

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri  
Test Year Ending December 31, 2022  
GR-2024-0106  
WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Allocation Factor (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions and Accumulated Depreciation (i)	RB ADJ 2 Common Plant Additions (j)	RB ADJ 3 Shared Services Allocated PIS (k)	Total Missouri Pro Forma Adjustments (m) = (i) thru (l)	Total Missouri Pro Forma Balance (n) = (h) + (m)
<b>INTANGIBLE PLANT</b>													
1	301.0	Intangible Plant-Organization	PIS Input	\$ 6,143	\$ -	\$ 6,143	100.00%	\$ 6,143	\$ -	\$ -		\$ -	\$ 6,143
2	302.0	Intangible Plant-Franchise/Consents		75,761	-	75,761	100.00%	75,761	-	-		-	75,761
3	303.0	Misc. Intangible Plant		17,584	-	17,584	100.00%	17,584	-	-		-	17,584
4	301-303	Misc Intangible Plant		-	-	-	100.00%	-	15,942,376	-		15,942,376	15,942,376
5		Total Intangible Plant:		99,489	-	99,489		99,489	15,942,376	-		15,942,376	16,041,864
<b>TRANSMISSION PLANT</b>													
6	365.0	Land & Land Rights	PIS Input	135,998	-	135,998	100.00%	135,998	-	-		-	135,998
7	366.0	T&D-Structures & Improvements		3,380	-	3,380	100.00%	3,380	-	-		-	3,380
8	366.1	T&D-Other Structures		61,081	-	61,081	100.00%	61,081	-	-		-	61,081
9	367.0	T&D-Mains-STL-PLST-CI-Mixed		336,086	-	336,086	100.00%	336,086	-	-		-	336,086
10	367.1	T&D-Mains-STL		9,916,611	-	9,916,611	100.00%	9,916,611	1,338	-		1,338	9,917,949
11	367.2	T&D-Mains-PLST		1,037	-	1,037	100.00%	1,037	-	-		-	1,037
12	369.0	T&D-M&R Station Equipment		676,821	-	676,821	100.00%	676,821	-	-		-	676,821
13	370.0	Communication Equipment		15,676	-	15,676	100.00%	15,676	-	-		-	15,676
14		Total Transmission Plant:		11,146,690	-	11,146,690		11,146,690	1,338	-		1,338	11,148,027
<b>DISTRIBUTION PLANT</b>													
15	374-387	Misc. Distribution Plant Additions		-	-	-	100.00%	-	2,757,920	-		2,757,920	2,757,920
16	374.0	T&D-Land	PIS Input	204,861	-	204,861	100.00%	204,861	-	-		-	204,861
17	374.0	T&D-Land Rights		324,364	-	324,364	100.00%	324,364	-	-		-	324,364
16	374.1	T&D-Land Rights		-	-	-	100.00%	-	-	-	105,120	105,120	105,120
17	375.0	Structures and Improvements		949,781	-	949,781	100.00%	949,781	132,929	-		132,929	1,082,711
18	376.0	Mains		2,771,043	-	2,771,043	100.00%	2,771,043	90,569	-		90,569	2,861,611
17	376.0	T&D-Mains-STL		21,356,473	-	21,356,473	100.00%	21,356,473	662,626	-		662,626	22,019,099
18	376.0	T&D-Mains-PLST		48,278,399	-	48,278,399	100.00%	48,278,399	4,914,884	-		4,914,884	53,193,283
19	378.0	Measuring & regulating stn eqt-General		7,129,288	-	7,129,288	100.00%	7,129,288	71,331	-		71,331	7,200,618
18	379.0	Measuring & regulating stn eqt-City gate check stn		4,384,591	-	4,384,591	100.00%	4,384,591	351,614	-		351,614	4,736,205
19	380.0	Services		45,036,978	-	45,036,978	100.00%	45,036,978	3,037,854	-		3,037,854	48,074,832
20	381.0	Meters		19,829,633	-	19,829,633	100.00%	19,829,633	1,090,171	-		1,090,171	20,919,804
19	382.0	Meters Installations		14,858,071	-	14,858,071	100.00%	14,858,071	1,147,972	-		1,147,972	16,006,043
20	383.0	House regulators		2,264,461	-	2,264,461	100.00%	2,264,461	-	-		-	2,264,461
21	384.0	House Regulatory installations		731,832	-	731,832	100.00%	731,832	-	-		-	731,832
20	385.0	Industrial measuring & regulating stn eqt		964,548	-	964,548	100.00%	964,548	793,126	-		793,126	1,757,674
21	387.0	Other Equipment		20,777	-	20,777	100.00%	20,777	-	-		-	20,777
22	389-399	Misc. General Plant Additions		-	-	-		-	626,526	-		626,526	626,526
21		Total Distribution Plant		169,105,098	-	169,105,098		169,105,098	15,677,523	-	105,120	15,782,642	184,887,740

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions and Accumulated Depreciation	RB ADJ 2 Common Plant Additions	RB ADJ 3 Shared Services Allocated PIS	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(m) = (i) thru (l)	(n) = (h) + (m)	
<b>GENERAL PLANT</b>													
22	389.0	Land and Land Rights	PIS Input	34,434	-	34,434	100.00%	34,434	-	-	-	-	34,434
23	390.0	General Structures & Improvmt		2,046,922	-	2,046,922	100.00%	2,046,922	-	69,846	4,355,213	4,425,059	6,471,981
24	390.1	GEN-Improvements Leased Premise		528,649	-	528,649	100.00%	528,649	-	1,050,311	1,050,311	1,050,311	1,578,960
25	390.3	GEN-Improvements Leased Premise		439,942	-	439,942	100.00%	439,942	-	-	-	-	439,942
26	391.0	Office Furniture & Improvement		739,894	-	739,894	100.00%	739,894	52,379	267,818	682,162	1,002,360	1,742,254
27	392.0	Transportation Equipment		741,006	-	741,006	100.00%	741,006	154,680	430,676	-	585,356	1,326,363
28	392.1	Transportation Equip<12,000 LB		5,397,388	-	5,397,388	100.00%	5,397,388	(2,920)	-	424,733	421,813	5,819,201
29	393.0	Stores Equipment		3,429	-	3,429	100.00%	3,429	722,725	-	-	722,725	726,155
30	394.0	Tools, Shop, and Garage Equipment		1,893,847	-	1,893,847	100.00%	1,893,847	(701,577)	-	125,829	(575,747)	1,318,100
31	395.0	Laboratory Equipment		-	-	-	100.00%	-	-	-	-	-	-
32	396.0	Power Operated Equipment		1,462,850	-	1,462,850	100.00%	1,462,850	34,331	-	-	34,331	1,497,181
33	396.1	GEN- Ditchers		115,058	-	115,058	100.00%	115,058	-	-	-	-	115,058
34	396.2	GEN-Backhoes		793,574	-	793,574	100.00%	793,574	-	408,482	-	408,482	1,202,056
35	397.0	Communications Equipment		28,647	-	28,647	100.00%	28,647	-	10,851	-	10,851	39,498
36	397.2	GEN-Comm Eq. Fixed Radios		10,517	-	10,517	100.00%	10,517	-	-	-	-	10,517
37	397.3	GEN-Comm Eq. Telemetry		-	-	-	100.00%	-	-	-	-	-	-
38	398.0	Misc. Equipment		1,337,154	-	1,337,154	100.00%	1,337,154	63,327	-	104,277	167,604	1,504,758
39	399.0	OTH-Other Tangible Property		-	-	-	100.00%	-	-	-	165,231	165,231	165,231
40	399.3	OTH-Oth Tang Prop - Network H/W		5,845	-	5,845	100.00%	5,845	-	-	-	-	5,845
41	399.4	OTH-Oth Tang Prop - PC Hardware		172,980	-	172,980	100.00%	172,980	-	-	603,480	603,480	776,460
42	399.5	OTH-Oth Tang Prop - PC Software		32,363	-	32,363	100.00%	32,363	256,308	-	13,522,437	13,778,744	13,811,108
43		<b>Total General Plant:</b>		<b>15,784,499</b>	<b>-</b>	<b>15,784,499</b>		<b>15,784,499</b>	<b>579,253</b>	<b>2,237,984</b>	<b>19,983,362</b>	<b>22,800,599</b>	<b>38,585,099</b>
44		<b>Total Plant in Service:</b>	Schedule 3	<b>\$ 196,135,776</b>	<b>\$ -</b>	<b>\$ 196,135,776</b>		<b>\$ 196,135,776</b>	<b>\$ 32,200,489</b>	<b>\$ 2,237,984</b>	<b>\$ 20,088,482</b>	<b>\$ 54,526,955</b>	<b>\$ 250,662,731</b>

**Footnote:**

**Source:** See reference column (c).

**Purpose:** To present the plant in service for the test year and the pro forma balance.