

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

Section	Title	Description
A.	Revenue Requirement	
	Schedule 1	Revenue Requirement
	Schedule 2	Rate Base
	Schedule 3	Rate Base Adjustments
	Schedule 4	Explanation of Rate Base Adjustments
	Schedule 5	Income Statement
	Schedule 6	Income Statement Adjustments
	Schedule 7	Explanation of Income Statement Adjustments
	Schedule 8	Weighted Average Cost of Capital
	Schedule 9	Weighted Average Cost of Debt
	Schedule 10	Income Taxes
	Schedule 11	Pro Forma Income Taxes
	Schedule 12	Interest Synchronization
	Schedule 13	Gross Revenue Conversion Factor
Schedule 14	Composite Tax Rate	
B.	Rate Base	
	WP 3.1	Plant in Service
	WP 3.2	Accumulated Depreciation/Amortization
	WP 3.3	Cash Working Capital
	WP 3.4	Prepayments
	WP 3.5	Materials, Supplies, and Fuel Inventories
	WP 3.6	Customer Deposits
	WP 3.7	Customer Advances
	WP 3.8	Regulatory Assets
	WP 3.9	Regulatory Liabilities
WP 3.10	Accumulated Deferred Income Taxes	
C.	Rate Base Adjustments	
	RB ADJ 1	Plant Additions and Accumulated Depreciation
	RB ADJ 2	Common Plant Additions
	RB ADJ 3	Shared Services Allocated PIS
	RB ADJ 4	Property Tax Tracker
	RB ADJ 5	Cash Working Capital
	RB ADJ 6	13 Month Average Adjustments
	RB ADJ 7	Underground Storage
	RB ADJ 8	Regulatory Asset Update
	RB ADJ 9	Regulatory Liability Update
	RB ADJ 10	ADIT Update
RB ADJ 11	Pension/OPEB	
D.	Income Statement	
	WP 6.1	Revenues
	WP 6.2	Operation and Maintenance Expenses
	WP 6.3	Depreciation Expense
	WP 6.4	Amortization Expense
	WP 6.5	Taxes Other Than Income Taxes
WP 6.6	Interest on Customer Deposits	
E.	Income Statement Adjustments	
	REV ADJ 1	Removal of PGA Revenues
	REV ADJ 2	Unbilled Revenues
	REV ADJ 3	ISRS Reconciliation
	REV ADJ 4	Weather Revenue Normalization
	REV ADJ 5	Large Customer Contract Revision
	REV ADJ 6	Large Customer Revenue Normalization Adjustment
	EXP ADJ 1	Removal of PGA Expenses
	EXP ADJ 2	Property Tax Amortization
	EXP ADJ 3	Uncollectible Expense
	EXP ADJ 4	Regulatory Assets/Liabilities Amortization Expense
	EXP ADJ 5	Rate Case Expense Amortization
	EXP ADJ 6	Insurance Premiums
	EXP ADJ 7	Non-Recoverables
	EXP ADJ 8	Payroll and Related Labor Adjustments
	EXP ADJ 9	Employee Benefits
	EXP ADJ 10	PSC Assessment Expense
EXP ADJ 11	Depreciation Expense Annualization	
EXP ADJ 12	Property Tax	
EXP ADJ 13	Interest on Customer Deposits	
EXP ADJ 14	Customer First Expense	
EXP ADJ 15	Normalize Training/Travel Expense	
EXP ADJ 16	Pension/OPEB Expense	
EXP ADJ 17	Income Tax True Up	
F.	Other Schedules	
	GL Input	
	Jurisdictional Allocations Input	
	Plant in Service Input	