

APPENDIX E
Accumulated Depreciation Summary

Direct Schedule DAW-2

Appendix E

LIBERTY UTILITIES (MID-STATES NATURAL GAS) CORP.
D/B/A LIBERTY UTILITIES
State of Missouri
Summary of Book Reserve and Reallocated Reserve
At December 31, 2021

Acct	Per Book			Total Reallocated Reserve	Theoretical Reserve	Theo Reserve Life	Theo Reserve COR	Proposed Net Salvage %	Allocated Life Reserve	Allocated COR reserve
	Life Reserve	Cor Reserve	Total Reserve							
3010	(894.00)		(894.00)						894.00	
3020	(75,761.68)		(75,761.68)						75,761.68	
3030	(17,585.04)		(17,585.04)						17,585.04	
3110	1,184.33		1,184.33						(1,184.33)	
Total	(93,056.39)	-	(93,056.39)						93,056.39	-
Transmission										
3650	(73.00)		(73.00)						-	-
3651	(2,232.25)	136.13	(2,368.38)						-	-
3660	(3,136.39)	8.59	(3,144.98)	2,864.10	2,335.42	2,224.21	111.21	-5.00%	2,713.39	150.71
3661	(11,668.40)	196.81	(11,865.21)	14,973.85	11,933.87	11,365.59	568.28	-5.00%	14,203.75	770.10
3670	(39,263.19)	12,063.74	(51,326.93)	54,712.63	44,629.79	44,629.79	-	0.00%	54,712.63	-
3671	(5,185,639.99)	1,497,403.83	(6,683,043.82)	6,768,145.24	5,394,080.02	4,315,264.01	1,078,816.00	-25.00%	5,306,186.07	1,461,959.17
3672	(15,537.06)		(15,537.06)					-25.00%	-	-
3690	(443,262.64)	(46,929.11)	(396,333.53)	1,385,686.72	-	-	-	0.00%	320,244.61	-
3700	(4,253.60)		(4,253.60)	7,659,172.19	-	-	-	0.00%	7,006.08	-
Total Transmission	(5,705,066.52)	1,462,879.98	(7,167,946.50)	15,885,554.72	5,452,979.09	4,373,483.60	1,079,495.49		5,705,066.52	1,462,879.98
Distribution										
3740	(10,285.00)		(10,285.00)							
3741	-		-							
3742	(72,310.75)		(72,310.75)							
3750	(77,283.91)		(77,283.91)	67,618.05	67,618.05	67,618.05	-	0.00%	67,618.05	-
3760	(522,910.79)	174,241.96	(697,152.75)	1,385,686.72	1,385,686.72	1,065,912.86	319,773.86	-30.00%	1,056,132.50	329,554.22
3761	(7,889,449.61)	1,099,667.45	(8,989,117.06)	7,659,172.19	7,659,172.19	5,715,800.14	1,943,372.05	-34.00%	5,656,361.64	2,002,810.55
3762	(10,671,371.48)	1,347,466.11	(12,018,837.59)	10,917,836.35	10,917,836.35	8,876,289.71	2,041,546.63	-23.00%	8,813,848.52	2,103,987.83
3770	(22,142.65)		(22,142.65)	1,173,022.08	1,173,022.08	837,872.91	335,149.17	-40.00%	827,622.30	345,399.78
3780	(745,404.39)	52,503.63	(797,908.02)						-	-
3790	(1,048,296.98)	37,720.14	(1,086,017.12)	1,157,884.47	1,157,884.47	926,307.57	231,576.89	-25.00%	919,224.74	238,659.73
3800	(5,408,319.66)	9,785,163.40	(15,193,483.06)	12,276,929.06	12,276,929.06	7,015,388.03	5,261,541.03	-75.00%	6,854,462.54	5,422,466.51
3810	2,248,752.87	252,083.57	1,996,669.30	4,213,040.40	4,213,040.40	3,663,513.39	549,527.01	-15.00%	3,646,705.98	566,334.42
3820	(5,383,538.39)	(705,493.54)	(4,678,044.85)	3,256,169.14	3,256,169.14	2,411,977.14	844,192.00	-35.00%	2,386,157.33	870,011.81
3830	(1,708,173.36)	(94,985.01)	(1,613,188.35)	1,404,723.18	1,404,723.18	1,404,723.18	-	0.00%	1,404,723.18	-
3840	(589,248.57)	(1,204.96)	(568,043.61)	327,234.26	327,234.26	327,234.26	-	0.00%	327,234.26	-
3850	(306,954.18)	(7,101.54)	(299,852.64)	295,154.41	295,154.41	236,123.53	59,030.88	-25.00%	234,318.05	60,836.36
3870	(11,048.32)		(11,048.32)	3,576.08	3,576.08	3,576.08	-	0.00%	3,576.08	-
Total Distribution	(32,197,985.17)	11,940,061.21	(44,138,046.38)	44,138,046.38	44,138,046.38	32,552,336.86	11,585,709.51		32,197,985.17	11,940,061.21

