

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
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 & Improvmt	\$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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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	Franchise and Consents	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	Misc Intangible	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	Land - Dist Plant	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	Land Rights - Dist Plant	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	T&D-Lands Rights	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	Structures - Dist Plant	375.000		\$132,923		\$0

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	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	

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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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	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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Total Company
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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

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
	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	
Total Plant Adjustments				<u>\$49,122,167</u>		<u>\$0</u>

Liberty Midstates Natural Gas
Case No. GR-2024-0106
Total Company
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	\$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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Case No. GR-2024-0106
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 & Improvmt	\$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-Telemetering	-\$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							

Liberty Midstates Natural Gas
Case No. GR-2024-0106
Total Company
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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	Intangible Plant Organization	301.000		-\$894		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	Misc Intangible	303.000		\$40,946		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$40,946		\$0	
R-10	Structures - Dist Plant	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	Mains	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	T&D-Mains -STL	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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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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	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	TD-Mains -PLST	367.200		-\$19		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
R-33	T&D-M&R Station Equipment	369.000		\$60,100		\$0
	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	Communication Equipment	370.000		\$682		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$682		\$0	
R-40	General Structures & Improvmnt	390.000		\$142,493		\$0
	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	GEN-improvements Lease Premise	390.300		-\$64,533		\$0
	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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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	

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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
Total Reserve Adjustments				\$4,120,842		\$0