

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri
Test Year Ending December 31, 2022
GR-2024-0106
WP 6.3 - Depreciation Expense

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company	Missouri Allocation Factor (f)	Total Missouri	EXP ADJ 11	Total Missouri
					Test Year Ending Balance (e)		Test Year Ending Balance (g)	Annualized Depreciation (h)	Pro Forma Balance (i) = (g) + (h)
1	403	8853-2-0400-80-8610-4030	Depreciation Exp	↓ Schedule 6	\$ 4,372,107	100.00%	\$ 4,372,107	\$ 781,753	\$ 5,153,861
2	403	8853-2-0400-80-8610-4035	Capitalized Depreciation		(259,793)	100.00%	(259,793)	-	(259,793)
3	403	8854-2-0400-80-8610-4030	Depreciation Exp		3,295,380	100.00%	3,295,380	800,071	4,095,452
4	403	8854-2-0403-80-8610-4030	Depreciation Exp		-	100.00%	-	-	-
5	403	8852-2-0400-80-8610-4030	Depreciation Exp		687,689	100.00%	687,689	166,961	854,650
6	403	8852-2-0400-80-8610-4035	Depreciation Exp		(35,198)	100.00%	(35,198)	-	(35,198)
7	403	8854-2-0400-80-8610-4035	Capitalized Depreciation		(178,608)	100.00%	(178,608)	(8,545)	(187,153)
8			<u>Total Depreciation:</u>			<u>7,881,579</u>		<u>7,881,579</u>	<u>1,740,240</u>
9			<u>Total Depreciation Expense:</u>		<u>\$ 7,881,579</u>		<u>\$ 7,881,579</u>	<u>\$ 1,740,240</u>	<u>\$ 9,621,819</u>

Footnotes:

The Missouri current annual depreciation rates are adopted from Missouri case, GR-2018-0013.

Source: See reference column (c).

Purpose: To present the depreciation expense at the test year and the pro forma balance.