	
E-3	Other Gas Purchases - PGA	805.000	\$0	\$4,185,654	\$4,185,654	\$0	\$0	\$0
	1. To remove other gas purchases. (Kunst)		\$0	\$4,185,654		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-6	Gas Withdrawn from Storage	808.100	\$0	-\$4,122,654	-\$4,122,654	\$0	\$0	\$0
	1. To remove gas withdrawn from storage. (Kunst)		\$0	-\$4,122,654		\$0	\$0	
E-7	Gas Delivered to Storage	808.200	\$0	\$5,181,488	\$5,181,488	\$0	\$0	\$0
	1. To remove gas delivered to storage. (Kunst)		\$0	\$5,181,488		\$0	\$0	
E-14	Operations Supervision & Engineering - DE	870.000	\$29,257	\$0	\$29,257	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$7,357	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$36,614	\$0		\$0	\$0	
E-16	Mains & Services - Labor	874.000	\$136,301	-\$55,867	\$80,434	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$36,025	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$172,326	\$0		\$0	\$0	
	3. To normalize vegetation management/Right Of Way expense. (Ferguson)		\$0	-\$55,867		\$0	\$0	
E-17	Mains & Services - Vehicle	874.100	\$0	-\$26,327	-\$26,327	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$26,327		\$0	\$0	
E-20	Meas. & Reg. Station Expense	875.000	\$309	\$0	\$309	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$65	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$374	\$0		\$0	\$0	
E-21	Meter & House Regulator Expense	878.000	\$41,514	\$0	\$41,514	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$11,383	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$52,897	\$0		\$0	\$0	
E-23	Maintenance of Mains - DE	887.000	\$931	\$0	\$931	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$598	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$1,529	\$0		\$0	\$0	
E-24	Maintenance of Services - DE	892.000	\$2,792	\$0	\$2,792	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,048	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$3,840	\$0		\$0	\$0	
E-25	Maint. Of Meter & House Regulators - DE	893.000	\$112	\$0	\$112	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$15	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$127	\$0		\$0	\$0	
E-28	Meter Reading Expense	902.000	\$36,010	\$0	\$36,010	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$11,962	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$47,972	\$0		\$0	\$0	
E-29	Customer Records & Collection Expense	903.000	\$121,436	\$0	\$121,436	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$30,308	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$151,744	\$0		\$0	\$0	
E-30	Uncollectible Accounts	904.000	\$0	-\$117,047	-\$117,047	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	-\$117,047		\$0	\$0	
E-37	Advertising Expense	913.000	\$0	-\$3,038	-\$3,038	\$0	\$0	\$0
	1. To remove institutional and promotional advertising. (Amenthor)		\$0	-\$3,038		\$0	\$0	
E-40	Admin. & General Salaries	920.000	-\$152,719	\$0	-\$152,719	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$24,039	\$0		\$0	\$0	
	2. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$224,404	\$0		\$0	\$0	
	3. To annualize payroll expense. (Shakoor)		\$119,651	\$0		\$0	\$0	
	4. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$23,927	\$0		\$0	\$0	
E-41	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$33,639	\$0	-\$33,639	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$30,398	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$3,241	\$0		\$0	\$0	
E-42	A&G Salaries - Executive APUC Head Office	920.200	-\$91,104	\$0	-\$91,104	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$82,327	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$8,777	\$0		\$0	\$0	
E-43	A&G Salaries - LABS Head Office	920.400	-\$75,197	\$0	-\$75,197	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$67,952	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$7,245	\$0		\$0	\$0	
E-44	LABS Corporate Service Labour Allocation	920.500	-\$72,365	\$0	-\$72,365	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$65,393	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$6,972	\$0		\$0	\$0	
E-45	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$7,271	\$0	-\$7,271	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$6,570	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$701	\$0		\$0	\$0	
E-46	Labor/Energy Procurement Labor	920.800	-\$108,614	\$0	-\$108,614	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$98,149	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$10,465	\$0		\$0	\$0	
E-47	LU Region Labor	920.900	-\$23,890	\$0	-\$23,890	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$21,588	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$2,302	\$0		\$0	\$0	
E-49	Travel	921.100	\$0	-\$2,018	-\$2,018	\$0	\$0	\$0
	1. To remove certain miscellaneous expenses. (Amenthor)		\$0	-\$2,018		\$0	\$0	
E-50	Utilities	921.200	\$0	\$1,273	\$1,273	\$0	\$0	\$0
	1. To annualize utility costs associated with new Hannibal Shop. (Cassidy)		\$0	\$1,273		\$0	\$0	
E-52	Dues and Membership Fees	921.400	\$0	-\$1,341	-\$1,341	\$0	\$0	\$0
	1. To remove certain dues and donations expense. (Amenthor)		\$0	-\$1,341		\$0	\$0	
E-53	Training	921.500	\$282	\$0	\$282	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$167	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$449	\$0		\$0	\$0	
E-54	Meals & Entertainment/Postage	921.600	\$0	\$252	\$252	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize postage expense. (Kunst)		\$0	\$252		\$0	\$0	
E-60	Outside Services Employed	923.000	\$0	-\$6,314	-\$6,314	\$0	\$0	\$0
	1. To remove legislative, lobbying and MEDA expenses. (Kunst)		\$0	-\$6,314		\$0	\$0	
E-69	Property Insurance	924.000	\$0	-\$32,463	-\$32,463	\$0	\$0	\$0
	1. To annualize insurance expense. (Amenthor)		\$0	-\$32,463		\$0	\$0	
E-70	Group Benefits/Workers Compensation	926.000	\$0	-\$8,238	-\$8,238	\$0	\$0	\$0
	1. To annualize workers compensation insurance expense. (Amenthor)		\$0	-\$8,238		\$0	\$0	
E-71	Cash Balance Pension	926.100	\$0	-\$14,095	-\$14,095	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	-\$14,095		\$0	\$0	
E-72	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$292,119	\$292,119	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$292,119		\$0	\$0	
E-74	Health Care/Car Allowance	926.600	\$0	\$470,484	\$470,484	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$470,484		\$0	\$0	
E-75	Group Life Insurance	926.800	\$0	\$9,930	\$9,930	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$9,930		\$0	\$0	
E-76	401K Match	926.900	\$0	-\$6,881	-\$6,881	\$0	\$0	\$0
	1. To annualize 401K employee benefits. (Shakoor)		\$0	-\$6,881		\$0	\$0	
E-77	Regulatory Commission Expense	928.000	\$0	\$2,672	\$2,672	\$0	\$0	\$0
	1. To annualize PSC assessment. (Amenthor)		\$0	\$2,672		\$0	\$0	
E-78	Misc. General Expense	930.200	\$0	\$78,170	\$78,170	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$102,072		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$23,920		\$0	\$0	
	3. To account for rounding. (Ferguson)		\$0	\$18		\$0	\$0	
E-79	Rents	931.000	\$0	\$5,416	\$5,416	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	\$5,416		\$0	\$0	
E-82	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,060,722	\$1,060,722
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,060,722	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-83	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$10,934	-\$10,934
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$10,934	
E-86	MO Rate Case Amortization	407.300	\$0	-\$141,871	-\$141,871	\$0	\$0	\$0
	1. To remove prior rate case expense amortization. (Kunst)		\$0	-\$203,227		\$0	\$0	
	2. To annualize rate case expense. (Kunst)		\$0	\$61,356		\$0	\$0	
E-87	Energy Efficiency Amortization	407.300	\$0	\$33,034	\$33,034	\$0	\$0	\$0
	1. To reduce test year energy efficiency amortization expense to reflect ongoing amortization for EE regulatory asset established in GR-2014-0152. (Cassidy)		\$0	-\$12,979		\$0	\$0	
	2. To include six year amortization of EE regulatory asset proposed in GR-2018-0013. (Cassidy)		\$0	\$46,013		\$0	\$0	
E-90	Property Taxes	408.000	\$0	\$167,534	\$167,534	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	\$167,534		\$0	\$0	
E-91	Payroll Taxes (FUTA, Medicare, SSI)	408.000	\$0	\$7,608	\$7,608	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$7,608		\$0	\$0	
E-93	Taxes Other - SUTA	408.200	\$0	\$5,949	\$5,949	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$5,949		\$0	\$0	
E-98	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$38,668	\$38,668
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$38,668	
E-101	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$505,203	\$505,203
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$505,203	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$15,309,765	-\$15,309,765
Total Operating & Maint. Expense			-\$195,855	-\$15,338,972	-\$15,534,827	\$0	\$1,593,659	\$1,593,659

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.68% Return	E 6.79% Return	F 6.90% Return
1	TOTAL NET INCOME BEFORE TAXES		\$4,661,105	\$7,795,883	\$7,934,516	\$8,073,149
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$6,966,042	\$6,966,042	\$6,966,042	\$6,966,042
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$6,966,042	\$6,966,042	\$6,966,042	\$6,966,042
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6130%	\$2,523,944	\$2,523,944	\$2,523,944	\$2,523,944
7	Tax Straight-Line Depreciation		\$6,966,042	\$6,966,042	\$6,966,042	\$6,966,042
8	MACRS Depreciation in Excess of Book		\$1,985,213	\$1,985,213	\$1,985,213	\$1,985,213
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,475,199	\$11,475,199	\$11,475,199	\$11,475,199
10	NET TAXABLE INCOME		\$151,948	\$3,286,726	\$3,425,359	\$3,563,992
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$151,948	\$3,286,726	\$3,425,359	\$3,563,992
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$8,556	\$185,066	\$192,872	\$200,678
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$143,392	\$3,101,660	\$3,232,487	\$3,363,314
16	Federal Income Tax at the Rate of	21.000%	\$30,112	\$651,349	\$678,822	\$706,296
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$30,112	\$651,349	\$678,822	\$706,296
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$151,948	\$3,286,726	\$3,425,359	\$3,563,992
21	Deduct Federal Income Tax at the Rate of	50.000%	\$15,056	\$325,675	\$339,411	\$353,148
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$136,892	\$2,961,051	\$3,085,948	\$3,210,844
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$8,556	\$185,066	\$192,872	\$200,678
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$151,948	\$3,286,726	\$3,425,359	\$3,563,992
28	Deduct Federal Income Tax - City Inc. Tax		\$30,112	\$651,349	\$678,822	\$706,296
29	Deduct Missouri Income Tax - City Inc. Tax		\$8,556	\$185,066	\$192,872	\$200,678
30	City Taxable Income		\$113,280	\$2,450,311	\$2,553,665	\$2,657,018
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$30,112	\$651,349	\$678,822	\$706,296
35	State Income Tax		\$8,556	\$185,066	\$192,872	\$200,678
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$38,668	\$836,415	\$871,694	\$906,974
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$505,203	\$505,203	\$505,203	\$505,203
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$505,203	\$505,203	\$505,203	\$505,203
42	TOTAL INCOME TAX		\$543,871	\$1,341,618	\$1,376,897	\$1,412,177

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Total Company
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.50%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$1,752,649,000	42.83%		4.069%	4.176%	4.283%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,339,500,000	57.17%	4.57%	2.613%	2.613%	2.613%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,092,149,000	100.00%		6.682%	6.789%	6.896%
8	PreTax Cost of Capital				8.071%	8.214%	8.358%

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 5/9/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE-UP

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
NORTHEAST MISSOURI
(NEMO) DISTRICT**

CASE NO. GR-2018-0013

Jefferson City, MO

May 2018

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.68% Return	<u>C</u> 6.79% Return	<u>D</u> 6.90% Return
1	Net Orig Cost Rate Base	\$41,633,688	\$41,633,688	\$41,633,688
2	Rate of Return	6.68%	6.79%	6.90%
3	Net Operating Income Requirement	\$2,781,963	\$2,826,511	\$2,871,059
4	Net Income Available	\$1,795,996	\$1,795,996	\$1,795,996
5	Additional Net Income Required	\$985,967	\$1,030,515	\$1,075,063
6	Income Tax Requirement			
7	Required Current Income Tax	\$374,948	\$390,155	\$405,361
8	Current Income Tax Available	\$38,388	\$38,388	\$38,388
9	Additional Current Tax Required	\$336,560	\$351,767	\$366,973
10	Revenue Requirement	\$1,322,527	\$1,382,282	\$1,442,036
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$1,322,527</u>	<u>\$1,382,282</u>	<u>\$1,442,036</u>

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$71,523,889
2	Less Accumulated Depreciation Reserve		\$21,909,379
3	Net Plant In Service		\$49,614,510
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$149,905
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$1,603,278
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$13,836
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$84,193
10	Prepayments		\$98,034
11	Pension Regulatory Asset		\$43,747
12	OPEB Regulatory Asset		\$149,749
13	TOTAL ADD TO NET PLANT IN SERVICE		\$2,142,742
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	0.0000%	\$0
16	State Tax Offset	0.0000%	\$0
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	11.7425%	\$127,745
19	Contributions in Aid of Construction		\$0
20	Accumulated Deferred Income Tax		\$6,650,921
21	Customer Advances for Construction		\$6,279
22	Customer Deposits		\$667,266
23	GM-2012-0037 Stipulated Ratebase Offset		\$2,671,353
24	TOTAL SUBTRACT FROM NET PLANT		\$10,123,564
25	Total Rate Base		\$41,633,688

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$5,249	P-2	\$0	\$5,249	100.0000%	\$0	\$5,249
3	302.000	Franchises & Consents	\$45,803	P-3	-\$5	\$45,798	100.0000%	\$0	\$45,798
4	303.000	Misc. Intangible Plant	\$2,136	P-4	\$0	\$2,136	100.0000%	\$0	\$2,136
5		TOTAL INTANGIBLE PLANT	\$53,188		-\$5	\$53,183		\$0	\$53,183
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$200	P-7	\$0	\$200	100.0000%	\$0	\$200
8	365.100	Rights of Way - TP	\$8,742	P-8	-\$1	\$8,741	100.0000%	\$0	\$8,741
9	366.100	T&D - Other Structures	\$26,187	P-9	\$0	\$26,187	100.0000%	\$0	\$26,187
10	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$21,151	P-10	-\$1	\$21,150	100.0000%	\$0	\$21,150
11	367.100	T&D - Mains - Steel	\$1,192,009	P-11	\$217,494	\$1,409,503	100.0000%	\$0	\$1,409,503
12	367.200	T&D - Mains - Plastic	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13	369.000	T&D - MNR Station Equipment	\$84,018	P-13	-\$17	\$84,001	100.0000%	\$0	\$84,001
14		TOTAL TRANSMISSION PLANT	\$1,332,307		\$217,475	\$1,549,782		\$0	\$1,549,782
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$67,774	P-16	-\$6	\$67,768	100.0000%	\$0	\$67,768
17	374.100	Land - DP	\$700	P-17	-\$1	\$699	100.0000%	\$0	\$699
18	374.200	Land Rights - DP	\$100,326	P-18	-\$10	\$100,316	100.0000%	\$0	\$100,316
19	375.000	Structures & Improvements - DP	\$80,728	P-19	-\$374	\$80,354	100.0000%	\$0	\$80,354
20	376.000	Mains - Cathodic Protection - DP	\$978,244	P-20	\$8,494	\$986,738	100.0000%	\$0	\$986,738
21	376.100	Mains - Steel - DP	\$10,013,554	P-21	\$68,218	\$10,081,772	100.0000%	\$0	\$10,081,772
22	376.200	Mains - Plastic - DP	\$20,180,965	P-22	\$103,164	\$20,284,129	100.0000%	\$0	\$20,284,129
23	377.000	Compressor Station Equipment	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,235,819	P-24	\$5,378	\$1,241,197	100.0000%	\$0	\$1,241,197
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$773,243	P-25	-\$103	\$773,140	100.0000%	\$0	\$773,140
26	380.000	Services - DP	\$14,234,414	P-26	\$368,000	\$14,602,414	100.0000%	\$0	\$14,602,414
27	381.000	Meters - DP	\$4,151,199	P-27	\$1,527,919	\$5,679,118	100.0000%	\$0	\$5,679,118
28	382.000	Meter Installations - DP	\$3,205,719	P-28	\$9,433	\$3,215,152	100.0000%	\$0	\$3,215,152
29	383.000	House Regulators - DP	\$701,456	P-29	\$558	\$702,014	100.0000%	\$0	\$702,014
30	384.000	House Regulators Installations - DP	\$93,833	P-30	-\$14	\$93,819	100.0000%	\$0	\$93,819
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$58,234	P-31	\$4,977	\$63,211	100.0000%	\$0	\$63,211
32	387.000	Other Equipment - DP	\$5,947	P-32	\$7,348	\$13,295	100.0000%	\$0	\$13,295
33		TOTAL DISTRIBUTION PLANT	\$55,882,155		\$2,102,981	\$57,985,136		\$0	\$57,985,136
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		INCENTIVE COMPENSATION CAPITALIZATION							
37	0.000	Incentive Compensation Capitalization Adj.	\$0	P-37	-\$29,457	-\$29,457	100.0000%	\$0	-\$29,457
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$29,457	-\$29,457		\$0	-\$29,457
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$30,364	P-40	-\$3	\$30,361	100.0000%	\$0	\$30,361
41	390.000	Structures & Improvements - GP	\$807,249	P-41	\$39,995	\$847,244	100.0000%	\$0	\$847,244
42	390.100	Structures - Frame - GP	\$21,504	P-42	\$322,353	\$343,857	100.0000%	\$0	\$343,857
43	390.200	General - Improvements	\$0	P-43	\$8,335	\$8,335	100.0000%	\$0	\$8,335
44	390.300	Improvements Leased Premises - GP	\$30,740	P-44	-\$4	\$30,736	100.0000%	\$0	\$30,736
45	391.000	Office Furniture & Equipment - GP	\$182,776	P-45	\$174,290	\$357,066	100.0000%	\$0	\$357,066
46	392.000	Transportation Equipment - GP	\$28,627	P-46	\$3,441	\$32,068	100.0000%	\$0	\$32,068
47	392.100	Transportation Equip < 12,000 LB	\$931,087	P-47	\$467,084	\$1,398,171	100.0000%	\$0	\$1,398,171
48	393.000	Stores Equipment	\$0	P-48	\$0	\$0	100.0000%	\$0	\$0
49	394.000	Tools, Shop, & Garage Equipment - GP	\$361,103	P-49	\$27,563	\$388,666	100.0000%	\$0	\$388,666
50	396.000	Power Operated Equipment	\$194,397	P-50	\$23,291	\$217,688	100.0000%	\$0	\$217,688
51	396.100	Ditchers - GP	\$25,483	P-51	-\$9	\$25,474	100.0000%	\$0	\$25,474
52	396.200	Backhoes - GP	\$170,625	P-52	\$337,962	\$508,587	100.0000%	\$0	\$508,587
53	397.000	Communication Equipment - GP	\$18,575	P-53	\$1,039	\$19,614	100.0000%	\$0	\$19,614
54	397.200	Communication Equip - Fixed Radios	\$2,936	P-54	\$0	\$2,936	100.0000%	\$0	\$2,936
55	397.300	Communication Equip - Telemetry	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$230,014	P-56	\$27,374	\$257,388	100.0000%	\$0	\$257,388

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	399.000	OTH - Other Tangible Property	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58	399.300	Other Tangible Prop - Network H/W	\$10,105	P-58	-\$68	\$10,037	100.0000%	\$0	\$10,037
59	399.400	Other Tangible Prop - PC Hardware	\$15,021	P-59	\$6,703	\$21,724	100.0000%	\$0	\$21,724
60	399.500	Other Tangible Prop - PC Software	\$4,724	P-60	-\$4	\$4,720	100.0000%	\$0	\$4,720
61		TOTAL GENERAL PLANT	\$3,065,330		\$1,439,342	\$4,504,672		\$0	\$4,504,672
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$38,189	P-63	\$567	\$38,756	100.0000%	\$0	\$38,756
64	390.000	Structures & Improvements - Corporate	\$1,580,789	P-64	\$23,464	\$1,604,253	100.0000%	\$0	\$1,604,253
65	391.000	Office Furniture & Equip - Corporate	\$197,665	P-65	\$3,576	\$201,241	100.0000%	\$0	\$201,241
66	392.100	Transportation Equip < 12,000 lbs - Corp	\$176,793	P-66	\$2,489	\$179,282	100.0000%	\$0	\$179,282
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$26,198	P-67	\$381	\$26,579	100.0000%	\$0	\$26,579
68	398.000	Miscellaneous Equipment - Corporate	\$40,161	P-68	\$584	\$40,745	100.0000%	\$0	\$40,745
69	399.000	Other Tangible Property - Corporate	\$63,637	P-69	\$925	\$64,562	100.0000%	\$0	\$64,562
70	399.100	Other Tangible Property - Servers H/W - Corporate	\$7,733	P-70	\$113	\$7,846	100.0000%	\$0	\$7,846
71	399.300	Other Tangible Property - Network - H/W - Corporate	\$88,921	P-71	\$1,293	\$90,214	100.0000%	\$0	\$90,214
72	399.400	Other Tangible Property - PC Hardware - Corporate	\$734,006	P-72	\$24,805	\$758,811	100.0000%	\$0	\$758,811
73	399.500	Other Tangible Property - PC Software - C	\$106,427	P-73	\$3,939	\$110,366	100.0000%	\$0	\$110,366
74	399.500	Other Tangible Property - PC Software - Cor	\$766,609	P-74	-\$106,481	\$660,128	100.0000%	\$0	\$660,128
75	399.500	Other Tangible Property - PC Software - Corp	\$3,546,527	P-75	\$131,263	\$3,677,790	100.0000%	\$0	\$3,677,790
76		TOTAL GENERAL PLANT - ALLOCATED	\$7,373,655		\$86,918	\$7,460,573		\$0	\$7,460,573
77		ACCRUED COR							
78		Legacy Atmos Accrued Cost of Removal	\$0	P-78	\$0	\$0	100.0000%	\$0	\$0
79		RWIP Salvage	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
81		TOTAL PLANT IN SERVICE	\$67,706,635		\$3,817,254	\$71,523,889		\$0	\$71,523,889

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	Franchises & Consents	302.000		-\$5		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-8	Rights of Way - TP	365.100		-\$1		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-10	T&D - Mains - STL - PLST - CI - Mixed	367.000		-\$1		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-11	T&D - Mains - Steel	367.100		\$217,494		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$64		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$37		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$219,964		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$2,362		\$0	
P-13	T&D - MNR Station Equipment	369.000		-\$17		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$8		\$0	
P-16	Land and Land Rights - DP	374.000		-\$6		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-17	Land - DP	374.100		-\$1		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$1		\$0	
P-18	Land Rights - DP	374.200		-\$10		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-19	Structures & Improvements - DP	375.000		-\$374		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$369		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-20	Mains - Cathodic Protection - DP	376.000		\$8,494		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$2,163		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$63		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$36		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$10,763		\$0	
P-21	Mains - Steel - DP	376.100		\$68,218		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		\$74,691		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,662		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$484		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$52		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$275		\$0	
P-22	Mains - Plastic - DP	376.200		\$103,164		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$45,524		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$845		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$90		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$480		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$150,103		\$0	
P-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$5,378		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$758		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$69		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$39		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$6,251		\$0	
P-25	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		-\$103		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$33		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$42		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$24		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
P-26	Services - DP	380.000		\$368,000		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$22,762		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$858		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$91		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$487		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$392,198		\$0	
P-27	Meters - DP	381.000		\$1,527,919		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$1,579,297		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$51,215		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$98		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$55		\$0	
P-28	Meter Installations - DP	382.000		\$9,433		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$39,738		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,845		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$26,326		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$21		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$113		\$0	
P-29	House Regulators - DP	383.000		\$558		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$43		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$24		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$637		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$7		\$0	
P-30	House Regulators Installations - DP	384.000		-\$14		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$8		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$4,977		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$249		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$5,231		\$0	
P-32	Other Equipment - DP	387.000		\$7,348		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$7,685		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$334		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-37	Incentive Compensation Capitalization Adj.			-\$29,457		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$29,457		\$0	
P-40	Land and Land Rights - GP	389.000		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-41	Structures & Improvements - GP	390.000		\$39,995		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$48		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$27		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$41,371		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$1,296		\$0	
P-42	Structures - Frame - GP	390.100		\$322,353		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	3. To include plant in service through March 31, 2018. (Caldwell)		\$326,133		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$3,778		\$0	
P-43	General - Improvements	390.200		\$8,335		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		\$8,335		\$0	
P-44	Improvements Leased Premises - GP	390.300		-\$4		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$1		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-45	Office Furniture & Equipment - GP	391.000		\$174,290		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$320		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$174,613		\$0	
P-46	Transportation Equipment - GP	392.000		\$3,441		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$7,417		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,953		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$14		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-47	Transportation Equip < 12,000 LB	392.100		\$467,084		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$473,864		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,780		\$0	
P-49	Tools, Shop, & Garage Equipment - GP	394.000		\$27,563		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$1,025		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$17		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$9		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$28,616		\$0	
P-50	Power Operated Equipment	396.000		\$23,291		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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	1. To remove capitalized depreciation on buildings. (Kunst)		-\$444		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$9		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$23,750		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-51	Ditchers - GP	396.100		-\$9		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-52	Backhoes - GP	396.200		\$337,962		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$4,580		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$342,548		\$0	
P-53	Communication Equipment - GP	397.000		\$1,039		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$1,104		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$63		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-56	Miscellaneous Equipment	398.000		\$27,374		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$27,438		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$47		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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P-58	Other Tangible Prop - Network H/W	399.300		-\$68		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$68		\$0	
P-59	Other Tangible Prop - PC Hardware	399.400		\$6,703		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$266		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$6,975		\$0	
P-60	Other Tangible Prop - PC Software	399.500		-\$4		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-63	Land and Land Rights - Corporate	374.000		\$567		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$567		\$0	
P-64	Structures & Improvements - Corporate	390.000		\$23,464		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$23,464		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

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P-65	Office Furniture & Equip - Corporate	391.000		\$3,576		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$3,576		\$0	
P-66	Transportation Equip < 12,000 lbs - Corp	392.100		\$2,489		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$2,489		\$0	
P-67	Tools, Shop, and Garage Equip - Corporate	394.000		\$381		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$381		\$0	
P-68	Miscellaneous Equipment - Corporate	398.000		\$584		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$584		\$0	
P-69	Other Tangible Property - Corporate	399.000		\$925		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$925		\$0	
P-70	Other Tangible Property - Servers H/W - Corpor	399.100		\$113		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$113		\$0	
P-71	Other Tangible Property - Network - H/W - Corp	399.300		\$1,293		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$1,293		\$0	
P-72	Other Tangible Property - PC Hardware - Corpo	399.400		\$24,805		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$24,805		\$0	
P-73	Other Tangible Property - PC Software - C	399.500		\$3,939		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments to Plant in Service

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	1. To include plant in service through March 31, 2018. (Caldwell)		\$3,939		\$0	
P-74	Other Tangible Property - PC Software - Cor	399.500		-\$106,481		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$28,374		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$134,855		\$0	
P-75	Other Tangible Property - PC Software - Corp	399.500		\$131,263		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$131,263		\$0	
Total Plant Adjustments				\$3,817,254		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$5,249	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$45,798	0.00%	\$0	0	0.00%
4	303.000	Misc. Intangible Plant	\$2,136	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$53,183		\$0		
6		TRANSMISSION PLANT					
7	365.000	Land and Land Rights - TP	\$200	0.00%	\$0	0	0.00%
8	365.100	Rights of Way - TP	\$8,741	0.00%	\$0	0	0.00%
9	366.100	T&D - Other Structures	\$26,187	2.10%	\$550	50	-5.00%
10	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$21,150	1.57%	\$332	70	-10.00%
11	367.100	T&D - Mains - Steel	\$1,409,503	1.57%	\$22,129	70	-10.00%
12	367.200	T&D - Mains - Plastic	\$0	1.57%	\$0	70	-10.00%
13	369.000	T&D - MNR Station Equipment	\$84,001	2.04%	\$1,714	49	0.00%
14		TOTAL TRANSMISSION PLANT	\$1,549,782		\$24,725		
15		DISTRIBUTION PLANT					
16	374.000	Land and Land Rights - DP	\$67,768	0.00%	\$0	0	0.00%
17	374.100	Land - DP	\$699	0.00%	\$0	0	0.00%
18	374.200	Land Rights - DP	\$100,316	0.00%	\$0	0	0.00%
19	375.000	Structures & Improvements - DP	\$80,354	2.22%	\$1,784	45	0.00%
20	376.000	Mains - Cathodic Protection - DP	\$986,738	1.97%	\$19,439	68	-34.00%
21	376.100	Mains - Steel - DP	\$10,081,772	1.97%	\$198,611	68	-34.00%
22	376.200	Mains - Plastic - DP	\$20,284,129	1.92%	\$389,455	64	-23.00%
23	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,241,197	2.66%	\$33,016	47	-25.00%
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$773,140	2.78%	\$21,493	45	-25.00%
26	380.000	Services - DP	\$14,602,414	4.55%	\$664,410	33	-50.00%
27	381.000	Meters - DP	\$5,679,118	4.82%	\$273,733	28	-35.00%
28	382.000	Meter Installations - DP	\$3,215,152	5.40%	\$173,618	25	-35.00%
29	383.000	House Regulators - DP	\$702,014	2.27%	\$15,936	44	0.00%
30	384.000	House Regulators Installations - DP	\$93,819	2.27%	\$2,130	44	0.00%
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$63,211	2.27%	\$1,435	45	-2.00%
32	387.000	Other Equipment - DP	\$13,295	4.55%	\$605	22	0.00%
33		TOTAL DISTRIBUTION PLANT	\$57,985,136		\$1,795,665		
34		PRODUCTION PLANT					
35		TOTAL PRODUCTION PLANT	\$0		\$0		
36		INCENTIVE COMPENSATION CAPITALIZATION					
37		Incentive Compensation Capitalization Adj.	-\$29,457	3.31%	-\$975	0	0.00%
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$29,457		-\$975		
39		GENERAL PLANT					
40	389.000	Land and Land Rights - GP	\$30,361	0.00%	\$0	0	0.00%
41	390.000	Structures & Improvements - GP	\$847,244	2.56%	\$21,689	39	0.00%
42	390.100	Structures - Frame - GP	\$343,857	2.56%	\$8,803	39	0.00%
43	390.200	General - Improvements	\$8,335	2.56%	\$213	39	0.00%
44	390.300	Improvements Leased Premises - GP	\$30,736	2.56%	\$787	39	0.00%
45	391.000	Office Furniture & Equipment - GP	\$357,066	4.55%	\$16,247	22	0.00%
46	392.000	Transportation Equipment - GP	\$32,068	11.75%	\$3,768	8	6.00%
47	392.100	Transportation Equip < 12,000 LB	\$1,398,171	11.75%	\$164,285	8	6.00%

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
48	393.000	Stores Equipment	\$0	4.35%	\$0	23	0.00%
49	394.000	Tools, Shop, & Garage Equipment - GP	\$388,666	5.56%	\$21,610	18	0.00%
50	396.000	Power Operated Equipment	\$217,688	6.83%	\$14,868	12	18.00%
51	396.100	Ditchers - GP	\$25,474	6.83%	\$1,740	12	18.00%
52	396.200	Backhoes - GP	\$508,587	6.83%	\$34,736	12	18.00%
53	397.000	Communication Equipment - GP	\$19,614	6.25%	\$1,226	16	0.00%
54	397.200	Communication Equip - Fixed Radios	\$2,936	6.25%	\$184	16	0.00%
55	397.300	Communication Equip - Telemetering	\$0	6.25%	\$0	16	0.00%
56	398.000	Miscellaneous Equipment	\$257,388	5.00%	\$12,869	20	0.00%
57	399.000	OTH - Other Tangible Property	\$0	0.00%	\$0	0	0.00%
58	399.300	Other Tangible Prop - Network H/W	\$10,037	12.50%	\$1,255	8	0.00%
59	399.400	Other Tangible Prop - PC Hardware	\$21,724	14.29%	\$3,104	7	0.00%
60	399.500	Other Tangible Prop - PC Software	\$4,720	12.50%	\$590	8	0.00%
61		TOTAL GENERAL PLANT	\$4,504,672		\$307,974		
62		GENERAL PLANT - ALLOCATED					
63	374.000	Land and Land Rights - Corporate	\$38,756	0.00%	\$0	0	0.00%
64	390.000	Structures & Improvements - Corporate	\$1,604,253	2.50%	\$40,106	40	0.00%
65	391.000	Office Furniture & Equip - Corporate	\$201,241	5.00%	\$10,062	20	0.00%
66	392.100	Transportation Equip < 12,000 lbs - Corp	\$179,282	9.40%	\$16,853	10	6.00%
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$26,579	5.00%	\$1,329	20	0.00%
68	398.000	Miscellaneous Equipment - Corporate	\$40,745	5.00%	\$2,037	20	0.00%
69	399.000	Other Tangible Property - Corporate	\$64,562	14.29%	\$9,226	7	0.00%
70	399.100	Other Tangible Property - Servers H/W - Corporate	\$7,846	20.00%	\$1,569	5	0.00%
71	399.300	Other Tangible Property - Network - H/W - Corporate	\$90,214	14.29%	\$12,892	7	0.00%
72	399.400	Other Tangible Property - PC Hardware - Corporate	\$758,811	20.00%	\$151,762	5	0.00%
73	399.500	Other Tangible Property - PC Software - C	\$110,366	14.29%	\$15,771	7	0.00%
74	399.500	Other Tangible Property - PC Software - Cor	\$660,128	14.29%	\$94,332	7	0.00%
75	399.500	Other Tangible Property - PC Software - Corp	\$3,677,790	14.29%	\$525,556	7	0.00%
76		TOTAL GENERAL PLANT - ALLOCATED	\$7,460,573		\$881,495		
77		ACCRUED COR					
78		Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
79		RWIP Salvage	\$0	0.00%	\$0	0	0.00%
80		TOTAL ACCRUED COR	\$0		\$0		
81		Total Depreciation	\$71,523,889		\$3,008,884		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$45,803	R-3	\$0	\$45,803	100.0000%	\$0	\$45,803
4	303.000	Misc. Intangible Plant	\$2,136	R-4	\$0	\$2,136	100.0000%	\$0	\$2,136
5		TOTAL INTANGIBLE PLANT	\$47,939		\$0	\$47,939		\$0	\$47,939
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$200	R-7	-\$200	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	366.100	T&D - Other Structures	\$2,345	R-9	\$839	\$3,184	100.0000%	\$0	\$3,184
10	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$7,865	R-10	\$243	\$8,108	100.0000%	\$0	\$8,108
11	367.100	T&D - Mains - Steel	\$657,753	R-11	\$19,232	\$676,985	100.0000%	\$0	\$676,985
12	367.200	T&D - Mains - Plastic	\$1,520	R-12	-\$1,520	\$0	100.0000%	\$0	\$0
13	369.000	T&D - MNR Station Equipment	\$40,915	R-13	\$2,272	\$43,187	100.0000%	\$0	\$43,187
14		TOTAL TRANSMISSION PLANT	\$710,598		\$20,866	\$731,464		\$0	\$731,464
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$10,285	R-16	-\$10,285	\$0	100.0000%	\$0	\$0
17	374.100	Land - DP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	374.200	Land Rights - DP	\$72,311	R-18	-\$72,311	\$0	100.0000%	\$0	\$0
19	375.000	Structures & Improvements - DP	\$44,929	R-19	\$84,137	\$129,066	100.0000%	\$0	\$129,066
20	376.000	Mains - Cathodic Protection - DP	\$244,821	R-20	\$11,272	\$256,093	100.0000%	\$0	\$256,093
21	376.100	Mains - Steel - DP	\$4,001,697	R-21	\$118,436	\$4,120,133	100.0000%	\$0	\$4,120,133
22	376.200	Mains - Plastic - DP	\$4,696,912	R-22	\$278,775	\$4,975,687	100.0000%	\$0	\$4,975,687
23	377.000	Compressor Station Equipment	\$18,411	R-23	-\$18,411	\$0	100.0000%	\$0	\$0
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$357,039	R-24	\$27,804	\$384,843	100.0000%	\$0	\$384,843
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$314,505	R-25	\$18,648	\$333,153	100.0000%	\$0	\$333,153
26	380.000	Services - DP	-\$181,023	R-26	\$494,499	\$313,476	100.0000%	\$0	\$313,476
27	381.000	Meters - DP	\$935,930	R-27	-\$379,834	\$556,096	100.0000%	\$0	\$556,096
28	382.000	Meter Installations - DP	\$1,008,901	R-28	-\$162,013	\$846,888	100.0000%	\$0	\$846,888
29	383.000	House Regulators - DP	\$392,198	R-29	\$11,115	\$403,313	100.0000%	\$0	\$403,313
30	384.000	House Regulators Installations - DP	\$49,308	R-30	\$2,346	\$51,654	100.0000%	\$0	\$51,654
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$24,661	R-31	\$1,797	\$26,458	100.0000%	\$0	\$26,458
32	387.000	Other Equipment - DP	\$6,375	R-32	\$1,981	\$8,356	100.0000%	\$0	\$8,356
33		TOTAL DISTRIBUTION PLANT	\$11,997,260		\$407,956	\$12,405,216		\$0	\$12,405,216
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		INCENTIVE COMPENSATION CAPITALIZATION							
37		Incentive Compensation Capitalization Adj.	\$0	R-37	-\$720	-\$720	100.0000%	\$0	-\$720
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$720	-\$720		\$0	-\$720
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$9,016	R-40	-\$9,016	\$0	100.0000%	\$0	\$0
41	390.000	Structures & Improvements - GP	\$255,644	R-41	\$33,083	\$288,727	100.0000%	\$0	\$288,727
42	390.100	Structures - Frame - GP	\$12,579	R-42	\$3,313	\$15,892	100.0000%	\$0	\$15,892
43	390.200	General - Improvements	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	390.300	Improvements Leased Premises - GP	\$17,128	R-44	\$1,156	\$18,284	100.0000%	\$0	\$18,284
45	391.000	Office Furniture & Equipment - GP	\$34,299	R-45	\$6,487	\$40,786	100.0000%	\$0	\$40,786
46	392.000	Transportation Equipment - GP	\$12,751	R-46	\$1,923	\$14,674	100.0000%	\$0	\$14,674
47	392.100	Transportation Equip < 12,000 LB	\$207,509	R-47	\$88,092	\$295,601	100.0000%	\$0	\$295,601
48	393.000	Stores Equipment	-\$262	R-48	\$262	\$0	100.0000%	\$0	\$0
49	394.000	Tools, Shop, & Garage Equipment - GP	\$110,853	R-49	\$12,499	\$123,352	100.0000%	\$0	\$123,352
50	396.000	Power Operated Equipment	\$70,939	R-50	\$11,248	\$82,187	100.0000%	\$0	\$82,187
51	396.100	Ditchers - GP	\$11,346	R-51	-\$5	\$11,341	100.0000%	\$0	\$11,341
52	396.200	Backhoes - GP	\$79,375	R-52	\$2,846	\$82,221	100.0000%	\$0	\$82,221
53	397.000	Communication Equipment - GP	\$6,129	R-53	\$494	\$6,623	100.0000%	\$0	\$6,623
54	397.200	Communication Equip - Fixed Radios	\$2,153	R-54	\$100	\$2,253	100.0000%	\$0	\$2,253
55	397.300	Communication Equip - Telemetry	-\$126	R-55	\$126	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$96,911	R-56	-\$11,357	\$85,554	100.0000%	\$0	\$85,554

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	399.000	OTH - Other Tangible Property	\$2	R-57	-\$2	\$0	100.0000%	\$0	\$0
58	399.300	Other Tangible Prop - Network H/W	-\$438	R-58	\$562	\$124	100.0000%	\$0	\$124
59	399.400	Other Tangible Prop - PC Hardware	-\$13,059	R-59	\$13,440	\$381	100.0000%	\$0	\$381
60	399.500	Other Tangible Prop - PC Software	\$2,998	R-60	-\$1,071	\$1,927	100.0000%	\$0	\$1,927
61		TOTAL GENERAL PLANT	\$915,747		\$154,180	\$1,069,927		\$0	\$1,069,927
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	390.000	Structures & Improvements - Corporate	\$293,596	R-64	\$68,058	\$361,654	100.0000%	\$0	\$361,654
65	391.000	Office Furniture & Equip - Corporate	\$35,527	R-65	\$8,097	\$43,624	100.0000%	\$0	\$43,624
66	392.100	Transportation Equip < 12,000 lbs - Corp	\$28,598	R-66	\$15,463	\$44,061	100.0000%	\$0	\$44,061
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$2,049	R-67	\$927	\$2,976	100.0000%	\$0	\$2,976
68	398.000	Miscellaneous Equipment - Corporate	\$11,134	R-68	\$1,264	\$12,398	100.0000%	\$0	\$12,398
69	399.000	Other Tangible Property - Corporate	\$34,098	R-69	-\$18,146	\$15,952	100.0000%	\$0	\$15,952
70	399.100	Other Tangible Property - Servers H/W - Corporate	\$5,050	R-70	\$1,191	\$6,241	100.0000%	\$0	\$6,241
71	399.300	Other Tangible Property - Network - H/W - Corporate	\$57,725	R-71	\$13,687	\$71,412	100.0000%	\$0	\$71,412
72	399.400	Other Tangible Property - PC Hardware - Corporate	\$474,881	R-72	\$113,542	\$588,423	100.0000%	\$0	\$588,423
73	399.500	Other Tangible Property - PC Software - C	\$42,154	R-73	\$12,264	\$54,418	100.0000%	\$0	\$54,418
74	399.500	Other Tangible Property - PC Software - Cor	\$303,641	R-74	-\$12,590	\$291,051	100.0000%	\$0	\$291,051
75	399.500	Other Tangible Property - PC Software - Corp	\$1,404,720	R-75	\$408,664	\$1,813,384	100.0000%	\$0	\$1,813,384
76		TOTAL GENERAL PLANT - ALLOCATED	\$2,693,173		\$612,421	\$3,305,594		\$0	\$3,305,594
77		ACCRUED COR							
78		Legacy Atmos Accrued Cost of Removal	\$4,479,887	R-78	-\$129,928	\$4,349,959	100.0000%	\$0	\$4,349,959
79		RWIP Salvage	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL ACCRUED COR	\$4,479,887		-\$129,928	\$4,349,959		\$0	\$4,349,959
81		TOTAL DEPRECIATION RESERVE	\$20,844,604		\$1,064,775	\$21,909,379		\$0	\$21,909,379

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	Land and Land Rights - TP	365.000		-\$200		\$0
	1. To remove reserve from land account. (Ferguson)		-\$200		\$0	
R-9	T&D - Other Structures	366.100		\$839		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$639		\$0	
	2. To remove reserve from land account. (Ferguson)		\$200		\$0	
R-10	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$243		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$243		\$0	
R-11	T&D - Mains - Steel	367.100		\$19,232		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$17,879		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012- 0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014- 0152. (Ferguson)		-\$3		\$0	
	5. To adjust negative reserve. (Moilanen)		\$1,512		\$0	
	6. To remove capitalized depreciation on buildings. (Kunst)		-\$150		\$0	
R-12	T&D - Mains - Plastic	367.200		-\$1,520		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$8		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To adjust negative reserve. (Moilanen)		-\$1,512		\$0	
R-13	T&D - MNR Station Equipment	369.000		\$2,272		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,274		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
R-16	Land and Land Rights - DP	374.000		-\$10,285		\$0
	1. To remove reserve from land account. (Ferguson)		-\$10,285		\$0	
R-18	Land Rights - DP	374.200		-\$72,311		\$0
	1. To remove reserve from non-depreciable account. (Ferguson)		-\$72,311		\$0	
R-19	Structures & Improvements - DP	375.000		\$84,137		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,564		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$23		\$0	
	3. To remove reserve from land account. (Ferguson)		\$10,285		\$0	
	4. To remove reserve from non-depreciable account. (Ferguson)		\$72,311		\$0	
R-20	Mains - Cathodic Protection - DP	376.000		\$11,272		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$11,420		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$138		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-21	Mains - Steel - DP	376.100		\$118,436		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$109,668		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$360		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$44		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$27		\$0	
	5. To adjust negative reserve. (Moilanen)		\$9,205		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
R-22	Mains - Plastic - DP	376.200		\$278,775		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$272,597		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$2,895		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$77		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$46		\$0	
	6. To adjust negative reserve. (Moilanen)		\$9,206		\$0	
R-23	Compressor Station Equipment	377.000		-\$18,411		\$0
	1. To adjust negative reserve. (Moilanen)		-\$18,411		\$0	
R-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$27,804		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$27,868		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$48		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-25	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$18,648		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$18,660		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$2		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-26	Services - DP	380.000		\$494,499		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$496,300		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,448		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$215		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$24		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$114		\$0	
R-27	Meters - DP	381.000		-\$379,834		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$376,562		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,257		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$8		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-28	Meter Installations - DP	382.000		-\$162,013		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$158,425		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$245		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3,325		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$15		\$0	
R-29	House Regulators - DP	383.000		\$11,115		\$0
	1. To include accumulated reserve through		\$11,128		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$7		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-30	House Regulators Installations - DP	384.000		\$2,346		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,348		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$1,797		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,813		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16		\$0	
R-32	Other Equipment - DP	387.000		\$1,981		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,002		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$21		\$0	
R-37	Incentive Compensation Capitalization Adj.			-\$720		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$720		\$0	
R-40	Land and Land Rights - GP	389.000		-\$9,016		\$0
	1. To remove reserve from land account. (Ferguson)		-\$9,016		\$0	
R-41	Structures & Improvements - GP	390.000		\$33,083		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$24,165		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$82		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	6. To remove reserve from land account. (Ferguson)		\$9,016		\$0	
R-42	Structures - Frame - GP	390.100		\$3,313		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,553		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$240		\$0	
R-44	Improvements Leased Premises - GP	390.300		\$1,156		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,156		\$0	
R-45	Office Furniture & Equipment - GP	391.000		\$6,487		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$6,507		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$20		\$0	
R-46	Transportation Equipment - GP	392.000		\$1,923		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,186		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$251		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$7		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-47	Transportation Equip < 12,000 LB	392.100		\$88,092		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$88,523		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$431		\$0	
R-48	Stores Equipment	393.000		\$262		\$0
	1. To adjust negative reserve. (Moilanen)		\$262		\$0	
R-49	Tools, Shop, & Garage Equipment - GP	394.000		\$12,499		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$12,832		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$65		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$262		\$0	
R-50	Power Operated Equipment	396.000		\$11,248		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$11,283		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$28		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-51	Ditchers - GP	396.100		-\$5		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$2		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-52	Backhoes - GP	396.200		\$2,846		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,139		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$291		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-53	Communication Equipment - GP	397.000		\$494		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$624		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$126		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-54	Communication Equip - Fixed Radios	397.200		\$100		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$100		\$0	
R-55	Communication Equip - Telemetry	397.300		\$126		\$0
	1. To adjust negative reserve. (Moilanen)		\$126		\$0	
R-56	Miscellaneous Equipment	398.000		-\$11,357		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$6,305		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$17,656		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-57	OTH - Other Tangible Property	399.000		-\$2		\$0
	1. To adjust negative reserve. (Moilanen)		-\$2		\$0	
R-58	Other Tangible Prop - Network H/W	399.300		\$562		\$0
	1. To adjust negative reserve. (Moilanen)		\$1,719		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,567		\$0	
	3. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
	4. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,720		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-59	Other Tangible Prop - PC Hardware	399.400		\$13,440		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,567		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$17		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		\$15,939		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$5,047		\$0	
R-60	Other Tangible Prop - PC Software	399.500		-\$1,071		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$508		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,578		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
R-64	Structures & Improvements - Corporate	390.000		\$68,058		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$68,058		\$0	
R-65	Office Furniture & Equip - Corporate	391.000		\$8,097		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$8,097		\$0	
R-66	Transportation Equip < 12,000 lbs - Corp	392.100		\$15,463		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$15,463		\$0	
R-67	Tools, Shop, and Garage Equip - Corporate	394.000		\$927		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$927		\$0	
R-68	Miscellaneous Equipment - Corporate	398.000		\$1,264		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,264		\$0	
R-69	Other Tangible Property - Corporate	399.000		-\$18,146		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$7,419		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$25,565		\$0	
R-70	Other Tangible Property - Servers H/W - Corporate	399.100		\$1,191		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,191		\$0	
R-71	Other Tangible Property - Network - H/W - Corporate	399.300		\$13,687		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$13,687		\$0	
R-72	Other Tangible Property - PC Hardware - Corporate	399.400		\$113,542		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$113,542		\$0	
R-73	Other Tangible Property - PC Software - C	399.500		\$12,264		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$12,264		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-74	Other Tangible Property - PC Software - Cor	399.500		-\$12,590		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$88,336		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$100,926		\$0	
R-75	Other Tangible Property - PC Software - Corp	399.500		\$408,664		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$408,664		\$0	
R-78	Legacy Atmos Accrued Cost of Removal			-\$129,928		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$129,928		\$0	
Total Reserve Adjustments				\$1,064,775		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$7,866,648	48.14	40.14	8.00	0.021918	\$172,421
3	Purchased Gas Costs - Back Out	-\$7,866,648	48.14	48.14	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$1,560,262	48.14	13.00	35.14	0.096274	\$150,213
5	Pension Expense	\$28,612	48.14	51.38	-3.24	-0.008877	-\$254
6	OPEBs	\$217,762	48.14	167.00	-118.86	-0.325644	-\$70,913
7	Employee Benefits Other Than 401K	\$553,746	48.14	-12.92	61.06	0.167288	\$92,635
8	401K	\$51,466	48.14	28.35	19.79	0.054219	\$2,790
9	Incentive Compensation	\$42,204	48.14	302.50	-254.36	-0.696877	-\$29,411
10	Uncollectibles	\$77,509	48.14	48.14	0.00	0.000000	\$0
11	PSC Assessment	\$51,365	48.14	-41.13	89.27	0.244575	\$12,563
12	Affiliate Expense	\$579,969	48.14	42.50	5.64	0.015452	\$8,962
13	Cash Vouchers	\$1,528,473	48.14	31.89	16.25	0.044521	\$68,049
14	TOTAL OPERATION AND MAINT. EXPENSE	\$4,691,368					\$407,055
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$117,407	48.14	12.00	36.14	0.099014	\$11,625
17	Federal Unemployment Tax	\$1,935	48.14	76.24	-28.10	-0.076986	-\$149
18	State Unemployment Tax	\$5,475	48.14	76.43	-28.29	-0.077507	-\$424
19	Property Tax	\$804,320	48.14	169.85	-121.71	-0.333452	-\$268,202
20	TOTAL TAXES	\$929,137					-\$257,150
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$149,905
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$315,671	48.14	48.14	0.00	0.000000	\$0
26	State Tax Offset	\$89,690	48.14	48.14	0.00	0.000000	\$0
27	City Tax Offset	\$0	48.14	48.14	0.00	0.000000	\$0
28	Interest Expense Offset	\$1,087,888	48.14	91.00	-42.86	-0.117425	-\$127,745
29	TOTAL OFFSET FROM RATE BASE	\$1,493,249					-\$127,745
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$22,160

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.100	Residential Revenue	\$11,122,265	See note (1)	See note (1)	Rev-5	See note (1)	\$11,122,265	100.0000%	-\$4,291,122	\$6,831,143	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$5,465,761			Rev-6		\$5,465,761	100.0000%	-\$2,895,169	\$2,570,592		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$154,573	\$154,573		
Rev-8	0.000	Med. Gen. Service	\$380,126			Rev-8		\$380,126	100.0000%	-\$334,416	\$45,710		
Rev-9	0.000	Lg. Gen. Service	\$134,321			Rev-9		\$134,321	100.0000%	\$13,844	\$148,165		
Rev-10	0.000	ISRS Revenue	\$380,315			Rev-10		\$380,315	100.0000%	-\$380,315	\$0		
Rev-11	488.000	Miscellaneous Service Revenue	\$132,472			Rev-11		\$132,472	100.0000%	\$0	\$132,472		
Rev-12	489.000	Transportation Revenue	\$862,333			Rev-12		\$862,333	100.0000%	-\$186,443	\$675,890		
Rev-13	493.000	Rent from Gas Property	\$0			Rev-13		\$0	100.0000%	\$600	\$600		
Rev-14	495.000	Other Gas Revenue - Oper. Rev.	\$37,355			Rev-14		\$37,355	100.0000%	\$0	\$37,355		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$18,514,948					\$18,514,948		-\$7,918,448	\$10,596,500		
Rev-16		TOTAL OPERATING REVENUES	\$18,514,948					\$18,514,948		-\$7,918,448	\$10,596,500		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas and Capacity Release	\$8,343,465	\$0	\$8,343,465	E-2	-\$8,343,465	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.000	Other Gas Purchases - PGA	-\$106,201	\$0	-\$106,201	E-3	\$106,201	\$0	100.0000%	\$0	\$0	\$0	\$0
4		TOTAL GAS SUPPLY EXPENSES	\$8,237,264	\$0	\$8,237,264		-\$8,237,264	\$0		\$0	\$0	\$0	\$0
5		NATURAL GAS STORAGE EXPENSE											
6	808.100	Gas Withdrawn from Storage	\$1,976,912	\$0	\$1,976,912	E-6	-\$1,976,912	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage	-\$2,347,528	\$0	-\$2,347,528	E-7	\$2,347,528	\$0	100.0000%	\$0	\$0	\$0	\$0
8		TOTAL NATURAL GAS STORAGE EXPENSE	-\$370,616	\$0	-\$370,616		\$370,616	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10	851.000	Operation Supervision & Engineering - TE	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	852.000	Communication System Expenses - TE	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	856.000	Mains Expense - TE	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	857.000	Measuring & Regulating Station Expenses - TE	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	858.000	Transmission & Compression of Gas by Others - TE	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	861.000	Maint. Supervision & Engineering - TE	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	863.000	Maintenance of Mains - TE	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	864.000	Maint. Of Compressor Station Equipment - TE	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	865.000	Maint. Of Measuring & Regulating Equip - TE	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	867.000	Maint. Of Other Equipment - TE	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
21		PRODUCTION EXPENSES											
22		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23		DISTRIBUTION EXPENSES											
24	870.000	Operations Supervision & Engineering - DE	\$72,991	\$72,991	\$0	E-24	\$22,040	\$95,031	100.0000%	\$0	\$95,031	\$95,031	\$0
25	871.100	Odorization Expense	\$16,788	\$0	\$16,788	E-25	\$0	\$16,788	100.0000%	\$0	\$16,788	\$0	\$16,788
26	872.000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	874.000	Mains & Services - Labor	\$624,743	\$379,928	\$244,815	E-27	\$89,799	\$714,542	100.0000%	\$0	\$714,542	\$494,928	\$219,614
28	874.100	Mains & Services - Vehicle	\$17,571	\$0	\$17,571	E-28	-\$16,838	\$733	100.0000%	\$0	\$733	\$0	\$733

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
29	874.200	Mains & Services - Heavy Equipment	\$921	\$0	\$921	E-29	\$0	\$921	100.0000%	\$0	\$921	\$0	\$921
30	874.300	Mains & Services - Uniforms	\$791	\$0	\$791	E-30	\$0	\$791	100.0000%	\$0	\$791	\$0	\$791
31	875.000	Meas. & Reg. Station Expense	\$2,056	\$929	\$1,127	E-31	\$290	\$2,346	100.0000%	\$0	\$2,346	\$1,219	\$1,127
32	878.000	Meter & House Regulator Expense	\$86,714	\$86,405	\$309	E-32	\$24,946	\$111,660	100.0000%	\$0	\$111,660	\$111,351	\$309
33	881.000	Rents - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	887.000	Maintenance of Mains - DE	-\$774	\$1,730	-\$2,504	E-34	\$359	-\$415	100.0000%	\$0	-\$415	\$2,089	-\$2,504
35	892.000	Maintenance of Services - DE	\$8,829	\$5,664	\$3,165	E-35	\$1,521	\$10,350	100.0000%	\$0	\$10,350	\$7,185	\$3,165
36	893.000	Maint. Of Meter & House Regulators - DE	\$402	\$375	\$27	E-36	\$121	\$523	100.0000%	\$0	\$523	\$496	\$27
37		TOTAL DISTRIBUTION EXPENSES	\$831,032	\$548,022	\$283,010		\$122,238	\$953,270		\$0	\$953,270	\$712,299	\$240,971
38		CUSTOMER ACCOUNTS EXPENSE											
39	902.000	Meter Reading Expense	\$70,943	\$70,943	\$0	E-39	\$19,490	\$90,433	100.0000%	\$0	\$90,433	\$90,433	\$0
40	903.000	Customer Records & Collection Expense	\$637,940	\$306,095	\$331,845	E-40	\$92,165	\$730,105	100.0000%	\$0	\$730,105	\$398,260	\$331,845
41	904.000	Uncollectible Accounts	-\$1,517	\$0	-\$1,517	E-41	\$79,026	\$77,509	100.0000%	\$0	\$77,509	\$0	\$77,509
42		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$707,366	\$377,038	\$330,328		\$190,681	\$898,047		\$0	\$898,047	\$488,693	\$409,354
43		CUSTOMER SERVICE & INFO. EXP.											
44	908.000	Customer Assistance Expense	\$65,884	\$0	\$65,884	E-44	\$0	\$65,884	100.0000%	\$0	\$65,884	\$0	\$65,884
45	909.000	Informational & Instructional Advertising Expense	\$11,622	\$0	\$11,622	E-45	\$0	\$11,622	100.0000%	\$0	\$11,622	\$0	\$11,622
46		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$77,506	\$0	\$77,506		\$0	\$77,506		\$0	\$77,506	\$0	\$77,506
47		SALES EXPENSES											
48	913.000	Advertising Expense	\$1,979	\$0	\$1,979	E-48	-\$912	\$1,067	100.0000%	\$0	\$1,067	\$0	\$1,067
49		TOTAL SALES EXPENSES	\$1,979	\$0	\$1,979		-\$912	\$1,067		\$0	\$1,067	\$0	\$1,067
50		ADMIN. & GENERAL EXPENSES											
51	920.000	Admin. & General Salaries	\$239,676	\$239,676	\$0	E-51	-\$24,543	\$215,133	100.0000%	\$0	\$215,133	\$215,133	\$0
52	920.100	A&G Salaries - Fin & Adm LU Head Office	\$30,421	\$0	\$30,421	E-52	-\$12,257	\$18,164	100.0000%	\$0	\$18,164	-\$12,257	\$30,421
53	920.200	A&G Salaries - Executive APUC Head Office	\$87,946	\$0	\$87,946	E-53	-\$35,437	\$52,509	100.0000%	\$0	\$52,509	-\$35,437	\$87,946
54	920.400	A&G Salaries - LABS Head Office	\$72,568	\$0	\$72,568	E-54	-\$29,240	\$43,328	100.0000%	\$0	\$43,328	-\$29,240	\$72,568
55	920.500	LABS Corporate Service Labour Allocation	\$69,839	\$0	\$69,839	E-55	-\$28,141	\$41,698	100.0000%	\$0	\$41,698	-\$28,141	\$69,839
56	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$6,994	\$0	\$6,994	E-56	-\$2,819	\$4,175	100.0000%	\$0	\$4,175	-\$2,819	\$6,994
57	920.800	Labor/Energy Procurement Labor	\$104,489	\$0	\$104,489	E-57	-\$42,103	\$62,386	100.0000%	\$0	\$62,386	-\$42,103	\$104,489
58	920.900	LU Region Labor	\$22,982	\$0	\$22,982	E-58	-\$9,261	\$13,721	100.0000%	\$0	\$13,721	-\$9,261	\$22,982
59	921.000	Office Supplies & Expense/Vehicles Expense	\$22,128	\$0	\$22,128	E-59	\$0	\$22,128	100.0000%	\$0	\$22,128	\$0	\$22,128
60	921.100	Travel	\$42,123	\$0	\$42,123	E-60	-\$527	\$41,596	100.0000%	\$0	\$41,596	\$0	\$41,596
61	921.200	Utilities	\$25,360	\$0	\$25,360	E-61	\$1,273	\$26,633	100.0000%	\$0	\$26,633	\$0	\$26,633
62	921.300	Communication	\$169,374	\$0	\$169,374	E-62	\$0	\$169,374	100.0000%	\$0	\$169,374	\$0	\$169,374
63	921.400	Dues and Membership Fees	\$1,177	\$0	\$1,177	E-63	-\$489	\$688	100.0000%	\$0	\$688	\$0	\$688
64	921.500	Training	\$31,447	\$571	\$30,876	E-64	\$130	\$31,577	100.0000%	\$0	\$31,577	\$701	\$30,876
65	921.600	Meals & Entertainment/Postage	\$20,528	\$0	\$20,528	E-65	\$95	\$20,623	100.0000%	\$0	\$20,623	\$0	\$20,623
66	922.100	LU Labor Allocated - Capitalized	-\$6,388	\$0	-\$6,388	E-66	\$0	-\$6,388	100.0000%	\$0	-\$6,388	\$0	-\$6,388
67	922.200	LU Admin Allocated - Capitalized	-\$43,888	\$0	-\$43,888	E-67	\$0	-\$43,888	100.0000%	\$0	-\$43,888	\$0	-\$43,888
68	922.300	APUC Admin Allocated - Capitalized Labour	-\$44,285	\$0	-\$44,285	E-68	\$0	-\$44,285	100.0000%	\$0	-\$44,285	\$0	-\$44,285
69	922.400	LABS Admin Allocated - Capitalized Labour	-\$46,042	\$0	-\$46,042	E-69	\$0	-\$46,042	100.0000%	\$0	-\$46,042	\$0	-\$46,042
70	922.500	LABS Corp. Service Admin Allocated - Capitalized	-\$31,222	\$0	-\$31,222	E-70	\$0	-\$31,222	100.0000%	\$0	-\$31,222	\$0	-\$31,222

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
71	923.000	Outside Services Employed	\$302,320	\$0	\$302,320	E-71	-\$2,458	\$299,862	100.0000%	\$0	\$299,862	\$0	\$299,862
72	923.100	Outside Services LU HO Allocations	\$208,990	\$0	\$208,990	E-72	\$0	\$208,990	100.0000%	\$0	\$208,990	\$0	\$208,990
73	923.200	Outside Services APUC HO Allocations	\$122,934	\$0	\$122,934	E-73	\$0	\$122,934	100.0000%	\$0	\$122,934	\$0	\$122,934
74	923.400	LABS Nonlabour Allocations	\$146,289	\$0	\$146,289	E-74	\$0	\$146,289	100.0000%	\$0	\$146,289	\$0	\$146,289
75	923.500	LABS Corporate Service Non-Labour Allocation	\$78,838	\$0	\$78,838	E-75	\$0	\$78,838	100.0000%	\$0	\$78,838	\$0	\$78,838
76	923.600	LABS US Bus Admin Allocation	\$9,325	\$0	\$9,325	E-76	\$0	\$9,325	100.0000%	\$0	\$9,325	\$0	\$9,325
77	923.700	LABS US Corp Admin Allocation	\$9,496	\$0	\$9,496	E-77	\$0	\$9,496	100.0000%	\$0	\$9,496	\$0	\$9,496
78	923.800	LU Corp US Admin Allocation	\$7,109	\$0	\$7,109	E-78	\$0	\$7,109	100.0000%	\$0	\$7,109	\$0	\$7,109
79	923.900	LU Region Admin Allocation	\$18,868	\$0	\$18,868	E-79	\$0	\$18,868	100.0000%	\$0	\$18,868	\$0	\$18,868
80	924.000	Property Insurance	\$72,135	\$0	\$72,135	E-80	-\$11,729	\$60,406	100.0000%	\$0	\$60,406	\$0	\$60,406
81	925.000	Injuries & Damages	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	926.000	Group Benefits/Workers Compensation	\$158,981	\$0	\$158,981	E-82	-\$2,916	\$156,065	100.0000%	\$0	\$156,065	\$0	\$156,065
83	926.100	Cash Balance Pension	\$38,173	\$0	\$38,173	E-83	-\$5,458	\$32,715	100.0000%	\$0	\$32,715	\$0	\$32,715
84	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$102,580	\$0	\$102,580	E-84	\$113,121	\$215,701	100.0000%	\$0	\$215,701	\$0	\$215,701
85	926.300	Opt Out Credit	\$751	\$0	\$751	E-85	\$0	\$751	100.0000%	\$0	\$751	\$0	\$751
86	926.600	Health Care/Car Allowance	\$315,432	\$0	\$315,432	E-86	\$224,212	\$539,644	100.0000%	\$0	\$539,644	\$0	\$539,644
87	926.800	Group Life Insurance	\$8,730	\$0	\$8,730	E-87	\$4,034	\$12,764	100.0000%	\$0	\$12,764	\$0	\$12,764
88	926.900	401K Match	\$54,139	\$0	\$54,139	E-88	-\$2,672	\$51,467	100.0000%	\$0	\$51,467	\$0	\$51,467
89	928.000	Regulatory Commission Expense	\$49,578	\$0	\$49,578	E-89	\$1,787	\$51,365	100.0000%	\$0	\$51,365	\$0	\$51,365
90	930.200	Misc. General Expense	\$40,094	\$0	\$40,094	E-90	\$27,446	\$67,540	100.0000%	\$0	\$67,540	\$0	\$67,540
91	931.000	Rents	\$74,025	\$0	\$74,025	E-91	\$5,416	\$79,441	100.0000%	\$0	\$79,441	\$0	\$79,441
92		TOTAL ADMIN. & GENERAL EXPENSES	\$2,594,014	\$240,247	\$2,353,767		\$167,464	\$2,761,478		\$0	\$2,761,478	\$56,576	\$2,704,902
93		DEPRECIATION EXPENSE											
94	403.000	Depreciation Expense, Dep. Exp.	\$2,554,171	See note (1)	See note (1)	E-94	See note (1)	\$2,554,171	100.0000%	\$454,713	\$3,008,884	See note (1)	See note (1)
95	403.500	Capitalized Depreciation	-\$124,294			E-95		-\$124,294	100.0000%	-\$21,043	-\$145,337		
96		TOTAL DEPRECIATION EXPENSE	\$2,429,877	\$0	\$0		\$0	\$2,429,877		\$433,670	\$2,863,547	\$0	\$0
97		AMORTIZATION EXPENSE											
98	407.300	MO Rate Case Amortization	\$78,736	\$0	\$78,736	E-98	-\$41,873	\$36,863	100.0000%	\$0	\$36,863	\$0	\$36,863
99	407.300	Energy Efficiency Amortization	\$8,375	\$0	\$8,375	E-99	\$10,688	\$19,063	100.0000%	\$0	\$19,063	\$0	\$19,063
100		TOTAL AMORTIZATION EXPENSE	\$87,111	\$0	\$87,111		-\$31,185	\$55,926		\$0	\$55,926	\$0	\$55,926
101		OTHER OPERATING EXPENSES											
102	408.000	Property Taxes	\$753,563	\$0	\$753,563	E-102	\$50,758	\$804,321	100.0000%	\$0	\$804,321	\$0	\$804,321
103	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$110,140	\$0	\$110,140	E-103	\$9,202	\$119,342	100.0000%	\$0	\$119,342	\$0	\$119,342
104	408.100	Allocated Taxes Other	\$18,812	\$0	\$18,812	E-104	\$0	\$18,812	100.0000%	\$0	\$18,812	\$0	\$18,812
105	408.200	Taxes Other - SUTA	\$2,997	\$0	\$2,997	E-105	\$2,478	\$5,475	100.0000%	\$0	\$5,475	\$0	\$5,475
106		TOTAL OTHER OPERATING EXPENSES	\$885,512	\$0	\$885,512		\$62,438	\$947,950		\$0	\$947,950	\$0	\$947,950
107		TOTAL OPERATING EXPENSE	\$15,481,045	\$1,165,307	\$11,885,861		-\$7,355,924	\$8,125,121		\$433,670	\$8,558,791	\$1,257,568	\$4,437,676
108		NET INCOME BEFORE TAXES	\$3,033,903					\$10,389,827		-\$8,352,118	\$2,037,709		
109		INCOME TAXES											
110	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-110	See note (1)	\$0	100.0000%	\$38,388	\$38,388	See note (1)	See note (1)
111		TOTAL INCOME TAXES	\$0					\$0		\$38,388	\$38,388		

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Northeast Missouri District (NEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
112		DEFERRED INCOME TAXES											
113	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-113	See note (1)	\$0	100.0000%	\$203,325	\$203,325	See note (1)	See note (1)
114	411.000	Amortization of Deferred ITC	\$0			E-114		\$0	100.0000%	\$0	\$0		
115		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$203,325	\$203,325		
116		NET OPERATING INCOME	<u>\$3,033,903</u>					<u>\$10,389,827</u>		<u>-\$8,593,831</u>	<u>\$1,795,996</u>		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$4,291,122	-\$4,291,122
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$361,698	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$4,469,131	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$183,689	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$2,895,169	-\$2,895,169
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$268,362	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$3,114,133	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$49,398	
Rev-7	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$154,573	\$154,573
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$487,409	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$332,836	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	-\$334,416	-\$334,416
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$334,416	
Rev-9	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$13,844	\$13,844
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$13,844	
Rev-10	ISRS Revenue		\$0	\$0	\$0	\$0	-\$380,315	-\$380,315
	1. To remove ISRS revenue. (Kunst)		\$0	\$0		\$0	-\$380,315	
Rev-12	Transportation Revenue	489.000	\$0	\$0	\$0	\$0	-\$186,443	-\$186,443
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	-\$186,443	
Rev-13	Rent from Gas Property	493.000	\$0	\$0	\$0	\$0	\$600	\$600
	1. To annualize rental revenue. (Kunst)		\$0	\$0		\$0	\$600	
E-2	Purchased Gas and Capacity Release	804.000	\$0	-\$8,343,465	-\$8,343,465	\$0	\$0	\$0
	1. To remove purchased gas and capacity release. (Kunst)		\$0	-\$8,343,465		\$0	\$0	
E-3	Other Gas Purchases - PGA	805.000	\$0	\$106,201	\$106,201	\$0	\$0	\$0
	1. To remove other gas purchases. (Kunst)		\$0	\$106,201		\$0	\$0	
E-6	Gas Withdrawn from Storage	808.100	\$0	-\$1,976,912	-\$1,976,912	\$0	\$0	\$0
	1. To remove gas withdrawn from storage. (Kunst)		\$0	-\$1,976,912		\$0	\$0	
E-7	Gas Delivered to Storage	808.200	\$0	\$2,347,528	\$2,347,528	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
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	1. To remove gas delivered to storage. (Kunst)		\$0	\$2,347,528		\$0	\$0	
E-24	Operations Supervision & Engineering - DE	870.000	\$22,040	\$0	\$22,040	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$2,787	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$24,827	\$0		\$0	\$0	
E-27	Mains & Services - Labor	874.000	\$115,000	-\$25,201	\$89,799	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$13,648	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$128,648	\$0		\$0	\$0	
	3. To normalize vegetation management/Right Of Way expense. (Ferguson)		\$0	-\$25,201		\$0	\$0	
E-28	Mains & Services - Vehicle	874.100	\$0	-\$16,838	-\$16,838	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$16,838		\$0	\$0	
E-31	Meas. & Reg. Station Expense	875.000	\$290	\$0	\$290	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$25	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$315	\$0		\$0	\$0	
E-32	Meter & House Regulator Expense	878.000	\$24,946	\$0	\$24,946	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$4,312	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$29,258	\$0		\$0	\$0	
E-34	Maintenance of Mains - DE	887.000	\$359	\$0	\$359	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$227	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$586	\$0		\$0	\$0	
E-35	Maintenance of Services - DE	892.000	\$1,521	\$0	\$1,521	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$397	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$1,918	\$0		\$0	\$0	
E-36	Maint. Of Meter & House Regulators - DE	893.000	\$121	\$0	\$121	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$127	\$0		\$0	\$0	
E-39	Meter Reading Expense	902.000	\$19,490	\$0	\$19,490	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$4,532	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$24,022	\$0		\$0	\$0	
E-40	Customer Records & Collection Expense	903.000	\$92,165	\$0	\$92,165	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$11,482	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$103,647	\$0		\$0	\$0	
E-41	Uncollectible Accounts	904.000	\$0	\$79,026	\$79,026	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	\$79,026		\$0	\$0	
E-48	Advertising Expense	913.000	\$0	-\$912	-\$912	\$0	\$0	\$0
	1. To remove institutional and promotional advertising. (Amenthor)		\$0	-\$912		\$0	\$0	
E-51	Admin. & General Salaries	920.000	-\$24,543	\$0	-\$24,543	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$9,107	\$0		\$0	\$0	
	2. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$87,267	\$0		\$0	\$0	
	3. To annualize payroll expense. (Shakoor)		\$81,139	\$0		\$0	\$0	
	4. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$9,308	\$0		\$0	\$0	
E-52	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$12,257	\$0	-\$12,257	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$11,076	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$1,181	\$0		\$0	\$0	
E-53	A&G Salaries - Executive APUC Head Office	920.200	-\$35,437	\$0	-\$35,437	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$32,022	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$3,415	\$0		\$0	\$0	
E-54	A&G Salaries - LABS Head Office	920.400	-\$29,240	\$0	-\$29,240	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$26,422	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$2,818	\$0		\$0	\$0	
E-55	LABS Corporate Service Labour Allocation	920.500	-\$28,141	\$0	-\$28,141	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$25,429	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$2,712	\$0		\$0	\$0	
E-56	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$2,819	\$0	-\$2,819	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$2,547	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$272	\$0		\$0	\$0	
E-57	Labor/Energy Procurement Labor	920.800	-\$42,103	\$0	-\$42,103	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$38,045	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$4,058	\$0		\$0	\$0	
E-58	LU Region Labor	920.900	-\$9,261	\$0	-\$9,261	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$8,368	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$893	\$0		\$0	\$0	
E-60	Travel	921.100	\$0	-\$527	-\$527	\$0	\$0	\$0
	1. To remove certain miscellaneous expenses. (Amenthor)		\$0	-\$527		\$0	\$0	
E-61	Utilities	921.200	\$0	\$1,273	\$1,273	\$0	\$0	\$0
	1. To annualize utility costs associated with new Hannibal Shop. (Cassidy)		\$0	\$1,273		\$0	\$0	
E-63	Dues and Membership Fees	921.400	\$0	-\$489	-\$489	\$0	\$0	\$0
	1. To remove certain dues and donations expense. (Amenthor)		\$0	-\$489		\$0	\$0	
E-64	Training	921.500	\$130	\$0	\$130	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$63	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$193	\$0		\$0	\$0	
E-65	Meals & Entertainment/Postage	921.600	\$0	\$95	\$95	\$0	\$0	\$0
	1. To annualize postage expense. (Kunst)		\$0	\$95		\$0	\$0	
E-71	Outside Services Employed	923.000	\$0	-\$2,458	-\$2,458	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove legislative, lobbying and MEDA expenses. (Kunst)		\$0	-\$2,458		\$0	\$0	
E-80	Property Insurance	924.000	\$0	-\$11,729	-\$11,729	\$0	\$0	\$0
	1. To annualize insurance expense. (Amenthor)		\$0	-\$11,729		\$0	\$0	
E-82	Group Benefits/Workers Compensation	926.000	\$0	-\$2,916	-\$2,916	\$0	\$0	\$0
	1. To annualize workers compensation insurance expense. (Amenthor)		\$0	-\$2,916		\$0	\$0	
E-83	Cash Balance Pension	926.100	\$0	-\$5,458	-\$5,458	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	-\$5,458		\$0	\$0	
E-84	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$113,121	\$113,121	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$113,121		\$0	\$0	
E-86	Health Care/Car Allowance	926.600	\$0	\$224,212	\$224,212	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$224,212		\$0	\$0	
E-87	Group Life Insurance	926.800	\$0	\$4,034	\$4,034	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$4,034		\$0	\$0	
E-88	401K Match	926.900	\$0	-\$2,672	-\$2,672	\$0	\$0	\$0
	1. To annualize 401K employee benefits. (Shakoor)		\$0	-\$2,672		\$0	\$0	
E-89	Regulatory Commission Expense	928.000	\$0	\$1,787	\$1,787	\$0	\$0	\$0
	1. To annualize PSC assessment. (Amenthor)		\$0	\$1,787		\$0	\$0	
E-90	Misc. General Expense	930.200	\$0	\$27,446	\$27,446	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$36,700		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$9,254		\$0	\$0	
E-91	Rents	931.000	\$0	\$5,416	\$5,416	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	\$5,416		\$0	\$0	
E-94	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$454,713	\$454,713
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$454,713	
E-95	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$21,043	-\$21,043
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$21,043	
E-98	MO Rate Case Amortization	407.300	\$0	-\$41,873	-\$41,873	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove prior rate case expense amortization. (Kunst)		\$0	-\$78,736		\$0	\$0	
	2. To annualize rate case expense. (Kunst)		\$0	\$36,863		\$0	\$0	
E-99	Energy Efficiency Amortization	407.300	\$0	\$10,688	\$10,688	\$0	\$0	\$0
	1. To reduce test year energy efficiency amortization expense to reflect ongoing amortization for EE regulatory asset established in GR-2014-0152. (Cassidy)		\$0	-\$3,344		\$0	\$0	
	2. To include six year amortization of EE regulatory asset proposed in GR-2018-0013. (Cassidy)		\$0	\$14,032		\$0	\$0	
E-102	Property Taxes	408.000	\$0	\$50,758	\$50,758	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	\$50,758		\$0	\$0	
E-103	Payroll Taxes (FUTA, Medicare, SSI)	408.000	\$0	\$9,202	\$9,202	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$9,202		\$0	\$0	
E-105	Taxes Other - SUTA	408.200	\$0	\$2,478	\$2,478	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$2,478		\$0	\$0	
E-110	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$38,388	\$38,388
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$38,388	
E-113	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$203,325	\$203,325
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$203,325	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$7,918,448	-\$7,918,448
Total Operating & Maint. Expense			\$92,261	-\$7,448,185	-\$7,355,924	\$0	\$675,383	\$675,383

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.68% Return	E 6.79% Return	F 6.90% Return
1	TOTAL NET INCOME BEFORE TAXES		\$2,037,709	\$3,360,236	\$3,419,991	\$3,479,745
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,863,547	\$2,863,547	\$2,863,547	\$2,863,547
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,863,547	\$2,863,547	\$2,863,547	\$2,863,547
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6130%	\$1,087,888	\$1,087,888	\$1,087,888	\$1,087,888
7	Tax Straight-Line Depreciation		\$2,863,547	\$2,863,547	\$2,863,547	\$2,863,547
8	MACRS Depreciation in Excess of Book		\$798,974	\$798,974	\$798,974	\$798,974
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,750,409	\$4,750,409	\$4,750,409	\$4,750,409
10	NET TAXABLE INCOME		\$150,847	\$1,473,374	\$1,533,129	\$1,592,883
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$150,847	\$1,473,374	\$1,533,129	\$1,592,883
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$8,494	\$82,961	\$86,326	\$89,690
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$142,353	\$1,390,413	\$1,446,803	\$1,503,193
16	Federal Income Tax at the Rate of	21.000%	\$29,894	\$291,987	\$303,829	\$315,671
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$29,894	\$291,987	\$303,829	\$315,671
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$150,847	\$1,473,374	\$1,533,129	\$1,592,883
21	Deduct Federal Income Tax at the Rate of	50.000%	\$14,947	\$145,994	\$151,915	\$157,836
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$135,900	\$1,327,380	\$1,381,214	\$1,435,047
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$8,494	\$82,961	\$86,326	\$89,690
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$150,847	\$1,473,374	\$1,533,129	\$1,592,883
28	Deduct Federal Income Tax - City Inc. Tax		\$29,894	\$291,987	\$303,829	\$315,671
29	Deduct Missouri Income Tax - City Inc. Tax		\$8,494	\$82,961	\$86,326	\$89,690
30	City Taxable Income		\$112,459	\$1,098,426	\$1,142,974	\$1,187,522
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$29,894	\$291,987	\$303,829	\$315,671
35	State Income Tax		\$8,494	\$82,961	\$86,326	\$89,690
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$38,388	\$374,948	\$390,155	\$405,361
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$203,325	\$203,325	\$203,325	\$203,325
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$203,325	\$203,325	\$203,325	\$203,325
42	TOTAL INCOME TAX		\$241,713	\$578,273	\$593,480	\$608,686

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Northeast Missouri District (NEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.50%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$1,752,649,000	42.83%		4.069%	4.176%	4.283%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,339,500,000	57.17%	4.57%	2.613%	2.613%	2.613%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,092,149,000	100.00%		6.682%	6.789%	6.896%
8	PreTax Cost of Capital				8.071%	8.214%	8.358%

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 5/9/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE-UP

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
SOUTHEAST MISSOURI
(SEMO) DISTRICT**

CASE NO. GR-2018-0013

Jefferson City, MO

May 2018

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.68% Return	<u>C</u> 6.79% Return	<u>D</u> 6.90% Return
1	Net Orig Cost Rate Base	\$47,715,264	\$47,715,264	\$47,715,264
2	Rate of Return	6.68%	6.79%	6.90%
3	Net Operating Income Requirement	\$3,188,334	\$3,239,389	\$3,290,445
4	Net Income Available	\$2,036,179	\$2,036,179	\$2,036,179
5	Additional Net Income Required	\$1,152,155	\$1,203,210	\$1,254,266
6	Income Tax Requirement			
7	Required Current Income Tax	\$395,637	\$413,064	\$430,492
8	Current Income Tax Available	\$2,347	\$2,347	\$2,347
9	Additional Current Tax Required	\$393,290	\$410,717	\$428,145
10	Revenue Requirement	\$1,545,445	\$1,613,927	\$1,682,411
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$1,545,445	\$1,613,927	\$1,682,411

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$80,254,608
2	Less Accumulated Depreciation Reserve		\$21,446,827
3	Net Plant In Service		\$58,807,781
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$157,711
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$1,828,954
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$323
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$172,917
10	Prepayments		\$131,609
11	Pension Regulatory Asset		\$60,577
12	OPEB Regulatory Asset		\$207,359
13	TOTAL ADD TO NET PLANT IN SERVICE		\$2,559,450
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	0.0000%	\$0
16	State Tax Offset	0.0000%	\$0
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	12.0603%	\$150,368
19	Contributions in Aid of Construction		\$0
20	Accumulated Deferred Income Tax		\$8,525,380
21	Customer Advances for Construction		\$36,786
22	Customer Deposits		\$1,034,117
23	GM-2012-0037 Stipulated Ratebase Offset		\$3,905,316
24	TOTAL SUBTRACT FROM NET PLANT		\$13,651,967
25	Total Rate Base		\$47,715,264

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	P-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$25,888	P-3	-\$3	\$25,885	100.0000%	\$0	\$25,885
4	303.000	Misc. Intangible Plant	\$13,990	P-4	-\$2	\$13,988	100.0000%	\$0	\$13,988
5		TOTAL INTANGIBLE PLANT	\$40,772		-\$5	\$40,767		\$0	\$40,767
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$106,661	P-8	-\$15	\$106,646	100.0000%	\$0	\$106,646
9	366.000	Structures & Improvements - TP	\$2,473	P-9	\$0	\$2,473	100.0000%	\$0	\$2,473
10	366.100	T&D - Other Structures	\$22,959	P-10	\$0	\$22,959	100.0000%	\$0	\$22,959
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$63,589	P-11	-\$195	\$63,394	100.0000%	\$0	\$63,394
12	367.100	T&D - Mains - Steel	\$7,265,018	P-12	-\$1,091	\$7,263,927	100.0000%	\$0	\$7,263,927
13	367.200	T&D - Mains - Plastic	\$24,788	P-13	-\$3	\$24,785	100.0000%	\$0	\$24,785
14	369.000	T&D - MNR Station Equipment	\$440,915	P-14	-\$205	\$440,710	100.0000%	\$0	\$440,710
15	370.000	Communication Equipment - TP	\$5,038	P-15	\$0	\$5,038	100.0000%	\$0	\$5,038
16		TOTAL TRANSMISSION PLANT	\$7,931,441		-\$1,509	\$7,929,932		\$0	\$7,929,932
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	374.100	Land - DP	\$178,295	P-19	-\$26	\$178,269	100.0000%	\$0	\$178,269
20	374.200	Land Rights - DP	\$150,607	P-20	-\$21	\$150,586	100.0000%	\$0	\$150,586
21	375.000	Structures & Improvements - DP	\$42,841	P-21	\$3,523	\$46,364	100.0000%	\$0	\$46,364
22	376.000	Mains - Cathodic Protection - DP	\$1,222,645	P-22	\$27,244	\$1,249,889	100.0000%	\$0	\$1,249,889
23	376.100	Mains - Steel - DP	\$7,558,940	P-23	\$105,417	\$7,664,357	100.0000%	\$0	\$7,664,357
24	376.200	Mains - Plastic - DP	\$11,353,000	P-24	\$361,146	\$11,714,146	100.0000%	\$0	\$11,714,146
25	377.000	Compressor Station Equipment	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,022,440	P-26	\$103,131	\$1,125,571	100.0000%	\$0	\$1,125,571
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$1,835,049	P-27	\$24,672	\$1,859,721	100.0000%	\$0	\$1,859,721
28	380.000	Services - DP	\$12,844,313	P-28	\$643,702	\$13,488,015	100.0000%	\$0	\$13,488,015
29	381.000	Meters - DP	\$5,564,004	P-29	\$2,979,628	\$8,543,632	100.0000%	\$0	\$8,543,632
30	382.000	Meter Installations - DP	\$7,028,930	P-30	\$169,958	\$7,198,888	100.0000%	\$0	\$7,198,888
31	383.000	House Regulators - DP	\$1,443,579	P-31	-\$3,648	\$1,439,931	100.0000%	\$0	\$1,439,931
32	384.000	House Regulators Installations - DP	\$577,549	P-32	-\$91	\$577,458	100.0000%	\$0	\$577,458
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$549,045	P-33	\$129,351	\$678,396	100.0000%	\$0	\$678,396
34	387.000	Other Equipment - DP	\$0	P-34	\$0	\$0	100.0000%	\$0	\$0
35		TOTAL DISTRIBUTION PLANT	\$51,371,237		\$4,543,986	\$55,915,223		\$0	\$55,915,223
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39	0.000	Incentive Compensation Capitalization Adj.	\$0	P-39	-\$41,886	-\$41,886	100.0000%	\$0	-\$41,886
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$41,886	-\$41,886		\$0	-\$41,886
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$1,105,489	P-43	-\$25,684	\$1,079,805	100.0000%	\$0	\$1,079,805
44	390.100	Structures - Frame - GP	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45	390.300	Improvements Leased Premises - GP	\$29,002	P-45	\$46,285	\$75,287	100.0000%	\$0	\$75,287
46	391.000	Office Furniture & Equipment - GP	\$471,601	P-46	-\$185	\$471,416	100.0000%	\$0	\$471,416
47	392.000	Transportation Equipment - GP	\$58,773	P-47	\$33,489	\$92,262	100.0000%	\$0	\$92,262
48	392.100	Transportation Equip < 12,000 LB	\$1,844,597	P-48	\$295,085	\$2,139,682	100.0000%	\$0	\$2,139,682
49	393.000	Stores Equipment	\$606	P-49	\$0	\$606	100.0000%	\$0	\$606
50	394.000	Tools, Shop, & Garage Equipment - GP	\$1,000,591	P-50	\$28,377	\$1,028,968	100.0000%	\$0	\$1,028,968
51	395.000	Laboratory Equipment	\$569	P-51	\$0	\$569	100.0000%	\$0	\$569
52	396.000	Power Operated Equipment	\$411,797	P-52	\$124,225	\$536,022	100.0000%	\$0	\$536,022
53	396.100	Ditchers - GP	\$54,194	P-53	-\$16	\$54,178	100.0000%	\$0	\$54,178
54	396.200	Backhoes - GP	\$41,746	P-54	-\$624	\$41,122	100.0000%	\$0	\$41,122
55	396.300	Ditchers - Group	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	397.000	Communication Equipment - GP	\$11,222	P-56	\$4,726	\$15,948	100.0000%	\$0	\$15,948

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.200	Communication Equip - Fixed Radios	\$10,517	P-57	-\$1	\$10,516	100.0000%	\$0	\$10,516
58	397.300	Communication Equip - Telemetry	\$3,173	P-58	\$0	\$3,173	100.0000%	\$0	\$3,173
59	397.500	Communication Equipment	\$0	P-59	\$0	\$0	100.0000%	\$0	\$0
60	398.000	Miscellaneous Equipment	\$652,274	P-60	\$102,479	\$754,753	100.0000%	\$0	\$754,753
61	399.000	OTH - Other Tangible Property	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62	399.300	Other Tangible Prop - Network H/W	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	399.400	Other Tangible Prop - PC Hardware	\$60,299	P-63	\$21,522	\$81,821	100.0000%	\$0	\$81,821
64	399.500	Other Tangible Prop - PC Software	\$9,584	P-64	\$15,609	\$25,193	100.0000%	\$0	\$25,193
65		TOTAL GENERAL PLANT	\$5,766,034		\$645,287	\$6,411,321		\$0	\$6,411,321
66		GENERAL PLANT - ALLOCATED							
67	374.000	Land and Land Rights - Corporate	\$52,881	P-67	-\$850	\$52,031	100.0000%	\$0	\$52,031
68	390.000	Structures & Improvements - Corporate	\$2,188,927	P-68	-\$35,178	\$2,153,749	100.0000%	\$0	\$2,153,749
69	391.000	Office Furniture & Equip - Corporate	\$273,708	P-69	-\$3,537	\$270,171	100.0000%	\$0	\$270,171
70	392.100	Transportation Equip < 12,000 lbs - Corp	\$244,806	P-70	-\$4,116	\$240,690	100.0000%	\$0	\$240,690
71	394.000	Tools, Shop, and Garage Equip - Corporate	\$36,276	P-71	-\$594	\$35,682	100.0000%	\$0	\$35,682
72	398.000	Miscellaneous Equipment - Corporate	\$55,611	P-72	-\$910	\$54,701	100.0000%	\$0	\$54,701
73	399.000	Other Tangible Property - Corporate	\$88,118	P-73	-\$1,442	\$86,676	100.0000%	\$0	\$86,676
74	399.100	Other Tangible Property - Servers H/W - Corporate	\$10,708	P-74	-\$175	\$10,533	100.0000%	\$0	\$10,533
75	399.300	Other Tangible Property - Network - H/W - Corporate	\$123,130	P-75	-\$2,015	\$121,115	100.0000%	\$0	\$121,115
76	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,016,383	P-76	\$2,339	\$1,018,722	100.0000%	\$0	\$1,018,722
77	399.500	Other Tangible Property - PC Software - 3 Years	\$147,603	P-77	\$567	\$148,170	100.0000%	\$0	\$148,170
78	399.500	Other Tangible Property - PC Software - 5 Years	\$1,061,487	P-78	-\$191,999	\$869,488	100.0000%	\$0	\$869,488
79	399.500	Other Tangible Property - PC Software - 7 Years	\$4,910,706	P-79	\$26,817	\$4,937,523	100.0000%	\$0	\$4,937,523
80		TOTAL GENERAL PLANT - ALLOCATED	\$10,210,344		-\$211,093	\$9,999,251		\$0	\$9,999,251
81		ACCRUED COR							
82		Legacy Atmos Accrued Cost of Removal	\$0	P-82	\$0	\$0	100.0000%	\$0	\$0
83		RWIP Salvage	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
85		TOTAL PLANT IN SERVICE	\$75,319,828		\$4,934,780	\$80,254,608		\$0	\$80,254,608

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	Franchises & Consents	302.000		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-4	Misc. Intangible Plant	303.000		-\$2		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-8	Rights of Way - TP	365.100		-\$15		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$9		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		-\$195		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$189		\$0	
	3. To include plant in service through March 31, 2018. (Caldwell)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-12	T&D - Mains - Steel	367.100		-\$1,091		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$643		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$61		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$327		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		-\$60		\$0	
P-13	T&D - Mains - Plastic	367.200		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-14	T&D - MNR Station Equipment	369.000		-\$205		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$40		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$20		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$141		\$0	
P-19	Land - DP	374.100		-\$26		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$16		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
P-20	Land Rights - DP	374.200		-\$21		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$13		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
P-21	Structures & Improvements - DP	375.000		\$3,523		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$280		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$3,807		\$0	
P-22	Mains - Cathodic Protection - DP	376.000		\$27,244		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$2,764		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$114		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$11		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$58		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$38,191		\$0	
	6. To remove capitalized misbookings for injuries & damages expense from Case No. GR-2014-0152. (Ferguson)		-\$8,000		\$0	
P-23	Mains - Steel - DP	376.100		\$105,417		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$113,176		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,733		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$639		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$61		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$326		\$0	
P-24	Mains - Plastic - DP	376.200		\$361,146		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$30,449		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$768		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$73		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$391		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$392,827		\$0	
P-26	Meas. & Reg. Sta. Equip - General - DP	378.000		\$103,131		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$14,555		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$19		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$117,717		\$0	
P-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$24,672		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$15,708		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$66		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$34		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$40,486		\$0	
P-28	Services - DP	380.000		\$643,702		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$41,971		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$944		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$90		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$481		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$687,188		\$0	
P-29	Meters - DP	381.000		\$2,979,628		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$3,078,069		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$97,943		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$310		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$30		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$158		\$0	
P-30	Meter Installations - DP	382.000		\$169,958		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$198,770		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$10,467		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$17,982		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$57		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$306		\$0	
P-31	House Regulators - DP	383.000		-\$3,648		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$132		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$13		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$67		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		-\$3,366		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$70		\$0	
P-32	House Regulators Installations - DP	384.000		-\$91		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$57		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$29		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
P-33	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$129,351		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$4,670		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$29		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$15		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$134,068		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-39	Incentive Compensation Capitalization Adj.			-\$41,886		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$41,886		\$0	
P-43	Structures & Improvements - GP	390.000		-\$25,684		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$102		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$52		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		-\$15,997		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$9,523		\$0	
P-45	Improvements Leased Premises - GP	390.300		\$46,285		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		\$47,137		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$849		\$0	
P-46	Office Furniture & Equipment - GP	391.000		-\$185		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$154		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$19		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$10		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-47	Transportation Equipment - GP	392.000		\$33,489		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$41,725		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$8,158		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$48		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$25		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
P-48	Transportation Equip < 12,000 LB	392.100		\$295,085		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$303,426		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$8,341		\$0	
P-50	Tools, Shop, & Garage Equipment - GP	394.000		\$28,377		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$3,290		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$42		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$21		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$31,734		\$0	
P-52	Power Operated Equipment	396.000		\$124,225		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$7,649		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$26		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$13		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$131,915		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-53	Ditchers - GP	396.100		-\$16		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
P-54	Backhoes - GP	396.200		-\$624		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$612		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$7		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-56	Communication Equipment - GP	397.000		\$4,726		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$4,916		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$189		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-57	Communication Equip - Fixed Radios	397.200		-\$1		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-60	Miscellaneous Equipment	398.000		\$102,479		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$107,594		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,005		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$68		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$35		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-63	Other Tangible Prop - PC Hardware	399.400		\$21,522		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$459		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$24		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$22,019		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-64	Other Tangible Prop - PC Software	399.500		\$15,609		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$9		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$16,163		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$539		\$0	
P-67	Land and Land Rights - Corporate	374.000		-\$850		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$850		\$0	
P-68	Structures & Improvements - Corporate	390.000		-\$35,178		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$35,178		\$0	
P-69	Office Furniture & Equip - Corporate	391.000		-\$3,537		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$3,537		\$0	
P-70	Transportation Equip < 12,000 lbs - Corp	392.100		-\$4,116		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$4,116		\$0	
P-71	Tools, Shop, and Garage Equip - Corporate	394.000		-\$594		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$594		\$0	
P-72	Miscellaneous Equipment - Corporate	398.000		-\$910		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$910		\$0	
P-73	Other Tangible Property - Corporate	399.000		-\$1,442		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$1,442		\$0	
P-74	Other Tangible Property - Servers H/W - Corpor	399.100		-\$175		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$175		\$0	
P-75	Other Tangible Property - Network - H/W - Corp	399.300		-\$2,015		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$2,015		\$0	
P-76	Other Tangible Property - PC Hardware - Corpo	399.400		\$2,339		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$2,339		\$0	
P-77	Other Tangible Property - PC Software - 3 Years	399.500		\$567		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$567		\$0	
P-78	Other Tangible Property - PC Software - 5 Years	399.500		-\$191,999		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$5,797		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$197,796		\$0	
P-79	Other Tangible Property - PC Software - 7 Years	399.500		\$26,817		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$26,817		\$0	
Total Plant Adjustments				\$4,934,780		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$894	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$25,885	0.00%	\$0	0	0.00%
4	303.000	Misc. Intangible Plant	\$13,988	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$40,767		\$0		
6		TRANSMISSION PLANT					
7	365.000	Land and Land Rights - TP	\$0	0.00%	\$0	0	0.00%
8	365.100	Rights of Way - TP	\$106,646	0.00%	\$0	0	0.00%
9	366.000	Structures & Improvements - TP	\$2,473	2.10%	\$52	50	-5.00%
10	366.100	T&D - Other Structures	\$22,959	2.10%	\$482	50	-5.00%
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$63,394	1.57%	\$995	70	-10.00%
12	367.100	T&D - Mains - Steel	\$7,263,927	1.57%	\$114,044	70	-10.00%
13	367.200	T&D - Mains - Plastic	\$24,785	1.57%	\$389	70	-10.00%
14	369.000	T&D - MNR Station Equipment	\$440,710	2.04%	\$8,990	49	0.00%
15	370.000	Communication Equipment - TP	\$5,038	4.35%	\$219	23	0.00%
16		TOTAL TRANSMISSION PLANT	\$7,929,932		\$125,171		
17		DISTRIBUTION PLANT					
18	374.000	Land and Land Rights - DP	\$0	0.00%	\$0	0	0.00%
19	374.100	Land - DP	\$178,269	0.00%	\$0	0	0.00%
20	374.200	Land Rights - DP	\$150,586	0.00%	\$0	0	0.00%
21	375.000	Structures & Improvements - DP	\$46,364	2.22%	\$1,029	45	0.00%
22	376.000	Mains - Cathodic Protection - DP	\$1,249,889	1.97%	\$24,623	68	-34.00%
23	376.100	Mains - Steel - DP	\$7,664,357	1.97%	\$150,988	68	-34.00%
24	376.200	Mains - Plastic - DP	\$11,714,146	1.92%	\$224,912	64	-23.00%
25	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,125,571	2.66%	\$29,940	47	-25.00%
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$1,859,721	2.78%	\$51,700	45	-25.00%
28	380.000	Services - DP	\$13,488,015	4.55%	\$613,705	33	-50.00%
29	381.000	Meters - DP	\$8,543,632	4.82%	\$411,803	28	-35.00%
30	382.000	Meter Installations - DP	\$7,198,888	5.40%	\$388,740	25	-35.00%
31	383.000	House Regulators - DP	\$1,439,931	2.27%	\$32,686	44	0.00%
32	384.000	House Regulators Installations - DP	\$577,458	2.27%	\$13,108	44	0.00%
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$678,396	2.27%	\$15,400	45	-2.00%
34	387.000	Other Equipment - DP	\$0	4.55%	\$0	22	0.00%
35		TOTAL DISTRIBUTION PLANT	\$55,915,223		\$1,958,634		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		INCENTIVE COMPENSATION CAPITALIZATION					
39		Incentive Compensation Capitalization Adj.	-\$41,886	3.61%	-\$1,512	0	0.00%
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$41,886		-\$1,512		
41		GENERAL PLANT					
42	389.000	Land and Land Rights - GP	\$0	0.00%	\$0	39	0.00%
43	390.000	Structures & Improvements - GP	\$1,079,805	2.56%	\$27,643	39	0.00%
44	390.100	Structures - Frame - GP	\$0	2.56%	\$0	39	0.00%
45	390.300	Improvements Leased Premises - GP	\$75,287	2.56%	\$1,927	39	0.00%
46	391.000	Office Furniture & Equipment - GP	\$471,416	4.55%	\$21,449	22	0.00%
47	392.000	Transportation Equipment - GP	\$92,262	11.75%	\$10,841	8	6.00%

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
48	392.100	Transportation Equip < 12,000 LB	\$2,139,682	11.75%	\$251,413	8	6.00%
49	393.000	Stores Equipment	\$606	4.35%	\$26	23	0.00%
50	394.000	Tools, Shop, & Garage Equipment - GP	\$1,028,968	5.56%	\$57,211	18	0.00%
51	395.000	Laboratory Equipment	\$569	3.57%	\$20	28	0.00%
52	396.000	Power Operated Equipment	\$536,022	6.83%	\$36,610	12	18.00%
53	396.100	Ditchers - GP	\$54,178	6.83%	\$3,700	12	18.00%
54	396.200	Backhoes - GP	\$41,122	6.83%	\$2,809	12	18.00%
55	396.300	Ditchers - Group	\$0	6.83%	\$0	12	18.00%
56	397.000	Communication Equipment - GP	\$15,948	6.25%	\$997	16	0.00%
57	397.200	Communication Equip - Fixed Radios	\$10,516	6.25%	\$657	16	0.00%
58	397.300	Communication Equip - Telemetry	\$3,173	6.25%	\$198	16	0.00%
59	397.500	Communication Equipment	\$0	0.00%	\$0	16	0.00%
60	398.000	Miscellaneous Equipment	\$754,753	5.00%	\$37,738	20	0.00%
61	399.000	OTH - Other Tangible Property	\$0	0.00%	\$0	0	0.00%
62	399.300	Other Tangible Prop - Network H/W	\$0	12.50%	\$0	8	0.00%
63	399.400	Other Tangible Prop - PC Hardware	\$81,821	14.29%	\$11,692	7	0.00%
64	399.500	Other Tangible Prop - PC Software	\$25,193	12.50%	\$3,149	8	0.00%
65		TOTAL GENERAL PLANT	\$6,411,321		\$468,080		
66		GENERAL PLANT - ALLOCATED					
67	374.000	Land and Land Rights - Corporate	\$52,031	0.00%	\$0	0	0.00%
68	390.000	Structures & Improvements - Corporate	\$2,153,749	2.50%	\$53,844	40	0.00%
69	391.000	Office Furniture & Equip - Corporate	\$270,171	5.00%	\$13,509	20	0.00%
70	392.100	Transportation Equip < 12,000 lbs - Corp	\$240,690	9.40%	\$22,625	10	6.00%
71	394.000	Tools, Shop, and Garage Equip - Corporate	\$35,682	5.00%	\$1,784	20	0.00%
72	398.000	Miscellaneous Equipment - Corporate	\$54,701	5.00%	\$2,735	20	0.00%
73	399.000	Other Tangible Property - Corporate	\$86,676	14.29%	\$12,386	7	0.00%
74	399.100	Other Tangible Property - Servers H/W - Corporate	\$10,533	20.00%	\$2,107	5	0.00%
75	399.300	Other Tangible Property - Network - H/W - Corporate	\$121,115	14.29%	\$17,307	7	0.00%
76	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,018,722	20.00%	\$203,744	5	0.00%
77	399.500	Other Tangible Property - PC Software - 3 Years	\$148,170	14.29%	\$21,173	7	0.00%
78	399.500	Other Tangible Property - PC Software - 5 Years	\$869,488	14.29%	\$124,250	7	0.00%
79	399.500	Other Tangible Property - PC Software - 7 Years	\$4,937,523	14.29%	\$705,572	7	0.00%
80		TOTAL GENERAL PLANT - ALLOCATED	\$9,999,251		\$1,181,036		
81		ACCRUED COR					
82		Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
83		RWIP Salvage	\$0	0.00%	\$0	0	0.00%
84		TOTAL ACCRUED COR	\$0		\$0		
85		Total Depreciation	\$80,254,608		\$3,731,409		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0	\$25,888
4	303.000	Misc. Intangible Plant	\$13,990	R-4	\$0	\$13,990	100.0000%	\$0	\$13,990
5		TOTAL INTANGIBLE PLANT	\$40,772		\$0	\$40,772		\$0	\$40,772
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	-\$127	R-7	\$127	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$2,241	R-8	-\$2,241	\$0	100.0000%	\$0	\$0
9	366.000	Structures & Improvements - TP	\$1,991	R-9	\$2,174	\$4,165	100.0000%	\$0	\$4,165
10	366.100	T&D - Other Structures	\$2,051	R-10	\$559	\$2,610	100.0000%	\$0	\$2,610
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$19,115	R-11	\$715	\$19,830	100.0000%	\$0	\$19,830
12	367.100	T&D - Mains - Steel	\$3,524,914	R-12	\$82,774	\$3,607,688	100.0000%	\$0	\$3,607,688
13	367.200	T&D - Mains - Plastic	\$13,911	R-13	\$282	\$14,193	100.0000%	\$0	\$14,193
14	369.000	T&D - MNR Station Equipment	\$310,367	R-14	\$11,854	\$322,221	100.0000%	\$0	\$322,221
15	370.000	Communication Equipment - TP	\$1,879	R-15	\$165	\$2,044	100.0000%	\$0	\$2,044
16		TOTAL TRANSMISSION PLANT	\$3,876,342		\$96,409	\$3,972,751		\$0	\$3,972,751
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	374.100	Land - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	374.200	Land Rights - DP	\$0	R-20	\$0	\$0	100.0000%	\$0	\$0
21	375.000	Structures & Improvements - DP	\$14,275	R-21	\$919	\$15,194	100.0000%	\$0	\$15,194
22	376.000	Mains - Cathodic Protection - DP	\$243,489	R-22	\$13,934	\$257,423	100.0000%	\$0	\$257,423
23	376.100	Mains - Steel - DP	\$2,296,495	R-23	\$85,735	\$2,382,230	100.0000%	\$0	\$2,382,230
24	376.200	Mains - Plastic - DP	\$2,462,419	R-24	\$88,467	\$2,550,886	100.0000%	\$0	\$2,550,886
25	377.000	Compressor Station Equipment	\$2,922	R-25	-\$2,922	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$128,366	R-26	-\$41,879	\$86,487	100.0000%	\$0	\$86,487
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$396,579	R-27	\$43,330	\$439,909	100.0000%	\$0	\$439,909
28	380.000	Services - DP	-\$29,835	R-28	\$394,597	\$364,762	100.0000%	\$0	\$364,762
29	381.000	Meters - DP	-\$457,624	R-29	\$457,624	\$0	100.0000%	\$0	\$0
30	382.000	Meter Installations - DP	\$3,017,083	R-30	-\$857,051	\$2,160,032	100.0000%	\$0	\$2,160,032
31	383.000	House Regulators - DP	\$976,021	R-31	\$39,551	\$1,015,572	100.0000%	\$0	\$1,015,572
32	384.000	House Regulators Installations - DP	\$394,911	R-32	\$14,370	\$409,281	100.0000%	\$0	\$409,281
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$166,816	R-33	\$19,477	\$186,293	100.0000%	\$0	\$186,293
34	387.000	Other Equipment - DP	\$32	R-34	-\$32	\$0	100.0000%	\$0	\$0
35		TOTAL DISTRIBUTION PLANT	\$9,611,949		\$256,120	\$9,868,069		\$0	\$9,868,069
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39		Incentive Compensation Capitalization Adj.	\$0	R-39	-\$1,083	-\$1,083	100.0000%	\$0	-\$1,083
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,083	-\$1,083		\$0	-\$1,083
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$495,125	R-43	-\$31,344	\$463,781	100.0000%	\$0	\$463,781
44	390.100	Structures - Frame - GP	\$336	R-44	-\$335	\$1	100.0000%	\$0	\$1
45	390.300	Improvements Leased Premises - GP	\$19,633	R-45	\$3,896	\$23,529	100.0000%	\$0	\$23,529
46	391.000	Office Furniture & Equipment - GP	\$95,092	R-46	\$16,779	\$111,871	100.0000%	\$0	\$111,871
47	392.000	Transportation Equipment - GP	\$61,888	R-47	\$12,463	\$74,351	100.0000%	\$0	\$74,351
48	392.100	Transportation Equip < 12,000 LB	\$413,091	R-48	\$154,696	\$567,787	100.0000%	\$0	\$567,787
49	393.000	Stores Equipment	\$587	R-49	-\$284	\$303	100.0000%	\$0	\$303
50	394.000	Tools, Shop, & Garage Equipment - GP	\$173,767	R-50	\$55,468	\$229,235	100.0000%	\$0	\$229,235
51	395.000	Laboratory Equipment	\$500	R-51	-\$288	\$212	100.0000%	\$0	\$212
52	396.000	Power Operated Equipment	\$113,140	R-52	\$37,041	\$150,181	100.0000%	\$0	\$150,181
53	396.100	Ditchers - GP	\$54,755	R-53	-\$21,789	\$32,966	100.0000%	\$0	\$32,966
54	396.200	Backhoes - GP	\$27,105	R-54	\$1,850	\$28,955	100.0000%	\$0	\$28,955
55	396.300	Ditchers - Group	\$137	R-55	-\$136	\$1	100.0000%	\$0	\$1
56	397.000	Communication Equipment - GP	\$2,502	R-56	\$645	\$3,147	100.0000%	\$0	\$3,147

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	397.200	Communication Equip - Fixed Radios	\$4,709	R-57	\$355	\$5,064	100.0000%	\$0	\$5,064
58	397.300	Communication Equip - Telemetry	\$799	R-58	\$108	\$907	100.0000%	\$0	\$907
59	397.500	Communication Equipment	\$5,660	R-59	-\$5,646	\$14	100.0000%	\$0	\$14
60	398.000	Miscellaneous Equipment	\$163,418	R-60	-\$58,403	\$105,015	100.0000%	\$0	\$105,015
61	399.000	OTH - Other Tangible Property	-\$374	R-61	\$374	\$0	100.0000%	\$0	\$0
62	399.300	Other Tangible Prop - Network H/W	\$5,189	R-62	-\$5,176	\$13	100.0000%	\$0	\$13
63	399.400	Other Tangible Prop - PC Hardware	-\$149,896	R-63	\$149,896	\$0	100.0000%	\$0	\$0
64	399.500	Other Tangible Prop - PC Software	\$5,858	R-64	-\$1,871	\$3,987	100.0000%	\$0	\$3,987
65		TOTAL GENERAL PLANT	\$1,493,021		\$308,299	\$1,801,320		\$0	\$1,801,320
66		GENERAL PLANT - ALLOCATED							
67	374.000	Land and Land Rights - Corporate	\$0	R-67	\$0	\$0	100.0000%	\$0	\$0
68	390.000	Structures & Improvements - Corporate	\$406,571	R-68	\$78,959	\$485,530	100.0000%	\$0	\$485,530
69	391.000	Office Furniture & Equip - Corporate	\$49,198	R-69	\$9,369	\$58,567	100.0000%	\$0	\$58,567
70	392.100	Transportation Equip < 12,000 lbs - Corp	\$39,602	R-70	\$19,551	\$59,153	100.0000%	\$0	\$59,153
71	394.000	Tools, Shop, and Garage Equip - Corporate	\$2,838	R-71	\$1,158	\$3,996	100.0000%	\$0	\$3,996
72	398.000	Miscellaneous Equipment - Corporate	\$15,419	R-72	\$1,225	\$16,644	100.0000%	\$0	\$16,644
73	399.000	Other Tangible Property - Corporate	\$47,218	R-73	-\$24,851	\$22,367	100.0000%	\$0	\$22,367
74	399.100	Other Tangible Property - Servers H/W - Corporate	\$6,993	R-74	\$1,385	\$8,378	100.0000%	\$0	\$8,378
75	399.300	Other Tangible Property - Network - H/W - Corporate	\$79,937	R-75	\$15,936	\$95,873	100.0000%	\$0	\$95,873
76	399.400	Other Tangible Property - PC Hardware - Corporate	\$657,613	R-76	\$132,359	\$789,972	100.0000%	\$0	\$789,972
77	399.500	Other Tangible Property - PC Software - 3 Years	\$58,375	R-77	\$14,682	\$73,057	100.0000%	\$0	\$73,057
78	399.500	Other Tangible Property - PC Software - 5 Years	\$420,481	R-78	-\$42,273	\$378,208	100.0000%	\$0	\$378,208
79	399.500	Other Tangible Property - PC Software - 7 Years	\$1,945,249	R-79	\$489,262	\$2,434,511	100.0000%	\$0	\$2,434,511
80		TOTAL GENERAL PLANT - ALLOCATED	\$3,729,494		\$696,762	\$4,426,256		\$0	\$4,426,256
81		ACCRUED COR							
82		Legacy Atmos Accrued Cost of Removal	\$1,611,305	R-82	-\$272,563	\$1,338,742	100.0000%	\$0	\$1,338,742
83		RWIP Salvage	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84		TOTAL ACCRUED COR	\$1,611,305		-\$272,563	\$1,338,742		\$0	\$1,338,742
85		TOTAL DEPRECIATION RESERVE	\$20,362,883		\$1,083,944	\$21,446,827		\$0	\$21,446,827

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-7	Land and Land Rights - TP	365.000		\$127		\$0
	1. To adjust negative reserve. (Moilanen)		\$127		\$0	
R-8	Rights of Way - TP	365.100		-\$2,241		\$0
	1. To adjust negative reserve. (Moilanen)		-\$127		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		-\$2,114		\$0	
R-9	Structures & Improvements - TP	366.000		\$2,174		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$60		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		\$2,114		\$0	
R-10	T&D - Other Structures	366.100		\$559		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$559		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$715		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$728		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$0	
R-12	T&D - Mains - Steel	367.100		\$82,774		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$82,851		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$49		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$23		\$0	
R-13	T&D - Mains - Plastic	367.200		\$282		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$282		\$0	
R-14	T&D - MNR Station Equipment	369.000		\$11,854		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$11,876		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$10		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$8		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-15	Communication Equipment - TP	370.000		\$165		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$165		\$0	
R-21	Structures & Improvements - DP	375.000		\$919		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$907		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$20		\$0	
	3. To adjust negative reserve. (Moilanen)		\$32		\$0	
R-22	Mains - Cathodic Protection - DP	376.000		\$13,934		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$14,688		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$194		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$9		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	6. To remove capitalized misbookings for injuries & damages expense for Case No. GR-2014-0152. (Ferguson)		-\$546		\$0	
R-23	Mains - Steel - DP	376.100		\$85,735		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$86,284		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$472		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$49		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$23		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
R-24	Mains - Plastic - DP	376.200		\$88,467		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$87,779		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$2,133		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$59		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$28		\$0	
	6. To adjust negative reserve. (Moilanen)		\$2,914		\$0	
R-25	Compressor Station Equipment	377.000		-\$2,922		\$0
	1. To adjust negative reserve. (Moilanen)		-\$2,914		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$8		\$0	
R-26	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$41,879		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$40,856		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,019		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$43,330		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$44,446		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,100		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
R-28	Services - DP	380.000		\$394,597		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$397,907		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$2,940		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$236		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$23		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$111		\$0	
R-29	Meters - DP	381.000		\$457,624		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$508,429		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,860		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$34		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$16		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	6. To adjust negative reserve. (Moilanen)		\$972,966		\$0	
R-30	Meter Installations - DP	382.000		-\$857,051		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$118,998		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$733		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2,299		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$9		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$42		\$0	
	6. To adjust negative reserve. (Moilanen)		-\$972,966		\$0	
R-31	House Regulators - DP	383.000		\$39,551		\$0
	1. To include accumulated reserve through		\$39,603		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$30		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$14		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$5		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
R-32	House Regulators Installations - DP	384.000		\$14,370		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$14,385		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-33	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$19,477		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$19,812		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$327		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-34	Other Equipment - DP	387.000		-\$32		\$0
	1. To adjust negative reserve. (Moilanen)		-\$32		\$0	
R-39	Incentive Compensation Capitalization Adj.			-\$1,083		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,083		\$0	
R-43	Structures & Improvements - GP	390.000		-\$31,344		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$24,426		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$667		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$25		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	6. To adjust negative reserve. (Moilanen)		-\$55,063		\$0	
R-44	Structures - Frame - GP	390.100		-\$335		\$0
	1. To adjust negative reserve. (Moilanen)		-\$335		\$0	
R-45	Improvements Leased Premises - GP	390.300		\$3,896		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,955		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$59		\$0	
R-46	Office Furniture & Equipment - GP	391.000		\$16,779		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$16,797		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$11		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
R-47	Transportation Equipment - GP	392.000		\$12,463		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$13,073		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$571		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$25		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
R-48	Transportation Equip < 12,000 LB	392.100		\$154,696		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$155,280		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$584		\$0	
R-49	Stores Equipment	393.000		-\$284		\$0
	1. To adjust negative reserve. (Moilanen)		-\$300		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$16		\$0	
R-50	Tools, Shop, & Garage Equipment - GP	394.000		\$55,468		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$55,713		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$230		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-51	Laboratory Equipment	395.000		-\$288		\$0
	1. To adjust negative reserve. (Moilanen)		-\$300		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		\$12		\$0	
R-52	Power Operated Equipment	396.000		\$37,041		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$37,593		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$536		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$10		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-53	Ditchers - GP	396.100		-\$21,789		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,217		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$25,000		\$0	
R-54	Backhoes - GP	396.200		\$1,850		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,897		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$43		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-55	Ditchers - Group	396.300		-\$136		\$0
	1. To adjust negative reserve. (Moilanen)		-\$136		\$0	
R-56	Communication Equipment - GP	397.000		\$645		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$658		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$0	
R-57	Communication Equip - Fixed Radios	397.200		\$355		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$355		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-58	Communication Equip - Telemetry	397.300		\$108		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$108		\$0	
R-59	Communication Equipment	397.500		-\$5,646		\$0
	1. To adjust negative reserve. (Moilanen)		-\$5,645		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$1		\$0	
R-60	Miscellaneous Equipment	398.000		-\$58,403		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$16,078		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$351		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$12		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$74,111		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-61	OTH - Other Tangible Property	399.000		\$374		\$0
	1. To adjust negative reserve. (Moilanen)		\$374		\$0	
R-62	Other Tangible Prop - Network H/W	399.300		-\$5,176		\$0
	1. To adjust negative reserve. (Moilanen)		-\$5,175		\$0	
	2. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-63	Other Tangible Prop - PC Hardware	399.400		\$149,896		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$11,858		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$32		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To adjust negative reserve. (Moilanen)		\$165,691		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$27,611		\$0	
	7. To remove capitalized misbookings for advertising expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-64	Other Tangible Prop - PC Software	399.500		-\$1,871		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,370		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$3,200		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$38		\$0	
R-68	Structures & Improvements - Corporate	390.000		\$78,959		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$78,959		\$0	
R-69	Office Furniture & Equip - Corporate	391.000		\$9,369		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$9,369		\$0	
R-70	Transportation Equip < 12,000 lbs - Corp	392.100		\$19,551		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$19,551		\$0	
R-71	Tools, Shop, and Garage Equip - Corporate	394.000		\$1,158		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,158		\$0	
R-72	Miscellaneous Equipment - Corporate	398.000		\$1,225		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,225		\$0	
R-73	Other Tangible Property - Corporate	399.000		-\$24,851		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$8,519		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$33,370		\$0	
R-74	Other Tangible Property - Servers H/W - Corporate	399.100		\$1,385		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,385		\$0	
R-75	Other Tangible Property - Network - H/W - Corporate	399.300		\$15,936		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$15,936		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-76	Other Tangible Property - PC Hardware - Corporate	399.400		\$132,359		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$132,359		\$0	
R-77	Other Tangible Property - PC Software - 3 Years	399.500		\$14,682		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$14,682		\$0	
R-78	Other Tangible Property - PC Software - 5 Years	399.500		-\$42,273		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$105,758		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$148,031		\$0	
R-79	Other Tangible Property - PC Software - 7 Years	399.500		\$489,262		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$489,262		\$0	
R-82	Legacy Atmos Accrued Cost of Removal			-\$272,563		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$272,563		\$0	
Total Reserve Adjustments				\$1,083,944		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$6,230,858	46.98	40.14	6.84	0.018740	\$116,766
3	Purchased Gas Costs - Back Out	-\$6,230,858	46.98	46.98	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$1,900,160	46.98	13.00	33.98	0.093096	\$176,897
5	Pension Expense	\$39,619	46.98	51.38	-4.40	-0.012055	-\$478
6	OPEBs	\$301,536	46.98	167.00	-120.02	-0.328822	-\$99,152
7	Employee Benefits Other Than 401K	\$678,597	46.98	-12.92	59.90	0.164110	\$111,365
8	401K	\$70,892	46.98	28.35	18.63	0.051041	\$3,618
9	Incentive Compensation	\$60,011	46.98	302.50	-255.52	-0.700055	-\$42,011
10	Uncollectibles	\$69,463	46.98	46.98	0.00	0.000000	\$0
11	PSC Assessment	\$68,960	46.98	-41.13	88.11	0.241397	\$16,647
12	Affiliate Expense	\$801,796	46.98	42.50	4.48	0.012274	\$9,841
13	Cash Vouchers	\$2,286,163	46.98	31.89	15.09	0.041342	\$94,515
14	TOTAL OPERATION AND MAINT. EXPENSE	\$6,277,197					\$388,008
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$146,591	46.98	12.00	34.98	0.095836	\$14,049
17	Federal Unemployment Tax	\$2,609	46.98	76.24	-29.26	-0.080164	-\$209
18	State Unemployment Tax	\$7,100	46.98	76.43	-29.45	-0.080685	-\$573
19	Property Tax	\$723,536	46.98	169.85	-122.87	-0.336630	-\$243,564
20	TOTAL TAXES	\$879,836					-\$230,297
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$157,711
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$335,241	46.98	46.98	0.00	0.000000	\$0
26	State Tax Offset	\$95,251	46.98	46.98	0.00	0.000000	\$0
27	City Tax Offset	\$0	46.98	46.98	0.00	0.000000	\$0
28	Interest Expense Offset	\$1,246,800	46.98	91.00	-44.02	-0.120603	-\$150,368
29	TOTAL OFFSET FROM RATE BASE	\$1,677,292					-\$150,368
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$7,343

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.100	Residential Revenue	\$10,892,802	See note (1)	See note (1)	Rev-5	See note (1)	\$10,892,802	100.0000%	-\$3,557,247	\$7,335,555	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$4,653,321			Rev-6		\$4,653,321	100.0000%	-\$1,772,424	\$2,880,897		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$306,879			Rev-8		\$306,879	100.0000%	-\$246,580	\$60,299		
Rev-9	0.000	Lg. Gen. Service	\$365,543			Rev-9		\$365,543	100.0000%	-\$180,553	\$184,990		
Rev-10	0.000	ISRS Revenue	\$22,372			Rev-10		\$22,372	100.0000%	-\$22,372	\$0		
Rev-11	488.000	Miscellaneous Service Revenue	\$181,237			Rev-11		\$181,237	100.0000%	\$0	\$181,237		
Rev-12	489.000	Transportation Revenue	\$2,000,142			Rev-12		\$2,000,142	100.0000%	\$313,729	\$2,313,871		
Rev-13	489.000	Arkansas Source Gas	\$113,821			Rev-13		\$113,821	100.0000%	-\$27,600	\$86,221		
Rev-14	495.000	Other Gas Revenue - Oper. Rev.	\$26,958			Rev-14		\$26,958	100.0000%	\$0	\$26,958		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$18,563,075					\$18,563,075		-\$5,493,047	\$13,070,028		
Rev-16		TOTAL OPERATING REVENUES	\$18,563,075					\$18,563,075		-\$5,493,047	\$13,070,028		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas and Capacity Release	\$11,268,913	\$0	\$11,268,913	E-2	-\$11,268,913	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.000	Other Gas Purchases - PGA	-\$4,489,730	\$0	-\$4,489,730	E-3	\$4,489,730	\$0	100.0000%	\$0	\$0	\$0	\$0
4		TOTAL GAS SUPPLY EXPENSES	\$6,779,183	\$0	\$6,779,183		-\$6,779,183	\$0		\$0	\$0	\$0	\$0
5		NATURAL GAS STORAGE EXPENSE											
6	808.100	Gas Withdrawn from Storage	\$1,720,043	\$0	\$1,720,043	E-6	-\$1,720,043	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage	-\$2,268,368	\$0	-\$2,268,368	E-7	\$2,268,368	\$0	100.0000%	\$0	\$0	\$0	\$0
8		TOTAL NATURAL GAS STORAGE EXPENSE	-\$548,325	\$0	-\$548,325		\$548,325	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		PRODUCTION EXPENSES											
12		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		DISTRIBUTION EXPENSES											
14	870.000	Operations Supervision & Engineering - DE	\$100,483	\$100,483	\$0	E-14	\$8,813	\$109,296	100.0000%	\$0	\$109,296	\$109,296	\$0
15	871.100	Odorization Expense	\$19,541	\$0	\$19,541	E-15	\$0	\$19,541	100.0000%	\$0	\$19,541	\$0	\$19,541
16	874.000	Mains & Services - Labor	\$897,767	\$414,852	\$482,915	E-16	\$2,438	\$900,205	100.0000%	\$0	\$900,205	\$447,956	\$452,249
17	874.100	Mains & Services - Vehicle	\$27,328	\$0	\$27,328	E-17	-\$10,063	\$17,265	100.0000%	\$0	\$17,265	\$0	\$17,265
18	874.200	Mains & Services - Heavy Equipment	\$714	\$0	\$714	E-18	\$0	\$714	100.0000%	\$0	\$714	\$0	\$714
19	874.300	Mains & Services - Uniforms	\$1,274	\$0	\$1,274	E-19	\$0	\$1,274	100.0000%	\$0	\$1,274	\$0	\$1,274
20	875.000	Meas. & Reg. Station Expense	\$868	\$558	\$310	E-20	\$36	\$904	100.0000%	\$0	\$904	\$594	\$310
21	878.000	Meter & House Regulator Expense	\$193,372	\$193,372	\$0	E-21	\$18,344	\$211,716	100.0000%	\$0	\$211,716	\$211,716	\$0
22	881.000	Rents - DE	\$571	\$0	\$571	E-22	\$0	\$571	100.0000%	\$0	\$571	\$0	\$571
23	887.000	Maintenance of Mains - DE	\$16,276	\$9,610	\$6,666	E-23	\$894	\$17,170	100.0000%	\$0	\$17,170	\$10,504	\$6,666
24	892.000	Maintenance of Services - DE	\$18,308	\$17,306	\$1,002	E-24	\$1,625	\$19,933	100.0000%	\$0	\$19,933	\$18,931	\$1,002
25	893.000	Maint. Of Meter & House Regulators - DE	\$0	\$0	\$0	E-25	-\$8	-\$8	100.0000%	\$0	-\$8	-\$8	\$0
26		TOTAL DISTRIBUTION EXPENSES	\$1,276,502	\$736,181	\$540,321		\$22,079	\$1,298,581		\$0	\$1,298,581	\$798,989	\$499,592
27		CUSTOMER ACCOUNTS EXPENSE											
28	902.000	Meter Reading Expense	\$205,591	\$205,591	\$0	E-28	\$19,579	\$225,170	100.0000%	\$0	\$225,170	\$225,170	\$0
29	903.000	Customer Records & Collection Expense	\$971,223	\$412,042	\$559,181	E-29	\$35,827	\$1,007,050	100.0000%	\$0	\$1,007,050	\$447,869	\$559,181

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
30	904.000	Uncollectible Accounts	\$67,922	\$0	\$67,922	E-30	\$1,541	\$69,463	100.0000%	\$0	\$69,463	\$0	\$69,463
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,244,736	\$617,633	\$627,103		\$56,947	\$1,301,683		\$0	\$1,301,683	\$673,039	\$628,644
32		CUSTOMER SERVICE & INFO. EXP.											
33	908.000	Customer Assistance Expense	\$73,566	\$0	\$73,566	E-33	\$0	\$73,566	100.0000%	\$0	\$73,566	\$0	\$73,566
34	909.000	Informational & Instructional Advertising Expense	\$14,675	\$0	\$14,675	E-34	\$0	\$14,675	100.0000%	\$0	\$14,675	\$0	\$14,675
35		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$88,241	\$0	\$88,241		\$0	\$88,241		\$0	\$88,241	\$0	\$88,241
36		SALES EXPENSES											
37	913.000	Advertising Expense	\$3,168	\$0	\$3,168	E-37	-\$1,946	\$1,222	100.0000%	\$0	\$1,222	\$0	\$1,222
38		TOTAL SALES EXPENSES	\$3,168	\$0	\$3,168		-\$1,946	\$1,222		\$0	\$1,222	\$0	\$1,222
39		ADMIN. & GENERAL EXPENSES											
40	920.000	Admin. & General Salaries	\$329,866	\$329,866	\$0	E-40	-\$103,867	\$225,999	100.0000%	\$0	\$225,999	\$225,999	\$0
41	920.100	A&G Salaries - Fin & Adm LU Head Office	\$47,141	\$0	\$47,141	E-41	-\$18,958	\$28,183	100.0000%	\$0	\$28,183	-\$18,958	\$47,141
42	920.200	A&G Salaries - Executive APUC Head Office	\$120,996	\$0	\$120,996	E-42	-\$48,660	\$72,336	100.0000%	\$0	\$72,336	-\$48,660	\$120,996
43	920.400	A&G Salaries - LABS Head Office	\$99,896	\$0	\$99,896	E-43	-\$40,175	\$59,721	100.0000%	\$0	\$59,721	-\$40,175	\$99,896
44	920.500	LABS Corporate Service Labour Allocation	\$96,128	\$0	\$96,128	E-44	-\$38,660	\$57,468	100.0000%	\$0	\$57,468	-\$38,660	\$96,128
45	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$9,685	\$0	\$9,685	E-45	-\$3,895	\$5,790	100.0000%	\$0	\$5,790	-\$3,895	\$9,685
46	920.800	Labor/Energy Procurement Labor	\$144,696	\$0	\$144,696	E-46	-\$58,191	\$86,505	100.0000%	\$0	\$86,505	-\$58,191	\$144,696
47	920.900	LU Region Labor	\$31,825	\$0	\$31,825	E-47	-\$12,799	\$19,026	100.0000%	\$0	\$19,026	-\$12,799	\$31,825
48	921.000	Office Supplies & Expense/Vehicles Expense	\$35,662	\$0	\$35,662	E-48	\$0	\$35,662	100.0000%	\$0	\$35,662	\$0	\$35,662
49	921.100	Travel	\$51,248	\$0	\$51,248	E-49	-\$1,076	\$50,172	100.0000%	\$0	\$50,172	\$0	\$50,172
50	921.200	Utilities	\$41,185	\$0	\$41,185	E-50	\$0	\$41,185	100.0000%	\$0	\$41,185	\$0	\$41,185
51	921.300	Communication	\$266,429	\$0	\$266,429	E-51	\$0	\$266,429	100.0000%	\$0	\$266,429	\$0	\$266,429
52	921.400	Dues and Membership Fees	\$1,716	\$0	\$1,716	E-52	-\$767	\$949	100.0000%	\$0	\$949	\$0	\$949
53	921.500	Training	\$28,468	\$2,518	\$25,950	E-53	\$240	\$28,708	100.0000%	\$0	\$28,708	\$2,758	\$25,950
54	921.600	Meals & Entertainment/Postage	\$24,511	\$0	\$24,511	E-54	\$126	\$24,637	100.0000%	\$0	\$24,637	\$0	\$24,637
55	922.100	LU Labor Allocated - Capitalized	-\$9,900	\$0	-\$9,900	E-55	\$0	-\$9,900	100.0000%	\$0	-\$9,900	\$0	-\$9,900
56	922.200	LU Admin Allocated - Capitalized	-\$60,348	\$0	-\$60,348	E-56	\$0	-\$60,348	100.0000%	\$0	-\$60,348	\$0	-\$60,348
57	922.300	APUC Admin Allocated - Capitalized Labour	-\$60,986	\$0	-\$60,986	E-57	\$0	-\$60,986	100.0000%	\$0	-\$60,986	\$0	-\$60,986
58	922.400	LABS Admin Allocated - Capitalized Labour	-\$63,342	\$0	-\$63,342	E-58	\$0	-\$63,342	100.0000%	\$0	-\$63,342	\$0	-\$63,342
59	922.500	LABS Corp. Service Admin Allocated - Capitalized	-\$43,007	\$0	-\$43,007	E-59	\$0	-\$43,007	100.0000%	\$0	-\$43,007	\$0	-\$43,007
60	923.000	Outside Services Employed	\$400,386	\$0	\$400,386	E-60	-\$3,370	\$397,016	100.0000%	\$0	\$397,016	\$0	\$397,016
61	923.100	Outside Services LU HO Allocations	\$287,370	\$0	\$287,370	E-61	\$0	\$287,370	100.0000%	\$0	\$287,370	\$0	\$287,370
62	923.200	Outside Services APUC HO Allocations	\$169,414	\$0	\$169,414	E-62	\$0	\$169,414	100.0000%	\$0	\$169,414	\$0	\$169,414
63	923.400	LABS Nonlabour Allocations	\$201,194	\$0	\$201,194	E-63	\$0	\$201,194	100.0000%	\$0	\$201,194	\$0	\$201,194
64	923.500	LABS Corporate Service Non-Labour Allocation	\$108,668	\$0	\$108,668	E-64	\$0	\$108,668	100.0000%	\$0	\$108,668	\$0	\$108,668
65	923.600	LABS US Bus Admin Allocation	\$12,913	\$0	\$12,913	E-65	\$0	\$12,913	100.0000%	\$0	\$12,913	\$0	\$12,913
66	923.700	LABS US Corp Admin Allocation	\$13,151	\$0	\$13,151	E-66	\$0	\$13,151	100.0000%	\$0	\$13,151	\$0	\$13,151
67	923.800	LU Corp US Admin Allocation	\$9,844	\$0	\$9,844	E-67	\$0	\$9,844	100.0000%	\$0	\$9,844	\$0	\$9,844
68	923.900	LU Region Admin Allocation	\$26,129	\$0	\$26,129	E-68	\$0	\$26,129	100.0000%	\$0	\$26,129	\$0	\$26,129
69	924.000	Property Insurance	\$99,330	\$0	\$99,330	E-69	-\$18,237	\$81,093	100.0000%	\$0	\$81,093	\$0	\$81,093
70	925.000	Injuries & Damages	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	926.000	Group Benefits/Workers Compensation	\$218,983	\$0	\$218,983	E-71	-\$4,714	\$214,269	100.0000%	\$0	\$214,269	\$0	\$214,269

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
72	926.100	Cash Balance Pension	\$52,676	\$0	\$52,676	E-72	-\$7,558	\$45,118	100.0000%	\$0	\$45,118	\$0	\$45,118
73	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$141,499	\$0	\$141,499	E-73	\$156,640	\$298,139	100.0000%	\$0	\$298,139	\$0	\$298,139
74	926.300	Opt Out Credit	\$1,034	\$0	\$1,034	E-74	\$0	\$1,034	100.0000%	\$0	\$1,034	\$0	\$1,034
75	926.600	Health Care/Car Allowance	\$434,509	\$0	\$434,509	E-75	\$225,179	\$659,688	100.0000%	\$0	\$659,688	\$0	\$659,688
76	926.800	Group Life Insurance	\$12,000	\$0	\$12,000	E-76	\$5,136	\$17,136	100.0000%	\$0	\$17,136	\$0	\$17,136
77	926.900	401K Match	\$74,574	\$0	\$74,574	E-77	-\$3,681	\$70,893	100.0000%	\$0	\$70,893	\$0	\$70,893
78	928.000	Regulatory Commission Expense	\$68,287	\$0	\$68,287	E-78	\$673	\$68,960	100.0000%	\$0	\$68,960	\$0	\$68,960
79	930.200	Misc. General Expense	\$55,243	\$0	\$55,243	E-79	\$44,103	\$99,346	100.0000%	\$0	\$99,346	\$0	\$99,346
80	931.000	Rents	\$40,908	\$0	\$40,908	E-80	\$0	\$40,908	100.0000%	\$0	\$40,908	\$0	\$40,908
81		TOTAL ADMIN. & GENERAL EXPENSES	\$3,519,981	\$332,384	\$3,187,597		\$67,489	\$3,587,470		\$0	\$3,587,470	\$7,419	\$3,580,051
82		DEPRECIATION EXPENSE											
83	403.000	Depreciation Expense, Dep. Exp.	\$3,248,235	See note (1)	See note (1)	E-83	See note (1)	\$3,248,235	100.0000%	\$483,174	\$3,731,409	See note (1)	See note (1)
84	403.500	Capitalized Depreciation	-\$222,720			E-84		-\$222,720	100.0000%	\$19,698	-\$203,022		
85		TOTAL DEPRECIATION EXPENSE	\$3,025,515	\$0	\$0		\$0	\$3,025,515		\$502,872	\$3,528,387	\$0	\$0
86		AMORTIZATION EXPENSE											
87	407.300	MO Rate Case Amortization	\$108,825	\$0	\$108,825	E-87	-\$88,488	\$20,337	100.0000%	\$0	\$20,337	\$0	\$20,337
88	407.300	Energy Efficiency Amortization	\$11,600	\$0	\$11,600	E-88	\$17,337	\$28,937	100.0000%	\$0	\$28,937	\$0	\$28,937
89		TOTAL AMORTIZATION EXPENSE	\$120,425	\$0	\$120,425		-\$71,151	\$49,274		\$0	\$49,274	\$0	\$49,274
90		OTHER OPERATING EXPENSES											
91	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$151,701	\$0	\$151,701	E-91	-\$2,501	\$149,200	100.0000%	\$0	\$149,200	-\$2,501	\$151,701
92	408.000	Property Taxes	\$582,857	\$0	\$582,857	E-92	\$140,679	\$723,536	100.0000%	\$0	\$723,536	\$0	\$723,536
93	408.100	Allocated Taxes Other	\$29,700	\$0	\$29,700	E-93	\$0	\$29,700	100.0000%	\$0	\$29,700	\$0	\$29,700
94	408.200	Taxes Other - SUTA	\$4,147	\$0	\$4,147	E-94	\$2,953	\$7,100	100.0000%	\$0	\$7,100	\$2,953	\$4,147
95		TOTAL OTHER OPERATING EXPENSES	\$768,405	\$0	\$768,405		\$141,131	\$909,536		\$0	\$909,536	\$452	\$909,084
96		TOTAL OPERATING EXPENSE	\$16,277,831	\$1,686,198	\$11,566,118		-\$6,016,309	\$10,261,522		\$502,872	\$10,764,394	\$1,479,899	\$5,756,108
97		NET INCOME BEFORE TAXES	\$2,285,244					\$8,301,553		-\$5,995,919	\$2,305,634		
98		INCOME TAXES											
99	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-99	See note (1)	\$0	100.0000%	\$2,347	\$2,347	See note (1)	See note (1)
100		TOTAL INCOME TAXES	\$0					\$0		\$2,347	\$2,347		
101		DEFERRED INCOME TAXES											
102	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-102	See note (1)	\$0	100.0000%	\$267,108	\$267,108	See note (1)	See note (1)
103	411.000	Amortization of Deferred ITC	\$0			E-103		\$0	100.0000%	\$0	\$0		
104		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$267,108	\$267,108		
105		NET OPERATING INCOME	\$2,285,244					\$8,301,553		-\$6,265,374	\$2,036,179		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$3,557,247	-\$3,557,247
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$434,236	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$3,769,974	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$221,509	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$1,772,424	-\$1,772,424
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$418,153	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$2,142,553	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$48,024	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	-\$246,580	-\$246,580
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$246,580	
Rev-9	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$180,553	-\$180,553
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$180,553	
Rev-10	ISRS Revenue		\$0	\$0	\$0	\$0	-\$22,372	-\$22,372
	1. To remove ISRS revenue. (Kunst)		\$0	\$0		\$0	-\$22,372	
Rev-12	Transportation Revenue	489.000	\$0	\$0	\$0	\$0	\$313,729	\$313,729
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	\$313,729	
Rev-13	Arkansas Source Gas	489.000	\$0	\$0	\$0	\$0	-\$27,600	-\$27,600
	1. To annualize Source Gas special contract revenue. (R. Kliethermes)		\$0	\$0		\$0	-\$27,600	
E-2	Purchased Gas and Capacity Release	804.000	\$0	-\$11,268,913	-\$11,268,913	\$0	\$0	\$0
	1. To remove purchased gas and capacity release. (Kunst)		\$0	-\$11,268,913		\$0	\$0	
E-3	Other Gas Purchases - PGA	805.000	\$0	\$4,489,730	\$4,489,730	\$0	\$0	\$0
	1. To remove other gas purchases. (Kunst)		\$0	\$4,489,730		\$0	\$0	
E-6	Gas Withdrawn from Storage	808.100	\$0	-\$1,720,043	-\$1,720,043	\$0	\$0	\$0
	1. To remove gas withdrawn from storage. (Kunst)		\$0	-\$1,720,043		\$0	\$0	
E-7	Gas Delivered to Storage	808.200	\$0	\$2,268,368	\$2,268,368	\$0	\$0	\$0
	1. To remove gas delivered to storage. (Kunst)		\$0	\$2,268,368		\$0	\$0	
E-14	Operations Supervision & Engineering - DE	870.000	\$8,813	\$0	\$8,813	\$0	\$0	\$0

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GR-2018-0013
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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$3,963	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$12,776	\$0		\$0	\$0	
E-16	Mains & Services - Labor	874.000	\$33,104	-\$30,666	\$2,438	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$19,406	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$52,510	\$0		\$0	\$0	
	3. To normalize vegetation management/Right of Way expense. (Ferguson)		\$0	-\$30,666		\$0	\$0	
E-17	Mains & Services - Vehicle	874.100	\$0	-\$10,063	-\$10,063	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$10,063		\$0	\$0	
E-20	Meas. & Reg. Station Expense	875.000	\$36	\$0	\$36	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$35	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$71	\$0		\$0	\$0	
E-21	Meter & House Regulator Expense	878.000	\$18,344	\$0	\$18,344	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,132	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$24,476	\$0		\$0	\$0	
E-23	Maintenance of Mains - DE	887.000	\$894	\$0	\$894	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$322	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$1,216	\$0		\$0	\$0	
E-24	Maintenance of Services - DE	892.000	\$1,625	\$0	\$1,625	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$565	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$2,190	\$0		\$0	\$0	
E-25	Maint. Of Meter & House Regulators - DE	893.000	-\$8	\$0	-\$8	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$8	\$0		\$0	\$0	
E-28	Meter Reading Expense	902.000	\$19,579	\$0	\$19,579	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,444	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$26,023	\$0		\$0	\$0	
E-29	Customer Records & Collection Expense	903.000	\$35,827	\$0	\$35,827	\$0	\$0	\$0

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	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$16,327	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$52,154	\$0		\$0	\$0	
E-30	Uncollectible Accounts	904.000	\$0	\$1,541	\$1,541	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	\$1,541		\$0	\$0	
E-37	Advertising Expense	913.000	\$0	-\$1,946	-\$1,946	\$0	\$0	\$0
	1. To remove institutional and promotional advertising. (Amenthor)		\$0	-\$1,946		\$0	\$0	
E-40	Admin. & General Salaries	920.000	-\$103,867	\$0	-\$103,867	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$12,950	\$0		\$0	\$0	
	2. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$119,882	\$0		\$0	\$0	
	3. To annualize payroll expense. (Shakoor)		\$41,743	\$0		\$0	\$0	
	4. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$12,778	\$0		\$0	\$0	
E-41	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$18,958	\$0	-\$18,958	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$17,132	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$1,826	\$0		\$0	\$0	
E-42	A&G Salaries - Executive APUC Head Office	920.200	-\$48,660	\$0	-\$48,660	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$43,973	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$4,687	\$0		\$0	\$0	
E-43	A&G Salaries - LABS Head Office	920.400	-\$40,175	\$0	-\$40,175	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$36,305	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$3,870	\$0		\$0	\$0	
E-44	LABS Corporate Service Labour Allocation	920.500	-\$38,660	\$0	-\$38,660	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$34,936	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$3,724	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-45	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$3,895	\$0	-\$3,895	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$3,520	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$375	\$0		\$0	\$0	
E-46	Labor/Energy Procurement Labor	920.800	-\$58,191	\$0	-\$58,191	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$52,586	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$5,605	\$0		\$0	\$0	
E-47	LU Region Labor	920.900	-\$12,799	\$0	-\$12,799	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$11,566	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP costs to Liberty Midstates - MO. (Dittmer)		-\$1,233	\$0		\$0	\$0	
E-49	Travel	921.100	\$0	-\$1,076	-\$1,076	\$0	\$0	\$0
	1. To remove certain miscellaneous expenses. (Amenthor)		\$0	-\$1,076		\$0	\$0	
E-52	Dues and Membership Fees	921.400	\$0	-\$767	-\$767	\$0	\$0	\$0
	1. To remove certain dues and donations expense. (Amenthor)		\$0	-\$767		\$0	\$0	
E-53	Training	921.500	\$240	\$0	\$240	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$90	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$330	\$0		\$0	\$0	
E-54	Meals & Entertainment/Postage	921.600	\$0	\$126	\$126	\$0	\$0	\$0
	1. To annualize postage expense. (Kunst)		\$0	\$126		\$0	\$0	
E-60	Outside Services Employed	923.000	\$0	-\$3,370	-\$3,370	\$0	\$0	\$0
	1. To remove legislative, lobbying and MEDA expenses. (Kunst)		\$0	-\$3,370		\$0	\$0	
E-69	Property Insurance	924.000	\$0	-\$18,237	-\$18,237	\$0	\$0	\$0
	1. To annualize insurance expense. (Amenthor)		\$0	-\$18,237		\$0	\$0	
E-71	Group Benefits/Workers Compensation	926.000	\$0	-\$4,714	-\$4,714	\$0	\$0	\$0
	1. To annualize workers compensation insurance expense. (Amenthor)		\$0	-\$4,714		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-72	Cash Balance Pension	926.100	\$0	-\$7,558	-\$7,558	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	-\$7,558		\$0	\$0	
E-73	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$156,640	\$156,640	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$156,640		\$0	\$0	
E-75	Health Care/Car Allowance	926.600	\$0	\$225,179	\$225,179	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$225,179		\$0	\$0	
E-76	Group Life Insurance	926.800	\$0	\$5,136	\$5,136	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$5,136		\$0	\$0	
E-77	401K Match	926.900	\$0	-\$3,681	-\$3,681	\$0	\$0	\$0
	1. To annualize 401K employee benefits. (Shakoor)		\$0	-\$3,681		\$0	\$0	
E-78	Regulatory Commission Expense	928.000	\$0	\$673	\$673	\$0	\$0	\$0
	1. To annualize PSC assessment. (Amenthor)		\$0	\$673		\$0	\$0	
E-79	Misc. General Expense	930.200	\$0	\$44,103	\$44,103	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$56,876		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$12,773		\$0	\$0	
E-83	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$483,174	\$483,174
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$483,174	
E-84	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	\$19,698	\$19,698
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	\$19,698	
E-87	MO Rate Case Amortization	407.300	\$0	-\$88,488	-\$88,488	\$0	\$0	\$0
	1. To remove prior rate case expense amortization. (Kunst)		\$0	-\$108,825		\$0	\$0	
	2. To annualize rate case expense. (Kunst)		\$0	\$20,337		\$0	\$0	
E-88	Energy Efficiency Amortization	407.300	\$0	\$17,337	\$17,337	\$0	\$0	\$0
	1. To reduce test year energy efficiency amortization expense to reflect ongoing amortization for EE regulatory asset established in GR-2014-0152. (Cassidy)		\$0	-\$11,483		\$0	\$0	
	2. To include six year amortization of EE regulatory asset proposed in GR-2018-0013. (Cassidy)		\$0	\$28,820		\$0	\$0	
E-91	Payroll Taxes (FUTA, Medicare, SSI)	408.000	-\$2,501	\$0	-\$2,501	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Southeast Missouri District (SEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll tax expense. (Shakoor)		-\$2,501	\$0		\$0	\$0	
E-92	Property Taxes	408.000	\$0	\$140,679	\$140,679	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	\$140,679		\$0	\$0	
E-94	Taxes Other - SUTA	408.200	\$2,953	\$0	\$2,953	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$2,953	\$0		\$0	\$0	
E-99	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$2,347	\$2,347
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,347	
E-102	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$267,108	\$267,108
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$267,108	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$5,493,047	-\$5,493,047
Total Operating & Maint. Expense			-\$206,299	-\$5,810,010	-\$6,016,309	\$0	\$772,327	\$772,327

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.68% Return	E 6.79% Return	F 6.90% Return
1	TOTAL NET INCOME BEFORE TAXES		\$2,305,634	\$3,851,079	\$3,919,561	\$3,988,045
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,528,387	\$3,528,387	\$3,528,387	\$3,528,387
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,528,387	\$3,528,387	\$3,528,387	\$3,528,387
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6130%	\$1,246,800	\$1,246,800	\$1,246,800	\$1,246,800
7	Tax Straight-Line Depreciation		\$3,528,387	\$3,528,387	\$3,528,387	\$3,528,387
8	MACRS Depreciation in Excess of Book		\$1,049,609	\$1,049,609	\$1,049,609	\$1,049,609
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,824,796	\$5,824,796	\$5,824,796	\$5,824,796
10	NET TAXABLE INCOME		\$9,225	\$1,554,670	\$1,623,152	\$1,691,636
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$9,225	\$1,554,670	\$1,623,152	\$1,691,636
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$519	\$87,539	\$91,395	\$95,251
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$8,706	\$1,467,131	\$1,531,757	\$1,596,385
16	Federal Income Tax at the Rate of	21.000%	\$1,828	\$308,098	\$321,669	\$335,241
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$1,828	\$308,098	\$321,669	\$335,241
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$9,225	\$1,554,670	\$1,623,152	\$1,691,636
21	Deduct Federal Income Tax at the Rate of	50.000%	\$914	\$154,049	\$160,835	\$167,621
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$8,311	\$1,400,621	\$1,462,317	\$1,524,015
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$519	\$87,539	\$91,395	\$95,251
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$9,225	\$1,554,670	\$1,623,152	\$1,691,636
28	Deduct Federal Income Tax - City Inc. Tax		\$1,828	\$308,098	\$321,669	\$335,241
29	Deduct Missouri Income Tax - City Inc. Tax		\$519	\$87,539	\$91,395	\$95,251
30	City Taxable Income		\$6,878	\$1,159,033	\$1,210,088	\$1,261,144
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$1,828	\$308,098	\$321,669	\$335,241
35	State Income Tax		\$519	\$87,539	\$91,395	\$95,251
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,347	\$395,637	\$413,064	\$430,492
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$267,108	\$267,108	\$267,108	\$267,108
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$267,108	\$267,108	\$267,108	\$267,108
42	TOTAL INCOME TAX		<u>\$269,455</u>	<u>\$662,745</u>	<u>\$680,172</u>	<u>\$697,600</u>

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Southeast Missouri District (SEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.50%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$1,752,649,000	42.83%		4.069%	4.176%	4.283%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,339,500,000	57.17%	4.57%	2.613%	2.613%	2.613%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,092,149,000	100.00%		6.682%	6.789%	6.896%
8	PreTax Cost of Capital				8.071%	8.214%	8.358%

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 5/9/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

TRUE-UP

STAFF ACCOUNTING SCHEDULES

**LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
WESTERN MISSOURI
(WEMO) DISTRICT**

CASE NO. GR-2018-0013

Jefferson City, MO

May 2018

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.68% Return	<u>C</u> 6.79% Return	<u>D</u> 6.90% Return
1	Net Orig Cost Rate Base	\$7,243,206	\$7,243,206	\$7,243,206
2	Rate of Return	6.68%	6.79%	6.90%
3	Net Operating Income Requirement	\$483,991	\$491,741	\$499,491
4	Net Income Available	\$285,082	\$285,082	\$285,082
5	Additional Net Income Required	\$198,909	\$206,659	\$214,409
6	Income Tax Requirement			
7	Required Current Income Tax	\$65,835	\$68,480	\$71,126
8	Current Income Tax Available	-\$2,062	-\$2,062	-\$2,062
9	Additional Current Tax Required	\$67,897	\$70,542	\$73,188
10	Revenue Requirement	\$266,806	\$277,201	\$287,597
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$266,806	\$277,201	\$287,597

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$13,288,171
2	Less Accumulated Depreciation Reserve		\$4,625,480
3	Net Plant In Service		\$8,662,691
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$11,541
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$362,551
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$9,634
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$18,968
10	Prepayments		\$19,099
11	Pension Regulatory Asset		\$8,647
12	OPEB Regulatory Asset		\$29,598
13	TOTAL ADD TO NET PLANT IN SERVICE		\$460,038
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	0.0000%	\$0
16	State Tax Offset	0.0000%	\$0
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	12.6493%	\$23,941
19	Contributions in Aid of Construction		\$0
20	Accumulated Deferred Income Tax		\$1,214,446
21	Customer Advances for Construction		\$0
22	Customer Deposits		\$154,472
23	GM-2012-0037 Stipulated Ratebase Offset		\$486,664
24	TOTAL SUBTRACT FROM NET PLANT		\$1,879,523
25	Total Rate Base		\$7,243,206

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	P-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$4,071	P-3	\$0	\$4,071	100.0000%	\$0	\$4,071
4	303.000	Misc. Intangible Plant	\$1,459	P-4	\$0	\$1,459	100.0000%	\$0	\$1,459
5		TOTAL INTANGIBLE PLANT	\$5,530		\$0	\$5,530		\$0	\$5,530
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$18,864	P-8	-\$2	\$18,862	100.0000%	\$0	\$18,862
9	366.000	Structures & Improvements - TP	\$906	P-9	\$0	\$906	100.0000%	\$0	\$906
10	366.100	T&D - Other Structures	\$11,935	P-10	-\$11,935	\$0	100.0000%	\$0	\$0
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$10,543	P-11	-\$1	\$10,542	100.0000%	\$0	\$10,542
12	367.100	T&D - Mains - Steel	\$1,094,201	P-12	-\$96	\$1,094,105	100.0000%	\$0	\$1,094,105
13	369.000	T&D - MNR Station Equipment	\$30,963	P-13	-\$2	\$30,961	100.0000%	\$0	\$30,961
14		TOTAL TRANSMISSION PLANT	\$1,167,412		-\$12,036	\$1,155,376		\$0	\$1,155,376
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$0	P-16	\$0	\$0	100.0000%	\$0	\$0
17	374.100	Land - DP	\$150	P-17	\$0	\$150	100.0000%	\$0	\$150
18	374.200	Land Rights - DP	\$5,657	P-18	\$0	\$5,657	100.0000%	\$0	\$5,657
19	375.000	Structures & Improvements - DP	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20	376.000	Mains - Cathodic Protection - DP	\$165,910	P-20	\$1,836	\$167,746	100.0000%	\$0	\$167,746
21	376.100	Mains - Steel - DP	\$1,442,640	P-21	\$400,783	\$1,843,423	100.0000%	\$0	\$1,843,423
22	376.200	Mains - Plastic - DP	\$2,008,151	P-22	\$17,200	\$2,025,351	100.0000%	\$0	\$2,025,351
23	377.000	Compressor Station Equipment	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$111,189	P-24	-\$65	\$111,124	100.0000%	\$0	\$111,124
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$48,059	P-25	\$6,567	\$54,626	100.0000%	\$0	\$54,626
26	380.000	Services - DP	\$2,807,686	P-26	\$310,810	\$3,118,496	100.0000%	\$0	\$3,118,496
27	381.000	Meters - DP	\$709,571	P-27	\$503,937	\$1,213,508	100.0000%	\$0	\$1,213,508
28	382.000	Meter Installations - DP	\$967,125	P-28	\$11,799	\$978,924	100.0000%	\$0	\$978,924
29	383.000	House Regulators - DP	\$123,891	P-29	-\$11	\$123,880	100.0000%	\$0	\$123,880
30	384.000	House Regulators Installations - DP	\$60,450	P-30	-\$5	\$60,445	100.0000%	\$0	\$60,445
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$87,200	P-31	-\$228	\$86,972	100.0000%	\$0	\$86,972
32	387.000	Other Equipment - DP	\$0	P-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$8,537,679		\$1,252,623	\$9,790,302		\$0	\$9,790,302
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		INCENTIVE COMPENSATION CAPITALIZATION							
37	0.000	Incentive Compensation Capitalization Adj.	\$0	P-37	-\$6,412	-\$6,412	100.0000%	\$0	-\$6,412
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$6,412	-\$6,412		\$0	-\$6,412
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	390.000	Structures & Improvements - GP	\$37,624	P-41	-\$3	\$37,621	100.0000%	\$0	\$37,621
42	390.100	Structures - Frame - GP	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	390.300	Improvements Leased Premises - GP	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	391.000	Office Furniture & Equipment - GP	\$74,611	P-44	-\$155	\$74,456	100.0000%	\$0	\$74,456
45	392.000	Transportation Equipment - GP	\$42,261	P-45	\$6,796	\$49,057	100.0000%	\$0	\$49,057
46	392.100	Transportation Equip < 12,000 LB	\$198,797	P-46	\$184,447	\$383,244	100.0000%	\$0	\$383,244
47	393.000	Stores Equipment	\$0	P-47	\$0	\$0	100.0000%	\$0	\$0
48	394.000	Tools, Shop, & Garage Equipment - GP	\$151,402	P-48	-\$6,688	\$144,714	100.0000%	\$0	\$144,714
49	395.000	Laboratory Equipment	\$0	P-49	\$0	\$0	100.0000%	\$0	\$0
50	396.000	Power Operated Equipment	\$0	P-50	\$80,379	\$80,379	100.0000%	\$0	\$80,379
51	396.100	Ditchers - GP	\$0	P-51	\$0	\$0	100.0000%	\$0	\$0
52	396.200	Backhoes - GP	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	396.300	Ditchers - Group	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54	397.000	Communication Equipment - GP	\$1,803	P-54	\$1,083	\$2,886	100.0000%	\$0	\$2,886
55	397.200	Communication Equip - Fixed Radios	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	397.300	Communication Equip - Telemetry	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	398.000	Miscellaneous Equipment	\$69,207	P-57	\$29,675	\$98,882	100.0000%	\$0	\$98,882
58	399.000	OTH - Other Tangible Property	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	399.300	Other Tangible Prop - Network H/W	\$0	P-59	\$0	\$0	100.0000%	\$0	\$0
60	399.400	Other Tangible Prop - PC Hardware	\$9,058	P-60	\$971	\$10,029	100.0000%	\$0	\$10,029
61	399.500	Other Tangible Prop - PC Software	\$6,466	P-61	\$0	\$6,466	100.0000%	\$0	\$6,466
62		TOTAL GENERAL PLANT	\$591,229		\$296,505	\$887,734		\$0	\$887,734
63		GENERAL PLANT - ALLOCATED							
64	374.000	Land and Land Rights - Corporate	\$7,548	P-64	\$5	\$7,553	100.0000%	\$0	\$7,553
65	390.000	Structures & Improvements - Corporate	\$312,438	P-65	\$198	\$312,636	100.0000%	\$0	\$312,636
66	391.000	Office Furniture & Equip - Corporate	\$39,068	P-66	\$150	\$39,218	100.0000%	\$0	\$39,218
67	392.100	Transportation Equip < 12,000 lbs - Corp	\$34,943	P-67	-\$5	\$34,938	100.0000%	\$0	\$34,938
68	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,178	P-68	\$2	\$5,180	100.0000%	\$0	\$5,180
69	398.000	Miscellaneous Equipment - Corporate	\$7,938	P-69	\$2	\$7,940	100.0000%	\$0	\$7,940
70	399.000	Other Tangible Property - Corporate	\$12,578	P-70	\$4	\$12,582	100.0000%	\$0	\$12,582
71	399.100	Other Tangible Property - Servers H/W - Corporate	\$1,528	P-71	\$1	\$1,529	100.0000%	\$0	\$1,529
72	399.300	Other Tangible Property - Network - H/W - Corporate	\$17,575	P-72	\$6	\$17,581	100.0000%	\$0	\$17,581
73	399.400	Other Tangible Property - PC Hardware - Corporate	\$145,074	P-73	\$2,803	\$147,877	100.0000%	\$0	\$147,877
74	399.500	Other Tangible Property - PC Software - C	\$21,076	P-74	\$432	\$21,508	100.0000%	\$0	\$21,508
75	399.500	Other Tangible Property - PC Software - Corp	\$151,511	P-75	-\$21,139	\$130,372	100.0000%	\$0	\$130,372
76	399.500	Other Tangible Property - PC Software - Cor	\$700,927	P-76	\$15,800	\$716,727	100.0000%	\$0	\$716,727
77		TOTAL GENERAL PLANT - ALLOCATED	\$1,457,382		-\$1,741	\$1,455,641		\$0	\$1,455,641
78		ACCRUED COR							
79		Legacy Atmos Accrued Cost of Removal	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		RWIP Salvage	\$0	P-80	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
82		TOTAL PLANT IN SERVICE	\$11,759,232		\$1,528,939	\$13,288,171		\$0	\$13,288,171

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-8	Rights of Way - TP	365.100		-\$2		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-10	T&D - Other Structures	366.100		-\$11,935		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$11,935		\$0	
P-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		-\$1		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
P-12	T&D - Mains - Steel	367.100		-\$96		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$52		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$7		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$37		\$0	
P-13	T&D - MNR Station Equipment	369.000		-\$2		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-20	Mains - Cathodic Protection - DP	376.000		\$1,836		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$61		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$8		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$1,911		\$0	
P-21	Mains - Steel - DP	376.100		\$400,783		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$409,788		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$8,919		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$47		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$33		\$0	
P-22	Mains - Plastic - DP	376.200		\$17,200		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$1,791		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$88		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$62		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$19,153		\$0	
P-24	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$65		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$56		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$5		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-25	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$6,567		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$63		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$6,632		\$0	
P-26	Services - DP	380.000		\$310,810		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,276		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$123		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$16		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$87		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$316,312		\$0	
P-27	Meters - DP	381.000		\$503,937		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$513,482		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$9,506		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$21		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$15		\$0	
P-28	Meter Installations - DP	382.000		\$11,799		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$12,735		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$856		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$43		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$31		\$0	
P-29	House Regulators - DP	383.000		-\$11		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	2. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
P-30	House Regulators Installations - DP	384.000		-\$5		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		-\$228		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$223		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-37	Incentive Compensation Capitalization Adj.			-\$6,412		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,412		\$0	
P-41	Structures & Improvements - GP	390.000		-\$3		\$0
	1. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-44	Office Furniture & Equipment - GP	391.000		-\$155		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$153		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-45	Transportation Equipment - GP	392.000		\$6,796		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$7,849		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,048		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-46	Transportation Equip < 12,000 LB	392.100		\$184,447		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$186,225		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,773		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$3		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-48	Tools, Shop, & Garage Equipment - GP	394.000		-\$6,688		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$50		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		-\$6,630		\$0	
P-50	Power Operated Equipment	396.000		\$80,379		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$773		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To include plant in service through March 31, 2018. (Caldwell)		\$81,154		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-54	Communication Equipment - GP	397.000		\$1,083		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$1,093		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$10		\$0	
P-57	Miscellaneous Equipment	398.000		\$29,675		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$30,146		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$463		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-60	Other Tangible Prop - PC Hardware	399.400		\$971		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$167		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To include plant in service through March 31, 2018. (Caldwell)		\$1,146		\$0	
P-64	Land and Land Rights - Corporate	374.000		\$5		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$5		\$0	
P-65	Structures & Improvements - Corporate	390.000		\$198		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$198		\$0	
P-66	Office Furniture & Equip - Corporate	391.000		\$150		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$150		\$0	
P-67	Transportation Equip < 12,000 lbs - Corp	392.100		-\$5		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		-\$5		\$0	
P-68	Tools, Shop, and Garage Equip - Corporate	394.000		\$2		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$2		\$0	
P-69	Miscellaneous Equipment - Corporate	398.000		\$2		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$2		\$0	
P-70	Other Tangible Property - Corporate	399.000		\$4		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-71	Other Tangible Property - Servers H/W - Corpor	399.100		\$1		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$1		\$0	
P-72	Other Tangible Property - Network - H/W - Corp	399.300		\$6		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$6		\$0	
P-73	Other Tangible Property - PC Hardware - Corpo	399.400		\$2,803		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$2,803		\$0	
P-74	Other Tangible Property - PC Software - C	399.500		\$432		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$432		\$0	
P-75	Other Tangible Property - PC Software - Corp	399.500		-\$21,139		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$3,415		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$24,554		\$0	
P-76	Other Tangible Property - PC Software - Cor	399.500		\$15,800		\$0
	1. To include plant in service through March 31, 2018. (Caldwell)		\$15,800		\$0	
Total Plant Adjustments				\$1,528,939		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$0	0.00%	\$0	0	0.00%
3	302.000	Franchises & Consents	\$4,071	0.00%	\$0	0	0.00%
4	303.000	Misc. Intangible Plant	\$1,459	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$5,530		\$0		
6		TRANSMISSION PLANT					
7	365.000	Land and Land Rights - TP	\$0	0.00%	\$0	0	0.00%
8	365.100	Rights of Way - TP	\$18,862	0.00%	\$0	0	0.00%
9	366.000	Structures & Improvements - TP	\$906	2.10%	\$19	50	-5.00%
10	366.100	T&D - Other Structures	\$0	2.10%	\$0	50	-5.00%
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$10,542	1.57%	\$166	70	-10.00%
12	367.100	T&D - Mains - Steel	\$1,094,105	1.57%	\$17,177	70	-10.00%
13	369.000	T&D - MNR Station Equipment	\$30,961	2.04%	\$632	49	0.00%
14		TOTAL TRANSMISSION PLANT	\$1,155,376		\$17,994		
15		DISTRIBUTION PLANT					
16	374.000	Land and Land Rights - DP	\$0	0.00%	\$0	0	0.00%
17	374.100	Land - DP	\$150	0.00%	\$0	0	0.00%
18	374.200	Land Rights - DP	\$5,657	0.00%	\$0	0	0.00%
19	375.000	Structures & Improvements - DP	\$0	2.22%	\$0	45	0.00%
20	376.000	Mains - Cathodic Protection - DP	\$167,746	1.97%	\$3,305	68	-34.00%
21	376.100	Mains - Steel - DP	\$1,843,423	1.97%	\$36,315	68	-34.00%
22	376.200	Mains - Plastic - DP	\$2,025,351	1.92%	\$38,887	64	-23.00%
23	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$111,124	2.66%	\$2,956	47	-25.00%
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$54,626	2.78%	\$1,519	45	-25.00%
26	380.000	Services - DP	\$3,118,496	4.55%	\$141,892	33	-50.00%
27	381.000	Meters - DP	\$1,213,508	4.82%	\$58,491	28	-35.00%
28	382.000	Meter Installations - DP	\$978,924	5.40%	\$52,862	25	-35.00%
29	383.000	House Regulators - DP	\$123,880	2.27%	\$2,812	44	0.00%
30	384.000	House Regulators Installations - DP	\$60,445	2.27%	\$1,372	44	0.00%
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$86,972	2.27%	\$1,974	45	-2.00%
32	387.000	Other Equipment - DP	\$0	4.55%	\$0	22	0.00%
33		TOTAL DISTRIBUTION PLANT	\$9,790,302		\$342,385		
34		PRODUCTION PLANT					
35		TOTAL PRODUCTION PLANT	\$0		\$0		
36		INCENTIVE COMPENSATION CAPITALIZATION					
37		Incentive Compensation Capitalization Adj.	-\$6,412	3.67%	-\$235	0	0.00%
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$6,412		-\$235		
39		GENERAL PLANT					
40	389.000	Land and Land Rights - GP	\$0	0.00%	\$0	0	0.00%
41	390.000	Structures & Improvements - GP	\$37,621	2.56%	\$963	39	0.00%
42	390.100	Structures - Frame - GP	\$0	2.56%	\$0	39	0.00%
43	390.300	Improvements Leased Premises - GP	\$0	2.56%	\$0	39	0.00%
44	391.000	Office Furniture & Equipment - GP	\$74,456	4.55%	\$3,388	22	0.00%
45	392.000	Transportation Equipment - GP	\$49,057	11.75%	\$5,764	8	6.00%
46	392.100	Transportation Equip < 12,000 LB	\$383,244	11.75%	\$45,031	8	6.00%
47	393.000	Stores Equipment	\$0	4.35%	\$0	23	0.00%

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
48	394.000	Tools, Shop, & Garage Equipment - GP	\$144,714	5.56%	\$8,046	18	0.00%
49	395.000	Laboratory Equipment	\$0	3.57%	\$0	28	0.00%
50	396.000	Power Operated Equipment	\$80,379	6.83%	\$5,490	12	18.00%
51	396.100	Ditchers - GP	\$0	6.83%	\$0	12	18.00%
52	396.200	Backhoes - GP	\$0	6.83%	\$0	12	18.00%
53	396.300	Ditchers - Group	\$0	6.83%	\$0	12	18.00%
54	397.000	Communication Equipment - GP	\$2,886	6.25%	\$180	16	0.00%
55	397.200	Communication Equip - Fixed Radios	\$0	6.25%	\$0	16	0.00%
56	397.300	Communication Equip - Telemetry	\$0	6.25%	\$0	16	0.00%
57	398.000	Miscellaneous Equipment	\$98,882	5.00%	\$4,944	20	0.00%
58	399.000	OTH - Other Tangible Property	\$0	0.00%	\$0	0	0.00%
59	399.300	Other Tangible Prop - Network H/W	\$0	12.50%	\$0	8	0.00%
60	399.400	Other Tangible Prop - PC Hardware	\$10,029	14.29%	\$1,433	7	0.00%
61	399.500	Other Tangible Prop - PC Software	\$6,466	12.50%	\$808	8	0.00%
62		TOTAL GENERAL PLANT	\$887,734		\$76,047		
63		GENERAL PLANT - ALLOCATED					
64	374.000	Land and Land Rights - Corporate	\$7,553	0.00%	\$0	0	0.00%
65	390.000	Structures & Improvements - Corporate	\$312,636	2.50%	\$7,816	40	0.00%
66	391.000	Office Furniture & Equip - Corporate	\$39,218	5.00%	\$1,961	20	0.00%
67	392.100	Transportation Equip < 12,000 lbs - Corp	\$34,938	9.40%	\$3,284	10	6.00%
68	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,180	5.00%	\$259	20	0.00%
69	398.000	Miscellaneous Equipment - Corporate	\$7,940	5.00%	\$397	20	0.00%
70	399.000	Other Tangible Property - Corporate	\$12,582	14.29%	\$1,798	7	0.00%
71	399.100	Other Tangible Property - Servers H/W - Corporate	\$1,529	20.00%	\$306	5	0.00%
72	399.300	Other Tangible Property - Network - H/W - Corporate	\$17,581	14.29%	\$2,512	7	0.00%
73	399.400	Other Tangible Property - PC Hardware - Corporate	\$147,877	20.00%	\$29,575	5	0.00%
74	399.500	Other Tangible Property - PC Software - C	\$21,508	14.29%	\$3,073	7	0.00%
75	399.500	Other Tangible Property - PC Software - Corp	\$130,372	14.29%	\$18,630	7	0.00%
76	399.500	Other Tangible Property - PC Software - Cor	\$716,727	14.29%	\$102,420	7	0.00%
77		TOTAL GENERAL PLANT - ALLOCATED	\$1,455,641		\$172,031		
78		ACCRUED COR					
79		Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
80		RWIP Salvage	\$0	0.00%	\$0	0	0.00%
81		TOTAL ACCRUED COR	\$0		\$0		
82		Total Depreciation	\$13,288,171		\$608,222		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises & Consents	\$4,071	R-3	\$0	\$4,071	100.0000%	\$0	\$4,071
4	303.000	Misc. Intangible Plant	\$1,459	R-4	\$0	\$1,459	100.0000%	\$0	\$1,459
5		TOTAL INTANGIBLE PLANT	\$5,530		\$0	\$5,530		\$0	\$5,530
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	366.000	Structures & Improvements - TP	\$871	R-9	\$20	\$891	100.0000%	\$0	\$891
10	366.100	T&D - Other Structures	\$1,349	R-10	-\$1,349	\$0	100.0000%	\$0	\$0
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$7,887	R-11	\$122	\$8,009	100.0000%	\$0	\$8,009
12	367.100	T&D - Mains - Steel	\$795,779	R-12	\$12,679	\$808,458	100.0000%	\$0	\$808,458
13	369.000	T&D - MNR Station Equipment	\$30,959	R-13	\$7	\$30,966	100.0000%	\$0	\$30,966
14		TOTAL TRANSMISSION PLANT	\$836,845		\$11,479	\$848,324		\$0	\$848,324
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	374.100	Land - DP	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	374.200	Land Rights - DP	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	375.000	Structures & Improvements - DP	\$615	R-19	-\$615	\$0	100.0000%	\$0	\$0
20	376.000	Mains - Cathodic Protection - DP	\$82,798	R-20	\$1,920	\$84,718	100.0000%	\$0	\$84,718
21	376.100	Mains - Steel - DP	\$375,004	R-21	-\$28,761	\$346,243	100.0000%	\$0	\$346,243
22	376.200	Mains - Plastic - DP	\$677,862	R-22	\$22,699	\$700,561	100.0000%	\$0	\$700,561
23	377.000	Compressor Station Equipment	\$810	R-23	-\$810	\$0	100.0000%	\$0	\$0
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$48,210	R-24	\$2,506	\$50,716	100.0000%	\$0	\$50,716
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$63,825	R-25	\$1,428	\$65,253	100.0000%	\$0	\$65,253
26	380.000	Services - DP	\$653,923	R-26	\$109,616	\$763,539	100.0000%	\$0	\$763,539
27	381.000	Meters - DP	-\$86,660	R-27	\$86,660	\$0	100.0000%	\$0	\$0
28	382.000	Meter Installations - DP	\$231,809	R-28	-\$86,325	\$145,484	100.0000%	\$0	\$145,484
29	383.000	House Regulators - DP	\$121,987	R-29	\$1,924	\$123,911	100.0000%	\$0	\$123,911
30	384.000	House Regulators Installations - DP	\$45,788	R-30	\$1,515	\$47,303	100.0000%	\$0	\$47,303
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$27,900	R-31	\$2,546	\$30,446	100.0000%	\$0	\$30,446
32	387.000	Other Equipment - DP	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$2,243,871		\$114,303	\$2,358,174		\$0	\$2,358,174
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		INCENTIVE COMPENSATION CAPITALIZATION							
37		Incentive Compensation Capitalization Adj.	\$0	R-37	-\$170	-\$170	100.0000%	\$0	-\$170
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$170	-\$170		\$0	-\$170
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	390.000	Structures & Improvements - GP	\$24,273	R-41	-\$14,488	\$9,785	100.0000%	\$0	\$9,785
42	390.100	Structures - Frame - GP	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	390.300	Improvements Leased Premises - GP	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	391.000	Office Furniture & Equipment - GP	\$16,812	R-44	-\$7,406	\$9,406	100.0000%	\$0	\$9,406
45	392.000	Transportation Equipment - GP	\$18,286	R-45	-\$3,417	\$14,869	100.0000%	\$0	\$14,869
46	392.100	Transportation Equip < 12,000 LB	\$63,458	R-46	-\$28,258	\$35,200	100.0000%	\$0	\$35,200
47	393.000	Stores Equipment	\$7	R-47	-\$7	\$0	100.0000%	\$0	\$0
48	394.000	Tools, Shop, & Garage Equipment - GP	\$30,429	R-48	-\$1,579	\$28,850	100.0000%	\$0	\$28,850
49	395.000	Laboratory Equipment	\$1	R-49	-\$1	\$0	100.0000%	\$0	\$0
50	396.000	Power Operated Equipment	\$84	R-50	\$18,439	\$18,523	100.0000%	\$0	\$18,523
51	396.100	Ditchers - GP	\$0	R-51	\$0	\$0	100.0000%	\$0	\$0
52	396.200	Backhoes - GP	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	396.300	Ditchers - Group	\$0	R-53	\$0	\$0	100.0000%	\$0	\$0
54	397.000	Communication Equipment - GP	\$245	R-54	\$122	\$367	100.0000%	\$0	\$367
55	397.200	Communication Equip - Fixed Radios	\$0	R-55	\$0	\$0	100.0000%	\$0	\$0
56	397.300	Communication Equip - Telemetry	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
57	398.000	Miscellaneous Equipment	\$20,137	R-57	-\$11,573	\$8,564	100.0000%	\$0	\$8,564
58	399.000	OTH - Other Tangible Property	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	399.300	Other Tangible Prop - Network H/W	\$351	R-59	-\$351	\$0	100.0000%	\$0	\$0
60	399.400	Other Tangible Prop - PC Hardware	-\$68,761	R-60	\$89,848	\$21,087	100.0000%	\$0	\$21,087
61	399.500	Other Tangible Prop - PC Software	\$2,529	R-61	-\$2,453	\$76	100.0000%	\$0	\$76
62		TOTAL GENERAL PLANT	\$107,851		\$38,876	\$146,727		\$0	\$146,727
63		GENERAL PLANT - ALLOCATED							
64	374.000	Land and Land Rights - Corporate	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65	390.000	Structures & Improvements - Corporate	\$58,032	R-65	\$12,447	\$70,479	100.0000%	\$0	\$70,479
66	391.000	Office Furniture & Equip - Corporate	\$7,022	R-66	\$1,480	\$8,502	100.0000%	\$0	\$8,502
67	392.100	Transportation Equip < 12,000 lbs - Corp	\$5,653	R-67	\$2,934	\$8,587	100.0000%	\$0	\$8,587
68	394.000	Tools, Shop, and Garage Equip - Corporate	\$405	R-68	\$175	\$580	100.0000%	\$0	\$580
69	398.000	Miscellaneous Equipment - Corporate	\$2,201	R-69	\$215	\$2,416	100.0000%	\$0	\$2,416
70	399.000	Other Tangible Property - Corporate	\$6,740	R-70	-\$3,454	\$3,286	100.0000%	\$0	\$3,286
71	399.100	Other Tangible Property - Servers H/W - Corporate	\$998	R-71	\$218	\$1,216	100.0000%	\$0	\$1,216
72	399.300	Other Tangible Property - Network - H/W - Corporate	\$11,410	R-72	\$2,507	\$13,917	100.0000%	\$0	\$13,917
73	399.400	Other Tangible Property - PC Hardware - Corporate	\$93,864	R-73	\$20,808	\$114,672	100.0000%	\$0	\$114,672
74	399.500	Other Tangible Property - PC Software - C	\$8,332	R-74	\$2,273	\$10,605	100.0000%	\$0	\$10,605
75	399.500	Other Tangible Property - PC Software - Corp	\$60,017	R-75	-\$2,365	\$57,652	100.0000%	\$0	\$57,652
76	399.500	Other Tangible Property - PC Software - Cor	\$277,654	R-76	\$75,738	\$353,392	100.0000%	\$0	\$353,392
77		TOTAL GENERAL PLANT - ALLOCATED	\$532,328		\$112,976	\$645,304		\$0	\$645,304
78		ACCRUED COR							
79		Legacy Atmos Accrued Cost of Removal	\$649,385	R-79	-\$27,794	\$621,591	100.0000%	\$0	\$621,591
80		RWIP Salvage	\$0	R-80	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL ACCRUED COR	\$649,385		-\$27,794	\$621,591		\$0	\$621,591
82		TOTAL DEPRECIATION RESERVE	\$4,375,810		\$249,670	\$4,625,480		\$0	\$4,625,480

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-9	Structures & Improvements - TP	366.000		\$20		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$20		\$0	
R-10	T&D - Other Structures	366.100		-\$1,349		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$289		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,644		\$0	
	3. To adjust negative reserve. (Moilanen)		\$6		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$122		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$122		\$0	
R-12	T&D - Mains - Steel	367.100		\$12,679		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$12,693		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$6		\$0	
R-13	T&D - MNR Station Equipment	369.000		\$7		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$7		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-19	Structures & Improvements - DP	375.000		-\$615		\$0
	1. To adjust negative reserve. (Moilanen)		-\$615		\$0	
R-20	Mains - Cathodic Protection - DP	376.000		\$1,920		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,924		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
R-21	Mains - Steel - DP	376.100		-\$28,761		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$29,585		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$595		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	5. To adjust negative reserve. (Moilanen)		\$1,425		\$0	
R-22	Mains - Plastic - DP	376.200		\$22,699		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$22,830		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$120		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
R-23	Compressor Station Equipment	377.000		-\$810		\$0
	1. To adjust negative reserve. (Moilanen)		-\$810		\$0	
R-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$2,506		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,511		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
R-25	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		\$1,428		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,432		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
R-26	Services - DP	380.000		\$109,616		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$110,023		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$352		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$31		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$20		\$0	
R-27	Meters - DP	381.000		\$86,660		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$14,339		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$634		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$2		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		\$101,636		\$0	
R-28	Meter Installations - DP	382.000		-\$86,325		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$15,379		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$57		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$6		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	6. To adjust negative reserve. (Moilanen)		-\$101,636		\$0	
R-29	House Regulators - DP	383.000		\$1,924		\$0
	1. To include accumulated reserve through		\$1,926		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-30	House Regulators Installations - DP	384.000		\$1,515		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,515		\$0	
R-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$2,546		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,561		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$15		\$0	
R-37	Incentive Compensation Capitalization Adj.			-\$170		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$170		\$0	
R-41	Structures & Improvements - GP	390.000		-\$14,488		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,410		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$15,898		\$0	
R-44	Office Furniture & Equipment - GP	391.000		-\$7,406		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,604		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$10		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$10,000		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-45	Transportation Equipment - GP	392.000		-\$3,417		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$3,345		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$70		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-46	Transportation Equip < 12,000 LB	392.100		-\$28,258		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$21,862		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$118		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$50,000		\$0	
R-47	Stores Equipment	393.000		-\$7		\$0
	1. To adjust negative reserve. (Moilanen)		-\$7		\$0	
R-48	Tools, Shop, & Garage Equipment - GP	394.000		-\$1,579		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$1,574		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-49	Laboratory Equipment	395.000		-\$1		\$0
	1. To adjust negative reserve. (Moilanen)		-\$1		\$0	
R-50	Power Operated Equipment	396.000		\$18,439		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$18,491		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$52		\$0	
R-54	Communication Equipment - GP	397.000		\$122		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$123		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1		\$0	
R-57	Miscellaneous Equipment	398.000		-\$11,573		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$3,459		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$31		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$15,000		\$0	
R-59	Other Tangible Prop - Network H/W	399.300		-\$351		\$0
	1. To adjust negative reserve. (Moilanen)		-\$351		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-60	Other Tangible Prop - PC Hardware	399.400		\$89,848		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,351		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$11		\$0	
	3. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	5. To adjust negative reserve. (Moilanen)		\$92,241		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$3,731		\$0	
R-61	Other Tangible Prop - PC Software	399.500		-\$2,453		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$690		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,159		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$984		\$0	
R-65	Structures & Improvements - Corporate	390.000		\$12,447		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$12,447		\$0	
R-66	Office Furniture & Equip - Corporate	391.000		\$1,480		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,480		\$0	
R-67	Transportation Equip < 12,000 lbs - Corp	392.100		\$2,934		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,934		\$0	
R-68	Tools, Shop, and Garage Equip - Corporate	394.000		\$175		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$175		\$0	
R-69	Miscellaneous Equipment - Corporate	398.000		\$215		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$215		\$0	
R-70	Other Tangible Property - Corporate	399.000		-\$3,454		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$1,351		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$4,805		\$0	
R-71	Other Tangible Property - Servers H/W - Corporate	399.100		\$218		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$218		\$0	
R-72	Other Tangible Property - Network - H/W - Corporate	399.300		\$2,507		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,507		\$0	
R-73	Other Tangible Property - PC Hardware - Corporate	399.400		\$20,808		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$20,808		\$0	
R-74	Other Tangible Property - PC Software - C	399.500		\$2,273		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$2,273		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-75	Other Tangible Property - PC Software - Corp	399.500		-\$2,365		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$16,371		\$0	
	2. To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$18,736		\$0	
R-76	Other Tangible Property - PC Software - Cor	399.500		\$75,738		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		\$75,738		\$0	
R-79	Legacy Atmos Accrued Cost of Removal			-\$27,794		\$0
	1. To include accumulated reserve through March 31, 2018. (Caldwell)		-\$27,794		\$0	
Total Reserve Adjustments				\$249,670		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$1,900,208	44.83	40.14	4.69	0.012849	\$24,416
3	Purchased Gas Costs - Back Out	-\$1,900,208	44.83	44.83	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$282,026	44.83	13.00	31.83	0.087205	\$24,594
5	Pension Expense	\$5,655	44.83	51.38	-6.55	-0.017945	-\$101
6	OPEBs	\$43,040	44.83	167.00	-122.17	-0.334712	-\$14,406
7	Employee Benefits Other Than 401K	\$86,218	44.83	-12.92	57.75	0.158219	\$13,641
8	401K	\$10,178	44.83	28.35	16.48	0.045151	\$460
9	Incentive Compensation	\$9,186	44.83	302.50	-257.67	-0.705945	-\$6,485
10	Uncollectibles	\$10,875	44.83	44.83	0.00	0.000000	\$0
11	PSC Assessment	\$10,010	44.83	-41.13	85.96	0.235507	\$2,357
12	Affiliate Expense	\$92,293	44.83	42.50	2.33	0.006384	\$589
13	Cash Vouchers	\$333,648	44.83	31.89	12.94	0.035452	\$11,828
14	TOTAL OPERATION AND MAINT. EXPENSE	\$883,129					\$56,893
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$22,300	44.83	12.00	32.83	0.089945	\$2,006
17	Federal Unemployment Tax	\$388	44.83	76.24	-31.41	-0.086055	-\$33
18	State Unemployment Tax	\$1,110	44.83	76.43	-31.60	-0.086575	-\$96
19	Property Tax	\$137,886	44.83	169.85	-125.02	-0.342521	-\$47,229
20	TOTAL TAXES	\$161,684					-\$45,352
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$11,541
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$55,389	44.83	44.83	0.00	0.000000	\$0
26	State Tax Offset	\$15,737	44.83	44.83	0.00	0.000000	\$0
27	City Tax Offset	\$0	44.83	44.83	0.00	0.000000	\$0
28	Interest Expense Offset	\$189,265	44.83	91.00	-46.17	-0.126493	-\$23,941
29	TOTAL OFFSET FROM RATE BASE	\$260,391					-\$23,941
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$12,400

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$2,019,297	See note (1)	See note (1)	Rev-5	See note (1)	\$2,019,297	100.0000%	-\$820,696	\$1,198,601	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$1,655,479			Rev-6		\$1,655,479	100.0000%	-\$1,186,631	\$468,848		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$49,360			Rev-8		\$49,360	100.0000%	-\$44,200	\$5,160		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	0.000	ISRS Revenue	\$39,708			Rev-10		\$39,708	100.0000%	-\$39,708	\$0		
Rev-11	488.000	Miscellaneous Service Revenue	\$28,240			Rev-11		\$28,240	100.0000%	\$0	\$28,240		
Rev-12	489.000	Transportation Revenue	\$51,656			Rev-12		\$51,656	100.0000%	\$192,963	\$244,619		
Rev-13	495.000	Other Gas Revenue - Oper. Rev.	\$5,643			Rev-13		\$5,643	100.0000%	\$0	\$5,643		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$3,849,383					\$3,849,383		-\$1,898,272	\$1,951,111		
Rev-15		TOTAL OPERATING REVENUES	\$3,849,383					\$3,849,383		-\$1,898,272	\$1,951,111		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas and Capacity Release	\$1,630,023	\$0	\$1,630,023	E-2	-\$1,630,023	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.000	Other Gas Purchases - PGA	\$410,097	\$0	\$410,097	E-3	-\$410,097	\$0	100.0000%	\$0	\$0	\$0	\$0
4		TOTAL GAS SUPPLY EXPENSES	\$2,040,120	\$0	\$2,040,120		-\$2,040,120	\$0		\$0	\$0	\$0	\$0
5		NATURAL GAS STORAGE EXPENSE											
6	808.100	Gas Withdrawn from Storage	\$425,699	\$0	\$425,699	E-6	-\$425,699	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage	-\$565,592	\$0	-\$565,592	E-7	\$565,592	\$0	100.0000%	\$0	\$0	\$0	\$0
8		TOTAL NATURAL GAS STORAGE EXPENSE	-\$139,893	\$0	-\$139,893		\$139,893	\$0		\$0	\$0	\$0	\$0
9		OPERATION EXPENSES											
10		TOTAL OPERATION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		TRANSMISSION EXPENSES											
12		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		PRODUCTION EXPENSES											
14		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		DISTRIBUTION EXPENSES											
16	870.000	Operations Supervision & Engineering - DE	\$14,435	\$14,435	\$0	E-16	-\$1,596	\$12,839	100.0000%	\$0	\$12,839	\$12,839	\$0
17	871.100	Odorization Expense	\$447	\$0	\$447	E-17	\$0	\$447	100.0000%	\$0	\$447	\$0	\$447
18	874.000	Mains & Services - Labor	\$174,895	\$129,483	\$45,412	E-18	-\$11,803	\$163,092	100.0000%	\$0	\$163,092	\$117,680	\$45,412
19	874.100	Mains & Services - Vehicle	\$5,714	\$0	\$5,714	E-19	\$574	\$6,288	100.0000%	\$0	\$6,288	\$0	\$6,288
20	874.200	Mains & Services - Heavy Equipment	\$20	\$0	\$20	E-20	\$0	\$20	100.0000%	\$0	\$20	\$0	\$20
21	874.300	Mains & Services - Uniforms	\$198	\$0	\$198	E-21	\$0	\$198	100.0000%	\$0	\$198	\$0	\$198
22	875.000	Meas. & Reg. Station Expense	\$3,920	\$173	\$3,747	E-22	-\$17	\$3,903	100.0000%	\$0	\$3,903	\$156	\$3,747
23	878.000	Meter & House Regulator Expense	\$12,269	\$12,269	\$0	E-23	-\$1,776	\$10,493	100.0000%	\$0	\$10,493	\$10,493	\$0
24	887.000	Maintenance of Mains - DE	\$4,033	\$4,003	\$30	E-24	-\$322	\$3,711	100.0000%	\$0	\$3,711	\$3,681	\$30
25	892.000	Maintenance of Services - DE	\$4,166	\$3,935	\$231	E-25	-\$355	\$3,811	100.0000%	\$0	\$3,811	\$3,580	\$231
26		TOTAL DISTRIBUTION EXPENSES	\$220,097	\$164,298	\$55,799		-\$15,295	\$204,802		\$0	\$204,802	\$148,429	\$56,373
27		CUSTOMER ACCOUNTS EXPENSE											
28	902.000	Meter Reading Expense	\$30,393	\$30,393	\$0	E-28	-\$3,059	\$27,334	100.0000%	\$0	\$27,334	\$27,334	\$0
29	903.000	Customer Records & Collection Expense	\$127,928	\$59,476	\$68,452	E-29	-\$6,556	\$121,372	100.0000%	\$0	\$121,372	\$52,920	\$68,452

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjus. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
30	904.000	Uncollectible Accounts	\$208,490	\$0	\$208,490	E-30	-\$197,614	\$10,876	100.0000%	\$0	\$10,876	\$0	\$10,876
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$366,811	\$89,869	\$276,942		-\$207,229	\$159,582		\$0	\$159,582	\$80,254	\$79,328
32		CUSTOMER SERVICE & INFO. EXP.											
33	908.000	Customer Assistance Expense	\$10,550	\$0	\$10,550	E-33	\$0	\$10,550	100.0000%	\$0	\$10,550	\$0	\$10,550
34	909.000	Informational & Instructional Advertising Expense	\$2,571	\$0	\$2,571	E-34	\$0	\$2,571	100.0000%	\$0	\$2,571	\$0	\$2,571
35		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$13,121	\$0	\$13,121		\$0	\$13,121		\$0	\$13,121	\$0	\$13,121
36		SALES EXPENSES											
37	913.000	Advertising Expense	\$357	\$0	\$357	E-37	-\$180	\$177	100.0000%	\$0	\$177	\$0	\$177
38		TOTAL SALES EXPENSES	\$357	\$0	\$357		-\$180	\$177		\$0	\$177	\$0	\$177
39		ADMIN. & GENERAL EXPENSES											
40	920.000	Admin. & General Salaries	\$47,400	\$47,400	\$0	E-40	-\$24,309	\$23,091	100.0000%	\$0	\$23,091	\$23,091	\$0
41	920.100	A&G Salaries - Fin & Adm LU Head Office	\$6,017	\$0	\$6,017	E-41	-\$2,424	\$3,593	100.0000%	\$0	\$3,593	-\$2,424	\$6,017
42	920.200	A&G Salaries - Executive APUC Head Office	\$17,393	\$0	\$17,393	E-42	-\$7,007	\$10,386	100.0000%	\$0	\$10,386	-\$7,007	\$17,393
43	920.400	A&G Salaries - LABS Head Office	\$14,352	\$0	\$14,352	E-43	-\$5,782	\$8,570	100.0000%	\$0	\$8,570	-\$5,782	\$14,352
44	920.500	LABS Corporate Service Labour Allocation	\$13,812	\$0	\$13,812	E-44	-\$5,564	\$8,248	100.0000%	\$0	\$8,248	-\$5,564	\$13,812
45	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$1,382	\$0	\$1,382	E-45	-\$557	\$825	100.0000%	\$0	\$825	-\$557	\$1,382
46	920.700	LABS US CS Labor	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	920.800	Labor/Energy Procurement Labor	\$20,653	\$0	\$20,653	E-47	-\$8,320	\$12,333	100.0000%	\$0	\$12,333	-\$8,320	\$20,653
48	920.900	LU Region Labor	\$4,543	\$0	\$4,543	E-48	-\$1,830	\$2,713	100.0000%	\$0	\$2,713	-\$1,830	\$4,543
49	921.000	Office Supplies & Expense/Vehicles Expense	\$5,908	\$0	\$5,908	E-49	\$0	\$5,908	100.0000%	\$0	\$5,908	\$0	\$5,908
50	921.100	Travel	\$10,349	\$0	\$10,349	E-50	-\$415	\$9,934	100.0000%	\$0	\$9,934	\$0	\$9,934
51	921.200	Utilities	\$5,450	\$0	\$5,450	E-51	\$0	\$5,450	100.0000%	\$0	\$5,450	\$0	\$5,450
52	921.300	Communication	\$40,725	\$0	\$40,725	E-52	\$0	\$40,725	100.0000%	\$0	\$40,725	\$0	\$40,725
53	921.400	Dues and Membership Fees	\$221	\$0	\$221	E-53	-\$85	\$136	100.0000%	\$0	\$136	\$0	\$136
54	921.500	Training	\$5,687	\$1,082	\$4,605	E-54	-\$88	\$5,599	100.0000%	\$0	\$5,599	\$994	\$4,605
55	921.600	Meals & Entertainment/Postage	\$4,984	\$0	\$4,984	E-55	\$31	\$5,015	100.0000%	\$0	\$5,015	\$0	\$5,015
56	922.100	LU Labor Allocated - Capitalized	-\$1,263	\$0	-\$1,263	E-56	\$0	-\$1,263	100.0000%	\$0	-\$1,263	\$0	-\$1,263
57	922.200	LU Admin Allocated - Capitalized	-\$8,680	\$0	-\$8,680	E-57	\$0	-\$8,680	100.0000%	\$0	-\$8,680	\$0	-\$8,680
58	922.300	APUC Admin Allocated - Capitalized Labour	-\$8,758	\$0	-\$8,758	E-58	\$0	-\$8,758	100.0000%	\$0	-\$8,758	\$0	-\$8,758
59	922.400	LABS Admin Allocated - Capitalized Labour	-\$9,106	\$0	-\$9,106	E-59	\$0	-\$9,106	100.0000%	\$0	-\$9,106	\$0	-\$9,106
60	922.500	LABS Corp. Service Admin Allocated - Capitalized	-\$6,174	\$0	-\$6,174	E-60	\$0	-\$6,174	100.0000%	\$0	-\$6,174	\$0	-\$6,174
61	923.000	Outside Services Employed	\$57,503	\$0	\$57,503	E-61	-\$486	\$57,017	100.0000%	\$0	\$57,017	\$0	\$57,017
62	923.100	Outside Services LU HO Allocations	\$41,335	\$0	\$41,335	E-62	\$0	\$41,335	100.0000%	\$0	\$41,335	\$0	\$41,335
63	923.200	Outside Services APUC HO Allocations	\$24,310	\$0	\$24,310	E-63	\$0	\$24,310	100.0000%	\$0	\$24,310	\$0	\$24,310
64	923.400	LABS Nonlabour Allocations	\$28,933	\$0	\$28,933	E-64	\$0	\$28,933	100.0000%	\$0	\$28,933	\$0	\$28,933
65	923.500	LABS Corporate Service Non-Labour Allocation	\$15,590	\$0	\$15,590	E-65	\$0	\$15,590	100.0000%	\$0	\$15,590	\$0	\$15,590
66	923.600	LABS US Bus Admin Allocation	\$1,843	\$0	\$1,843	E-66	\$0	\$1,843	100.0000%	\$0	\$1,843	\$0	\$1,843
67	923.700	LABS US Corp Admin Allocation	\$1,877	\$0	\$1,877	E-67	\$0	\$1,877	100.0000%	\$0	\$1,877	\$0	\$1,877
68	923.800	LU Corp US Admin Allocation	\$1,405	\$0	\$1,405	E-68	\$0	\$1,405	100.0000%	\$0	\$1,405	\$0	\$1,405
69	923.900	LU Region Admin Allocation	\$3,729	\$0	\$3,729	E-69	\$0	\$3,729	100.0000%	\$0	\$3,729	\$0	\$3,729
70	924.000	Property Insurance	\$14,265	\$0	\$14,265	E-70	-\$2,497	\$11,768	100.0000%	\$0	\$11,768	\$0	\$11,768
71	926.000	Group Benefits/Workers Compensation	\$31,406	\$0	\$31,406	E-71	-\$608	\$30,798	100.0000%	\$0	\$30,798	\$0	\$30,798

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
72	926.100	Cash Balance Pension	\$7,545	\$0	\$7,545	E-72	-\$1,079	\$6,466	100.0000%	\$0	\$6,466	\$0	\$6,466
73	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$20,289	\$0	\$20,289	E-73	\$22,358	\$42,647	100.0000%	\$0	\$42,647	\$0	\$42,647
74	926.300	Opt Out Credit	\$149	\$0	\$149	E-74	\$0	\$149	100.0000%	\$0	\$149	\$0	\$149
75	926.600	Health Care/Car Allowance	\$62,378	\$0	\$62,378	E-75	\$21,093	\$83,471	100.0000%	\$0	\$83,471	\$0	\$83,471
76	926.800	Group Life Insurance	\$1,727	\$0	\$1,727	E-76	\$760	\$2,487	100.0000%	\$0	\$2,487	\$0	\$2,487
77	926.900	401K Match	\$10,706	\$0	\$10,706	E-77	-\$528	\$10,178	100.0000%	\$0	\$10,178	\$0	\$10,178
78	928.000	Regulatory Commission Expense	\$9,798	\$0	\$9,798	E-78	\$212	\$10,010	100.0000%	\$0	\$10,010	\$0	\$10,010
79	930.200	Misc. General Expense	\$7,936	\$0	\$7,936	E-79	\$6,603	\$14,539	100.0000%	\$0	\$14,539	\$0	\$14,539
80	931.000	Rents	\$8,350	\$0	\$8,350	E-80	\$0	\$8,350	100.0000%	\$0	\$8,350	\$0	\$8,350
81		TOTAL ADMIN. & GENERAL EXPENSES	\$515,969	\$48,482	\$467,487		-\$10,522	\$505,447		\$0	\$505,447	-\$7,399	\$512,846
82		DEPRECIATION EXPENSE											
83	403.000	Depreciation Expense, Dep. Exp.	\$485,399	See note (1)	See note (1)	E-83	See note (1)	\$485,399	100.0000%	\$122,823	\$608,222	See note (1)	See note (1)
84	403.500	Capitalized Depreciation	-\$24,537			E-84		-\$24,537	100.0000%	-\$9,589	-\$34,126		
85		TOTAL DEPRECIATION EXPENSE	\$460,862	\$0	\$0		\$0	\$460,862		\$113,234	\$574,096	\$0	\$0
86		AMORTIZATION EXPENSE											
87	407.300	MO Rate Case Amortization	\$15,665	\$0	\$15,665	E-87	-\$11,510	\$4,155	100.0000%	\$0	\$4,155	\$0	\$4,155
88	407.300	Energy Efficiency Amortization	\$1,655	\$0	\$1,655	E-88	\$5,009	\$6,664	100.0000%	\$0	\$6,664	\$0	\$6,664
89		TOTAL AMORTIZATION EXPENSE	\$17,320	\$0	\$17,320		-\$6,501	\$10,819		\$0	\$10,819	\$0	\$10,819
90		OTHER OPERATING EXPENSES											
91	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$21,781	\$0	\$21,781	E-91	\$907	\$22,688	100.0000%	\$0	\$22,688	\$907	\$21,781
92	408.000	Property Taxes	\$161,790	\$0	\$161,790	E-92	-\$23,903	\$137,887	100.0000%	\$0	\$137,887	\$0	\$137,887
93	408.100	Allocated Taxes Other	\$3,592	\$0	\$3,592	E-93	\$0	\$3,592	100.0000%	\$0	\$3,592	\$0	\$3,592
94	408.200	Taxes Other - SUTA	\$592	\$0	\$592	E-94	\$518	\$1,110	100.0000%	\$0	\$1,110	\$518	\$592
95		TOTAL OTHER OPERATING EXPENSES	\$187,755	\$0	\$187,755		-\$22,478	\$165,277		\$0	\$165,277	\$1,425	\$163,852
96		TOTAL OPERATING EXPENSE	\$3,682,519	\$302,649	\$2,919,008		-\$2,162,432	\$1,520,087		\$113,234	\$1,633,321	\$222,709	\$836,516
97		NET INCOME BEFORE TAXES	\$166,864					\$2,329,296		-\$2,011,506	\$317,790		
98		INCOME TAXES											
99	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-99	See note (1)	\$0	100.0000%	-\$2,062	-\$2,062	See note (1)	See note (1)
100		TOTAL INCOME TAXES	\$0					\$0		-\$2,062	-\$2,062		
101		DEFERRED INCOME TAXES											
102	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-102	See note (1)	\$0	100.0000%	\$34,770	\$34,770	See note (1)	See note (1)
103	411.000	Amortization of Deferred ITC	\$0			E-103		\$0	100.0000%	\$0	\$0		
104		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$34,770	\$34,770		
105		NET OPERATING INCOME	\$166,864					\$2,329,296		-\$2,044,214	\$285,082		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$820,696	-\$820,696
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$64,341	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$846,911	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$38,126	
Rev-6	Commercial	481.100	\$0	\$0	\$0	\$0	-\$1,186,631	-\$1,186,631
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$126,593	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$1,051,516	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$8,522	
Rev-8	Med. Gen. Service		\$0	\$0	\$0	\$0	-\$44,200	-\$44,200
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$44,200	
Rev-10	ISRS Revenue		\$0	\$0	\$0	\$0	-\$39,708	-\$39,708
	1. To remove ISRS revenue. (Kunst)		\$0	\$0		\$0	-\$39,708	
Rev-12	Transportation Revenue	489.000	\$0	\$0	\$0	\$0	\$192,963	\$192,963
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	\$192,963	
E-2	Purchased Gas and Capacity Release	804.000	\$0	-\$1,630,023	-\$1,630,023	\$0	\$0	\$0
	1. To remove purchased gas and capacity release. (Kunst)		\$0	-\$1,630,023		\$0	\$0	
E-3	Other Gas Purchases - PGA	805.000	\$0	-\$410,097	-\$410,097	\$0	\$0	\$0
	1. To remove other gas purchases. (Kunst)		\$0	-\$410,097		\$0	\$0	
E-6	Gas Withdrawn from Storage	808.100	\$0	-\$425,699	-\$425,699	\$0	\$0	\$0
	1. To remove gas withdrawn from storage. (Kunst)		\$0	-\$425,699		\$0	\$0	
E-7	Gas Delivered to Storage	808.200	\$0	\$565,592	\$565,592	\$0	\$0	\$0
	1. To remove gas delivered to storage. (Kunst)		\$0	\$565,592		\$0	\$0	
E-16	Operations Supervision & Engineering - DE	870.000	-\$1,596	\$0	-\$1,596	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$607	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoer)		-\$989	\$0		\$0	\$0	
E-18	Mains & Services - Labor	874.000	-\$11,803	\$0	-\$11,803	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$2,971	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To annualize payroll expense. (Shakoor)		-\$8,832	\$0		\$0	\$0	
E-19	Mains & Services - Vehicle	874.100	\$0	\$574	\$574	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	\$574		\$0	\$0	
E-22	Meas. & Reg. Station Expense	875.000	-\$17	\$0	-\$17	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$12	\$0		\$0	\$0	
E-23	Meter & House Regulator Expense	878.000	-\$1,776	\$0	-\$1,776	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$939	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$837	\$0		\$0	\$0	
E-24	Maintenance of Mains - DE	887.000	-\$322	\$0	-\$322	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$49	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$273	\$0		\$0	\$0	
E-25	Maintenance of Services - DE	892.000	-\$355	\$0	-\$355	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$87	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$268	\$0		\$0	\$0	
E-28	Meter Reading Expense	902.000	-\$3,059	\$0	-\$3,059	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$986	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$2,073	\$0		\$0	\$0	
E-29	Customer Records & Collection Expense	903.000	-\$6,556	\$0	-\$6,556	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$2,499	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$4,057	\$0		\$0	\$0	
E-30	Uncollectible Accounts	904.000	\$0	-\$197,614	-\$197,614	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	-\$197,614		\$0	\$0	
E-37	Advertising Expense	913.000	\$0	-\$180	-\$180	\$0	\$0	\$0
	1. To remove institutional and promotional advertising. (Amenthor)		\$0	-\$180		\$0	\$0	
E-40	Admin. & General Salaries	920.000	-\$24,309	\$0	-\$24,309	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,982	\$0		\$0	\$0	
	2. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$17,255	\$0		\$0	\$0	
	3. To annualize payroll expense. (Shakoor)		-\$3,231	\$0		\$0	\$0	
	4. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$1,841	\$0		\$0	\$0	
E-41	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$2,424	\$0	-\$2,424	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$2,190	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$234	\$0		\$0	\$0	
E-42	A&G Salaries - Executive APUC Head Office	920.200	-\$7,007	\$0	-\$7,007	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$6,332	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$675	\$0		\$0	\$0	
E-43	A&G Salaries - LABS Head Office	920.400	-\$5,782	\$0	-\$5,782	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$5,225	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$557	\$0		\$0	\$0	
E-44	LABS Corporate Service Labour Allocation	920.500	-\$5,564	\$0	-\$5,564	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$5,028	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$536	\$0		\$0	\$0	
E-45	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$557	\$0	-\$557	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$503	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$54	\$0		\$0	\$0	
E-47	Labor/Energy Procurement Labor	920.800	-\$8,320	\$0	-\$8,320	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$7,518	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$802	\$0		\$0	\$0	
E-48	LU Region Labor	920.900	-\$1,830	\$0	-\$1,830	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$1,654	\$0		\$0	\$0	
	2. To remove test year allocated affiliate earnings based STIP incentive compensation to Liberty Midstates - MO. (Dittmer)		-\$176	\$0		\$0	\$0	
E-50	Travel	921.100	\$0	-\$415	-\$415	\$0	\$0	\$0
	1. To remove certain miscellaneous expenses. (Amenthor)		\$0	-\$415		\$0	\$0	
E-53	Dues and Membership Fees	921.400	\$0	-\$85	-\$85	\$0	\$0	\$0
	1. To remove certain dues and donations expense. (Amenthor)		\$0	-\$85		\$0	\$0	
E-54	Training	921.500	-\$88	\$0	-\$88	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$14	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$74	\$0		\$0	\$0	
E-55	Meals & Entertainment/Postage	921.600	\$0	\$31	\$31	\$0	\$0	\$0
	1. To annualize postage expense. (Kunst)		\$0	\$31		\$0	\$0	
E-61	Outside Services Employed	923.000	\$0	-\$486	-\$486	\$0	\$0	\$0
	1. To remove legislative, lobbying and MEDA expenses. (Kunst)		\$0	-\$486		\$0	\$0	
E-70	Property Insurance	924.000	\$0	-\$2,497	-\$2,497	\$0	\$0	\$0
	1. To annualize insurance expense. (Amenthor)		\$0	-\$2,497		\$0	\$0	
E-71	Group Benefits/Workers Compensation	926.000	\$0	-\$608	-\$608	\$0	\$0	\$0
	1. To annualize workers compensation insurance expense. (Amenthor)		\$0	-\$608		\$0	\$0	
E-72	Cash Balance Pension	926.100	\$0	-\$1,079	-\$1,079	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	-\$1,079		\$0	\$0	
E-73	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$22,358	\$22,358	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$22,358		\$0	\$0	
E-75	Health Care/Car Allowance	926.600	\$0	\$21,093	\$21,093	\$0	\$0	\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$21,093		\$0	\$0	
E-76	Group Life Insurance	926.800	\$0	\$760	\$760	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$760		\$0	\$0	
E-77	401K Match	926.900	\$0	-\$528	-\$528	\$0	\$0	\$0
	1. To annualize 401K employee benefits. (Shakoor)		\$0	-\$528		\$0	\$0	
E-78	Regulatory Commission Expense	928.000	\$0	\$212	\$212	\$0	\$0	\$0
	1. To annualize PSC assessment. (Amenthor)		\$0	\$212		\$0	\$0	
E-79	Misc. General Expense	930.200	\$0	\$6,603	\$6,603	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$8,496		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$1,893		\$0	\$0	
E-83	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$122,823	\$122,823
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$122,823	
E-84	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$9,589	-\$9,589
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$9,589	
E-87	MO Rate Case Amortization	407.300	\$0	-\$11,510	-\$11,510	\$0	\$0	\$0
	1. To remove prior rate case expense amortization. (Kunst)		\$0	-\$15,666		\$0	\$0	
	2. To annualize rate case expense. (Kunst)		\$0	\$4,156		\$0	\$0	
E-88	Energy Efficiency Amortization	407.300	\$0	\$5,009	\$5,009	\$0	\$0	\$0
	1. To reduce test year energy efficiency amortization expense to reflect ongoing amortization for EE regulatory asset established in GR-2014-0152. (Cassidy)		\$0	\$1,848		\$0	\$0	
	2. To include six year amortization of EE regulatory asset proposed in GR-2018-0013. (Cassidy)		\$0	\$3,161		\$0	\$0	
E-91	Payroll Taxes (FUTA, Medicare, SSI)	408.000	\$907	\$0	\$907	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$907	\$0		\$0	\$0	
E-92	Property Taxes	408.000	\$0	-\$23,903	-\$23,903	\$0	\$0	\$0
	1. To annualize property tax expense. (Ferguson)		\$0	-\$23,903		\$0	\$0	
E-94	Taxes Other - SUTA	408.200	\$518	\$0	\$518	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$518	\$0		\$0	\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 GR-2018-0013
 Western Missouri District (WEMO)
 Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
 Adjustments to Income Statement Detail

A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-99	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$2,062	-\$2,062
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$2,062	
E-102	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$34,770	\$34,770
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$34,770	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$1,898,272	-\$1,898,272
Total Operating & Maint. Expense			-\$79,940	-\$2,082,492	-\$2,162,432	\$0	\$145,942	\$145,942

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.68% Return	E 6.79% Return	F 6.90% Return
1	TOTAL NET INCOME BEFORE TAXES		\$317,790	\$584,596	\$594,991	\$605,387
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$574,096	\$574,096	\$574,096	\$574,096
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$574,096	\$574,096	\$574,096	\$574,096
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6130%	\$189,265	\$189,265	\$189,265	\$189,265
7	Tax Straight-Line Depreciation		\$574,096	\$574,096	\$574,096	\$574,096
8	MACRS Depreciation in Excess of Book		\$136,630	\$136,630	\$136,630	\$136,630
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$899,991	\$899,991	\$899,991	\$899,991
10	NET TAXABLE INCOME		-\$8,105	\$258,701	\$269,096	\$279,492
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		-\$8,105	\$258,701	\$269,096	\$279,492
13	Deduct Missouri Income Tax at the Rate of	100.000%	-\$456	\$14,567	\$15,152	\$15,737
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		-\$7,649	\$244,134	\$253,944	\$263,755
16	Federal Income Tax at the Rate of	21.000%	-\$1,606	\$51,268	\$53,328	\$55,389
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		-\$1,606	\$51,268	\$53,328	\$55,389
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		-\$8,105	\$258,701	\$269,096	\$279,492
21	Deduct Federal Income Tax at the Rate of	50.000%	-\$803	\$25,634	\$26,664	\$27,695
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		-\$7,302	\$233,067	\$242,432	\$251,797
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	-\$456	\$14,567	\$15,152	\$15,737
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		-\$8,105	\$258,701	\$269,096	\$279,492
28	Deduct Federal Income Tax - City Inc. Tax		-\$1,606	\$51,268	\$53,328	\$55,389
29	Deduct Missouri Income Tax - City Inc. Tax		-\$456	\$14,567	\$15,152	\$15,737
30	City Taxable Income		-\$6,043	\$192,866	\$200,616	\$208,366
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		-\$1,606	\$51,268	\$53,328	\$55,389
35	State Income Tax		-\$456	\$14,567	\$15,152	\$15,737
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$2,062	\$65,835	\$68,480	\$71,126
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$34,770	\$34,770	\$34,770	\$34,770
40	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$34,770	\$34,770	\$34,770	\$34,770
42	TOTAL INCOME TAX		<u>\$32,708</u>	<u>\$100,605</u>	<u>\$103,250</u>	<u>\$105,896</u>

Liberty Utilities (Midstates Nat. Gas) Corp.
GR-2018-0013
Western Missouri District (WEMO)
Test Year Ending 6/30/17; Updated to 12/31/17; True Up 3/31/18
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.50%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$1,752,649,000	42.83%		4.069%	4.176%	4.283%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,339,500,000	57.17%	4.57%	2.613%	2.613%	2.613%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$4,092,149,000	100.00%		6.682%	6.789%	6.896%
8	PreTax Cost of Capital				8.071%	8.214%	8.358%