

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri  
Test Year Ending December 31, 2022  
GR-2024-0106  
WP 3.8 - Regulatory Assets

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 4 Property Tax Tracker	RB ADJ 9 Reg. Asset Update (j)	RB ADJ 11 Pension & OPEB Update	Total Missouri Pro Forma Balance (k) = (i) + (j)
<b>REGULATORY ASSETS</b>													
1	182	8852-2-0400-10-1930-1823	Other Regulatory Asset - Deferred Rate Case COVID-19	TB	\$ -	\$ -	\$ -	100.00%	\$ -		\$ -	(4,457)	\$ (4,457)
2	182	8852-2-0400-10-1931-1823	COVID-19		-	-	-	100.00%	-		0		-
3	182	8852-2-0400-10-1920-1824	Regulatory Tracker - Decoupled Revenue		-	-	-	100.00%	-		0		-
4	182	8852-2-0400-10-1931-1824	Winter Storm Uri		1,580,554	-	1,580,554	100.00%	1,580,554		(1,580,554)		-
5	182	8852-2-0400-10-1930-1825	WNAR Tracker Regulatory Asset		-	-	-	100.00%	-		0		-
6	182	8853-2-0400-10-1920-1824	Regulatory Tracker - Decoupled Revenue		-	-	-	100.00%	-		0		-
7	182	8853-2-0400-10-1930-1823	Other Regulatory Asset - Deferred Rate Case		49,967	-	49,967	100.00%	49,967		(49,967)	(26,288)	(26,288)
8	182	8853-2-0400-10-1930-1825	WNAR Tracker Regulatory Asset		-	-	-	100.00%	-		0		-
9	182	8853-2-0400-10-1931-1823	COVID-19		-	-	-	100.00%	-		0		-
10	182	8853-2-0400-10-1931-1824	Winter Storm Uri		301,305	-	301,305	100.00%	301,305		(301,305)		-
11	182	8854-2-0400-10-1930-1823	Other Regulatory Asset - Deferred Rate Case COVID-19		-	-	-	100.00%	-		0	(19,223)	(19,223)
12	182	8854-2-0400-10-1931-1823	COVID-19		-	-	-	100.00%	-		0		-
13	182	8854-2-0400-10-1920-1824	Regulatory Tracker - Decoupled Revenue		-	-	-	100.00%	-		0		-
14	182	8854-2-0400-10-1929-1824	Derivative Gas Contracts Reg Asset		77,098	-	77,098	100.00%	77,098		(77,098)		-
15	182	8854-2-0400-10-1931-1824	Winter Storm Uri		328,234	-	328,234	100.00%	328,234		(328,234)		-
16	182	8854-2-0400-10-1930-1825	WNAR Tracker Regulatory Asset		-	-	-	100.00%	-		0		-
17	186	8852-2-0400-10-1920-1862	R/A-Energy Efficiency Prog		-	-	-	100.00%	-		0		-
18	186	8852-2-0400-10-1920-1863	R/A-Low Income Affordability Prog		3,611	-	3,611	100.00%	3,611		1,254		4,865
19	186	8852-2-0400-10-1932-1865	RA Energy Efficiency Program		78,655	-	78,655	100.00%	78,655		23,974		102,629
20	186	8853-2-0400-10-1920-1861	Deferred Rate Case Costs In Progress		-	-	-	100.00%	-		0		-
21	186	8853-2-0400-10-1920-1862	R/A-Energy Efficiency Prog		-	-	-	100.00%	-		0		-
22	186	8853-2-0400-10-1920-1863	R/A-Low Income Affordability Prog		97,240	-	97,240	100.00%	97,240		24,737		121,976
23	186	8853-2-0400-10-1932-1865	RA Energy Efficiency Program		126,758	-	126,758	100.00%	126,758		73,786		200,544
24	186	8854-2-0400-10-1920-1862	R/A-Energy Efficiency Prog		-	-	-	100.00%	-		0		-
25	186	8854-2-0400-10-1920-1863	R/A-Low Income Affordability Prog		38,894	-	38,894	100.00%	38,894		11,770		50,664
26	186	8854-2-0400-10-1932-1865	RA Energy Efficiency Program		114,177	-	114,177	100.00%	114,177		38,602		152,779
27	186	8854-2-0400-10-1920-1868	Deriv MTM Regulated		-	-	-	100.00%	-		0		-
28	182	8854-2-0400-10-1930-1826	Pension tracker - Long term portion		-	-	-	100.00%	-		0		-
29	186	8854-2-0400-10-1920-1860	Misc Deferred Debits		-	-	-	100.00%	-		0		-
30	182	8853-2-0400-10-1930-xxxx	Property Tax Tracker - SEMO		-	-	-	100.00%	-	543,681	0		543,681
31	182	8852-2-0400-10-1930-xxxx	Property Tax Tracker - NEMO/WEMO		-	-	-	100.00%	-	489,737	0		489,737
32	182	8852-2-0400-10-1930-1826	MO Pension Tracker Accumulation		-	-	-	100.00%	-			87,987	87,987
33	182	8852-2-0400-10-1930-1826	MO OPEB Tracker Accumulation		-	-	-	100.00%	-			(100,411)	(100,411)
34	182	8853-2-0400-10-1930-1826	MO Pension Tracker Accumulation		-	-	-	100.00%	-			518,944	518,944
35	182	8853-2-0400-10-1930-1826	MO OPEB Tracker Accumulation		-	-	-	100.00%	-			(592,222)	(592,222)
36	182	8854-2-0400-10-1930-1826	MO Pension Tracker Accumulation		-	-	-	100.00%	-			379,467	379,467
37	182	8854-2-0400-10-1930-1826	MO OPEB Tracker Accumulation		-	-	-	100.00%	-			(433,051)	(433,051)
38	182	8852-2-0400-10-1930-182x	Prepaid Pension Asset		-	-	-	100.00%	-			80,269	80,269
39	182	8852-2-0400-10-1930-182x	Prepaid Pension Asset		-	-	-	100.00%	-			51,077	51,077
40	182	8853-2-0400-10-1930-182x	Prepaid Pension Asset		-	-	-	100.00%	-			473,425	473,425
41	182	8853-2-0400-10-1930-182x	Prepaid Pension Asset		-	-	-	100.00%	-			301,252	301,252
42	182	8854-2-0400-10-1930-182x	Prepaid Pension Asset		-	-	-	100.00%	-			346,182	346,182
43	182	8854-2-0400-10-1930-182x	Prepaid Pension Asset		-	-	-	100.00%	-			220,284	220,284
44			<b>Total Regulatory Assets:</b>	Schedule 3	\$ 2,796,493	\$ -	\$ 2,796,493		\$ 2,796,493	\$ 1,033,418	\$ (2,163,037)	\$ 1,283,235	\$ 2,950,108

Source: See reference column (d).

Purpose: To present the regulatory asset accounts and amounts for the test year and the pro forma balance which are included in the rate base schedule.