

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri
 Test Year Ending December 31, 2022
 GR-2024-0106
 Schedule 2 - Rate Base

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Line No.	Description (a)	Reference (b)	Total Company Test Year Ending Balance (c)	Missouri Allocation Factor (d)	Total Missouri Test Year Ending Balance (e) = (c) x (d)	Total Missouri Pro Forma Adjustments (f)	Total Missouri Pro Forma Balance (g) = (e) + (f)	
1	Plant in Service:							
2	Plant in Service	WP 3.1	\$ 196,135,776	Various	\$ 196,135,776	\$ 54,526,955	\$ 250,662,731	
3	Accumulated Depreciation/Amortization	WP 3.2	54,755,465	Various	54,755,465	23,225,740	77,981,205	
4	Net Plant in Service		141,380,311		141,380,311	31,301,215	172,681,526	
5	Working Capital:							
6	Cash Working Capital	WP 3.3	-	100.00%	-	(1,921,591)	(1,921,591)	
7	Prepayments	WP 3.4	78,881	Various	78,881	(6,585)	72,297	
8	Materials, Supplies, & Fuel Inventory	WP 3.5	12,229,706	2.85%	12,229,706	(4,012,318)	8,217,387	
9	Additions and Deductions:							
10	Customer Deposits	WP 3.6	(155,216)	Direct Assigned	(1,969,735)	78,543	(1,891,192)	
11	Customer Advances	WP 3.7	(22,412)	Direct Assigned	(22,412)	(126,008)	(148,420)	
12	Regulatory Assets	WP 3.8	2,796,493	Various	2,796,493	153,616	2,950,108	
13	Regulatory Liabilities	WP 3.9	(11,607,787)	Various	(11,607,787)	10,760,996	(846,791)	
14	Accumulated Deferred Income Taxes	WP 3.10	(9,360,388)	Various	(9,157,274)	(2,845,086)	(12,002,360)	
15	Total Rate Base:	Schedule 1	\$ 135,339,587		\$ 133,728,182	\$ 33,382,782	\$ 167,110,965	- Check
16	Current:							
17	Net Operating Income	Schedule 5			6,372,062	(2,434,112)	3,937,951	
18	Rate of Return	(Line 17 / Line 15)			4.76%		2.36%	
19	Proposed:							
20	Net Operating Income	(Line 15 x Line 21)					13,951,793	
21	Rate of Return	Schedule 8					8.35%	

Source: See reference column (b).

Purpose: Presents the applicable components of rate base for the test year. This schedule also reflects the rate of return under the present rates, after pro forma adjustments, and the rate of return after pro forma adjustments utilizing the proposed rates.