

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri
Test Year Ending December 31, 2022
GR-2024-0106
Schedule 3 - Rate Base Adjustments

Line No.	Description (a)	Reference (b)	Total Company	Missouri Allocation Factor (d)	Total Missouri	RB ADJ 1
			Test Year Ending Balance (c)		Test Year Ending Balance (e) = (c) x (d)	Plant Additions (f)
1	<u>Plant in Service:</u>					
2	Plant in Service	WP 3.1	\$ 196,135,776	100%	\$ 196,135,776	\$ 32,200,489
3	Accumulated Depreciation/Amortization	WP 3.2	54,755,465	100%	54,755,465	6,928,659
4	Net Plant in Service		141,380,311		141,380,311	25,271,830
5	<u>Working Capital:</u>					
6	Cash Working Capital	WP 3.3	-	100%	-	-
7	Prepayments	WP 3.4	78,881	100%	78,881	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	12,229,706	100%	12,229,706	-
9	<u>Additions and Deductions:</u>					
10	Customer Deposits	WP 3.6	(155,216)	100%	(1,969,735)	-
11	Customer Advances	WP 3.7	(22,412)	100%	(22,412)	-
12	Regulatory Assets	WP 3.8	2,796,493	100%	2,796,493	-
13	Regulatory Liabilities	WP 3.9	(11,607,787)	100%	(11,607,787)	-
14	Accumulated Deferred Income Taxes	WP 3.10	(9,360,388)	100%	(9,157,274)	-
15	Total Rate Base:	Schedule 2	\$ 135,339,587		\$ 133,728,182	\$ 25,271,830

Source: See adjustment column references.

Purpose: The purpose of this workpaper is to show the breakdown of the rate base pro forma adjustments.

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Line No.	Description (a)	Reference (b)	RB ADJ 2	RB ADJ 3	RB ADJ 4	RB ADJ 5	RB ADJ 6	RB ADJ 7
			Common Plant (g)	Shared Services Update (h)	Property Tax Tracker (i)	Cash Working Capital (j)	13 Month Average (k)	Underground Storage (l)
1	<u>Plant in Service:</u>							
2	Plant in Service	WP 3.1	\$ 2,237,984	\$ 20,088,482	\$ -	\$ -	\$ -	\$ -
3	Accumulated Depreciation/Amortization	WP 3.2	870,339	15,426,742	-	-	-	-
4	Net Plant in Service		1,367,645	4,661,739	-	-	-	-
5	<u>Working Capital:</u>							
6	Cash Working Capital	WP 3.3	-	-	-	(1,921,591)	-	-
7	Prepayments	WP 3.4	-	-	-	-	(6,585)	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	-	-	(264,346)	(3,747,973)
9	<u>Additions and Deductions:</u>							
10	Customer Deposits	WP 3.6	-	-	-	-	78,543	-
11	Customer Advances	WP 3.7	-	-	-	-	(126,008)	-
12	Regulatory Assets	WP 3.8	-	-	1,033,418	-	-	-
13	Regulatory Liabilities	WP 3.9	-	-	-	-	-	-
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	-	-	-	-
15	Total Rate Base:	Schedule 2	\$ 1,367,645	\$ 4,661,739	\$ 1,033,418	\$ (1,921,591)	\$ (318,395)	\$ (3,747,973)

Source: See adjustment column references.

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Line No.	Description (a)	Reference (b)	RB ADJ 8 Reg. Asset Update (n)	RB ADJ 9 Reg. Liabilites Update (o)	RB ADJ 10 ADIT Update (p)	RB ADJ 11 Pension and OPEB (q)	Total Missouri Pro Forma Adjustments (u) = (f) thru (t)	Total Missouri Pro Forma Balance (v) = (e) + (u)
1	<u>Plant in Service:</u>							
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ -		\$ 54,526,955	\$ 250,662,731
3	Accumulated Depreciation/Amortization	WP 3.2	-	-	-		23,225,740	77,981,205
4	Net Plant in Service		-	-	-	-	31,301,215	172,681,526
5	<u>Working Capital:</u>							
6	Cash Working Capital	WP 3.3	-	-	-		(1,921,591)	(1,921,591)
7	Prepayments	WP 3.4	-	-	-		(6,585)	72,297
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	-		(4,012,318)	8,217,387
9	<u>Additions and Deductions:</u>							
10	Customer Deposits	WP 3.6	-	-	-		78,543	(1,891,192)
11	Customer Advances	WP 3.7	-	-	-		(126,008)	(148,420)
12	Regulatory Assets	WP 3.8	(2,163,037)	-	-	1,283,235	153,616	2,950,108
13	Regulatory Liabilities	WP 3.9	-	10,760,996	-		10,760,996	(846,791)
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	(2,845,086)		(2,845,086)	(12,002,360)
15	Total Rate Base:	Schedule 2	\$ (2,163,037)	\$ 10,760,996	\$ (2,845,086)	\$ 1,283,235	\$ 33,382,782	\$ 167,110,965

Source: See adjustment column references.

Purpose: The purpose of this workpaper is to show the breakdown of the rate base pro forma adjustments.