

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri
Test Year Ending December 31, 2022
GR-2024-0106
WP 3.5 - Materials, Supplies, and Fuel Inventories

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Allocation Factor (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 6 13 Month Average (j)	RB ADJ 7 Underground Storage (k)	Total Missouri Pro Forma Adjustments (n) = (j) thru (m)	Total Missouri Pro Forma Balance (o) = (i) + (n)
MATERIALS, SUPPLIES, & FUEL INVENTORIES													
<u>Material</u>													
1	154	8852-2-0400-10-1380-1540	Plant Materials and Operating Supplies	TB	331,727	-	331,727	100.00%	331,727	(264,346)		(264,346)	67,381
2	154	8853-2-0400-10-1380-1540	Plant Materials and Operating Supplies		-	-	-	100.00%	-	-		-	-
3	154	8854-2-0400-10-1380-1540	Plant Materials and Operating Supplies		-	-	-	100.00%	-	-		-	-
4			<u>Total Material:</u>		331,727	-	331,727		331,727	(264,346)	-	(264,346)	67,381
<u>Stores Expense - Undistributed</u>													
5	163	8852-2-0400-10-1380-1630	Stores Expense Undistributed	TB	-	-	-	100.00%	-	-		-	-
6	163	8853-2-0400-10-1380-1630	Stores Expense Undistributed		-	-	-	100.00%	-	-		-	-
7	163	8854-2-0400-10-1380-1630	Stores Expense Undistributed		-	-	-	100.00%	-	-		-	-
			<u>Total Stores Expense Undistributed:</u>		-	-	-		-	-	-	-	-
<u>Fuel Storage</u>													
8	164	8852-2-0400-10-1380-1640	Gas Stored Underground-Current	TB	1,064,004	-	1,064,004	100.00%	1,064,004		(324,993)	(324,993)	739,011
9	164	8852-2-0400-10-1380-1641	Fuel Stock - Propane		-	-	-	100.00%	-			-	-
10	164	8853-2-0400-10-1380-1640	Gas Stored Underground-Current		5,372,948	-	5,372,948	100.00%	5,372,948		(1,709,793)	(1,709,793)	3,663,155
11	164	8853-2-0400-10-1380-1641	Fuel Stock - Propane		-	-	-	100.00%	-			-	-
12	164	8854-2-0400-10-1380-1640	Gas Stored Underground-Current		5,461,027	-	5,461,027	100.00%	5,461,027		(1,713,187)	(1,713,187)	3,747,840
13	164	8854-2-0400-10-1380-1641	Fuel Stock - Propane		-	-	-	100.00%	-			-	-
			<u>Total Fuel Storage:</u>		11,897,979	-	11,897,979		11,897,979	-	(3,747,973)	(3,747,973)	8,150,006
<u>Clearing Accounts:</u>													
14	184	8852-2-0400-10-1250-1840	Misc Billing Clearing	TB	-	-	-	100.00%	-	-	-	-	-
15	184	8852-2-0400-10-1251-1840	Heavy Equipment Clearing		-	-	-	100.00%	-	-	-	-	-
16	184	8852-2-0400-20-2140-1840	Payroll Clearing		-	-	-	100.00%	-	-	-	-	-
17	184	8852-2-0400-10-1250-1841	Communication Expenses-Debit		-	-	-	100.00%	-	-	-	-	-
18	184	8852-2-0400-10-1251-1841	Rent Clearing		-	-	-	100.00%	-	-	-	-	-
19	184	8852-2-0400-20-2140-1842	Payroll Benefits & Tax Clearing		-	-	-	100.00%	-	-	-	-	-
20	184	8852-2-0400-10-1251-1843	Transp Exp-DR-Clearing Only		-	-	-	100.00%	-	-	-	-	-
21	184	8852-2-0400-10-1251-1846	Utility Clearing		-	-	-	100.00%	-	-	-	-	-
22	184	8852-2-0400-20-2140-1846	Bonus Clearing		-	-	-	100.00%	-	-	-	-	-
23	184	8852-2-0400-10-1251-1848	Uniform Clearing		-	-	-	100.00%	-	-	-	-	-
24	184	8853-2-0400-10-1250-1840	Misc Billing Clearing		-	-	-	100.00%	-	-	-	-	-
25	184	8853-2-0400-10-1250-1841	Communication Expenses-Debit		-	-	-	100.00%	-	-	-	-	-
26	184	8853-2-0400-10-1251-1840	Heavy Equipment Clearing		-	-	-	100.00%	-	-	-	-	-
27	184	8853-2-0400-10-1251-1841	Rent Clearing		-	-	-	100.00%	-	-	-	-	-
28	184	8853-2-0400-10-1251-1842	Insurance Clearing		-	-	-	100.00%	-	-	-	-	-
29	184	8853-2-0400-10-1251-1843	Transp Exp-DR-Clearing Only		-	-	-	100.00%	-	-	-	-	-
30	184	8853-2-0400-10-1251-1846	Utility Clearing		-	-	-	100.00%	-	-	-	-	-
31	184	8853-2-0400-10-1251-1848	Uniform Clearing		-	-	-	100.00%	-	-	-	-	-

Line No.	FERC	Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	Total Missouri	RB ADJ 6	RB ADJ 7	Total Missouri	Total Missouri
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	13 Month Average	Underground Storage	Pro Forma Adjustments	Pro Forma Balance
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(n) = (j) thru (m)	(o) = (i) + (n)
32	184	8853-2-0400-20-2140-1840	Payroll Clearing		-	-	-	100.00%	-	-	-	-	-
33	184	8853-2-0400-20-2140-1842	Payroll Benefits & Tax Clearing		-	-	-	100.00%	-	-	-	-	-
34	184	8853-2-0400-20-2140-1846	Bonus Clearing		-	-	-	100.00%	-	-	-	-	-
35	184	8854-2-0400-10-1250-1840	Misc Billing Clearing		-	-	-	100.00%	-	-	-	-	-
36	184	8854-2-0400-10-1251-1840	Heavy Equipment Clearing		-	-	-	100.00%	-	-	-	-	-
37	184	8854-2-0400-20-2140-1840	Payroll Clearing		-	-	-	100.00%	-	-	-	-	-
38	184	8854-2-0400-10-1250-1841	Communication Expenses-Debit		-	-	-	100.00%	-	-	-	-	-
39	184	8854-2-0400-10-1251-1841	Rent Clearing		-	-	-	100.00%	-	-	-	-	-
40	184	8854-2-0400-20-2140-1842	Payroll Benefits & Tax Clearing		-	-	-	100.00%	-	-	-	-	-
41	184	8854-2-0400-10-1251-1843	Transp Exp-DR-Clearing Only		-	-	-	100.00%	-	-	-	-	-
42	184	8854-2-0400-10-1251-1846	Utility Clearing		-	-	-	100.00%	-	-	-	-	-
43	184	8854-2-0400-20-2140-1846	Bonus Clearing		-	-	-	100.00%	-	-	-	-	-
44	184	8854-2-0400-10-1251-1848	Uniform Clearing		-	-	-	100.00%	-	-	-	-	-
Total Clearing Accounts:					-	-	-		-	-	-	-	-
Total Materials, Stores, Fuel Storage & Clearing Accounts:													
45				Schedule 3	\$ 12,229,706	\$ -	\$ 12,229,706		\$ 12,229,706	\$ (264,346)	\$ (3,747,973)	\$ (4,012,318)	\$ 8,217,387

Source: See reference column (d).

Purpose: To present the materials, supplies, and fuel inventory amounts for the test year and pro forma balance which are included in the rate base schedule.