

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 3/2/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT FILING

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2018-0013

Jefferson City, Missouri

March 2018

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. 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	<u>A</u> Description	<u>B</u> 6.55% Return	<u>C</u> 6.66% Return	<u>D</u> 6.76% Return
1	Net Orig Cost Rate Base	\$83,400,944	\$83,400,944	\$83,400,944
2	Rate of Return	6.55%	6.66%	6.76%
3	Net Operating Income Requirement	\$5,465,263	\$5,550,333	\$5,636,236
4	Net Income Available	\$4,672,743	\$4,672,743	\$4,672,743
5	Additional Net Income Required	\$792,520	\$877,590	\$963,493
6	Income Tax Requirement			
7	Required Current Income Tax	\$601,956	\$630,994	\$660,317
8	Current Income Tax Available	\$331,427	\$331,427	\$331,427
9	Additional Current Tax Required	\$270,529	\$299,567	\$328,890
10	Revenue Requirement	\$1,063,049	\$1,177,157	\$1,292,383
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>\$1,063,049</u>	<u>\$1,177,157</u>	<u>\$1,292,383</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		\$159,620,667
2	Less Accumulated Depreciation Reserve		\$49,070,555
3	Net Plant In Service		\$110,550,112
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$213,884
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$4,174,475
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$25,956
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$272,229
10	Prepayments		\$243,441
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$4,929,985</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset		-\$12,582
14	State Tax Offset		-\$3,575
15	City Tax Offset		\$0
16	Interest Expense Offset		\$265,888
17	Contributions in Aid of Construction		\$0
18	Accumulated Deferred Income Tax		\$22,432,429
19	Customer Advances for Construction		\$35,248
20	Customer Deposits		\$1,890,912
21	GM-2012-0037 Stipulated Ratebase Offset		\$7,470,833
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$32,079,153</u>
23	Total Rate Base		\$83,400,944

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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		\$0	\$6,143
3	302.000	Franchises & Consents	\$75,762	P-3	-\$8	\$75,754		\$0	\$75,754
4	303.000	Misc. Intangible Plant	\$17,585	P-4	-\$2	\$17,583		\$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		\$0	\$200
8	365.100	Rights of Way - TP	\$134,267	P-8	-\$18	\$134,249		\$0	\$134,249
9	366.000	Structures & Improvements - TP	\$3,379	P-9	\$0	\$3,379		\$0	\$3,379
10	366.100	T&D - Other Structures	\$61,081	P-10	-\$11,935	\$49,146		\$0	\$49,146
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$95,283	P-11	-\$233	\$95,050		\$0	\$95,050
12	367.100	T&D - Mains - Steel	\$9,551,228	P-12	\$45,218	\$9,596,446		\$0	\$9,596,446
13	367.200	T&D - Mains - Plastic	\$24,788	P-13	-\$3	\$24,785		\$0	\$24,785
14	369.000	T&D - MNR Station Equipment	\$555,896	P-14	-\$251	\$555,645		\$0	\$555,645
15	370.000	Communication Equipment - TP	\$5,038	P-15	\$0	\$5,038		\$0	\$5,038
16		TOTAL TRANSMISSION PLANT	\$10,431,160		\$32,778	\$10,463,938		\$0	\$10,463,938
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$67,774	P-18	-\$6	\$67,768		\$0	\$67,768
19	374.100	Land - DP	\$179,145	P-19	-\$27	\$179,118		\$0	\$179,118
20	374.200	Land Rights - DP	\$256,590	P-20	-\$31	\$256,559		\$0	\$256,559
21	375.000	Structures & Improvements - DP	\$123,569	P-21	\$3,048	\$126,617		\$0	\$126,617
22	376.000	Mains - Cathodic Protection - DP	\$2,366,799	P-22	\$25,366	\$2,392,165		\$0	\$2,392,165
23	376.100	Mains - Steel - DP	\$19,015,134	P-23	\$518,174	\$19,533,308		\$0	\$19,533,308
24	376.200	Mains - Plastic - DP	\$33,542,116	P-24	\$308,539	\$33,850,655		\$0	\$33,850,655
25	377.000	Compressor Station Equipment	\$0	P-25	\$0	\$0		\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$2,369,448	P-26	\$47,874	\$2,417,322		\$0	\$2,417,322
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$2,656,351	P-27	-\$11,627	\$2,644,724		\$0	\$2,644,724
28	380.000	Services - DP	\$29,886,413	P-28	\$1,302,220	\$31,188,633		\$0	\$31,188,633
29	381.000	Meters - DP	\$10,424,774	P-29	\$58,782	\$10,483,556		\$0	\$10,483,556
30	382.000	Meter Installations - DP	\$11,201,774	P-30	\$75,260	\$11,277,034		\$0	\$11,277,034
31	383.000	House Regulators - DP	\$2,268,926	P-31	-\$4,515	\$2,264,411		\$0	\$2,264,411
32	384.000	House Regulators Installations - DP	\$731,832	P-32	-\$110	\$731,722		\$0	\$731,722
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$694,479	P-33	\$131,796	\$826,275		\$0	\$826,275
34	387.000	Other Equipment - DP	\$5,947	P-34	\$7,305	\$13,252		\$0	\$13,252
35		TOTAL DISTRIBUTION PLANT	\$115,791,071		\$2,462,048	\$118,253,119		\$0	\$118,253,119
36		INCENTIVE COMPENSATION CAPITALIZATION							
37	0.000	Incentive Compensation Capitalization Adj.	\$0	P-37	-\$191,820	-\$191,820		\$0	-\$191,820
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$191,820	-\$191,820		\$0	-\$191,820
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$30,364	P-40	-\$3	\$30,361		\$0	\$30,361
41	390.000	Structures & Improvements - GP	\$1,950,362	P-41	\$12,320	\$1,962,682		\$0	\$1,962,682
42	390.100	Structures - Frame - GP	\$21,504	P-42	-\$2	\$21,502		\$0	\$21,502
43	390.200	General - Improvements	\$0	P-43	\$8,335	\$8,335		\$0	\$8,335
44	390.300	Improvements Leased Premises - GP	\$59,742	P-44	\$44,676	\$104,418		\$0	\$104,418
45	391.000	Office Furniture & Equipment - GP	\$728,988	P-45	\$166,481	\$895,469		\$0	\$895,469
46	392.000	Transportation Equipment - GP	\$129,661	P-46	\$41,509	\$171,170		\$0	\$171,170
47	392.100	Transportation Equip < 12,000 LB	\$2,974,481	P-47	\$943,898	\$3,918,379		\$0	\$3,918,379
48	393.000	Stores Equipment	\$606	P-48	\$0	\$606		\$0	\$606
49	394.000	Tools, Shop, & Garage Equipment - GP	\$1,513,096	P-49	\$45,892	\$1,558,988		\$0	\$1,558,988
50	395.000	Laboratory Equipment	\$569	P-50	\$0	\$569		\$0	\$569
51	396.000	Power Operated Equipment	\$606,194	P-51	\$226,264	\$832,458		\$0	\$832,458
52	396.100	Ditchers - GP	\$79,677	P-52	-\$25	\$79,652		\$0	\$79,652
53	396.200	Backhoes - GP	\$212,371	P-53	\$336,632	\$549,003		\$0	\$549,003
54	396.300	Ditchers - Group	\$0	P-54	\$0	\$0		\$0	\$0
55	397.000	Communication Equipment - GP	\$31,600	P-55	\$6,802	\$38,402		\$0	\$38,402
56	397.200	Communication Equip - Fixed Radios	\$13,453	P-56	-\$1	\$13,452		\$0	\$13,452

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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
57	397.300	Communication Equip - Telemetry	\$3,173	P-57	\$0	\$3,173		\$0	\$3,173
58	397.500	Communication Equipment	\$0	P-58	\$0	\$0		\$0	\$0
59	398.000	Miscellaneous Equipment	\$951,495	P-59	\$139,884	\$1,091,379		\$0	\$1,091,379
60	399.000	OTH - Other Tangible Property	\$0	P-60	\$0	\$0		\$0	\$0
61	399.300	Other Tangible Prop - Network H/W	\$10,105	P-61	-\$76	\$10,029		\$0	\$10,029
62	399.400	Other Tangible Prop - PC Hardware	\$84,378	P-62	-\$14,603	\$69,775		\$0	\$69,775
63	399.500	Other Tangible Prop - PC Software	\$20,774	P-63	-\$2,991	\$17,783		\$0	\$17,783
64		TOTAL GENERAL PLANT	\$9,422,593		\$1,954,992	\$11,377,585		\$0	\$11,377,585
65		GENERAL PLANT - ALLOCATED							
66	374.000	Land and Land Rights - Corporate	\$98,618	P-66	\$0	\$98,618		\$0	\$98,618
67	390.000	Structures & Improvements - Corporate	\$4,082,154	P-67	\$0	\$4,082,154		\$0	\$4,082,154
68	391.000	Office Furniture & Equip - Corporate	\$510,441	P-68	\$0	\$510,441		\$0	\$510,441
69	392.100	Transportation Equip < 12,000 lbs - Corp	\$456,542	P-69	-\$208	\$456,334		\$0	\$456,334
70	394.000	Tools, Shop, and Garage Equip - Corporate	\$67,652	P-70	\$0	\$67,652		\$0	\$67,652
71	398.000	Miscellaneous Equipment - Corporate	\$103,710	P-71	\$0	\$103,710		\$0	\$103,710
72	399.000	Other Tangible Property - Corporate	\$164,333	P-72	-\$31,303	\$133,030		\$0	\$133,030
73	399.100	Other Tangible Property - Servers H/W - Corporate	\$19,969	P-73	-\$1,870	\$18,099		\$0	\$18,099
74	399.300	Other Tangible Property - Network - H/W - Corporate	\$229,626	P-74	-\$21,273	\$208,353		\$0	\$208,353
75	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,895,463	P-75	\$0	\$1,895,463		\$0	\$1,895,463
76	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$4,419,564	P-76	-\$112,817	\$4,306,747		\$0	\$4,306,747
77	399.500	Other Tangible Property - PC Software - 3 Years	\$168,679	P-77	\$744,454	\$913,133		\$0	\$913,133
78	399.500	Other Tangible Property - PC Software - 5 Years	\$1,212,998	P-78	\$0	\$1,212,998		\$0	\$1,212,998
79	399.500	Other Tangible Property - PC Software - 7 Years	\$5,611,633	P-79	\$0	\$5,611,633		\$0	\$5,611,633
80		TOTAL GENERAL PLANT - ALLOCATED	\$19,041,382		\$576,983	\$19,618,365		\$0	\$19,618,365
81		ACCRUED COR							
82	0.000	Legacy Atmos Accrued Cost of Removal	\$0	P-82	\$0	\$0		\$0	\$0
83	0.000	RWIP Salvage	\$0	P-83	\$0	\$0		\$0	\$0
84		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
85		TOTAL PLANT IN SERVICE	\$154,785,696		\$4,834,971	\$159,620,667		\$0	\$159,620,667

Liberty Utilities (Midstates Nat. Gas) Corp.
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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	
	-		\$0		\$0	
P-4	Misc. Intangible Plant	303.000		-\$2		\$0
	-		\$0		\$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
	-		\$0		\$0	

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	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		-\$233		\$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)		-\$225		\$0	
	3. To include plant in service through December 31, 2017. (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		\$45,218		\$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 December 31, 2017. (Caldwell)		\$219,904		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$2,665		\$0	

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	6. To reflect customer advances contracts. (Caldwell)		-\$170,786		\$0	
P-13	T&D - Mains - Plastic	367.200		-\$3		\$0
	-		\$0		\$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		-\$251		\$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)		-\$176		\$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	

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-			\$0		\$0	
P-19	Land - DP	374.100		-\$27		\$0
	1. To include plant in service through December 31, 2017. (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	
	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	
	-		\$0		\$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	
	-		\$0		\$0	
P-21	Structures & Improvements - DP	375.000		\$3,048		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$750		\$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)		-\$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 December 31, 2017. (Caldwell)		\$3,807		\$0	
	-		\$0		\$0	
P-22	Mains - Cathodic Protection - DP	376.000		\$25,366		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,620		\$0	
	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 December 31, 2017. (Caldwell)		\$39,289		\$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		\$518,174		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$543,984		\$0	

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	2. To remove capitalized depreciation on buildings. (Kunst)		-\$23,887		\$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		\$308,539		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$86,581		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$1,701		\$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 December 31, 2017. (Caldwell)		\$397,929		\$0	
P-26	Meas. & Reg. Sta. Equip - General - DP	378.000		\$47,874		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$18,218		\$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)		-\$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 December 31, 2017. (Caldwell)		\$121,935		\$0	
	6. To reflect customer advances contracts. (Caldwell)		-\$55,688		\$0	
P-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		-\$11,627		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$18,081		\$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	
	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 December 31, 2017. (Caldwell)		\$6,632		\$0	
P-28	Services - DP	380.000		\$1,302,220		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$81,554		\$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)		-\$1,925		\$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 December 31, 2017. (Caldwell)		\$1,386,951		\$0	
P-29	Meters - DP	381.000		\$58,782		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$153,229		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$93,747		\$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	
	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		\$75,260		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$135,428		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$15,283		\$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
	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		-\$4,515		\$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 December 31, 2017. (Caldwell)		-\$4,129		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$91		\$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	

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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
	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		\$131,796		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$6,046		\$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 December 31, 2017. (Caldwell)		\$137,899		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-34	Other Equipment - DP	387.000		\$7,305		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,685		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$377		\$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	
	-		\$0		\$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
P-37	Incentive Compensation Capitalization Adj.	0.000		-\$191,820		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$191,820		\$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	
	2. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	-		\$0		\$0	
P-41	Structures & Improvements - GP	390.000		\$12,320		\$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	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$25,374		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$12,807		\$0	
P-42	Structures - Frame - GP	390.100		-\$2		\$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
	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	
	-		\$0		\$0	
P-43	General - Improvements	390.200		\$8,335		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$8,335		\$0	
P-44	Improvements Leased Premises - GP	390.300		\$44,676		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$45,667		\$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)		-\$985		\$0	
	-		\$0		\$0	
P-45	Office Furniture & Equipment - GP	391.000		\$166,481		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$622		\$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	

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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
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$167,139		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-46	Transportation Equipment - GP	392.000		\$41,509		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$56,991		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$15,376		\$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-47	Transportation Equip < 12,000 LB	392.100		\$943,898		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$963,515		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$19,612		\$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	

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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
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-49	Tools, Shop, & Garage Equipment - GP	394.000		\$45,892		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$4,961		\$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 December 31, 2017. (Caldwell)		\$50,956		\$0	
P-51	Power Operated Equipment	396.000		\$226,264		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$10,497		\$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	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$19		\$0	
	4. To include plant in service through December 31, 2017. (Caldwell)		\$236,819		\$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
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-52	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	
	-		\$0		\$0	
P-53	Backhoes - GP	396.200		\$336,632		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,898		\$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 December 31, 2017. (Caldwell)		\$342,548		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
	-		\$0		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-55	Communication Equipment - GP	397.000		\$6,802		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,113		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$308		\$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-56	Communication Equip - Fixed Radios	397.200		-\$1		\$0
	-		\$0		\$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-59	Miscellaneous Equipment	398.000		\$139,884		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$146,087		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,068		\$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	

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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
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$44		\$0	
P-61	Other Tangible Prop - Network H/W	399.300		-\$76		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$76		\$0	
	-		\$0		\$0	
P-62	Other Tangible Prop - PC Hardware	399.400		-\$14,603		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$733		\$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 December 31, 2017. (Caldwell)		\$11,060		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$24,878		\$0	
P-63	Other Tangible Prop - PC Software	399.500		-\$2,991		\$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	

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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 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 adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,972		\$0	
	-		\$0		\$0	
P-69	Transportation Equip < 12,000 lbs - Corp	392.100		-\$208		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		-\$208		\$0	
P-72	Other Tangible Property - Corporate	399.000		-\$31,303		\$0
	-		\$0		\$0	
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$31,303		\$0	
P-73	Other Tangible Property - Servers H/W - Corporate	399.100		-\$1,870		\$0
	-		\$0		\$0	
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,870		\$0	
P-74	Other Tangible Property - Network - H/W - Corporate	399.300		-\$21,273		\$0
	-		\$0		\$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
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$21,273		\$0	
P-76	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	399.500		-\$112,817		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$22,038		\$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-77	Other Tangible Property - PC Software - 3 Years	399.500		\$744,454		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$34,873		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$222,350		\$0	
	3. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$931,931		\$0	
Total Plant Adjustments				\$4,834,971		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$6,143	0.00%	\$0
3	302.000	Franchises & Consents	\$75,754	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$17,583	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$99,480		\$0
6		TRANSMISSION PLANT			
7	365.000	Land and Land Rights - TP	\$200	0.00%	\$0
8	365.100	Rights of Way - TP	\$134,249	0.00%	\$0
9	366.000	Structures & Improvements - TP	\$3,379	2.10%	\$71
10	366.100	T&D - Other Structures	\$49,146	2.10%	\$1,032
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$95,050	1.35%	\$1,283
12	367.100	T&D - Mains - Steel	\$9,596,446	1.35%	\$129,551
13	367.200	T&D - Mains - Plastic	\$24,785	1.35%	\$335
14	369.000	T&D - MNR Station Equipment	\$555,645	2.27%	\$12,614
15	370.000	Communication Equipment - TP	\$5,038	4.35%	\$219
16		TOTAL TRANSMISSION PLANT	\$10,463,938		\$145,105
17		DISTRIBUTION PLANT			
18	374.000	Land and Land Rights - DP	\$67,768	0.00%	\$0
19	374.100	Land - DP	\$179,118	0.00%	\$0
20	374.200	Land Rights - DP	\$256,559	0.00%	\$0
21	375.000	Structures & Improvements - DP	\$126,617	2.13%	\$2,697
22	376.000	Mains - Cathodic Protection - DP	\$2,392,165	1.87%	\$44,733
23	376.100	Mains - Steel - DP	\$19,533,308	1.87%	\$365,272
24	376.200	Mains - Plastic - DP	\$33,850,655	1.87%	\$633,007
25	377.000	Compressor Station Equipment	\$0	0.00%	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$2,417,322	1.98%	\$47,863
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$2,644,724	3.21%	\$84,896
28	380.000	Services - DP	\$31,188,633	4.55%	\$1,419,082
29	381.000	Meters - DP	\$10,483,556	2.56%	\$268,379
30	382.000	Meter Installations - DP	\$11,277,034	2.94%	\$331,544
31	383.000	House Regulators - DP	\$2,264,411	4.55%	\$103,032
32	384.000	House Regulators Installations - DP	\$731,722	3.33%	\$24,366
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$826,275	2.27%	\$18,757
34	387.000	Other Equipment - DP	\$13,252	4.55%	\$603
35		TOTAL DISTRIBUTION PLANT	\$118,253,119		\$3,344,231
36		INCENTIVE COMPENSATION CAPITALIZATION			
37	0.000	Incentive Compensation Capitalization Adj.	-\$191,820	4.20%	-\$8,047

Liberty Utilities (Midstates Nat. Gas) Corp.
 Case No. 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
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$191,820		-\$8,047
39		GENERAL PLANT			
40	389.000	Land and Land Rights - GP	\$30,361	0.00%	\$0
41	390.000	Structures & Improvements - GP	\$1,962,682	3.03%	\$59,469
42	390.100	Structures - Frame - GP	\$21,502	3.03%	\$652
43	390.200	General - Improvements	\$8,335	3.04%	\$253
44	390.300	Improvements Leased Premises - GP	\$104,418	3.03%	\$3,164
45	391.000	Office Furniture & Equipment - GP	\$895,469	5.00%	\$44,773
46	392.000	Transportation Equipment - GP	\$171,170	11.75%	\$20,112
47	392.100	Transportation Equip < 12,000 LB	\$3,918,379	11.75%	\$460,410
48	393.000	Stores Equipment	\$606	4.62%	\$28
49	394.000	Tools, Shop, & Garage Equipment - GP	\$1,558,988	5.88%	\$91,669
50	395.000	Laboratory Equipment	\$569	4.04%	\$23
51	396.000	Power Operated Equipment	\$832,458	7.45%	\$62,019
52	396.100	Ditchers - GP	\$79,652	7.45%	\$5,934
53	396.200	Backhoes - GP	\$549,003	7.45%	\$40,901
54	396.300	Ditchers - Group	\$0	0.00%	\$0
55	397.000	Communication Equipment - GP	\$38,402	4.55%	\$1,747
56	397.200	Communication Equip - Fixed Radios	\$13,452	4.55%	\$612
57	397.300	Communication Equip - Telemetry	\$3,173	4.54%	\$144
58	397.500	Communication Equipment	\$0	0.00%	\$0
59	398.000	Miscellaneous Equipment	\$1,091,379	5.88%	\$64,173
60	399.000	OTH - Other Tangible Property	\$0	0.00%	\$0
61	399.300	Other Tangible Prop - Network H/W	\$10,029	12.50%	\$1,254
62	399.400	Other Tangible Prop - PC Hardware	\$69,775	14.29%	\$9,971
63	399.500	Other Tangible Prop - PC Software	\$17,783	12.50%	\$2,223
64		TOTAL GENERAL PLANT	\$11,377,585		\$869,531
65		GENERAL PLANT - ALLOCATED			
66	374.000	Land and Land Rights - Corporate	\$98,618	0.00%	\$0
67	390.000	Structures & Improvements - Corporate	\$4,082,154	2.50%	\$102,054
68	391.000	Office Furniture & Equip - Corporate	\$510,441	5.00%	\$25,521
69	392.100	Transportation Equip < 12,000 lbs - Corp	\$456,334	9.40%	\$42,895
70	394.000	Tools, Shop, and Garage Equip - Corporate	\$67,652	5.00%	\$3,383
71	398.000	Miscellaneous Equipment - Corporate	\$103,710	5.00%	\$5,186
72	399.000	Other Tangible Property - Corporate	\$133,030	14.29%	\$19,010
73	399.100	Other Tangible Property - Servers H/W - Corporate	\$18,099	20.01%	\$3,621
74	399.300	Other Tangible Property - Network - H/W - Corporate	\$208,353	14.29%	\$29,773

Liberty Utilities (Midstates Nat. Gas) Corp.
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Total Company
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Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
75	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,895,463	20.00%	\$379,093
76	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$4,306,747	14.29%	\$615,434
77	399.500	Other Tangible Property - PC Software - 3 Years	\$913,133	14.29%	\$130,486
78	399.500	Other Tangible Property - PC Software - 5 Years	\$1,212,998	14.29%	\$173,337
79	399.500	Other Tangible Property - PC Software - 7 Years	\$5,611,633	14.29%	\$801,902
80		TOTAL GENERAL PLANT - ALLOCATED	<u>\$19,618,365</u>		<u>\$2,331,695</u>
81		ACCRUED COR			
82	0.000	Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0
83	0.000	RWIP Salvage	\$0	0.00%	\$0
84		TOTAL ACCRUED COR	<u>\$0</u>		<u>\$0</u>
85		Total Depreciation	<u><u>\$159,620,667</u></u>		<u><u>\$6,682,515</u></u>

Liberty Utilities (Midstates Nat. Gas) Corp.
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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	P-2	\$0	\$894		\$0	\$894
3	302.000	Franchises & Consents	\$75,762	P-3	\$0	\$75,762		\$0	\$75,762
4	303.000	Misc. Intangible Plant	\$17,585	P-4	\$0	\$17,585		\$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	P-7	-\$73	\$0		\$0	\$0
8	365.100	Rights of Way - TP	\$2,241	P-8	-\$2,241	\$0		\$0	\$0
9	366.000	Structures & Improvements - TP	\$2,859	P-9	\$2,171	\$5,030		\$0	\$5,030
10	366.100	T&D - Other Structures	\$5,734	P-10	-\$339	\$5,395		\$0	\$5,395
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$34,812	P-11	\$765	\$35,577		\$0	\$35,577
12	367.100	T&D - Mains - Steel	\$4,969,344	P-12	\$86,507	\$5,055,851		\$0	\$5,055,851
13	367.200	T&D - Mains - Plastic	\$15,385	P-13	-\$1,286	\$14,099		\$0	\$14,099
14	369.000	T&D - MNR Station Equipment	\$381,346	P-14	\$10,308	\$391,654		\$0	\$391,654
15	370.000	Communication Equipment - TP	\$1,874	P-15	\$115	\$1,989		\$0	\$1,989
16		TOTAL TRANSMISSION PLANT	\$5,413,668		\$95,927	\$5,509,595		\$0	\$5,509,595
17		DISTRIBUTION PLANT							
18	374.000	Land and Land Rights - DP	\$10,285	P-18	-\$10,285	\$0		\$0	\$0
19	374.100	Land - DP	\$0	P-19	\$0	\$0		\$0	\$0
20	374.200	Land Rights - DP	\$72,311	P-20	-\$72,311	\$0		\$0	\$0
21	375.000	Structures & Improvements - DP	\$59,558	P-21	\$83,953	\$143,511		\$0	\$143,511
22	376.000	Mains - Cathodic Protection - DP	\$569,608	P-22	\$19,350	\$588,958		\$0	\$588,958
23	376.100	Mains - Steel - DP	\$6,648,726	P-23	\$128,878	\$6,777,604		\$0	\$6,777,604
24	376.200	Mains - Plastic - DP	\$7,810,175	P-24	\$304,849	\$8,115,024		\$0	\$8,115,024
25	377.000	Compressor Station Equipment	\$22,139	P-25	-\$22,139	\$0		\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$531,704	P-26	-\$28,361	\$503,343		\$0	\$503,343
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$772,564	P-27	\$43,914	\$816,478		\$0	\$816,478
28	380.000	Services - DP	\$446,035	P-28	\$603,308	\$1,049,343		\$0	\$1,049,343
29	381.000	Meters - DP	\$386,961	P-29	\$511,856	\$898,817		\$0	\$898,817
30	382.000	Meter Installations - DP	\$4,245,730	P-30	-\$814,600	\$3,431,130		\$0	\$3,431,130
31	383.000	House Regulators - DP	\$1,486,187	P-31	\$34,269	\$1,520,456		\$0	\$1,520,456
32	384.000	House Regulators Installations - DP	\$488,912	P-32	\$13,244	\$502,156		\$0	\$502,156
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$218,935	P-33	\$18,105	\$237,040		\$0	\$237,040
34	387.000	Other Equipment - DP	\$6,375	P-34	\$1,825	\$8,200		\$0	\$8,200
35		TOTAL DISTRIBUTION PLANT	\$23,776,205		\$815,855	\$24,592,060		\$0	\$24,592,060
36		INCENTIVE COMPENSATION CAPITALIZATION							
37	0.000	Incentive Compensation Capitalization Adj.	\$0	P-37	-\$16,191	-\$16,191		\$0	-\$16,191
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$16,191	-\$16,191		\$0	-\$16,191
39		GENERAL PLANT							
40	389.000	Land and Land Rights - GP	\$9,016	P-40	-\$9,016	\$0		\$0	\$0
41	390.000	Structures & Improvements - GP	\$772,549	P-41	-\$32,562	\$739,987		\$0	\$739,987
42	390.100	Structures - Frame - GP	\$12,851	P-42	\$267	\$13,118		\$0	\$13,118
43	390.200	General - Improvements	\$0	P-43	\$0	\$0		\$0	\$0
44	390.300	Improvements Leased Premises - GP	\$36,623	P-44	\$3,851	\$40,474		\$0	\$40,474
45	391.000	Office Furniture & Equipment - GP	\$145,854	P-45	\$7,565	\$153,419		\$0	\$153,419
46	392.000	Transportation Equipment - GP	\$92,779	P-46	\$6,292	\$99,071		\$0	\$99,071
47	392.100	Transportation Equip < 12,000 LB	\$682,204	P-47	\$114,621	\$796,825		\$0	\$796,825
48	393.000	Stores Equipment	\$330	P-48	-\$30	\$300		\$0	\$300
49	394.000	Tools, Shop, & Garage Equipment - GP	\$314,168	P-49	\$56,406	\$370,574		\$0	\$370,574
50	395.000	Laboratory Equipment	\$500	P-50	-\$293	\$207		\$0	\$207
51	396.000	Power Operated Equipment	\$183,507	P-51	\$51,075	\$234,582		\$0	\$234,582
52	396.100	Ditchers - GP	\$65,897	P-52	-\$22,663	\$43,234		\$0	\$43,234
53	396.200	Backhoes - GP	\$106,011	P-53	-\$5,911	\$100,100		\$0	\$100,100
54	396.300	Ditchers - Group	\$136	P-54	-\$136	\$0		\$0	\$0
55	397.000	Communication Equipment - GP	\$8,839	P-55	\$860	\$9,699		\$0	\$9,699
56	397.200	Communication Equip - Fixed Radios	\$6,838	P-56	\$327	\$7,165		\$0	\$7,165
57	397.300	Communication Equip - Telemetry	\$671	P-57	\$200	\$871		\$0	\$871

Liberty Utilities (Midstates Nat. Gas) Corp.
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Total Company
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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
58	397.500	Communication Equipment	\$5,645	P-58	-\$5,645	\$0		\$0	\$0
59	398.000	Miscellaneous Equipment	\$279,635	P-59	-\$60,889	\$218,746		\$0	\$218,746
60	399.000	OTH - Other Tangible Property	-\$372	P-60	\$372	\$0		\$0	\$0
61	399.300	Other Tangible Prop - Network H/W	\$5,090	P-61	-\$5,090	\$0		\$0	\$0
62	399.400	Other Tangible Prop - PC Hardware	-\$231,716	P-62	\$227,791	-\$3,925		\$0	-\$3,925
63	399.500	Other Tangible Prop - PC Software	\$11,365	P-63	-\$5,927	\$5,438		\$0	\$5,438
64		TOTAL GENERAL PLANT	\$2,508,420		\$321,465	\$2,829,885		\$0	\$2,829,885
65		GENERAL PLANT - ALLOCATED							
66	374.000	Land and Land Rights - Corporate	\$0	P-66	\$0	\$0		\$0	\$0
67	390.000	Structures & Improvements - Corporate	\$758,249	P-67	\$108,183	\$866,432		\$0	\$866,432
68	391.000	Office Furniture & Equip - Corporate	\$91,754	P-68	\$12,851	\$104,605		\$0	\$104,605
69	392.100	Transportation Equip < 12,000 lbs - Corp	\$73,858	P-69	\$26,438	\$100,296		\$0	\$100,296
70	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,292	P-70	\$1,523	\$6,815		\$0	\$6,815
71	398.000	Miscellaneous Equipment - Corporate	\$28,755	P-71	\$1,867	\$30,622		\$0	\$30,622
72	399.000	Other Tangible Property - Corporate	\$88,061	P-72	-\$48,093	\$39,968		\$0	\$39,968
73	399.100	Other Tangible Property - Servers H/W - Corporate	\$13,043	P-73	-\$1,678	\$11,365		\$0	\$11,365
74	399.300	Other Tangible Property - Network - H/W - Corporate	\$149,081	P-74	-\$18,858	\$130,223		\$0	\$130,223
75	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,226,438	P-75	\$179,906	\$1,406,344		\$0	\$1,406,344
76	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$1,750,696	P-76	\$912,240	\$2,662,936		\$0	\$2,662,936
77	399.500	Other Tangible Property - PC Software - 3 Years	\$2,770,219	P-77	\$1,376,590	\$4,146,809		\$0	\$4,146,809
78	399.500	Other Tangible Property - PC Software - 5 Years	\$0	P-78	\$0	\$0		\$0	\$0
79	399.500	Other Tangible Property - PC Software - 7 Years	\$0	P-79	\$0	\$0		\$0	\$0
80		TOTAL GENERAL PLANT - ALLOCATED	\$6,955,446		\$2,550,969	\$9,506,415		\$0	\$9,506,415
81		ACCRUED COR							
82	0.000	Legacy Atmos Accrued Cost of Removal	\$6,740,577	P-82	-\$261,915	\$6,478,662		\$0	\$6,478,662
83	0.000	RWIP Salvage	\$75,888	P-83	\$0	\$75,888		\$0	\$75,888
84		TOTAL ACCRUED COR	\$6,816,465		-\$261,915	\$6,554,550		\$0	\$6,554,550
85		TOTAL DEPRECIATION RESERVE	\$45,564,445		\$3,506,110	\$49,070,555		\$0	\$49,070,555

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> 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	
	-		\$0		\$0	
R-8	Rights of Way - TP	365.100		-\$2,241		\$0
	-		\$0		\$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		\$2,171		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$57		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		\$2,114		\$0	
R-10	T&D - Other Structures	366.100		-\$339		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,002		\$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)		-\$1,547		\$0	
	4. To adjust negative reserve. (Moilanen)		\$6		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$765		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$781		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16		\$0	
R-12	T&D - Mains - Steel	367.100		\$86,507		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$85,249		\$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)		-\$56		\$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)		-\$26		\$0	
	5. To adjust negative reserve. (Moilanen)		\$1,513		\$0	
	6. To remove capitalized depreciation on buildings. (Kunst)		-\$166		\$0	
R-13	T&D - Mains - Plastic	367.200		-\$1,286		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$233		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$1,519		\$0	
R-14	T&D - MNR Station Equipment	369.000		\$10,308		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,333		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$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	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> 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-15	Communication Equipment - TP	370.000		\$115		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$115		\$0	
R-18	Land and Land Rights - DP	374.000		-\$10,285		\$0
	1. To remove reserve from land account. (Ferguson)		-\$10,285		\$0	
	-		\$0		\$0	
R-20	Land Rights - DP	374.200		-\$72,311		\$0
	1. To remove reserve from non-depreciable account. (Ferguson)		-\$72,311		\$0	
	-		\$0		\$0	
R-21	Structures & Improvements - DP	375.000		\$83,953		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,992		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$50		\$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)		-\$585		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-22	Mains - Cathodic Protection - DP	376.000		\$19,350		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$20,271			\$0
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$382			\$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 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)		-\$515			\$0
R-23	Mains - Steel - DP	376.100		\$128,878		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$120,020			\$0
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,624			\$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)		-\$93			\$0
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$50			\$0
	5. To adjust negative reserve. (Moilanen)		\$10,636			\$0
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$6			\$0

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	7. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
R-24	Mains - Plastic - DP	376.200		\$304,849		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$298,700		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,744		\$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)		-\$136		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$16		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$75		\$0	
	6. To adjust negative reserve. (Moilanen)		\$12,120		\$0	
R-25	Compressor Station Equipment	377.000		-\$22,139		\$0
	1. To adjust negative reserve. (Moilanen)		-\$22,139		\$0	
R-26	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$28,361		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$27,033		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,308		\$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)		-\$13		\$0	

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	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		\$43,914		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$45,246		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,306		\$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)		-\$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		\$603,308		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$609,660		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,615		\$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)		-\$458		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$48		\$0	

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	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$231		\$0	
R-29	Meters - DP	381.000		\$511,856		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$233,392		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,423		\$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)		-\$42		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$21		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	6. To adjust negative reserve. (Moilanen)		\$751,738		\$0	
R-30	Meter Installations - DP	382.000		-\$814,600		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$56,428		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,065		\$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)		-\$5,299		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$12		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$58		\$0	

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	6. To adjust negative reserve. (Moilanen)		-\$751,738		\$0	
R-31	House Regulators - DP	383.000		\$34,269		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$34,334		\$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)		-\$36		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$18		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$7		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
R-32	House Regulators Installations - DP	384.000		\$13,244		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$13,260		\$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)		-\$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		\$18,105		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$18,546		\$0	

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	2. To remove capitalized depreciation on buildings. (Kunst)		-\$434		\$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	
R-34	Other Equipment - DP	387.000		\$1,825		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,880		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$23		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$32		\$0	
	-		\$0		\$0	
R-37	Incentive Compensation Capitalization Adj.	0.000		-\$16,191		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$16,191		\$0	
R-40	Land and Land Rights - GP	389.000		-\$9,016		\$0
	1. To remove reserve from land account. (Ferguson)		-\$9,016		\$0	
	-		\$0		\$0	
R-41	Structures & Improvements - GP	390.000		-\$32,562		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$30,346		\$0	

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	2. To remove capitalized depreciation on buildings. (Kunst)		-\$911		\$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	
	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	
	6. To remove reserve from land account. (Ferguson)		\$9,016		\$0	
	7. To adjust negative reserve. (Moilanen)		-\$70,961		\$0	
R-42	Structures - Frame - GP	390.100		\$267		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$602		\$0	
	2. To adjust negative reserve. (Moilanen)		-\$335		\$0	
	-		\$0		\$0	
R-44	Improvements Leased Premises - GP	390.300		\$3,851		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$3,922		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$71		\$0	
	-		\$0		\$0	
R-45	Office Furniture & Equipment - GP	391.000		\$7,565		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$17,612		\$0	

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	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)		-\$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)		-\$10,000		\$0	
R-46	Transportation Equipment - GP	392.000		\$6,292		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$7,404		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,062		\$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 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	
R-47	Transportation Equip < 12,000 LB	392.100		\$114,621		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$165,956		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,333		\$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	

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	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-48	Stores Equipment	393.000		-\$30		\$0
	1. To adjust negative reserve. (Moilanen)		-\$45		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$15		\$0	
R-49	Tools, Shop, & Garage Equipment - GP	394.000		\$56,406		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$57,037		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$347		\$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 adjust negative reserve. (Moilanen)		-\$262		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-50	Laboratory Equipment	395.000		-\$293		\$0
	1. To adjust negative reserve. (Moilanen)		-\$301		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8		\$0	
R-51	Power Operated Equipment	396.000		\$51,075		\$0

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	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$51,847		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$750		\$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)		-\$1		\$0	
R-52	Ditchers - GP	396.100		-\$22,663		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$2,346		\$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	
	-		\$0		\$0	
R-53	Backhoes - GP	396.200		-\$5,911		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$5,530		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$375		\$0	

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	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	
	-		\$0		\$0	
R-54	Ditchers - Group	396.300		-\$136		\$0
	1. To adjust negative reserve. (Moilanen)		-\$136		\$0	
	-		\$0		\$0	
R-55	Communication Equipment - GP	397.000		\$860		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,007		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$21		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$126		\$0	
R-56	Communication Equip - Fixed Radios	397.200		\$327		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$327		\$0	
	-		\$0		\$0	
R-57	Communication Equip - Telemetry	397.300		\$200		\$0
	1. To adjust negative reserve. (Moilanen)		\$126		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$74		\$0	
	-		\$0		\$0	
R-58	Communication Equipment	397.500		-\$5,645		\$0

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	1. To adjust negative reserve. (Moilanen)		-\$5,645		\$0	
R-59	Miscellaneous Equipment	398.000		-\$60,889		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$22,598		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$436		\$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 adjust negative reserve. (Moilanen)		-\$83,030		\$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-60	OTH - Other Tangible Property	399.000		\$372		\$0
	1. To adjust negative reserve. (Moilanen)		\$372		\$0	
	-		\$0		\$0	
R-61	Other Tangible Prop - Network H/W	399.300		-\$5,090		\$0
	1. To adjust negative reserve. (Moilanen)		-\$3,809		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,085		\$0	
	3. To remove capitalized depreciation on buildings. (Kunst)		-\$5		\$0	
	4. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,361		\$0	

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R-62	Other Tangible Prop - PC Hardware	399.400		\$227,791		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,373			\$0
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$50			\$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
	5. To adjust negative reserve. (Moilanen)		\$250,136			\$0
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$32,656			\$0
	7. To remove capitalized misbookings for advertising expense from Case No. GR-2014-0152. (Ferguson)		-\$1			\$0
R-63	Other Tangible Prop - PC Software	399.500		-\$5,927		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,504			\$0
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$6,443			\$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

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R-67	Structures & Improvements - Corporate	390.000		\$108,183		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$108,183		\$0	
R-68	Office Furniture & Equip - Corporate	391.000		\$12,851		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$12,851		\$0	
R-69	Transportation Equip < 12,000 lbs - Corp	392.100		\$26,438		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$26,438		\$0	
R-70	Tools, Shop, and Garage Equip - Corporate	394.000		\$1,523		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,523		\$0	
R-71	Miscellaneous Equipment - Corporate	398.000		\$1,867		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,867		\$0	
R-72	Other Tangible Property - Corporate	399.000		-\$48,093		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$11,740		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$59,833		\$0	
R-73	Other Tangible Property - Servers H/W - Corporate	399.100		-\$1,678		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,896		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. 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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$3,574		\$0	
R-74	Other Tangible Property - Network - H/W - Corporate	399.300		-\$18,858		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$21,791		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$40,649		\$0	
R-75	Other Tangible Property - PC Hardware - Corporate	399.400		\$179,906		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$179,906		\$0	
R-76	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	399.500		\$912,240		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$316,179		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$711,144		\$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)		-\$115,083		\$0	
R-77	Other Tangible Property - PC Software - 3 Years	399.500		\$1,376,590		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$500,340		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$1,065,999		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
 Case No. 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	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	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)		-\$189,749		\$0	
R-82	Legacy Atmos Accrued Cost of Removal	0.000		-\$261,915		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$261,915		\$0	
Total Reserve Adjustments				\$3,506,110		\$0

Liberty Utilities (Midstates Nat. Gas) Corp.
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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			7.16	0.019603	\$313,603
3	Purchased Gas Costs - Back Out	-\$15,997,714			0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$3,517,147			34.30	0.093973	\$330,516
5	Pension Expense	\$164,773			-4.12	-0.011276	-\$1,858
6	OPEBs	\$397,279			-119.74	-0.328042	-\$130,324
7	Employee Benefits Other Than 401K	\$1,156,359			34.40	0.094251	\$108,988
8	401K	\$132,536			18.91	0.051820	\$6,868
9	Incentive Compensation	\$163,687			-255.26	-0.699335	-\$114,472
10	Uncollectibles	\$161,124			0.00	0.000000	\$0
11	PSC Assessment	\$130,335			6.14	0.016818	\$2,192
12	Affiliate Expense	\$1,474,058			4.80	0.013156	\$19,392
13	Cash Vouchers	\$4,204,673			18.42	0.050476	\$212,237
14	TOTAL OPERATION AND MAINT. EXPENSE	\$11,501,971					\$747,142
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$282,038			35.29	0.096696	\$27,272
17	Federal Unemployment Tax	\$5,092			-28.96	-0.079340	-\$404
18	State Unemployment Tax	\$14,148			-29.18	-0.079941	-\$1,131
19	Property Tax	\$1,665,742			-122.49	-0.335583	-\$558,995
20	OTHER EXPENSES	\$0			0.00	0.000000	\$0
21	TOTAL TAXES	\$1,967,020					-\$533,258
22	CWC REQ'D BEFORE RATE BASE OFFSETS	\$13,468,991			5.80	0.015880	\$213,884
23	TAX OFFSET FROM RATE BASE						
24	Federal Tax Offset	\$491,379			9.35	0.025605	\$12,582
25	State Tax Offset	\$139,615			9.35	0.025606	\$3,575
26	City Tax Offset	\$0			0.00	0.000000	\$0
27	Interest Expense Offset	\$2,221,802			-43.68	-0.119672	-\$265,888
28	TOTAL TAX OFFSET FROM RATE BASE	\$2,852,796					-\$249,731
29	TOTAL CASH WORKING CAPITAL REQUIRED	\$16,321,787					-\$35,847

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. 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-1		OPERATING REVENUES											
Rev-2	480.100	Residential Revenue	\$24,034,364			Rev-2		\$24,034,364	100.00%	-\$8,663,563	\$15,370,801		
Rev-3	481.100	Commercial	\$11,774,561			Rev-3		\$11,774,561	100.00%	-\$5,908,590	\$5,865,971		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	0.00%	\$154,573	\$154,573		
Rev-5	0.000	Med. Gen. Service	\$736,365			Rev-5		\$736,365	100.00%	-\$628,442	\$107,923		
Rev-6	0.000	Lg. Gen. Service	\$499,864			Rev-6		\$499,864	100.00%	-\$228,239	\$271,625		
Rev-7	0.000	ISRS Revenue	\$442,395			Rev-7		\$442,395	100.00%	-\$442,395	\$0		
Rev-8	488.000	Miscellaneous Service Revenue	\$341,949			Rev-8		\$341,949	100.00%	\$0	\$341,949		
Rev-9	489.000	Transportation Revenue	\$2,914,131			Rev-9		\$2,914,131	100.00%	\$219,707	\$3,133,838		
Rev-10	495.000	Other Gas Revenue - Oper. Rev.	\$69,956			Rev-10		\$69,956	100.00%	\$0	\$69,956		
Rev-11	0	TOTAL OPERATING REVENUES	\$40,927,406			Rev-11		\$40,927,406	100.00%	-\$15,524,549	\$25,402,857		
Rev-12	489.000	Arkansas Source Gas	\$113,821			Rev-12		\$113,821	100.00%	-\$27,600	\$86,221		
1		TOTAL OPERATING REVENUES	\$81,854,812					\$81,854,812		-\$31,049,098	\$50,805,714		
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	0.00%	\$0	\$0	\$0	\$0
3	805.000	Other Gas Purchases - PGA	-\$4,185,834	\$0	-\$4,185,834	E-3	\$4,185,834	\$0	0.00%	\$0	\$0	\$0	\$0
4		TOTAL GAS SUPPLY EXPENSES	\$17,056,567	\$0	\$17,056,567		-\$17,056,567	\$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	0.00%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage	-\$5,181,488	\$0	-\$5,181,488	E-7	\$5,181,488	\$0	0.00%	\$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		PRODUCTION EXPENSES											
10		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
11		TRANSMISSION EXPENSES											
12	851.000	Operation Supervision & Engineering - TE	\$0	\$0	\$0	E-12	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
13	852.000	Communication System Expenses - TE	\$0	\$0	\$0	E-13	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
14	856.000	Mains Expense - TE	\$0	\$0	\$0	E-14	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
15	857.000	Measuring & Regulating Station Expenses - TE	\$0	\$0	\$0	E-15	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
16	858.000	Transmission & Compression of Gas by Others - TE	\$0	\$0	\$0	E-16	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
17	861.000	Maint. Supervision & Engineering - TE	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18	863.000	Maintenance of Mains - TE	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
19	864.000	Maint. Of Compressor Station Equipment - TE	\$0	\$0	\$0	E-19	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
20	865.000	Maint. Of Measuring & Regulating Equip - TE	\$0	\$0	\$0	E-20	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
21	867.000	Maint. Of Other Equipment - TE	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
23		DISTRIBUTION EXPENSES											
24	870.000	Operations Supervision & Engineering - DE	\$187,909	\$187,909	\$0	E-24	\$18,778	\$206,687	100.00%	\$0	\$206,687	\$206,687	\$0
25	871.100	Odorization Expense	\$36,776	\$0	\$36,776	E-25	\$0	\$36,776	100.00%	\$0	\$36,776	\$0	\$36,776
26	872.000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-26	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
27	874.000	Mains & Services - Labor	\$1,697,405	\$924,263	\$773,142	E-27	\$31,403	\$1,728,808	100.00%	\$0	\$1,728,808	\$1,010,486	\$718,322
28	874.100	Mains & Services - Vehicle	\$50,613	\$0	\$50,613	E-28	-\$39,332	\$11,281	100.00%	\$0	\$11,281	\$0	\$11,281
29	874.200	Mains & Services - Heavy Equipment	\$1,655	\$0	\$1,655	E-29	\$0	\$1,655	100.00%	\$0	\$1,655	\$0	\$1,655
30	874.300	Mains & Services - Uniforms	\$2,263	\$0	\$2,263	E-30	\$0	\$2,263	100.00%	\$0	\$2,263	\$0	\$2,263
31	875.000	Meas. & Reg. Station Expense	\$6,844	\$1,660	\$5,184	E-31	\$214	\$7,058	100.00%	\$0	\$7,058	\$1,874	\$5,184

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. 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 Adj. 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
32	878.000	Meter & House Regulator Expense	\$292,355	\$292,046	\$309	E-32	\$25,331	\$317,686	100.00%	\$0	\$317,686	\$317,377	\$309
33	881.000	Rents - DE	\$571	\$0	\$571	E-33	\$0	\$571	100.00%	\$0	\$571	\$0	\$571
34	887.000	Maintenance of Mains - DE	\$19,535	\$15,343	\$4,192	E-34	\$191	\$19,726	100.00%	\$0	\$19,726	\$15,534	\$4,192
35	892.000	Maintenance of Services - DE	\$31,303	\$26,905	\$4,398	E-35	\$1,389	\$32,692	100.00%	\$0	\$32,692	\$28,294	\$4,398
36	893.000	Maint. Of Meter & House Regulators - DE	\$402	\$375	\$27	E-36	\$89	\$491	100.00%	\$0	\$491	\$464	\$27
37		TOTAL DISTRIBUTION EXPENSES	\$2,327,631	\$1,448,501	\$879,130		\$38,063	\$2,365,694		\$0	\$2,365,694	\$1,580,716	\$784,978
38		CUSTOMER ACCOUNTS EXPENSE											
39	902.000	Meter Reading Expense	\$306,927	\$306,927	\$0	E-39	\$19,615	\$326,542	100.00%	\$0	\$326,542	\$326,542	\$0
40	903.000	Customer Records & Collection Expense	\$1,737,091	\$777,613	\$959,478	E-40	\$78,248	\$1,815,339	100.00%	\$0	\$1,815,339	\$855,861	\$959,478
41	904.000	Uncollectible Accounts	\$274,895	\$0	\$274,895	E-41	-\$113,772	\$161,123	100.00%	\$0	\$161,123	\$0	\$161,123
42		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,318,913	\$1,084,540	\$1,234,373		-\$15,909	\$2,303,004		\$0	\$2,303,004	\$1,182,403	\$1,120,601
43		CUSTOMER SERVICE & INFO. EXP.											
44	908.000	Customer Assistance Expense	\$150,000	\$0	\$150,000	E-44	\$0	\$150,000	100.00%	\$0	\$150,000	\$0	\$150,000
45	909.000	Informational & Instructional Advertising Expense	\$28,868	\$0	\$28,868	E-45	\$0	\$28,868	100.00%	\$0	\$28,868	\$0	\$28,868
46		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$178,868	\$0	\$178,868		\$0	\$178,868		\$0	\$178,868	\$0	\$178,868
47		SALES EXPENSES											
48	913.000	Advertising Expense	\$5,504	\$0	\$5,504	E-48	-\$3,038	\$2,466	100.00%	\$0	\$2,466	\$0	\$2,466
49		TOTAL SALES EXPENSES	\$5,504	\$0	\$5,504		-\$3,038	\$2,466		\$0	\$2,466	\$0	\$2,466
50		ADMIN. & GENERAL EXPENSES											
51	920.000	Admin. & General Salaries	\$616,942	\$616,942	\$0	E-51	-\$163,013	\$453,929	100.00%	\$0	\$453,929	\$459,163	-\$5,234
52	920.100	A&G Salaries - Fin & Adm LU Head Office	\$83,579	\$0	\$83,579	E-52	-\$30,398	\$53,181	100.00%	\$0	\$53,181	-\$30,398	\$83,579
53	920.200	A&G Salaries - Executive APUC Head Office	\$226,335	\$0	\$226,335	E-53	-\$82,327	\$144,008	100.00%	\$0	\$144,008	-\$82,327	\$226,335
54	920.400	A&G Salaries - LABS Head Office	\$186,816	\$0	\$186,816	E-54	-\$67,952	\$118,864	100.00%	\$0	\$118,864	-\$67,952	\$186,816
55	920.500	LABS Corporate Service Labour Allocation	\$179,779	\$0	\$179,779	E-55	-\$65,393	\$114,386	100.00%	\$0	\$114,386	-\$65,393	\$179,779
56	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$18,061	\$0	\$18,061	E-56	-\$6,570	\$11,491	100.00%	\$0	\$11,491	-\$6,570	\$18,061
57	920.800	Labor/Energy Procurement Labor	\$269,838	\$0	\$269,838	E-57	-\$98,149	\$171,689	100.00%	\$0	\$171,689	-\$98,149	\$269,838
58	920.900	LU Region Labor	\$59,350	\$0	\$59,350	E-58	-\$21,588	\$37,762	100.00%	\$0	\$37,762	-\$21,588	\$59,350
59	921.000	Office Supplies & Expense/Vehicles Expense	\$63,698	\$0	\$63,698	E-59	\$0	\$63,698	100.00%	\$0	\$63,698	\$0	\$63,698
60	921.100	Travel	\$103,720	\$0	\$103,720	E-60	-\$2,018	\$101,702	100.00%	\$0	\$101,702	\$0	\$101,702
61	921.200	Utilities	\$71,995	\$0	\$71,995	E-61	\$0	\$71,995	100.00%	\$0	\$71,995	\$0	\$71,995
62	921.300	Communication	\$476,528	\$0	\$476,528	E-62	\$0	\$476,528	100.00%	\$0	\$476,528	\$0	\$476,528
63	921.400	Dues and Membership Fees	\$3,114	\$0	\$3,114	E-63	-\$1,341	\$1,773	100.00%	\$0	\$1,773	\$0	\$1,773
64	921.500	Training	\$65,602	\$4,171	\$61,431	E-64	\$78	\$65,680	100.00%	\$0	\$65,680	\$4,249	\$61,431
65	921.600	Meals & Entertainment/Postage	\$50,023	\$0	\$50,023	E-65	\$252	\$50,275	100.00%	\$0	\$50,275	\$0	\$50,275
66	922.100	LU Labor Allocated - Capitalized	-\$17,551	\$0	-\$17,551	E-66	\$0	-\$17,551	100.00%	\$0	-\$17,551	\$0	-\$17,551
67	922.200	LU Admin Allocated - Capitalized	-\$112,916	\$0	-\$112,916	E-67	\$0	-\$112,916	100.00%	\$0	-\$112,916	\$0	-\$112,916
68	922.300	APUC Admin Allocated - Capitalized Labour	-\$114,029	\$0	-\$114,029	E-68	\$0	-\$114,029	100.00%	\$0	-\$114,029	\$0	-\$114,029
69	922.400	LABS Admin Allocated - Capitalized Labour	-\$118,490	\$0	-\$118,490	E-69	\$0	-\$118,490	100.00%	\$0	-\$118,490	\$0	-\$118,490
70	922.500	LABS Corp. Service Admin Allocated - Capitalized	-\$80,403	\$0	-\$80,403	E-70	\$0	-\$80,403	100.00%	\$0	-\$80,403	\$0	-\$80,403
71	923.000	Outside Services Employed	\$760,209	\$0	\$760,209	E-71	-\$6,314	\$753,895	100.00%	\$0	\$753,895	\$0	\$753,895
72	923.100	Outside Services LU HO Allocations	\$537,695	\$0	\$537,695	E-72	\$0	\$537,695	100.00%	\$0	\$537,695	\$0	\$537,695
73	923.200	Outside Services APUC HO Allocations	\$316,658	\$0	\$316,658	E-73	\$0	\$316,658	100.00%	\$0	\$316,658	\$0	\$316,658
74	923.400	LABS Nonlabour Allocations	\$376,416	\$0	\$376,416	E-74	\$0	\$376,416	100.00%	\$0	\$376,416	\$0	\$376,416
75	923.500	LABS Corporate Service Non-Labour Allocation	\$203,096	\$0	\$203,096	E-75	\$0	\$203,096	100.00%	\$0	\$203,096	\$0	\$203,096
76	923.600	LABS US Bus Admin Allocation	\$24,081	\$0	\$24,081	E-76	\$0	\$24,081	100.00%	\$0	\$24,081	\$0	\$24,081

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. GR-2018-0013
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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
77	923.700	LABS US Corp Admin Allocation	\$24,524	\$0	\$24,524	E-77	\$0	\$24,524	100.00%	\$0	\$24,524	\$0	\$24,524
78	923.800	LU Corp US Admin Allocation	\$18,358	\$0	\$18,358	E-78	\$0	\$18,358	100.00%	\$0	\$18,358	\$0	\$18,358
79	923.900	LU Region Admin Allocation	\$48,726	\$0	\$48,726	E-79	\$0	\$48,726	100.00%	\$0	\$48,726	\$0	\$48,726
80	924.000	Property Insurance	\$185,730	\$0	\$185,730	E-80	-\$32,463	\$153,267	100.00%	\$0	\$153,267	\$0	\$153,267
81	925.000	Injuries & Damages	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82	926.000	Group Benefits/Workers Compensation	\$409,370	\$0	\$409,370	E-82	-\$8,238	\$401,132	100.00%	\$0	\$401,132	\$0	\$401,132
83	926.100	Cash Balance Pension	\$98,394	\$0	\$98,394	E-83	\$66,379	\$164,773	100.00%	\$0	\$164,773	\$0	\$164,773
84	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$264,368	\$0	\$264,368	E-84	\$135,015	\$399,383	100.00%	\$0	\$399,383	\$0	\$399,383
85	926.300	Opt Out Credit	\$1,934	\$0	\$1,934	E-85	\$0	\$1,934	100.00%	\$0	\$1,934	\$0	\$1,934
86	926.600	Health Care/Car Allowance	\$812,319	\$0	\$812,319	E-86	\$314,224	\$1,126,543	100.00%	\$0	\$1,126,543	\$0	\$1,126,543
87	926.800	Group Life Insurance	\$22,457	\$0	\$22,457	E-87	\$10,488	\$32,945	100.00%	\$0	\$32,945	\$0	\$32,945
88	926.900	401K Match	\$139,419	\$0	\$139,419	E-88	-\$6,881	\$132,538	100.00%	\$0	\$132,538	\$0	\$132,538
89	928.000	Regulatory Commission Expense	\$127,663	\$0	\$127,663	E-89	\$2,672	\$130,335	100.00%	\$0	\$130,335	\$0	\$130,335
90	930.200	Misc. General Expense	\$103,273	\$0	\$103,273	E-90	\$80,096	\$183,369	100.00%	\$0	\$183,369	\$0	\$183,369
91	931.000	Rents	\$123,283	\$0	\$123,283	E-91	\$5,416	\$128,699	100.00%	\$0	\$128,699	\$0	\$128,699
92	920.700	LABS US CS Labor	\$0	\$0	\$0	E-92	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
93		TOTAL ADMIN. & GENERAL EXPENSES	\$6,629,964	\$621,113	\$6,008,851		\$21,975	\$6,651,939		\$0	\$6,651,939	\$91,035	\$6,560,904
94		DEPRECIATION EXPENSE											
95	403.000	Depreciation Expense, Dep. Exp.	\$6,287,805	See note (1)	See note (1)	E-95	See note (1)	\$6,287,805	100.00%	\$394,710	\$6,682,515	See note (1)	See note (1)
96	403.500	Capitalized Depreciation	-\$371,551			E-96		-\$371,551	100.00%	-\$21,673	-\$393,224		
97		TOTAL DEPRECIATION EXPENSE	\$5,916,254	\$0	\$0		\$0	\$5,916,254		\$373,037	\$6,289,291	\$0	\$0
98		AMORTIZATION EXPENSE											
99	407.300	MO Rate Case Amortization	\$203,226	\$0	\$203,226	E-99	-\$174,152	\$29,074	100.00%	\$0	\$29,074	\$0	\$29,074
100	407.300	Energy Efficiency Amortization	\$21,630	\$0	\$21,630	E-100	\$32,392	\$54,022	100.00%	\$0	\$54,022	\$0	\$54,022
101		TOTAL AMORTIZATION EXPENSE	\$224,856	\$0	\$224,856		-\$141,760	\$83,096		\$0	\$83,096	\$0	\$83,096
102		OTHER OPERATING EXPENSES											
103	408.000	Property Taxes	\$1,498,210	\$0	\$1,498,210	E-103	\$167,534	\$1,665,744	100.00%	\$0	\$1,665,744	\$0	\$1,665,744
104	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$283,622	\$0	\$283,622	E-104	\$3,508	\$287,130	100.00%	\$0	\$287,130	-\$5,704	\$292,834
105	408.100	Allocated Taxes Other	\$52,104	\$0	\$52,104	E-105	\$0	\$52,104	100.00%	\$0	\$52,104	\$0	\$52,104
106	408.200	Taxes Other - SUTA	\$7,736	\$0	\$7,736	E-106	\$6,412	\$14,148	100.00%	\$0	\$14,148	\$3,672	\$10,476
107		TOTAL OTHER OPERATING EXPENSES	\$1,841,672	\$0	\$1,841,672		\$177,454	\$2,019,126		\$0	\$2,019,126	-\$2,032	\$2,021,158
108		TOTAL OPERATING EXPENSE	\$117,296,207	\$3,154,154	\$26,370,987		-\$15,920,948	\$101,375,259		-\$30,676,061	\$70,699,198	\$2,852,122	\$10,752,071
109		NET INCOME BEFORE TAXES	-\$76,368,801	\$0	\$0		\$0	-\$60,447,853		\$15,151,512	-\$45,296,341	\$0	\$0
110		INCOME TAXES											
111	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-111	See note (1)	\$0	0.00%	\$331,427	\$331,427	See note (1)	See note (1)
112		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$331,427	\$331,427	\$0	\$0
113		DEFERRED INCOME TAXES											
114	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-114	See note (1)	\$0	0.00%	\$505,203	\$505,203	See note (1)	See note (1)
115	411.000	Amortization of Deferred ITC	\$0			E-115		\$0	0.00%	\$0	\$0		
116		TOTAL DEFERRED INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$505,203	\$505,203	\$0	\$0
117		NET OPERATING INCOME	-\$76,368,801	\$0	\$0		\$0	-\$60,447,853		\$14,314,882	-\$46,132,971	\$0	\$0

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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
Rev-2	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$8,663,563	-\$8,663,563
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$865,777	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$9,086,016	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$443,324	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	-\$5,908,590	-\$5,908,590
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$505,556	
	2. To remove PGA revenue. (Kunst)		\$0	\$0		\$0	-\$6,308,202	
	3. To remove unbilled revenue. (Kunst)		\$0	\$0		\$0	-\$105,944	
Rev-4	Sm. Gen. Service	0.000	\$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-5	Med. Gen. Service	0.000	\$0	\$0	\$0	\$0	-\$628,442	-\$628,442
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$628,442	
Rev-6	Lg. Gen. Service	0.000	\$0	\$0	\$0	\$0	-\$228,239	-\$228,239
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$228,239	
Rev-7	ISRS Revenue	0.000	\$0	\$0	\$0	\$0	-\$442,395	-\$442,395
	1. To remove ISRS revenue. (Kunst)		\$0	\$0		\$0	-\$442,395	
Rev-9	Transportation Revenue	489.000	\$0	\$0	\$0	\$0	\$219,707	\$219,707
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	\$219,707	
Rev-12	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	-\$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	\$4,185,834	\$4,185,834	\$0	\$0	\$0
	1. To remove other gas purchases. (Kunst)		\$0	\$4,185,834		\$0	\$0	
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	-\$2,145,742		\$0	\$0	

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	1. To remove gas withdrawn from storage. (Kunst)		\$0	-\$1,976,912		\$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-24	Operations Supervision & Engineering - DE	870.000	\$18,778	\$0	\$18,778	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$4,236	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$23,014	\$0		\$0	\$0	
E-27	Mains & Services - Labor	874.000	\$86,223	-\$54,820	\$31,403	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$20,704	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$106,927	\$0		\$0	\$0	
	3. To normalize vegetation management/Right Of Way expense. (Ferguson)		\$0	-\$54,820		\$0	\$0	
E-28	Mains & Services - Vehicle	874.100	\$0	-\$39,332	-\$39,332	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$39,332		\$0	\$0	
E-31	Meas. & Reg. Station Expense	875.000	\$214	\$0	\$214	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$37	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$251	\$0		\$0	\$0	
E-32	Meter & House Regulator Expense	878.000	\$25,331	\$0	\$25,331	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,541	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$31,872	\$0		\$0	\$0	
E-34	Maintenance of Mains - DE	887.000	\$191	\$0	\$191	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$343	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$534	\$0		\$0	\$0	
E-35	Maintenance of Services - DE	892.000	\$1,389	\$0	\$1,389	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$604	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$1,993	\$0		\$0	\$0	
E-36	Maint. Of Meter & House Regulators - DE	893.000	\$89	\$0	\$89	\$0	\$0	\$0

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	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$8	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$97	\$0		\$0	\$0	
E-39	Meter Reading Expense	902.000	\$19,615	\$0	\$19,615	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,876	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$26,491	\$0		\$0	\$0	
E-40	Customer Records & Collection Expense	903.000	\$78,248	\$0	\$78,248	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$17,418	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$95,666	\$0		\$0	\$0	
E-41	Uncollectible Accounts	904.000	\$0	-\$113,772	-\$113,772	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	-\$113,772		\$0	\$0	
E-48	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-51	Admin. & General Salaries	920.000	-\$157,779	-\$5,234	-\$163,013	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$8,582	-\$5,234		\$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)		\$75,207	\$0		\$0	\$0	
E-52	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$30,398	\$0	-\$30,398	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$30,398	\$0		\$0	\$0	
E-53	A&G Salaries - Executive APUC Head Office	920.200	-\$82,327	\$0	-\$82,327	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$82,327	\$0		\$0	\$0	
E-54	A&G Salaries - LABS Head Office	920.400	-\$67,952	\$0	-\$67,952	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$67,952	\$0		\$0	\$0	
E-55	LABS Corporate Service Labour Allocation	920.500	-\$65,393	\$0	-\$65,393	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$65,393	\$0		\$0	\$0	

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E-56	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$6,570	\$0	-\$6,570	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$6,570	\$0		\$0	\$0	
E-57	Labor/Energy Procurement Labor	920.800	-\$98,149	\$0	-\$98,149	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$98,149	\$0		\$0	\$0	
E-58	LU Region Labor	920.900	-\$21,588	\$0	-\$21,588	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$21,588	\$0		\$0	\$0	
E-60	Travel	921.100	\$0	-\$2,018	-\$2,018	\$0	\$0	\$0
	1. To remove certain miscellaneous expenses. (Amenthor)		\$0	-\$2,018		\$0	\$0	
E-63	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-64	Training	921.500	\$78	\$0	\$78	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$93	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$171	\$0		\$0	\$0	
E-65	Meals & Entertainment/Postage	921.600	\$0	\$252	\$252	\$0	\$0	\$0
	1. To annualize postage expense. (Kunst)		\$0	\$252		\$0	\$0	
E-71	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-80	Property Insurance	924.000	\$0	-\$32,463	-\$32,463	\$0	\$0	\$0
	1. To annualize insurance expense. (Amenthor)		\$0	-\$32,463		\$0	\$0	
E-82	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-83	Cash Balance Pension	926.100	\$0	\$66,379	\$66,379	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	\$66,379		\$0	\$0	

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E-84	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$135,015	\$135,015	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$135,015		\$0	\$0	
E-86	Health Care/Car Allowance	926.600	\$0	\$314,224	\$314,224	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$314,224		\$0	\$0	
E-87	Group Life Insurance	926.800	\$0	\$10,488	\$10,488	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$10,488		\$0	\$0	
E-88	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-89	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-90	Misc. General Expense	930.200	\$0	\$80,096	\$80,096	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$104,000		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$23,904		\$0	\$0	
E-91	Rents	931.000	\$0	\$5,416	\$5,416	\$0	\$0	\$0
	-		\$0	\$0		\$0	\$0	
	1. To adjust lease expense. (Cassidy)		\$0	\$5,416		\$0	\$0	
E-95	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$394,710	\$394,710
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$394,710	
E-96	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$21,673	-\$21,673
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$21,673	
E-99	MO Rate Case Amortization	407.300	\$0	-\$174,152	-\$174,152	\$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	\$29,075		\$0	\$0	
E-100	Energy Efficiency Amortization	407.300	\$0	\$32,392	\$32,392	\$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	\$45,371		\$0	\$0	

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E-103	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-104	Payroll Taxes (FUTA, Medicare, SSI)	408.000	-\$5,704	\$9,212	\$3,508	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		-\$5,704	\$9,212		\$0	\$0	
E-106	Taxes Other - SUTA	408.200	\$3,672	\$2,740	\$6,412	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$3,672	\$2,740		\$0	\$0	
E-111	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$331,427	\$331,427
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$331,427	
E-114	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	-\$15,524,549	-\$15,524,549
	Total Operating & Maint. Expense		-\$302,032	-\$15,618,916	-\$15,920,948	\$0	\$1,209,667	\$1,209,667

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.55% Return	E 6.66% Return	F 6.76% Return
1	TOTAL NET INCOME BEFORE TAXES		-\$45,296,341	-\$44,233,292	-\$44,119,184	-\$44,003,958
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$6,289,291	\$6,289,291	\$6,289,291	\$6,289,291
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$6,289,291	\$6,289,291	\$6,289,291	\$6,289,291
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of		\$2,221,802	\$2,221,802	\$2,221,802	\$2,221,802
7	Tax Straight-Line Depreciation		\$6,289,291	\$6,289,291	\$6,289,291	\$6,289,291
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		\$10,496,306	\$10,496,306	\$10,496,306	\$10,496,306
10	NET TAXABLE INCOME		-\$49,503,356	-\$48,440,307	-\$48,326,199	-\$48,210,973
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$1,302,358	\$2,365,407	\$2,479,515	\$2,594,741
13	Deduct Missouri Income Tax at the Rate of		\$73,332	\$133,190	\$139,615	\$146,102
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$1,229,026	\$2,232,217	\$2,339,900	\$2,448,639
16	Federal Income Tax at the Rate of	See Tax Table	\$258,095	\$468,766	\$491,379	\$514,215
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$258,095	\$468,766	\$491,379	\$514,215
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$1,302,358	\$2,365,407	\$2,479,515	\$2,594,741
22	Deduct Federal Income Tax at the Rate of	50.00%	\$129,048	\$234,384	\$245,691	\$257,108
23	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
24	Missouri Taxable Income - MO. Inc. Tax		\$1,173,310	\$2,131,023	\$2,233,824	\$2,337,633
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	6.25%	\$73,332	\$133,190	\$139,615	\$146,102
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$1,302,358	\$2,365,407	\$2,479,515	\$2,594,741
30	Deduct Federal Income Tax - City Inc. Tax		\$258,095	\$468,766	\$491,379	\$514,215
31	Deduct Missouri Income Tax - City Inc. Tax		\$73,332	\$133,190	\$139,615	\$146,102
32	City Taxable Income		\$970,931	\$1,763,451	\$1,848,521	\$1,934,424
33	Subtract City Income Tax Credits					
34	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$258,095	\$468,766	\$491,379	\$514,215
38	State Income Tax		\$73,332	\$133,190	\$139,615	\$146,102
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$331,427	\$601,956	\$630,994	\$660,317
41	DEFERRED INCOME TAXES					
42	Deferred Income Taxes - Def. Inc. Tax.		\$505,203	\$505,203	\$505,203	\$505,203
43	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
44	TOTAL DEFERRED INCOME TAXES		\$505,203	\$505,203	\$505,203	\$505,203
45	TOTAL INCOME TAX		\$836,630	\$1,107,159	\$1,136,197	\$1,165,520

Federal Tax Table

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. 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 6.55% Return	E 6.66% Return	F 6.76% Return
	Federal Taxable Income		\$1,229,026	\$2,232,217	\$2,339,900	\$2,448,639
	15% on first \$50,000		\$16,727	\$22,500	\$22,500	\$22,500
	25% on next \$25,000		\$12,500	\$18,750	\$18,750	\$18,750
	34% > \$75,000 < \$100,001		\$17,000	\$25,500	\$25,500	\$25,500
	39% > \$100,000 < \$335,001		\$183,300	\$209,675	\$212,708	\$215,771
	34% > \$335,000 < \$10,000,001		\$186,156	\$474,161	\$508,129	\$542,429
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	Total Federal Income Taxes		\$415,683	\$750,586	\$787,587	\$824,950

Liberty Utilities (Midstates Nat. Gas) Corp.
Case No. 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	\$1,621,450,000	40.94%		3.889%	3.991%	4.094%
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	59.06%	4.51%	2.664%	2.664%	2.664%
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	\$3,960,950,000	100.00%		6.553%	6.655%	6.758%
8	PreTax Cost of Capital				6.505%	6.604%	6.703%

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 3/2/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT FILING

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2018-0013

Jefferson City, MO

March 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> 6.55% Return	<u>C</u> 6.66% Return	<u>D</u> 6.76% Return
1	Net Orig Cost Rate Base	\$35,591,167	\$35,591,167	\$35,591,167
2	Rate of Return	6.55%	6.66%	6.76%
3	Net Operating Income Requirement	\$2,332,289	\$2,368,592	\$2,405,251
4	Net Income Available	\$2,051,138	\$2,051,138	\$2,051,138
5	Additional Net Income Required	\$281,151	\$317,454	\$354,113
6	Income Tax Requirement			
7	Required Current Income Tax	\$269,152	\$281,544	\$294,057
8	Current Income Tax Available	\$173,180	\$173,180	\$173,180
9	Additional Current Tax Required	\$95,972	\$108,364	\$120,877
10	Revenue Requirement	\$377,123	\$425,818	\$474,990
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	\$377,123	\$425,818	\$474,990

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		\$69,298,375
2	Less Accumulated Depreciation Reserve		\$22,319,753
3	Net Plant In Service		\$46,978,622
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$106,158
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$1,743,101
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$15,094
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$75,500
10	Prepayments		\$95,945
11	TOTAL ADD TO NET PLANT IN SERVICE		\$2,035,798
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.7808%	-\$6,097
14	State Tax Offset	-2.7808%	-\$1,732
15	City Tax Offset	0.0000%	\$0
16	Interest Expense Offset	11.7425%	\$111,336
17	Contributions in Aid of Construction		\$0
18	Accumulated Deferred Income Tax		\$9,807,736
19	Customer Advances for Construction		\$3,739
20	Customer Deposits		\$682,802
21	GM-2012-0037 Stipulated Ratebase Offset		\$2,825,469
22	TOTAL SUBTRACT FROM NET PLANT		\$13,423,253
23	Total Rate Base		\$35,591,167

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	\$217,191	\$1,409,200	100.0000%	\$0	\$1,409,200
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	-\$18	\$84,000	100.0000%	\$0	\$84,000
14		TOTAL TRANSMISSION PLANT	\$1,332,307		\$217,171	\$1,549,478		\$0	\$1,549,478
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	-\$422	\$80,306	100.0000%	\$0	\$80,306
20	376.000	Mains - Cathodic Protection - DP	\$978,244	P-20	\$5,352	\$983,596	100.0000%	\$0	\$983,596
21	376.100	Mains - Steel - DP	\$10,013,554	P-21	\$42,616	\$10,056,170	100.0000%	\$0	\$10,056,170
22	376.200	Mains - Plastic - DP	\$20,180,965	P-22	\$73,118	\$20,254,083	100.0000%	\$0	\$20,254,083
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	-\$50,123	\$1,185,696	100.0000%	\$0	\$1,185,696
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$773,243	P-25	-\$107	\$773,136	100.0000%	\$0	\$773,136
26	380.000	Services - DP	\$14,234,414	P-26	\$362,356	\$14,596,770	100.0000%	\$0	\$14,596,770
27	381.000	Meters - DP	\$4,151,199	P-27	\$46,885	\$4,198,084	100.0000%	\$0	\$4,198,084
28	382.000	Meter Installations - DP	\$3,205,719	P-28	-\$29,593	\$3,176,126	100.0000%	\$0	\$3,176,126
29	383.000	House Regulators - DP	\$701,456	P-29	\$557	\$702,013	100.0000%	\$0	\$702,013
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	\$4,945	\$63,179	100.0000%	\$0	\$63,179
32	387.000	Other Equipment - DP	\$5,947	P-32	\$7,305	\$13,252	100.0000%	\$0	\$13,252
33		TOTAL DISTRIBUTION PLANT	\$55,882,155		\$462,858	\$56,345,013		\$0	\$56,345,013
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	-\$76,568	-\$76,568	100.0000%	\$0	-\$76,568
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$76,568	-\$76,568		\$0	-\$76,568
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	\$39,829	\$847,078	100.0000%	\$0	\$847,078
42	390.100	Structures - Frame - GP	\$21,504	P-42	-\$2	\$21,502	100.0000%	\$0	\$21,502
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	\$166,873	\$349,649	100.0000%	\$0	\$349,649
46	392.000	Transportation Equipment - GP	\$28,627	P-46	\$2,933	\$31,560	100.0000%	\$0	\$31,560
47	392.100	Transportation Equip < 12,000 LB	\$931,087	P-47	\$466,214	\$1,397,301	100.0000%	\$0	\$1,397,301
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	\$27,431	\$388,534	100.0000%	\$0	\$388,534
50	396.000	Power Operated Equipment	\$194,397	P-50	\$23,234	\$217,631	100.0000%	\$0	\$217,631
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	\$337,373	\$507,998	100.0000%	\$0	\$507,998
53	397.000	Communication Equipment - GP	\$18,575	P-53	\$1,031	\$19,606	100.0000%	\$0	\$19,606
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	\$28,225	\$258,239	100.0000%	\$0	\$258,239

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 Adj. 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	-\$76	\$10,029	100.0000%	\$0	\$10,029
59	399.400	Other Tangible Prop - PC Hardware	\$15,021	P-59	-\$199	\$14,822	100.0000%	\$0	\$14,822
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		\$1,101,181	\$4,166,511		\$0	\$4,166,511
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$38,189	P-63	\$0	\$38,189	100.0000%	\$0	\$38,189
64	390.000	Structures & Improvements - Corporate	\$1,580,789	P-64	\$0	\$1,580,789	100.0000%	\$0	\$1,580,789
65	391.000	Office Furniture & Equip - Corporate	\$197,665	P-65	\$0	\$197,665	100.0000%	\$0	\$197,665
66	392.100	Transportation Equip < 12,000 lbs - Corp	\$176,793	P-66	-\$81	\$176,712	100.0000%	\$0	\$176,712
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$26,198	P-67	\$0	\$26,198	100.0000%	\$0	\$26,198
68	398.000	Miscellaneous Equipment - Corporate	\$40,161	P-68	\$0	\$40,161	100.0000%	\$0	\$40,161
69	399.000	Other Tangible Property - Corporate	\$63,637	P-69	\$0	\$63,637	100.0000%	\$0	\$63,637
70	399.100	Other Tangible Property - Servers H/W - Corporate	\$7,733	P-70	\$0	\$7,733	100.0000%	\$0	\$7,733
71	399.300	Other Tangible Property - Network - H/W - Corporate	\$88,921	P-71	\$0	\$88,921	100.0000%	\$0	\$88,921
72	399.400	Other Tangible Property - PC Hardware - Corporate	\$734,006	P-72	\$0	\$734,006	100.0000%	\$0	\$734,006
73	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$4,419,564	P-73	-\$112,817	\$4,306,747	100.0000%	\$0	\$4,306,747
74		TOTAL GENERAL PLANT - ALLOCATED	\$7,373,656		-\$112,898	\$7,260,758		\$0	\$7,260,758
75		ACCRUED COR							
76		Legacy Atmos Accrued Cost of Removal	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77		RWIP Salvage	\$0	P-77	\$0	\$0	100.0000%	\$0	\$0
78		TOTAL ACCRUED COR	\$0		\$0	\$0		\$0	\$0
79		TOTAL PLANT IN SERVICE	\$67,706,636		\$1,591,739	\$69,298,375		\$0	\$69,298,375

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		\$217,191		\$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 December 31, 2017. (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)		-\$2,665		\$0	
P-13	T&D - MNR Station Equipment	369.000		-\$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)		-\$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)		-\$9		\$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 December 31, 2017. (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		-\$422		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$417		\$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		\$5,352		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$2,403		\$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 December 31, 2017. (Caldwell)		\$7,861		\$0	
P-21	Mains - Steel - DP	376.100		\$42,616		\$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
	1. To include plant in service through December 31, 2017. (Caldwell)		\$49,456		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$6,029		\$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		\$73,118		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$51,042		\$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 December 31, 2017. (Caldwell)		\$125,575		\$0	
P-24	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$50,123		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$856		\$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)		-\$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 December 31, 2017. (Caldwell)		\$6,536		\$0	
	6. To reflect customer advances contracts. (Caldwell)		-\$55,688		\$0	
P-25	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		-\$107		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$37		\$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		\$362,356		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$25,649		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$858		\$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
	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 December 31, 2017. (Caldwell)		\$389,441		\$0	
P-27	Meters - DP	381.000		\$46,885		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$80,462		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$33,414		\$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		-\$29,593		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$420		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,553		\$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	

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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
	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		\$557		\$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 December 31, 2017. (Caldwell)		\$637		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$8		\$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		\$4,945		\$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
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$281		\$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 December 31, 2017. (Caldwell)		\$5,231		\$0	
P-32	Other Equipment - DP	387.000		\$7,305		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,685		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$377		\$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.			-\$76,568		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$76,568		\$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	

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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 misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-41	Structures & Improvements - GP	390.000		\$39,829		\$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 December 31, 2017. (Caldwell)		\$41,371		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$1,462		\$0	
P-42	Structures - Frame - GP	390.100		-\$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-43	General - Improvements	390.200		\$8,335		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$8,335		\$0	
P-44	Improvements Leased Premises - GP	390.300		-\$4		\$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
	1. To include plant in service through December 31, 2017. (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		\$166,873		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$263		\$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 December 31, 2017. (Caldwell)		\$167,139		\$0	
P-46	Transportation Equipment - GP	392.000		\$2,933		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,417		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4,461		\$0	
	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	

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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
	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		\$466,214		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$473,864		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$7,650		\$0	
P-49	Tools, Shop, & Garage Equipment - GP	394.000		\$27,431		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$1,157		\$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 December 31, 2017. (Caldwell)		\$28,616		\$0	
P-50	Power Operated Equipment	396.000		\$23,234		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$501		\$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	

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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
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	4. To include plant in service through December 31, 2017. (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		\$337,373		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$5,169		\$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 December 31, 2017. (Caldwell)		\$342,548		\$0	
P-53	Communication Equipment - GP	397.000		\$1,031		\$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
	1. To include plant in service through December 31, 2017. (Caldwell)		\$1,104		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$71		\$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		\$28,225		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$28,295		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$53		\$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	
P-58	Other Tangible Prop - Network H/W	399.300		-\$76		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$76		\$0	
P-59	Other Tangible Prop - PC Hardware	399.400		-\$199		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$209		\$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)		-\$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 December 31, 2017. (Caldwell)		\$16		\$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-66	Transportation Equip < 12,000 lbs - Corp	392.100		-\$81		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		-\$81		\$0	
P-73	Other Tangible Property - PC Software - 3/5/7 Yr	399.500		-\$112,817		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$22,038		\$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	
Total Plant Adjustments				\$1,591,739		\$0

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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	20.00%
3	302.000	Franchises & Consents	\$45,798	0.00%	\$0	0	20.00%
4	303.000	Misc. Intangible Plant	\$2,136	0.00%	\$0	0	20.11%
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	0	0.00%
10	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$21,150	1.35%	\$286	0	0.00%
11	367.100	T&D - Mains - Steel	\$1,409,200	1.35%	\$19,024	0	0.00%
12	367.200	T&D - Mains - Plastic	\$0	1.35%	\$0	0	0.00%
13	369.000	T&D - MNR Station Equipment	\$84,000	2.27%	\$1,907	0	0.00%
14		TOTAL TRANSMISSION PLANT	\$1,549,478		\$21,767		
15		DISTRIBUTION PLANT					
16	374.000	Land and Land Rights - DP	\$67,768	0.00%	\$0	0	20.00%
17	374.100	Land - DP	\$699	0.00%	\$0	0	20.00%
18	374.200	Land Rights - DP	\$100,316	0.00%	\$0	0	20.00%
19	375.000	Structures & Improvements - DP	\$80,306	2.13%	\$1,711	0	20.00%
20	376.000	Mains - Cathodic Protection - DP	\$983,596	1.87%	\$18,393	0	20.00%
21	376.100	Mains - Steel - DP	\$10,056,170	1.87%	\$188,050	0	20.00%
22	376.200	Mains - Plastic - DP	\$20,254,083	1.87%	\$378,751	0	20.00%
23	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,185,696	1.98%	\$23,477	0	20.00%
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$773,136	3.21%	\$24,818	0	20.00%
26	380.000	Services - DP	\$14,596,770	4.55%	\$664,153	0	20.00%
27	381.000	Meters - DP	\$4,198,084	2.56%	\$107,471	0	20.00%
28	382.000	Meter Installations - DP	\$3,176,126	2.94%	\$93,378	0	20.00%
29	383.000	House Regulators - DP	\$702,013	4.55%	\$31,942	0	20.00%
30	384.000	House Regulators Installations - DP	\$93,819	3.33%	\$3,124	0	0.00%
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$63,179	2.27%	\$1,434	0	0.00%
32	387.000	Other Equipment - DP	\$13,252	4.55%	\$603	0	0.00%
33		TOTAL DISTRIBUTION PLANT	\$56,345,013		\$1,537,305		
34		PRODUCTION PLANT					
35		TOTAL PRODUCTION PLANT	\$0		\$0		
36		INCENTIVE COMPENSATION CAPITALIZATION					
37		Incentive Compensation Capitalization Adj.	-\$76,568	3.93%	-\$3,009	0	20.00%
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$76,568		-\$3,009		
39		GENERAL PLANT					
40	389.000	Land and Land Rights - GP	\$30,361	0.00%	\$0	0	20.00%
41	390.000	Structures & Improvements - GP	\$847,078	3.03%	\$25,666	0	20.00%
42	390.100	Structures - Frame - GP	\$21,502	3.03%	\$652	0	20.00%
43	390.200	General - Improvements	\$8,335	3.03%	\$253	0	0.00%
44	390.300	Improvements Leased Premises - GP	\$30,736	3.03%	\$931	0	20.00%
45	391.000	Office Furniture & Equipment - GP	\$349,649	5.00%	\$17,482	0	20.00%
46	392.000	Transportation Equipment - GP	\$31,560	11.75%	\$3,708	0	20.00%
47	392.100	Transportation Equip < 12,000 LB	\$1,397,301	11.75%	\$164,183	0	20.00%

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 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	4.55%	\$0	0	0.00%
49	394.000	Tools, Shop, & Garage Equipment - GP	\$388,534	5.88%	\$22,846	0	20.00%
50	396.000	Power Operated Equipment	\$217,631	7.45%	\$16,214	0	20.00%
51	396.100	Ditchers - GP	\$25,474	7.45%	\$1,898	0	20.00%
52	396.200	Backhoes - GP	\$507,998	7.45%	\$37,846	0	20.00%
53	397.000	Communication Equipment - GP	\$19,606	4.55%	\$892	0	0.00%
54	397.200	Communication Equip - Fixed Radios	\$2,936	4.55%	\$134	0	0.00%
55	397.300	Communication Equip - Telemetering	\$0	4.55%	\$0	0	0.00%
56	398.000	Miscellaneous Equipment	\$258,239	5.88%	\$15,184	0	0.00%
57	399.000	OTH - Other Tangible Property	\$0	4.76%	\$0	0	0.00%
58	399.300	Other Tangible Prop - Network H/W	\$10,029	12.50%	\$1,254	0	0.00%
59	399.400	Other Tangible Prop - PC Hardware	\$14,822	14.29%	\$2,118	0	0.00%
60	399.500	Other Tangible Prop - PC Software	\$4,720	12.50%	\$590	0	0.00%
61		TOTAL GENERAL PLANT	\$4,166,511		\$311,851		
62		GENERAL PLANT - ALLOCATED					
63	374.000	Land and Land Rights - Corporate	\$38,189	0.00%	\$0	0	20.00%
64	390.000	Structures & Improvements - Corporate	\$1,580,789	2.50%	\$39,520	0	20.00%
65	391.000	Office Furniture & Equip - Corporate	\$197,665	5.00%	\$9,883	0	20.00%
66	392.100	Transportation Equip < 12,000 lbs - Corp	\$176,712	9.40%	\$16,611	0	0.00%
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$26,198	5.00%	\$1,310	0	0.00%
68	398.000	Miscellaneous Equipment - Corporate	\$40,161	5.00%	\$2,008	0	0.00%
69	399.000	Other Tangible Property - Corporate	\$63,637	14.29%	\$9,094	0	0.00%
70	399.100	Other Tangible Property - Servers H/W - Corporate	\$7,733	20.00%	\$1,547	0	0.00%
71	399.300	Other Tangible Property - Network - H/W - Corporate	\$88,921	14.29%	\$12,707	0	0.00%
72	399.400	Other Tangible Property - PC Hardware - Corporate	\$734,006	20.00%	\$146,801	0	0.00%
73	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$4,306,747	14.29%	\$615,434	0	0.00%
74		TOTAL GENERAL PLANT - ALLOCATED	\$7,260,758		\$854,915		
75		ACCRUED COR					
76		Legacy Atmos Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
77		RWIP Salvage	\$0	0.00%	\$0	0	0.00%
78		TOTAL ACCRUED COR	\$0		\$0		
79		Total Depreciation	\$69,298,375		\$2,722,829		

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

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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	\$2,333	R-9	\$638	\$2,971	100.0000%	\$0	\$2,971
10	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$7,826	R-10	\$200	\$8,026	100.0000%	\$0	\$8,026
11	367.100	T&D - Mains - Steel	\$654,460	R-11	\$17,104	\$671,564	100.0000%	\$0	\$671,564
12	367.200	T&D - Mains - Plastic	\$1,512	R-12	-\$1,512	\$0	100.0000%	\$0	\$0
13	369.000	T&D - MNR Station Equipment	\$40,710	R-13	\$1,718	\$42,428	100.0000%	\$0	\$42,428
14		TOTAL TRANSMISSION PLANT	\$707,041		\$17,948	\$724,989		\$0	\$724,989
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	\$44,704	R-19	\$83,888	\$128,592	100.0000%	\$0	\$128,592
20	376.000	Mains - Cathodic Protection - DP	\$243,595	R-20	\$8,691	\$252,286	100.0000%	\$0	\$252,286
21	376.100	Mains - Steel - DP	\$3,981,663	R-21	\$102,112	\$4,083,775	100.0000%	\$0	\$4,083,775
22	376.200	Mains - Plastic - DP	\$4,673,397	R-22	\$224,595	\$4,897,992	100.0000%	\$0	\$4,897,992
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	\$355,252	R-24	\$20,519	\$375,771	100.0000%	\$0	\$375,771
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$312,930	R-25	\$13,994	\$326,924	100.0000%	\$0	\$326,924
26	380.000	Services - DP	-\$181,023	R-26	\$310,665	\$129,642	100.0000%	\$0	\$129,642
27	381.000	Meters - DP	\$931,245	R-27	-\$32,428	\$898,817	100.0000%	\$0	\$898,817
28	382.000	Meter Installations - DP	\$1,003,851	R-28	-\$160,274	\$843,577	100.0000%	\$0	\$843,577
29	383.000	House Regulators - DP	\$390,234	R-29	\$7,087	\$397,321	100.0000%	\$0	\$397,321
30	384.000	House Regulators Installations - DP	\$49,061	R-30	\$1,808	\$50,869	100.0000%	\$0	\$50,869
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$24,538	R-31	\$1,344	\$25,882	100.0000%	\$0	\$25,882
32	387.000	Other Equipment - DP	\$6,343	R-32	\$1,857	\$8,200	100.0000%	\$0	\$8,200
33		TOTAL DISTRIBUTION PLANT	\$11,936,797		\$482,851	\$12,419,648		\$0	\$12,419,648
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		INCENTIVE COMPENSATION CAPITALIZATION							
37		Incentive Compensation Capitalization Adj.	\$0	R-37	-\$6,291	-\$6,291	100.0000%	\$0	-\$6,291
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$6,291	-\$6,291		\$0	-\$6,291
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	\$254,365	R-41	\$26,293	\$280,658	100.0000%	\$0	\$280,658
42	390.100	Structures - Frame - GP	\$12,516	R-42	\$602	\$13,118	100.0000%	\$0	\$13,118
43	390.200	General - Improvements	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	390.300	Improvements Leased Premises - GP	\$17,042	R-44	\$856	\$17,898	100.0000%	\$0	\$17,898
45	391.000	Office Furniture & Equipment - GP	\$34,128	R-45	\$4,508	\$38,636	100.0000%	\$0	\$38,636
46	392.000	Transportation Equipment - GP	\$12,687	R-46	\$1,214	\$13,901	100.0000%	\$0	\$13,901
47	392.100	Transportation Equip < 12,000 LB	\$206,471	R-47	\$53,386	\$259,857	100.0000%	\$0	\$259,857
48	393.000	Stores Equipment	-\$262	R-48	\$262	\$0	100.0000%	\$0	\$0
49	394.000	Tools, Shop, & Garage Equipment - GP	\$110,298	R-49	\$8,823	\$119,121	100.0000%	\$0	\$119,121
50	396.000	Power Operated Equipment	\$70,584	R-50	\$7,734	\$78,318	100.0000%	\$0	\$78,318
51	396.100	Ditchers - GP	\$11,289	R-51	\$52	\$11,341	100.0000%	\$0	\$11,341
52	396.200	Backhoes - GP	\$78,978	R-52	-\$6,996	\$71,982	100.0000%	\$0	\$71,982
53	397.000	Communication Equipment - GP	\$6,098	R-53	\$307	\$6,405	100.0000%	\$0	\$6,405
54	397.200	Communication Equip - Fixed Radios	\$2,142	R-54	\$78	\$2,220	100.0000%	\$0	\$2,220
55	397.300	Communication Equip - Telemetry	-\$126	R-55	\$126	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$96,425	R-56	-\$12,968	\$83,457	100.0000%	\$0	\$83,457

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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	\$438	\$0	100.0000%	\$0	\$0
59	399.400	Other Tangible Prop - PC Hardware	-\$13,059	R-59	\$13,059	\$0	100.0000%	\$0	\$0
60	399.500	Other Tangible Prop - PC Software	\$2,983	R-60	-\$1,113	\$1,870	100.0000%	\$0	\$1,870
61		TOTAL GENERAL PLANT	\$911,139		\$87,643	\$998,782		\$0	\$998,782
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	\$293,627	R-64	\$41,892	\$335,519	100.0000%	\$0	\$335,519
65	391.000	Office Furniture & Equip - Corporate	\$35,531	R-65	\$4,976	\$40,507	100.0000%	\$0	\$40,507
66	392.100	Transportation Equip < 12,000 lbs - Corp	\$28,601	R-66	\$10,238	\$38,839	100.0000%	\$0	\$38,839
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$2,049	R-67	\$590	\$2,639	100.0000%	\$0	\$2,639
68	398.000	Miscellaneous Equipment - Corporate	\$11,135	R-68	\$723	\$11,858	100.0000%	\$0	\$11,858
69	399.000	Other Tangible Property - Corporate	\$34,101	R-69	-\$19,479	\$14,622	100.0000%	\$0	\$14,622
70	399.100	Other Tangible Property - Servers H/W - Corporate	\$5,051	R-70	-\$701	\$4,350	100.0000%	\$0	\$4,350
71	399.300	Other Tangible Property - Network - H/W - Corporate	\$57,731	R-71	-\$7,876	\$49,855	100.0000%	\$0	\$49,855
72	399.400	Other Tangible Property - PC Hardware - Corporate	\$474,930	R-72	\$69,665	\$544,595	100.0000%	\$0	\$544,595
73	399.500	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	\$1,750,696	R-73	\$912,240	\$2,662,936	100.0000%	\$0	\$2,662,936
74		TOTAL GENERAL PLANT - ALLOCATED	\$2,693,452		\$1,012,268	\$3,705,720		\$0	\$3,705,720
75		ACCRUED COR							
76		Legacy Atmos Accrued Cost of Removal	\$4,479,887	R-76	-\$77,809	\$4,402,078	100.0000%	\$0	\$4,402,078
77		RWIP Salvage	\$26,888	R-77	\$0	\$26,888	100.0000%	\$0	\$26,888
78		TOTAL ACCRUED COR	\$4,506,775		-\$77,809	\$4,428,966		\$0	\$4,428,966
79		TOTAL DEPRECIATION RESERVE	\$20,803,143		\$1,516,610	\$22,319,753		\$0	\$22,319,753

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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		\$638		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$438		\$0	
	2. To remove reserve from land account. (Ferguson)		\$200		\$0	
R-10	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$200		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$200		\$0	
R-11	T&D - Mains - Steel	367.100		\$17,104		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$15,759		\$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)		-\$2		\$0	
	5. To adjust negative reserve. (Moilanen)		\$1,519		\$0	
	6. To remove capitalized depreciation on buildings. (Kunst)		-\$166		\$0	
R-12	T&D - Mains - Plastic	367.200		-\$1,512		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$7		\$0	

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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)		-\$1,519		\$0	
R-13	T&D - MNR Station Equipment	369.000		\$1,718		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,720		\$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		\$83,888		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,318		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$26		\$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		\$8,691		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8,851		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$150		\$0	

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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		\$102,112		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$93,357		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$376		\$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)		-\$42		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$26		\$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		\$224,595		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$218,700		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,182		\$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)		-\$74		\$0	

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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)		-\$45		\$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		\$20,519		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$20,587		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$53		\$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)		-\$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		\$13,994		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$14,006		\$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	

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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		\$310,665		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$312,598		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,599		\$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)		-\$205		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$22		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$107		\$0	
R-27	Meters - DP	381.000		-\$32,428		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$30,331		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$2,083		\$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)		-\$5		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	

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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		-\$160,274		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$156,908		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$221		\$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)		-\$3,128		\$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)		-\$14		\$0	
R-29	House Regulators - DP	383.000		\$7,087		\$0
	1. To include accumulated reserve through		\$7,100		\$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)		-\$4		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$1		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-30	House Regulators Installations - DP	384.000		\$1,808		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,810		\$0	

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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-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$1,344		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,362		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$18		\$0	
R-32	Other Equipment - DP	387.000		\$1,857		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,880		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$23		\$0	
R-37	Incentive Compensation Capitalization Adj.			-\$6,291		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,291		\$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		\$26,293		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$17,383		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$91		\$0	

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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)		-\$4		\$0	
	6. To remove reserve from land account. (Ferguson)		\$9,016		\$0	
R-42	Structures - Frame - GP	390.100		\$602		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$602		\$0	
R-44	Improvements Leased Premises - GP	390.300		\$856		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$856		\$0	
R-45	Office Furniture & Equipment - GP	391.000		\$4,508		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$4,524		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16		\$0	
R-46	Transportation Equipment - GP	392.000		\$1,214		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,503		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$278		\$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	

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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)		-\$4		\$0	
	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		\$53,386		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$53,863		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$477		\$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		\$8,823		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$9,163		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$72		\$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		\$7,734		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$7,771		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$31		\$0	

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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)		-\$4		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
R-51	Ditchers - GP	396.100		\$52		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$55		\$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		-\$6,996		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$6,672		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$322		\$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		\$307		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$437		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	
	3. To adjust negative reserve. (Moilanen)		-\$126		\$0	

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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		\$78		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$78		\$0	
R-55	Communication Equip - Telemetry	397.300		\$126		\$0
	1. To adjust negative reserve. (Moilanen)		\$126		\$0	
R-56	Miscellaneous Equipment	398.000		-\$12,968		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$4,694		\$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		\$438		\$0
	1. To adjust negative reserve. (Moilanen)		\$1,719		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,085		\$0	
	3. To remove capitalized depreciation on buildings. (Kunst)		-\$5		\$0	
	4. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,361		\$0	

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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		\$13,059		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,524		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$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)		-\$4,389		\$0	
R-60	Other Tangible Prop - PC Software	399.500		-\$1,113		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$354		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,466		\$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		\$41,892		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$41,892		\$0	
R-65	Office Furniture & Equip - Corporate	391.000		\$4,976		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$4,976		\$0	

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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-66	Transportation Equip < 12,000 lbs - Corp	392.100		\$10,238		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,238		\$0	
R-67	Tools, Shop, and Garage Equip - Corporate	394.000		\$590		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$590		\$0	
R-68	Miscellaneous Equipment - Corporate	398.000		\$723		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$723		\$0	
R-69	Other Tangible Property - Corporate	399.000		-\$19,479		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$4,546		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$24,025		\$0	
R-70	Other Tangible Property - Servers H/W - Corporate	399.100		-\$701		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$734		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,435		\$0	
R-71	Other Tangible Property - Network - H/W - Corporate	399.300		-\$7,876		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8,438		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$16,314		\$0	
R-72	Other Tangible Property - PC Hardware - Corporate	399.400		\$69,665		\$0

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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 December 31, 2017. (Caldwell)		\$69,665		\$0	
R-73	Other Tangible Property - PC Software - 3/5/7 Year - Corporate	399.500		\$912,240		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$316,179		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$711,144		\$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)		-\$115,083		\$0	
R-76	Legacy Atmos Accrued Cost of Removal			-\$77,809		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$77,809		\$0	
Total Reserve Adjustments				\$1,516,610		\$0

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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	\$1,467,165	48.14	13.00	35.14	0.096274	\$141,250
5	Pension Expense	\$63,877	48.14	51.38	-3.24	-0.008877	-\$567
6	OPEBs	\$154,047	48.14	167.00	-118.86	-0.325644	-\$50,164
7	Employee Benefits Other Than 401K	\$493,033	48.14	12.92	35.22	0.096493	\$47,574
8	401K	\$51,466	48.14	28.35	19.79	0.054219	\$2,790
9	Incentive Compensation	\$62,013	48.14	302.50	-254.36	-0.696877	-\$43,215
10	Uncollectibles	\$82,341	48.14	48.14	0.00	0.000000	\$0
11	PSC Assessment	\$51,365	48.14	41.13	7.01	0.019205	\$986
12	Affiliate Expense	\$579,969	48.14	42.50	5.64	0.015452	\$8,962
13	Cash Vouchers	\$1,573,930	48.14	28.82	19.32	0.052932	\$83,311
14	TOTAL OPERATION AND MAINT. EXPENSE	\$4,579,206					\$363,348
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$117,305	48.14	12.00	36.14	0.099014	\$11,615
17	Federal Unemployment Tax	\$2,047	48.14	76.24	-28.10	-0.076986	-\$158
18	State Unemployment Tax	\$5,737	48.14	76.43	-28.29	-0.077507	-\$445
19	Property Tax	\$804,320	48.14	169.85	-121.71	-0.333452	-\$268,202
20	TOTAL TAXES	\$929,409					-\$257,190
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$106,158
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$219,249	48.14	37.99	10.15	0.027808	\$6,097
26	State Tax Offset	\$62,295	48.14	37.99	10.15	0.027808	\$1,732
27	City Tax Offset	\$0	48.14	48.14	0.00	0.000000	\$0
28	Interest Expense Offset	\$948,149	48.14	91.00	-42.86	-0.117425	-\$111,336
29	TOTAL OFFSET FROM RATE BASE	\$1,229,693					-\$103,507
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,651

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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
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%	-\$4,288,672	\$6,833,593	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$5,465,761			Rev-6		\$5,465,761	100.0000%	-\$2,931,056	\$2,534,705		
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%	-\$334,718	\$45,408		
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	495.000	Other Gas Revenue - Oper. Rev.	\$37,355			Rev-13		\$37,355	100.0000%	\$0	\$37,355		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$18,514,948					\$18,514,948		-\$7,952,787	\$10,562,161		
Rev-15		TOTAL OPERATING REVENUES	\$18,514,948					\$18,514,948		-\$7,952,787	\$10,562,161		
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	\$17,366	\$90,357	100.0000%	\$0	\$90,357	\$90,357	\$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	\$90,787	\$715,530	100.0000%	\$0	\$715,530	\$470,386	\$245,144
28	874.100	Mains & Services - Vehicle	\$17,571	\$0	\$17,571	E-28	-\$22,481	-\$4,910	100.0000%	\$0	-\$4,910	\$0	-\$4,910
29	874.200	Mains & Services - Heavy Equipment	\$921	\$0	\$921	E-29	\$0	\$921	100.0000%	\$0	\$921	\$0	\$921

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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
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	\$226	\$2,282	100.0000%	\$0	\$2,282	\$1,155	\$1,127
32	878.000	Meter & House Regulator Expense	\$86,714	\$86,405	\$309	E-32	\$19,878	\$106,592	100.0000%	\$0	\$106,592	\$106,283	\$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	\$318	-\$456	100.0000%	\$0	-\$456	\$2,048	-\$2,504
35	892.000	Maintenance of Services - DE	\$8,829	\$5,664	\$3,165	E-35	\$1,238	\$10,067	100.0000%	\$0	\$10,067	\$6,902	\$3,165
36	893.000	Maint. Of Meter & House Regulators - DE	\$402	\$375	\$27	E-36	\$94	\$496	100.0000%	\$0	\$496	\$469	\$27
37		TOTAL DISTRIBUTION EXPENSES	\$831,032	\$548,022	\$283,010		\$107,426	\$938,458		\$0	\$938,458	\$677,600	\$260,858
38		CUSTOMER ACCOUNTS EXPENSE											
39	902.000	Meter Reading Expense	\$70,943	\$70,943	\$0	E-39	\$15,751	\$86,694	100.0000%	\$0	\$86,694	\$86,694	\$0
40	903.000	Customer Records & Collection Expense	\$637,940	\$306,095	\$331,845	E-40	\$72,600	\$710,540	100.0000%	\$0	\$710,540	\$378,685	\$331,845
41	904.000	Uncollectible Accounts	-\$1,517	\$0	-\$1,517	E-41	\$83,858	\$82,341	100.0000%	\$0	\$82,341	\$0	\$82,341
42		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$707,366	\$377,038	\$330,328		\$172,209	\$879,575		\$0	\$879,575	\$465,389	\$414,186
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	-\$30,501	\$209,175	100.0000%	\$0	\$209,175	\$214,409	-\$5,234
52	920.100	A&G Salaries - Fin & Adm LU Head Office	\$30,421	\$0	\$30,421	E-52	-\$11,076	\$19,345	100.0000%	\$0	\$19,345	-\$11,076	\$30,421
53	920.200	A&G Salaries - Executive APUC Head Office	\$87,946	\$0	\$87,946	E-53	-\$32,022	\$55,924	100.0000%	\$0	\$55,924	-\$32,022	\$87,946
54	920.400	A&G Salaries - LABS Head Office	\$72,568	\$0	\$72,568	E-54	-\$26,422	\$46,146	100.0000%	\$0	\$46,146	-\$26,422	\$72,568
55	920.500	LABS Corporate Service Labour Allocation	\$69,839	\$0	\$69,839	E-55	-\$25,429	\$44,410	100.0000%	\$0	\$44,410	-\$25,429	\$69,839
56	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$6,994	\$0	\$6,994	E-56	-\$2,547	\$4,447	100.0000%	\$0	\$4,447	-\$2,547	\$6,994
57	920.800	Labor/Energy Procurement Labor	\$104,489	\$0	\$104,489	E-57	-\$38,045	\$66,444	100.0000%	\$0	\$66,444	-\$38,045	\$104,489
58	920.900	LU Region Labor	\$22,982	\$0	\$22,982	E-58	-\$8,368	\$14,614	100.0000%	\$0	\$14,614	-\$8,368	\$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	\$0	\$25,360	100.0000%	\$0	\$25,360	\$0	\$25,360
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	\$112	\$31,559	100.0000%	\$0	\$31,559	\$683	\$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
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

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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
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	\$25,705	\$63,878	100.0000%	\$0	\$63,878	\$0	\$63,878
84	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$102,580	\$0	\$102,580	E-84	\$52,284	\$154,864	100.0000%	\$0	\$154,864	\$0	\$154,864
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	\$165,782	\$481,214	100.0000%	\$0	\$481,214	\$0	\$481,214
87	926.800	Group Life Insurance	\$8,730	\$0	\$8,730	E-87	\$4,300	\$13,030	100.0000%	\$0	\$13,030	\$0	\$13,030
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	\$28,306	\$68,400	100.0000%	\$0	\$68,400	\$0	\$68,400
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		\$88,586	\$2,682,600		\$0	\$2,682,600	\$71,183	\$2,611,417
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%	\$168,658	\$2,722,829	See note (1)	See note (1)
95	403.500	Capitalized Depreciation	-\$124,294			E-95		-\$124,294	100.0000%	-\$25,595	-\$149,889		
96		TOTAL DEPRECIATION EXPENSE	\$2,429,877	\$0	\$0		\$0	\$2,429,877		\$143,063	\$2,572,940	\$0	\$0
97		AMORTIZATION EXPENSE											
98	407.300	MO Rate Case Amortization	\$78,736	\$0	\$78,736	E-98	-\$62,200	\$16,536	100.0000%	\$0	\$16,536	\$0	\$16,536
99	407.300	Energy Efficiency Amortization	\$8,375	\$0	\$8,375	E-99	\$9,239	\$17,614	100.0000%	\$0	\$17,614	\$0	\$17,614
100		TOTAL AMORTIZATION EXPENSE	\$87,111	\$0	\$87,111		-\$52,961	\$34,150		\$0	\$34,150	\$0	\$34,150
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	\$9,212	\$119,352	100.0000%	\$0	\$119,352	\$0	\$119,352
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	\$2,740	\$5,737	100.0000%	\$0	\$5,737	\$0	\$5,737
106		TOTAL OTHER OPERATING EXPENSES	\$885,512	\$0	\$885,512		\$62,710	\$948,222		\$0	\$948,222	\$0	\$948,222
107		TOTAL OPERATING EXPENSE	\$15,481,045	\$1,165,307	\$11,885,861		-\$7,489,590	\$7,991,455		\$143,063	\$8,134,518	\$1,214,172	\$4,347,406
108		NET INCOME BEFORE TAXES	\$3,033,903					\$10,523,493		-\$8,095,850	\$2,427,643		
109		INCOME TAXES											
110	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-110	See note (1)	\$0	100.0000%	\$173,180	\$173,180	See note (1)	See note (1)
111		TOTAL INCOME TAXES	\$0					\$0		\$173,180	\$173,180		
112		DEFERRED INCOME TAXES											

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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
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	\$3,033,903					\$10,523,493		-\$8,472,355	\$2,051,138		

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

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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
Rev-5	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$4,288,672	-\$4,288,672
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$364,148	
	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	-\$2,931,056	-\$2,931,056
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$232,475	
	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	-\$334,718	-\$334,718
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$334,718	
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	
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
	1. To remove gas delivered to storage. (Kunst)		\$0	\$2,347,528		\$0	\$0	
E-24	Operations Supervision & Engineering - DE	870.000	\$17,366	\$0	\$17,366	\$0	\$0	\$0

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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)		-\$1,605	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$18,971	\$0		\$0	\$0	
E-27	Mains & Services - Labor	874.000	\$90,458	\$329	\$90,787	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$7,844	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$98,302	\$0		\$0	\$0	
	3. To normalize vegetation management/Right Of Way expense. (Ferguson)		\$0	\$329		\$0	\$0	
E-28	Mains & Services - Vehicle	874.100	\$0	-\$22,481	-\$22,481	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$22,481		\$0	\$0	
E-31	Meas. & Reg. Station Expense	875.000	\$226	\$0	\$226	\$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)		\$240	\$0		\$0	\$0	
E-32	Meter & House Regulator Expense	878.000	\$19,878	\$0	\$19,878	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$2,478	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$22,356	\$0		\$0	\$0	
E-34	Maintenance of Mains - DE	887.000	\$318	\$0	\$318	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$130	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$448	\$0		\$0	\$0	
E-35	Maintenance of Services - DE	892.000	\$1,238	\$0	\$1,238	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$228	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$1,466	\$0		\$0	\$0	
E-36	Maint. Of Meter & House Regulators - DE	893.000	\$94	\$0	\$94	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$3	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$97	\$0		\$0	\$0	
E-39	Meter Reading Expense	902.000	\$15,751	\$0	\$15,751	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$2,605	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$18,356	\$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
E-40	Customer Records & Collection Expense	903.000	\$72,600	\$0	\$72,600	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6,599	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$79,199	\$0		\$0	\$0	
E-41	Uncollectible Accounts	904.000	\$0	\$83,858	\$83,858	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	\$83,858		\$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	-\$25,267	-\$5,234	-\$30,501	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		\$0	-\$5,234		\$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)		\$62,000	\$0		\$0	\$0	
E-52	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$11,076	\$0	-\$11,076	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$11,076	\$0		\$0	\$0	
E-53	A&G Salaries - Executive APUC Head Office	920.200	-\$32,022	\$0	-\$32,022	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$32,022	\$0		\$0	\$0	
E-54	A&G Salaries - LABS Head Office	920.400	-\$26,422	\$0	-\$26,422	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$26,422	\$0		\$0	\$0	
E-55	LABS Corporate Service Labour Allocation	920.500	-\$25,429	\$0	-\$25,429	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$25,429	\$0		\$0	\$0	
E-56	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$2,547	\$0	-\$2,547	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$2,547	\$0		\$0	\$0	
E-57	Labor/Energy Procurement Labor	920.800	-\$38,045	\$0	-\$38,045	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$38,045	\$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
E-58	LU Region Labor	920.900	-\$8,368	\$0	-\$8,368	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$8,368	\$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-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	\$112	\$0	\$112	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$36	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$148	\$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
	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	\$25,705	\$25,705	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	\$25,705		\$0	\$0	
E-84	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$52,284	\$52,284	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$52,284		\$0	\$0	
E-86	Health Care/Car Allowance	926.600	\$0	\$165,782	\$165,782	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$165,782		\$0	\$0	
E-87	Group Life Insurance	926.800	\$0	\$4,300	\$4,300	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$4,300		\$0	\$0	
E-88	401K Match	926.900	\$0	-\$2,672	-\$2,672	\$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 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	\$28,306	\$28,306	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$37,554		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$9,248		\$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	\$168,658	\$168,658
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$168,658	
E-95	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$25,595	-\$25,595
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$25,595	
E-98	MO Rate Case Amortization	407.300	\$0	-\$62,200	-\$62,200	\$0	\$0	\$0
	1. To remove prior rate case expense amortization. (Kunst)		\$0	-\$78,736		\$0	\$0	
	2. To annualize rate case expense. (Kunst)		\$0	\$16,536		\$0	\$0	
E-99	Energy Efficiency Amortization	407.300	\$0	\$9,239	\$9,239	\$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	\$12,583		\$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	\$9,212	\$9,212	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$9,212		\$0	\$0	
E-105	Taxes Other - SUTA	408.200	\$0	\$2,740	\$2,740	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$0	\$2,740		\$0	\$0	
E-110	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$173,180	\$173,180
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$173,180	

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
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	-\$7,952,787	-\$7,952,787
Total Operating & Maint. Expense			\$48,865	-\$7,538,455	-\$7,489,590	\$0	\$519,568	\$519,568

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 6.55% Return	E 6.66% Return	F 6.76% Return
1	TOTAL NET INCOME BEFORE TAXES		\$2,427,643	\$2,804,766	\$2,853,461	\$2,902,633
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,572,940	\$2,572,940	\$2,572,940	\$2,572,940
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,572,940	\$2,572,940	\$2,572,940	\$2,572,940
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6640%	\$948,149	\$948,149	\$948,149	\$948,149
7	Tax Straight-Line Depreciation		\$2,572,940	\$2,572,940	\$2,572,940	\$2,572,940
8	MACRS Depreciation in Excess of Book		\$798,974	\$798,974	\$798,974	\$798,974
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$4,320,063	\$4,320,063	\$4,320,063	\$4,320,063
10	NET TAXABLE INCOME		\$680,520	\$1,057,643	\$1,106,338	\$1,155,510
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$680,520	\$1,057,643	\$1,106,338	\$1,155,510
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$38,318	\$59,553	\$62,295	\$65,063
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$642,202	\$998,090	\$1,044,043	\$1,090,447
16	Federal Income Tax at the Rate of	21.000%	\$134,862	\$209,599	\$219,249	\$228,994
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$134,862	\$209,599	\$219,249	\$228,994
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$680,520	\$1,057,643	\$1,106,338	\$1,155,510
21	Deduct Federal Income Tax at the Rate of	50.000%	\$67,431	\$104,800	\$109,625	\$114,497
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$613,089	\$952,843	\$996,713	\$1,041,013
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$38,318	\$59,553	\$62,295	\$65,063
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$680,520	\$1,057,643	\$1,106,338	\$1,155,510
28	Deduct Federal Income Tax - City Inc. Tax		\$134,862	\$209,599	\$219,249	\$228,994
29	Deduct Missouri Income Tax - City Inc. Tax		\$38,318	\$59,553	\$62,295	\$65,063
30	City Taxable Income		\$507,340	\$788,491	\$824,794	\$861,453
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		\$134,862	\$209,599	\$219,249	\$228,994
35	State Income Tax		\$38,318	\$59,553	\$62,295	\$65,063
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$173,180	\$269,152	\$281,544	\$294,057
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		\$376,505	\$472,477	\$484,869	\$497,382

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	\$1,621,450,000	40.94%		3.889%	3.991%	4.094%
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	59.06%	4.51%	2.664%	2.664%	2.664%
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	\$3,960,950,000	100.00%		6.553%	6.655%	6.758%
8	PreTax Cost of Capital				7.881%	8.017%	8.155%

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 3/2/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT FILING

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2018-0013

Jefferson City, MO

March 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> 6.55% Return	<u>C</u> 6.66% Return	<u>D</u> 6.76% Return
1	Net Orig Cost Rate Base	\$41,785,464	\$41,785,464	\$41,785,464
2	Rate of Return	6.55%	6.66%	6.76%
3	Net Operating Income Requirement	\$2,738,201	\$2,780,823	\$2,823,862
4	Net Income Available	\$2,350,164	\$2,350,164	\$2,350,164
5	Additional Net Income Required	\$388,037	\$430,659	\$473,698
6	Income Tax Requirement			
7	Required Current Income Tax	\$287,600	\$302,149	\$316,840
8	Current Income Tax Available	\$155,143	\$155,143	\$155,143
9	Additional Current Tax Required	\$132,457	\$147,006	\$161,697
10	Revenue Requirement	\$520,494	\$577,665	\$635,395
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>\$520,494</u>	<u>\$577,665</u>	<u>\$635,395</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
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		\$77,605,225
2	Less Accumulated Depreciation Reserve		\$22,066,053
3	Net Plant In Service		\$55,539,172
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$102,329
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$2,068,060
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$352
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$185,963
10	Prepayments		\$128,804
11	TOTAL ADD TO NET PLANT IN SERVICE		\$2,485,508
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-2.4630%	-\$5,795
14	State Tax Offset	-2.4630%	-\$1,647
15	City Tax Offset	0.0000%	\$0
16	Interest Expense Offset	12.0603%	\$134,251
17	Contributions in Aid of Construction		\$0
18	Accumulated Deferred Income Tax		\$10,894,698
19	Customer Advances for Construction		\$31,509
20	Customer Deposits		\$1,055,577
21	GM-2012-0037 Stipulated Ratebase Offset		\$4,130,623
22	TOTAL SUBTRACT FROM NET PLANT		\$16,239,216
23	Total Rate Base		\$41,785,464

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	-\$231	\$63,358	100.0000%	\$0	\$63,358
12	367.100	T&D - Mains - Steel	\$7,265,018	P-12	-\$171,877	\$7,093,141	100.0000%	\$0	\$7,093,141
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	-\$231	\$440,684	100.0000%	\$0	\$440,684
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		-\$172,357	\$7,759,084		\$0	\$7,759,084
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	\$3,470	\$46,311	100.0000%	\$0	\$46,311
22	376.000	Mains - Cathodic Protection - DP	\$1,222,645	P-22	\$20,077	\$1,242,722	100.0000%	\$0	\$1,242,722
23	376.100	Mains - Steel - DP	\$7,558,940	P-23	\$103,582	\$7,662,522	100.0000%	\$0	\$7,662,522
24	376.200	Mains - Plastic - DP	\$11,353,000	P-24	\$233,179	\$11,586,179	100.0000%	\$0	\$11,586,179
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	\$98,070	\$1,120,510	100.0000%	\$0	\$1,120,510
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$1,835,049	P-27	-\$18,078	\$1,816,971	100.0000%	\$0	\$1,816,971
28	380.000	Services - DP	\$12,844,313	P-28	\$629,803	\$13,474,116	100.0000%	\$0	\$13,474,116
29	381.000	Meters - DP	\$5,564,004	P-29	\$7,038	\$5,571,042	100.0000%	\$0	\$5,571,042
30	382.000	Meter Installations - DP	\$7,028,930	P-30	\$94,998	\$7,123,928	100.0000%	\$0	\$7,123,928
31	383.000	House Regulators - DP	\$1,443,579	P-31	-\$5,061	\$1,438,518	100.0000%	\$0	\$1,438,518
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	\$127,110	\$676,155	100.0000%	\$0	\$676,155
34	387.000	Other Equipment - DP	\$0	P-34	\$0	\$0	100.0000%	\$0	\$0
35		TOTAL DISTRIBUTION PLANT	\$51,371,237		\$1,294,050	\$52,665,287		\$0	\$52,665,287
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	-\$100,371	-\$100,371	100.0000%	\$0	-\$100,371
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$100,371	-\$100,371		\$0	-\$100,371
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	-\$27,506	\$1,077,983	100.0000%	\$0	\$1,077,983
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	\$44,680	\$73,682	100.0000%	\$0	\$73,682
46	391.000	Office Furniture & Equipment - GP	\$471,601	P-46	-\$215	\$471,386	100.0000%	\$0	\$471,386
47	392.000	Transportation Equipment - GP	\$58,773	P-47	\$31,929	\$90,702	100.0000%	\$0	\$90,702
48	392.100	Transportation Equip < 12,000 LB	\$1,844,597	P-48	\$293,489	\$2,138,086	100.0000%	\$0	\$2,138,086
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	\$18,526	\$1,019,117	100.0000%	\$0	\$1,019,117
51	395.000	Laboratory Equipment	\$569	P-51	\$0	\$569	100.0000%	\$0	\$569
52	396.000	Power Operated Equipment	\$411,797	P-52	\$122,761	\$534,558	100.0000%	\$0	\$534,558
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	-\$741	\$41,005	100.0000%	\$0	\$41,005
55	396.300	Ditchers - Group	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	397.000	Communication Equipment - GP	\$11,222	P-56	\$4,690	\$15,912	100.0000%	\$0	\$15,912

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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	397.200	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	\$83,593	\$735,867	100.0000%	\$0	\$735,867
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	-\$14,217	\$46,082	100.0000%	\$0	\$46,082
64	399.500	Other Tangible Prop - PC Software	\$9,584	P-64	-\$2,987	\$6,597	100.0000%	\$0	\$6,597
65		TOTAL GENERAL PLANT	\$5,766,034		\$553,985	\$6,320,019		\$0	\$6,320,019
66		GENERAL PLANT - ALLOCATED							
67	374.000	Land and Land Rights - Corporate	\$52,881	P-67	\$0	\$52,881	100.0000%	\$0	\$52,881
68	390.000	Structures & Improvements - Corporate	\$2,188,927	P-68	\$0	\$2,188,927	100.0000%	\$0	\$2,188,927
69	391.000	Office Furniture & Equip - Corporate	\$273,708	P-69	\$0	\$273,708	100.0000%	\$0	\$273,708
70	392.100	Transportation Equip < 12,000 lbs - Corp	\$244,806	P-70	-\$111	\$244,695	100.0000%	\$0	\$244,695
71	394.000	Tools, Shop, and Garage Equip - Corporate	\$36,276	P-71	\$0	\$36,276	100.0000%	\$0	\$36,276
72	398.000	Miscellaneous Equipment - Corporate	\$55,611	P-72	\$0	\$55,611	100.0000%	\$0	\$55,611
73	399.000	Other Tangible Property - Corporate	\$88,118	P-73	-\$31,303	\$56,815	100.0000%	\$0	\$56,815
74	399.100	Other Tangible Property - Servers H/W - Corporate	\$10,708	P-74	-\$1,870	\$8,838	100.0000%	\$0	\$8,838
75	399.300	Other Tangible Property - Network - H/W - Corporate	\$123,130	P-75	-\$21,273	\$101,857	100.0000%	\$0	\$101,857
76	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,016,383	P-76	\$0	\$1,016,383	100.0000%	\$0	\$1,016,383
77	399.500	Other Tangible Property - PC Software - 3 Years	\$147,603	P-77	\$764,652	\$912,255	100.0000%	\$0	\$912,255
78	399.500	Other Tangible Property - PC Software - 5 Years	\$1,061,487	P-78	\$0	\$1,061,487	100.0000%	\$0	\$1,061,487
79	399.500	Other Tangible Property - PC Software - 7 Years	\$4,910,706	P-79	\$0	\$4,910,706	100.0000%	\$0	\$4,910,706
80		TOTAL GENERAL PLANT - ALLOCATED	\$10,210,344		\$710,095	\$10,920,439		\$0	\$10,920,439
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		\$2,285,397	\$77,605,225		\$0	\$77,605,225

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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		-\$231		\$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	

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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 depreciation on buildings. (Kunst)		-\$225		\$0	
	3. To include plant in service through December 31, 2017. (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		-\$171,877		\$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 December 31, 2017. (Caldwell)		-\$60		\$0	
	6. To reflect customer advances contracts. (Caldwell)		-\$170,786		\$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		-\$231		\$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
	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	
	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)		-\$167		\$0	
P-19	Land - DP	374.100		-\$26		\$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	
	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		-\$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	

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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
P-21	Structures & Improvements - DP	375.000		\$3,470		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$333		\$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 December 31, 2017. (Caldwell)		\$3,807		\$0	
P-22	Mains - Cathodic Protection - DP	376.000		\$20,077		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$3,168		\$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 December 31, 2017. (Caldwell)		\$31,428		\$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		\$103,582		\$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
	1. To include plant in service through December 31, 2017. (Caldwell)		\$112,584		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$7,976		\$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		\$233,179		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$33,660		\$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 December 31, 2017. (Caldwell)		\$268,071		\$0	
P-26	Meas. & Reg. Sta. Equip - General - DP	378.000		\$98,070		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$17,298		\$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)		-\$19		\$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)		-\$10		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$115,399		\$0	
P-27	Meas. & Reg. Sta. Equip. - City Gate - DP	379.000		-\$18,078		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$17,972		\$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	
P-28	Services - DP	380.000		\$629,803		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$49,880		\$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	

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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
	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)		-\$481		\$0	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$681,198		\$0	
P-29	Meters - DP	381.000		\$7,038		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$62,798		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$55,262		\$0	
	3. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$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		\$94,998		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$124,186		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$10,843		\$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	

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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
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$57		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$306		\$0	
P-31	House Regulators - DP	383.000		-\$5,061		\$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 December 31, 2017. (Caldwell)		-\$4,766		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$83		\$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		\$127,110		\$0

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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)		-\$5,511		\$0	
	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 December 31, 2017. (Caldwell)		\$132,668		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	
P-39	Incentive Compensation Capitalization Adj.			-\$100,371		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$100,371		\$0	
P-43	Structures & Improvements - GP	390.000		-\$27,506		\$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 December 31, 2017. (Caldwell)		-\$15,997		\$0	
	5. To remove capitalized depreciation on buildings. (Kunst)		-\$11,345		\$0	

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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-45	Improvements Leased Premises - GP	390.300		\$44,680		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$45,668		\$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)		-\$985		\$0	
P-46	Office Furniture & Equipment - GP	391.000		-\$215		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$184		\$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	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
P-47	Transportation Equipment - GP	392.000		\$31,929		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$41,725		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$9,718		\$0	

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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)		-\$48		\$0	
	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		\$293,489		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$303,426		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$9,937		\$0	
P-50	Tools, Shop, & Garage Equipment - GP	394.000		\$18,526		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$3,747		\$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 December 31, 2017. (Caldwell)		\$22,340		\$0	
P-52	Power Operated Equipment	396.000		\$122,761		\$0

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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)		-\$9,113		\$0	
	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 December 31, 2017. (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		-\$741		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$729		\$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	

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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	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-56	Communication Equipment - GP	397.000		\$4,690		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$4,916		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$225		\$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		\$83,593		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$89,206		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,503		\$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	

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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)		-\$35		\$0	
P-63	Other Tangible Prop - PC Hardware	399.400		-\$14,217		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$345		\$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 December 31, 2017. (Caldwell)		\$11,044		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$2		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$24,878		\$0	
P-64	Other Tangible Prop - PC Software	399.500		-\$2,987		\$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	

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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 adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,972		\$0	
P-70	Transportation Equip < 12,000 lbs - Corp	392.100		-\$111		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		-\$111		\$0	
P-73	Other Tangible Property - Corporate	399.000		-\$31,303		\$0
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$31,303		\$0	
P-74	Other Tangible Property - Servers H/W - Corpor	399.100		-\$1,870		\$0
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,870		\$0	
P-75	Other Tangible Property - Network - H/W - Corp	399.300		-\$21,273		\$0
	1. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$21,273		\$0	
P-77	Other Tangible Property - PC Software - 3 Years	399.500		\$764,652		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$30,517		\$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	
	3. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$931,931		\$0	
Total Plant Adjustments				\$2,285,397		\$0

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Adjustments to Plant in Service

<u>A</u>	<u>B</u>		<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj. Number	Plant In Service	Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

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 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	0	0.00%
10	366.100	T&D - Other Structures	\$22,959	2.10%	\$482	0	0.00%
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$63,358	1.35%	\$855	0	0.00%
12	367.100	T&D - Mains - Steel	\$7,093,141	1.35%	\$95,757	0	0.00%
13	367.200	T&D - Mains - Plastic	\$24,785	1.35%	\$335	0	0.00%
14	369.000	T&D - MNR Station Equipment	\$440,684	2.27%	\$10,004	0	0.00%
15	370.000	Communication Equipment - TP	\$5,038	4.35%	\$219	0	0.00%
16		TOTAL TRANSMISSION PLANT	\$7,759,084		\$107,704		
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	\$46,311	2.13%	\$986	0	0.00%
22	376.000	Mains - Cathodic Protection - DP	\$1,242,722	1.87%	\$23,239	0	0.00%
23	376.100	Mains - Steel - DP	\$7,662,522	1.87%	\$143,289	0	0.00%
24	376.200	Mains - Plastic - DP	\$11,586,179	1.87%	\$216,662	0	0.00%
25	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,120,510	1.98%	\$22,186	0	0.00%
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$1,816,971	3.21%	\$58,325	0	0.00%
28	380.000	Services - DP	\$13,474,116	4.55%	\$613,072	0	0.00%
29	381.000	Meters - DP	\$5,571,042	2.56%	\$142,619	0	0.00%
30	382.000	Meter Installations - DP	\$7,123,928	2.94%	\$209,443	0	0.00%
31	383.000	House Regulators - DP	\$1,438,518	4.55%	\$65,453	0	0.00%
32	384.000	House Regulators Installations - DP	\$577,458	3.33%	\$19,229	0	0.00%
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$676,155	2.27%	\$15,349	0	0.00%
34	387.000	Other Equipment - DP	\$0	4.55%	\$0	0	0.00%
35		TOTAL DISTRIBUTION PLANT	\$52,665,287		\$1,529,852		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		INCENTIVE COMPENSATION CAPITALIZATION					
39		Incentive Compensation Capitalization Adj.	-\$100,371	4.39%	-\$4,406	0	0.00%
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$100,371		-\$4,406		
41		GENERAL PLANT					
42	389.000	Land and Land Rights - GP	\$0	0.00%	\$0	0	0.00%
43	390.000	Structures & Improvements - GP	\$1,077,983	3.03%	\$32,663	0	0.00%
44	390.100	Structures - Frame - GP	\$0	3.03%	\$0	0	0.00%
45	390.300	Improvements Leased Premises - GP	\$73,682	3.03%	\$2,233	0	0.00%
46	391.000	Office Furniture & Equipment - GP	\$471,386	5.00%	\$23,569	0	0.00%
47	392.000	Transportation Equipment - GP	\$90,702	11.75%	\$10,657	0	0.00%

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 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	\$2,138,086	11.75%	\$251,225	0	0.00%
49	393.000	Stores Equipment	\$606	4.55%	\$28	0	0.00%
50	394.000	Tools, Shop, & Garage Equipment - GP	\$1,019,117	5.88%	\$59,924	0	0.00%
51	395.000	Laboratory Equipment	\$569	4.00%	\$23	0	0.00%
52	396.000	Power Operated Equipment	\$534,558	7.45%	\$39,825	0	0.00%
53	396.100	Ditchers - GP	\$54,178	7.45%	\$4,036	0	0.00%
54	396.200	Backhoes - GP	\$41,005	7.45%	\$3,055	0	0.00%
55	396.300	Ditchers - Group	\$0	7.45%	\$0	0	0.00%
56	397.000	Communication Equipment - GP	\$15,912	4.55%	\$724	0	0.00%
57	397.200	Communication Equip - Fixed Radios	\$10,516	4.55%	\$478	0	0.00%
58	397.300	Communication Equip - Telemetry	\$3,173	4.55%	\$144	0	0.00%
59	397.500	Communication Equipment	\$0	0.00%	\$0	0	0.00%
60	398.000	Miscellaneous Equipment	\$735,867	5.88%	\$43,269	0	0.00%
61	399.000	OTH - Other Tangible Property	\$0	4.76%	\$0	0	0.00%
62	399.300	Other Tangible Prop - Network H/W	\$0	12.50%	\$0	0	0.00%
63	399.400	Other Tangible Prop - PC Hardware	\$46,082	14.29%	\$6,585	0	0.00%
64	399.500	Other Tangible Prop - PC Software	\$6,597	12.50%	\$825	0	0.00%
65		TOTAL GENERAL PLANT	\$6,320,019		\$479,263		
66		GENERAL PLANT - ALLOCATED					
67	374.000	Land and Land Rights - Corporate	\$52,881	0.00%	\$0	0	0.00%
68	390.000	Structures & Improvements - Corporate	\$2,188,927	2.50%	\$54,723	0	0.00%
69	391.000	Office Furniture & Equip - Corporate	\$273,708	5.00%	\$13,685	0	0.00%
70	392.100	Transportation Equip < 12,000 lbs - Corp	\$244,695	9.40%	\$23,001	0	0.00%
71	394.000	Tools, Shop, and Garage Equip - Corporate	\$36,276	5.00%	\$1,814	0	0.00%
72	398.000	Miscellaneous Equipment - Corporate	\$55,611	5.00%	\$2,781	0	0.00%
73	399.000	Other Tangible Property - Corporate	\$56,815	14.29%	\$8,119	0	0.00%
74	399.100	Other Tangible Property - Servers H/W - Corporate	\$8,838	20.00%	\$1,768	0	0.00%
75	399.300	Other Tangible Property - Network - H/W - Corporate	\$101,857	14.29%	\$14,555	0	0.00%
76	399.400	Other Tangible Property - PC Hardware - Corporate	\$1,016,383	20.00%	\$203,277	0	0.00%
77	399.500	Other Tangible Property - PC Software - 3 Years	\$912,255	14.29%	\$130,361	0	0.00%
78	399.500	Other Tangible Property - PC Software - 5 Years	\$1,061,487	14.29%	\$151,686	0	0.00%
79	399.500	Other Tangible Property - PC Software - 7 Years	\$4,910,706	14.29%	\$701,740	0	0.00%
80		TOTAL GENERAL PLANT - ALLOCATED	\$10,920,439		\$1,307,510		
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	\$77,605,225		\$3,419,923		

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

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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	\$1,985	R-9	\$2,160	\$4,145	100.0000%	\$0	\$4,145
10	366.100	T&D - Other Structures	\$2,046	R-10	\$378	\$2,424	100.0000%	\$0	\$2,424
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$19,064	R-11	\$520	\$19,584	100.0000%	\$0	\$19,584
12	367.100	T&D - Mains - Steel	\$3,515,491	R-12	\$64,596	\$3,580,087	100.0000%	\$0	\$3,580,087
13	367.200	T&D - Mains - Plastic	\$13,873	R-13	\$226	\$14,099	100.0000%	\$0	\$14,099
14	369.000	T&D - MNR Station Equipment	\$309,537	R-14	\$8,727	\$318,264	100.0000%	\$0	\$318,264
15	370.000	Communication Equipment - TP	\$1,874	R-15	\$115	\$1,989	100.0000%	\$0	\$1,989
16		TOTAL TRANSMISSION PLANT	\$3,865,984		\$74,608	\$3,940,592		\$0	\$3,940,592
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	\$14,237	R-21	\$682	\$14,919	100.0000%	\$0	\$14,919
22	376.000	Mains - Cathodic Protection - DP	\$242,838	R-22	\$9,764	\$252,602	100.0000%	\$0	\$252,602
23	376.100	Mains - Steel - DP	\$2,290,356	R-23	\$64,345	\$2,354,701	100.0000%	\$0	\$2,354,701
24	376.200	Mains - Plastic - DP	\$2,455,837	R-24	\$67,985	\$2,523,822	100.0000%	\$0	\$2,523,822
25	377.000	Compressor Station Equipment	\$2,914	R-25	-\$2,914	\$0	100.0000%	\$0	\$0
26	378.000	Meas. & Reg. Sta. Equip - General - DP	\$128,023	R-26	-\$50,330	\$77,693	100.0000%	\$0	\$77,693
27	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$395,519	R-27	\$29,227	\$424,746	100.0000%	\$0	\$424,746
28	380.000	Services - DP	-\$29,835	R-28	\$225,016	\$195,181	100.0000%	\$0	\$195,181
29	381.000	Meters - DP	-\$457,624	R-29	\$457,624	\$0	100.0000%	\$0	\$0
30	382.000	Meter Installations - DP	\$3,009,018	R-30	-\$589,467	\$2,419,551	100.0000%	\$0	\$2,419,551
31	383.000	House Regulators - DP	\$973,412	R-31	\$25,826	\$999,238	100.0000%	\$0	\$999,238
32	384.000	House Regulators Installations - DP	\$393,855	R-32	\$10,636	\$404,491	100.0000%	\$0	\$404,491
33	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$166,370	R-33	\$15,129	\$181,499	100.0000%	\$0	\$181,499
34	387.000	Other Equipment - DP	\$32	R-34	-\$32	\$0	100.0000%	\$0	\$0
35		TOTAL DISTRIBUTION PLANT	\$9,584,952		\$263,491	\$9,848,443		\$0	\$9,848,443
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		INCENTIVE COMPENSATION CAPITALIZATION							
39		Incentive Compensation Capitalization Adj.	\$0	R-39	-\$8,614	-\$8,614	100.0000%	\$0	-\$8,614
40		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$8,614	-\$8,614		\$0	-\$8,614
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	\$493,801	R-43	-\$43,787	\$450,014	100.0000%	\$0	\$450,014
44	390.100	Structures - Frame - GP	\$335	R-44	-\$335	\$0	100.0000%	\$0	\$0
45	390.300	Improvements Leased Premises - GP	\$19,581	R-45	\$2,995	\$22,576	100.0000%	\$0	\$22,576
46	391.000	Office Furniture & Equipment - GP	\$94,838	R-46	\$11,426	\$106,264	100.0000%	\$0	\$106,264
47	392.000	Transportation Equipment - GP	\$61,723	R-47	\$9,886	\$71,609	100.0000%	\$0	\$71,609
48	392.100	Transportation Equip < 12,000 LB	\$411,987	R-48	\$99,767	\$511,754	100.0000%	\$0	\$511,754
49	393.000	Stores Equipment	\$585	R-49	-\$285	\$300	100.0000%	\$0	\$300
50	394.000	Tools, Shop, & Garage Equipment - GP	\$173,303	R-50	\$44,324	\$217,627	100.0000%	\$0	\$217,627
51	395.000	Laboratory Equipment	\$499	R-51	-\$292	\$207	100.0000%	\$0	\$207
52	396.000	Power Operated Equipment	\$112,838	R-52	\$26,438	\$139,276	100.0000%	\$0	\$139,276
53	396.100	Ditchers - GP	\$54,608	R-53	-\$22,715	\$31,893	100.0000%	\$0	\$31,893
54	396.200	Backhoes - GP	\$27,033	R-54	\$1,085	\$28,118	100.0000%	\$0	\$28,118
55	396.300	Ditchers - Group	\$136	R-55	-\$136	\$0	100.0000%	\$0	\$0
56	397.000	Communication Equipment - GP	\$2,495	R-56	\$465	\$2,960	100.0000%	\$0	\$2,960

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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	\$4,696	R-57	\$249	\$4,945	100.0000%	\$0	\$4,945
58	397.300	Communication Equip - Telemetry	\$797	R-58	\$74	\$871	100.0000%	\$0	\$871
59	397.500	Communication Equipment	\$5,645	R-59	-\$5,645	\$0	100.0000%	\$0	\$0
60	398.000	Miscellaneous Equipment	\$162,981	R-60	-\$35,061	\$127,920	100.0000%	\$0	\$127,920
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	\$5,175	R-62	-\$5,175	\$0	100.0000%	\$0	\$0
63	399.400	Other Tangible Prop - PC Hardware	-\$149,896	R-63	\$125,018	-\$24,878	100.0000%	\$0	-\$24,878
64	399.500	Other Tangible Prop - PC Software	\$5,842	R-64	-\$2,274	\$3,568	100.0000%	\$0	\$3,568
65		TOTAL GENERAL PLANT	\$1,488,628		\$206,396	\$1,695,024		\$0	\$1,695,024
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	\$406,587	R-68	\$58,011	\$464,598	100.0000%	\$0	\$464,598
69	391.000	Office Furniture & Equip - Corporate	\$49,200	R-69	\$6,891	\$56,091	100.0000%	\$0	\$56,091
70	392.100	Transportation Equip < 12,000 lbs - Corp	\$39,604	R-70	\$14,177	\$53,781	100.0000%	\$0	\$53,781
71	394.000	Tools, Shop, and Garage Equip - Corporate	\$2,838	R-71	\$816	\$3,654	100.0000%	\$0	\$3,654
72	398.000	Miscellaneous Equipment - Corporate	\$15,419	R-72	\$1,001	\$16,420	100.0000%	\$0	\$16,420
73	399.000	Other Tangible Property - Corporate	\$47,220	R-73	-\$25,007	\$22,213	100.0000%	\$0	\$22,213
74	399.100	Other Tangible Property - Servers H/W - Corporate	\$6,994	R-74	-\$853	\$6,141	100.0000%	\$0	\$6,141
75	399.300	Other Tangible Property - Network - H/W - Corporate	\$79,940	R-75	-\$9,588	\$70,352	100.0000%	\$0	\$70,352
76	399.400	Other Tangible Property - PC Hardware - Corporate	\$657,639	R-76	\$96,471	\$754,110	100.0000%	\$0	\$754,110
77	399.500	Other Tangible Property - PC Software - 3 Years	\$2,424,199	R-77	\$1,200,980	\$3,625,179	100.0000%	\$0	\$3,625,179
78	399.500	Other Tangible Property - PC Software - 5 Years	\$0	R-78	\$0	\$0	100.0000%	\$0	\$0
79	399.500	Other Tangible Property - PC Software - 7 Years	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL GENERAL PLANT - ALLOCATED	\$3,729,640		\$1,342,899	\$5,072,539		\$0	\$5,072,539
81		ACCRUED COR							
82		Legacy Atmos Accrued Cost of Removal	\$1,611,305	R-82	-\$164,108	\$1,447,197	100.0000%	\$0	\$1,447,197
83		RWIP Salvage	\$30,100	R-83	\$0	\$30,100	100.0000%	\$0	\$30,100
84		TOTAL ACCRUED COR	\$1,641,405		-\$164,108	\$1,477,297		\$0	\$1,477,297
85		TOTAL DEPRECIATION RESERVE	\$20,351,381		\$1,714,672	\$22,066,053		\$0	\$22,066,053

Liberty Utilities (Midstates Nat. Gas) Corp.
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Southeast Missouri District (SEMO)
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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
	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		\$2,160		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$46		\$0	
	2. To remove reserve from a non-depreciable account. (Ferguson)		\$2,114		\$0	
R-10	T&D - Other Structures	366.100		\$378		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$378		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$520		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$536		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16		\$0	
R-12	T&D - Mains - Steel	367.100		\$64,596		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$64,670		\$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)		-\$47		\$0	
	3. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	

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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)		-\$22		\$0	
R-13	T&D - Mains - Plastic	367.200		\$226		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$226		\$0	
R-14	T&D - MNR Station Equipment	369.000		\$8,727		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8,750		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$12		\$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 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		\$115		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$115		\$0	
R-21	Structures & Improvements - DP	375.000		\$682		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$674		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$24		\$0	
	5. To adjust negative reserve. (Moilanen)		\$32		\$0	
R-22	Mains - Cathodic Protection - DP	376.000		\$9,764		\$0

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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 December 31, 2017. (Caldwell)		\$10,522		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$229		\$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)		-\$515		\$0	
R-23	Mains - Steel - DP	376.100		\$64,345		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$64,996		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$577		\$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)		-\$47		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$22		\$0	
	7. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
R-24	Mains - Plastic - DP	376.200		\$67,985		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$67,592		\$0	

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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)		-\$2,434		\$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)		-\$56		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$5		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$26		\$0	
	6. To adjust negative reserve. (Moilanen)		\$2,914		\$0	
R-25	Compressor Station Equipment	377.000		-\$2,914		\$0
	1. To adjust negative reserve. (Moilanen)		-\$2,914		\$0	
R-26	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$50,330		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$49,075		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,251		\$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)		-\$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		\$29,227		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$30,542		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,299		\$0	

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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		\$225,016		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$228,974		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,607		\$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)		-\$224		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$22		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$105		\$0	
R-29	Meters - DP	381.000		\$457,624		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$211,897		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3,996		\$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)		-\$32		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$15		\$0	

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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	
	6. To adjust negative reserve. (Moilanen)		\$673,567		\$0	
R-30	Meter Installations - DP	382.000		-\$589,467		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$87,097		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$784		\$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)		-\$2,165		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$8		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$40		\$0	
	6. To adjust negative reserve. (Moilanen)		-\$673,567		\$0	
R-31	House Regulators - DP	383.000		\$25,826		\$0
	1. To include accumulated reserve through		\$25,876		\$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)		-\$28		\$0	
	3. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$13		\$0	
	4. To remove capitalized depreciation on buildings. (Kunst)		-\$6		\$0	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$3		\$0	

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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		\$10,636		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,650		\$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)		-\$9		\$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		\$15,129		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$15,535		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$399		\$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	
R-34	Other Equipment - DP	387.000		-\$32		\$0
	3. To adjust negative reserve. (Moilanen)		-\$32		\$0	
R-39	Incentive Compensation Capitalization Adj.			-\$8,614		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$8,614		\$0	
R-43	Structures & Improvements - GP	390.000		-\$43,787		\$0

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 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 December 31, 2017. (Caldwell)		\$12,133		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$820		\$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)		-\$24		\$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)		-\$11		\$0	
	7. To adjust negative reserve. (Moilanen)		-\$55,063		\$0	
R-44	Structures - Frame - GP	390.100		-\$335		\$0
	2. To adjust negative reserve. (Moilanen)		-\$335		\$0	
R-45	Improvements Leased Premises - GP	390.300		\$2,995		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$3,066		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$71		\$0	
R-46	Office Furniture & Equipment - GP	391.000		\$11,426		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$11,445		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$13		\$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	

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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-47	Transportation Equipment - GP	392.000		\$9,886		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$10,626		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$703		\$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)		-\$24		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$11		\$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		\$99,767		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$100,486		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$719		\$0	
R-49	Stores Equipment	393.000		-\$285		\$0
	1. To adjust negative reserve. (Moilanen)		-\$300		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$15		\$0	
R-50	Tools, Shop, & Garage Equipment - GP	394.000		\$44,324		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$44,609		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$271		\$0	

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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)		-\$9		\$0	
	4. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	
	6. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
R-51	Laboratory Equipment	395.000		-\$292		\$0
	1. To adjust negative reserve. (Moilanen)		-\$300		\$0	
	2. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8		\$0	
R-52	Power Operated Equipment	396.000		\$26,438		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$27,113		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$659		\$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		-\$22,715		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$2,291		\$0	

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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)		-\$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		\$1,085		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,142		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$53		\$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		\$465		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$481		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$16		\$0	
R-57	Communication Equip - Fixed Radios	397.200		\$249		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$249		\$0	
R-58	Communication Equip - Telemetry	397.300		\$74		\$0

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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 include accumulated reserve through December 31, 2017. (Caldwell)		\$74		\$0	
R-59	Communication Equipment	397.500		-\$5,645		\$0
	1. To adjust negative reserve. (Moilanen)		-\$5,645		\$0	
R-60	Miscellaneous Equipment	398.000		-\$35,061		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$15,728		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$398		\$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)		-\$11		\$0	
	4. To adjust negative reserve. (Moilanen)		-\$50,374		\$0	
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$5		\$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		-\$5,175		\$0
	1. To adjust negative reserve. (Moilanen)		-\$5,175		\$0	
R-63	Other Tangible Prop - PC Hardware	399.400		\$125,018		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$7,975		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$25		\$0	

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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	
	5. To adjust negative reserve. (Moilanen)		\$141,954		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$24,878		\$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		-\$2,274		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$701		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,972		\$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	
R-68	Structures & Improvements - Corporate	390.000		\$58,011		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$58,011		\$0	
R-69	Office Furniture & Equip - Corporate	391.000		\$6,891		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$6,891		\$0	
R-70	Transportation Equip < 12,000 lbs - Corp	392.100		\$14,177		\$0

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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 December 31, 2017. (Caldwell)		\$14,177		\$0	
R-71	Tools, Shop, and Garage Equip - Corporate	394.000		\$816		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$816		\$0	
R-72	Miscellaneous Equipment - Corporate	398.000		\$1,001		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,001		\$0	
R-73	Other Tangible Property - Corporate	399.000		-\$25,007		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$6,296		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$31,303		\$0	
R-74	Other Tangible Property - Servers H/W - Corporate	399.100		-\$853		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,017		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$1,870		\$0	
R-75	Other Tangible Property - Network - H/W - Corporate	399.300		-\$9,588		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$11,685		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$21,273		\$0	
R-76	Other Tangible Property - PC Hardware - Corporate	399.400		\$96,471		\$0

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 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 December 31, 2017. (Caldwell)		\$96,471		\$0	
R-77	Other Tangible Property - PC Software - 3 Years	399.500		\$1,200,980		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$437,844		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$931,931		\$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)		-\$168,795		\$0	
R-82	Legacy Atmos Accrued Cost of Removal			-\$164,108		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$164,108		\$0	
Total Reserve Adjustments				\$1,714,672		\$0

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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	\$1,781,900	46.98	13.00	33.98	0.093096	\$165,888
5	Pension Expense	\$88,270	46.98	51.38	-4.40	-0.012055	-\$1,064
6	OPEBs	\$212,771	46.98	167.00	-120.02	-0.328822	-\$69,964
7	Employee Benefits Other Than 401K	\$581,187	46.98	12.92	34.06	0.093315	\$54,233
8	401K	\$70,892	46.98	28.35	18.63	0.051041	\$3,618
9	Incentive Compensation	\$88,177	46.98	302.50	-255.52	-0.700055	-\$61,729
10	Uncollectibles	\$66,222	46.98	46.98	0.00	0.000000	\$0
11	PSC Assessment	\$68,960	46.98	41.13	5.85	0.016027	\$1,105
12	Affiliate Expense	\$801,796	46.98	42.50	4.48	0.012274	\$9,841
13	Cash Vouchers	\$2,297,759	46.98	28.82	18.16	0.049753	\$114,320
14	TOTAL OPERATION AND MAINT. EXPENSE	\$6,057,934					\$333,014
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$142,738	46.98	12.00	34.98	0.095836	\$13,679
17	Federal Unemployment Tax	\$2,650	46.98	76.24	-29.26	-0.080164	-\$212
18	State Unemployment Tax	\$7,284	46.98	76.43	-29.45	-0.080685	-\$588
19	Property Tax	\$723,536	46.98	169.85	-122.87	-0.336630	-\$243,564
20	TOTAL TAXES	\$876,208					-\$230,685
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$102,329
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$235,295	46.98	37.99	8.99	0.024630	\$5,795
26	State Tax Offset	\$66,854	46.98	37.99	8.99	0.024630	\$1,647
27	City Tax Offset	\$0	46.98	46.98	0.00	0.000000	\$0
28	Interest Expense Offset	\$1,113,165	46.98	91.00	-44.02	-0.120603	-\$134,251
29	TOTAL OFFSET FROM RATE BASE	\$1,415,314					-\$126,809
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$24,480

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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
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%	-\$3,552,855	\$7,339,947	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$4,653,321			Rev-6		\$4,653,321	100.0000%	-\$1,792,740	\$2,860,581		
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%	-\$249,524	\$57,355		
Rev-9	0.000	Lg. Gen. Service	\$365,543			Rev-9		\$365,543	100.0000%	-\$242,083	\$123,460		
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		-\$5,573,445	\$12,989,630		
Rev-16		TOTAL OPERATING REVENUES	\$18,563,075					\$18,563,075		-\$5,573,445	\$12,989,630		
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	\$3,417	\$103,900	100.0000%	\$0	\$103,900	\$103,900	\$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	-\$42,880	\$854,887	100.0000%	\$0	\$854,887	\$427,121	\$427,766
17	874.100	Mains & Services - Vehicle	\$27,328	\$0	\$27,328	E-17	-\$11,745	\$15,583	100.0000%	\$0	\$15,583	\$0	\$15,583
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	\$11	\$879	100.0000%	\$0	\$879	\$569	\$310
21	878.000	Meter & House Regulator Expense	\$193,372	\$193,372	\$0	E-21	\$7,394	\$200,766	100.0000%	\$0	\$200,766	\$200,766	\$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	\$358	\$16,634	100.0000%	\$0	\$16,634	\$9,968	\$6,666
24	892.000	Maintenance of Services - DE	\$18,308	\$17,306	\$1,002	E-24	\$652	\$18,960	100.0000%	\$0	\$18,960	\$17,958	\$1,002
25	893.000	Maint. Of Meter & House Regulators - DE	\$0	\$0	\$0	E-25	-\$5	-\$5	100.0000%	\$0	-\$5	-\$5	\$0
26		TOTAL DISTRIBUTION EXPENSES	\$1,276,502	\$736,181	\$540,321		-\$42,798	\$1,233,704		\$0	\$1,233,704	\$760,277	\$473,427
27		CUSTOMER ACCOUNTS EXPENSE											
28	902.000	Meter Reading Expense	\$205,591	\$205,591	\$0	E-28	\$7,904	\$213,495	100.0000%	\$0	\$213,495	\$213,495	\$0
29	903.000	Customer Records & Collection Expense	\$971,223	\$412,042	\$559,181	E-29	\$13,881	\$985,104	100.0000%	\$0	\$985,104	\$425,923	\$559,181

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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
30	904.000	Uncollectible Accounts	\$67,922	\$0	\$67,922	E-30	-\$1,701	\$66,221	100.0000%	\$0	\$66,221	\$0	\$66,221
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,244,736	\$617,633	\$627,103		\$20,084	\$1,264,820		\$0	\$1,264,820	\$639,418	\$625,402
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	-\$108,705	\$221,161	100.0000%	\$0	\$221,161	\$221,161	\$0
41	920.100	A&G Salaries - Fin & Adm LU Head Office	\$47,141	\$0	\$47,141	E-41	-\$17,132	\$30,009	100.0000%	\$0	\$30,009	-\$17,132	\$47,141
42	920.200	A&G Salaries - Executive APUC Head Office	\$120,996	\$0	\$120,996	E-42	-\$43,973	\$77,023	100.0000%	\$0	\$77,023	-\$43,973	\$120,996
43	920.400	A&G Salaries - LABS Head Office	\$99,896	\$0	\$99,896	E-43	-\$36,305	\$63,591	100.0000%	\$0	\$63,591	-\$36,305	\$99,896
44	920.500	LABS Corporate Service Labour Allocation	\$96,128	\$0	\$96,128	E-44	-\$34,936	\$61,192	100.0000%	\$0	\$61,192	-\$34,936	\$96,128
45	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$9,685	\$0	\$9,685	E-45	-\$3,520	\$6,165	100.0000%	\$0	\$6,165	-\$3,520	\$9,685
46	920.800	Labor/Energy Procurement Labor	\$144,696	\$0	\$144,696	E-46	-\$52,586	\$92,110	100.0000%	\$0	\$92,110	-\$52,586	\$144,696
47	920.900	LU Region Labor	\$31,825	\$0	\$31,825	E-47	-\$11,566	\$20,259	100.0000%	\$0	\$20,259	-\$11,566	\$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	\$96	\$28,564	100.0000%	\$0	\$28,564	\$2,614	\$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

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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	\$35,594	\$88,270	100.0000%	\$0	\$88,270	\$0	\$88,270
73	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$141,499	\$0	\$141,499	E-73	\$72,397	\$213,896	100.0000%	\$0	\$213,896	\$0	\$213,896
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	\$131,142	\$565,651	100.0000%	\$0	\$565,651	\$0	\$565,651
76	926.800	Group Life Insurance	\$12,000	\$0	\$12,000	E-76	\$5,214	\$17,214	100.0000%	\$0	\$17,214	\$0	\$17,214
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	\$45,292	\$100,535	100.0000%	\$0	\$100,535	\$0	\$100,535
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		-\$50,034	\$3,469,947		\$0	\$3,469,947	\$23,757	\$3,446,190
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%	\$171,688	\$3,419,923	See note (1)	See note (1)
84	403.500	Capitalized Depreciation	-\$222,720			E-84		-\$222,720	100.0000%	\$14,974	-\$207,746		
85		TOTAL DEPRECIATION EXPENSE	\$3,025,515	\$0	\$0		\$0	\$3,025,515		\$186,662	\$3,212,177	\$0	\$0
86		AMORTIZATION EXPENSE											
87	407.300	MO Rate Case Amortization	\$108,825	\$0	\$108,825	E-87	-\$98,740	\$10,085	100.0000%	\$0	\$10,085	\$0	\$10,085
88	407.300	Energy Efficiency Amortization	\$11,600	\$0	\$11,600	E-88	\$19,511	\$31,111	100.0000%	\$0	\$31,111	\$0	\$31,111
89		TOTAL AMORTIZATION EXPENSE	\$120,425	\$0	\$120,425		-\$79,229	\$41,196		\$0	\$41,196	\$0	\$41,196
90		OTHER OPERATING EXPENSES											
91	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$151,701	\$0	\$151,701	E-91	-\$6,313	\$145,388	100.0000%	\$0	\$145,388	-\$6,313	\$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	\$3,137	\$7,284	100.0000%	\$0	\$7,284	\$3,137	\$4,147
95		TOTAL OTHER OPERATING EXPENSES	\$768,405	\$0	\$768,405		\$137,503	\$905,908		\$0	\$905,908	-\$3,176	\$909,084
96		TOTAL OPERATING EXPENSE	\$16,277,831	\$1,686,198	\$11,566,118		-\$6,247,278	\$10,030,553		\$186,662	\$10,217,215	\$1,420,276	\$5,584,762
97		NET INCOME BEFORE TAXES	\$2,285,244					\$8,532,522		-\$5,760,107	\$2,772,415		
98		INCOME TAXES											
99	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-99	See note (1)	\$0	100.0000%	\$155,143	\$155,143	See note (1)	See note (1)
100		TOTAL INCOME TAXES	\$0					\$0		\$155,143	\$155,143		
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					\$8,532,522		-\$6,182,358	\$2,350,164		

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

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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
Rev-5	Residential Revenue	480.100	\$0	\$0	\$0	\$0	-\$3,552,855	-\$3,552,855
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$438,628	
	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	-\$1,792,740	-\$1,792,740
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	\$397,837	
	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	-\$249,524	-\$249,524
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$249,524	
Rev-9	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$242,083	-\$242,083
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$242,083	
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	\$3,417	\$0	\$3,417	\$0	\$0	\$0

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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)		-\$2,282	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$5,699	\$0		\$0	\$0	
E-16	Mains & Services - Labor	874.000	\$12,269	-\$55,149	-\$42,880	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$11,153	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$23,422	\$0		\$0	\$0	
	3. To normalize vegetation management/Right of Way expense. (Ferguson)		\$0	-\$55,149		\$0	\$0	
E-17	Mains & Services - Vehicle	874.100	\$0	-\$11,745	-\$11,745	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$11,745		\$0	\$0	
E-20	Meas. & Reg. Station Expense	875.000	\$11	\$0	\$11	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$20	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$31	\$0		\$0	\$0	
E-21	Meter & House Regulator Expense	878.000	\$7,394	\$0	\$7,394	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$3,524	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$10,918	\$0		\$0	\$0	
E-23	Maintenance of Mains - DE	887.000	\$358	\$0	\$358	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$185	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$543	\$0		\$0	\$0	
E-24	Maintenance of Services - DE	892.000	\$652	\$0	\$652	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$325	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$977	\$0		\$0	\$0	
E-25	Maint. Of Meter & House Regulators - DE	893.000	-\$5	\$0	-\$5	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
E-28	Meter Reading Expense	902.000	\$7,904	\$0	\$7,904	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$3,704	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$11,608	\$0		\$0	\$0	
E-29	Customer Records & Collection Expense	903.000	\$13,881	\$0	\$13,881	\$0	\$0	\$0

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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)		-\$9,383	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$23,264	\$0		\$0	\$0	
E-30	Uncollectible Accounts	904.000	\$0	-\$1,701	-\$1,701	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	-\$1,701		\$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	-\$108,705	\$0	-\$108,705	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$7,443	\$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)		\$18,620	\$0		\$0	\$0	
E-41	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$17,132	\$0	-\$17,132	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$17,132	\$0		\$0	\$0	
E-42	A&G Salaries - Executive APUC Head Office	920.200	-\$43,973	\$0	-\$43,973	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$43,973	\$0		\$0	\$0	
E-43	A&G Salaries - LABS Head Office	920.400	-\$36,305	\$0	-\$36,305	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$36,305	\$0		\$0	\$0	
E-44	LABS Corporate Service Labour Allocation	920.500	-\$34,936	\$0	-\$34,936	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$34,936	\$0		\$0	\$0	
E-45	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$3,520	\$0	-\$3,520	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$3,520	\$0		\$0	\$0	
E-46	Labor/Energy Procurement Labor	920.800	-\$52,586	\$0	-\$52,586	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$52,586	\$0		\$0	\$0	
E-47	LU Region Labor	920.900	-\$11,566	\$0	-\$11,566	\$0	\$0	\$0

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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 adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$11,566	\$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	\$96	\$0	\$96	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$51	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		\$147	\$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	
E-72	Cash Balance Pension	926.100	\$0	\$35,594	\$35,594	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	\$35,594		\$0	\$0	
E-73	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$72,397	\$72,397	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$72,397		\$0	\$0	
E-75	Health Care/Car Allowance	926.600	\$0	\$131,142	\$131,142	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$131,142		\$0	\$0	
E-76	Group Life Insurance	926.800	\$0	\$5,214	\$5,214	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$5,214		\$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	

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-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	\$45,292	\$45,292	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$58,057		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$12,765		\$0	\$0	
E-83	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$171,688	\$171,688
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$171,688	
E-84	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	\$14,974	\$14,974
	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	\$14,974	
E-87	MO Rate Case Amortization	407.300	\$0	-\$98,740	-\$98,740	\$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	\$10,085		\$0	\$0	
E-88	Energy Efficiency Amortization	407.300	\$0	\$19,511	\$19,511	\$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	\$30,994		\$0	\$0	
E-91	Payroll Taxes (FUTA, Medicare, SSI)	408.000	-\$6,313	\$0	-\$6,313	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		-\$6,313	\$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	\$3,137	\$0	\$3,137	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$3,137	\$0		\$0	\$0	
E-99	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$155,143	\$155,143
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$155,143	
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	-\$5,573,445	-\$5,573,445

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	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
	Total Operating & Maint. Expense		-\$265,922	-\$5,981,356	-\$6,247,278	\$0	\$608,913	\$608,913

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 6.55% Return	E 6.66% Return	F 6.76% Return
1	TOTAL NET INCOME BEFORE TAXES		\$2,772,415	\$3,292,909	\$3,350,080	\$3,407,810
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,212,177	\$3,212,177	\$3,212,177	\$3,212,177
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,212,177	\$3,212,177	\$3,212,177	\$3,212,177
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6640%	\$1,113,165	\$1,113,165	\$1,113,165	\$1,113,165
7	Tax Straight-Line Depreciation		\$3,212,177	\$3,212,177	\$3,212,177	\$3,212,177
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		\$5,374,951	\$5,374,951	\$5,374,951	\$5,374,951
10	NET TAXABLE INCOME		\$609,641	\$1,130,135	\$1,187,306	\$1,245,036
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$609,641	\$1,130,135	\$1,187,306	\$1,245,036
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$34,327	\$63,635	\$66,854	\$70,104
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$575,314	\$1,066,500	\$1,120,452	\$1,174,932
16	Federal Income Tax at the Rate of	21.000%	\$120,816	\$223,965	\$235,295	\$246,736
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$120,816	\$223,965	\$235,295	\$246,736
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$609,641	\$1,130,135	\$1,187,306	\$1,245,036
21	Deduct Federal Income Tax at the Rate of	50.000%	\$60,408	\$111,983	\$117,648	\$123,368
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$549,233	\$1,018,152	\$1,069,658	\$1,121,668
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$34,327	\$63,635	\$66,854	\$70,104
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$609,641	\$1,130,135	\$1,187,306	\$1,245,036
28	Deduct Federal Income Tax - City Inc. Tax		\$120,816	\$223,965	\$235,295	\$246,736
29	Deduct Missouri Income Tax - City Inc. Tax		\$34,327	\$63,635	\$66,854	\$70,104
30	City Taxable Income		\$454,498	\$842,535	\$885,157	\$928,196
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		\$120,816	\$223,965	\$235,295	\$246,736
35	State Income Tax		\$34,327	\$63,635	\$66,854	\$70,104
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$155,143	\$287,600	\$302,149	\$316,840
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		\$422,251	\$554,708	\$569,257	\$583,948

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
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	\$1,621,450,000	40.94%		3.889%	3.991%	4.094%
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	59.06%	4.51%	2.664%	2.664%	2.664%
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	\$3,960,950,000	100.00%		6.553%	6.655%	6.758%
8	PreTax Cost of Capital				7.881%	8.017%	8.155%

Exhibit No.: _
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2018-0013
Date Prepared: 3/2/2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

DIRECT FILING

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2018-0013

Jefferson City, MO

March 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> 6.55% Return	<u>C</u> 6.66% Return	<u>D</u> 6.76% Return
1	Net Orig Cost Rate Base	\$6,024,313	\$6,024,313	\$6,024,313
2	Rate of Return	6.55%	6.66%	6.76%
3	Net Operating Income Requirement	\$394,773	\$400,918	\$407,123
4	Net Income Available	\$271,441	\$271,441	\$271,441
5	Additional Net Income Required	\$123,332	\$129,477	\$135,682
6	Income Tax Requirement			
7	Required Current Income Tax	\$45,204	\$47,301	\$49,419
8	Current Income Tax Available	\$3,104	\$3,104	\$3,104
9	Additional Current Tax Required	\$42,100	\$44,197	\$46,315
10	Revenue Requirement	\$165,432	\$173,674	\$181,997
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	\$165,432	\$173,674	\$181,997

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		\$12,717,067
2	Less Accumulated Depreciation Reserve		\$4,684,749
3	Net Plant In Service		<u>\$8,032,318</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$5,397
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$363,314
8	Energy Efficiency Regulatory Asset GR-2014-0152		\$10,510
9	Energy Efficiency Regulatory Asset GR-2018-0013		\$10,766
10	Prepayments		\$18,692
11	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$408,679</u>
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-1.8740%	-\$690
14	State Tax Offset	-1.8740%	-\$196
15	City Tax Offset	0.0000%	\$0
16	Interest Expense Offset	12.6493%	\$20,301
17	Contributions in Aid of Construction		\$0
18	Accumulated Deferred Income Tax		\$1,729,995
19	Customer Advances for Construction		\$0
20	Customer Deposits		\$152,533
21	GM-2012-0037 Stipulated Ratebase Offset		\$514,741
22	TOTAL SUBTRACT FROM NET PLANT		<u>\$2,416,684</u>
23	Total Rate Base		<u><u>\$6,024,313</u></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
 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	-\$63	\$165,847	100.0000%	\$0	\$165,847
21	376.100	Mains - Steel - DP	\$1,442,640	P-21	\$371,976	\$1,814,616	100.0000%	\$0	\$1,814,616
22	376.200	Mains - Plastic - DP	\$2,008,151	P-22	\$2,242	\$2,010,393	100.0000%	\$0	\$2,010,393
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	-\$73	\$111,116	100.0000%	\$0	\$111,116
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$48,059	P-25	\$6,558	\$54,617	100.0000%	\$0	\$54,617
26	380.000	Services - DP	\$2,807,686	P-26	\$310,061	\$3,117,747	100.0000%	\$0	\$3,117,747
27	381.000	Meters - DP	\$709,571	P-27	\$4,859	\$714,430	100.0000%	\$0	\$714,430
28	382.000	Meter Installations - DP	\$967,125	P-28	\$9,855	\$976,980	100.0000%	\$0	\$976,980
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	-\$259	\$86,941	100.0000%	\$0	\$86,941
32	387.000	Other Equipment - DP	\$0	P-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$8,537,679		\$705,140	\$9,242,819		\$0	\$9,242,819
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	-\$14,881	-\$14,881	100.0000%	\$0	-\$14,881
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$14,881	-\$14,881		\$0	-\$14,881
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	-\$177	\$74,434	100.0000%	\$0	\$74,434
45	392.000	Transportation Equipment - GP	\$42,261	P-45	\$6,647	\$48,908	100.0000%	\$0	\$48,908
46	392.100	Transportation Equip < 12,000 LB	\$198,797	P-46	\$184,195	\$382,992	100.0000%	\$0	\$382,992
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	-\$65	\$151,337	100.0000%	\$0	\$151,337
49	395.000	Laboratory Equipment	\$0	P-49	\$0	\$0	100.0000%	\$0	\$0
50	396.000	Power Operated Equipment	\$0	P-50	\$80,269	\$80,269	100.0000%	\$0	\$80,269
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	\$1,081	\$2,884	100.0000%	\$0	\$2,884
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	\$28,066	\$97,273	100.0000%	\$0	\$97,273
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	-\$187	\$8,871	100.0000%	\$0	\$8,871
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		\$299,826	\$891,055		\$0	\$891,055
63		GENERAL PLANT - ALLOCATED							
64	374.000	Land and Land Rights - Corporate	\$7,548	P-64	\$0	\$7,548	100.0000%	\$0	\$7,548
65	390.000	Structures & Improvements - Corporate	\$312,438	P-65	\$0	\$312,438	100.0000%	\$0	\$312,438
66	391.000	Office Furniture & Equip - Corporate	\$39,068	P-66	\$0	\$39,068	100.0000%	\$0	\$39,068
67	392.100	Transportation Equip < 12,000 lbs - Corp	\$34,943	P-67	-\$16	\$34,927	100.0000%	\$0	\$34,927
68	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,178	P-68	\$0	\$5,178	100.0000%	\$0	\$5,178
69	398.000	Miscellaneous Equipment - Corporate	\$7,938	P-69	\$0	\$7,938	100.0000%	\$0	\$7,938
70	399.000	Other Tangible Property - Corporate	\$12,578	P-70	\$0	\$12,578	100.0000%	\$0	\$12,578
71	399.100	Other Tangible Property - Servers H/W - Corporate	\$1,528	P-71	\$0	\$1,528	100.0000%	\$0	\$1,528
72	399.300	Other Tangible Property - Network - H/W - Corporate	\$17,575	P-72	\$0	\$17,575	100.0000%	\$0	\$17,575
73	399.400	Other Tangible Property - PC Hardware - Corporate	\$145,074	P-73	\$0	\$145,074	100.0000%	\$0	\$145,074
74	399.500	Other Tangible Property - PC Software - 3 Years	\$21,076	P-74	-\$20,198	\$878	100.0000%	\$0	\$878
75	399.500	Other Tangible Property - PC Software - 5 Years	\$151,511	P-75	\$0	\$151,511	100.0000%	\$0	\$151,511
76	399.500	Other Tangible Property - PC Software - 7 Years	\$700,927	P-76	\$0	\$700,927	100.0000%	\$0	\$700,927
77		TOTAL GENERAL PLANT - ALLOCATED	\$1,457,382		-\$20,214	\$1,437,168		\$0	\$1,437,168
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		\$957,835	\$12,717,067		\$0	\$12,717,067

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

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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
	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		-\$63		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$49		\$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	
P-21	Mains - Steel - DP	376.100		\$371,976		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$381,944		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$9,882		\$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	

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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
	5. To remove capitalized misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$33		\$0	
P-22	Mains - Plastic - DP	376.200		\$2,242		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$1,879		\$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 December 31, 2017. (Caldwell)		\$4,283		\$0	
P-24	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$73		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$64		\$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		\$6,558		\$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
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$72		\$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	
	5. To include plant in service through December 31, 2017. (Caldwell)		\$6,632		\$0	
P-26	Services - DP	380.000		\$310,061		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$6,025		\$0	
	2. To remove capitalized transition costs to comply with the Stipulation & Agreement in Case Nos. GM-2012-0037 and GR-2014-0152. (Cassidy)		-\$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 December 31, 2017. (Caldwell)		\$316,312		\$0	
P-27	Meters - DP	381.000		\$4,859		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$9,969		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5,071		\$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
	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		\$9,855		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$10,822		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$887		\$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	

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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
	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		-\$259		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$254		\$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.			-\$14,881		\$0
	1. To remove certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$14,881		\$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	

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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 misbookings for relocation expense from Case No. GR-2014-0152. (Ferguson)		-\$1		\$0	
P-44	Office Furniture & Equipment - GP	391.000		-\$177		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$175		\$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		\$6,647		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$7,849		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1,197		\$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		\$184,195		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$186,225		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$2,025		\$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
	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		-\$65		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$57		\$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	
P-50	Power Operated Equipment	396.000		\$80,269		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$883		\$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 December 31, 2017. (Caldwell)		\$81,154		\$0	
P-54	Communication Equipment - GP	397.000		\$1,081		\$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
	1. To include plant in service through December 31, 2017. (Caldwell)		\$1,093		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$12		\$0	
P-57	Miscellaneous Equipment	398.000		\$28,066		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$28,586		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$512		\$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		-\$187		\$0
	1. To remove capitalized depreciation on buildings. (Kunst)		-\$179		\$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	
	5. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$1		\$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
P-67	Transportation Equip < 12,000 lbs - Corp	392.100		-\$16		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		-\$16		\$0	
P-74	Other Tangible Property - PC Software - 3 Years	399.500		-\$20,198		\$0
	1. To include plant in service through December 31, 2017. (Caldwell)		\$4,356		\$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	
Total Plant Adjustments				\$957,835		\$0

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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	0	0.00%
10	366.100	T&D - Other Structures	\$0	2.10%	\$0	0	0.00%
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$10,542	1.35%	\$142	0	0.00%
12	367.100	T&D - Mains - Steel	\$1,094,105	1.35%	\$14,770	0	0.00%
13	369.000	T&D - MNR Station Equipment	\$30,961	2.27%	\$703	0	0.00%
14		TOTAL TRANSMISSION PLANT	\$1,155,376		\$15,634		
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	2.13%	\$0	0	0.00%
20	376.000	Mains - Cathodic Protection - DP	\$165,847	1.87%	\$3,101	0	0.00%
21	376.100	Mains - Steel - DP	\$1,814,616	1.87%	\$33,933	0	0.00%
22	376.200	Mains - Plastic - DP	\$2,010,393	1.87%	\$37,594	0	0.00%
23	377.000	Compressor Station Equipment	\$0	0.00%	\$0	0	0.00%
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$111,116	1.98%	\$2,200	0	0.00%
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$54,617	3.21%	\$1,753	0	0.00%
26	380.000	Services - DP	\$3,117,747	4.55%	\$141,857	0	0.00%
27	381.000	Meters - DP	\$714,430	2.56%	\$18,289	0	0.00%
28	382.000	Meter Installations - DP	\$976,980	2.94%	\$28,723	0	0.00%
29	383.000	House Regulators - DP	\$123,880	4.55%	\$5,637	0	0.00%
30	384.000	House Regulators Installations - DP	\$60,445	3.33%	\$2,013	0	0.00%
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$86,941	2.27%	\$1,974	0	0.00%
32	387.000	Other Equipment - DP	\$0	4.55%	\$0	0	0.00%
33		TOTAL DISTRIBUTION PLANT	\$9,242,819		\$277,074		
34		PRODUCTION PLANT					
35		TOTAL PRODUCTION PLANT	\$0		\$0		
36		INCENTIVE COMPENSATION CAPITALIZATION					
37		Incentive Compensation Capitalization Adj.	-\$14,881	4.25%	-\$632	0	0.00%
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$14,881		-\$632		
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	3.03%	\$1,140	0	0.00%
42	390.100	Structures - Frame - GP	\$0	3.03%	\$0	0	0.00%
43	390.300	Improvements Leased Premises - GP	\$0	3.03%	\$0	0	0.00%
44	391.000	Office Furniture & Equipment - GP	\$74,434	5.00%	\$3,722	0	0.00%
45	392.000	Transportation Equipment - GP	\$48,908	11.75%	\$5,747	0	0.00%
46	392.100	Transportation Equip < 12,000 LB	\$382,992	11.75%	\$45,002	0	0.00%
47	393.000	Stores Equipment	\$0	4.55%	\$0	0	0.00%

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 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	\$151,337	5.88%	\$8,899	0	0.00%
49	395.000	Laboratory Equipment	\$0	4.00%	\$0	0	0.00%
50	396.000	Power Operated Equipment	\$80,269	7.45%	\$5,980	0	0.00%
51	396.100	Ditchers - GP	\$0	7.45%	\$0	0	0.00%
52	396.200	Backhoes - GP	\$0	7.45%	\$0	0	0.00%
53	396.300	Ditchers - Group	\$0	7.45%	\$0	0	0.00%
54	397.000	Communication Equipment - GP	\$2,884	4.55%	\$131	0	0.00%
55	397.200	Communication Equip - Fixed Radios	\$0	4.55%	\$0	0	0.00%
56	397.300	Communication Equip - Telemetry	\$0	4.55%	\$0	0	0.00%
57	398.000	Miscellaneous Equipment	\$97,273	5.88%	\$5,720	0	0.00%
58	399.000	OTH - Other Tangible Property	\$0	4.76%	\$0	0	0.00%
59	399.300	Other Tangible Prop - Network H/W	\$0	12.50%	\$0	0	0.00%
60	399.400	Other Tangible Prop - PC Hardware	\$8,871	14.29%	\$1,268	0	0.00%
61	399.500	Other Tangible Prop - PC Software	\$6,466	12.50%	\$808	0	0.00%
62		TOTAL GENERAL PLANT	\$891,055		\$78,417		
63		GENERAL PLANT - ALLOCATED					
64	374.000	Land and Land Rights - Corporate	\$7,548	0.00%	\$0	0	0.00%
65	390.000	Structures & Improvements - Corporate	\$312,438	2.50%	\$7,811	0	0.00%
66	391.000	Office Furniture & Equip - Corporate	\$39,068	5.00%	\$1,953	0	0.00%
67	392.100	Transportation Equip < 12,000 lbs - Corp	\$34,927	9.40%	\$3,283	0	0.00%
68	394.000	Tools, Shop, and Garage Equip - Corporate	\$5,178	5.00%	\$259	0	0.00%
69	398.000	Miscellaneous Equipment - Corporate	\$7,938	5.00%	\$397	0	0.00%
70	399.000	Other Tangible Property - Corporate	\$12,578	14.29%	\$1,797	0	0.00%
71	399.100	Other Tangible Property - Servers H/W - Corporate	\$1,528	20.00%	\$306	0	0.00%
72	399.300	Other Tangible Property - Network - H/W - Corporate	\$17,575	14.29%	\$2,511	0	0.00%
73	399.400	Other Tangible Property - PC Hardware - Corporate	\$145,074	20.00%	\$29,015	0	0.00%
74	399.500	Other Tangible Property - PC Software - 3 Years	\$878	14.29%	\$125	0	0.00%
75	399.500	Other Tangible Property - PC Software - 5 Years	\$151,511	14.29%	\$21,651	0	0.00%
76	399.500	Other Tangible Property - PC Software - 7 Years	\$700,927	14.29%	\$100,162	0	0.00%
77		TOTAL GENERAL PLANT - ALLOCATED	\$1,437,168		\$169,270		
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	\$12,717,067		\$539,763		

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

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 GR-2018-0013
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 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	\$874	R-9	\$11	\$885	100.0000%	\$0	\$885
10	366.100	T&D - Other Structures	\$1,355	R-10	-\$1,355	\$0	100.0000%	\$0	\$0
11	367.000	T&D - Mains - STL - PLST - CI - Mixed	\$7,922	R-11	\$45	\$7,967	100.0000%	\$0	\$7,967
12	367.100	T&D - Mains - Steel	\$799,393	R-12	\$4,807	\$804,200	100.0000%	\$0	\$804,200
13	369.000	T&D - MNR Station Equipment	\$31,099	R-13	-\$137	\$30,962	100.0000%	\$0	\$30,962
14		TOTAL TRANSMISSION PLANT	\$840,643		\$3,371	\$844,014		\$0	\$844,014
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	\$617	R-19	-\$617	\$0	100.0000%	\$0	\$0
20	376.000	Mains - Cathodic Protection - DP	\$83,175	R-20	\$895	\$84,070	100.0000%	\$0	\$84,070
21	376.100	Mains - Steel - DP	\$376,707	R-21	-\$37,579	\$339,128	100.0000%	\$0	\$339,128
22	376.200	Mains - Plastic - DP	\$680,941	R-22	\$12,269	\$693,210	100.0000%	\$0	\$693,210
23	377.000	Compressor Station Equipment	\$814	R-23	-\$814	\$0	100.0000%	\$0	\$0
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$48,429	R-24	\$1,450	\$49,879	100.0000%	\$0	\$49,879
25	379.000	Meas. & Reg. Sta. Equip. - City Gate - DP	\$64,115	R-25	\$693	\$64,808	100.0000%	\$0	\$64,808
26	380.000	Services - DP	\$656,893	R-26	\$67,627	\$724,520	100.0000%	\$0	\$724,520
27	381.000	Meters - DP	-\$86,660	R-27	\$86,660	\$0	100.0000%	\$0	\$0
28	382.000	Meter Installations - DP	\$232,861	R-28	-\$64,859	\$168,002	100.0000%	\$0	\$168,002
29	383.000	House Regulators - DP	\$122,541	R-29	\$1,356	\$123,897	100.0000%	\$0	\$123,897
30	384.000	House Regulators Installations - DP	\$45,996	R-30	\$800	\$46,796	100.0000%	\$0	\$46,796
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$28,027	R-31	\$1,632	\$29,659	100.0000%	\$0	\$29,659
32	387.000	Other Equipment - DP	\$0	R-32	\$0	\$0	100.0000%	\$0	\$0
33		TOTAL DISTRIBUTION PLANT	\$2,254,456		\$69,513	\$2,323,969		\$0	\$2,323,969
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		INCENTIVE COMPENSATION CAPITALIZATION							
37		Incentive Compensation Capitalization Adj.	\$0	R-37	-\$1,286	-\$1,286	100.0000%	\$0	-\$1,286
38		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,286	-\$1,286		\$0	-\$1,286
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	\$24,383	R-41	-\$15,068	\$9,315	100.0000%	\$0	\$9,315
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	\$16,888	R-44	-\$8,369	\$8,519	100.0000%	\$0	\$8,519
45	392.000	Transportation Equipment - GP	\$18,369	R-45	-\$4,808	\$13,561	100.0000%	\$0	\$13,561
46	392.100	Transportation Equip < 12,000 LB	\$63,746	R-46	-\$38,532	\$25,214	100.0000%	\$0	\$25,214
47	393.000	Stores Equipment	\$7	R-47	-\$7	\$0	100.0000%	\$0	\$0
48	394.000	Tools, Shop, & Garage Equipment - GP	\$30,567	R-48	\$3,259	\$33,826	100.0000%	\$0	\$33,826
49	395.000	Laboratory Equipment	\$1	R-49	-\$1	\$0	100.0000%	\$0	\$0
50	396.000	Power Operated Equipment	\$85	R-50	\$16,903	\$16,988	100.0000%	\$0	\$16,988
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	\$246	R-54	\$88	\$334	100.0000%	\$0	\$334
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

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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	\$20,229	R-57	-\$12,860	\$7,369	100.0000%	\$0	\$7,369
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	\$353	R-59	-\$353	\$0	100.0000%	\$0	\$0
60	399.400	Other Tangible Prop - PC Hardware	-\$68,761	R-60	\$89,714	\$20,953	100.0000%	\$0	\$20,953
61	399.500	Other Tangible Prop - PC Software	\$2,540	R-61	-\$2,540	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$108,653		\$27,426	\$136,079		\$0	\$136,079
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	\$58,035	R-65	\$8,280	\$66,315	100.0000%	\$0	\$66,315
66	391.000	Office Furniture & Equip - Corporate	\$7,023	R-66	\$984	\$8,007	100.0000%	\$0	\$8,007
67	392.100	Transportation Equip < 12,000 lbs - Corp	\$5,653	R-67	\$2,023	\$7,676	100.0000%	\$0	\$7,676
68	394.000	Tools, Shop, and Garage Equip - Corporate	\$405	R-68	\$117	\$522	100.0000%	\$0	\$522
69	398.000	Miscellaneous Equipment - Corporate	\$2,201	R-69	\$143	\$2,344	100.0000%	\$0	\$2,344
70	399.000	Other Tangible Property - Corporate	\$6,740	R-70	-\$3,607	\$3,133	100.0000%	\$0	\$3,133
71	399.100	Other Tangible Property - Servers H/W - Corporate	\$998	R-71	-\$124	\$874	100.0000%	\$0	\$874
72	399.300	Other Tangible Property - Network - H/W - Corporate	\$11,410	R-72	-\$1,394	\$10,016	100.0000%	\$0	\$10,016
73	399.400	Other Tangible Property - PC Hardware - Corporate	\$93,869	R-73	\$13,770	\$107,639	100.0000%	\$0	\$107,639
74	399.500	Other Tangible Property - PC Software - 3 Years	\$346,020	R-74	\$175,610	\$521,630	100.0000%	\$0	\$521,630
75	399.500	Other Tangible Property - PC Software - 5 Years	\$0	R-75	\$0	\$0	100.0000%	\$0	\$0
76	399.500	Other Tangible Property - PC Software - 7 Years	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL GENERAL PLANT - ALLOCATED	\$532,354		\$195,802	\$728,156		\$0	\$728,156
78		ACCRUED COR							
79		Legacy Atmos Accrued Cost of Removal	\$649,385	R-79	-\$19,998	\$629,387	100.0000%	\$0	\$629,387
80		RWIP Salvage	\$18,900	R-80	\$0	\$18,900	100.0000%	\$0	\$18,900
81		TOTAL ACCRUED COR	\$668,285		-\$19,998	\$648,287		\$0	\$648,287
82		TOTAL DEPRECIATION RESERVE	\$4,409,921		\$274,828	\$4,684,749		\$0	\$4,684,749

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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		\$11		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$11		\$0	
R-10	T&D - Other Structures	366.100		-\$1,355		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$186		\$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)		-\$1,547		\$0	
	4. To adjust negative reserve. (Moilanen)		\$6		\$0	
R-11	T&D - Mains - STL - PLST - CI - Mixed	367.000		\$45		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$45		\$0	
R-12	T&D - Mains - Steel	367.100		\$4,807		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$4,820		\$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)		-\$2		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$6		\$0	
R-13	T&D - MNR Station Equipment	369.000		-\$137		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$137		\$0	

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 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		-\$617		\$0
	5. To adjust negative reserve. (Moilanen)		-\$617		\$0	
R-20	Mains - Cathodic Protection - DP	376.000		\$895		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$898		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$3		\$0	
R-21	Mains - Steel - DP	376.100		-\$37,579		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$38,333		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$671		\$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)		\$1,431		\$0	
R-22	Mains - Plastic - DP	376.200		\$12,269		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$12,408		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$128		\$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	

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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		-\$814		\$0
	1. To adjust negative reserve. (Moilanen)		-\$814		\$0	
R-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$1,450		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,455		\$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		\$693		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$698		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$5		\$0	
R-26	Services - DP	380.000		\$67,627		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$68,088		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$409		\$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)		-\$29		\$0	
	4. To remove capitalized misbookings for advertising from Case No. GR-2014-0152. (Ferguson)		-\$4		\$0	

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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)		-\$19		\$0	
R-27	Meters - DP	381.000		\$86,660		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8,836		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$344		\$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	
	6. To adjust negative reserve. (Moilanen)		\$78,171		\$0	
R-28	Meter Installations - DP	382.000		-\$64,859		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$13,383		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$60		\$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)		-\$78,171		\$0	
R-29	House Regulators - DP	383.000		\$1,356		\$0
	1. To include accumulated reserve through		\$1,358		\$0	

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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		\$800		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$800		\$0	
R-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$1,632		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,649		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$17		\$0	
R-37	Incentive Compensation Capitalization Adj.			-\$1,286		\$0
	1. To remove depreciation reserve associated with certain capitalized incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,286		\$0	
R-41	Structures & Improvements - GP	390.000		-\$15,068		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$830		\$0	
	7. To adjust negative reserve. (Moilanen)		-\$15,898		\$0	
R-44	Office Furniture & Equipment - GP	391.000		-\$8,369		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,643		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$12		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$10,000		\$0	

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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		-\$4,808		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$4,725		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$81		\$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		-\$38,532		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$11,607		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$137		\$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		\$3,259		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$3,265		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$4		\$0	

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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		\$16,903		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$16,963		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$60		\$0	
R-54	Communication Equipment - GP	397.000		\$88		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$89		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$1		\$0	
R-57	Miscellaneous Equipment	398.000		-\$12,860		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$2,176		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$35		\$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		-\$353		\$0
	1. To adjust negative reserve. (Moilanen)		-\$353		\$0	

Liberty Utilities (Midstates Nat. Gas) Corp.
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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		\$89,714		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$874		\$0	
	2. To remove capitalized depreciation on buildings. (Kunst)		-\$12		\$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)		\$92,243		\$0	
	6. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$3,389		\$0	
R-61	Other Tangible Prop - PC Software	399.500		-\$2,540		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$449		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$2,005		\$0	
	5. To adjust negative reserve. (Moilanen)		-\$984		\$0	
R-65	Structures & Improvements - Corporate	390.000		\$8,280		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$8,280		\$0	
R-66	Office Furniture & Equip - Corporate	391.000		\$984		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$984		\$0	
R-67	Transportation Equip < 12,000 lbs - Corp	392.100		\$2,023		\$0

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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 December 31, 2017. (Caldwell)		\$2,023		\$0	
R-68	Tools, Shop, and Garage Equip - Corporate	394.000		\$117		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$117		\$0	
R-69	Miscellaneous Equipment - Corporate	398.000		\$143		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$143		\$0	
R-70	Other Tangible Property - Corporate	399.000		-\$3,607		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$898		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$4,505		\$0	
R-71	Other Tangible Property - Servers H/W - Corporate	399.100		-\$124		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$145		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$269		\$0	
R-72	Other Tangible Property - Network - H/W - Corporate	399.300		-\$1,394		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$1,668		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		-\$3,062		\$0	
R-73	Other Tangible Property - PC Hardware - Corporate	399.400		\$13,770		\$0

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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 December 31, 2017. (Caldwell)		\$13,770		\$0	
R-74	Other Tangible Property - PC Software - 3 Years	399.500		\$175,610		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		\$62,496		\$0	
	2. To adjust reserve for use of depreciation rate different than that ordered in GR-2014-0152. (Moilanen)		\$134,068		\$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)		-\$20,954		\$0	
R-79	Legacy Atmos Accrued Cost of Removal			-\$19,998		\$0
	1. To include accumulated reserve through December 31, 2017. (Caldwell)		-\$19,998		\$0	
Total Reserve Adjustments				\$274,828		\$0

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 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	\$268,082	44.83	13.00	31.83	0.087205	\$23,378
5	Pension Expense	\$12,626	44.83	51.38	-6.55	-0.017945	-\$227
6	OPEBs	\$30,461	44.83	167.00	-122.17	-0.334712	-\$10,196
7	Employee Benefits Other Than 401K	\$82,139	44.83	12.92	31.91	0.087425	\$7,181
8	401K	\$10,178	44.83	28.35	16.48	0.045151	\$460
9	Incentive Compensation	\$13,497	44.83	302.50	-257.67	-0.705945	-\$9,528
10	Uncollectibles	\$12,561	44.83	44.83	0.00	0.000000	\$0
11	PSC Assessment	\$10,010	44.83	41.13	3.70	0.010137	\$101
12	Affiliate Expense	\$92,293	44.83	42.50	2.33	0.006384	\$589
13	Cash Vouchers	\$332,984	44.83	28.82	16.01	0.043863	\$14,606
14	TOTAL OPERATION AND MAINT. EXPENSE	\$864,831					\$50,780
15	TAXES						
16	Payroll Tax (Medicare, SSI)	\$21,995	44.83	12.00	32.83	0.089945	\$1,978
17	Federal Unemployment Tax	\$395	44.83	76.24	-31.41	-0.086055	-\$34
18	State Unemployment Tax	\$1,127	44.83	76.43	-31.60	-0.086575	-\$98
19	Property Tax	\$137,886	44.83	169.85	-125.02	-0.342521	-\$47,229
20	TOTAL TAXES	\$161,403					-\$45,383
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$5,397
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$36,835	44.83	37.99	6.84	0.018740	\$690
26	State Tax Offset	\$10,466	44.83	37.99	6.84	0.018740	\$196
27	City Tax Offset	\$0	44.83	44.83	0.00	0.000000	\$0
28	Interest Expense Offset	\$160,488	44.83	91.00	-46.17	-0.126493	-\$20,301
29	TOTAL OFFSET FROM RATE BASE	\$207,789					-\$19,415
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$14,018

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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
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%	-\$822,036	\$1,197,261	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$1,655,479			Rev-6		\$1,655,479	100.0000%	-\$1,184,794	\$470,685		
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%	\$92,421	\$144,077		
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		-\$1,998,317	\$1,851,066		
Rev-15		TOTAL OPERATING REVENUES	\$3,849,383					\$3,849,383		-\$1,998,317	\$1,851,066		
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	-\$2,005	\$12,430	100.0000%	\$0	\$12,430	\$12,430	\$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	-\$16,504	\$158,391	100.0000%	\$0	\$158,391	\$112,979	\$45,412
19	874.100	Mains & Services - Vehicle	\$5,714	\$0	\$5,714	E-19	-\$5,106	\$608	100.0000%	\$0	\$608	\$0	\$608
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	-\$23	\$3,897	100.0000%	\$0	\$3,897	\$150	\$3,747
23	878.000	Meter & House Regulator Expense	\$12,269	\$12,269	\$0	E-23	-\$1,941	\$10,328	100.0000%	\$0	\$10,328	\$10,328	\$0
24	887.000	Maintenance of Mains - DE	\$4,033	\$4,003	\$30	E-24	-\$485	\$3,548	100.0000%	\$0	\$3,548	\$3,518	\$30
25	892.000	Maintenance of Services - DE	\$4,166	\$3,935	\$231	E-25	-\$501	\$3,665	100.0000%	\$0	\$3,665	\$3,434	\$231
26		TOTAL DISTRIBUTION EXPENSES	\$220,097	\$164,298	\$55,799		-\$26,565	\$193,532		\$0	\$193,532	\$142,839	\$50,693
27		CUSTOMER ACCOUNTS EXPENSE											
28	902.000	Meter Reading Expense	\$30,393	\$30,393	\$0	E-28	-\$4,040	\$26,353	100.0000%	\$0	\$26,353	\$26,353	\$0
29	903.000	Customer Records & Collection Expense	\$127,928	\$59,476	\$68,452	E-29	-\$8,233	\$119,695	100.0000%	\$0	\$119,695	\$51,243	\$68,452

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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 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	-\$195,929	\$12,561	100.0000%	\$0	\$12,561	\$0	\$12,561
31		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$366,811	\$89,869	\$276,942		-\$208,202	\$158,609		\$0	\$158,609	\$77,596	\$81,013
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	-\$23,807	\$23,593	100.0000%	\$0	\$23,593	\$23,593	\$0
41	920.100	A&G Salaries - Fin & Adm LU Head Office	\$6,017	\$0	\$6,017	E-41	-\$2,190	\$3,827	100.0000%	\$0	\$3,827	-\$2,190	\$6,017
42	920.200	A&G Salaries - Executive APUC Head Office	\$17,393	\$0	\$17,393	E-42	-\$6,332	\$11,061	100.0000%	\$0	\$11,061	-\$6,332	\$17,393
43	920.400	A&G Salaries - LABS Head Office	\$14,352	\$0	\$14,352	E-43	-\$5,225	\$9,127	100.0000%	\$0	\$9,127	-\$5,225	\$14,352
44	920.500	LABS Corporate Service Labour Allocation	\$13,812	\$0	\$13,812	E-44	-\$5,028	\$8,784	100.0000%	\$0	\$8,784	-\$5,028	\$13,812
45	920.600	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	\$1,382	\$0	\$1,382	E-45	-\$503	\$879	100.0000%	\$0	\$879	-\$503	\$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	-\$7,518	\$13,135	100.0000%	\$0	\$13,135	-\$7,518	\$20,653
48	920.900	LU Region Labor	\$4,543	\$0	\$4,543	E-48	-\$1,654	\$2,889	100.0000%	\$0	\$2,889	-\$1,654	\$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	-\$130	\$5,557	100.0000%	\$0	\$5,557	\$952	\$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

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72	926.100	Cash Balance Pension	\$7,545	\$0	\$7,545	E-72	\$5,080	\$12,625	100.0000%	\$0	\$12,625	\$0	\$12,625
73	926.200	FAS 106 (Retiree Health Care)/ESPP Expense	\$20,289	\$0	\$20,289	E-73	\$10,334	\$30,623	100.0000%	\$0	\$30,623	\$0	\$30,623
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	\$17,300	\$79,678	100.0000%	\$0	\$79,678	\$0	\$79,678
76	926.800	Group Life Insurance	\$1,727	\$0	\$1,727	E-76	\$974	\$2,701	100.0000%	\$0	\$2,701	\$0	\$2,701
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	\$6,498	\$14,434	100.0000%	\$0	\$14,434	\$0	\$14,434
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		-\$16,577	\$499,392		\$0	\$499,392	-\$3,905	\$503,297
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%	\$54,364	\$539,763	See note (1)	See note (1)
84	403.500	Capitalized Depreciation	-\$24,537			E-84		-\$24,537	100.0000%	-\$11,052	-\$35,589		
85		TOTAL DEPRECIATION EXPENSE	\$460,862	\$0	\$0		\$0	\$460,862		\$43,312	\$504,174	\$0	\$0
86		AMORTIZATION EXPENSE											
87	407.300	MO Rate Case Amortization	\$15,665	\$0	\$15,665	E-87	-\$13,212	\$2,453	100.0000%	\$0	\$2,453	\$0	\$2,453
88	407.300	Energy Efficiency Amortization	\$1,655	\$0	\$1,655	E-88	\$3,642	\$5,297	100.0000%	\$0	\$5,297	\$0	\$5,297
89		TOTAL AMORTIZATION EXPENSE	\$17,320	\$0	\$17,320		-\$9,570	\$7,750		\$0	\$7,750	\$0	\$7,750
90		OTHER OPERATING EXPENSES											
91	408.000	Payroll Taxes (FUTA, Medicare, SSI)	\$21,781	\$0	\$21,781	E-91	\$609	\$22,390	100.0000%	\$0	\$22,390	\$609	\$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	\$535	\$1,127	100.0000%	\$0	\$1,127	\$535	\$592
95		TOTAL OTHER OPERATING EXPENSES	\$187,755	\$0	\$187,755		-\$22,759	\$164,996		\$0	\$164,996	\$1,144	\$163,852
96		TOTAL OPERATING EXPENSE	\$3,682,519	\$302,649	\$2,919,008		-\$2,184,080	\$1,498,439		\$43,312	\$1,541,751	\$217,674	\$819,903
97		NET INCOME BEFORE TAXES	\$166,864					\$2,350,944		-\$2,041,629	\$309,315		
98		INCOME TAXES											
99	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-99	See note (1)	\$0	100.0000%	\$3,104	\$3,104	See note (1)	See note (1)
100		TOTAL INCOME TAXES	\$0					\$0		\$3,104	\$3,104		
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					\$2,350,944		-\$2,079,503	\$271,441		

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

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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
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$822,036	-\$822,036
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$63,001	
	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	-\$1,184,794	-\$1,184,794
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$124,756	
	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	\$92,421	\$92,421
	1. To remove unbilled revenue and annualize transportation revenue. (Kunst, Perez)		\$0	\$0		\$0	\$92,421	
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	-\$2,005	\$0	-\$2,005	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$349	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoer)		-\$1,656	\$0		\$0	\$0	
E-18	Mains & Services - Labor	874.000	-\$16,504	\$0	-\$16,504	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,707	\$0		\$0	\$0	

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	2. To annualize payroll expense. (Shakoor)		-\$14,797	\$0		\$0	\$0	
E-19	Mains & Services - Vehicle	874.100	\$0	-\$5,106	-\$5,106	\$0	\$0	\$0
	1. To adjust lease expense. (Cassidy)		\$0	-\$5,106		\$0	\$0	
E-22	Meas. & Reg. Station Expense	875.000	-\$23	\$0	-\$23	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$3	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$20	\$0		\$0	\$0	
E-23	Meter & House Regulator Expense	878.000	-\$1,941	\$0	-\$1,941	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$539	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$1,402	\$0		\$0	\$0	
E-24	Maintenance of Mains - DE	887.000	-\$485	\$0	-\$485	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$28	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$457	\$0		\$0	\$0	
E-25	Maintenance of Services - DE	892.000	-\$501	\$0	-\$501	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$51	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$450	\$0		\$0	\$0	
E-28	Meter Reading Expense	902.000	-\$4,040	\$0	-\$4,040	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$567	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$3,473	\$0		\$0	\$0	
E-29	Customer Records & Collection Expense	903.000	-\$8,233	\$0	-\$8,233	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$1,436	\$0		\$0	\$0	
	2. To annualize payroll expense. (Shakoor)		-\$6,797	\$0		\$0	\$0	
E-30	Uncollectible Accounts	904.000	\$0	-\$195,929	-\$195,929	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Kunst)		\$0	-\$195,929		\$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	-\$23,807	\$0	-\$23,807	\$0	\$0	\$0

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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)		-\$1,139	\$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)		-\$5,413	\$0		\$0	\$0	
E-41	A&G Salaries - Fin & Adm LU Head Office	920.100	-\$2,190	\$0	-\$2,190	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$2,190	\$0		\$0	\$0	
E-42	A&G Salaries - Executive APUC Head Office	920.200	-\$6,332	\$0	-\$6,332	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$6,332	\$0		\$0	\$0	
E-43	A&G Salaries - LABS Head Office	920.400	-\$5,225	\$0	-\$5,225	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$5,225	\$0		\$0	\$0	
E-44	LABS Corporate Service Labour Allocation	920.500	-\$5,028	\$0	-\$5,028	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$5,028	\$0		\$0	\$0	
E-45	LABS US Bus lab alloc - Corp IT/EHSS LU Corp US Operations	920.600	-\$503	\$0	-\$503	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$503	\$0		\$0	\$0	
E-47	Labor/Energy Procurement Labor	920.800	-\$7,518	\$0	-\$7,518	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$7,518	\$0		\$0	\$0	
E-48	LU Region Labor	920.900	-\$1,654	\$0	-\$1,654	\$0	\$0	\$0
	1. To adjust test year allocated affiliate costs to Liberty Midstates - MO. (Dittmer)		-\$1,654	\$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	-\$130	\$0	-\$130	\$0	\$0	\$0
	1. To remove certain incentive compensation and restricted stock/stock options. (Ferguson)		-\$6	\$0		\$0	\$0	

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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
	2. To annualize payroll expense. (Shakoor)		-\$124	\$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	\$5,080	\$5,080	\$0	\$0	\$0
	1. To adjust pension expense. (Dittmer)		\$0	\$5,080		\$0	\$0	
E-73	FAS 106 (Retiree Health Care)/ESPP Expense	926.200	\$0	\$10,334	\$10,334	\$0	\$0	\$0
	1. To adjust OPEB expense. (Dittmer)		\$0	\$10,334		\$0	\$0	
E-75	Health Care/Car Allowance	926.600	\$0	\$17,300	\$17,300	\$0	\$0	\$0
	1. To annualize employee medical benefits. (Shakoor)		\$0	\$17,300		\$0	\$0	
E-76	Group Life Insurance	926.800	\$0	\$974	\$974	\$0	\$0	\$0
	1. To annualize life insurance benefits. (Shakoor)		\$0	\$974		\$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	\$6,498	\$6,498	\$0	\$0	\$0
	1. To include interest on customer deposits. (Caldwell)		\$0	\$8,389		\$0	\$0	
	2. To remove certain dues and donations expense. (Amenthor)		\$0	-\$1,891		\$0	\$0	
E-83	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$54,364	\$54,364
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$54,364	
E-84	Capitalized Depreciation	403.500	\$0	\$0	\$0	\$0	-\$11,052	-\$11,052

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	1. To adjust capitalized depreciation expense. (Kunst)		\$0	\$0		\$0	-\$11,052	
E-87	MO Rate Case Amortization	407.300	\$0	-\$13,212	-\$13,212	\$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	\$2,454		\$0	\$0	
E-88	Energy Efficiency Amortization	407.300	\$0	\$3,642	\$3,642	\$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	\$1,794		\$0	\$0	
E-91	Payroll Taxes (FUTA, Medicare, SSI)	408.000	\$609	\$0	\$609	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$609	\$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	\$535	\$0	\$535	\$0	\$0	\$0
	1. To annualize payroll tax expense. (Shakoor)		\$535	\$0		\$0	\$0	
E-99	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$3,104	\$3,104
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,104	
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	-\$1,998,317	-\$1,998,317
Total Operating & Maint. Expense			-\$84,975	-\$2,099,105	-\$2,184,080	\$0	\$81,186	\$81,186

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.55% Return	E 6.66% Return	F 6.76% Return
1	TOTAL NET INCOME BEFORE TAXES		\$309,315	\$474,747	\$482,989	\$491,312
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$504,174	\$504,174	\$504,174	\$504,174
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$504,174	\$504,174	\$504,174	\$504,174
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6640%	\$160,488	\$160,488	\$160,488	\$160,488
7	Tax Straight-Line Depreciation		\$504,174	\$504,174	\$504,174	\$504,174
8	MACRS Depreciation in Excess of Book		\$136,630	\$136,630	\$136,630	\$136,630
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$801,292	\$801,292	\$801,292	\$801,292
10	NET TAXABLE INCOME		\$12,197	\$177,629	\$185,871	\$194,194
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$12,197	\$177,629	\$185,871	\$194,194
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$687	\$10,002	\$10,466	\$10,934
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$11,510	\$167,627	\$175,405	\$183,260
16	Federal Income Tax at the Rate of	21.000%	\$2,417	\$35,202	\$36,835	\$38,485
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$2,417	\$35,202	\$36,835	\$38,485
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$12,197	\$177,629	\$185,871	\$194,194
21	Deduct Federal Income Tax at the Rate of	50.000%	\$1,209	\$17,601	\$18,418	\$19,243
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$10,988	\$160,028	\$167,453	\$174,951
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	6.250%	\$687	\$10,002	\$10,466	\$10,934
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$12,197	\$177,629	\$185,871	\$194,194
28	Deduct Federal Income Tax - City Inc. Tax		\$2,417	\$35,202	\$36,835	\$38,485
29	Deduct Missouri Income Tax - City Inc. Tax		\$687	\$10,002	\$10,466	\$10,934
30	City Taxable Income		\$9,093	\$132,425	\$138,570	\$144,775
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		\$2,417	\$35,202	\$36,835	\$38,485
35	State Income Tax		\$687	\$10,002	\$10,466	\$10,934
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,104	\$45,204	\$47,301	\$49,419
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>\$37,874</u>	<u>\$79,974</u>	<u>\$82,071</u>	<u>\$84,189</u>

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 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	\$1,621,450,000	40.94%		3.889%	3.991%	4.094%
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	59.06%	4.51%	2.664%	2.664%	2.664%
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	\$3,960,950,000	100.00%		6.553%	6.655%	6.758%
8	PreTax Cost of Capital				7.881%	8.017%	8.155%