

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2024-0106  
**Date Prepared:** 7/18/2024



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**DIRECT**  
**STAFF ACCOUNTING SCHEDULES**

**LIBERTY MIDSTATES NATURAL GAS**  
**TOTAL COMPANY**  
**TEST YEAR ENDING DECEMBER 31, 2022**  
**UPDATED THROUGH DECEMBER 31, 2023**

**CASE NO. GR-2024-0106**

Jefferson City, MO

July 2024

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**Total Company**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.29% Return	<u>C</u> 7.52% Return	<u>D</u> 7.74% Return
1	Net Orig Cost Rate Base	\$172,124,828	\$172,124,828	\$172,124,828
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$12,547,900	\$12,935,181	\$13,322,462
4	Net Income Available	\$9,578,130	\$9,578,130	\$9,578,130
5	Additional Net Income Required	\$2,969,770	\$3,357,051	\$3,744,332
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,207,139	\$3,328,368	\$3,449,599
8	Current Income Tax Available	\$2,277,520	\$2,277,520	\$2,277,520
9	Additional Current Tax Required	\$929,619	\$1,050,848	\$1,172,079
10	Revenue Requirement	\$3,899,389	\$4,407,899	\$4,916,411
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$3,899,389</b>	<b>\$4,407,899</b>	<b>\$4,916,411</b>

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**Total Company**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$245,257,944
2	Less Accumulated Depreciation Reserve		\$58,876,305
3	Net Plant In Service		<u>\$186,381,639</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$203,215
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayment		\$0
8	Materials & Supplies		\$342,335
9	Energy Efficiency Regulatory Asset		\$393,411
10	Pension Regulatory Asset		\$925,334
11	Natural Gas Storage		<u>\$7,465,610</u>
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$8,923,475</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	86.2986%	\$2,439,186
15	State Tax Offset	86.2986%	\$433,149
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	11.2904%	\$542,197
18	Contributions in Aid of Construction		\$0
19	OPEB Regulatory Liability		\$1,163,023
20	Customer Advances for Construction		\$191,052
21	Customer Deposit		\$1,901,954
22	Excess ADIT Regulatory Liability		\$6,215,353
23	Accumulated Deferred Income Taxes		<u>\$10,294,372</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$23,180,286</u>
25	Total Rate Base		<u><u>\$172,124,828</u></u>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
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Test Year Ending 12/31/22; Updated to 12/31/23  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$6,143	P-2	\$0	\$6,143	100.0000%	\$0	\$6,143
3	302.000	Franchise and Consents	\$75,761	P-3	-\$5	\$75,756	100.0000%	\$0	\$75,756
4	303.000	Misc Intangible	\$17,584	P-4	\$32,362	\$49,946	100.0000%	\$0	\$49,946
5		TOTAL INTANGIBLE PLANT	\$99,488		\$32,357	\$131,845		\$0	\$131,845
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$67,774	P-7	-\$4	\$67,770	100.0000%	\$0	\$67,770
8	374.100	Land Rights - Dist Plant	\$204,861	P-8	-\$16	\$204,845	100.0000%	\$0	\$204,845
9	374.200	T&D-Lands Rights	\$256,590	P-9	-\$19	\$256,571	100.0000%	\$0	\$256,571
10	375.000	Structures - Dist Plant	\$949,781	P-10	\$132,923	\$1,082,704	100.0000%	\$0	\$1,082,704
11	376.000	Mains	\$2,771,043	P-11	\$165,622	\$2,936,665	100.0000%	\$0	\$2,936,665
12	376.100	T&D-Mains -STL	\$21,356,473	P-12	-\$21,357,643	-\$1,170	100.0000%	\$0	-\$1,170
13	376.200	T&D-Mains-PLST	\$48,278,399	P-13	\$27,626,476	\$75,904,875	100.0000%	\$0	\$75,904,875
14	378.000	Meas. & Reg Sta Equip - General	\$7,129,288	P-14	\$169,744	\$7,299,032	100.0000%	\$0	\$7,299,032
15	379.000	Meas. & Reg Sta Equip - City Gate	\$4,384,591	P-15	\$351,505	\$4,736,096	100.0000%	\$0	\$4,736,096
16	380.000	Services	\$45,036,978	P-16	\$4,281,173	\$49,318,151	100.0000%	\$0	\$49,318,151
17	381.000	Meters - Dist Plant	\$19,829,633	P-17	\$1,520,018	\$21,349,651	100.0000%	\$0	\$21,349,651
18	382.000	Meters Installation - Dist Plant	\$14,858,071	P-18	\$1,218,104	\$16,076,175	100.0000%	\$0	\$16,076,175
19	383.000	House Regulators	\$2,264,461	P-19	-\$181	\$2,264,280	100.0000%	\$0	\$2,264,280
20	384.000	House Regulators - Installations	\$731,832	P-20	-\$68	\$731,764	100.0000%	\$0	\$731,764
21	385.000	Electronic Gas Measuring	\$964,548	P-21	\$949,436	\$1,913,984	100.0000%	\$0	\$1,913,984
22	387.000	Other	\$20,777	P-22	-\$2	\$20,775	100.0000%	\$0	\$20,775
23	389.000	Misc. General Plant Additions	\$34,434	P-23	-\$2	\$34,432	100.0000%	\$0	\$34,432
24		TOTAL DISTRIBUTION PLANT	\$169,139,534		\$15,057,066	\$184,196,600		\$0	\$184,196,600
25		TRANSMISSION PLANT							
26	365.000	Land & Land Rights	\$1,730	P-26	\$0	\$1,730	100.0000%	\$0	\$1,730
27	365.100	Land & Rights	\$134,268	P-27	-\$11	\$134,257	100.0000%	\$0	\$134,257
28	366.000	T&D-Structures & Improvements	\$3,380	P-28	\$34,894	\$38,274	100.0000%	\$0	\$38,274
29	366.100	T&D-Other Structures	\$61,081	P-29	-\$46,830	\$14,251	100.0000%	\$0	\$14,251
30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$336,086	P-30	\$2,381,591	\$2,717,677	100.0000%	\$0	\$2,717,677
31	367.100	T&D-Mains-STL	\$9,916,611	P-31	-\$2,220,774	\$7,695,837	100.0000%	\$0	\$7,695,837
32	367.200	TD-Mains -PLST	\$1,037	P-32	-\$1,039	-\$2	100.0000%	\$0	-\$2
33	369.000	T&D-M&R Station Equipment	\$676,821	P-33	-\$46	\$676,775	100.0000%	\$0	\$676,775
34	370.000	Communication Equipment	\$15,676	P-34	\$0	\$15,676	100.0000%	\$0	\$15,676
35		TOTAL TRANSMISSION PLANT	\$11,146,690		\$147,785	\$11,294,475		\$0	\$11,294,475
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		GENERAL PLANT							
39	389.000	Land - Gen Plant	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	390.000	General Structures & Improvment	\$2,046,922	P-40	\$3,292	\$2,050,214	100.0000%	\$0	\$2,050,214
41	390.100	GEN-Improvements Leased Premise	\$528,649	P-41	-\$1	\$528,648	100.0000%	\$0	\$528,648
42	390.300	GEN-improvements Lease Premise	\$439,942	P-42	-\$4	\$439,938	100.0000%	\$0	\$439,938
43	391.000	Office Furniture & Equipment	\$739,894	P-43	\$133,437	\$873,331	100.0000%	\$0	\$873,331
44	392.000	Transporattion Equipment	\$741,006	P-44	-\$160,981	\$580,025	100.0000%	\$0	\$580,025
45	392.100	Transportation Equipment<12000 lbs	\$5,397,388	P-45	-\$1,895,202	\$3,502,186	100.0000%	\$0	\$3,502,186
46	393.000	Stores Equipment	\$3,429	P-46	\$2,725,100	\$2,728,529	100.0000%	\$0	\$2,728,529
47	394.000	Tools, Shop, & Garage Equipment	\$1,893,847	P-47	-\$967,943	\$925,904	100.0000%	\$0	\$925,904
48	395.000	Laboratory Equipment	\$0	P-48	\$1,057,262	\$1,057,262	100.0000%	\$0	\$1,057,262
49	396.000	Communication Equipment - AMR	\$1,462,850	P-49	-\$91,025	\$1,371,825	100.0000%	\$0	\$1,371,825
50	396.100	GEN-Ditchers	\$115,058	P-50	\$1,111,964	\$1,227,022	100.0000%	\$0	\$1,227,022
51	396.200	GEN-Backhoes	\$793,574	P-51	-\$793,585	-\$11	100.0000%	\$0	-\$11
52	397.000	Communications Equipment	\$28,647	P-52	-\$17,442	\$11,205	100.0000%	\$0	\$11,205
53	397.200	GEN-Comm Eq. Fixed Radios	\$10,517	P-53	\$17,439	\$27,956	100.0000%	\$0	\$27,956
54	397.300	GEN-Telemetering	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	398.000	Miscellaneous Equipment	\$1,337,154	P-55	-\$915,959	\$421,195	100.0000%	\$0	\$421,195
56	399.000	OTH-Other Tangible Property	\$0	P-56	\$907,928	\$907,928	100.0000%	\$0	\$907,928
57	399.300	OTH-Oth Tang Prop-Network H/W	\$5,845	P-57	-\$178,825	-\$172,980	100.0000%	\$0	-\$172,980
58	399.400	OTH-Oth Tang Prop-PC Hardware	\$172,980	P-58	-\$32,395	\$140,585	100.0000%	\$0	\$140,585
59	399.500	OTH-Oth-Tang Prop-PC Software	\$32,363	P-59	-\$12	\$32,351	100.0000%	\$0	\$32,351

Liberty Midstates Natural Gas  
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Total Company  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60		TOTAL GENERAL PLANT	\$15,750,065		\$903,048	\$16,653,113		\$0	\$16,653,113
61		INCENTIVE COMPENSATION							
62		Incentive Comp Captialized	\$0	P-62	-\$1,425,808	-\$1,425,808	100.0000%	\$0	-\$1,425,808
63		TOTAL INCENTIVE COMPENSATION	\$0		-\$1,425,808	-\$1,425,808		\$0	-\$1,425,808
64		GENERAL PLANT - ALLOCATED							
65	303.000	Miscellaneous Intangible	\$0	P-65	\$14,840,851	\$14,840,851	100.0000%	\$0	\$14,840,851
66	374.000	Land and Land Rights	\$0	P-66	\$105,120	\$105,120	100.0000%	\$0	\$105,120
67	390.000	Structures and Improvements	\$0	P-67	\$4,355,213	\$4,355,213	100.0000%	\$0	\$4,355,213
68	391.000	Office furniture and Equipment	\$0	P-68	\$682,162	\$682,162	100.0000%	\$0	\$682,162
69	392.100	Transportation Equipment less than 12,000 lbs	\$0	P-69	\$424,733	\$424,733	100.0000%	\$0	\$424,733
70	394.000	Tools, Shop, and Garage Equipment	\$0	P-70	\$135,588	\$135,588	100.0000%	\$0	\$135,588
71	398.000	Miscellaneous Equipment Corporate	\$0	P-71	\$104,277	\$104,277	100.0000%	\$0	\$104,277
72	399.000	Other Tangible Property-Corporate	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	399.100	Other Tangible Property-Servers-H/W	\$0	P-73	\$0	\$0	100.0000%	\$0	\$0
74	399.300	Other Tangible Property-Network-H/W	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	399.400	Other Tangible Property-PC Hardware	\$0	P-75	\$594,543	\$594,543	100.0000%	\$0	\$594,543
76	399.500	Other Tangible Property- Software	\$0	P-76	\$13,165,232	\$13,165,232	100.0000%	\$0	\$13,165,232
77		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$34,407,719	\$34,407,719		\$0	\$34,407,719
78		COST OF REMOVAL							
79	108.400	Accumulated Cost of Removal	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80	242.000	Accrued Cost of Removal	\$0	P-80	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
82		TOTAL PLANT IN SERVICE	\$196,135,777		\$49,122,167	\$245,257,944		\$0	\$245,257,944

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
Total Company  
Test Year Ending 12/31/22; Updated to 12/31/23  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	<b>Franchise and Consents</b>	302.000		-\$5		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$5		\$0	
P-4	<b>Misc Intangible</b>	303.000		\$32,362		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$32,363		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-7	<b>Land - Dist Plant</b>	374.000		-\$4		\$0
	1.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
	2-To include plant in service through December 31, 2023. (Hardin)		\$0		\$0	
P-8	<b>Land Rights - Dist Plant</b>	374.100		-\$16		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$16		\$0	
P-9	<b>T&amp;D-Lands Rights</b>	374.200		-\$19		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$19		\$0	
P-10	<b>Structures - Dist Plant</b>	375.000		\$132,923		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include plant in service through December 31, 2023. (Hardin)		\$132,929		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-11	Mains	376.000		\$165,622		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$165,807		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$185		\$0	
P-12	T&D-Mains -STL	376.100		-\$21,357,643		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,170		\$0	
	2-To include plant in service through December 31, 2023. (Hardin)		-\$21,356,473		\$0	
P-13	T&D-Mains-PLST	376.200		\$27,626,476		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$27,628,177		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,701		\$0	
P-14	Meas. & Reg Sta Equip - General	378.000		\$169,744		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$169,837		\$0	

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	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$93		\$0	
P-15	Meas. & Reg Sta Equip - City Gate	379.000		\$351,505		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$351,614		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$109		\$0	
P-16	Services	380.000		\$4,281,173		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$4,283,098		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,925		\$0	
P-17	Meters - Dist Plant	381.000		\$1,520,018		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,520,447		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$429		\$0	
P-18	Meters Installation - Dist Plant	382.000		\$1,218,104		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,262,455		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$44,351		\$0	



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P-19	House Regulators	383.000		-\$181		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$181		\$0	
P-20	House Regulators - Installations	384.000		-\$68		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$68		\$0	
P-21	Electronic Gas Measuring	385.000		\$949,436		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$949,471		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$35		\$0	
P-22	Other	387.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-23	Misc. General Plant Additions	389.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-27	Land & Rights	365.100		-\$11		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	

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P-28	T&D-Structures & Improvements	366.000		\$34,894		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$34,894		\$0	
P-29	T&D-Other Structures	366.100		-\$46,830		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$34,894		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11,936		\$0	
P-30	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$2,381,591		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$2,381,596		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$5		\$0	
P-31	T&D-Mains-STL	367.100		-\$2,220,774		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$2,220,015		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$759		\$0	
P-32	TD-Mains -PLST	367.200		-\$1,039		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$1,037		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	

Liberty Midstates Natural Gas  
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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-33	T&D-M&R Station Equipment	369.000		-\$46		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$46		\$0	
P-40	General Structures & Improvmt	390.000		\$3,292		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$3,444		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$152		\$0	
P-41	GEN-Improvements Leased Premise	390.100		-\$1		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-42	GEN-improvements Lease Premise	390.300		-\$4		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
P-43	Office Furniture & Equipment	391.000		\$133,437		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$133,459		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$22		\$0	
P-44	Transporattion Equipment	392.000		-\$160,981		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include plant in service through December 31, 2023. (Hardin)		-\$160,916		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$65		\$0	
P-45	Transportation Equipment<12000 lbs	392.100		-\$1,895,202		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$1,895,199		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-46	Stores Equipment	393.000		\$2,725,100		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-47	Tools, Shop, & Garage Equipment	394.000		-\$967,943		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$967,880		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$63		\$0	
P-48	Laboratory Equipment	395.000		\$1,057,262		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-49	Communication Equipment - AMR	396.000		-\$91,025		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$90,989		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$36		\$0	
P-50	GEN-Ditchers	396.100		\$1,111,964		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,111,979		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$15		\$0	
P-51	GEN-Backhoes	396.200		-\$793,585		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$793,574		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
P-52	Communications Equipment	397.000		-\$17,442		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-53	GEN-Comm Eq. Fixed Radios	397.200		\$17,439		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-55	Miscellaneous Equipment	398.000		-\$915,959		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$915,877		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$82		\$0	
P-56	OTH-Other Tangible Property	399.000		\$907,928		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$907,928		\$0	
P-57	OTH-Oth Tang Prop-Network H/W	399.300		-\$178,825		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$178,825		\$0	
P-58	OTH-Oth Tang Prop-PC Hardware	399.400		-\$32,395		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$32,363		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$32		\$0	
P-59	OTH-Oth-Tang Prop-PC Software	399.500		-\$12		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$12		\$0	
P-62	Incentive Comp Capitalized			-\$1,425,808		\$0
	1-To remove capitalized incentive compensation. (Dhority)		-\$1,425,808		\$0	
P-65	Miscellaneous Intangible	303.000		\$14,840,851		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$14,840,851		\$0	
P-66	Land and Land Rights	374.000		\$105,120		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$105,120		\$0	
P-67	Structures and Improvements	390.000		\$4,355,213		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$4,355,213		\$0	
P-68	Office furniture and Equipment	391.000		\$682,162		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$682,162		\$0	
P-69	Transportation Equipment less than 12,000 lbs	392.100		\$424,733		\$0
	1. To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$424,733		\$0	
P-70	Tools, Shop, and Garage Equipment	394.000		\$135,588		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$135,588		\$0	
P-71	Miscellaneous Equipment Corporate	398.000		\$104,277		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$104,277		\$0	
P-75	Other Tangible Property-PC Hardware	399.400		\$594,543		\$0

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 Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$594,543		\$0	
P-76	Other Tangible Property- Software	399.500		\$13,165,232		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$13,522,437		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$357,205		\$0	
<b>Total Plant Adjustments</b>				<b>\$49,122,167</b>		<b>\$0</b>



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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$6,143	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$75,756	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$49,946	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$131,845		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$67,770	0.00%	\$0	0	0.00%
8	374.100	Land Rights - Dist Plant	\$204,845	0.00%	\$0	0	0.00%
9	374.200	T&D-Lands Rights	\$256,571	0.00%	\$0	0	0.00%
10	375.000	Structures - Dist Plant	\$1,082,704	2.22%	\$24,036	45	0.00%
11	376.000	Mains	\$2,936,665	1.97%	\$57,852	68	-34.00%
12	376.100	T&D-Mains -STL	-\$1,170	1.97%	-\$23	68	-34.00%
13	376.200	T&D-Mains-PLST	\$75,904,875	1.92%	\$1,457,374	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$7,299,032	2.66%	\$194,154	47	-25.00%
15	379.000	Meas. & Reg Sta Equip - City Gate	\$4,736,096	2.78%	\$131,663	45	-25.00%
16	380.000	Services	\$49,318,151	4.55%	\$2,243,976	33	-50.00%
17	381.000	Meters - Dist Plant	\$21,349,651	4.82%	\$1,029,053	28	-35.00%
18	382.000	Meters Installation - Dist Plant	\$16,076,175	5.40%	\$868,113	25	-35.00%
19	383.000	House Regulators	\$2,264,280	2.27%	\$51,399	44	0.00%
20	384.000	House Regulators - Installations	\$731,764	2.27%	\$16,611	45	0.00%
21	385.000	Electronic Gas Measuring	\$1,913,984	2.27%	\$43,447	45	-2.00%
22	387.000	Other	\$20,775	4.55%	\$945	22	0.00%
23	389.000	Misc. General Plant Additions	\$34,432	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$184,196,600		\$6,118,600		
25		TRANSMISSION PLANT					
26	365.000	Land & Land Rights	\$1,730	0.00%	\$0	0	0.00%
27	365.100	Land & Rights	\$134,257	0.00%	\$0	0	0.00%
28	366.000	T&D-Structures & Improvements	\$38,274	2.10%	\$804	50	-5.00%
29	366.100	T&D-Other Structures	\$14,251	2.10%	\$299	50	-5.00%
30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,677	1.57%	\$42,668	70	-10.00%
31	367.100	T&D-Mains-STL	\$7,695,837	1.57%	\$120,825	70	-10.00%
32	367.200	TD-Mains -PLST	-\$2	1.57%	\$0	70	-10.00%
33	369.000	T&D-M&R Station Equipment	\$676,775	2.04%	\$13,806	49	0.00%
34	370.000	Communication Equipment	\$15,676	4.35%	\$682	23	0.00%
35		TOTAL TRANSMISSION PLANT	\$11,294,475		\$179,084		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		GENERAL PLANT					
39	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
40	390.000	General Structures & Improvmt	\$2,050,214	2.56%	\$52,485	39	0.00%
41	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533	39	0.00%
42	390.300	GEN-improvements Lease Premise	\$439,938	2.56%	\$11,262	39	0.00%
43	391.000	Office Furniture & Equipment	\$873,331	4.55%	\$39,737	22	0.00%
44	392.000	Transporattion Equipment	\$580,025	11.75%	\$68,153	8	6.00%
45	392.100	Transportation Equipment<12000 lbs	\$3,502,186	11.75%	\$411,507	8	6.00%
46	393.000	Stores Equipment	\$2,728,529	4.35%	\$118,691	23	0.00%
47	394.000	Tools, Shop, & Garage Equipment	\$925,904	5.56%	\$51,480	18	0.00%
48	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744	28	0.00%
49	396.000	Communication Equipment - AMR	\$1,371,825	6.83%	\$93,696	12	18.00%
50	396.100	GEN-Ditchers	\$1,227,022	6.83%	\$83,806	12	18.00%
51	396.200	GEN-Backhoes	-\$11	6.83%	-\$1	12	18.00%
52	397.000	Communications Equipment	\$11,205	6.25%	\$700	16	0.00%
53	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747	16	0.00%

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Total Company  
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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
54	397.300	GEN-Telemetry	\$0	0.00%	\$0	0	0.00%
55	398.000	Miscellaneous Equipment	\$421,195	5.00%	\$21,060	20	0.00%
56	399.000	OTH-Other Tangible Property	\$907,928	4.76%	\$43,217	21	0.00%
57	399.300	OTH-Oth Tang Prop-Network H/W	-\$172,980	12.50%	-\$21,623	8	0.00%
58	399.400	OTH-Oth Tang Prop-PC Hardware	\$140,585	14.29%	\$20,090	7	0.00%
59	399.500	OTH-Oth-Tang Prop-PC Software	\$32,351	12.50%	\$4,044	8	0.00%
60		TOTAL GENERAL PLANT	\$16,653,113		\$1,051,328		
61		INCENTIVE COMPENSATION					
62		Incentive Comp Capitalized	-\$1,425,808	4.02%	-\$57,317	0	0.00%
63		TOTAL INCENTIVE COMPENSATION	-\$1,425,808		-\$57,317		
64		GENERAL PLANT - ALLOCATED					
65	303.000	Miscellaneous Intangible	\$14,840,851	0.00%	\$0	0	0.00%
66	374.000	Land and Land Rights	\$105,120	0.00%	\$0	0	0.00%
67	390.000	Structures and Improvements	\$4,355,213	2.50%	\$108,880	40	0.00%
68	391.000	Office furniture and Equipment	\$682,162	5.00%	\$34,108	20	0.00%
69	392.100	Transportation Equipment less than 12,000 lbs	\$424,733	9.40%	\$39,925	10	6.00%
70	394.000	Tools, Shop, and Garage Equipment	\$135,588	5.00%	\$6,779	20	0.00%
71	398.000	Miscellaneous Equipment Corporate	\$104,277	5.00%	\$5,214	20	0.00%
72	399.000	Other Tangible Property-Corporate	\$0	14.29%	\$0	7	0.00%
73	399.100	Other Tangible Property-Servers-H/W	\$0	20.00%	\$0	5	0.00%
74	399.300	Other Tangible Property-Network-H/W	\$0	14.29%	\$0	7	0.00%
75	399.400	Other Tangible Property-PC Hardware	\$594,543	20.00%	\$118,909	5	0.00%
76	399.500	Other Tangible Property- Software	\$13,165,232	14.29%	\$1,881,312	7	0.00%
77		TOTAL GENERAL PLANT - ALLOCATED	\$34,407,719		\$2,195,127		
78		COST OF REMOVAL					
79	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
80	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
81		TOTAL COST OF REMOVAL	\$0		\$0		
82		Total Depreciation	\$245,257,944		\$9,486,822		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
Total Company  
Test Year Ending 12/31/22; Updated to 12/31/23  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$894	R-2	-\$894	\$0	100.0000%	\$0	\$0
3	302.000	Franchise and Consents	\$75,761	R-3	\$0	\$75,761	100.0000%	\$0	\$75,761
4	303.000	Misc Intangible	\$17,584	R-4	\$40,946	\$58,530	100.0000%	\$0	\$58,530
5		TOTAL INTANGIBLE PLANT	\$94,239		\$40,052	\$134,291		\$0	\$134,291
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$10,285	R-7	\$0	\$10,285	100.0000%	\$0	\$10,285
8	374.100	Land Rights - Dist Plant	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	374.200	T&D-Lands Rights	\$72,311	R-9	\$0	\$72,311	100.0000%	\$0	\$72,311
10	375.000	Structures - Dist Plant	\$97,754	R-10	\$23,806	\$121,560	100.0000%	\$0	\$121,560
11	376.000	Mains	\$734,701	R-11	-\$192,354	\$542,347	100.0000%	\$0	\$542,347
12	376.100	T&D-Mains -STL	\$9,299,243	R-12	-\$9,299,243	\$0	100.0000%	\$0	\$0
13	376.200	T&D-Mains-PLST	\$12,889,029	R-13	\$7,502,866	\$20,391,895	100.0000%	\$0	\$20,391,895
14	378.000	Meas. & Reg Sta Equip - General	\$1,003,707	R-14	\$64,538	\$1,068,245	100.0000%	\$0	\$1,068,245
15	379.000	Meas. & Reg Sta Equip - City Gate	\$1,160,700	R-15	\$46,882	\$1,207,582	100.0000%	\$0	\$1,207,582
16	380.000	Services	\$16,585,029	R-16	-\$10,744,870	\$5,840,159	100.0000%	\$0	\$5,840,159
17	381.000	Meters - Dist Plant	\$1,650,187	R-17	\$1,650,187	\$0	100.0000%	\$0	\$0
18	382.000	Meters Installation - Dist Plant	\$5,395,049	R-18	\$1,100,984	\$6,496,033	100.0000%	\$0	\$6,496,033
19	383.000	House Regulators	\$1,657,762	R-19	\$140,497	\$1,798,259	100.0000%	\$0	\$1,798,259
20	384.000	House Regulators - Installations	\$584,656	R-20	\$17,798	\$602,454	100.0000%	\$0	\$602,454
21	385.000	Electronic Gas Measuring	\$321,748	R-21	\$45,010	\$366,758	100.0000%	\$0	\$366,758
22	387.000	Other	\$20,972	R-22	\$944	\$21,916	100.0000%	\$0	\$21,916
23	389.000	Misc. General Plant Additions	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$48,182,759		-\$9,642,955	\$38,539,804		\$0	\$38,539,804
25		TRANSMISSION PLANT							
26	365.000	Land & Land Rights	\$2,441	R-26	-\$136	\$2,305	100.0000%	\$0	\$2,305
27	365.100	Land & Rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	366.000	T&D-Structures & Improvements	\$3,197	R-28	\$11,035	\$14,232	100.0000%	\$0	\$14,232
29	366.100	T&D-Other Structures	\$13,148	R-29	-\$13,148	\$0	100.0000%	\$0	\$0
30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$56,603	R-30	\$5,259,784	\$5,316,387	100.0000%	\$0	\$5,316,387
31	367.100	T&D-Mains-STL	\$6,640,152	R-31	-\$6,640,152	\$0	100.0000%	\$0	\$0
32	367.200	TD-Mains -PLST	\$19	R-32	-\$19	\$0	100.0000%	\$0	\$0
33	369.000	T&D-M&R Station Equipment	\$408,334	R-33	\$60,100	\$468,434	100.0000%	\$0	\$468,434
34	370.000	Communication Equipment	\$4,936	R-34	\$682	\$5,618	100.0000%	\$0	\$5,618
35		TOTAL TRANSMISSION PLANT	\$7,128,830		-\$1,321,854	\$5,806,976		\$0	\$5,806,976
36		PRODUCTION PLANT							
37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38		GENERAL PLANT							
39	389.000	Land - Gen Plant	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	390.000	General Structures & Improvmnt	\$956,344	R-40	\$142,493	\$1,098,837	100.0000%	\$0	\$1,098,837
41	390.100	GEN-Improvements Leased Premise	\$75,795	R-41	\$0	\$75,795	100.0000%	\$0	\$75,795
42	390.300	GEN-improvements Lease Premise	\$88,503	R-42	-\$64,533	\$23,970	100.0000%	\$0	\$23,970
43	391.000	Office Furniture & Equipment	\$284,037	R-43	-\$9,179	\$274,858	100.0000%	\$0	\$274,858
44	392.000	Transportation Equipment	\$489,982	R-44	-\$13,872	\$476,110	100.0000%	\$0	\$476,110
45	392.100	Transportation Equipment<12000 lbs	\$2,278,800	R-45	\$433,071	\$2,711,871	100.0000%	\$0	\$2,711,871
46	393.000	Stores Equipment	\$461	R-46	-\$229	\$232	100.0000%	\$0	\$232
47	394.000	Tools, Shop, & Garage Equipment	\$303,076	R-47	\$130,557	\$433,633	100.0000%	\$0	\$433,633
48	395.000	Laboratory Equipment	-\$74	R-48	\$74	\$0	100.0000%	\$0	\$0
49	396.000	Communication Equipment - AMR	\$518,647	R-49	\$530,091	\$1,048,738	100.0000%	\$0	\$1,048,738
50	396.100	GEN-Ditchers	\$8,972	R-50	-\$8,972	\$0	100.0000%	\$0	\$0
51	396.200	GEN-Backhoes	\$301,468	R-51	-\$301,468	\$0	100.0000%	\$0	\$0
52	397.000	Communications Equipment	\$15,522	R-52	\$8,912	\$24,434	100.0000%	\$0	\$24,434
53	397.200	GEN-Comm Eq. Fixed Radios	\$8,187	R-53	-\$8,187	\$0	100.0000%	\$0	\$0
54	397.300	GEN-Telemetry	-\$2,129	R-54	\$2,129	\$0	100.0000%	\$0	\$0
55	398.000	Miscellaneous Equipment	\$479,592	R-55	-\$41,539	\$438,053	100.0000%	\$0	\$438,053
56	399.000	OTH-Other Tangible Property	\$0	R-56	\$105	\$105	100.0000%	\$0	\$105
57	399.300	OTH-Oth Tang Prop-Network H/W	\$2,169	R-57	\$104,517	\$106,686	100.0000%	\$0	\$106,686
58	399.400	OTH-Oth Tang Prop-PC Hardware	-\$73,366	R-58	\$73,366	\$0	100.0000%	\$0	\$0
59	399.500	OTH-Oth-Tang Prop-PC Software	\$29,251	R-59	\$3,079	\$32,330	100.0000%	\$0	\$32,330
60		TOTAL GENERAL PLANT	\$5,765,237		\$980,415	\$6,745,652		\$0	\$6,745,652
61		INCENTIVE COMPENSATION							

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
62		Incentive Comp Capitalized	\$0	R-62	-\$185,972	-\$185,972	100.0000%	\$0	-\$185,972
63		TOTAL INCENTIVE COMPENSATION	\$0		-\$185,972	-\$185,972		\$0	-\$185,972
64		GENERAL PLANT - ALLOCATED							
65	303.000	Miscellaneous Intangible	\$0	R-65	\$11,986,756	\$11,986,756	100.0000%	\$0	\$11,986,756
66	374.000	Land and Land Rights	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	390.000	Structures and Improvements	\$0	R-67	\$983,815	\$983,815	100.0000%	\$0	\$983,815
68	391.000	Office furniture and Equipment	\$0	R-68	\$301,655	\$301,655	100.0000%	\$0	\$301,655
69	392.100	Transportation Equipment less than 12,000 lbs	\$0	R-69	\$318,639	\$318,639	100.0000%	\$0	\$318,639
70	394.000	Tools, Shop, and Garage Equipment	\$0	R-70	\$39,938	\$39,938	100.0000%	\$0	\$39,938
71	398.000	Miscellaneous Equipment Corporate	\$0	R-71	\$62,073	\$62,073	100.0000%	\$0	\$62,073
72	399.000	Other Tangible Property-Corporate	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	399.100	Other Tangible Property-Servers-H/W	\$0	R-73	\$0	\$0	100.0000%	\$0	\$0
74	399.300	Other Tangible Property-Network-H/W	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	399.400	Other Tangible Property-PC Hardware	\$0	R-75	\$558,280	\$558,280	100.0000%	\$0	\$558,280
76	399.500	Other Tangible Property- Software	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$14,251,156	\$14,251,156		\$0	\$14,251,156
78		COST OF REMOVAL							
79	108.400	Accumulated Cost of Removal	-\$14,939,505	R-79	\$0	-\$14,939,505	100.0000%	\$0	-\$14,939,505
80	242.000	Accrued Cost of Removal	\$8,523,903	R-80	\$0	\$8,523,903	100.0000%	\$0	\$8,523,903
81		TOTAL COST OF REMOVAL	-\$6,415,602		\$0	-\$6,415,602		\$0	-\$6,415,602
82		TOTAL DEPRECIATION RESERVE	\$54,755,463		\$4,120,842	\$58,876,305		\$0	\$58,876,305

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	<b>Intangible Plant Organization</b>	301.000		-\$894		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	<b>Misc Intangible</b>	303.000		\$40,946		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$40,946		\$0	
R-10	<b>Structures - Dist Plant</b>	375.000		\$23,806		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$23,807		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-11	<b>Mains</b>	376.000		-\$192,354		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$192,088		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$36		\$0	
	3. To adjust negative reserve. (Coffer)		-\$230		\$0	
R-12	<b>T&amp;D-Mains -STL</b>	376.100		-\$9,299,243		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,299,243		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$230		\$0	
	3. To adjust negative reserve. (Coffer)		\$230		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-13	T&D-Mains-PLST	376.200		\$7,502,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$7,503,198		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$332		\$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$64,538		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$64,566		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$28		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$46,882		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$46,916		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$34		\$0	
R-16	Services	380.000		-\$10,744,870		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,138,728		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$988		\$0	
	3. To adjust negative reserve. (Coffer)		-\$1,605,154		\$0	
R-17	Meters - Dist Plant	381.000		\$1,650,187		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$45,193		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$160		\$0	
	3. To adjust negative reserve. (Coffer)		\$1,605,154		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$1,100,984		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,120,086		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$19,102		\$0	
R-19	House Regulators	383.000		\$140,497		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$140,560		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$63		\$0	
R-20	House Regulators - Installations	384.000		\$17,798		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$17,818		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$20		\$0	
R-21	Electronic Gas Measuring	385.000		\$45,010		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$45,021		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$11		\$0	
R-22	Other	387.000		\$944		\$0
	1-To include accumulated reserve through		\$945		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-26	Land & Land Rights	365.000		-\$136		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$136		\$0	
R-28	T&D-Structures & Improvements	366.000		\$11,035		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$14,154		\$0	
	2. To adjust negative reserve. (Coffer)		-\$3,119		\$0	
R-29	T&D-Other Structures	366.100		-\$13,148		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$13,148		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3,119		\$0	
	3. To adjust negative reserve. (Coffer)		\$3,119		\$0	
R-30	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$5,259,784		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$5,259,911		\$0	
	2. To adjust negative reserve. (Coffer)		-\$127		\$0	
R-31	T&D-Mains-STL	367.100		-\$6,640,152		\$0



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$6,640,152		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$127		\$0	
	3. To adjust negative reserve. (Coffer)		\$127		\$0	
R-32	<b>TD-Mains -PLST</b>	<b>367.200</b>		<b>-\$19</b>		<b>\$0</b>
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
R-33	<b>T&amp;D-M&amp;R Station Equipment</b>	<b>369.000</b>		<b>\$60,100</b>		<b>\$0</b>
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$60,114		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$14		\$0	
R-34	<b>Communication Equipment</b>	<b>370.000</b>		<b>\$682</b>		<b>\$0</b>
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$682		\$0	
R-40	<b>General Structures &amp; Improvmnt</b>	<b>390.000</b>		<b>\$142,493</b>		<b>\$0</b>
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$142,552		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$59		\$0	
R-42	<b>GEN-improvements Lease Premise</b>	<b>390.300</b>		<b>-\$64,533</b>		<b>\$0</b>
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$64,532		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-43	Office Furniture & Equipment	391.000		-\$9,179		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,169		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$10		\$0	
R-44	Transporattion Equipment	392.000		-\$13,872		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$13,795		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$77		\$0	
R-45	Transportation Equipment<12000 lbs	392.100		\$433,071		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$433,074		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3		\$0	
R-46	Stores Equipment	393.000		-\$229		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$229		\$0	
R-47	Tools, Shop, & Garage Equipment	394.000		\$130,557		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$130,629		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$34		\$0	
	3. To adjust negative reserve. (Coffer)		-\$38		\$0	
R-48	Laboratory Equipment	395.000		\$74		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust negative reserve. (Coffer)		\$38		\$0	
R-49	Communication Equipment - AMR	396.000		\$530,091		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$530,141		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$29		\$0	
	3. To adjust negative reserve. (Coffer)		-\$21		\$0	
R-50	GEN-Ditchers	396.100		-\$8,972		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,972		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$12		\$0	
	3. To adjust negative reserve. (Coffer)		\$12		\$0	
R-51	GEN-Backhoes	396.200		-\$301,468		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$301,468		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$9		\$0	
	3. To adjust negative reserve. (Coffer)		\$9		\$0	
R-52	Communications Equipment	397.000		\$8,912		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,914		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
	3. To adjust negative reserve. (Coffer)		-\$1		\$0	
R-53	GEN-Comm Eq. Fixed Radios	397.200		-\$8,187		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,187		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
	3. To adjust negative reserve. (Coffer)		\$1		\$0	
R-54	GEN-Telemetry	397.300		\$2,129		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$2,129		\$0	
R-55	Miscellaneous Equipment	398.000		-\$41,539		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$32,024		\$0	
	2. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$62,073		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$38		\$0	
	4-To adjust negative reserve. (Coffer)		-\$135,598		\$0	
R-56	OTH-Other Tangible Property	399.000		\$105		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$105		\$0	
R-57	OTH-Oth Tang Prop-Network H/W	399.300		\$104,517		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$104,517		\$0	
R-58	OTH-Oth Tang Prop-PC Hardware	399.400		\$73,366		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$62,199		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$33		\$0	
	3. To adjust negative reserve. (Coffer)		\$135,598		\$0	
R-59	OTH-Oth-Tang Prop-PC Software	399.500		\$3,079		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,090		\$0	
	2. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$0		\$0	
	3-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$11		\$0	
R-62	Incentive Comp Captialized			-\$185,972		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capitalized incentive compensation. (Dhority)		-\$185,972		\$0	
R-65	Miscellaneous Intangible	303.000		\$11,986,756		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$11,986,756		\$0	
R-67	Structures and Improvements	390.000		\$983,815		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$1,544,655		\$0	
	2. To adjust negative reserve. (Coffer)		-\$560,840		\$0	
R-68	Office furniture and Equipment	391.000		\$301,655		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$301,655		\$0	
R-69	Transportation Equipment less than 12,000 lbs	392.100		\$318,639		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$318,639		\$0	
R-70	Tools, Shop, and Garage Equipment	394.000		\$39,938		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$39,938		\$0	
R-71	Miscellaneous Equipment Corporate	398.000		\$62,073		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$62,073		\$0	
R-75	Other Tangible Property-PC Hardware	399.400		\$558,280		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$558,280		\$0	

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**Total Company**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**Adjustments for Depreciation Reserve**

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Reserve Adjustments				<u>\$4,120,842</u>		<u>\$0</u>

Liberty Midstates Natural Gas  
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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$2,779,221	50.01	12.96	37.05	0.101507	\$282,110
3	Incentive Compensation	\$135,079	50.01	292.50	-242.49	-0.664356	-\$89,741
4	401K	\$245,864	50.01	-2.04	52.05	0.142603	\$35,061
5	Pension Expense	\$598,592	50.01	54.00	-3.99	-0.010932	-\$6,544
6	OPEB	\$0	50.01	240.50	-190.49	-0.521890	\$0
7	Employee Benefits	\$1,342,881	50.01	29.37	20.64	0.056548	\$75,937
8	Purchased Gas Expense	\$35,170,425	50.01	40.61	9.40	0.025753	\$905,744
9	Purchased Gas Expense Out	-\$35,170,425	50.01	40.61	9.40	0.025753	-\$905,744
10	Bad Debt Expense	\$783,183	0.00	0.00	0.00	0.000000	\$0
11	Cash Vouchers	\$3,176,610	50.01	52.78	-2.77	-0.007589	-\$24,107
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$9,061,430</b>					<b>\$272,716</b>
13	<b>TAXES</b>						
14	Property Tax	\$2,008,326	50.01	159.31	-109.30	-0.299452	-\$601,397
15	Employer Portion of FICA	\$134,923	50.01	11.96	38.05	0.104247	\$14,065
16	Federal and State Unemployment Tax	\$50,817	50.01	75.29	-25.28	-0.069260	-\$3,520
17	<b>TOTAL TAXES</b>	<b>\$2,194,066</b>					<b>-\$590,852</b>
18	<b>OTHER EXPENSES</b>						
19	PSC Assessment	\$191,965	50.01	-168.50	218.51	0.598658	\$114,921
20	<b>TOTAL OTHER EXPENSES</b>	<b>\$191,965</b>					<b>\$114,921</b>
21	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$203,215</b>
22	<b>TAX OFFSET FROM RATE BASE</b>						
23	Federal Tax Offset	\$2,826,449	50.01	365.00	-314.99	-0.862986	-\$2,439,186
24	State Tax Offset	\$501,919	50.01	365.00	-314.99	-0.862986	-\$433,149
25	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$4,802,283	50.01	91.22	-41.21	-0.112904	-\$542,197
27	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$8,130,651</b>					<b>-\$3,414,532</b>
28	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$3,617,747</b>



Liberty Midstates Natural Gas  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5		Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6		Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9		Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Revenues	\$17,984,657			Rev-10		\$17,984,657	100.0000%	\$1,008,721	\$18,993,378		
Rev-11	481.000	Small General Service Revenue	\$3,003,797			Rev-11		\$3,003,797	100.0000%	\$145,787	\$3,149,584		
Rev-12	481.000	Medium General Service Revenue	\$3,559,581			Rev-12		\$3,559,581	100.0000%	\$162,349	\$3,721,930		
Rev-13	481.000	Large General Service Revenue	\$952,135			Rev-13		\$952,135	100.0000%	\$33,395	\$985,530		
Rev-14	481.000	Interruptible Revenue	\$209,452			Rev-14		\$209,452	100.0000%	\$151,194	\$360,646		
Rev-15	489.000	Transportation Revenues	\$4,969,141			Rev-15		\$4,969,141	100.0000%	-\$430,144	\$4,538,997		
Rev-16		WNA Revenue	\$165,292			Rev-16		\$165,292	100.0000%	-\$165,292	\$0		
Rev-17		Unbilled Revenue	\$198,990			Rev-17		\$198,990	100.0000%	-\$198,990	\$0		
Rev-18		ISRS Revenue	\$690,875			Rev-18		\$690,875	100.0000%	-\$690,875	\$0		
Rev-19		PGA Revenue	\$35,163,589			Rev-19		\$35,163,589	100.0000%	-\$35,163,589	\$0		
Rev-20		Test Year GL v Billing Determinants	\$301,963			Rev-20		\$301,963	100.0000%	\$0	\$301,963		
Rev-21	448.000	Miscellaneous Service Revenues	\$361,994			Rev-21		\$361,994	100.0000%	\$0	\$361,994		
Rev-22	495.000	Other Gas Revenue - Oper. Rev.	\$40,651			Rev-22		\$40,651	100.0000%	\$1	\$40,652		
Rev-23		TOTAL OTHER OPERATING REVENUES	\$67,602,117					\$67,602,117		-\$35,147,443	\$32,454,674		
Rev-24		TOTAL OPERATING REVENUES	\$67,602,117					\$67,602,117		-\$35,147,443	\$32,454,674		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	-\$1,193,576	\$0	-\$1,193,576	E-3	\$1,193,576	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$34,198,228	\$0	\$34,198,228	E-7	-\$34,198,228	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Demand Charges-Transportation	\$9,742,539	\$0	\$9,742,539	E-8	-\$9,742,539	\$0	100.0000%	\$0	\$0	\$0	\$0
9	804.300	Cashouts	-\$187,010	\$0	-\$187,010	E-9	\$187,010	\$0	100.0000%	\$0	\$0	\$0	\$0
10	804.400	Capacity Release	-\$166,080	\$0	-\$166,080	E-10	\$166,080	\$0	100.0000%	\$0	\$0	\$0	\$0
11	804.500	Gas Purchase Imbalances	\$5,026	\$0	\$5,026	E-11	-\$5,026	\$0	100.0000%	\$0	\$0	\$0	\$0
12	805.000	Other Gas Purchases	\$6,835	\$0	\$6,835	E-12	-\$6,835	\$0	100.0000%	\$0	\$0	\$0	\$0
13	805.100	PGA for Residential	\$19,835,659	\$0	\$19,835,659	E-13	-\$19,835,659	\$0	100.0000%	\$0	\$0	\$0	\$0
14	805.200	PGA Commercial	\$13,753,800	\$0	\$13,753,800	E-14	-\$13,753,800	\$0	100.0000%	\$0	\$0	\$0	\$0
15	805.300	PGA for Industrial	\$1,574,132	\$0	\$1,574,132	E-15	-\$1,574,132	\$0	100.0000%	\$0	\$0	\$0	\$0
16	805.900	PGA Offset	-\$37,276,271	\$0	-\$37,276,271	E-16	\$37,276,271	\$0	100.0000%	\$0	\$0	\$0	\$0
17	806.000	Exchange gas	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	808.100	Gas Withdrawn from Storage Debt.	\$10,042,023	\$0	\$10,042,023	E-19	-\$10,042,023	\$0	100.0000%	\$0	\$0	\$0	\$0
20	808.200	Gas Delivered to Storage Credit	-\$15,164,880	\$0	-\$15,164,880	E-20	\$15,164,880	\$0	100.0000%	\$0	\$0	\$0	\$0
21	809.100	Withdrawals of Liq. Nat. Gas Held for Processing. Debt	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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26	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27		TOTAL GAS SUPPLY EXPENSES	\$35,170,425	\$0	\$35,170,425		-\$35,170,425	\$0		\$0	\$0	\$0	\$0
28		NATURAL GAS STORAGE EXPENSE											
29	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	815.000	Maps and Records	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	816.000	Wells Expenses	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	817.000	Lines Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalties	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	826.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		TRANSMISSION EXPENSES											
44	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	852.000	Communication System Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-53	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
54	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-54	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
55		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
56		PRODUCTION EXPENSES											
57		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		DISTRIBUTION EXPENSES											
59	870.000	Operation Supervisor & Engineering	\$778,334	\$778,334	\$0	E-59	-\$123,961	\$654,373	100.0000%	\$0	\$654,373	\$654,373	\$0
60	871.000	Distribution Load Dispatching	\$43,854	\$0	\$43,854	E-60	\$0	\$43,854	100.0000%	\$0	\$43,854	\$0	\$43,854
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	874.000	Mains & Service Expenses	\$2,416,543	\$2,039,316	\$377,227	E-63	-\$519,516	\$1,897,027	100.0000%	\$0	\$1,897,027	\$1,575,957	\$321,070
64	874.100	Mains & Service Vehicle	\$220,545	\$0	\$220,545	E-64	-\$19,760	\$200,785	100.0000%	\$0	\$200,785	\$0	\$200,785
65	874.200	Mains & Services Heavy Equipment	\$17,528	\$0	\$17,528	E-65	-\$1,075	\$16,453	100.0000%	\$0	\$16,453	\$0	\$16,453
66	874.300	Mains & Services Uniforms	\$18,193	\$0	\$18,193	E-66	\$0	\$18,193	100.0000%	\$0	\$18,193	\$0	\$18,193
67	874.400	Mains & Services ROW Clearing	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	874.500	Mains & Services CNG Gas	\$11,559	\$0	\$11,559	E-68	\$0	\$11,559	100.0000%	\$0	\$11,559	\$0	\$11,559

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69	875.000	Measuring & Regulating Station Expenses - General	\$1,063	\$1,119	-\$56	E-69	-\$220	\$843	100.0000%	\$0	\$843	\$899	-\$56
70	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	878.000	Meter & House Regulator Expenses	\$544,474	\$544,474	\$0	E-72	-\$125,701	\$418,773	100.0000%	\$0	\$418,773	\$418,773	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	\$13,868	\$10,361	\$3,507	E-77	-\$4,302	\$9,566	100.0000%	\$0	\$9,566	\$6,059	\$3,507
78	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	892.000	Maintenance of Services	\$17,744	\$10,788	\$6,956	E-79	-\$2,476	\$15,268	100.0000%	\$0	\$15,268	\$8,312	\$6,956
80	893.000	Maintenance of Meters & House Regulators	\$17,496	\$949	\$16,547	E-80	-\$186	\$17,310	100.0000%	\$0	\$17,310	\$763	\$16,547
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL DISTRIBUTION EXPENSES	\$4,101,201	\$3,385,341	\$715,860		-\$797,197	\$3,304,004		\$0	\$3,304,004	\$2,665,136	\$638,868
83		CUSTOMER ACCOUNTS EXPENSE											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$75,254	\$67,793	\$7,461	E-85	-\$10,797	\$64,457	100.0000%	\$0	\$64,457	\$56,996	\$7,461
86	903.000	Customer Records & Collection Expenses	\$1,608,351	\$777,810	\$830,541	E-86	\$51,492	\$1,659,843	100.0000%	\$0	\$1,659,843	\$649,226	\$1,010,617
87	904.000	Uncollectible Amounts	\$454,029	\$0	\$454,029	E-87	\$0	\$454,029	100.0000%	\$0	\$454,029	\$0	\$454,029
88		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,137,634	\$845,603	\$1,292,031		\$40,695	\$2,178,329		\$0	\$2,178,329	\$706,222	\$1,472,107
89		CUSTOMER SERVICE & INFO. EXP.											
90	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-90	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
91	908.000	Customer Assistance Expenses	\$77,438	\$0	\$77,438	E-91	\$0	\$77,438	100.0000%	\$0	\$77,438	\$0	\$77,438
92	909.000	Informational & Instructional Advertising Expenses	\$63,823	\$0	\$63,823	E-92	-\$437	\$63,386	100.0000%	\$0	\$63,386	\$0	\$63,386
93	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-93	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
94		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$141,261	\$0	\$141,261		-\$437	\$140,824		\$0	\$140,824	\$0	\$140,824
95		SALES EXPENSES											
96	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-96	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
97	912.000	Demonstrating & Selling Expenses	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
98	913.000	Advertising Expenses	\$12,711	\$0	\$12,711	E-98	-\$5,597	\$7,114	100.0000%	\$0	\$7,114	\$0	\$7,114
99	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100		TOTAL SALES EXPENSES	\$12,711	\$0	\$12,711		-\$5,597	\$7,114		\$0	\$7,114	\$0	\$7,114
101		ADMIN. & GENERAL EXPENSES											
102	920.000	Admin. & General Salaries	\$9,827	\$9,827	\$0	E-102	-\$2,339	\$7,488	100.0000%	\$0	\$7,488	\$8,228	-\$740
103	920.100	AG Salaries-FIN & Adm LU Office	\$28,851	\$28,851	\$0	E-103	-\$4,597	\$24,254	100.0000%	\$0	\$24,254	\$24,254	\$0
104	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	920.400	AG Salaries-IT LABS Headoffice	\$142,358	\$142,358	\$0	E-105	-\$41,755	\$100,603	100.0000%	\$0	\$100,603	\$119,691	-\$19,088
106	920.500	LABS CAN CORP IT	\$76,069	\$76,069	\$0	E-106	-\$12,116	\$63,953	100.0000%	\$0	\$63,953	\$63,953	\$0
107	920.600	LABS US BUS LAB	\$37,014	\$37,014	\$0	E-107	-\$5,895	\$31,119	100.0000%	\$0	\$31,119	\$31,119	\$0
108	920.700	LABS US CORP FINANCE	\$365	\$365	\$0	E-108	-\$58	\$307	100.0000%	\$0	\$307	\$307	\$0
109	920.800	LU Corp US Governance Labor	\$681,421	\$681,421	\$0	E-109	-\$108,534	\$572,887	100.0000%	\$0	\$572,887	\$572,887	\$0
110	920.900	LU Region Labor IT	\$1,378,153	\$1,378,153	\$0	E-110	-\$219,475	\$1,158,678	100.0000%	\$0	\$1,158,678	\$1,158,678	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
111	921.000	Office Supplies & Expenses	\$51,675	\$0	\$51,675	E-111	-\$1,314	\$50,361	100.0000%	\$0	\$50,361	\$0	\$50,361
112	921.100	Travel-Business Development	\$47,347	\$0	\$47,347	E-112	-\$51,384	-\$4,037	100.0000%	\$0	-\$4,037	\$0	-\$4,037
113	921.200	Utilities	\$76,945	\$0	\$76,945	E-113	\$0	\$76,945	100.0000%	\$0	\$76,945	\$0	\$76,945
114	921.300	Communications	\$874,002	\$0	\$874,002	E-114	\$0	\$874,002	100.0000%	\$0	\$874,002	\$0	\$874,002
115	921.400	Dues and Membership fees	\$84,885	\$0	\$84,885	E-115	-\$530	\$84,355	100.0000%	\$0	\$84,355	\$0	\$84,355
116	921.500	Training Sales Marketing	\$49,081	\$0	\$49,081	E-116	-\$26,323	\$22,758	100.0000%	\$0	\$22,758	\$0	\$22,758
117	921.600	Meals and Entertainment	\$38,623	\$0	\$38,623	E-117	-\$2,949	\$35,674	100.0000%	\$0	\$35,674	\$0	\$35,674
118	922.000	Admin. Expenses Transferred - Credit	-\$3,555,864	-\$1,430,946	-\$2,124,918	E-118	-\$1,522,877	-\$5,078,741	100.0000%	\$0	-\$5,078,741	-\$1,781,156	-\$3,297,585
119	922.100	LU Lab Alloc Cap	-\$9,256	-\$9,256	\$0	E-119	-\$2,346	-\$11,602	100.0000%	\$0	-\$11,602	-\$11,602	\$0
120	922.200	LU Admin Alloc Cap	-\$54,455	\$0	-\$54,455	E-120	\$0	-\$54,455	100.0000%	\$0	-\$54,455	\$0	-\$54,455
121	922.300	APUC Labour Alloc Cap	-\$70,233	\$0	-\$70,233	E-121	\$0	-\$70,233	100.0000%	\$0	-\$70,233	\$0	-\$70,233
122	922.400	LABS Labour Capitil	-\$150,075	-\$45,668	-\$104,407	E-122	-\$11,596	-\$161,671	100.0000%	\$0	-\$161,671	-\$57,264	-\$104,407
123	922.500	LABS Labour Cap	-\$241,925	-\$24,403	-\$217,522	E-123	-\$6,192	-\$248,117	100.0000%	\$0	-\$248,117	-\$30,595	-\$217,522
124	922.600	LABS Corp Service Labor	-\$41,792	-\$11,874	-\$29,918	E-124	-\$3,014	-\$44,806	100.0000%	\$0	-\$44,806	-\$14,888	-\$29,918
125	922.700	LABS US Corp Labor Cap	-\$31,189	-\$115	-\$31,074	E-125	-\$30	-\$31,219	100.0000%	\$0	-\$31,219	-\$145	-\$31,074
126	922.800	LABS Corp US Lab Cap	-\$316,147	-\$218,600	-\$97,547	E-126	-\$55,468	-\$371,615	100.0000%	\$0	-\$371,615	-\$274,068	-\$97,547
127	922.900	LU Region Lab Cap	-\$779,999	-\$470,142	-\$309,857	E-127	-\$119,370	-\$899,369	100.0000%	\$0	-\$899,369	-\$589,512	-\$309,857
128	923.000	Outside Services Employed	\$620,525	\$0	\$620,525	E-128	\$316,603	\$937,128	100.0000%	\$0	\$937,128	\$0	\$937,128
129	923.100	Oustide Services LU HO Alloc	\$169,748	\$0	\$169,748	E-129	-\$11,152	\$158,596	100.0000%	\$0	\$158,596	\$0	\$158,596
130	923.200	Outside Services APUC HO Alloc	\$659,918	\$0	\$659,918	E-130	\$194,441	\$854,359	100.0000%	\$0	\$854,359	\$0	\$854,359
131	923.400	LABS Non Labour Alloc	\$325,456	\$0	\$325,456	E-131	-\$199,807	\$125,649	100.0000%	\$0	\$125,649	\$0	\$125,649
132	923.500	LABS Corp Service Non Labour Alloc	\$678,061	\$0	\$678,061	E-132	\$0	\$678,061	100.0000%	\$0	\$678,061	\$0	\$678,061
133	923.600	LABS US Bus Admin Alloc	\$126,213	\$0	\$126,213	E-133	-\$13,057	\$113,156	100.0000%	\$0	\$113,156	\$0	\$113,156
134	923.700	LABS US Corp Admin Alloc	\$96,865	\$0	\$96,865	E-134	\$0	\$96,865	100.0000%	\$0	\$96,865	\$0	\$96,865
135	923.800	LU Corp US Admin Alloc	\$304,074	\$0	\$304,074	E-135	-\$32,350	\$271,724	100.0000%	\$0	\$271,724	\$0	\$271,724
136	923.900	LU Region Admin Alloc	\$847,993	\$0	\$847,993	E-136	-\$33,827	\$814,166	100.0000%	\$0	\$814,166	\$0	\$814,166
137	924.000	Property Insurance	\$244,531	\$0	\$244,531	E-137	\$61,066	\$305,597	100.0000%	\$0	\$305,597	\$0	\$305,597
138	925.000	Injuries & Damages	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	926.000	Group Benefits/Workers Comp	\$705,043	\$0	\$705,043	E-139	-\$171,249	\$533,794	100.0000%	\$0	\$533,794	\$0	\$533,794
140	926.100	Cash Balance Pension	\$350,679	\$0	\$350,679	E-140	\$291,684	\$642,363	100.0000%	\$0	\$642,363	\$0	\$642,363
141	926.200	FAS 106(Retiree Health Care)	\$752,041	\$0	\$752,041	E-141	-\$975,726	-\$223,685	100.0000%	\$0	-\$223,685	\$0	-\$223,685
142	926.300	Opt Out Credit	\$664	\$0	\$664	E-142	\$0	\$664	100.0000%	\$0	\$664	\$0	\$664
143	926.600	Health Care	\$1,994,032	\$0	\$1,994,032	E-143	-\$651,151	\$1,342,881	100.0000%	\$0	\$1,342,881	\$0	\$1,342,881
144	926.800	Group Life	-\$24,235	\$0	-\$24,235	E-144	\$0	-\$24,235	100.0000%	\$0	-\$24,235	\$0	-\$24,235
145	926.900	401K Match	\$234,077	\$0	\$234,077	E-145	\$11,787	\$245,864	100.0000%	\$0	\$245,864	\$0	\$245,864
146	928.000	Regulatory Commission Expenses	\$155,843	\$0	\$155,843	E-146	\$91,648	\$247,491	100.0000%	\$0	\$247,491	\$0	\$247,491
147	930.200	Misc. General Expenses	\$57,103	\$0	\$57,103	E-147	-\$2,676	\$54,427	100.0000%	\$0	\$54,427	\$0	\$54,427
148	931.000	Rents - Admin. Gen. Exp.	\$156,208	\$0	\$156,208	E-148	-\$27,433	\$128,775	100.0000%	\$0	\$128,775	\$0	\$128,775
149		TOTAL ADMIN. & GENERAL EXPENSES	\$6,780,520	\$143,054	\$6,637,466		-\$3,349,361	\$3,431,159		\$0	\$3,431,159	-\$780,113	\$4,211,272
150		DEPRECIATION EXPENSE											
151	403.000	Depreciation Expense, Dep. Exp.	\$7,881,577	See note (1)	See note (1)	E-151	See note (1)	\$7,881,577	100.0000%	\$1,593,530	\$9,475,107	See note (1)	See note (1)
152		TOTAL DEPRECIATION EXPENSE	\$7,881,577	\$0	\$0		\$0	\$7,881,577		\$1,593,530	\$9,475,107	\$0	\$0
153		AMORTIZATION EXPENSE											
154	407.000	Rate Case Expense	\$0	\$0	\$0	E-154	\$5,345	\$5,345	100.0000%	\$0	\$5,345	\$0	\$5,345
155	407.300	EE Amortization Expense	\$45,652	\$0	\$45,652	E-155	\$19,916	\$65,568	100.0000%	\$0	\$65,568	\$0	\$65,568
156		TOTAL AMORTIZATION EXPENSE	\$45,652	\$0	\$45,652		\$25,261	\$70,913		\$0	\$70,913	\$0	\$70,913
157		OTHER OPERATING EXPENSES											
158	408.000	Property Taxes	\$2,364,735	\$0	\$2,364,735	E-158	-\$356,409	\$2,008,326	100.0000%	\$0	\$2,008,326	\$0	\$2,008,326

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
159	408.000	Payroll Taxes	\$508,004	\$508,004	\$0	E-159	-\$215,315	\$292,689	100.0000%	\$0	\$292,689	\$508,004	-\$215,315
160	408.100	Other Taxes	\$32,542	\$0	\$32,542	E-160	\$0	\$32,542	100.0000%	\$0	\$32,542	\$0	\$32,542
161		TOTAL OTHER OPERATING EXPENSES	\$2,905,281	\$508,004	\$2,397,277		-\$571,724	\$2,333,557		\$0	\$2,333,557	\$508,004	\$1,825,553
162		TOTAL OPERATING EXPENSE	\$59,176,262	\$4,882,002	\$46,412,683		-\$39,828,785	\$19,347,477		\$1,593,530	\$20,941,007	\$3,099,249	\$8,366,651
163		NET INCOME BEFORE TAXES	\$8,425,855					\$48,254,640		-\$36,740,973	\$11,513,667		
164		INCOME TAXES											
165	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-165	See note (1)	\$0	100.0000%	\$2,277,520	\$2,277,520	See note (1)	See note (1)
166		TOTAL INCOME TAXES	\$0					\$0		\$2,277,520	\$2,277,520		
167		DEFERRED INCOME TAXES											
168	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,053,792	See note (1)	See note (1)	E-168	See note (1)	\$2,053,792	100.0000%	-\$2,053,792	\$0	See note (1)	See note (1)
169	411.000	Amortization of Deferred ITC	\$0			E-169		\$0	100.0000%	-\$341,983	-\$341,983		
170		TOTAL DEFERRED INCOME TAXES	\$2,053,792					\$2,053,792		-\$2,395,775	-\$341,983		
171		NET OPERATING INCOME	\$6,372,063					\$46,200,848		-\$36,622,718	\$9,578,130		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Rev-10	<b>Residential Revenues</b>	480.000	\$0	\$0	\$0	\$0	\$1,008,721	\$1,008,721
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$15,791	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$992,930	
Rev-11	<b>Small General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$145,787	\$145,787
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$98,004	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$47,783	
Rev-12	<b>Medium General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$162,349	\$162,349
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$56,234	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$218,583	
Rev-13	<b>Large General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$33,395	\$33,395
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$10,696	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$44,091	
Rev-14	<b>Interruptible Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$151,194	\$151,194
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$151,194	
Rev-15	<b>Transportation Revenues</b>	489.000	\$0	\$0	\$0	\$0	-\$430,144	-\$430,144
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$768,961	
	2. To adjust revenue for weather, days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$100,460	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	-\$28,969	
	4. To adjust for special contract. (Luebbert)		\$0	\$0		\$0	\$267,326	
Rev-16	<b>WNA Revenue</b>		\$0	\$0	\$0	\$0	-\$165,292	-\$165,292
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	-\$165,292	
Rev-17	<b>Unbilled Revenue</b>		\$0	\$0	\$0	\$0	-\$198,990	-\$198,990
	1. To remove Unbilled Revenue. (Amenthor)		\$0	\$0		\$0	-\$198,990	
Rev-18	<b>ISRS Revenue</b>		\$0	\$0	\$0	\$0	-\$690,875	-\$690,875
	1. To remove ISRS revenue. (Amenthor)		\$0	\$0		\$0	-\$690,875	
Rev-19	<b>PGA Revenue</b>		\$0	\$0	\$0	\$0	-\$35,163,589	-\$35,163,589
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$35,163,589	
Rev-22	<b>Other Gas Revenue - Oper. Rev.</b>	495.000	\$0	\$0	\$0	\$0	\$1	\$1

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	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$1	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$1,193,576	\$1,193,576	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$1,193,576		\$0	\$0	
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$34,198,228	-\$34,198,228	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$34,198,228		\$0	\$0	
E-8	Demand Charges-Transportation	804.100	\$0	-\$9,742,539	-\$9,742,539	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$9,742,539		\$0	\$0	
E-9	Cashouts	804.300	\$0	\$187,010	\$187,010	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$187,010		\$0	\$0	
E-10	Capacity Release	804.400	\$0	\$166,080	\$166,080	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$166,080		\$0	\$0	
E-11	Gas Purchase Imbalances	804.500	\$0	-\$5,026	-\$5,026	\$0	\$0	\$0
	1. Removal of PGA Expense. (Amenthor)		\$0	-\$5,026		\$0	\$0	
E-12	Other Gas Purchases	805.000	\$0	-\$6,835	-\$6,835	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$6,835		\$0	\$0	
E-13	PGA for Residential	805.100	\$0	-\$19,835,659	-\$19,835,659	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$19,835,659		\$0	\$0	
E-14	PGA Commercial	805.200	\$0	-\$13,753,800	-\$13,753,800	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$13,753,800		\$0	\$0	
E-15	PGA for Industrial	805.300	\$0	-\$1,574,132	-\$1,574,132	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$1,574,132		\$0	\$0	
E-16	PGA Offset	805.900	\$0	\$37,276,271	\$37,276,271	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$37,276,271		\$0	\$0	
E-19	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$10,042,023	-\$10,042,023	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$10,042,023		\$0	\$0	
E-20	Gas Delivered to Storage Credit	808.200	\$0	\$15,164,880	\$15,164,880	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$15,164,880		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	-\$123,961	\$0	-\$123,961	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$123,961	\$0		\$0	\$0	

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E-63	<b>Mains &amp; Service Expenses</b>	874.000	-\$463,359	-\$56,157	-\$519,516	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$327,614	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$56,157		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$135,745	\$0		\$0	\$0	
E-64	<b>Mains &amp; Service Vehicle</b>	874.100	\$0	-\$19,760	-\$19,760	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$19,410		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$350		\$0	\$0	
E-65	<b>Mains &amp; Services Heavy Equipment</b>	874.200	\$0	-\$1,075	-\$1,075	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$1,075		\$0	\$0	
E-69	<b>Measuring &amp; Regulating Station Expenses - General</b>	875.000	-\$220	\$0	-\$220	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$145	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$75	\$0		\$0	\$0	
E-72	<b>Meter &amp; House Regulator Expenses</b>	878.000	-\$125,701	\$0	-\$125,701	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$89,436	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$36,265	\$0		\$0	\$0	
E-77	<b>Maintenance of Mains</b>	887.000	-\$4,302	\$0	-\$4,302	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,978	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$1,324	\$0		\$0	\$0	
E-79	<b>Maintenance of Services</b>	892.000	-\$2,476	\$0	-\$2,476	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,757	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$719	\$0		\$0	\$0	
E-80	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$186	\$0	-\$186	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$123	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$63	\$0		\$0	\$0	
E-85	<b>Meter Reading Expenses</b>	902.000	-\$10,797	\$0	-\$10,797	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$10,797	\$0		\$0	\$0	
E-86	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$128,584	\$180,076	\$51,492	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$124,319	\$0		\$0	\$0	
	2. To include Interest on Customer Deposits. (Hardin)		\$0	\$180,685		\$0	\$0	
	3. To remove certain Miscellaneous Expense. (Hardin)		\$0	-\$609		\$0	\$0	
	4. To remove incentive compensation expense. (Dhority)		-\$4,265	\$0		\$0	\$0	



Liberty Midstates Natural Gas  
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Total Company  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-92	Informational & Instructional Advertising Expenses	909.000	\$0	-\$437	-\$437	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$437		\$0	\$0	
E-98	Advertising Expenses	913.000	\$0	-\$5,597	-\$5,597	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$3,430		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$2,167		\$0	\$0	
E-102	Admin. & General Salaries	920.000	-\$1,599	-\$740	-\$2,339	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,599	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$740		\$0	\$0	
E-103	AG Salaries-FIN & Adm LU Office	920.100	-\$4,597	\$0	-\$4,597	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,597	\$0		\$0	\$0	
E-105	AG Salaries-IT LABS Headoffice	920.400	-\$22,667	-\$19,088	-\$41,755	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$22,667	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$19,088		\$0	\$0	
E-106	LABS CAN CORP IT	920.500	-\$12,116	\$0	-\$12,116	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$12,116	\$0		\$0	\$0	
E-107	LABS US BUS LAB	920.600	-\$5,895	\$0	-\$5,895	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$5,895	\$0		\$0	\$0	
E-108	LABS US CORP FINANCE	920.700	-\$58	\$0	-\$58	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$58	\$0		\$0	\$0	
E-109	LU Corp US Governace Labor	920.800	-\$108,534	\$0	-\$108,534	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$108,534	\$0		\$0	\$0	
E-110	LU Region Labor IT	920.900	-\$219,475	\$0	-\$219,475	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$219,475	\$0		\$0	\$0	
E-111	Office Supplies & Expenses	921.000	\$0	-\$1,314	-\$1,314	\$0	\$0	\$0
	1. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$1,314		\$0	\$0	
E-112	Travel-Business Development	921.100	\$0	-\$51,384	-\$51,384	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$43,151		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$8,233		\$0	\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-115	Dues and Membership fees	921.400	\$0	-\$530	-\$530	\$0	\$0	\$0
	1. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$530		\$0	\$0	
E-116	Training Sales Marketing	921.500	\$0	-\$26,323	-\$26,323	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$26,028		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$295		\$0	\$0	
E-117	Meals and Entertainment	921.600	\$0	-\$2,949	-\$2,949	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$625		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$2,324		\$0	\$0	
E-118	Admin. Expenses Transferred - Credit	922.000	-\$350,210	-\$1,172,667	-\$1,522,877	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$350,210	\$0		\$0	\$0	
	2. Payroll tax capitalization adjustment. (Burton)		\$0	\$108,407		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$417,704		\$0	\$0	
	4. Employee benefits capitalization adjustment. (Dhority)		\$0	-\$863,370		\$0	\$0	
E-119	LU Lab Alloc Cap	922.100	-\$2,346	\$0	-\$2,346	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,346	\$0		\$0	\$0	
E-122	LABS Labour Captil	922.400	-\$11,596	\$0	-\$11,596	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$11,596	\$0		\$0	\$0	
E-123	LABS Labour Cap	922.500	-\$6,192	\$0	-\$6,192	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$6,192	\$0		\$0	\$0	
E-124	LABS Corp Service Labor	922.600	-\$3,014	\$0	-\$3,014	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$3,014	\$0		\$0	\$0	
E-125	LABS US Corp Labor Cap	922.700	-\$30	\$0	-\$30	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$30	\$0		\$0	\$0	
E-126	LABS Corp US Lab Cap	922.800	-\$55,468	\$0	-\$55,468	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$55,468	\$0		\$0	\$0	
E-127	LU Region Lab Cap	922.900	-\$119,370	\$0	-\$119,370	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$119,370	\$0		\$0	\$0	
E-128	Outside Services Employed	923.000	\$0	\$316,603	\$316,603	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$335,424		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$16,164		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$2,657		\$0	\$0	
E-129	<b>Outside Services LU HO Alloc</b>	923.100	\$0	-\$11,152	-\$11,152	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$116		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$11,036		\$0	\$0	
E-130	<b>Outside Services APUC HO Alloc</b>	923.200	\$0	\$194,441	\$194,441	\$0	\$0	\$0
	1. To Remove Rebranding Costs. (Burton)		\$0	-\$1,172		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$9,395		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	\$205,008		\$0	\$0	
E-131	<b>LABS Non Labour Alloc</b>	923.400	\$0	-\$199,807	-\$199,807	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$1,555		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$198,252		\$0	\$0	
E-133	<b>LABS US Bus Admin Alloc</b>	923.600	\$0	-\$13,057	-\$13,057	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	\$291		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$13,348		\$0	\$0	
E-135	<b>LU Corp US Admin Alloc</b>	923.800	\$0	-\$32,350	-\$32,350	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$863		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$31,487		\$0	\$0	
E-136	<b>LU Region Admin Alloc</b>	923.900	\$0	-\$33,827	-\$33,827	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$220		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$2,433		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$31,174		\$0	\$0	
E-137	<b>Property Insurance</b>	924.000	\$0	\$61,066	\$61,066	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$61,066		\$0	\$0	

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E-139	Group Benefits/Workers Comp	926.000	\$0	-\$171,249	-\$171,249	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$29,204		\$0	\$0	
	2. To Annualize Workmans Compensation Expense. (Hardin)		\$0	-\$135,293		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		\$0	-\$6,752		\$0	\$0	
E-140	Cash Balance Pension	926.100	\$0	\$291,684	\$291,684	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$106,617		\$0	\$0	
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$185,067		\$0	\$0	
E-141	FAS 106(Retiree Health Care)	926.200	\$0	-\$975,726	-\$975,726	\$0	\$0	\$0
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$975,726		\$0	\$0	
E-143	Health Care	926.600	\$0	-\$651,151	-\$651,151	\$0	\$0	\$0
	1. To include an annualized level of employee benefits expense. (Dhority)		\$0	-\$651,151		\$0	\$0	
E-145	401K Match	926.900	\$0	\$11,787	\$11,787	\$0	\$0	\$0
	1. To include an annualized level of 401(K) match expense. (Dhority)		\$0	\$11,787		\$0	\$0	
E-146	Regulatory Commission Expenses	928.000	\$0	\$91,648	\$91,648	\$0	\$0	\$0
	1. To include a normalized amount of rate case expense. (Dhority)		\$0	\$55,527		\$0	\$0	
	2. To Annualize PSC Assessment. (Hardin)		\$0	\$36,121		\$0	\$0	
E-147	Misc. General Expenses	930.200	\$0	-\$2,676	-\$2,676	\$0	\$0	\$0
	1. To Remove Certain Dues and Donations Expense. (Burton)		\$0	-\$2,676		\$0	\$0	
E-148	Rents - Admin. Gen. Exp.	931.000	\$0	-\$27,433	-\$27,433	\$0	\$0	\$0
	1. To Annualize Rents and Leases Expense.(Amenthor)		\$0	-\$27,433		\$0	\$0	
E-151	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,593,530	\$1,593,530
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,605,245	
	2. To remove capitalized depreciation. (Hardin)		\$0	\$0		\$0	-\$11,715	
E-154	Rate Case Expense	407.000	\$0	\$5,345	\$5,345	\$0	\$0	\$0
	1. To include a 5 year amortization of depreciation study costs. (Dhority)		\$0	\$5,345		\$0	\$0	
E-155	EE Amortization Expense	407.300	\$0	\$19,916	\$19,916	\$0	\$0	\$0

Liberty Midstates Natural Gas  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include an annualized amount of EE amortization expense. (Dhority)		\$0	\$19,916		\$0	\$0	
E-158	Property Taxes	408.000	\$0	-\$356,409	-\$356,409	\$0	\$0	\$0
	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$356,409		\$0	\$0	
E-159	Payroll Taxes	408.000	\$0	-\$215,315	-\$215,315	\$0	\$0	\$0
	1. To annualize payroll taxes. (Burton)		\$0	-\$215,315		\$0	\$0	
E-165	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$2,277,520	\$2,277,520
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,277,520	
E-168	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$2,053,792	-\$2,053,792
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,053,792	
E-169	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$341,983	-\$341,983
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$341,983	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$35,147,443</b>	<b>-\$35,147,443</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$1,782,753</b>	<b>-\$38,046,032</b>	<b>-\$39,828,785</b>	<b>\$0</b>	<b>\$1,475,275</b>	<b>\$1,475,275</b>

Liberty Midstates Natural Gas  
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Total Company  
Test Year Ending 12/31/22; Updated to 12/31/23  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.29% Return	E 7.52% Return	F 7.74% Return
1	TOTAL NET INCOME BEFORE TAXES		\$11,513,667	\$15,413,056	\$15,921,566	\$16,430,078
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,475,107	\$9,475,107	\$9,475,107	\$9,475,107
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,475,107	\$9,475,107	\$9,475,107	\$9,475,107
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$4,802,283	\$4,802,283	\$4,802,283	\$4,802,283
7	Tax Straight-Line Depreciation		\$9,475,107	\$9,475,107	\$9,475,107	\$9,475,107
8	Excess Tax Depreciation		-\$2,841,919	-\$2,841,919	-\$2,841,919	-\$2,841,919
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,435,471	\$11,435,471	\$11,435,471	\$11,435,471
10	NET TAXABLE INCOME		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$343,451	\$483,638	\$501,919	\$520,201
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$9,209,852	\$12,969,054	\$13,459,283	\$13,949,513
16	Federal Income Tax at the Rate of	21.000%	\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
21	Deduct Federal Income Tax at the Rate of	50.000%	\$967,035	\$1,361,751	\$1,413,225	\$1,464,699
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$8,586,268	\$12,090,941	\$12,547,977	\$13,005,015
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	4.000%	\$343,451	\$483,638	\$501,919	\$520,201
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
28	Deduct Federal Income Tax - City Inc. Tax		\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
29	Deduct Missouri Income Tax - City Inc. Tax		\$343,451	\$483,638	\$501,919	\$520,201
30	City Taxable Income		\$7,275,783	\$10,245,553	\$10,632,834	\$11,020,115
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
35	State Income Tax		\$343,451	\$483,638	\$501,919	\$520,201
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,277,520	\$3,207,139	\$3,328,368	\$3,449,599
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$341,983	-\$341,983	-\$341,983	-\$341,983
41	TOTAL DEFERRED INCOME TAXES		-\$341,983	-\$341,983	-\$341,983	-\$341,983
42	TOTAL INCOME TAX		\$1,935,537	\$2,865,156	\$2,986,385	\$3,107,616

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**Total Company**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.45%	G Weighted Cost of Capital 9.90%
1	Common Stock	\$126,350,924	50.00%		4.500%	4.725%	4.950%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$126,350,924	50.00%	5.58%	2.790%	2.790%	2.790%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$252,701,848</b>	<b>100.00%</b>		<b>7.290%</b>	<b>7.515%</b>	<b>7.740%</b>
8	PreTax Cost of Capital				8.699%	8.994%	9.289%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2024-0106  
**Date Prepared:** 7/18/2024



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS**  
**DIRECT**  
**STAFF ACCOUNTING SCHEDULES**

**LIBERTY MIDSTATES NATURAL GAS**  
**SOUTHEAST MISSOURI (SEMO) DISTRICT**  
**TEST YEAR ENDING DECEMBER 31, 2022**  
**UPDATED THROUGH DECEMBER 31, 2023**

**CASE NO. GR-2024-0106**

Jefferson City, MO

July 2024



**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**SEMO**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.29% Return	<u>C</u> 7.52% Return	<u>D</u> 7.74% Return
1	Net Orig Cost Rate Base	\$86,021,036	\$86,021,036	\$86,021,036
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$6,270,934	\$6,464,481	\$6,658,028
4	Net Income Available	\$5,043,331	\$5,043,331	\$5,043,331
5	Additional Net Income Required	\$1,227,603	\$1,421,150	\$1,614,697
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,544,858	\$1,605,443	\$1,666,030
8	Current Income Tax Available	\$1,160,586	\$1,160,586	\$1,160,586
9	Additional Current Tax Required	\$384,272	\$444,857	\$505,444
10	Revenue Requirement	\$1,611,875	\$1,866,007	\$2,120,141
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$1,611,875</b>	<b>\$1,866,007</b>	<b>\$2,120,141</b>

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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$121,593,136
2	Less Accumulated Depreciation Reserve		\$28,113,221
3	Net Plant In Service		<u>\$93,479,915</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$98,840
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayment		\$0
8	Materials & Supplies		\$179,965
9	Energy Efficiency Regulatory Asset		\$206,815
10	Pension Regulatory Asset		\$486,445
11	Natural Gas in Storage		<u>\$3,877,436</u>
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$4,651,821</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	86.2986%	\$1,176,545
15	State Tax Offset	86.2986%	\$208,930
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	11.2904%	\$270,968
18	Contributions in Aid of Construction		\$0
19	OPEB Regulatory Liability		\$611,397
20	Customer Advances for Construction		\$8,068
21	Customer Deposit		\$1,160,920
22	Excess ADIT Regulatory Liability		\$3,262,121
23	Accumulated Deferred Income Taxes		<u>\$5,411,751</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$12,110,700</u>
25	Total Rate Base		<u><u>\$86,021,036</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$894	P-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchise and Consents	\$25,888	P-3	-\$2	\$25,886	100.0000%	\$0	\$25,886
4	303.000	Misc Intangible	\$13,990	P-4	\$25,746	\$39,736	100.0000%	\$0	\$39,736
5		TOTAL INTANGIBLE PLANT	\$40,772		\$25,744	\$66,516		\$0	\$66,516
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	374.100	Land Rights - Dist Plant	\$204,012	P-8	-\$16	\$203,996	100.0000%	\$0	\$203,996
9	374.200	T&D-Lands Rights	\$150,607	P-9	-\$13	\$150,594	100.0000%	\$0	\$150,594
10	375.000	Structures - Dist Plant	\$63,998	P-10	\$132,926	\$196,924	100.0000%	\$0	\$196,924
11	376.000	Mains	\$1,408,224	P-11	\$85,950	\$1,494,174	100.0000%	\$0	\$1,494,174
12	376.100	T&D-Land Rights -STL	\$7,997,371	P-12	-\$7,998,010	-\$639	100.0000%	\$0	-\$639
13	376.200	T&D-Mains-PLST	\$21,080,043	P-13	-\$12,360,580	\$8,719,463	100.0000%	\$0	\$8,719,463
14	378.000	Meas. & Reg Sta Equip - General	\$3,526,954	P-14	\$21,446,300	\$24,973,254	100.0000%	\$0	\$24,973,254
15	379.000	Meas. & Reg Sta Equip - City Gate	\$3,505,023	P-15	\$36,432	\$3,541,455	100.0000%	\$0	\$3,541,455
16	380.000	Services	\$20,032,719	P-16	\$350,670	\$20,383,389	100.0000%	\$0	\$20,383,389
17	381.000	Meters - Dist Plant	\$10,710,536	P-17	\$2,419,184	\$13,129,720	100.0000%	\$0	\$13,129,720
18	382.000	Meters Installation - Dist Plant	\$9,164,324	P-18	\$756,808	\$9,921,132	100.0000%	\$0	\$9,921,132
19	383.000	House Regulators	\$1,438,681	P-19	\$800,566	\$2,239,247	100.0000%	\$0	\$2,239,247
20	384.000	House Regulators - Installations	\$577,549	P-20	-\$57	\$577,492	100.0000%	\$0	\$577,492
21	385.000	Electronic Gas Measuring	\$763,198	P-21	-\$29	\$763,169	100.0000%	\$0	\$763,169
22	389.000	Misc. General Plant Additions	\$0	P-22	\$884,048	\$884,048	100.0000%	\$0	\$884,048
23		TOTAL DISTRIBUTION PLANT	\$80,623,239		\$6,554,179	\$87,177,418		\$0	\$87,177,418
24		TRANSMISSION PLANT							
25	365.000	Land	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	365.100	Land & Land Rights	\$106,661	P-26	-\$9	\$106,652	100.0000%	\$0	\$106,652
27	366.000	T&D-Structures & Improvements	\$2,473	P-27	\$22,959	\$25,432	100.0000%	\$0	\$25,432
28	366.100	T&D-Other Structures	\$22,959	P-28	-\$22,959	\$0	100.0000%	\$0	\$0
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$63,589	P-29	-\$63,592	-\$3	100.0000%	\$0	-\$3
30	367.100	T&D-Mains-STL	\$7,630,633	P-30	\$65,320	\$7,695,953	100.0000%	\$0	\$7,695,953
31	367.200	T&D-Mains-LST	\$0	P-31	-\$2	-\$2	100.0000%	\$0	-\$2
32	369.000	T&D-M&R Station Equipment	\$507,965	P-32	-\$40	\$507,925	100.0000%	\$0	\$507,925
33	370.000	Communication Equipment	\$15,676	P-33	\$0	\$15,676	100.0000%	\$0	\$15,676
34		TOTAL TRANSMISSION PLANT	\$8,349,956		\$1,677	\$8,351,633		\$0	\$8,351,633
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land - Gen Plant	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	390.000	General Structures & Improvmt	\$1,022,055	P-39	-\$102	\$1,021,953	100.0000%	\$0	\$1,021,953
40	390.100	GEN-Improvements Leased Premise	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	390.300	GEN-improvements Lease Premise	\$409,202	P-41	-\$2	\$409,200	100.0000%	\$0	\$409,200
42	391.000	Office Furniture & Equipment	\$495,780	P-42	\$52,360	\$548,140	100.0000%	\$0	\$548,140
43	391.100	Office Furniture	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	391.300	Computer	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45	392.000	Transporattion Equipment	\$388,402	P-45	-\$261,564	\$126,838	100.0000%	\$0	\$126,838
46	392.100	Transportation Equipment<12000 lbs	\$2,625,777	P-46	-\$2,020,764	\$605,013	100.0000%	\$0	\$605,013
47	393.000	Stores Equipment	\$229	P-47	\$2,725,100	\$2,725,329	100.0000%	\$0	\$2,725,329
48	394.000	Tools, Shop, & Garage Equipment	\$1,036,956	P-48	-\$1,036,769	\$187	100.0000%	\$0	\$187
49	395.000	Laboratory Equipment	\$0	P-49	\$1,057,262	\$1,057,262	100.0000%	\$0	\$1,057,262
50	396.000	Communication Equipment - AMR	\$879,899	P-50	-\$879,925	-\$26	100.0000%	\$0	-\$26
51	396.100	GEN-Ditchers	\$0	P-51	\$1,227,027	\$1,227,027	100.0000%	\$0	\$1,227,027
52	396.200	GEN-Backhoes	\$244,654	P-52	-\$244,661	-\$7	100.0000%	\$0	-\$7
53	397.000	Communications Equipment	\$17,440	P-53	-\$17,441	-\$1	100.0000%	\$0	-\$1
54	397.200	GEN-Comm Eq. Fixed Radios	\$10,517	P-54	\$17,439	\$27,956	100.0000%	\$0	\$27,956
55	397.300	GEN-Comm Eq. Telemetry	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$929,019	P-56	-\$929,087	-\$68	100.0000%	\$0	-\$68
57	398.100	Misc Additions	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58	399.000	OTH-Other Tangible Property	\$0	P-58	\$907,928	\$907,928	100.0000%	\$0	\$907,928
59	399.100	OTH-Other Tangible Liq	\$0	P-59	\$0	\$0	100.0000%	\$0	\$0

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60	399.300	OTH-Oth Tang Prop-Network H/W	\$0	P-60	-\$97,746	-\$97,746	100.0000%	\$0	-\$97,746
61	399.400	OTH-Oth Tang Prop-PC Hardware	\$97,746	P-61	-\$25,771	\$71,975	100.0000%	\$0	\$71,975
62	399.500	OTH-Oth-Tang Prop-PC Software	\$25,747	P-62	-\$9	\$25,738	100.0000%	\$0	\$25,738
63		TOTAL GENERAL PLANT	\$8,183,423		\$473,275	\$8,656,698		\$0	\$8,656,698
64		INCENTIVE COMP CAPITALIZED							
65		Capitalized Incentive Compensation	\$0	P-65	-\$749,542	-\$749,542	100.0000%	\$0	-\$749,542
66		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$749,542	-\$749,542		\$0	-\$749,542
67		GENERAL PLANT - ALLOCATED							
68	303.000	Miscellaneous Intangible	\$0	P-68	\$7,807,081	\$7,807,081	100.0000%	\$0	\$7,807,081
69	374.000	Land and Land Rights	\$0	P-69	\$55,299	\$55,299	100.0000%	\$0	\$55,299
70	390.000	Structures and Improvements	\$0	P-70	\$2,291,075	\$2,291,075	100.0000%	\$0	\$2,291,075
71	391.000	Office Furniture and Equipment	\$0	P-71	\$358,854	\$358,854	100.0000%	\$0	\$358,854
72	392.100	Transportation Equipment less than 12,000 lbs	\$0	P-72	\$223,432	\$223,432	100.0000%	\$0	\$223,432
73	394.000	Tools, Shop, and Garage Equipment	\$0	P-73	\$71,327	\$71,327	100.0000%	\$0	\$71,327
74	398.000	Miscellaneous Equipment-Corporate	\$0	P-74	\$54,855	\$54,855	100.0000%	\$0	\$54,855
75	399.000	Other Tangible Property	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76	399.100	Other Tangible Property-Servers-H/W	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77	399.300	Other Tangible Property-Network-H/W	\$0	P-77	\$0	\$0	100.0000%	\$0	\$0
78	399.400	Other Tangible Property-PC Hardware	\$0	P-78	\$312,761	\$312,761	100.0000%	\$0	\$312,761
79	399.500	Other Tangible Property-Software	\$0	P-79	\$6,915,729	\$6,915,729	100.0000%	\$0	\$6,915,729
80		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$18,090,413	\$18,090,413		\$0	\$18,090,413
81		COST OF REMOVAL							
82	108.400	Accumulated Cost of Removal	\$0	P-82	\$0	\$0	100.0000%	\$0	\$0
83	242.000	Accrued Cost of Removal	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
85		TOTAL PLANT IN SERVICE	\$97,197,390		\$24,395,746	\$121,593,136		\$0	\$121,593,136

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	<b>Franchise and Consents</b>	302.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-4	<b>Misc Intangible</b>	303.000		\$25,746		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$25,747		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-8	<b>Land Rights - Dist Plant</b>	374.100		-\$16		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$16		\$0	
P-9	<b>T&amp;D-Lands Rights</b>	374.200		-\$13		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$13		\$0	
P-10	<b>Structures - Dist Plant</b>	375.000		\$132,926		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$132,929		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-11	<b>Mains</b>	376.000		\$85,950		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include plant additions through December 31, 2023. (Hardin)		\$86,064		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$114		\$0	
P-12	<b>T&amp;D-Land Rights -STL</b>	<b>376.100</b>		<b>-\$7,998,010</b>		<b>\$0</b>
	1-To include plant additions through December 31, 2023. (Hardin)		-\$7,997,371		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$639		\$0	
P-13	<b>T&amp;D-Mains-PLST</b>	<b>376.200</b>		<b>-\$12,360,580</b>		<b>\$0</b>
	1-To include plant additions through December 31, 2023. (Hardin)		-\$12,359,812		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$768		\$0	
P-14	<b>Meas. &amp; Reg Sta Equip - General</b>	<b>378.000</b>		<b>\$21,446,300</b>		<b>\$0</b>
	1-To include plant additions through December 31, 2023. (Hardin)		\$21,446,319		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$19		\$0	
P-15	<b>Meas. &amp; Reg Sta Equip - City Gate</b>	<b>379.000</b>		<b>\$36,432</b>		<b>\$0</b>
	1-To include plant additions through December 31, 2023. (Hardin)		\$36,498		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$66		\$0	
P-16	Services	380.000		\$350,670		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$351,614		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$944		\$0	
P-17	Meters - Dist Plant	381.000		\$2,419,184		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$2,419,494		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$310		\$0	
P-18	Meters Installation - Dist Plant	382.000		\$756,808		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$774,790		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$17,982		\$0	
P-19	House Regulators	383.000		\$800,566		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$800,698		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$132		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-20	House Regulators - Installations	384.000		-\$57		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$57		\$0	
P-21	Electronic Gas Measuring	385.000		-\$29		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$29		\$0	
P-22	Misc. General Plant Additions	389.000		\$884,048		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$884,048		\$0	
P-26	Land & Land Rights	365.100		-\$9		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
P-27	T&D-Structures & Improvements	366.000		\$22,959		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$22,959		\$0	
P-28	T&D-Other Structures	366.100		-\$22,959		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$22,959		\$0	
P-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		-\$63,592		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$63,589		\$0	



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	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-30	T&D-Mains-STL	367.100		\$65,320		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$65,963		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$643		\$0	
P-31	T&D-Mains-LST	367.200		-\$2		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$0		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-32	T&D-M&R Station Equipment	369.000		-\$40		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$0		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$40		\$0	
P-39	General Structures & Improvmt	390.000		-\$102		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$102		\$0	
P-41	GEN-improvements Lease Premise	390.300		-\$2		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-42	Office Furniture & Equipment	391.000		\$52,360		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$52,379		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$19		\$0	
P-45	Transporattion Equipment	392.000		-\$261,564		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$261,516		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$48		\$0	
P-46	Transportation Equipment<12000 lbs	392.100		-\$2,020,764		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$2,020,764		\$0	
P-47	Stores Equipment	393.000		\$2,725,100		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-48	Tools, Shop, & Garage Equipment	394.000		-\$1,036,769		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$1,036,727		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$42		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-49	Laboratory Equipment	395.000		\$1,057,262		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-50	Communication Equipment - AMR	396.000		-\$879,925		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$879,899		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$26		\$0	
P-51	GEN-Ditchers	396.100		\$1,227,027		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$1,227,037		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$10		\$0	
P-52	GEN-Backhoes	396.200		-\$244,661		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$244,654		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$7		\$0	
P-53	Communications Equipment	397.000		-\$17,441		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-54	GEN-Comm Eq. Fixed Radios	397.200		\$17,439		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-56	Miscellaneous Equipment	398.000		-\$929,087		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$929,019		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$68		\$0	
P-58	OTH-Other Tangible Property	399.000		\$907,928		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$907,928		\$0	
P-60	OTH-Oth Tang Prop-Network H/W	399.300		-\$97,746		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$97,746		\$0	
P-61	OTH-Oth Tang Prop-PC Hardware	399.400		-\$25,771		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$25,747		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$24		\$0	
P-62	OTH-Oth-Tang Prop-PC Software	399.500		-\$9		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
P-65	<b>Capitalized Incentive Compensation</b>			-\$749,542		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$749,542		\$0	
P-68	<b>Miscellaneous Intangible</b>	303.000		\$7,807,081		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$7,807,081		\$0	
P-69	<b>Land and Land Rights</b>	374.000		\$55,299		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$55,299		\$0	
P-70	<b>Structures and Improvements</b>	390.000		\$2,291,075		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$2,291,075		\$0	
P-71	<b>Office Furniture and Equipment</b>	391.000		\$358,854		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$358,854		\$0	
P-72	<b>Transportation Equipment less than 12,000 lbs</b>	392.100		\$223,432		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$223,432		\$0	
P-73	<b>Tools, Shop, and Garage Equipment</b>	394.000		\$71,327		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$71,327		\$0	
P-74	<b>Miscellaneous Equipment-Corporate</b>	398.000		\$54,855		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$54,855		\$0	
P-78	Other Tangible Property-PC Hardware	399.400		\$312,761		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$312,761		\$0	
P-79	Other Tangible Property-Software	399.500		\$6,915,729		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$7,113,525		\$0	
	2. To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$197,796		\$0	
<b>Total Plant Adjustments</b>				<u>\$24,395,746</u>		<u>\$0</u>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$894	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$25,886	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$39,736	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$66,516		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$0	0.00%	\$0	0	0.00%
8	374.100	Land Rights - Dist Plant	\$203,996	0.00%	\$0	0	0.00%
9	374.200	T&D-Lands Rights	\$150,594	0.00%	\$0	0	0.00%
10	375.000	Structures - Dist Plant	\$196,924	2.22%	\$4,372	45	0.00%
11	376.000	Mains	\$1,494,174	1.97%	\$29,435	68	-34.00%
12	376.100	T&D-Land Rights -STL	-\$639	1.97%	-\$13	68	-34.00%
13	376.200	T&D-Mains-PLST	\$8,719,463	1.92%	\$167,414	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$24,973,254	2.66%	\$664,289	47	-25.00%
15	379.000	Meas. & Reg Sta Equip - City Gate	\$3,541,455	2.78%	\$98,452	45	-25.00%
16	380.000	Services	\$20,383,389	4.55%	\$927,444	33	-50.00%
17	381.000	Meters - Dist Plant	\$13,129,720	4.82%	\$632,853	28	-35.00%
18	382.000	Meters Installation - Dist Plant	\$9,921,132	5.40%	\$535,741	0	-35.00%
19	383.000	House Regulators	\$2,239,247	2.27%	\$50,831	44	0.00%
20	384.000	House Regulators - Installations	\$577,492	2.27%	\$13,109	44	0.00%
21	385.000	Electronic Gas Measuring	\$763,169	2.27%	\$17,324	45	-2.00%
22	389.000	Misc. General Plant Additions	\$884,048	0.00%	\$0	0	0.00%
23		TOTAL DISTRIBUTION PLANT	\$87,177,418		\$3,141,251		
24		TRANSMISSION PLANT					
25	365.000	Land	\$0	0.00%	\$0	0	0.00%
26	365.100	Land & Land Rights	\$106,652	0.00%	\$0	0	0.00%
27	366.000	T&D-Structures & Improvements	\$25,432	2.10%	\$534	50	-5.00%
28	366.100	T&D-Other Structures	\$0	2.10%	\$0	50	-5.00%
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	-\$3	1.57%	\$0	70	-10.00%
30	367.100	T&D-Mains-STL	\$7,695,953	1.57%	\$120,826	70	-10.00%
31	367.200	T&D-Mains-LST	-\$2	1.57%	\$0	70	-10.00%
32	369.000	T&D-M&R Station Equipment	\$507,925	2.04%	\$10,362	49	0.00%
33	370.000	Communication Equipment	\$15,676	4.35%	\$682	23	0.00%
34		TOTAL TRANSMISSION PLANT	\$8,351,633		\$132,404		
35		PRODUCTION PLANT					
36		TOTAL PRODUCTION PLANT	\$0		\$0		
37		GENERAL PLANT					
38	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
39	390.000	General Structures & Improvmt	\$1,021,953	2.56%	\$26,162	39	0.00%
40	390.100	GEN-Improvements Leased Premise	\$0	2.56%	\$0	39	0.00%
41	390.300	GEN-improvements Lease Premise	\$409,200	2.56%	\$10,476	39	0.00%
42	391.000	Office Furniture & Equipment	\$548,140	4.55%	\$24,940	22	0.00%
43	391.100	Office Furniture	\$0	0.00%	\$0	0	0.00%
44	391.300	Computer	\$0	0.00%	\$0	0	0.00%
45	392.000	Transportation Equipment	\$126,838	11.75%	\$14,903	8	6.00%
46	392.100	Transportation Equipment<12000 lbs	\$605,013	11.75%	\$71,089	8	6.00%
47	393.000	Stores Equipment	\$2,725,329	4.35%	\$118,552	23	0.00%
48	394.000	Tools, Shop, & Garage Equipment	\$187	5.56%	\$10	18	0.00%
49	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744	28	0.00%
50	396.000	Communication Equipment - AMR	-\$26	6.83%	-\$2	12	18.00%
51	396.100	GEN-Ditchers	\$1,227,027	6.83%	\$83,806	12	18.00%
52	396.200	GEN-Backhoes	-\$7	6.83%	\$0	12	18.00%
53	397.000	Communications Equipment	-\$1	6.25%	\$0	16	0.00%

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
54	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747	16	0.00%
55	397.300	GEN-Comm Eq. Telemetry	\$0	6.25%	\$0	16	0.00%
56	398.000	Miscellaneous Equipment	-\$68	5.00%	-\$3	20	0.00%
57	398.100	Misc Additions	\$0	0.00%	\$0	0	0.00%
58	399.000	OTH-Other Tangible Property	\$907,928	4.76%	\$43,217	21	0.00%
59	399.100	OTH-Other Tangible Liq	\$0	0.00%	\$0	0	0.00%
60	399.300	OTH-Oth Tang Prop-Network H/W	-\$97,746	12.50%	-\$12,218	8	0.00%
61	399.400	OTH-Oth Tang Prop-PC Hardware	\$71,975	14.29%	\$10,285	7	0.00%
62	399.500	OTH-Oth-Tang Prop-PC Software	\$25,738	12.50%	\$3,217	8	0.00%
63		TOTAL GENERAL PLANT	\$8,656,698		\$433,925		
64		INCENTIVE COMP CAPITALIZED					
65		Capitalized Incentive Compensation	-\$749,542	4.02%	-\$30,132	0	0.00%
66		TOTAL INCENTIVE COMP CAPITALIZED	-\$749,542		-\$30,132		
67		GENERAL PLANT - ALLOCATED					
68	303.000	Miscellaneous Intangible	\$7,807,081	0.00%	\$0	0	0.00%
69	374.000	Land and Land Rights	\$55,299	0.00%	\$0	0	0.00%
70	390.000	Structures and Improvements	\$2,291,075	2.50%	\$57,277	40	0.00%
71	391.000	Office Furniture and Equipment	\$358,854	5.00%	\$17,943	20	0.00%
72	392.100	Transportation Equipment less than 12,000 lbs	\$223,432	9.40%	\$21,003	10	6.00%
73	394.000	Tools, Shop, and Garage Equipment	\$71,327	5.00%	\$3,566	20	0.00%
74	398.000	Miscellaneous Equipment-Corporate	\$54,855	5.00%	\$2,743	20	0.00%
75	399.000	Other Tangible Property	\$0	14.29%	\$0	7	0.00%
76	399.100	Other Tangible Property-Servers-H/W	\$0	20.00%	\$0	5	0.00%
77	399.300	Other Tangible Property-Network-H/W	\$0	14.29%	\$0	7	0.00%
78	399.400	Other Tangible Property-PC Hardware	\$312,761	20.00%	\$62,552	5	0.00%
79	399.500	Other Tangible Property-Software	\$6,915,729	14.29%	\$988,258	7	0.00%
80		TOTAL GENERAL PLANT - ALLOCATED	\$18,090,413		\$1,153,342		
81		COST OF REMOVAL					
82	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
83	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
84		TOTAL COST OF REMOVAL	\$0		\$0		
85		Total Depreciation	\$121,593,136		\$4,830,790		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.



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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$894	R-2	-\$894	\$0	100.0000%	\$0	\$0
3	302.000	Franchise and Consents	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0	\$25,888
4	303.000	Misc Intangible	\$13,990	R-4	\$34,399	\$48,389	100.0000%	\$0	\$48,389
5		TOTAL INTANGIBLE PLANT	\$40,772		\$33,505	\$74,277		\$0	\$74,277
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.100	Land Rights - Dist Plant	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	374.200	T&D-Lands Rights	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	375.000	Structures - Dist Plant	\$21,321	R-10	\$4,141	\$25,462	100.0000%	\$0	\$25,462
11	376.000	Mains	\$325,800	R-11	-\$52,885	\$272,915	100.0000%	\$0	\$272,915
12	376.100	T&D-Land Rights -STL	\$3,419,928	R-12	-\$3,419,928	\$0	100.0000%	\$0	\$0
13	376.200	T&D-Mains-PLST	\$4,192,614	R-13	-\$1,181,590	\$3,011,024	100.0000%	\$0	\$3,011,024
14	378.000	Meas. & Reg Sta Equip - General	\$370,923	R-14	\$3,862,806	\$4,233,729	100.0000%	\$0	\$4,233,729
15	379.000	Meas. & Reg Sta Equip - City Gate	\$697,343	R-15	\$25,866	\$723,209	100.0000%	\$0	\$723,209
16	380.000	Services	\$6,396,502	R-16	-\$5,382,497	\$1,014,005	100.0000%	\$0	\$1,014,005
17	381.000	Meters - Dist Plant	-\$1,865,891	R-17	\$1,865,891	\$0	100.0000%	\$0	\$0
18	382.000	Meters Installation - Dist Plant	\$3,833,661	R-18	\$25,424	\$3,859,085	100.0000%	\$0	\$3,859,085
19	383.000	House Regulators	\$1,090,871	R-19	\$1,098,955	\$2,189,826	100.0000%	\$0	\$2,189,826
20	384.000	House Regulators - Installations	\$468,951	R-20	\$123,812	\$592,763	100.0000%	\$0	\$592,763
21	385.000	Electronic Gas Measuring	\$244,536	R-21	\$14,306	\$258,842	100.0000%	\$0	\$258,842
22	389.000	Misc. General Plant Additions	\$0	R-22	\$40,705	\$40,705	100.0000%	\$0	\$40,705
23		TOTAL DISTRIBUTION PLANT	\$19,196,559		-\$2,974,994	\$16,221,565		\$0	\$16,221,565
24		TRANSMISSION PLANT							
25	365.000	Land	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26	365.100	Land & Land Rights	\$2,241	R-26	-\$136	\$2,105	100.0000%	\$0	\$2,105
27	366.000	T&D-Structures & Improvements	\$2,291	R-27	\$5,235	\$7,526	100.0000%	\$0	\$7,526
28	366.100	T&D-Other Structures	\$4,834	R-28	-\$4,834	\$0	100.0000%	\$0	\$0
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$28,402	R-29	\$4,187,054	\$4,215,456	100.0000%	\$0	\$4,215,456
30	367.100	T&D-Mains-STL	\$4,949,703	R-30	-\$4,949,703	\$0	100.0000%	\$0	\$0
31	367.200	T&D-Mains-LST	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	369.000	T&D-M&R Station Equipment	\$324,682	R-32	\$57,279	\$381,961	100.0000%	\$0	\$381,961
33	370.000	Communication Equipment	\$4,936	R-33	\$682	\$5,618	100.0000%	\$0	\$5,618
34		TOTAL TRANSMISSION PLANT	\$5,317,089		-\$704,423	\$4,612,666		\$0	\$4,612,666
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land - Gen Plant	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	390.000	General Structures & Improvmnt	\$573,141	R-39	\$26,124	\$599,265	100.0000%	\$0	\$599,265
40	390.100	GEN-Improvements Leased Premise	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41	390.300	GEN-improvements Lease Premise	\$66,672	R-41	\$35,235	\$101,907	100.0000%	\$0	\$101,907
42	391.000	Office Furniture & Equipment	\$200,496	R-42	-\$29,714	\$170,782	100.0000%	\$0	\$170,782
43	391.100	Office Furniture	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	391.300	Computer	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	392.000	Transporattion Equipment	\$267,174	R-45	-\$43,134	\$224,040	100.0000%	\$0	\$224,040
46	392.100	Transportation Equipment<12000 lbs	\$1,424,331	R-46	\$153,022	\$1,577,353	100.0000%	\$0	\$1,577,353
47	393.000	Stores Equipment	\$229	R-47	\$4	\$233	100.0000%	\$0	\$233
48	394.000	Tools, Shop, & Garage Equipment	\$188,896	R-48	\$61,110	\$250,006	100.0000%	\$0	\$250,006
49	395.000	Laboratory Equipment	-\$75	R-49	\$75	\$0	100.0000%	\$0	\$0
50	396.000	Communication Equipment - AMR	\$360,342	R-50	\$153,966	\$514,308	100.0000%	\$0	\$514,308
51	396.100	GEN-Ditchers	\$5,901	R-51	-\$5,901	\$0	100.0000%	\$0	\$0
52	396.200	GEN-Backhoes	\$53,742	R-52	-\$53,742	\$0	100.0000%	\$0	\$0
53	397.000	Communications Equipment	\$13,623	R-53	\$8,259	\$21,882	100.0000%	\$0	\$21,882
54	397.200	GEN-Comm Eq. Fixed Radios	\$8,234	R-54	-\$8,234	\$0	100.0000%	\$0	\$0
55	397.300	GEN-Comm Eq. Telemetry	-\$2,129	R-55	\$2,129	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$304,209	R-56	-\$5,341	\$298,868	100.0000%	\$0	\$298,868
57	398.100	Misc Additions	\$0	R-57	\$0	\$0	100.0000%	\$0	\$0
58	399.000	OTH-Other Tangible Property	\$0	R-58	\$105	\$105	100.0000%	\$0	\$105
59	399.100	OTH-Other Tangible Liq	\$0	R-59	\$43,866	\$43,866	100.0000%	\$0	\$43,866
60	399.300	OTH-Oth Tang Prop-Network H/W	\$0	R-60	\$0	\$0	100.0000%	\$0	\$0
61	399.400	OTH-Oth Tang Prop-PC Hardware	-\$43,866	R-61	\$43,866	\$0	100.0000%	\$0	\$0
62	399.500	OTH-Oth-Tang Prop-PC Software	\$22,634	R-62	-\$8	\$22,626	100.0000%	\$0	\$22,626

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
63		TOTAL GENERAL PLANT	\$3,443,554		\$381,687	\$3,825,241		\$0	\$3,825,241
64		INCENTIVE COMP CAPITALIZED							
65		Capitalized Incentive Compensation	\$0	R-65	-\$97,765	-\$97,765	100.0000%	\$0	-\$97,765
66		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$97,765	-\$97,765		\$0	-\$97,765
67		GENERAL PLANT - ALLOCATED							
68	303.000	Miscellaneous Intangible	\$0	R-68	\$6,305,674	\$6,305,674	100.0000%	\$0	\$6,305,674
69	374.000	Land and Land Rights	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.000	Structures and Improvements	\$0	R-70	\$502,016	\$502,016	100.0000%	\$0	\$502,016
71	391.000	Office Furniture and Equipment	\$0	R-71	\$158,687	\$158,687	100.0000%	\$0	\$158,687
72	392.100	Transportation Equipment less than 12,000 lbs	\$0	R-72	\$167,621	\$167,621	100.0000%	\$0	\$167,621
73	394.000	Tools, Shop, and Garage Equipment	\$0	R-73	\$21,009	\$21,009	100.0000%	\$0	\$21,009
74	398.000	Miscellaneous Equipment-Corporate	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	399.000	Other Tangible Property	\$0	R-75	\$32,654	\$32,654	100.0000%	\$0	\$32,654
76	399.100	Other Tangible Property-Servers-H/W	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	399.300	Other Tangible Property-Network-H/W	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	399.400	Other Tangible Property-PC Hardware	\$0	R-78	\$293,685	\$293,685	100.0000%	\$0	\$293,685
79	399.500	Other Tangible Property-Software	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$7,481,346	\$7,481,346		\$0	\$7,481,346
81		COST OF REMOVAL							
82	108.400	Accumulated Cost of Removal	-\$5,773,014	R-82	\$0	-\$5,773,014	100.0000%	\$0	-\$5,773,014
83	242.000	Accrued Cost of Removal	\$1,768,905	R-83	\$0	\$1,768,905	100.0000%	\$0	\$1,768,905
84		TOTAL COST OF REMOVAL	-\$4,004,109		\$0	-\$4,004,109		\$0	-\$4,004,109
85		TOTAL DEPRECIATION RESERVE	\$23,993,865		\$4,119,356	\$28,113,221		\$0	\$28,113,221

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	<b>Intangible Plant Organization</b>	301.000		-\$894		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	<b>Misc Intangible</b>	303.000		\$34,399		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$34,399		\$0	
R-10	<b>Structures - Dist Plant</b>	375.000		\$4,141		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,142		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-11	<b>Mains</b>	376.000		-\$52,885		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$52,863		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$22		\$0	
R-12	<b>T&amp;D-Land Rights -STL</b>	376.100		-\$3,419,928		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,419,928		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$121		\$0	
	3. To adjust for negative reserve. (Coffer)		\$121		\$0	
R-13	<b>T&amp;D-Mains-PLST</b>	376.200		-\$1,181,590		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$1,181,326		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$143		\$0	
	3. To adjust for negative reserve. (Coffer)		-\$121		\$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$3,862,806		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,862,812		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$6		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$25,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$25,887		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$21		\$0	
R-16	Services	380.000		-\$5,382,497		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36,877		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$484		\$0	
	3.To adjust negative reserve. (Coffer)		-\$5,418,890		\$0	
R-17	Meters - Dist Plant	381.000		\$1,865,891		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,552,881		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$118		\$0	
	3.To adjust negative reserve. (Coffer)		\$5,418,890		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$25,424		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$33,197		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$7,773		\$0	
R-19	House Regulators	383.000		\$1,098,955		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,099,003		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$48		\$0	
R-20	House Regulators - Installations	384.000		\$123,812		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$123,829		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$17		\$0	
R-21	Electronic Gas Measuring	385.000		\$14,306		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$14,315		\$0	

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	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$9		\$0	
R-22	Misc. General Plant Additions	389.000		\$40,705		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$40,705		\$0	
R-26	Land & Land Rights	365.100		-\$136		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$136		\$0	
R-27	T&D-Structures & Improvements	366.000		\$5,235		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$5,235		\$0	
R-28	T&D-Other Structures	366.100		-\$4,834		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,834		\$0	
R-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$4,187,054		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,186,947		\$0	
	2.To adjust negative reserve. (Coffin)		\$107		\$0	
R-30	T&D-Mains-STL	367.100		-\$4,949,703		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,949,703		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$107		\$0	
	3.To adjust negative reserve. (Coffin)		\$107		\$0	
R-32	T&D-M&R Station Equipment	369.000		\$57,279		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$57,292		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$13		\$0	
R-33	Communication Equipment	370.000		\$682		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$682		\$0	
R-39	General Structures & Improvmnt	390.000		\$26,124		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$26,165		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$41		\$0	
R-41	GEN-improvements Lease Premise	390.300		\$35,235		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$35,236		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-42	Office Furniture & Equipment	391.000		-\$29,714		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$29,704		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$10		\$0	
R-45	Transporattion Equipment	392.000		-\$43,134		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$43,077		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$57		\$0	
R-46	Transportation Equipment<12000 lbs	392.100		\$153,022		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$153,022		\$0	
R-47	Stores Equipment	393.000		\$4		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4		\$0	
R-48	Tools, Shop, & Garage Equipment	394.000		\$61,110		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$61,172		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$23		\$0	
	3. To adjust negative reserve.(Coffer)		-\$39		\$0	
R-49	Laboratory Equipment	395.000		\$75		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust negative reserve.(Coffer)		\$39		\$0	
R-50	Communication Equipment - AMR	396.000		\$153,966		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$154,000		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$20		\$0	



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To adjust negative reserve.(Coffer)		-\$14		\$0	
R-51	GEN-Ditchers	396.100		-\$5,901		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,901		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$8		\$0	
	3. To adjust negative reserve.(Coffer)		\$8		\$0	
R-52	GEN-Backhoes	396.200		-\$53,742		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$53,742		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$6		\$0	
	3. To adjust negative reserve.(Coffer)		\$6		\$0	
R-53	Communications Equipment	397.000		\$8,259		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,261		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
	3. To adjust negative reserve.(Coffer)		-\$1		\$0	
R-54	GEN-Comm Eq. Fixed Radios	397.200		-\$8,234		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,234		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
	3. To adjust negative reserve.(Coffer)		\$1		\$0	
R-55	GEN-Comm Eq. Telemetering	397.300		\$2,129		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$2,129		\$0	
R-56	Miscellaneous Equipment	398.000		-\$5,341		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$59,572		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$31		\$0	
	3. To adjust negative reserve. (Coffin)		-\$64,882		\$0	
R-58	OTH-Other Tangible Property	399.000		\$105		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$105		\$0	
R-59	OTH-Other Tangible Liq	399.100		\$43,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$43,866		\$0	
R-61	OTH-Oth Tang Prop-PC Hardware	399.400		\$43,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,643		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$25		\$0	
	3. To adjust negative reserve. (Coffin)		\$42,248		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-62	OTH-Oth-Tang Prop-PC Software	399.500		-\$8		\$0
	1-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$8		\$0	
R-65	Capitalize Incentive Compensation			-\$97,765		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$97,765		\$0	
R-68	Miscellaneous Intangible	303.000		\$6,305,674		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$6,305,674		\$0	
R-70	Structures and Improvements	390.000		\$502,016		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$812,571		\$0	
	2. To adjust negative reserve. (Coffer)		-\$310,555		\$0	
R-71	Office Furniture and Equipment	391.000		\$158,687		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$158,687		\$0	
R-72	Transportation Equipment less than 12,000 lbs	392.100		\$167,621		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$167,621		\$0	
R-73	Tools, Shop, and Garage Equipment	394.000		\$21,009		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$21,009		\$0	
R-75	Other Tangible Property	399.000		\$32,654		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$32,654		\$0	
R-78	Other Tangible Property-PC Hardware	399.400		\$293,685		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$293,685		\$0	
<b>Total Reserve Adjustments</b>				<b>\$4,119,356</b>		<b>\$0</b>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$1,461,037	50.01	12.96	37.05	0.101507	\$148,305
3	Incentive Compensation	\$71,011	50.01	292.50	-242.49	-0.664356	-\$47,177
4	401K	\$129,250	50.01	-2.04	52.05	0.142603	\$18,431
5	Pension Expense	\$364,686	50.01	54.00	-3.99	-0.010932	-\$3,987
6	OPEB	\$0	50.01	240.50	-190.49	-0.521890	\$0
7	Employee Benefits	\$705,948	50.01	29.37	20.64	0.056548	\$39,920
8	Purchased Gas Expense	\$18,813,204	50.01	40.61	9.40	0.025753	\$484,496
9	Purchased Gas Expense Out	-\$18,813,204	50.01	40.61	9.40	0.025753	-\$484,496
10	Bad Debt Expense	\$402,484	0.00	0.00	0.00	0.000000	\$0
11	Cash Vouchers	\$1,668,900	50.01	52.67	-2.66	-0.007279	-\$12,148
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$4,803,316</b>					<b>\$143,344</b>
13	<b>TAXES</b>						
14	Property Tax	\$1,029,020	50.01	159.31	-109.30	-0.299452	-\$308,142
15	Employer Portion of FICA	\$70,929	50.01	11.96	38.05	0.104247	\$7,394
16	Federal and State Unemployment Tax	\$26,715	50.01	75.29	-25.28	-0.069260	-\$1,850
17	<b>TOTAL TAXES</b>	<b>\$1,126,664</b>					<b>-\$302,598</b>
18	<b>OTHER EXPENSES</b>						
19	PSC Assessment	\$100,916	50.01	-168.50	218.51	0.598658	\$60,414
20	<b>TOTAL OTHER EXPENSES</b>	<b>\$100,916</b>					<b>\$60,414</b>
21	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$98,840</b>
22	<b>TAX OFFSET FROM RATE BASE</b>						
23	Federal Tax Offset	\$1,363,342	50.01	365.00	-314.99	-0.862986	-\$1,176,545
24	State Tax Offset	\$242,101	50.01	365.00	-314.99	-0.862986	-\$208,930
25	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$2,399,987	50.01	91.22	-41.21	-0.112904	-\$270,968
27	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$4,005,430</b>					<b>-\$1,656,443</b>
28	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,755,283</b>

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Rev-4		OPERATING REVENUES											
Rev-5		Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6		Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9		Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Revenues	\$8,314,402			Rev-10		\$8,314,402	100.0000%	\$613,817	\$8,928,219		
Rev-11	481.000	Small General Service Revenue	\$1,305,811			Rev-11		\$1,305,811	100.0000%	\$67,270	\$1,373,081		
Rev-12	481.000	Medium General Service Revenue	\$1,806,505			Rev-12		\$1,806,505	100.0000%	\$78,356	\$1,884,861		
Rev-13	481.000	Large General Service Revenue	\$450,937			Rev-13		\$450,937	100.0000%	\$56,233	\$507,170		
Rev-14	481.000	Interruptible Revenue	\$18,000			Rev-14		\$18,000	100.0000%	\$131,256	\$149,256		
Rev-15	489.000	Transportation Revenues	\$3,828,088			Rev-15		\$3,828,088	100.0000%	-\$661,358	\$3,166,730		
Rev-16		WNA Revenue	\$246,386			Rev-16		\$246,386	100.0000%	-\$246,386	\$0		
Rev-17		Unbilled Revenue	-\$105,154			Rev-17		-\$105,154	100.0000%	\$105,154	\$0		
Rev-18		ISRS Revenue	\$360,237			Rev-18		\$360,237	100.0000%	-\$360,237	\$0		
Rev-19		PGA Revenue	\$18,809,329			Rev-19		\$18,809,329	100.0000%	-\$18,809,329	\$0		
Rev-20		Test Year Difference v Billing Determinants	\$573,032			Rev-20		\$573,032	100.0000%	\$0	\$573,032		
Rev-21	448.000	Miscellaneous Service Revenues	\$196,946			Rev-21		\$196,946	100.0000%	\$0	\$196,946		
Rev-22	495.000	Other Gas Revenue - Oper. Rev.	\$17,544			Rev-22		\$17,544	100.0000%	\$0	\$17,544		
Rev-23		TOTAL OTHER OPERATING REVENUES	\$35,822,063					\$35,822,063		-\$19,025,224	\$16,796,839		
Rev-24		TOTAL OPERATING REVENUES	\$35,822,063					\$35,822,063		-\$19,025,224	\$16,796,839		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	-\$772,247	\$0	-\$772,247	E-3	\$772,247	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$17,199,163	\$0	\$17,199,163	E-7	-\$17,199,163	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Demand Charges-Transportation	\$4,872,936	\$0	\$4,872,936	E-8	-\$4,872,936	\$0	100.0000%	\$0	\$0	\$0	\$0
9	804.300	Cashouts	\$39,712	\$0	\$39,712	E-9	-\$39,712	\$0	100.0000%	\$0	\$0	\$0	\$0
10	804.400	Capacity Release	-\$120,699	\$0	-\$120,699	E-10	\$120,699	\$0	100.0000%	\$0	\$0	\$0	\$0
11	804.500	Gas Purchase Imbalances	\$5,026	\$0	\$5,026	E-11	-\$5,026	\$0	100.0000%	\$0	\$0	\$0	\$0
12	805.000	Other Gas Purchases	\$3,874	\$0	\$3,874	E-12	-\$3,874	\$0	100.0000%	\$0	\$0	\$0	\$0
13	805.100	PGA for Residential	\$10,677,086	\$0	\$10,677,086	E-13	-\$10,677,086	\$0	100.0000%	\$0	\$0	\$0	\$0
14	805.200	PGA Commercial	\$7,020,888	\$0	\$7,020,888	E-14	-\$7,020,888	\$0	100.0000%	\$0	\$0	\$0	\$0
15	805.300	PGA for Industrial	\$1,111,357	\$0	\$1,111,357	E-15	-\$1,111,357	\$0	100.0000%	\$0	\$0	\$0	\$0
16	805.900	PGA Offset	-\$19,010,321	\$0	-\$19,010,321	E-16	\$19,010,321	\$0	100.0000%	\$0	\$0	\$0	\$0
17	806.000	Exchange gas	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	808.100	Gas Withdrawn from Storage Debt.	\$3,668,117	\$0	\$3,668,117	E-19	-\$3,668,117	\$0	100.0000%	\$0	\$0	\$0	\$0
20	808.200	Gas Delivered to Storage Credit	-\$5,881,687	\$0	-\$5,881,687	E-20	\$5,881,687	\$0	100.0000%	\$0	\$0	\$0	\$0
21	809.100	Withdrawals of Liq. Nat. Gas Held for Processing. Debt	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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26	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27		TOTAL GAS SUPPLY EXPENSES	\$18,813,205	\$0	\$18,813,205		-\$18,813,205	\$0		\$0	\$0	\$0	\$0
28		NATURAL GAS STORAGE EXPENSE											
29	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	815.000	Maps and Records	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	816.000	Wells Expenses	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	817.000	Lines Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalties	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	826.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		TRANSMISSION EXPENSES											
44	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	852.000	Communication System Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-53	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
54	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-54	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
55		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
56		PRODUCTION EXPENSES											
57		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		DISTRIBUTION EXPENSES											
59	870.000	Operation Supervisor & Engineering	\$411,536	\$411,536	\$0	E-59	-\$77,534	\$334,002	100.0000%	\$0	\$334,002	\$334,002	\$0
60	871.000	Distribution Load Dispatching	\$20,298	\$0	\$20,298	E-60	\$0	\$20,298	100.0000%	\$0	\$20,298	\$0	\$20,298
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	874.000	Mains & Service Expenses	\$1,308,218	\$1,124,853	\$183,365	E-63	-\$313,007	\$995,211	100.0000%	\$0	\$995,211	\$811,846	\$183,365
64	874.100	Mains & Service Vehicle	\$126,599	\$0	\$126,599	E-64	-\$13,954	\$112,645	100.0000%	\$0	\$112,645	\$0	\$112,645
65	874.200	Mains & Services Heavy Equipment	\$8,777	\$0	\$8,777	E-65	\$768	\$9,545	100.0000%	\$0	\$9,545	\$0	\$9,545
66	874.300	Mains & Services Uniforms	\$10,225	\$0	\$10,225	E-66	\$0	\$10,225	100.0000%	\$0	\$10,225	\$0	\$10,225
67	874.400	Mains & Services ROW Clearing	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	874.500	Mains & Services CNG Gas	\$10,347	\$0	\$10,347	E-68	\$0	\$10,347	100.0000%	\$0	\$10,347	\$0	\$10,347

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69	875.000	Measuring & Regulating Station Expenses - General	\$0	\$0	\$0	E-69	-\$39	-\$39	100.0000%	\$0	-\$39	-\$39	\$0
70	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	878.000	Meter & House Regulator Expenses	\$335,614	\$335,614	\$0	E-72	-\$82,348	\$253,266	100.0000%	\$0	\$253,266	\$253,266	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	-\$5,235	\$9,520	-\$14,755	E-77	-\$2,492	-\$7,727	100.0000%	\$0	-\$7,727	\$7,028	-\$14,755
78	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	892.000	Maintenance of Services	\$6,375	\$6,183	\$192	E-79	-\$1,544	\$4,831	100.0000%	\$0	\$4,831	\$4,639	\$192
80	893.000	Maintenance of Meters & House Regulators	\$12,770	\$0	\$12,770	E-80	-\$33	\$12,737	100.0000%	\$0	\$12,737	-\$33	\$12,770
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$2,245,524</b>	<b>\$1,887,706</b>	<b>\$357,818</b>		<b>-\$490,183</b>	<b>\$1,755,341</b>		<b>\$0</b>	<b>\$1,755,341</b>	<b>\$1,410,709</b>	<b>\$344,632</b>
83		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$39,775	\$35,841	\$3,934	E-85	-\$6,752	\$33,023	100.0000%	\$0	\$33,023	\$29,089	\$3,934
86	903.000	Customer Records & Collection Expenses	\$879,386	\$418,899	\$460,487	E-86	\$28,763	\$908,149	100.0000%	\$0	\$908,149	\$337,730	\$570,419
87	904.000	Uncollectible Amounts	\$264,826	\$0	\$264,826	E-87	\$0	\$264,826	100.0000%	\$0	\$264,826	\$0	\$264,826
88	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$1,183,987</b>	<b>\$454,740</b>	<b>\$729,247</b>		<b>\$22,011</b>	<b>\$1,205,998</b>		<b>\$0</b>	<b>\$1,205,998</b>	<b>\$366,819</b>	<b>\$839,179</b>
90		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
91	908.000	Customer Assistance Expenses	\$40,912	\$0	\$40,912	E-91	\$0	\$40,912	100.0000%	\$0	\$40,912	\$0	\$40,912
92	909.000	Informational & Instructional Advertising Expenses	\$37,314	\$0	\$37,314	E-92	-\$437	\$36,877	100.0000%	\$0	\$36,877	\$0	\$36,877
93	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-93	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
94		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$78,226</b>	<b>\$0</b>	<b>\$78,226</b>		<b>-\$437</b>	<b>\$77,789</b>		<b>\$0</b>	<b>\$77,789</b>	<b>\$0</b>	<b>\$77,789</b>
95		<b>SALES EXPENSES</b>											
96	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-96	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
97	912.000	Demonstrating & Selling Expenses	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
98	913.000	Advertising Expenses	\$6,742	\$0	\$6,742	E-98	-\$2,904	\$3,838	100.0000%	\$0	\$3,838	\$0	\$3,838
99	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100		<b>TOTAL SALES EXPENSES</b>	<b>\$6,742</b>	<b>\$0</b>	<b>\$6,742</b>		<b>-\$2,904</b>	<b>\$3,838</b>		<b>\$0</b>	<b>\$3,838</b>	<b>\$0</b>	<b>\$3,838</b>
101		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
102	920.000	Admin. & General Salaries	\$5,679	\$5,679	\$0	E-102	-\$1,460	\$4,219	100.0000%	\$0	\$4,219	\$4,609	-\$390
103	920.100	AG Salaries-FIN & Adm LU Office	\$15,287	\$15,287	\$0	E-103	-\$2,880	\$12,407	100.0000%	\$0	\$12,407	\$12,407	\$0
104	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	920.400	AG Salaries-IT LABS Headoffice	\$75,194	\$75,194	\$0	E-105	-\$24,255	\$50,939	100.0000%	\$0	\$50,939	\$61,027	-\$10,088
106	920.500	LABS CAN CORP IT	\$40,239	\$40,239	\$0	E-106	-\$7,581	\$32,658	100.0000%	\$0	\$32,658	\$32,658	\$0
107	920.600	LABS US BUS LAB	\$19,564	\$19,564	\$0	E-107	-\$3,686	\$15,878	100.0000%	\$0	\$15,878	\$15,878	\$0
108	920.700	LABS US CORP FINANCE	\$192	\$192	\$0	E-108	-\$36	\$156	100.0000%	\$0	\$156	\$156	\$0
109	920.800	LU Corp US Governance Labor	\$360,399	\$360,399	\$0	E-109	-\$67,899	\$292,500	100.0000%	\$0	\$292,500	\$292,500	\$0
110	920.900	LU Region Labor IT	\$728,441	\$728,441	\$0	E-110	-\$137,239	\$591,202	100.0000%	\$0	\$591,202	\$591,202	\$0



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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
111	921.000	Office Supplies & Expenses	\$27,012	\$0	\$27,012	E-111	-\$693	\$26,319	100.0000%	\$0	\$26,319	\$0	\$26,319
112	921.100	Travel	\$23,269	\$0	\$23,269	E-112	-\$25,754	-\$2,485	100.0000%	\$0	-\$2,485	\$0	-\$2,485
113	921.200	Utilities	\$27,943	\$0	\$27,943	E-113	\$0	\$27,943	100.0000%	\$0	\$27,943	\$0	\$27,943
114	921.300	Communication	\$478,753	\$0	\$478,753	E-114	\$0	\$478,753	100.0000%	\$0	\$478,753	\$0	\$478,753
115	921.400	Dues and Memberships	\$45,962	\$0	\$45,962	E-115	-\$279	\$45,683	100.0000%	\$0	\$45,683	\$0	\$45,683
116	921.500	Postage Training	\$22,601	\$0	\$22,601	E-116	-\$12,311	\$10,290	100.0000%	\$0	\$10,290	\$0	\$10,290
117	921.600	Training Billing	\$19,858	\$0	\$19,858	E-117	-\$1,556	\$18,302	100.0000%	\$0	\$18,302	\$0	\$18,302
118	922.000	Admin. Expenses Transferred - Credit	-\$1,952,124	-\$828,648	-\$1,123,476	E-118	-\$755,851	-\$2,707,975	100.0000%	\$0	-\$2,707,975	-\$1,422,528	-\$1,285,447
119	922.100	LU Lab Alloc Cap	-\$4,904	-\$4,904	\$0	E-119	-\$829	-\$5,733	100.0000%	\$0	-\$5,733	-\$5,733	\$0
120	922.200	LU Admin Alloc Capitalized	-\$28,846	\$0	-\$28,846	E-120	\$0	-\$28,846	100.0000%	\$0	-\$28,846	\$0	-\$28,846
121	922.300	APUC Labour Alloc Cap	-\$37,030	\$0	-\$37,030	E-121	\$0	-\$37,030	100.0000%	\$0	-\$37,030	\$0	-\$37,030
122	922.400	LABS Labour Capitil	-\$79,331	-\$24,122	-\$55,209	E-122	-\$4,076	-\$83,407	100.0000%	\$0	-\$83,407	-\$28,198	-\$55,209
123	922.500	LABS Labour Cap	-\$127,929	-\$12,909	-\$115,020	E-123	-\$2,181	-\$130,110	100.0000%	\$0	-\$130,110	-\$15,090	-\$115,020
124	922.600	LABS Corp Service Labor	-\$22,119	-\$6,276	-\$15,843	E-124	-\$1,060	-\$23,179	100.0000%	\$0	-\$23,179	-\$7,336	-\$15,843
125	922.700	LABS US Corp Labor Cap	-\$16,547	-\$62	-\$16,485	E-125	-\$10	-\$16,557	100.0000%	\$0	-\$16,557	-\$72	-\$16,485
126	922.800	LABS Corp US Lab Cap	-\$167,189	-\$115,616	-\$51,573	E-126	-\$19,535	-\$186,724	100.0000%	\$0	-\$186,724	-\$135,151	-\$51,573
127	922.900	LU Region Lab Cap	-\$412,372	-\$248,333	-\$164,039	E-127	-\$41,958	-\$454,330	100.0000%	\$0	-\$454,330	-\$290,291	-\$164,039
128	923.000	Outside Services Employed	\$320,556	\$0	\$320,556	E-128	\$166,031	\$486,587	100.0000%	\$0	\$486,587	\$0	\$486,587
129	923.100	Outside Services LU HO Alloc	\$89,918	\$0	\$89,918	E-129	-\$6,171	\$83,747	100.0000%	\$0	\$83,747	\$0	\$83,747
130	923.200	Outside Services APUC HO Alloc	\$348,750	\$0	\$348,750	E-130	\$101,781	\$450,531	100.0000%	\$0	\$450,531	\$0	\$450,531
131	923.400	LABS NonLabour Alloc	\$172,097	\$0	\$172,097	E-131	-\$106,270	\$65,827	100.0000%	\$0	\$65,827	\$0	\$65,827
132	923.500	LABS Corp Service non-Labour Alloc	\$358,542	\$0	\$358,542	E-132	\$0	\$358,542	100.0000%	\$0	\$358,542	\$0	\$358,542
133	923.600	LABS US Admin Alloc	\$66,758	\$0	\$66,758	E-133	-\$7,235	\$59,523	100.0000%	\$0	\$59,523	\$0	\$59,523
134	923.700	LABS US Corp Admin Alloc	\$51,388	\$0	\$51,388	E-134	\$0	\$51,388	100.0000%	\$0	\$51,388	\$0	\$51,388
135	923.800	LU Corp US Admin Alloc	\$160,766	\$0	\$160,766	E-135	-\$17,368	\$143,398	100.0000%	\$0	\$143,398	\$0	\$143,398
136	923.900	LU Region Admin Alloc	\$448,929	\$0	\$448,929	E-136	-\$18,708	\$430,221	100.0000%	\$0	\$430,221	\$0	\$430,221
137	924.000	Property Insurance	\$129,301	\$0	\$129,301	E-137	\$31,460	\$160,761	100.0000%	\$0	\$160,761	\$0	\$160,761
138	925.000	Injuries & Damages	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	926.000	Group Benefits	\$373,075	\$0	\$373,075	E-139	-\$90,840	\$282,235	100.0000%	\$0	\$282,235	-\$3,559	\$285,794
140	926.100	Non Service Pension Costs	\$185,303	\$0	\$185,303	E-140	\$152,384	\$337,687	100.0000%	\$0	\$337,687	\$0	\$337,687
141	926.200	Non Service OPEB Costs	\$397,917	\$0	\$397,917	E-141	-\$515,480	-\$117,563	100.0000%	\$0	-\$117,563	\$0	-\$117,563
142	926.300	Opt Out Credit	\$351	\$0	\$351	E-142	\$0	\$351	100.0000%	\$0	\$351	\$0	\$351
143	926.600	Employee Benefits	\$1,054,364	\$0	\$1,054,364	E-143	-\$348,416	\$705,948	100.0000%	\$0	\$705,948	\$0	\$705,948
144	926.800	Group Life Insurance	-\$12,812	\$0	-\$12,812	E-144	\$0	-\$12,812	100.0000%	\$0	-\$12,812	\$0	-\$12,812
145	926.900	401 K Match	\$123,728	\$0	\$123,728	E-145	\$5,522	\$129,250	100.0000%	\$0	\$129,250	\$0	\$129,250
146	927.000	Franchise Requirements	\$0	\$0	\$0	E-146	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
147	928.000	Regulatory Commission Expenses	\$82,491	\$0	\$82,491	E-147	\$47,614	\$130,105	100.0000%	\$0	\$130,105	\$0	\$130,105
148	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-148	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
149	930.100	General Advertising Expenses	\$0	\$0	\$0	E-149	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
150	930.200	Misc. General Expenses	\$30,111	\$0	\$30,111	E-150	-\$1,407	\$28,704	100.0000%	\$0	\$28,704	\$0	\$28,704
151	931.000	Rents - Admin. Gen. Exp.	\$61,422	\$0	\$61,422	E-151	-\$6,375	\$55,047	100.0000%	\$0	\$55,047	\$0	\$55,047
152		TOTAL ADMIN. & GENERAL EXPENSES	\$3,484,957	\$4,125	\$3,480,832		-\$1,724,607	\$1,760,350		\$0	\$1,760,350	-\$897,521	\$2,657,871
153		DEPRECIATION EXPENSE											
154	403.000	Depreciation Expense, Dep. Exp.	\$4,112,314	See note (1)	See note (1)	E-154	See note (1)	\$4,112,314	100.0000%	\$618,491	\$4,730,805	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$4,112,314	\$0	\$0		\$0	\$4,112,314		\$618,491	\$4,730,805	\$0	\$0
156		AMORTIZATION EXPENSE											
157	407.000	Property Tax Tracker	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
158	407.000	Rate Case Expense	\$0	\$0	\$0	E-158	\$2,810	\$2,810	100.0000%	\$0	\$2,810	\$0	\$2,810
159	407.000	Energy Efficiency Amortization Expense	\$24,264	\$0	\$24,264	E-159	\$10,205	\$34,469	100.0000%	\$0	\$34,469	\$0	\$34,469

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
160		TOTAL AMORTIZATION EXPENSE	\$24,264	\$0	\$24,264		\$13,015	\$37,279		\$0	\$37,279	\$0	\$37,279
161		OTHER OPERATING EXPENSES											
162	408.000	Property Taxes	\$1,052,035	\$0	\$1,052,035	E-162	-\$23,015	\$1,029,020	100.0000%	\$0	\$1,029,020	\$0	\$1,029,020
163	408.000	Payroll Taxes	\$268,534	\$0	\$268,534	E-163	-\$114,667	\$153,867	100.0000%	\$0	\$153,867	\$0	\$153,867
164	408.100	Other Taxes	\$18,125	\$0	\$18,125	E-164	\$0	\$18,125	100.0000%	\$0	\$18,125	\$0	\$18,125
165		TOTAL OTHER OPERATING EXPENSES	\$1,338,694	\$0	\$1,338,694		-\$137,682	\$1,201,012		\$0	\$1,201,012	\$0	\$1,201,012
166		TOTAL OPERATING EXPENSE	\$31,287,913	\$2,346,571	\$24,829,028		-\$21,133,992	\$10,153,921		\$618,491	\$10,772,412	\$880,007	\$5,161,600
167		NET INCOME BEFORE TAXES	\$4,534,150					\$25,668,142		-\$19,643,715	\$6,024,427		
168		INCOME TAXES											
169	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-169	See note (1)	\$0	100.0000%	\$1,160,586	\$1,160,586	See note (1)	See note (1)
170		TOTAL INCOME TAXES	\$0					\$0		\$1,160,586	\$1,160,586		
171		DEFERRED INCOME TAXES											
172	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-172	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
173	411.000	Amortization of Deferred ITC	\$0			E-173		\$0	100.0000%	-\$179,490	-\$179,490		
174		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$179,490	-\$179,490		
175		NET OPERATING INCOME	\$4,534,150					\$25,668,142		-\$20,624,811	\$5,043,331		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	<b>Residential Revenues</b>	480.000	\$0	\$0	\$0	\$0	\$613,817	\$613,817
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$100,424	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$513,393	
Rev-11	<b>Small General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$67,270	\$67,270
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$85,873	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	-\$18,603	
Rev-12	<b>Medium General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$78,356	\$78,356
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$34,030	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$112,386	
Rev-13	<b>Large General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$56,233	\$56,233
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$31,291	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$24,942	
Rev-14	<b>Interruptible Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$131,256	\$131,256
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$131,256	
Rev-15	<b>Transportation Revenues</b>	489.000	\$0	\$0	\$0	\$0	-\$661,358	-\$661,358
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$636,101	
	2. To adjust revenue for weather days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$59,686	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	-\$84,943	
Rev-16	<b>WNA Revenue</b>		\$0	\$0	\$0	\$0	-\$246,386	-\$246,386
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	-\$246,386	
Rev-17	<b>Unbilled Revenue</b>		\$0	\$0	\$0	\$0	\$105,154	\$105,154
	1. To Remove Unbilled Revenue. (Amenthor)		\$0	\$0		\$0	\$105,154	
Rev-18	<b>ISRS Revenue</b>		\$0	\$0	\$0	\$0	-\$360,237	-\$360,237
	1. To Remove ISRS Revenue. (Amenthor)		\$0	\$0		\$0	-\$360,237	
Rev-19	<b>PGA Revenue</b>		\$0	\$0	\$0	\$0	-\$18,809,329	-\$18,809,329
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$18,809,329	
E-3	<b>Nat. Gas Well Head Purchases- Intra Co. Transfers</b>	800.100	\$0	\$772,247	\$772,247	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$772,247		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$17,199,163	-\$17,199,163	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$17,199,163		\$0	\$0	
E-8	Demand Charges-Transportation	804.100	\$0	-\$4,872,936	-\$4,872,936	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$4,872,936		\$0	\$0	
E-9	Cashouts	804.300	\$0	-\$39,712	-\$39,712	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$39,712		\$0	\$0	
E-10	Capacity Release	804.400	\$0	\$120,699	\$120,699	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$120,699		\$0	\$0	
E-11	Gas Purchase Imbalances	804.500	\$0	-\$5,026	-\$5,026	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$5,026		\$0	\$0	
E-12	Other Gas Purchases	805.000	\$0	-\$3,874	-\$3,874	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$3,874		\$0	\$0	
E-13	PGA for Residential	805.100	\$0	-\$10,677,086	-\$10,677,086	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$10,677,086		\$0	\$0	
E-14	PGA Commercial	805.200	\$0	-\$7,020,888	-\$7,020,888	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$7,020,888		\$0	\$0	
E-15	PGA for Industrial	805.300	\$0	-\$1,111,357	-\$1,111,357	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$1,111,357		\$0	\$0	
E-16	PGA Offset	805.900	\$0	\$19,010,321	\$19,010,321	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$19,010,321		\$0	\$0	
E-19	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$3,668,117	-\$3,668,117	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$3,668,117		\$0	\$0	
E-20	Gas Delivered to Storage Credit	808.200	\$0	\$5,881,687	\$5,881,687	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$5,881,687		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	-\$77,534	\$0	-\$77,534	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$77,534	\$0		\$0	\$0	
E-63	Mains & Service Expenses	874.000	-\$313,007	\$0	-\$313,007	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$211,923	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		-\$29,522	\$0		\$0	\$0	

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	3. To remove incentive compensation expense. (Dhority)		-\$71,562	\$0		\$0	\$0	
E-64	<b>Mains &amp; Service Vehicle</b>	874.100	\$0	-\$13,954	-\$13,954	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$13,769		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$185		\$0	\$0	
E-65	<b>Mains &amp; Services Heavy Equipment</b>	874.200	\$0	\$768	\$768	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	\$768		\$0	\$0	
E-69	<b>Measuring &amp; Regulating Station Expenses - General</b>	875.000	-\$39	\$0	-\$39	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$39	\$0		\$0	\$0	
E-72	<b>Meter &amp; House Regulator Expenses</b>	878.000	-\$82,348	\$0	-\$82,348	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$63,230	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$19,118	\$0		\$0	\$0	
E-77	<b>Maintenance of Mains</b>	887.000	-\$2,492	\$0	-\$2,492	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,794	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$698	\$0		\$0	\$0	
E-79	<b>Maintenance of Services</b>	892.000	-\$1,544	\$0	-\$1,544	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,165	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$379	\$0		\$0	\$0	
E-80	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$33	\$0	-\$33	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$33	\$0		\$0	\$0	
E-85	<b>Meter Reading Expenses</b>	902.000	-\$6,752	\$0	-\$6,752	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$6,752	\$0		\$0	\$0	
E-86	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$81,169	\$109,932	\$28,763	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$78,921	\$0		\$0	\$0	
	2. To Include Interest on Customer Deposits. (Hardin)		\$0	\$110,287		\$0	\$0	
	3. To Remove certain Miscellaneous expense. (Hardin)		\$0	-\$355		\$0	\$0	
	4. To remove incentive compensation expense. (Dhority)		-\$2,248	\$0		\$0	\$0	
E-92	<b>Informational &amp; Instructional Advertising Expenses</b>	909.000	\$0	-\$437	-\$437	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$437		\$0	\$0	
E-98	<b>Advertising Expenses</b>	913.000	\$0	-\$2,904	-\$2,904	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$1,748		\$0	\$0	

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	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,156		\$0	\$0	
E-102	Admin. & General Salaries	920.000	-\$1,070	-\$390	-\$1,460	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,070	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$390		\$0	\$0	
E-103	AG Salaries-FIN & Adm LU Office	920.100	-\$2,880	\$0	-\$2,880	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,880	\$0		\$0	\$0	
E-105	AG Salaries-IT LABS Headoffice	920.400	-\$14,167	-\$10,088	-\$24,255	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$14,167	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$10,088		\$0	\$0	
E-106	LABS CAN CORP IT	920.500	-\$7,581	\$0	-\$7,581	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$7,581	\$0		\$0	\$0	
E-107	LABS US BUS LAB	920.600	-\$3,686	\$0	-\$3,686	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$3,686	\$0		\$0	\$0	
E-108	LABS US CORP FINANCE	920.700	-\$36	\$0	-\$36	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$36	\$0		\$0	\$0	
E-109	LU Corp US Governace Labor	920.800	-\$67,899	\$0	-\$67,899	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$67,899	\$0		\$0	\$0	
E-110	LU Region Labor IT	920.900	-\$137,239	\$0	-\$137,239	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$137,239	\$0		\$0	\$0	
E-111	Office Supplies & Expenses	921.000	\$0	-\$693	-\$693	\$0	\$0	\$0
	1. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$693		\$0	\$0	
E-112	Travel	921.100	\$0	-\$25,754	-\$25,754	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$21,411		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$4,343		\$0	\$0	
E-115	Dues and Memberships	921.400	\$0	-\$279	-\$279	\$0	\$0	\$0
	1. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$279		\$0	\$0	
E-116	Postage Training	921.500	\$0	-\$12,311	-\$12,311	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$12,156		\$0	\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
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Test Year Ending 12/31/22; Updated to 12/31/23  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$155		\$0	\$0	
E-117	<b>Training Billing</b>	921.600	\$0	-\$1,556	-\$1,556	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$329		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,227		\$0	\$0	
E-118	<b>Admin. Expenses Transferred - Credit</b>	922.000	-\$593,880	-\$161,971	-\$755,851	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$140,009	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		-\$453,871	\$0		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$219,586		\$0	\$0	
	4. Payroll tax capitalization adjustment. (Burton)		\$0	\$57,615		\$0	\$0	
E-119	<b>LU Lab Alloc Cap</b>	922.100	-\$829	\$0	-\$829	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$829	\$0		\$0	\$0	
E-122	<b>LABS Labour Captil</b>	922.400	-\$4,076	\$0	-\$4,076	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,076	\$0		\$0	\$0	
E-123	<b>LABS Labour Cap</b>	922.500	-\$2,181	\$0	-\$2,181	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,181	\$0		\$0	\$0	
E-124	<b>LABS Corp Service Labor</b>	922.600	-\$1,060	\$0	-\$1,060	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,060	\$0		\$0	\$0	
E-125	<b>LABS US Corp Labor Cap</b>	922.700	-\$10	\$0	-\$10	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$10	\$0		\$0	\$0	
E-126	<b>LABS Corp US Lab Cap</b>	922.800	-\$19,535	\$0	-\$19,535	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$19,535	\$0		\$0	\$0	
E-127	<b>LU Region Lab Cap</b>	922.900	-\$41,958	\$0	-\$41,958	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$41,958	\$0		\$0	\$0	
E-128	<b>Outside Services Employed</b>	923.000	\$0	\$166,031	\$166,031	\$0	\$0	\$0
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$175,955		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$8,523		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$1,401		\$0	\$0	
E-129	<b>Outside Services LU HO Alloc</b>	923.100	\$0	-\$6,171	-\$6,171	\$0	\$0	\$0

Liberty Midstates Natural Gas  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1.To remove certain allocated test year costs. (Ferguson)		\$0	-\$61		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$6,110		\$0	\$0	
E-130	<b>Outside Services APUC HO Alloc</b>	923.200	\$0	\$101,781	\$101,781	\$0	\$0	\$0
	1. To Remove Rebranding Costs. (Burton)		\$0	-\$618		\$0	\$0	
	2.To remove certain allocated test year costs. (Ferguson)		\$0	-\$4,953		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	\$107,352		\$0	\$0	
E-131	<b>LABS NonLabour Alloc</b>	923.400	\$0	-\$106,270	-\$106,270	\$0	\$0	\$0
	1.To remove certain allocated test year costs. (Ferguson)		\$0	-\$820		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$105,450		\$0	\$0	
E-133	<b>LABS US Admin Alloc</b>	923.600	\$0	-\$7,235	-\$7,235	\$0	\$0	\$0
	1.To remove certain allocated test year costs. (Ferguson)		\$0	\$153		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$7,388		\$0	\$0	
E-135	<b>LU Corp US Admin Alloc</b>	923.800	\$0	-\$17,368	-\$17,368	\$0	\$0	\$0
	1.To remove certain allocated test year costs. (Ferguson)		\$0	-\$455		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$16,913		\$0	\$0	
E-136	<b>LU Region Admin Alloc</b>	923.900	\$0	-\$18,708	-\$18,708	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$116		\$0	\$0	
	2.To remove certain allocated test year costs. (Ferguson)		\$0	-\$1,283		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$17,309		\$0	\$0	
E-137	<b>Property Insurance</b>	924.000	\$0	\$31,460	\$31,460	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$31,460		\$0	\$0	
E-139	<b>Group Benefits</b>	926.000	-\$3,559	-\$87,281	-\$90,840	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$15,588		\$0	\$0	
	2. To Annualize Workmans Compensation Expense. (Hardin)		\$0	-\$71,693		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$3,559	\$0		\$0	\$0	



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E-140	<b>Non Service Pension Costs</b>	926.100	\$0	\$152,384	\$152,384	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$55,095		\$0	\$0	
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$97,289		\$0	\$0	
E-141	<b>Non Service OPEB Costs</b>	926.200	\$0	-\$515,480	-\$515,480	\$0	\$0	\$0
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$515,480		\$0	\$0	
E-143	<b>Employee Benefits</b>	926.600	\$0	-\$348,416	-\$348,416	\$0	\$0	\$0
	1. To include an annualized level of employee benefits expense. (Dhority)		\$0	-\$348,416		\$0	\$0	
E-145	<b>401 K Match</b>	926.900	\$0	\$5,522	\$5,522	\$0	\$0	\$0
	1. To include an annualized level of 401(k) match expense. (Dhority)		\$0	\$5,522		\$0	\$0	
E-147	<b>Regulatory Commission Expenses</b>	928.000	\$0	\$47,614	\$47,614	\$0	\$0	\$0
	1. To Annualize PSC Assessment. (Hardin)		\$0	\$18,424		\$0	\$0	
	2. To include a normalized amount of rate case expense. (Dhority)		\$0	\$29,190		\$0	\$0	
E-150	<b>Misc. General Expenses</b>	930.200	\$0	-\$1,407	-\$1,407	\$0	\$0	\$0
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$1,407		\$0	\$0	
E-151	<b>Rents - Admin. Gen. Exp.</b>	931.000	\$0	-\$6,375	-\$6,375	\$0	\$0	\$0
	1. To annualize Rents and Leases Expense. (Amenthor)		\$0	-\$6,375		\$0	\$0	
E-154	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	\$618,491	\$618,491
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$718,476	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	-\$99,985	
E-158	<b>Rate Case Expense</b>	407.000	\$0	\$2,810	\$2,810	\$0	\$0	\$0
	1. To include a 5 year amortization of depreciation study costs. (Dhority)		\$0	\$2,810		\$0	\$0	
E-159	<b>Energy Efficiency Amortization Expense</b>	407.000	\$0	\$10,205	\$10,205	\$0	\$0	\$0
	1. To include an annualized amount of EE amortization expense. (Dhority)		\$0	\$10,205		\$0	\$0	
E-162	<b>Property Taxes</b>	408.000	\$0	-\$23,015	-\$23,015	\$0	\$0	\$0
	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$23,015		\$0	\$0	
E-163	<b>Payroll Taxes</b>	408.000	\$0	-\$114,667	-\$114,667	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll taxes. (Burton)		\$0	-\$114,667		\$0	\$0	
E-169	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,160,586	\$1,160,586
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,160,586	
E-173	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$179,490	-\$179,490
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$179,490	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$19,025,224</b>	<b>-\$19,025,224</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$1,466,564</b>	<b>-\$19,667,428</b>	<b>-\$21,133,992</b>	<b>\$0</b>	<b>\$1,599,587</b>	<b>\$1,599,587</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.29% Return	E 7.52% Return	F 7.74% Return
1	TOTAL NET INCOME BEFORE TAXES		\$6,024,427	\$7,636,302	\$7,890,434	\$8,144,568
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$4,730,805	\$4,730,805	\$4,730,805	\$4,730,805
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$4,730,805	\$4,730,805	\$4,730,805	\$4,730,805
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$2,399,987	\$2,399,987	\$2,399,987	\$2,399,987
7	Tax Straight-Line Depreciation		\$4,730,805	\$4,730,805	\$4,730,805	\$4,730,805
8	Excess Tax Depreciation		-\$1,243,761	-\$1,243,761	-\$1,243,761	-\$1,243,761
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,887,031	\$5,887,031	\$5,887,031	\$5,887,031
10	NET TAXABLE INCOME		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$175,017	\$232,965	\$242,101	\$251,238
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$4,693,184	\$6,247,111	\$6,492,107	\$6,737,104
16	Federal Income Tax at the Rate of	21.000%	\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
21	Deduct Federal Income Tax at the Rate of	50.000%	\$492,785	\$655,947	\$681,671	\$707,396
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$4,375,416	\$5,824,129	\$6,052,537	\$6,280,946
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	4.000%	\$175,017	\$232,965	\$242,101	\$251,238
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
28	Deduct Federal Income Tax - City Inc. Tax		\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
29	Deduct Missouri Income Tax - City Inc. Tax		\$175,017	\$232,965	\$242,101	\$251,238
30	City Taxable Income		\$3,707,615	\$4,935,218	\$5,128,765	\$5,322,312
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
35	State Income Tax		\$175,017	\$232,965	\$242,101	\$251,238
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,160,586	\$1,544,858	\$1,605,443	\$1,666,030
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$179,490	-\$179,490	-\$179,490	-\$179,490
41	TOTAL DEFERRED INCOME TAXES		-\$179,490	-\$179,490	-\$179,490	-\$179,490
42	TOTAL INCOME TAX		\$981,096	\$1,365,368	\$1,425,953	\$1,486,540

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**SEMO**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.45%	G Weighted Cost of Capital 9.90%
1	Common Stock	\$126,350,924	50.00%		4.500%	4.725%	4.950%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$126,350,924	50.00%	5.58%	2.790%	2.790%	2.790%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$252,701,848</b>	<b>100.00%</b>		<b>7.290%</b>	<b>7.515%</b>	<b>7.740%</b>
8	PreTax Cost of Capital				8.699%	8.994%	9.289%

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2024-0106  
**Date Prepared:** 7/18/2024



**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**DIRECT**  
**STAFF ACCOUNTING SCHEDULES**

**LIBERTY MIDSTATES NATURAL GAS**  
**NORTHEAST (NEMO) & WESTERN (WEMO)**  
**DISTRICTS**  
**TEST YEAR ENDING DECEMBER 31, 2022**  
**UPDATED THROUGH DECEMBER 31, 2023**

**CASE NO. GR-2024-0106**

Jefferson City, MO

July 2024

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**NEMO/WEMO**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.29% Return	<u>C</u> 7.52% Return	<u>D</u> 7.74% Return
1	Net Orig Cost Rate Base	\$86,098,196	\$86,098,196	\$86,098,196
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$6,276,558	\$6,470,279	\$6,664,000
4	Net Income Available	\$4,563,608	\$4,563,608	\$4,563,608
5	Additional Net Income Required	\$1,712,950	\$1,906,671	\$2,100,392
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,703,308	\$1,763,948	\$1,824,587
8	Current Income Tax Available	\$1,167,107	\$1,167,107	\$1,167,107
9	Additional Current Tax Required	\$536,201	\$596,841	\$657,480
10	Revenue Requirement	\$2,249,151	\$2,503,512	\$2,757,872
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$2,249,151</b>	<b>\$2,503,512</b>	<b>\$2,757,872</b>

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**NEMO/WEMO**  
**Test Year Ending 12/31/22; Updated to 12/31/23**  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$123,664,810
2	Less Accumulated Depreciation Reserve		\$30,733,386
3	Net Plant In Service		<u>\$92,931,424</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$104,187
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayment		\$0
8	Materials & Supplies		\$162,370
9	Energy Efficiency Regulatory Asset		\$186,596
10	Pension Regulatory Asset		\$438,889
11	Natural Gas in Storage		<u>\$3,588,174</u>
12	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$4,271,842</u>
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	86.2986%	\$1,292,705
15	State Tax Offset	86.2986%	\$229,558
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	11.2945%	\$271,310
18	Contributions in Aid of Construction		\$0
19	OPEB Regulatory Liability		\$551,626
20	Customer Advances for Construction		\$182,984
21	Customer Deposit		\$741,034
22	Excess ADIT Regulatory Liability		\$2,953,232
23	Accumulated Deferred Income Taxes		<u>\$4,882,621</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$11,105,070</u>
25	Total Rate Base		<u><u>\$86,098,196</u></u>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$5,249	P-2	\$0	\$5,249	100.0000%	\$0	\$5,249
3	302.000	Franchise and Consents	\$49,873	P-3	-\$3	\$49,870	100.0000%	\$0	\$49,870
4	303.000	Misc Intangible	\$3,595	P-4	\$6,617	\$10,212	100.0000%	\$0	\$10,212
5		TOTAL INTANGIBLE PLANT	\$58,717		\$6,614	\$65,331		\$0	\$65,331
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$67,774	P-7	-\$4	\$67,770	100.0000%	\$0	\$67,770
8	374.100	Land Rights - Dist Plant	\$849	P-8	\$0	\$849	100.0000%	\$0	\$849
9	374.200	T&D-Lands Rights	\$105,983	P-9	-\$6	\$105,977	100.0000%	\$0	\$105,977
10	375.000	Structures - Dist Plant	\$885,783	P-10	-\$3	\$885,780	100.0000%	\$0	\$885,780
11	376.000	Mains	\$1,362,818	P-11	\$79,671	\$1,442,489	100.0000%	\$0	\$1,442,489
12	376.100	T&D-Land Rights -STL	\$13,359,102	P-12	-\$13,359,633	-\$531	100.0000%	\$0	-\$531
13	376.200	T&D-Mains-PLST	\$27,198,356	P-13	\$18,540,737	\$45,739,093	100.0000%	\$0	\$45,739,093
14	378.000	Meas. & Reg Sta Equip - General	\$3,602,333	P-14	\$133,265	\$3,735,598	100.0000%	\$0	\$3,735,598
15	379.000	Meas. & Reg Sta Equip - City Gate	\$879,568	P-15	-\$43	\$879,525	100.0000%	\$0	\$879,525
16	380.000	Services	\$25,004,259	P-16	\$1,862,623	\$26,866,882	100.0000%	\$0	\$26,866,882
17	381.000	Meters - Dist Plant	\$9,119,097	P-17	\$745,538	\$9,864,635	100.0000%	\$0	\$9,864,635
18	382.000	Meters Installation - Dist Plant	\$5,693,747	P-18	\$435,389	\$6,129,136	100.0000%	\$0	\$6,129,136
19	383.000	House Regulators	\$825,780	P-19	-\$49	\$825,731	100.0000%	\$0	\$825,731
20	384.000	House Regulators - Installations	\$154,284	P-20	-\$11	\$154,273	100.0000%	\$0	\$154,273
21	385.000	Electronic Gas Measuring	\$201,350	P-21	\$65,418	\$266,768	100.0000%	\$0	\$266,768
22	387.000	Other	\$20,777	P-22	-\$2	\$20,775	100.0000%	\$0	\$20,775
23		TOTAL DISTRIBUTION PLANT	\$88,481,860		\$8,502,890	\$96,984,750		\$0	\$96,984,750
24		TRANSMISSION PLANT							
25	365.000	Land	\$1,730	P-25	\$0	\$1,730	100.0000%	\$0	\$1,730
26	365.100	Land & Land Rights	\$27,607	P-26	-\$2	\$27,605	100.0000%	\$0	\$27,605
27	366.000	T&D-Structures & Improvements	\$906	P-27	\$0	\$906	100.0000%	\$0	\$906
28	366.100	T&D-Other Structures	\$38,122	P-28	-\$11,936	\$26,186	100.0000%	\$0	\$26,186
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$272,497	P-29	\$2,445,183	\$2,717,680	100.0000%	\$0	\$2,717,680
30	367.100	T&D-Mains-STL	\$2,285,978	P-30	-\$2,286,094	-\$116	100.0000%	\$0	-\$116
31	367.200	T&D-Mains-LST	\$1,037	P-31	-\$1,037	\$0	100.0000%	\$0	\$0
32	369.000	T&D-M&R Station Equipment	\$168,856	P-32	-\$6	\$168,850	100.0000%	\$0	\$168,850
33	370.000	Communication Equipment	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34		TOTAL TRANSMISSION PLANT	\$2,796,733		\$146,108	\$2,942,841		\$0	\$2,942,841
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		Incentive Compensation Capitalization Adj.	\$0	P-38	-\$676,265	-\$676,265	100.0000%	\$0	-\$676,265
39		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$676,265	-\$676,265		\$0	-\$676,265
40		GENERAL PLANT							
41	389.000	Land - Gen Plant	\$34,434	P-41	-\$2	\$34,432	100.0000%	\$0	\$34,432
42	390.000	General Structures & Improvmt	\$1,024,867	P-42	\$3,395	\$1,028,262	100.0000%	\$0	\$1,028,262
43	390.100	GEN-Improvements Leased Premise	\$528,649	P-43	-\$1	\$528,648	100.0000%	\$0	\$528,648
44	390.300	GEN-improvements Lease Premise	\$30,740	P-44	-\$2	\$30,738	100.0000%	\$0	\$30,738
45	391.000	Office Furniture & Equipment	\$244,114	P-45	\$81,076	\$325,190	100.0000%	\$0	\$325,190
46	391.100	Office Furniture	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	391.300	Computer	\$0	P-47	\$0	\$0	100.0000%	\$0	\$0
48	392.000	Transportation Equipment	\$352,604	P-48	\$100,583	\$453,187	100.0000%	\$0	\$453,187
49	392.100	Transportation Equipment<12000 lbs	\$2,771,612	P-49	\$125,562	\$2,897,174	100.0000%	\$0	\$2,897,174
50	393.000	Stores Equipment	\$3,200	P-50	\$0	\$3,200	100.0000%	\$0	\$3,200
51	394.000	Tools, Shop, & Garage Equipment	\$856,891	P-51	\$68,825	\$925,716	100.0000%	\$0	\$925,716
52	395.000	Laboratory Equipment	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	396.000	Communication Equipment - AMR	\$582,951	P-53	\$788,900	\$1,371,851	100.0000%	\$0	\$1,371,851
54	396.100	GEN-Ditchers	\$115,058	P-54	-\$115,063	-\$5	100.0000%	\$0	-\$5
55	396.200	GEN-Backhoes	\$548,920	P-55	-\$548,924	-\$4	100.0000%	\$0	-\$4



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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
56	397.000	Communications Equipment	\$11,207	P-56	-\$1	\$11,206	100.0000%	\$0	\$11,206
57	397.200	GEN-Comm Eq. Fixed Radios	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58	397.300	GEN-Comm Eq. Telemetry	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	398.000	Miscellaneous Equipment	\$408,135	P-59	\$13,128	\$421,263	100.0000%	\$0	\$421,263
60	398.100	Misc Additions	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	399.000	OTH-Other Tangible Property	\$0	P-61	-\$5,845	-\$5,845	100.0000%	\$0	-\$5,845
62	399.100	OTH-Other Tangible Liq	\$5,845	P-62	\$0	\$0	100.0000%	\$0	\$0
63	399.300	OTH-Oth Tang Prop-Network H/W	\$5,845	P-63	-\$75,235	-\$69,390	100.0000%	\$0	-\$69,390
64	399.400	OTH-Oth Tang Prop-PC Hardware	\$75,235	P-64	-\$6,625	\$68,610	100.0000%	\$0	\$68,610
65	399.500	OTH-Oth-Tang Prop-PC Software	\$6,617	P-65	-\$3	\$6,614	100.0000%	\$0	\$6,614
66		<b>TOTAL GENERAL PLANT</b>	<b>\$7,601,079</b>		<b>\$429,768</b>	<b>\$8,030,847</b>		<b>\$0</b>	<b>\$8,030,847</b>
67		<b>GENERAL PLANT - ALLOCATED</b>							
68	303.000	Miscellaneous Tangible	\$0	P-68	\$7,033,770	\$7,033,770	100.0000%	\$0	\$7,033,770
69	374.100	Land and Land Rights	\$0	P-69	\$49,821	\$49,821	100.0000%	\$0	\$49,821
70	390.000	Structures and Improvements	\$0	P-70	\$2,064,138	\$2,064,138	100.0000%	\$0	\$2,064,138
71	391.000	Office Furniture and Equipment	\$0	P-71	\$323,308	\$323,308	100.0000%	\$0	\$323,308
72	391.100	Office Furniture Supply	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	392.100	Transportation Equipment less than 12,000 lbs	\$0	P-73	\$201,301	\$201,301	100.0000%	\$0	\$201,301
74	394.000	Tools, Shop, and Garage Equipment	\$0	P-74	\$64,261	\$64,261	100.0000%	\$0	\$64,261
75	398.000	Miscellaneous Equipment-Corporate	\$0	P-75	\$49,422	\$49,422	100.0000%	\$0	\$49,422
76	399.000	Other Tangible Property	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77	399.100	Other Tangible Property-Servers-H/W	\$0	P-77	\$0	\$0	100.0000%	\$0	\$0
78	399.300	Other Tangible Property-Network-H/W	\$0	P-78	\$0	\$0	100.0000%	\$0	\$0
79	399.400	Other Tangible Property-PC Hardware	\$0	P-79	\$281,782	\$281,782	100.0000%	\$0	\$281,782
80	399.500	Other Tangible Property-Software	\$0	P-80	\$6,249,503	\$6,249,503	100.0000%	\$0	\$6,249,503
81		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$16,317,306</b>	<b>\$16,317,306</b>		<b>\$0</b>	<b>\$16,317,306</b>
82		<b>COST OF REMOVAL</b>							
83	108.400	Accumulated Cost of Removal	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84	242.000	Accrued Cost of Removal	\$0	P-84	\$0	\$0	100.0000%	\$0	\$0
85		<b>TOTAL COST OF REMOVAL</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
86		<b>TOTAL PLANT IN SERVICE</b>	<b>\$98,938,389</b>		<b>\$24,726,421</b>	<b>\$123,664,810</b>		<b>\$0</b>	<b>\$123,664,810</b>

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-3	<b>Franchise and Consents</b>	302.000		-\$3		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-4	<b>Misc Intangible</b>	303.000		\$6,617		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$6,617		\$0	
P-7	<b>Land - Dist Plant</b>	374.000		-\$4		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
P-9	<b>T&amp;D-Lands Rights</b>	374.200		-\$6		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-10	<b>Structures - Dist Plant</b>	375.000		-\$3		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-11	<b>Mains</b>	376.000		\$79,671		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$79,742		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$71		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-12	<b>T&amp;D-Land Rights -STL</b>	376.100		-\$13,359,633		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$531		\$0	
	2-To include plant additions through December 31, 2023. (Hardin)		-\$13,359,102		\$0	
P-13	<b>T&amp;D-Mains-PLST</b>	376.200		\$18,540,737		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$933		\$0	
	2-To include plant additions through December 31, 2023. (Hardin)		\$18,541,670		\$0	
P-14	<b>Meas. &amp; Reg Sta Equip - General</b>	378.000		\$133,265		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$133,339		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$74		\$0	
P-15	<b>Meas. &amp; Reg Sta Equip - City Gate</b>	379.000		-\$43		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$43		\$0	
P-16	<b>Services</b>	380.000		\$1,862,623		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$1,863,604		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$981		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-17	<b>Meters - Dist Plant</b>	381.000		\$745,538		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$745,657		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$119		\$0	
P-18	<b>Meters Installation - Dist Plant</b>	382.000		\$435,389		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$461,758		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$26,369		\$0	
P-19	<b>House Regulators</b>	383.000		-\$49		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$49		\$0	
P-20	<b>House Regulators - Installations</b>	384.000		-\$11		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
P-21	<b>Electronic Gas Measuring</b>	385.000		\$65,418		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$65,424		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-22	Other	387.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-26	Land & Land Rights	365.100		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-28	T&D-Other Structures	366.100		-\$11,936		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11,936		\$0	
P-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$2,445,183		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$2,445,185		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-30	T&D-Mains-STL	367.100		-\$2,286,094		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$2,285,978		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$116		\$0	
P-31	T&D-Mains-LST	367.200		-\$1,037		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include plant additions through December 31, 2023. (Hardin)		-\$1,037		\$0	
P-32	T&D-M&R Station Equipment	369.000		-\$6		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-38	Incentive Compensation Capitalization Adj.			-\$676,265		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$676,265		\$0	
P-41	Land - Gen Plant	389.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-42	General Structures & Improvmt	390.000		\$3,395		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$3,444		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$49		\$0	
P-43	GEN-Improvements Leased Premise	390.100		-\$1		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-44	GEN-improvements Lease Premise	390.300		-\$2		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-45	Office Furniture & Equipment	391.000		\$81,076		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$81,079		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-48	Transporattion Equipment	392.000		\$100,583		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$100,600		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$17		\$0	
P-49	Transportation Equipment<12000 lbs	392.100		\$125,562		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$125,565		\$0	
	2.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-51	Tools, Shop, & Garage Equipment	394.000		\$68,825		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$68,846		\$0	
	2.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$21		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-53	<b>Communication Equipment - AMR</b>	396.000		\$788,900		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$788,910		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$10		\$0	
P-54	<b>GEN-Ditchers</b>	396.100		-\$115,063		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$115,058		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$5		\$0	
P-55	<b>GEN-Backhoes</b>	396.200		-\$548,924		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$548,920		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
P-56	<b>Communications Equipment</b>	397.000		-\$1		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-59	<b>Miscellaneous Equipment</b>	398.000		\$13,128		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$13,142		\$0	



Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$14		\$0	
P-61	OTH-Other Tangible Property	399.000		-\$5,845		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$5,845		\$0	
P-63	OTH-Oth Tang Prop-Network H/W	399.300		-\$75,235		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$75,235		\$0	
P-64	OTH-Oth Tang Prop-PC Hardware	399.400		-\$6,625		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$6,617		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$8		\$0	
P-65	OTH-Oth-Tang Prop-PC Software	399.500		-\$3		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-68	Miscellaneous Tangible	303.000		\$7,033,770		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$7,033,770		\$0	
P-69	Land and Land Rights	374.100		\$49,821		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,821		\$0	
P-70	Structures and Improvements	390.000		\$2,064,138		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$2,064,138		\$0	
P-71	Office Furniture and Equipment	391.000		\$323,308		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$323,308		\$0	
P-73	Transportation Equipment less than 12,000 lbs	392.100		\$201,301		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$201,301		\$0	
P-74	Tools, Shop, and Garage Equipment	394.000		\$64,261		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$64,261		\$0	
P-75	Miscellaneous Equipment-Corporate	398.000		\$49,422		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,422		\$0	
P-79	Other Tangible Property-PC Hardware	399.400		\$281,782		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$281,782		\$0	
P-80	Other Tangible Property-Software	399.500		\$6,249,503		\$0
	1. To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$159,409		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$6,408,912		\$0	
<b>Total Plant Adjustments</b>				<b>\$24,726,421</b>		<b>\$0</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$5,249	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$49,870	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$10,212	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$65,331		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$67,770	0.00%	\$0	0	0.00%
8	374.100	Land Rights - Dist Plant	\$849	0.00%	\$0	0	0.00%
9	374.200	T&D-Lands Rights	\$105,977	0.00%	\$0	0	0.00%
10	375.000	Structures - Dist Plant	\$885,780	2.22%	\$19,664	45	0.00%
11	376.000	Mains	\$1,442,489	1.97%	\$28,417	68	-34.00%
12	376.100	T&D-Land Rights -STL	-\$531	1.97%	-\$10	68	-34.00%
13	376.200	T&D-Mains-PLST	\$45,739,093	1.92%	\$878,191	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$3,735,598	2.66%	\$99,367	47	-25.00%
15	379.000	Meas. & Reg Sta Equip - City Gate	\$879,525	2.78%	\$24,451	45	-25.00%
16	380.000	Services	\$26,866,882	4.55%	\$1,222,443	33	-50.00%
17	381.000	Meters - Dist Plant	\$9,864,635	4.82%	\$475,475	28	-35.00%
18	382.000	Meters Installation - Dist Plant	\$6,129,136	5.40%	\$330,973	25	-35.00%
19	383.000	House Regulators	\$825,731	2.27%	\$18,744	44	0.00%
20	384.000	House Regulators - Installations	\$154,273	2.27%	\$3,502	44	0.00%
21	385.000	Electronic Gas Measuring	\$266,768	2.27%	\$6,056	45	-2.00%
22	387.000	Other	\$20,775	4.55%	\$945	22	0.00%
23		TOTAL DISTRIBUTION PLANT	\$96,984,750		\$3,108,218		
24		TRANSMISSION PLANT					
25	365.000	Land	\$1,730	0.00%	\$0	0	0.00%
26	365.100	Land & Land Rights	\$27,605	0.00%	\$0	0	0.00%
27	366.000	T&D-Structures & Improvements	\$906	2.10%	\$19	50	-5.00%
28	366.100	T&D-Other Structures	\$26,186	2.10%	\$550	50	-5.00%
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,680	1.57%	\$42,668	70	-10.00%
30	367.100	T&D-Mains-STL	-\$116	1.57%	-\$2	70	-10.00%
31	367.200	T&D-Mains-LST	\$0	1.57%	\$0	70	-10.00%
32	369.000	T&D-M&R Station Equipment	\$168,850	2.04%	\$3,445	49	0.00%
33	370.000	Communication Equipment	\$0	4.35%	\$0	23	0.00%
34		TOTAL TRANSMISSION PLANT	\$2,942,841		\$46,680		
35		PRODUCTION PLANT					
36		TOTAL PRODUCTION PLANT	\$0		\$0		
37		INCENTIVE COMPENSATION CAPITALIZATION					
38		Incentive Compensation Capitalization Adj.	-\$676,265	4.02%	-\$27,186	0	20.00%
39		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$676,265		-\$27,186		
40		GENERAL PLANT					
41	389.000	Land - Gen Plant	\$34,432	0.00%	\$0	0	0.00%
42	390.000	General Structures & Improvmt	\$1,028,262	2.56%	\$26,324	39	0.00%
43	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533	39	0.00%
44	390.300	GEN-improvements Lease Premise	\$30,738	2.56%	\$787	39	0.00%
45	391.000	Office Furniture & Equipment	\$325,190	4.55%	\$14,796	22	0.00%
46	391.100	Office Furniture	\$0	4.55%	\$0	22	0.00%
47	391.300	Computer	\$0	4.55%	\$0	22	0.00%
48	392.000	Transportation Equipment	\$453,187	11.75%	\$53,249	8	6.00%
49	392.100	Transportation Equipment<12000 lbs	\$2,897,174	11.75%	\$340,418	8	6.00%

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
50	393.000	Stores Equipment	\$3,200	4.35%	\$139	23	0.00%
51	394.000	Tools, Shop, & Garage Equipment	\$925,716	5.56%	\$51,470	18	0.00%
52	395.000	Laboratory Equipment	\$0	3.57%	\$0	28	0.00%
53	396.000	Communication Equipment - AMR	\$1,371,851	6.83%	\$93,697	12	18.00%
54	396.100	GEN-Ditchers	-\$5	6.83%	\$0	12	18.00%
55	396.200	GEN-Backhoes	-\$4	6.83%	\$0	12	18.00%
56	397.000	Communications Equipment	\$11,206	6.25%	\$700	16	0.00%
57	397.200	GEN-Comm Eq. Fixed Radios	\$0	6.25%	\$0	16	0.00%
58	397.300	GEN-Comm Eq. Telemetry	\$0	6.25%	\$0	16	0.00%
59	398.000	Miscellaneous Equipment	\$421,263	5.00%	\$21,063	20	0.00%
60	398.100	Misc Additions	\$0	0.00%	\$0	0	0.00%
61	399.000	OTH-Other Tangible Property	-\$5,845	4.76%	-\$278	21	0.00%
62	399.100	OTH-Other Tangible Liq	\$0	0.00%	\$0	0	0.00%
63	399.300	OTH-Oth Tang Prop-Network H/W	-\$69,390	12.50%	-\$8,674	8	0.00%
64	399.400	OTH-Oth Tang Prop-PC Hardware	\$68,610	14.29%	\$9,804	7	0.00%
65	399.500	OTH-Oth-Tang Prop-PC Software	\$6,614	12.50%	\$827	8	0.00%
66		<b>TOTAL GENERAL PLANT</b>	<b>\$8,030,847</b>		<b>\$617,855</b>		
67		<b>GENERAL PLANT - ALLOCATED</b>					
68	303.000	Miscellaneous Tangible	\$7,033,770	0.00%	\$0	0	0.00%
69	374.100	Land and Land Rights	\$49,821	0.00%	\$0	0	20.00%
70	390.000	Structures and Improvements	\$2,064,138	2.50%	\$51,603	40	0.00%
71	391.000	Office Furniture and Equipment	\$323,308	5.00%	\$16,165	20	0.00%
72	391.100	Office Furniture Supply	\$0	0.00%	\$0	0	0.00%
73	392.100	Transportation Equipment less than 12,000 lbs	\$201,301	9.40%	\$18,922	10	6.00%
74	394.000	Tools, Shop, and Garage Equipment	\$64,261	5.00%	\$3,213	20	0.00%
75	398.000	Miscellaneous Equipment-Corporate	\$49,422	5.00%	\$2,471	20	0.00%
76	399.000	Other Tangible Property	\$0	14.29%	\$0	7	0.00%
77	399.100	Other Tangible Property-Servers-H/W	\$0	20.00%	\$0	5	0.00%
78	399.300	Other Tangible Property-Network-H/W	\$0	14.29%	\$0	7	0.00%
79	399.400	Other Tangible Property-PC Hardware	\$281,782	20.00%	\$56,356	5	0.00%
80	399.500	Other Tangible Property-Software	\$6,249,503	14.29%	\$893,054	7	0.00%
81		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$16,317,306</b>		<b>\$1,041,784</b>		
82		<b>COST OF REMOVAL</b>					
83	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
84	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
85		<b>TOTAL COST OF REMOVAL</b>	<b>\$0</b>		<b>\$0</b>		
86		<b>Total Depreciation</b>	<b>\$123,664,810</b>		<b>\$4,787,351</b>		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$0	R-2	\$6,547	\$6,547	100.0000%	\$0	\$6,547
3	302.000	Franchise and Consents	\$49,874	R-3	\$0	\$49,874	100.0000%	\$0	\$49,874
4	303.000	Misc Intangible	\$3,595	R-4	\$0	\$3,595	100.0000%	\$0	\$3,595
5		TOTAL INTANGIBLE PLANT	\$53,469		\$6,547	\$60,016		\$0	\$60,016
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$10,285	R-7	\$72,311	\$82,596	100.0000%	\$0	\$82,596
8	374.100	Land Rights - Dist Plant	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	374.200	T&D-Lands Rights	\$72,311	R-9	-\$72,311	\$0	100.0000%	\$0	\$0
10	375.000	Structures - Dist Plant	\$76,433	R-10	\$19,663	\$96,096	100.0000%	\$0	\$96,096
11	376.000	Mains	\$408,901	R-11	-\$139,348	\$269,553	100.0000%	\$0	\$269,553
12	376.100	T&D-Land Rights -STL	\$5,879,315	R-12	-\$5,879,315	\$0	100.0000%	\$0	\$0
13	376.200	T&D-Mains-PLST	\$8,696,415	R-13	\$4,821,523	\$13,517,938	100.0000%	\$0	\$13,517,938
14	378.000	Meas. & Reg Sta Equip - General	\$632,785	R-14	\$38,658	\$671,443	100.0000%	\$0	\$671,443
15	379.000	Meas. & Reg Sta Equip - City Gate	\$463,358	R-15	\$10,025	\$473,383	100.0000%	\$0	\$473,383
16	380.000	Services	\$10,188,528	R-16	-\$5,586,352	\$4,602,176	100.0000%	\$0	\$4,602,176
17	381.000	Meters - Dist Plant	\$215,704	R-17	\$11,954	\$227,658	100.0000%	\$0	\$227,658
18	382.000	Meters Installation - Dist Plant	\$1,561,389	R-18	\$9,754	\$1,571,143	100.0000%	\$0	\$1,571,143
19	383.000	House Regulators	\$566,891	R-19	\$16,716	\$583,607	100.0000%	\$0	\$583,607
20	384.000	House Regulators - Installations	\$115,705	R-20	\$3,499	\$119,204	100.0000%	\$0	\$119,204
21	385.000	Electronic Gas Measuring	\$77,211	R-21	\$4,314	\$81,525	100.0000%	\$0	\$81,525
22	387.000	Other	\$20,972	R-22	\$944	\$21,916	100.0000%	\$0	\$21,916
23		TOTAL DISTRIBUTION PLANT	\$28,986,203		-\$6,667,965	\$22,318,238		\$0	\$22,318,238
24		TRANSMISSION PLANT							
25	365.000	Land	\$200	R-25	\$0	\$200	100.0000%	\$0	\$200
26	365.100	Land & Land Rights	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	366.000	T&D-Structures & Improvements	\$906	R-27	-\$906	\$0	100.0000%	\$0	\$0
28	366.100	T&D-Other Structures	\$8,314	R-28	-\$1,608	\$6,706	100.0000%	\$0	\$6,706
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$28,202	R-29	\$1,072,945	\$1,101,147	100.0000%	\$0	\$1,101,147
30	367.100	T&D-Mains-STL	\$1,690,449	R-30	-\$1,690,449	\$0	100.0000%	\$0	\$0
31	367.200	T&D-Mains-LST	\$19	R-31	-\$19	\$0	100.0000%	\$0	\$0
32	369.000	T&D-M&R Station Equipment	\$83,653	R-32	\$2,821	\$86,474	100.0000%	\$0	\$86,474
33	370.000	Communication Equipment	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34		TOTAL TRANSMISSION PLANT	\$1,811,743		-\$617,216	\$1,194,527		\$0	\$1,194,527
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		INCENTIVE COMPENSATION CAPITALIZATION							
38		Incentive Compensation Capitalization Adj.	\$0	R-38	-\$88,207	-\$88,207	100.0000%	\$0	-\$88,207
39		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$88,207	-\$88,207		\$0	-\$88,207
40		GENERAL PLANT							
41	389.000	Land - Gen Plant	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	390.000	General Structures & Improvmnt	\$383,203	R-42	\$62,404	\$445,607	100.0000%	\$0	\$445,607
43	390.100	GEN-Improvements Lease Premise	\$75,795	R-43	\$0	\$75,795	100.0000%	\$0	\$75,795
44	390.300	GEN-improvements Lease Premise	\$21,831	R-44	-\$21,831	\$0	100.0000%	\$0	\$0
45	391.000	Office Furniture & Equipment	\$83,541	R-45	-\$4,226	\$79,315	100.0000%	\$0	\$79,315
46	391.100	Office Furniture	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	391.300	Computer	\$0	R-47	\$0	\$0	100.0000%	\$0	\$0
48	392.000	Transporattion Equipment	\$222,809	R-48	\$29,263	\$252,072	100.0000%	\$0	\$252,072
49	392.100	Transportation Equipment<12000 lbs	\$854,469	R-49	\$280,049	\$1,134,518	100.0000%	\$0	\$1,134,518
50	393.000	Stores Equipment	\$232	R-50	-\$232	\$0	100.0000%	\$0	\$0
51	394.000	Tools, Shop, & Garage Equipment	\$114,180	R-51	\$69,446	\$183,626	100.0000%	\$0	\$183,626
52	395.000	Laboratory Equipment	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	396.000	Communication Equipment - AMR	\$158,305	R-53	\$376,125	\$534,430	100.0000%	\$0	\$534,430
54	396.100	GEN-Ditchers	\$3,071	R-54	-\$3,071	\$0	100.0000%	\$0	\$0
55	396.200	GEN-Backhoes	\$247,726	R-55	-\$247,726	\$0	100.0000%	\$0	\$0
56	397.000	Communications Equipment	\$1,899	R-56	\$652	\$2,551	100.0000%	\$0	\$2,551
57	397.200	GEN-Comm Eq. Fixed Radios	-\$47	R-57	\$47	\$0	100.0000%	\$0	\$0
58	397.300	GEN-Comm Eq. Telemetry	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	398.000	Miscellaneous Equipment	\$175,382	R-59	-\$65,479	\$109,903	100.0000%	\$0	\$109,903
60	398.100	Misc Additions	\$0	R-60	\$0	\$0	100.0000%	\$0	\$0
61	399.000	OTH-Other Tangible Property	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	399.100	OTH-Other Tangible Liq	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	399.300	OTH-Oth Tang Prop-Network H/W	\$2,169	R-63	\$62,449	\$64,618	100.0000%	\$0	\$64,618
64	399.400	OTH-Oth Tang Prop-PC Hardware	-\$29,501	R-64	\$29,501	\$0	100.0000%	\$0	\$0
65	399.500	OTH-Oth-Tang Prop-PC Software	\$6,617	R-65	\$1,445	\$8,062	100.0000%	\$0	\$8,062
66		<b>TOTAL GENERAL PLANT</b>	<b>\$2,321,681</b>		<b>\$568,816</b>	<b>\$2,890,497</b>		<b>\$0</b>	<b>\$2,890,497</b>
67		<b>GENERAL PLANT - ALLOCATED</b>							
68	303.000	Miscellaneous Tangible	\$0	R-68	\$5,681,081	\$5,681,081	100.0000%	\$0	\$5,681,081
69	374.100	Land and Land Rights	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.000	Structures and Improvements	\$0	R-70	\$732,084	\$732,084	100.0000%	\$0	\$732,084
71	391.000	Office Furniture and Equipment	\$0	R-71	\$142,968	\$142,968	100.0000%	\$0	\$142,968
72	391.100	Office Furniture Supply	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	392.100	Transportation Equipment less than 12,000 lbs	\$0	R-73	\$151,018	\$151,018	100.0000%	\$0	\$151,018
74	394.000	Tools, Shop, and Garage Equipment	\$0	R-74	\$18,928	\$18,928	100.0000%	\$0	\$18,928
75	398.000	Miscellaneous Equipment-Corporate	\$0	R-75	\$29,419	\$29,419	100.0000%	\$0	\$29,419
76	399.000	Other Tangible Property	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	399.100	Other Tangible Property-Servers-H/W	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	399.300	Other Tangible Property-Network-H/W	\$0	R-78	\$0	\$0	100.0000%	\$0	\$0
79	399.400	Other Tangible Property-PC Hardware	\$0	R-79	\$14,311	\$14,311	100.0000%	\$0	\$14,311
80	399.500	Other Tangible Property-Software	\$0	R-80	\$0	\$0	100.0000%	\$0	\$0
81		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$6,769,809</b>	<b>\$6,769,809</b>		<b>\$0</b>	<b>\$6,769,809</b>
82		<b>COST OF REMOVAL</b>							
83	108.400	Accumulated Cost of Removal	-\$9,166,491	R-83	\$0	-\$9,166,491	100.0000%	\$0	-\$9,166,491
84	242.000	Accrued Cost of Removal	\$6,754,997	R-84	\$0	\$6,754,997	100.0000%	\$0	\$6,754,997
85		<b>TOTAL COST OF REMOVAL</b>	<b>-\$2,411,494</b>		<b>\$0</b>	<b>-\$2,411,494</b>		<b>\$0</b>	<b>-\$2,411,494</b>
86		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$30,761,602</b>		<b>-\$28,216</b>	<b>\$30,733,386</b>		<b>\$0</b>	<b>\$30,733,386</b>

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	<b>Intangible Plant Organization</b>	301.000		\$6,547		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$6,547		\$0	
R-7	<b>Land - Dist Plant</b>	374.000		\$72,311		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$72,311		\$0	
R-9	<b>T&amp;D-Lands Rights</b>	374.200		-\$72,311		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$72,311		\$0	
R-10	<b>Structures - Dist Plant</b>	375.000		\$19,663		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$19,664		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-11	<b>Mains</b>	376.000		-\$139,348		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$139,224		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$15		\$0	
	3. To adjust negative reserve. (Coffer)		-\$109		\$0	
R-12	<b>T&amp;D-Land Rights -STL</b>	376.100		-\$5,879,315		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,879,315		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$109		\$0	
	3. To adjust negative reserve. (Coffer)		\$109		\$0	
R-13	T&D-Mains-PLST	376.200		\$4,821,523		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,821,712		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$189		\$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$38,658		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$38,679		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$21		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$10,025		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$10,038		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$13		\$0	
R-16	Services	380.000		-\$5,586,352		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,585,848		\$0	



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$504		\$0	
R-17	Meters - Dist Plant	381.000		\$11,954		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$11,996		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$42		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$9,754		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$21,083		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$11,329		\$0	
R-19	House Regulators	383.000		\$16,716		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$16,731		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$15		\$0	
R-20	House Regulators - Installations	384.000		\$3,499		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,502		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-21	Electronic Gas Measuring	385.000		\$4,314		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,316		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$2		\$0	
R-22	Other	387.000		\$944		\$0
	1-To include accumulated reserve through		\$945		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-27	T&D-Structures & Improvements	366.000		-\$906		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,314		\$0	
	2. To adjust negative reserve. (Coffer)		\$7,408		\$0	
R-28	T&D-Other Structures	366.100		-\$1,608		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,919		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3,119		\$0	
	3. To adjust negative remove. (Coffer)		-\$7,408		\$0	
R-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$1,072,945		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,072,965		\$0	
	2. To adjust negative remove. (Coffer)		-\$20		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-30	T&D-Mains-STL	367.100		-\$1,690,449		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$1,690,449		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$20		\$0	
	3. To adjust negative reserve. (Coffer)		\$20		\$0	
R-31	T&D-Mains-LST	367.200		-\$19		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
R-32	T&D-M&R Station Equipment	369.000		\$2,821		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$2,822		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-38	Incentive Compensation Capitalization Adj.			-\$88,207		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$88,207		\$0	
R-42	General Structures & Improvmt	390.000		\$62,404		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$116,387		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$18		\$0	
	3. To adjust negative remove. (Coffer)		-\$53,965		\$0	
R-44	GEN-improvements Lease Premise	390.300		-\$21,831		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$75,795		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
	3.To adjust negative reserve.(Coffer)		\$53,965		\$0	
R-45	Office Furniture & Equipment	391.000		-\$4,226		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,225		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-48	Transporattion Equipment	392.000		\$29,263		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$29,282		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$19		\$0	
R-49	Transportation Equipment<12000 lbs	392.100		\$280,049		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$280,052		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3		\$0	
R-50	Stores Equipment	393.000		-\$232		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$232		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-51	Tools, Shop, & Garage Equipment	394.000		\$69,446		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$69,457		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$11		\$0	
R-53	Communication Equipment - AMR	396.000		\$376,125		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$376,141		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$9		\$0	
	3. To adjust negative reserve. (Coffer)		-\$7		\$0	
R-54	GEN-Ditchers	396.100		-\$3,071		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,071		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$4		\$0	
	3. To adjust negative reserve. (Coffer)		\$4		\$0	
R-55	GEN-Backhoes	396.200		-\$247,726		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$247,726		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3		\$0	
	3. To adjust negative reserve. (Coffer)		\$3		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-56	Communications Equipment	397.000		\$652		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$653		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$1		\$0	
R-57	GEN-Comm Eq. Fixed Radios	397.200		\$47		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$47		\$0	
R-59	Miscellaneous Equipment	398.000		-\$65,479		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$27,549		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$7		\$0	
	3. To adjust negative reserve. (Coffer)		-\$37,923		\$0	
R-63	OTH-Oth Tang Prop-Network H/W	399.300		\$62,449		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$62,449		\$0	
	2. To adjust negative reserve. (Coffer)		\$0		\$0	
R-64	OTH-Oth Tang Prop-PC Hardware	399.400		\$29,501		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$6,617		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$8		\$0	
	3. To adjust negative reserve. (Coffer)		\$36,126		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-65	OTH-Oth-Tang Prop-PC Software	399.500		\$1,445		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,448		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$3		\$0	
R-68	Miscellaneous Tangible	303.000		\$5,681,081		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$5,681,081		\$0	
R-70	Structures and Improvements	390.000		\$732,084		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$732,084		\$0	
R-71	Office Furniture and Equipment	391.000		\$142,968		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$142,968		\$0	
R-73	Transportation Equipment less than 12,000 lbs	392.100		\$151,018		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$151,018		\$0	
R-74	Tools, Shop, and Garage Equipment	394.000		\$18,928		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$18,928		\$0	
R-75	Miscellaneous Equipment-Corporate	398.000		\$29,419		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$29,419		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-79	Other Tangible Property-PC Hardware	399.400		\$14,311		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$264,595		\$0	
	2. To adjust negative reserve. (Coffer)		-\$250,284		\$0	
<b>Total Reserve Adjustments</b>				<b><u>-28,216</u></b>		<b><u>\$0</u></b>



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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$1,318,185	50.01	12.96	37.05	0.101507	\$133,805
3	Incentive Compensation	\$64,068	50.01	292.50	-242.49	-0.664356	-\$42,564
4	401K	\$116,614	50.01	-2.04	52.05	0.142603	\$16,630
5	Pension Expense	\$233,906	50.01	54.00	-3.99	-0.010932	-\$2,557
6	OPEB Expense	\$0	50.01	240.50	-190.49	-0.521890	\$0
7	Employee Benefits	\$636,933	50.01	29.37	20.64	0.056548	\$36,017
8	Purchased Gas Expense	\$16,357,221	50.01	40.61	9.40	0.025753	\$421,248
9	Purchased Gas Expense Out	-\$16,357,221	50.01	40.61	9.40	0.025753	-\$421,248
10	Bad Debt Expense	\$380,699	0.00	0.00	0.00	0.000000	\$0
11	Cash Vouchers	\$1,507,717	50.01	52.86	-2.85	-0.007808	-\$11,772
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$4,258,122</b>					<b>\$129,559</b>
13	<b>TAXES</b>						
14	Property Tax	\$979,307	50.01	159.31	-109.30	-0.299452	-\$293,255
15	Employer Portion of FICA	\$63,994	50.01	11.96	38.05	0.104247	\$6,671
16	Federal and State Unemployment Tax	\$24,103	50.01	75.29	-25.28	-0.069260	-\$1,669
17	<b>TOTAL TAXES</b>	<b>\$1,067,404</b>					<b>-\$288,253</b>
18	<b>OTHER EXPENSES</b>						
19	PSC Assessment	\$91,049	50.01	-168.50	218.51	0.598658	\$54,507
20	<b>TOTAL OTHER EXPENSES</b>	<b>\$91,049</b>					<b>\$54,507</b>
21	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$104,187</b>
22	<b>TAX OFFSET FROM RATE BASE</b>						
23	Federal Tax Offset	\$1,497,944	50.01	365.00	-314.99	-0.862986	-\$1,292,705
24	State Tax Offset	\$266,004	50.01	365.00	-314.99	-0.862986	-\$229,558
25	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$2,402,140	50.01	91.24	-41.23	-0.112945	-\$271,310
27	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$4,166,088</b>					<b>-\$1,793,573</b>
28	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,897,760</b>

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5		Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6		Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9		Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Revenues	\$9,670,255			Rev-10		\$9,670,255	100.0000%	\$394,904	\$10,065,159		
Rev-11	481.000	Small General Service Revenue	\$1,697,986			Rev-11		\$1,697,986	100.0000%	\$78,517	\$1,776,503		
Rev-12	481.000	Medium General Service Revenue	\$1,753,076			Rev-12		\$1,753,076	100.0000%	\$83,993	\$1,837,069		
Rev-13	481.000	Large General Service Revenue	\$501,198			Rev-13		\$501,198	100.0000%	-\$22,838	\$478,360		
Rev-14	481.000	Interruptible Revenue	\$191,452			Rev-14		\$191,452	100.0000%	\$19,938	\$211,390		
Rev-15	485.000	Transportation Revenues	\$1,141,053			Rev-15		\$1,141,053	100.0000%	\$231,214	\$1,372,267		
Rev-16		WNA Revenue	-\$81,094			Rev-16		-\$81,094	100.0000%	\$81,094	\$0		
Rev-17		Unbilled Revenue	\$93,836			Rev-17		\$93,836	100.0000%	-\$93,836	\$0		
Rev-18		ISRS Revenue	\$330,637			Rev-18		\$330,637	100.0000%	-\$330,637	\$0		
Rev-19		PGA Revenue	\$16,354,260			Rev-19		\$16,354,260	100.0000%	-\$16,354,260	\$0		
Rev-20		Test Year Difference GL v Billing Determinants	-\$60,760			Rev-20		-\$60,760	100.0000%	\$0	-\$60,760		
Rev-21	488.000	Miscellaneous Service Revenues	\$165,048			Rev-21		\$165,048	100.0000%	\$0	\$165,048		
Rev-22	495.000	Other Gas Revenue - Oper. Rev.	\$23,107			Rev-22		\$23,107	100.0000%	\$0	\$23,107		
		TOTAL OTHER OPERATING REVENUES	\$31,780,054					\$31,780,054		-\$15,911,911	\$15,868,143		
Rev-24		TOTAL OPERATING REVENUES	\$31,780,054					\$31,780,054		-\$15,911,911	\$15,868,143		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	-\$421,328	\$0	-\$421,328	E-3	\$421,328	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$16,999,065	\$0	\$16,999,065	E-7	-\$16,999,065	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Demand Charges-Transportation	\$4,869,603	\$0	\$4,869,603	E-8	-\$4,869,603	\$0	100.0000%	\$0	\$0	\$0	\$0
9	804.300	Cashouts	-\$226,721	\$0	-\$226,721	E-9	\$226,721	\$0	100.0000%	\$0	\$0	\$0	\$0
10	804.400	Capacity Release	-\$45,381	\$0	-\$45,381	E-10	\$45,381	\$0	100.0000%	\$0	\$0	\$0	\$0
11	804.500	Gas Purchase Imbalances	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	805.000	Other Gas Purchases	\$2,962	\$0	\$2,962	E-12	-\$2,962	\$0	100.0000%	\$0	\$0	\$0	\$0
13	805.100	PGA for Residential	\$9,158,573	\$0	\$9,158,573	E-13	-\$9,158,573	\$0	100.0000%	\$0	\$0	\$0	\$0
14	805.200	PGA Residential	\$6,732,912	\$0	\$6,732,912	E-14	-\$6,732,912	\$0	100.0000%	\$0	\$0	\$0	\$0
15	805.300	PGA for Industrial	\$462,775	\$0	\$462,775	E-15	-\$462,775	\$0	100.0000%	\$0	\$0	\$0	\$0
16	805.900	PGA Offset	-\$18,265,950	\$0	-\$18,265,950	E-16	\$18,265,950	\$0	100.0000%	\$0	\$0	\$0	\$0
17	806.000	Exchange gas	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	808.100	Gas Withdrawn from Storage Debt.	\$6,373,906	\$0	\$6,373,906	E-19	-\$6,373,906	\$0	100.0000%	\$0	\$0	\$0	\$0
20	808.200	Gas Delivered to Storage Credit	-\$9,283,193	\$0	-\$9,283,193	E-20	\$9,283,193	\$0	100.0000%	\$0	\$0	\$0	\$0
21	809.100	Withdrawals of Liq. Nat. Gas Held for Processing, Debt	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
25	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>\$16,357,223</b>	<b>\$0</b>	<b>\$16,357,223</b>		<b>-\$16,357,223</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
28		<b>NATURAL GAS STORAGE EXPENSE</b>											
29	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	815.000	Maps and Records	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	816.000	Wells Expenses	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	817.000	Lines Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalties	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	826.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		<b>TOTAL NATURAL GAS STORAGE EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
43		<b>TRANSMISSION EXPENSES</b>											
44	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	852.000	Communication System Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-53	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
54	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-54	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
55		<b>TOTAL TRANSMISSION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
56		<b>PRODUCTION EXPENSES</b>											
57		<b>TOTAL PRODUCTION EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
58		<b>DISTRIBUTION EXPENSES</b>											
59	870.000	Operation Supervisor & Engineering	\$366,797	\$366,797	\$0	E-59	-\$46,428	\$320,369	100.0000%	\$0	\$320,369	\$320,369	\$0
60	871.100	Distribution Load Dispatching	\$23,556	\$0	\$23,556	E-60	\$0	\$23,556	100.0000%	\$0	\$23,556	\$0	\$23,556
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	874.000	Mains & Service Expenses	\$1,108,326	\$914,463	\$193,863	E-63	-\$206,509	\$901,817	100.0000%	\$0	\$901,817	\$734,589	\$167,228
64	874.100	Mains & Service Vehicle	\$93,946	\$0	\$93,946	E-64	-\$5,807	\$88,139	100.0000%	\$0	\$88,139	\$0	\$88,139
65	874.200	Mains & Services Heavy Equipment	\$8,750	\$0	\$8,750	E-65	-\$1,843	\$6,907	100.0000%	\$0	\$6,907	\$0	\$6,907
66	874.300	Mains & Services Uniforms	\$7,968	\$0	\$7,968	E-66	\$0	\$7,968	100.0000%	\$0	\$7,968	\$0	\$7,968
67	874.400	Mains & Services ROW Clearing	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	874.500	Mains & Services CNG Gas	\$1,212	\$0	\$1,212	E-68	\$0	\$1,212	100.0000%	\$0	\$1,212	\$0	\$1,212

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
69	875.000	Measuring & Regulating Station Expenses - General	\$1,063	\$1,063	\$0	E-69	-\$180	\$883	100.0000%	\$0	\$883	\$883	\$0
70	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	878.000	Meter & House Regulator Expenses	\$208,861	\$208,861	\$0	E-72	-\$43,353	\$165,508	100.0000%	\$0	\$165,508	\$165,508	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	\$19,103	\$10,361	\$8,742	E-77	-\$1,810	\$17,293	100.0000%	\$0	\$17,293	\$8,551	\$8,742
78	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	892.000	Maintenance of Services	\$11,370	\$4,606	\$6,764	E-79	-\$932	\$10,438	100.0000%	\$0	\$10,438	\$3,674	\$6,764
80	893.000	Maintenance of Meters & House Regulators	\$4,726	\$949	\$3,777	E-80	-\$153	\$4,573	100.0000%	\$0	\$4,573	\$796	\$3,777
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL DISTRIBUTION EXPENSES	\$1,855,678	\$1,507,100	\$348,578		-\$307,015	\$1,548,663		\$0	\$1,548,663	\$1,234,370	\$314,293
83		CUSTOMER ACCOUNTS EXPENSE											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$35,479	\$31,952	\$3,527	E-85	-\$4,044	\$31,435	100.0000%	\$0	\$31,435	\$27,908	\$3,527
86	903.000	Customer Records & Collection Expenses	\$728,968	\$358,911	\$370,057	E-86	\$22,729	\$751,697	100.0000%	\$0	\$751,697	\$311,496	\$440,201
87	904.000	Uncollectible Amounts	\$189,203	\$0	\$189,203	E-87	\$0	\$189,203	100.0000%	\$0	\$189,203	\$0	\$189,203
88	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$953,650	\$390,863	\$562,787		\$18,685	\$972,335		\$0	\$972,335	\$339,404	\$632,931
90		CUSTOMER SERVICE & INFO. EXP.											
91	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92	908.000	Customer Assistance Expenses	\$36,526	\$0	\$36,526	E-92	\$0	\$36,526	100.0000%	\$0	\$36,526	\$0	\$36,526
93	909.000	Informational & Instructional Advertising Expenses	\$26,510	\$0	\$26,510	E-93	\$0	\$26,510	100.0000%	\$0	\$26,510	\$0	\$26,510
94	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-94	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
95		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$63,036	\$0	\$63,036		\$0	\$63,036		\$0	\$63,036	\$0	\$63,036
96		SALES EXPENSES											
97	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
98	912.000	Demonstrating & Selling Expenses	\$0	\$0	\$0	E-98	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
99	913.000	Advertising Expenses	\$5,970	\$0	\$5,970	E-99	-\$2,693	\$3,277	100.0000%	\$0	\$3,277	\$0	\$3,277
100	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-100	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
101		TOTAL SALES EXPENSES	\$5,970	\$0	\$5,970		-\$2,693	\$3,277		\$0	\$3,277	\$0	\$3,277
102		ADMIN. & GENERAL EXPENSES											
103	920.000	Admin. & General Salaries	\$4,148	\$4,148	\$0	E-103	-\$879	\$3,269	100.0000%	\$0	\$3,269	\$3,619	-\$350
104	920.100	AG Salaries-FIN & Adm LU Office	\$13,564	\$13,564	\$0	E-104	-\$1,717	\$11,847	100.0000%	\$0	\$11,847	\$11,847	\$0
105	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-105	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
106	920.400	AG Salaries-IT LABS Headoffice	\$67,164	\$67,164	\$0	E-106	-\$17,501	\$49,663	100.0000%	\$0	\$49,663	\$58,663	-\$9,000
107	920.500	LABS CAN CORP IT	\$35,829	\$35,829	\$0	E-107	-\$4,535	\$31,294	100.0000%	\$0	\$31,294	\$31,294	\$0
108	920.600	LABS US BUS LAB	\$17,450	\$17,450	\$0	E-108	-\$2,209	\$15,241	100.0000%	\$0	\$15,241	\$15,241	\$0
109	920.700	LABS US CORP FINANCE	\$172	\$172	\$0	E-109	-\$22	\$150	100.0000%	\$0	\$150	\$150	\$0
110	920.800	LU Corp US Governace Labor	\$321,022	\$321,022	\$0	E-110	-\$40,634	\$280,388	100.0000%	\$0	\$280,388	\$280,388	\$0

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111	920.900	LU Region Labor IT	\$649,712	\$649,712	\$0	E-111	-\$82,236	\$567,476	100.0000%	\$0	\$567,476	\$567,476	\$0
112	921.000	Office Supplies	\$24,663	\$0	\$24,663	E-112	-\$621	\$24,042	100.0000%	\$0	\$24,042	\$0	\$24,042
113	921.100	Travel	\$24,078	\$0	\$24,078	E-113	-\$25,629	-\$1,551	100.0000%	\$0	-\$1,551	\$0	-\$1,551
114	921.200	Utilities	\$49,002	\$0	\$49,002	E-114	\$0	\$49,002	100.0000%	\$0	\$49,002	\$0	\$49,002
115	921.300	Communication	\$395,249	\$0	\$395,249	E-115	\$0	\$395,249	100.0000%	\$0	\$395,249	\$0	\$395,249
116	921.400	Dues and Membership Fees	\$38,923	\$0	\$38,923	E-116	-\$250	\$38,673	100.0000%	\$0	\$38,673	\$0	\$38,673
117	921.500	Training	\$26,481	\$0	\$26,481	E-117	-\$14,011	\$12,470	100.0000%	\$0	\$12,470	\$0	\$12,470
118	921.600	Meals, Entertainment and Postage	\$18,766	\$0	\$18,766	E-118	-\$1,392	\$17,374	100.0000%	\$0	\$17,374	\$0	\$17,374
119	922.000	Admin. Expenses Transferred - Credit	-\$1,603,741	-\$602,299	-\$1,001,442	E-119	-\$767,027	-\$2,370,768	100.0000%	\$0	-\$2,370,768	-\$812,500	-\$1,558,268
120	922.100	LU Lab Alloc Cap	-\$4,351	-\$4,351	\$0	E-120	-\$1,518	-\$5,869	100.0000%	\$0	-\$5,869	-\$5,869	\$0
121	922.200	LU Admin Alloc Capitalized	-\$25,609	\$0	-\$25,609	E-121	\$0	-\$25,609	100.0000%	\$0	-\$25,609	\$0	-\$25,609
122	922.300	APUC Labour Alloc Cap	-\$33,203	\$0	-\$33,203	E-122	\$0	-\$33,203	100.0000%	\$0	-\$33,203	\$0	-\$33,203
123	922.400	LABS Labour Captial	-\$49,198	-\$21,546	-\$49,198	E-123	-\$7,520	-\$78,264	100.0000%	\$0	-\$78,264	-\$29,066	-\$49,198
124	922.500	LABS Labour Cap	-\$113,996	-\$11,494	-\$102,502	E-124	-\$4,010	-\$118,006	100.0000%	\$0	-\$118,006	-\$15,504	-\$102,502
125	922.600	LABS Corp Service Labor	-\$19,673	\$0	-\$19,673	E-125	-\$1,954	-\$21,627	100.0000%	\$0	-\$21,627	-\$1,954	-\$19,673
126	922.700	LABS US Corp Labor Cap	-\$14,644	-\$55	-\$14,589	E-126	-\$19	-\$14,663	100.0000%	\$0	-\$14,663	-\$74	-\$14,589
127	922.800	LABS Corp US Lab Cap	-\$148,957	-\$102,984	-\$45,973	E-127	-\$35,934	-\$184,891	100.0000%	\$0	-\$184,891	-\$138,918	-\$45,973
128	922.900	LU Region Lab Cap	-\$367,627	-\$221,809	-\$145,818	E-128	-\$77,412	-\$445,039	100.0000%	\$0	-\$445,039	-\$299,221	-\$145,818
129	923.000	Outside Services Employed	\$299,969	\$0	\$299,969	E-129	\$150,571	\$450,540	100.0000%	\$0	\$450,540	\$0	\$450,540
130	923.100	Outside Services LU HO Alloc	\$79,830	\$0	\$79,830	E-130	-\$4,981	\$74,849	100.0000%	\$0	\$74,849	\$0	\$74,849
131	923.200	Outside Services APUC HO Alloc	\$311,168	\$0	\$311,168	E-131	\$92,660	\$403,828	100.0000%	\$0	\$403,828	\$0	\$403,828
132	923.400	LABS NonLabour Alloc	\$153,358	\$0	\$153,358	E-132	-\$93,537	\$59,821	100.0000%	\$0	\$59,821	\$0	\$59,821
133	923.500	LABS Corp Service non-labour Alloc	\$319,519	\$0	\$319,519	E-133	\$0	\$319,519	100.0000%	\$0	\$319,519	\$0	\$319,519
134	923.600	LABS US Bus Admin Alloc	\$59,455	\$0	\$59,455	E-134	-\$5,822	\$53,633	100.0000%	\$0	\$53,633	\$0	\$53,633
135	923.700	LABS US Corp Admin Alloc	\$45,476	\$0	\$45,476	E-135	\$0	\$45,476	100.0000%	\$0	\$45,476	\$0	\$45,476
136	923.800	LU Corp US Admin Alloc	\$143,309	\$0	\$143,309	E-136	-\$14,982	\$128,327	100.0000%	\$0	\$128,327	\$0	\$128,327
137	923.900	LU Region Admin Alloc	\$399,065	\$0	\$399,065	E-137	-\$15,119	\$383,946	100.0000%	\$0	\$383,946	\$0	\$383,946
138	924.000	Property Insurance	\$115,230	\$0	\$115,230	E-138	\$29,606	\$144,836	100.0000%	\$0	\$144,836	\$0	\$144,836
139	926.000	Group Benefits	\$331,968	\$0	\$331,968	E-139	-\$80,408	\$251,560	100.0000%	\$0	\$251,560	-\$3,192	\$254,752
140	926.100	Non Service Pension Costs	\$165,375	\$0	\$165,375	E-140	\$139,299	\$304,674	100.0000%	\$0	\$304,674	\$0	\$304,674
141	926.200	Non Service OPEB Cost	\$354,124	\$0	\$354,124	E-141	-\$460,245	-\$106,121	100.0000%	\$0	-\$106,121	\$0	-\$106,121
142	926.300	Opt Out Credit	\$313	\$0	\$313	E-142	\$0	\$313	100.0000%	\$0	\$313	\$0	\$313
143	926.600	Health Care	\$939,668	\$0	\$939,668	E-143	-\$302,735	\$636,933	100.0000%	\$0	\$636,933	\$0	\$636,933
144	926.800	Group Life	-\$11,423	\$0	-\$11,423	E-144	\$0	-\$11,423	100.0000%	\$0	-\$11,423	\$0	-\$11,423
145	926.900	401 K Match	\$110,349	\$0	\$110,349	E-145	\$6,265	\$116,614	100.0000%	\$0	\$116,614	\$0	\$116,614
146	928.000	Regulatory Commission Expenses	\$73,352	\$0	\$73,352	E-146	\$44,034	\$117,386	100.0000%	\$0	\$117,386	\$0	\$117,386
147	930.100	General Advertising Expenses	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
148	930.200	Misc. General Expenses	\$26,992	\$0	\$26,992	E-148	-\$1,269	\$25,723	100.0000%	\$0	\$25,723	\$0	\$25,723
149	931.000	Rents - Admin. Gen. Exp.	\$94,787	\$0	\$94,787	E-149	-\$21,058	\$73,729	100.0000%	\$0	\$73,729	\$0	\$73,729
150		TOTAL ADMIN. & GENERAL EXPENSES	\$3,295,562	\$144,523	\$3,151,039		-\$1,624,751	\$1,670,811		\$0	\$1,670,811	-\$337,620	\$2,008,431
151		DEPRECIATION EXPENSE											
152	403.000	Depreciation Expense, Dep. Exp.	\$3,769,264	See note (1)	See note (1)	E-152	See note (1)	\$3,769,264	100.0000%	\$1,106,357	\$4,875,621	See note (1)	See note (1)
153		TOTAL DEPRECIATION EXPENSE	\$3,769,264	\$0	\$0		\$0	\$3,769,264		\$1,106,357	\$4,875,621	\$0	\$0
154		AMORTIZATION EXPENSE											
155	407.000	EE Amortization Expense	\$21,388	\$0	\$21,388	E-155	\$9,711	\$31,099	100.0000%	\$0	\$31,099	\$0	\$31,099
156	407.000	Rate Case Exp	\$0	\$0	\$0	E-156	\$2,535	\$2,535	100.0000%	\$0	\$2,535	\$0	\$2,535
157		TOTAL AMORTIZATION EXPENSE	\$21,388	\$0	\$21,388		\$12,246	\$33,634		\$0	\$33,634	\$0	\$33,634
158		OTHER OPERATING EXPENSES											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
159	408.000	Property Taxes	\$1,312,700	\$0	\$1,312,700	E-159	-\$333,394	\$979,306	100.0000%	\$0	\$979,306	\$0	\$979,306
160	408.000	Payroll Taxes	\$239,470	\$0	\$239,470	E-160	-\$100,648	\$138,822	100.0000%	\$0	\$138,822	\$0	\$138,822
161	408.100	Other Taxes	\$14,417	\$0	\$14,417	E-161	\$0	\$14,417	100.0000%	\$0	\$14,417	\$0	\$14,417
162		TOTAL OTHER OPERATING EXPENSES	\$1,566,587	\$0	\$1,566,587		-\$434,042	\$1,132,545		\$0	\$1,132,545	\$0	\$1,132,545
163		TOTAL OPERATING EXPENSE	\$27,888,358	\$2,042,486	\$22,076,608		-\$18,694,793	\$9,193,565		\$1,106,357	\$10,299,922	\$1,236,154	\$4,188,147
164		NET INCOME BEFORE TAXES	\$3,891,696					\$22,586,489		-\$17,018,268	\$5,568,221		
165		INCOME TAXES											
166	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-166	See note (1)	\$0	100.0000%	\$1,167,107	\$1,167,107	See note (1)	See note (1)
167		TOTAL INCOME TAXES	\$0					\$0		\$1,167,107	\$1,167,107		
168		DEFERRED INCOME TAXES											
169	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-169	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
170	411.000	Amortization of Deferred ITC	\$2,053,791			E-170		\$2,053,791	100.0000%	-\$2,216,285	-\$162,494		
171		TOTAL DEFERRED INCOME TAXES	\$2,053,791					\$2,053,791		-\$2,216,285	-\$162,494		
172		NET OPERATING INCOME	\$1,837,905					\$20,532,698		-\$15,969,090	\$4,563,608		

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	<b>Residential Revenues</b>	480.000	\$0	\$0	\$0	\$0	\$394,904	\$394,904
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$84,633	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$479,537	
Rev-11	<b>Small General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$78,517	\$78,517
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$12,131	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$66,386	
Rev-12	<b>Medium General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$83,993	\$83,993
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$22,204	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$106,197	
Rev-13	<b>Large General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	-\$22,838	-\$22,838
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$41,987	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$19,149	
Rev-14	<b>Interruptible Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$19,938	\$19,938
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$19,938	
Rev-15	<b>Transportation Revenues</b>	485.000	\$0	\$0	\$0	\$0	\$231,214	\$231,214
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$132,860	
	2. To adjust revenue for weather days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$40,774	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	\$55,974	
	4. To adjust for special contract adjustment. (Luebbert)		\$0	\$0		\$0	\$267,326	
Rev-16	<b>WNA Revenue</b>		\$0	\$0	\$0	\$0	\$81,094	\$81,094
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	\$81,094	
Rev-17	<b>Unbilled Revenue</b>		\$0	\$0	\$0	\$0	-\$93,836	-\$93,836
	1. To remove Unbilled Revenue. (Amenthor)		\$0	\$0		\$0	-\$93,836	
Rev-18	<b>ISRS Revenue</b>		\$0	\$0	\$0	\$0	-\$330,637	-\$330,637
	1. To remove ISRS revenue. (Amenthor)		\$0	\$0		\$0	-\$330,637	
Rev-19	<b>PGA Revenue</b>		\$0	\$0	\$0	\$0	-\$16,354,260	-\$16,354,260
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$16,354,260	
E-3	<b>Nat. Gas Well Head Purchases- Intra Co. Transfers</b>	800.100	\$0	\$421,328	\$421,328	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove PGA Expenses. (Amenthor)		\$0	\$421,328		\$0	\$0	
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$16,999,065	-\$16,999,065	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$16,999,065		\$0	\$0	
E-8	Demand Charges-Transportation	804.100	\$0	-\$4,869,603	-\$4,869,603	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$4,869,603		\$0	\$0	
E-9	Cashouts	804.300	\$0	\$226,721	\$226,721	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	\$226,721		\$0	\$0	
E-10	Capacity Release	804.400	\$0	\$45,381	\$45,381	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	\$45,381		\$0	\$0	
E-12	Other Gas Purchases	805.000	\$0	-\$2,962	-\$2,962	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$2,962		\$0	\$0	
E-13	PGA for Residential	805.100	\$0	-\$9,158,573	-\$9,158,573	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$9,158,573		\$0	\$0	
E-14	PGA Residential	805.200	\$0	-\$6,732,912	-\$6,732,912	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$6,732,912		\$0	\$0	
E-15	PGA for Industrial	805.300	\$0	-\$462,775	-\$462,775	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$462,775		\$0	\$0	
E-16	PGA Offset	805.900	\$0	\$18,265,950	\$18,265,950	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	\$18,265,950		\$0	\$0	
E-19	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$6,373,906	-\$6,373,906	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$6,373,906		\$0	\$0	
E-20	Gas Delivered to Storage Credit	808.200	\$0	\$9,283,193	\$9,283,193	\$0	\$0	\$0
	1. To remove PGA Expenses. (Amenthor)		\$0	\$9,283,193		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	-\$46,428	\$0	-\$46,428	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$46,428	\$0		\$0	\$0	
E-63	Mains & Service Expenses	874.000	-\$179,874	-\$26,635	-\$206,509	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$115,691	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$26,635		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$64,183	\$0		\$0	\$0	



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-64	<b>Mains &amp; Service Vehicle</b>	874.100	\$0	-\$5,807	-\$5,807	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$5,641		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$166		\$0	\$0	
E-65	<b>Mains &amp; Services Heavy Equipment</b>	874.200	\$0	-\$1,843	-\$1,843	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$1,843		\$0	\$0	
E-69	<b>Measuring &amp; Regulating Station Expenses - General</b>	875.000	-\$180	\$0	-\$180	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$145	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$35	\$0		\$0	\$0	
E-72	<b>Meter &amp; House Regulator Expenses</b>	878.000	-\$43,353	\$0	-\$43,353	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$26,206	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$17,147	\$0		\$0	\$0	
E-77	<b>Maintenance of Mains</b>	887.000	-\$1,810	\$0	-\$1,810	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,184	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$626	\$0		\$0	\$0	
E-79	<b>Maintenance of Services</b>	892.000	-\$932	\$0	-\$932	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$592	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$340	\$0		\$0	\$0	
E-80	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$153	\$0	-\$153	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$123	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$30	\$0		\$0	\$0	
E-85	<b>Meter Reading Expenses</b>	902.000	-\$4,044	\$0	-\$4,044	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,044	\$0		\$0	\$0	
E-86	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$47,415	\$70,144	\$22,729	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$45,399	\$0		\$0	\$0	
	2. To include Interest on Customer Deposits. (Hardin)		\$0	\$70,398		\$0	\$0	
	3. To Remove certain Miscellaneous Expense. (Hardin)		\$0	-\$254		\$0	\$0	
	4. To remove incentive compensation expense. (Dhority)		-\$2,016	\$0		\$0	\$0	
E-99	<b>Advertising Expenses</b>	913.000	\$0	-\$2,693	-\$2,693	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$1,682		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,011		\$0	\$0	

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E-103	Admin. & General Salaries	920.000	-\$529	-\$350	-\$879	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$529	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$350		\$0	\$0	
E-104	AG Salaries-FIN & Adm LU Office	920.100	-\$1,717	\$0	-\$1,717	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,717	\$0		\$0	\$0	
E-106	AG Salaries-IT LABS Headoffice	920.400	-\$8,501	-\$9,000	-\$17,501	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$8,501	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$9,000		\$0	\$0	
E-107	LABS CAN CORP IT	920.500	-\$4,535	\$0	-\$4,535	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,535	\$0		\$0	\$0	
E-108	LABS US BUS LAB	920.600	-\$2,209	\$0	-\$2,209	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,209	\$0		\$0	\$0	
E-109	LABS US CORP FINANCE	920.700	-\$22	\$0	-\$22	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$22	\$0		\$0	\$0	
E-110	LU Corp US Governace Labor	920.800	-\$40,634	\$0	-\$40,634	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$40,634	\$0		\$0	\$0	
E-111	LU Region Labor IT	920.900	-\$82,236	\$0	-\$82,236	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$82,236	\$0		\$0	\$0	
E-112	Office Supplies	921.000	\$0	-\$621	-\$621	\$0	\$0	\$0
	1. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$621		\$0	\$0	
E-113	Travel	921.100	\$0	-\$25,629	-\$25,629	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$21,739		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$3,890		\$0	\$0	
E-116	Dues and Membership Fees	921.400	\$0	-\$250	-\$250	\$0	\$0	\$0
	1. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$250		\$0	\$0	
E-117	Training	921.500	\$0	-\$14,011	-\$14,011	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$13,872		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$139		\$0	\$0	

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E-118	Meals, Entertainment and Postage	921.600	\$0	-\$1,392	-\$1,392	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$295		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,097		\$0	\$0	
E-119	Admin. Expenses Transferred - Credit	922.000	-\$210,201	-\$556,826	-\$767,027	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$210,201	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		\$0	-\$409,499		\$0	\$0	
	3. Payroll tax capitalization adjustment. (Burton)		\$0	\$50,791		\$0	\$0	
	4. Pension capitalization adjustment. (Dhority)		\$0	-\$198,118		\$0	\$0	
E-120	LU Lab Alloc Cap	922.100	-\$1,518	\$0	-\$1,518	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,518	\$0		\$0	\$0	
E-123	LABS Labour Captil	922.400	-\$7,520	\$0	-\$7,520	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$7,520	\$0		\$0	\$0	
E-124	LABS Labour Cap	922.500	-\$4,010	\$0	-\$4,010	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,010	\$0		\$0	\$0	
E-125	LABS Corp Service Labor	922.600	-\$1,954	\$0	-\$1,954	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,954	\$0		\$0	\$0	
E-126	LABS US Corp Labor Cap	922.700	-\$19	\$0	-\$19	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$19	\$0		\$0	\$0	
E-127	LABS Corp US Lab Cap	922.800	-\$35,934	\$0	-\$35,934	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$35,934	\$0		\$0	\$0	
E-128	LU Region Lab Cap	922.900	-\$77,412	\$0	-\$77,412	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$77,412	\$0		\$0	\$0	
E-129	Outside Services Employed	923.000	\$0	\$150,571	\$150,571	\$0	\$0	\$0
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$159,469		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$7,642		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$1,256		\$0	\$0	
E-130	Outside Services LU HO Alloc	923.100	\$0	-\$4,981	-\$4,981	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$55		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$4,926		\$0	\$0	

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E-131	Outside Services APUC HO Alloc	923.200	\$0	\$92,660	\$92,660	\$0	\$0	\$0
	1. To Remove Rebranding Costs. (Burton)		\$0	-\$554		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$4,442		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	\$97,656		\$0	\$0	
E-132	LABS NonLabour Alloc	923.400	\$0	-\$93,537	-\$93,537	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$735		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors.(Ferguson)		\$0	-\$92,802		\$0	\$0	
E-134	LABS US Bus Admin Alloc	923.600	\$0	-\$5,822	-\$5,822	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	\$138		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$5,960		\$0	\$0	
E-136	LU Corp US Admin Alloc	923.800	\$0	-\$14,982	-\$14,982	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$408		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors.(Ferguson)		\$0	-\$14,574		\$0	\$0	
E-137	LU Region Admin Alloc	923.900	\$0	-\$15,119	-\$15,119	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$104		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$1,150		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors.(Ferguson)		\$0	-\$13,865		\$0	\$0	
E-138	Property Insurance	924.000	\$0	\$29,606	\$29,606	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$29,606		\$0	\$0	
E-139	Group Benefits	926.000	-\$3,192	-\$77,216	-\$80,408	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$13,616		\$0	\$0	
	2. To Annualize Workmans Compensation Expense. (Hardin)		\$0	-\$63,600		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$3,192	\$0		\$0	\$0	
E-140	Non Service Pension Costs	926.100	\$0	\$139,299	\$139,299	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$51,521		\$0	\$0	

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	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$87,778		\$0	\$0	
E-141	Non Service OPEB Cost	926.200	\$0	-\$460,245	-\$460,245	\$0	\$0	\$0
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$460,245		\$0	\$0	
E-143	Health Care	926.600	\$0	-\$302,735	-\$302,735	\$0	\$0	\$0
	1. To include an annualized level of employee benefits expense. (Dhority)		\$0	-\$302,735		\$0	\$0	
E-145	401 K Match	926.900	\$0	\$6,265	\$6,265	\$0	\$0	\$0
	1. To include an annualized level of 401(K) match expense. (Dhority)		\$0	\$6,265		\$0	\$0	
E-146	Regulatory Commission Expenses	928.000	\$0	\$44,034	\$44,034	\$0	\$0	\$0
	1. To Annualize PSC Assessment. (Hardin)		\$0	\$17,697		\$0	\$0	
	2. To include a normalized amount of rate case expense. (Dhority)		\$0	\$26,337		\$0	\$0	
E-148	Misc. General Expenses	930.200	\$0	-\$1,269	-\$1,269	\$0	\$0	\$0
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$1,269		\$0	\$0	
E-149	Rents - Admin. Gen. Exp.	931.000	\$0	-\$21,058	-\$21,058	\$0	\$0	\$0
	1. To annualize rents and lease expense. (Amenthor)		\$0	-\$21,058		\$0	\$0	
E-152	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,106,357	\$1,106,357
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,018,087	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	\$88,270	
E-155	EE Amortization Expense	407.000	\$0	\$9,711	\$9,711	\$0	\$0	\$0
	1. To include an annualized amount of EE amortization expense. (Dhority)		\$0	\$9,711		\$0	\$0	
E-156	Rate Case Exp	407.000	\$0	\$2,535	\$2,535	\$0	\$0	\$0
	1. To include a 5 year amortization of depreciation study costs. (Dhority)		\$0	\$2,535		\$0	\$0	
E-159	Property Taxes	408.000	\$0	-\$333,394	-\$333,394	\$0	\$0	\$0
	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$333,394		\$0	\$0	
E-160	Payroll Taxes	408.000	\$0	-\$100,648	-\$100,648	\$0	\$0	\$0
	1. To annualize payroll tax. (Burton)		\$0	-\$100,648		\$0	\$0	
E-166	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,167,107	\$1,167,107

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	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,167,107	
E-170	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$2,216,285	-\$2,216,285
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$2,216,285	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$15,911,911	-\$15,911,911
Total Operating & Maint. Expense			-\$806,332	-\$17,888,461	-\$18,694,793	\$0	\$57,179	\$57,179

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.29% Return	E 7.52% Return	F 7.74% Return
1	TOTAL NET INCOME BEFORE TAXES		\$5,568,221	\$7,817,372	\$8,071,733	\$8,326,093
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$4,875,621	\$4,875,621	\$4,875,621	\$4,875,621
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$4,875,621	\$4,875,621	\$4,875,621	\$4,875,621
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$2,402,140	\$2,402,140	\$2,402,140	\$2,402,140
7	Tax Straight-Line Depreciation		\$4,875,621	\$4,875,621	\$4,875,621	\$4,875,621
8	Excess Tax Depreciation		-\$1,729,477	-\$1,729,477	-\$1,729,477	-\$1,729,477
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,548,284	\$5,548,284	\$5,548,284	\$5,548,284
10	NET TAXABLE INCOME		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$176,000	\$256,859	\$266,004	\$275,148
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$4,719,558	\$6,887,850	\$7,133,066	\$7,378,282
16	Federal Income Tax at the Rate of	21.000%	\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
21	Deduct Federal Income Tax at the Rate of	50.000%	\$495,554	\$723,225	\$748,972	\$774,720
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$4,400,004	\$6,421,484	\$6,650,098	\$6,878,710
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	4.000%	\$176,000	\$256,859	\$266,004	\$275,148
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
28	Deduct Federal Income Tax - City Inc. Tax		\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
29	Deduct Missouri Income Tax - City Inc. Tax		\$176,000	\$256,859	\$266,004	\$275,148
30	City Taxable Income		\$3,728,451	\$5,441,401	\$5,635,122	\$5,828,843
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
35	State Income Tax		\$176,000	\$256,859	\$266,004	\$275,148
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,167,107	\$1,703,308	\$1,763,948	\$1,824,587
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$162,494	-\$162,494	-\$162,494	-\$162,494
41	TOTAL DEFERRED INCOME TAXES		-\$162,494	-\$162,494	-\$162,494	-\$162,494
42	TOTAL INCOME TAX		<u>\$1,004,613</u>	<u>\$1,540,814</u>	<u>\$1,601,454</u>	<u>\$1,662,093</u>

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 Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.45%	G Weighted Cost of Capital 9.90%
1	Common Stock	\$126,350,924	50.00%		4.500%	4.725%	4.950%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$126,350,924	50.00%	5.58%	2.790%	2.790%	2.790%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$252,701,848</b>	<b>100.00%</b>		<b>7.290%</b>	<b>7.515%</b>	<b>7.740%</b>
8	PreTax Cost of Capital				8.699%	8.994%	9.289%