

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2024-0106  
**Date Prepared:** 8/22/2024



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

**LIBERTY MIDSTATES GAS**  
**TEST YEAR TME DECEMBER 31, 2022**  
**UPDATE TME DECEMBER 31, 2023**

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

**Jefferson City, Missouri**

**August 2024**

**Liberty Midstates Gas**  
**Case No. GR-2024-0106**  
**Test Year Ending December 31, 2022**  
**Update Ending December 31, 2023**  
**Revenue Requirement**

Line Number	<u>A</u> Description	<u>B</u> 7.29% Return	<u>C</u> 7.51% Return	<u>D</u> 7.74% Return
1	Net Orig Cost Rate Base	\$173,628,286	\$173,628,286	\$173,628,286
2	Rate of Return	7.29%	7.51%	7.74%
3	Net Operating Income Requirement	\$12,657,502	\$13,048,165	\$13,438,830
4	Net Income Available	\$8,334,983	\$8,334,983	\$8,334,983
5	Additional Net Income Required	\$4,322,519	\$4,713,182	\$5,103,847
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,134,821	\$3,257,109	\$3,379,397
8	Current Income Tax Available	\$1,781,754	\$1,781,754	\$1,781,754
9	Additional Current Tax Required	\$1,353,067	\$1,475,355	\$1,597,643
10	Revenue Requirement	\$5,675,586	\$6,188,537	\$6,701,490
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>\$5,675,586</b>	<b>\$6,188,537</b>	<b>\$6,701,490</b>

**Liberty Midstates Gas**  
**Case No. GR-2024-0106**  
**Test Year Ending December 31, 2022**  
**Update Ending December 31, 2023**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$245,472,516
2	Less Accumulated Depreciation Reserve		\$58,858,093
3	Net Plant In Service		\$186,614,423
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$221,659
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	Prepaid Pension Asset		\$899,876
12	Natural Gas in Storage		\$7,465,610
13	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$9,804,907</u>
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset		\$2,386,964
16	State Tax Offset		\$423,876
17	City Tax Offset		\$0
18	Interest Expense Offset		\$547,032
19	Contributions in Aid of Construction		\$0
20	OPEB Regulatory Liability		\$1,163,023
21	Prepaid OPEB Asset		\$572,613
22	Customer Advances for Construction		\$191,052
23	Customer Deposit		\$1,901,954
24	Excess ADIT Regulatory Liability		\$6,215,353
25	Accumulated Deferred Income Taxes		\$9,389,177
26	TOTAL SUBTRACT FROM NET PLANT		<u>\$22,791,044</u>
27	Total Rate Base		<b>\$173,628,286</b>

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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		\$0	\$6,143
3	302.000	Franchise and Consents	\$75,761	P-3	-\$5	\$75,756		\$0	\$75,756
4	303.000	Misc Intangible	\$17,585	P-4	\$14,873,214	\$14,890,799		\$0	\$14,890,799
5		TOTAL INTANGIBLE PLANT	\$99,489		\$14,873,209	\$14,972,698		\$0	\$14,972,698
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$67,774	P-7	\$55,295	\$123,069		\$0	\$123,069
8	374.100	Land Rights - Dist Plant	\$204,861	P-8	\$49,805	\$254,666		\$0	\$254,666
9	374.200	T&D-Lands Rights	\$256,590	P-9	-\$19	\$256,571		\$0	\$256,571
10	375.000	Structures - Dist Plant	\$949,781	P-10	\$132,923	\$1,082,704		\$0	\$1,082,704
11	376.000	Mains	\$2,771,042	P-11	\$165,621	\$2,936,663		\$0	\$2,936,663
12	376.100	T&D-Land Rights -STL	\$21,356,473	P-12	-\$21,357,643	-\$1,170		\$0	-\$1,170
13	376.200	T&D-Mains-PLST	\$48,278,399	P-13	\$6,180,157	\$54,458,556		\$0	\$54,458,556
14	378.000	Meas. & Reg Sta Equip - General	\$7,129,287	P-14	\$21,579,565	\$28,708,852		\$0	\$28,708,852
15	379.000	Meas. & Reg Sta Equip - City Gate	\$4,384,591	P-15	\$36,389	\$4,420,980		\$0	\$4,420,980
16	380.000	Services	\$45,036,978	P-16	\$2,213,293	\$47,250,271		\$0	\$47,250,271
17	381.000	Meters - Dist Plant	\$19,829,633	P-17	\$3,164,722	\$22,994,355		\$0	\$22,994,355
18	382.000	Meters Installation - Dist Plant	\$14,858,071	P-18	\$1,192,197	\$16,050,268		\$0	\$16,050,268
19	383.000	House Regulators	\$2,264,461	P-19	\$800,517	\$3,064,978		\$0	\$3,064,978
20	384.000	House Regulators - Installations	\$731,833	P-20	-\$68	\$731,765		\$0	\$731,765
21	385.000	Electronic Gas Measuring	\$964,548	P-21	\$65,389	\$1,029,937		\$0	\$1,029,937
22	387.000	Other Equipment	\$20,777	P-22	\$884,046	\$904,823		\$0	\$904,823
23		TOTAL DISTRIBUTION PLANT	\$169,105,099		\$15,162,189	\$184,267,288		\$0	\$184,267,288
24		TRANSMISSION PLANT							
25	365.000	Land	\$1,730	P-25	\$0	\$1,730		\$0	\$1,730
26	365.100	Land & Land Rights	\$134,268	P-26	-\$11	\$134,257		\$0	\$134,257
27	366.000	T&D-Structures & Improvements	\$3,379	P-27	\$34,894	\$38,273		\$0	\$38,273
28	366.100	T&D-Other Structures	\$61,081	P-28	-\$46,830	\$14,251		\$0	\$14,251
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$336,086	P-29	\$2,381,591	\$2,717,677		\$0	\$2,717,677
30	367.100	T&D-Mains-STL	\$9,916,611	P-30	-\$2,220,774	\$7,695,837		\$0	\$7,695,837
31	367.200	T&D-Mains-LST	\$1,037	P-31	-\$1,039	-\$2		\$0	-\$2
32	369.000	T&D-M&R Station Equipment	\$676,821	P-32	-\$46	\$676,775		\$0	\$676,775
33	370.000	Communication Equipment	\$15,676	P-33	\$0	\$15,676		\$0	\$15,676
34		TOTAL TRANSMISSION PLANT	\$11,146,689		\$147,785	\$11,294,474		\$0	\$11,294,474
35		GENERAL PLANT							
36	389.000	Land - Gen Plant	\$34,434	P-36	-\$2	\$34,432		\$0	\$34,432
37	390.000	General Structures & Improvmt	\$2,046,922	P-37	\$4,358,506	\$6,405,428		\$0	\$6,405,428
38	390.100	GEN-Improvements Leased Premise	\$528,649	P-38	-\$1	\$528,648		\$0	\$528,648
39	390.300	GEN-improvements Lease Premise	\$439,942	P-39	-\$4	\$439,938		\$0	\$439,938
40	391.000	Office Furniture & Equipment	\$739,894	P-40	\$815,598	\$1,555,492		\$0	\$1,555,492
41	392.000	Transportation Equipment	\$741,006	P-41	-\$160,981	\$580,025		\$0	\$580,025
42	392.100	Transportation Equipment<12000 lbs	\$5,397,389	P-42	-\$1,470,469	\$3,926,920		\$0	\$3,926,920
43	393.000	Stores Equipment	\$3,429	P-43	\$2,725,100	\$2,728,529		\$0	\$2,728,529
44	394.000	Tools, Shop, & Garage Equipment	\$1,893,847	P-44	-\$832,356	\$1,061,491		\$0	\$1,061,491
45	395.000	Laboratory Equipment	\$0	P-45	\$1,057,262	\$1,057,262		\$0	\$1,057,262
46	396.000	Communication Equipment - AMR	\$1,462,850	P-46	-\$91,025	\$1,371,825		\$0	\$1,371,825
47	396.100	GEN-Ditchers	\$115,058	P-47	\$1,111,964	\$1,227,022		\$0	\$1,227,022
48	396.200	GEN-Backhoes	\$793,574	P-48	-\$793,585	-\$11		\$0	-\$11
49	397.000	Communications Equipment	\$28,647	P-49	-\$17,442	\$11,205		\$0	\$11,205
50	397.200	GEN-Comm Eq. Fixed Radios	\$10,517	P-50	\$17,439	\$27,956		\$0	\$27,956
51	397.300	GEN-Comm Eq. Telemetry	\$0	P-51	\$0	\$0		\$0	\$0
52	398.000	Miscellaneous Equipment	\$1,337,154	P-52	-\$811,682	\$525,472		\$0	\$525,472
53	399.000	OTH-Other Tangible Property	\$0	P-53	\$902,083	\$902,083		\$0	\$902,083
54	399.300	OTH-Oth Tang Prop-Network H/W	\$5,845	P-54	-\$172,981	-\$167,136		\$0	-\$167,136
55	399.400	OTH-Oth Tang Prop-PC Hardware	\$172,981	P-55	\$562,147	\$735,128		\$0	\$735,128
56	399.500	OTH-Oth-Tang Prop-PC Software	\$32,364	P-56	\$13,165,220	\$13,197,584		\$0	\$13,197,584
57		TOTAL GENERAL PLANT	\$15,784,502		\$20,364,791	\$36,149,293		\$0	\$36,149,293
58		INCENTIVE COMP CAPITALIZED							
59	0.000	Capitalized Incentive Compensation	\$0	P-59	-\$1,211,237	-\$1,211,237		\$0	-\$1,211,237
60		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$1,211,237	-\$1,211,237		\$0	-\$1,211,237

Liberty Midstates Gas  
 Case No. GR-2024-0106  
 Test Year Ending December 31, 2022  
 Update Ending December 31, 2023  
 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
61		COST OF REMOVAL							
62	108.400	Accumulated Cost of Removal	\$0	P-62	\$0	\$0		\$0	\$0
63	242.000	Accrued Cost of Removal	\$0	P-63	\$0	\$0		\$0	\$0
64		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
65		<b>TOTAL PLANT IN SERVICE</b>	<b><u>\$196,135,779</u></b>		<b><u>\$49,336,737</u></b>	<b><u>\$245,472,516</u></b>		<b><u>\$0</u></b>	<b><u>\$245,472,516</u></b>

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
Adjustments to Plant in Service

<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-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		\$14,873,214		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$32,364		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$14,840,851		\$0	
	3. 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		\$55,295		\$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 Shared Services Additions through December 31, 2023. (Hardin)		\$55,299		\$0	
P-8	Land Rights - Dist Plant	374.100		\$49,805		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,821		\$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)		-\$16		\$0	
P-9	T&D-Lands Rights	374.200		-\$19		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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)		-\$19		\$0	
P-10	Structures - Dist Plant	375.000		\$132,923		\$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	
	2. To include plant additions through December 31, 2023. (Hardin)		\$132,929		\$0	
P-11	Mains	376.000		\$165,621		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$165,806		\$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-Land Rights -STL	376.100		-\$21,357,643		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$21,356,473		\$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)		-\$1,170		\$0	
P-13	T&D-Mains-PLST	376.200		\$6,180,157		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$6,181,858		\$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	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-14	Meas. & Reg Sta Equip - General	378.000		\$21,579,565		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$21,579,658			\$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)		-\$93			\$0
P-15	Meas. & Reg Sta Equip - City Gate	379.000		\$36,389		\$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)		-\$109			\$0
	2. To include plant additions through December 31, 2023. (Hardin)		\$36,498			\$0
P-16	Services	380.000		\$2,213,293		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$2,215,218			\$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		\$3,164,722		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$3,165,151			\$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		\$1,192,197		\$0



Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
Adjustments to Plant in Service

<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
	1. To include plant additions through December 31, 2023. (Hardin)		\$1,236,548		\$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	
<b>P-19</b>	<b>House Regulators</b>	<b>383.000</b>		<b>\$800,517</b>		<b>\$0</b>
	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	
	2. To include plant additions through December 31, 2023. (Hardin)		\$800,698		\$0	
<b>P-20</b>	<b>House Regulators - Installations</b>	<b>384.000</b>		<b>-\$68</b>		<b>\$0</b>
	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	
<b>P-21</b>	<b>Electronic Gas Measuring</b>	<b>385.000</b>		<b>\$65,389</b>		<b>\$0</b>
	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)		-\$35		\$0	
<b>P-22</b>	<b>Other Equipment</b>	<b>387.000</b>		<b>\$884,046</b>		<b>\$0</b>
	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	
	2. To include plant additions through December 31, 2023. (Hardin)		\$884,048		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-26	Land & 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	
P-27	T&D-Structures & Improvements	366.000		\$34,894		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$34,894		\$0	
P-28	T&D-Other Structures	366.100		-\$46,830		\$0
	1. To include plant additions 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-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$2,381,591		\$0
	1. To include plant additions 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-30	T&D-Mains-STL	367.100		-\$2,220,774		\$0
	1. To include plant additions 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	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-31	T&D-Mains-LST	367.200		-\$1,039		\$0
	1. To include plant additions 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	
P-32	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-36	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	
	No Adjustment		\$0		\$0	
P-37	General Structures & Improvmt	390.000		\$4,358,506		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$3,444		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$4,355,213		\$0	
	3. 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)		-\$151		\$0	
P-38	GEN-Improvements Leased Premise	390.100		-\$1		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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)		-\$1		\$0	
	No Adjustment			\$0		\$0
<b>P-39</b>	<b>GEN-improvements Lease Premise</b>	<b>390.300</b>		<b>-\$4</b>		<b>\$0</b>
	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
<b>P-40</b>	<b>Office Furniture &amp; Equipment</b>	<b>391.000</b>		<b>\$815,598</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)			\$133,458		\$0
	2. To include Shared Services additions through December 31, 2023. (Hardin)			\$682,162		\$0
	3. 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
<b>P-41</b>	<b>Transporattion Equipment</b>	<b>392.000</b>		<b>-\$160,981</b>		<b>\$0</b>
	1. To include plant additions 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
<b>P-42</b>	<b>Transportation Equipment&lt;12000 lbs</b>	<b>392.100</b>		<b>-\$1,470,469</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)			-\$1,895,199		\$0
	2. To include Shared Services additions through December 31, 2023. (Hardin)			\$424,733		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
	3. 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-43	Stores Equipment	393.000		\$2,725,100		\$0
	No Adjustment		\$0		\$0	
	1. To include plant additions through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-44	Tools, Shop, & Garage Equipment	394.000		-\$832,356		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$967,881		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$135,588		\$0	
	3. 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-45	Laboratory Equipment	395.000		\$1,057,262		\$0
	No Adjustment		\$0		\$0	
	1. To include plant additions through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-46	Communication Equipment - AMR	396.000		-\$91,025		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$90,989		\$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)		-\$36		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-47	GEN-Ditchers	396.100		\$1,111,964		\$0
	1. To include plant additions 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-48	GEN-Backhoes	396.200		-\$793,585		\$0
	1. To include plant additions 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-49	Communications Equipment	397.000		-\$17,442		\$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	
	2. To include plant additions through December 31, 2023. (Hardin)		-\$17,440		\$0	
P-50	GEN-Comm Eq. Fixed Radios	397.200		\$17,439		\$0
	No Adjustment		\$0		\$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-52	Miscellaneous Equipment	398.000		-\$811,682		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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)		-\$915,877		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$104,277		\$0	
	3. 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	
<b>P-53</b>	<b>OTH-Other Tangible Property</b>	<b>399.000</b>		<b>\$902,083</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		\$902,083		\$0	
<b>P-54</b>	<b>OTH-Oth Tang Prop-Network H/W</b>	<b>399.300</b>		<b>-\$172,981</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		-\$172,981		\$0	
<b>P-55</b>	<b>OTH-Oth Tang Prop-PC Hardware</b>	<b>399.400</b>		<b>\$562,147</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		-\$32,364		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$594,543		\$0	
	3. 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	
<b>P-56</b>	<b>OTH-Oth-Tang Prop-PC Software</b>	<b>399.500</b>		<b>\$13,165,220</b>		<b>\$0</b>
	1. To include Shared Services additions 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)		-\$357,217		\$0	

**Liberty Midstates Gas**  
**Case No. GR-2024-0106**  
**Test Year Ending December 31, 2022**  
**Update Ending December 31, 2023**  
**Adjustments to Plant in Service**

<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-59	Capitalized Incentive Compensation	0.000		-\$1,211,237		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$1,211,237		\$0	
<b>Total Plant Adjustments</b>				<u><u>\$49,336,737</u></u>		<u><u>\$0</u></u>



**Liberty Midstates Gas**  
**Case No. GR-2024-0106**  
**Test Year Ending December 31, 2022**  
**Update Ending December 31, 2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Intangible Plant Organization	\$6,143	0.00%	\$0
3	302.000	Franchise and Consents	\$75,756	0.00%	\$0
4	303.000	Misc Intangible	\$14,890,799	0.00%	\$0
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$14,972,698</b>		<b>\$0</b>
6		<b>DISTRIBUTION PLANT</b>			
7	374.000	Land - Dist Plant	\$123,069	0.00%	\$0
8	374.100	Land Rights - Dist Plant	\$254,666	0.00%	\$0
9	374.200	T&D-Lands Rights	\$256,571	0.00%	\$0
10	375.000	Structures - Dist Plant	\$1,082,704	2.22%	\$24,036
11	376.000	Mains	\$2,936,663	1.97%	\$57,852
12	376.100	T&D-Land Rights -STL	-\$1,170	1.97%	-\$23
13	376.200	T&D-Mains-PLST	\$54,458,556	1.92%	\$1,045,605
14	378.000	Meas. & Reg Sta Equip - General	\$28,708,852	3.13%	\$898,587
15	379.000	Meas. & Reg Sta Equip - City Gate	\$4,420,980	2.78%	\$122,903
16	380.000	Services	\$47,250,271	2.98%	\$1,408,058
17	381.000	Meters - Dist Plant	\$22,994,355	6.85%	\$1,575,113
18	382.000	Meters Installation - Dist Plant	\$16,050,268	5.40%	\$866,714
19	383.000	House Regulators	\$3,064,978	2.27%	\$69,575
20	384.000	House Regulators - Installations	\$731,765	2.27%	\$16,611
21	385.000	Electronic Gas Measuring	\$1,029,937	2.83%	\$29,148
22	387.000	Other Equipment	\$904,823	4.55%	\$41,169
23		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$184,267,288</b>		<b>\$6,155,348</b>
24		<b>TRANSMISSION PLANT</b>			
25	365.000	Land	\$1,730	0.00%	\$0
26	365.100	Land & Land Rights	\$134,257	0.00%	\$0
27	366.000	T&D-Structures & Improvements	\$38,273	2.10%	\$804
28	366.100	T&D-Other Structures	\$14,251	2.10%	\$299
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,677	1.64%	\$44,570
30	367.100	T&D-Mains-STL	\$7,695,837	1.44%	\$110,820
31	367.200	T&D-Mains-LST	-\$2	0.00%	\$0
32	369.000	T&D-M&R Station Equipment	\$676,775	1.91%	\$12,926
33	370.000	Communication Equipment	\$15,676	4.35%	\$682
34		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$11,294,474</b>		<b>\$170,101</b>
35		<b>GENERAL PLANT</b>			
36	389.000	Land - Gen Plant	\$34,432	0.00%	\$0
37	390.000	General Structures & Improvmt	\$6,405,428	2.56%	\$163,979
38	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533
39	390.300	GEN-improvements Lease Premise	\$439,938	2.56%	\$11,263
40	391.000	Office Furniture & Equipment	\$1,555,492	4.55%	\$70,775

**Liberty Midstates Gas**  
**Case No. GR-2024-0106**  
**Test Year Ending December 31, 2022**  
**Update Ending December 31, 2023**  
**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
41	392.000	Transporattion Equipment	\$580,025	8.66%	\$50,230
42	392.100	Transportation Equipment<12000 lbs	\$3,926,920	8.66%	\$340,071
43	393.000	Stores Equipment	\$2,728,529	4.35%	\$118,691
44	394.000	Tools, Shop, & Garage Equipment	\$1,061,491	5.56%	\$59,019
45	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744
46	396.000	Communication Equipment - AMR	\$1,371,825	6.83%	\$93,695
47	396.100	GEN-Ditchers	\$1,227,022	6.83%	\$83,806
48	396.200	GEN-Backhoes	-\$11	0.00%	\$0
49	397.000	Communications Equipment	\$11,205	6.25%	\$700
50	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747
51	397.300	GEN-Comm Eq. Telemetry	\$0	0.00%	\$0
52	398.000	Miscellaneous Equipment	\$525,472	5.00%	\$26,273
53	399.000	OTH-Other Tangible Property	\$902,083	4.76%	\$42,939
54	399.300	OTH-Oth Tang Prop-Network H/W	-\$167,136	12.50%	-\$20,892
55	399.400	OTH-Oth Tang Prop-PC Hardware	\$735,128	14.29%	\$105,050
56	399.500	OTH-Oth-Tang Prop-PC Software	\$13,197,584	12.50%	\$1,649,698
57		<b>TOTAL GENERAL PLANT</b>	<b>\$36,149,293</b>		<b>\$2,848,321</b>
58		<b>INCENTIVE COMP CAPITALIZED</b>			
59	0.000	Capitalized Incentive Compensation	-\$1,211,237	2.03%	-\$24,642
60		<b>TOTAL INCENTIVE COMP CAPITALIZED</b>	<b>-\$1,211,237</b>		<b>-\$24,642</b>
61		<b>COST OF REMOVAL</b>			
62	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0
63	242.000	Accrued Cost of Removal	\$0	0.00%	\$0
64		<b>TOTAL COST OF REMOVAL</b>	<b>\$0</b>		<b>\$0</b>
65		<b>Total Depreciation</b>	<b>\$245,472,516</b>		<b>\$9,149,128</b>

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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		<b>INTANGIBLE PLANT</b>							
2	301.000	Intangible Plant Organization	\$894	P-2	-\$894	\$0		\$0	\$0
3	302.000	Franchise and Consents	\$75,762	P-3	\$0	\$75,762		\$0	\$75,762
4	303.000	Misc Intangible	\$17,585	P-4	\$12,027,701	\$12,045,286		\$0	\$12,045,286
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$94,241</b>		<b>\$12,026,807</b>	<b>\$12,121,048</b>		<b>\$0</b>	<b>\$12,121,048</b>
6		<b>DISTRIBUTION PLANT</b>							
7	374.000	Land - Dist Plant	\$10,285	P-7	\$72,311	\$82,596		\$0	\$82,596
8	374.100	Land Rights - Dist Plant	\$0	P-8	\$0	\$0		\$0	\$0
9	374.200	T&D-Lands Rights	\$72,311	P-9	-\$72,311	\$0		\$0	\$0
10	375.000	Structures - Dist Plant	\$97,754	P-10	\$23,804	\$121,558		\$0	\$121,558
11	376.000	Mains	\$734,701	P-11	-\$192,233	\$542,468		\$0	\$542,468
12	376.100	T&D-Land Rights -STL	\$9,299,243	P-12	-\$9,299,243	\$0		\$0	\$0
13	376.200	T&D-Mains-PLST	\$12,889,029	P-13	\$3,639,933	\$16,528,962		\$0	\$16,528,962
14	378.000	Meas. & Reg Sta Equip - General	\$1,003,708	P-14	\$3,901,464	\$4,905,172		\$0	\$4,905,172
15	379.000	Meas. & Reg Sta Equip - City Gate	\$1,160,701	P-15	\$35,891	\$1,196,592		\$0	\$1,196,592
16	380.000	Services	\$16,585,030	P-16	-\$10,968,849	\$5,616,181		\$0	\$5,616,181
17	381.000	Meters - Dist Plant	-\$1,650,187	P-17	\$1,877,845	\$227,658		\$0	\$227,658
18	382.000	Meters Installation - Dist Plant	\$5,395,050	P-18	\$35,178	\$5,430,228		\$0	\$5,430,228
19	383.000	House Regulators	\$1,657,762	P-19	\$1,115,671	\$2,773,433		\$0	\$2,773,433
20	384.000	House Regulators - Installations	\$584,656	P-20	\$127,311	\$711,967		\$0	\$711,967
21	385.000	Electronic Gas Measuring	\$321,747	P-21	\$18,620	\$340,367		\$0	\$340,367
22	387.000	Other Equipment	\$20,972	P-22	\$41,649	\$62,621		\$0	\$62,621
23		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$48,182,762</b>		<b>-\$9,642,959</b>	<b>\$38,539,803</b>		<b>\$0</b>	<b>\$38,539,803</b>
24		<b>TRANSMISSION PLANT</b>							
25	365.000	Land	\$200	P-25	\$0	\$200		\$0	\$200
26	365.100	Land & Land Rights	\$2,241	P-26	-\$136	\$2,105		\$0	\$2,105
27	366.000	T&D-Structures & Improvements	\$3,197	P-27	\$4,329	\$7,526		\$0	\$7,526
28	366.100	T&D-Other Structures	\$13,148	P-28	-\$6,442	\$6,706		\$0	\$6,706
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$56,604	P-29	\$5,259,785	\$5,316,389		\$0	\$5,316,389
30	367.100	T&D-Mains-STL	\$6,640,152	P-30	-\$6,640,152	\$0		\$0	\$0
31	367.200	T&D-Mains-LST	\$19	P-31	-\$19	\$0		\$0	\$0
32	369.000	T&D-M&R Station Equipment	\$408,335	P-32	\$60,100	\$468,435		\$0	\$468,435
33	370.000	Communication Equipment	\$4,936	P-33	\$682	\$5,618		\$0	\$5,618
34		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$7,128,832</b>		<b>-\$1,321,853</b>	<b>\$5,806,979</b>		<b>\$0</b>	<b>\$5,806,979</b>
35		<b>GENERAL PLANT</b>							
36	389.000	Land - Gen Plant	\$0	P-36	\$0	\$0		\$0	\$0
37	390.000	General Structures & Improvmt	\$956,344	P-37	\$1,687,148	\$2,643,492		\$0	\$2,643,492
38	390.100	GEN-Improvements Leased Premise	\$75,795	P-38	-\$75,795	\$0		\$0	\$0
39	390.300	GEN-improvements Lease Premise	\$88,503	P-39	\$36,021	\$124,524		\$0	\$124,524
40	391.000	Office Furniture & Equipment	\$284,037	P-40	\$267,715	\$551,752		\$0	\$551,752
41	392.000	Transportation Equipment	\$489,983	P-41	-\$13,871	\$476,112		\$0	\$476,112
42	392.100	Transportation Equipment<12000 lbs	\$2,278,800	P-42	\$751,710	\$3,030,510		\$0	\$3,030,510
43	393.000	Stores Equipment	\$461	P-43	-\$228	\$233		\$0	\$233
44	394.000	Tools, Shop, & Garage Equipment	\$303,076	P-44	\$170,493	\$473,569		\$0	\$473,569
45	395.000	Laboratory Equipment	-\$75	P-45	\$75	\$0		\$0	\$0
46	396.000	Communication Equipment - AMR	\$518,647	P-46	\$530,091	\$1,048,738		\$0	\$1,048,738
47	396.100	GEN-Ditchers	\$8,972	P-47	-\$8,972	\$0		\$0	\$0
48	396.200	GEN-Backhoes	\$301,468	P-48	-\$301,468	\$0		\$0	\$0
49	397.000	Communications Equipment	\$15,522	P-49	\$8,911	\$24,433		\$0	\$24,433
50	397.200	GEN-Comm Eq. Fixed Radios	\$8,187	P-50	-\$8,187	\$0		\$0	\$0
51	397.300	GEN-Comm Eq. Telemetry	-\$2,129	P-51	\$2,129	\$0		\$0	\$0
52	398.000	Miscellaneous Equipment	\$479,591	P-52	\$34,583	\$514,174		\$0	\$514,174
53	399.000	OTH-Other Tangible Property	\$0	P-53	\$43,971	\$43,971		\$0	\$43,971
54	399.300	OTH-Oth Tang Prop-Network H/W	\$2,169	P-54	\$14,300	\$16,469		\$0	\$16,469
55	399.400	OTH-Oth Tang Prop-PC Hardware	-\$73,367	P-55	\$73,367	\$0		\$0	\$0
56	399.500	OTH-Oth-Tang Prop-PC Software	\$29,251	P-56	-\$29,251	\$0		\$0	\$0
57		<b>TOTAL GENERAL PLANT</b>	<b>\$5,765,235</b>		<b>\$3,182,742</b>	<b>\$8,947,977</b>		<b>\$0</b>	<b>\$8,947,977</b>
58		<b>INCENTIVE COMP CAPITALIZED</b>							
59	0.000	Capitalized Incentive Compensation	\$0	P-59	-\$142,111	-\$142,111		\$0	-\$142,111
60		<b>TOTAL INCENTIVE COMP CAPITALIZED</b>	<b>\$0</b>		<b>-\$142,111</b>	<b>-\$142,111</b>		<b>\$0</b>	<b>-\$142,111</b>
61		<b>COST OF REMOVAL</b>							
62	108.400	Accumulated Cost of Removal	-\$14,939,505	P-62	\$0	-\$14,939,505		\$0	-\$14,939,505

Liberty Midstates Gas  
 Case No. GR-2024-0106  
 Test Year Ending December 31, 2022  
 Update Ending December 31, 2023  
 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	242.000	Accrued Cost of Removal	\$8,523,902	P-63	\$0	\$8,523,902		\$0	\$8,523,902
64		TOTAL COST OF REMOVAL	-\$6,415,603		\$0	-\$6,415,603		\$0	-\$6,415,603
65		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$54,755,467</b>		<b>\$4,102,626</b>	<b>\$58,858,093</b>		<b>\$0</b>	<b>\$58,858,093</b>

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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	Intangible Plant Organization	301.000		-\$894		\$0
	No Adjustment		\$0		\$0	
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	Misc Intangible	303.000		\$12,027,701		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$40,946		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$11,986,755		\$0	
R-7	Land - Dist Plant	374.000		\$72,311		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$72,311		\$0	
	No Adjustment		\$0		\$0	
R-9	T&D-Lands Rights	374.200		-\$72,311		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$72,311		\$0	
	No Adjustment		\$0		\$0	
R-10	Structures - Dist Plant	375.000		\$23,804		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$23,806		\$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-11	Mains	376.000		-\$192,233		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$192,087		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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)		-\$37		\$0	
	3. To adjust for negative reserve. (Coffer)		-\$109		\$0	
R-12	T&D-Land Rights -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 for negative reserve. (Coffer)		\$230		\$0	
R-13	T&D-Mains-PLST	376.200		\$3,639,933		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$3,640,386		\$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	
	3. To adjust for negative reserve. (Coffer)		-\$121		\$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$3,901,464		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$3,901,491		\$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)		-\$27		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$35,891		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$35,925		\$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		-\$10,968,849		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,548,971		\$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 for negative reserve. (Coffer)		-\$5,418,890		\$0	
R-17	Meters - Dist Plant	381.000		\$1,877,845		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,540,885		\$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)		-\$160		\$0	
	3. To adjust for negative reserve. (Coffer)		\$5,418,890		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$35,178		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$54,280		\$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		\$1,115,671		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$1,115,734		\$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		\$127,311		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$127,331		\$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		\$18,620		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$18,631		\$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-22	Other Equipment	387.000		\$41,649		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$41,650		\$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	365.100		-\$136		\$0
	No Adjustment		\$0		\$0	
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$136		\$0	



Liberty Midstates Gas  
 Case No. GR-2024-0106  
 Test Year Ending December 31, 2022  
 Update Ending December 31, 2023  
 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-27	T&D-Structures & Improvements	366.000		\$4,329		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,079		\$0	
	2. To adjust for negative reserve. (Coffer)		\$7,408		\$0	
R-28	T&D-Other Structures	366.100		-\$6,442		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$4,085		\$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 for negative reserve. (Coffer)		-\$7,408		\$0	
R-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$5,259,785		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$5,259,912		\$0	
	2. To adjust for negative reserve. (Coffer)		-\$127		\$0	
R-30	T&D-Mains-STL	367.100		-\$6,640,152		\$0
	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 for negative reserve. (Coffer)		\$127		\$0	
R-31	T&D-Mains-LST	367.200		-\$19		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
	No Adjustment		\$0		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-32	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-33	Communication Equipment	370.000		\$682		\$0
	No Adjustment		\$0		\$0	
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$682		\$0	
R-37	General Structures & Improvmnt	390.000		\$1,687,148		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$142,552		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$1,544,655		\$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)		-\$59		\$0	
R-38	GEN-Improvements Leased Premise	390.100		-\$75,795		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$75,795		\$0	
	No Adjustment		\$0		\$0	
R-39	GEN-improvements Lease Premise	390.300		\$36,021		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$36,023		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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)		-\$2		\$0	
R-40	Office Furniture & Equipment	391.000		\$267,715		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$33,929		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$301,655		\$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-41	Transporattion Equipment	392.000		-\$13,871		\$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)		-\$76		\$0	
R-42	Transportation Equipment<12000 lbs	392.100		\$751,710		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$433,074		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$318,639		\$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)		-\$3		\$0	
R-43	Stores Equipment	393.000		-\$228		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$228		\$0	
R-44	Tools, Shop, & Garage Equipment	394.000		\$170,493		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$130,629		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$39,937		\$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)		-\$34		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$39		\$0	
R-45	Laboratory Equipment	395.000		\$75		\$0
	No Adjustment		\$0		\$0	
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust for negative reserve. (Coffer)		\$39		\$0	
R-46	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 for negative reserve. (Coffer)		-\$21		\$0	
R-47	GEN-Ditchers	396.100		-\$8,972		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,972		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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)		-\$12		\$0	
	3. To adjust for negative reserve. (Coffer)		\$12		\$0	
R-48	GEN-Backhoes	396.200		-\$301,468		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$301,468		\$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 for negative reserve. (Coffer)		\$9		\$0	
R-49	Communications Equipment	397.000		\$8,911		\$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)		-\$2		\$0	
	3. To adjust for negative reserve. (Coffer)		-\$1		\$0	
R-50	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 for negative reserve. (Coffer)		\$1		\$0	
R-51	GEN-Comm Eq. Telemetry	397.300		\$2,129		\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
	No Adjustment		\$0		\$0	
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$2,129		\$0	
R-52	Miscellaneous Equipment	398.000		\$34,583		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$31,674		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$62,073		\$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)		-\$38		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$59,126		\$0	
R-53	OTH-Other Tangible Property	399.000		\$43,971		\$0
	No Adjustment		\$0		\$0	
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$43,971		\$0	
R-54	OTH-Oth Tang Prop-Network H/W	399.300		\$14,300		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$39,815		\$0	
	2. To adjust for negative reserve. (Coffer)		-\$25,515		\$0	
R-55	OTH-Oth Tang Prop-PC Hardware	399.400		\$73,367		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$31,305		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$558,280		\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
	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)		-\$33		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$453,575		\$0	
R-56	OTH-Oth-Tang Prop-PC Software	399.500		-\$29,251		\$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)		-\$560,850		\$0	
	3. To adjust for negative reserve. (Coffer)		\$538,216		\$0	
R-59	Capitalized Incentive Compensation	0.000		-\$142,111		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$142,111		\$0	
<b>Total Reserve Adjustments</b>				<b>\$4,102,626</b>		<b>\$0</b>

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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	\$3,758,671			37.05	0.101507	\$381,531
3	Incentive Compensation	\$148,356			-242.49	-0.664355	-\$98,561
4	401K	\$245,864			52.05	0.142603	\$35,061
5	Pension Expense	\$598,592			-3.99	-0.010932	-\$6,544
6	OPEB Expense	\$0			0.00	0.000000	\$0
7	Employee Benefits	\$1,342,881			20.64	0.056548	\$75,937
8	Purchased Gas Expense	\$35,170,425			9.40	0.025753	\$905,744
9	Purchased Gas Expense Out	-\$35,170,425			9.40	0.025753	-\$905,744
10	Bad Debt Expense	\$783,183			0.00	0.000000	\$0
11	OPEB	\$0			0.00	0.000000	\$0
12	Cash Vouchers	\$4,635,719			-2.75	-0.007531	-\$34,910
13	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$11,513,266</b>					<b>\$352,514</b>
14	<b>TAXES</b>						
15	Property Tax	\$2,344,449			-109.30	-0.299452	-\$702,050
16	Employer Portion of FICA	\$155,343			38.05	0.104247	\$16,194
17	Federal and State Unemployment Tax	\$46,762			-25.27	-0.069244	-\$3,238
18	OTHER EXPENSES	\$0			0.00	0.000000	\$0
19	PSC Assessment	\$191,965			218.51	0.598656	\$114,921
20	<b>TOTAL TAXES</b>	<b>\$2,738,519</b>					<b>-\$574,173</b>
21	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>	<b>\$14,251,785</b>			<b>-5.68</b>	<b>-0.015553</b>	<b>-\$221,659</b>
22	<b>TAX OFFSET FROM RATE BASE</b>						
23	Federal Tax Offset	\$2,765,936			-314.99	-0.862986	-\$2,386,964
24	State Tax Offset	\$491,173			-314.99	-0.862987	-\$423,876
25	City Tax Offset	\$0			0.00	0.000000	\$0
26	Interest Expense Offset	\$4,844,229			-41.22	-0.112924	-\$547,032
27	<b>TOTAL TAX OFFSET FROM RATE BASE</b>	<b>\$8,101,338</b>					<b>-\$3,357,872</b>
28	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>	<b>\$22,353,123</b>					<b>-\$3,579,531</b>



Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$35,170,428	\$0	\$35,170,428	-\$35,170,428	\$0	\$0	\$0	\$0	\$0
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DISTRIBUTION EXPENSES	\$4,101,202	\$3,394,806	\$706,396	\$372,612	\$4,473,814	\$0	\$4,473,814	\$3,844,411	\$629,403
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,137,637	\$845,603	\$1,292,034	\$323,907	\$2,461,544	\$0	\$2,461,544	\$989,434	\$1,472,110
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$141,262	\$0	\$141,262	-\$437	\$140,825	\$0	\$140,825	\$0	\$140,825
9	TOTAL SALES EXPENSES	\$12,712	\$0	\$12,712	-\$5,597	\$7,115	\$0	\$7,115	\$0	\$7,115
10	TOTAL ADMIN. & GENERAL EXPENSES	\$6,780,519	\$148,648	\$6,631,871	-\$2,350,551	\$4,429,968	\$0	\$4,429,968	-\$1,241,564	\$5,671,532
11	TOTAL DEPRECIATION EXPENSE	\$7,881,578	See Note (1)	See Note (1)	See Note (1)	\$7,881,578	\$1,256,147	\$9,137,725	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$45,652	\$0	\$45,652	\$25,261	\$70,913	\$0	\$70,913	\$0	\$70,913
13	TOTAL OTHER OPERATING EXPENSES	\$2,905,281	\$0	\$2,905,281	-\$162,196	\$2,743,085	\$0	\$2,743,085	\$0	\$2,743,085
14	TOTAL OPERATING EXPENSE	\$59,176,271	\$4,389,057	\$46,905,636	-\$36,967,429	\$22,208,842	\$1,256,147	\$23,464,989	\$3,592,281	\$10,734,983
15	NET INCOME BEFORE TAXES	\$8,425,846	\$0	\$0	\$0	\$45,393,275	-\$35,579,824	\$9,813,451	\$0	\$0
16	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$1,781,754	\$1,781,754	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$2,053,791	See Note (1)	See Note (1)	See Note (1)	\$2,053,791	-\$2,357,077	-\$303,286	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$6,372,055	\$0	\$0	\$0	\$43,339,484	-\$35,004,501	\$8,334,983	\$0	\$0

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

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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 Adj. 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-1		OPERATING REVENUES											
Rev-2	0	Residential Revenue	\$0			Rev-2		\$0	0.00%	\$0	\$0		
Rev-3	0	Commercial	\$0			Rev-3		\$0	0.00%	\$0	\$0		
Rev-4	0	Sm. Gen. Service	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	0	Med. Gen. Service	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	0	Lg. Gen. Service	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	480.000	Residential Revenues	\$17,984,657			Rev-7		\$17,984,657	100.00%	\$1,149,001	\$19,133,658		
Rev-8	481.000	Small General Service Revenue	\$3,003,797			Rev-8		\$3,003,797	100.00%	\$160,324	\$3,164,121		
Rev-9	481.000	Medium General Service Revenue	\$3,559,581			Rev-9		\$3,559,581	100.00%	\$151,418	\$3,710,999		
Rev-10	481.000	Large General Service Revenue	\$952,135			Rev-10		\$952,135	100.00%	\$39,867	\$992,002		
Rev-11	481.000	Interruptible Revenue	\$209,452			Rev-11		\$209,452	100.00%	\$437,212	\$646,664		
Rev-12	485.000	Transportation Revenue	\$4,969,141			Rev-12		\$4,969,141	100.00%	-\$440,734	\$4,528,407		
Rev-13	0	WNA Revenue	\$165,292			Rev-13		\$165,292	100.00%	-\$165,292	\$0		
Rev-14	0	Unbilled Revenue	-\$198,990			Rev-14		-\$198,990	100.00%	\$198,990	\$0		
Rev-15	0	ISRS Revenue	\$690,874			Rev-15		\$690,874	100.00%	-\$690,874	\$0		
Rev-16	0	PGA Revenue	\$35,163,589			Rev-16		\$35,163,589	100.00%	-\$35,163,589	\$0		
Rev-17	0	Test Year Difference GL v Billing Determinants	\$699,944			Rev-17		\$699,944	100.00%	\$0	\$699,944		
Rev-18	488.000	Miscellaneous Service Revenues	\$361,994			Rev-18		\$361,994	100.00%	\$0	\$361,994		
Rev-19	495.000	Other Gas Revenue - Oper. Rev.	\$40,651			Rev-19		\$40,651	100.00%	\$0	\$40,651		
Rev-20		<b>TOTAL OPERATING REVENUES</b>	<b>\$67,602,117</b>					<b>\$67,602,117</b>		<b>-\$34,323,677</b>	<b>\$33,278,440</b>		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	-\$1,193,575	\$0	-\$1,193,575	E-3	\$1,193,575	\$0	0.00%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	0.00%	\$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	0.00%	\$0	\$0	\$0	\$0
8	804.100	Demand Charges-Transportation	\$9,742,539	\$0	\$9,742,539	E-8	-\$9,742,539	\$0	0.00%	\$0	\$0	\$0	\$0
9	804.300	Cashouts	-\$187,009	\$0	-\$187,009	E-9	\$187,009	\$0	0.00%	\$0	\$0	\$0	\$0
10	804.400	Capacity Release	-\$166,080	\$0	-\$166,080	E-10	\$166,080	\$0	0.00%	\$0	\$0	\$0	\$0
11	804.500	Gas Purchase Imbalances	\$5,026	\$0	\$5,026	E-11	-\$5,026	\$0	0.00%	\$0	\$0	\$0	\$0
12	805.000	Other Gas Purchases	\$6,836	\$0	\$6,836	E-12	-\$6,836	\$0	0.00%	\$0	\$0	\$0	\$0
13	805.100	PGA for Residential	\$19,835,659	\$0	\$19,835,659	E-13	-\$19,835,659	\$0	0.00%	\$0	\$0	\$0	\$0
14	805.200	PGA for Commercial	\$13,753,800	\$0	\$13,753,800	E-14	-\$13,753,800	\$0	0.00%	\$0	\$0	\$0	\$0
15	805.300	PGA for Industrial	\$1,574,132	\$0	\$1,574,132	E-15	-\$1,574,132	\$0	0.00%	\$0	\$0	\$0	\$0
16	805.900	PGA Offset	-\$37,276,271	\$0	-\$37,276,271	E-16	\$37,276,271	\$0	0.00%	\$0	\$0	\$0	\$0
17	806.000	Exchange gas	\$0	\$0	\$0	E-17	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
18	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-18	\$0	\$0	0.00%	\$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	0.00%	\$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	0.00%	\$0	\$0	\$0	\$0
21	809.100	Withdrawals of Liq. Nat. Gas Held for Processing. Debt	\$0	\$0	\$0	E-21	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
23	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-23	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
25	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-25	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
26	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-26	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
27		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>\$35,170,428</b>	<b>\$0</b>	<b>\$35,170,428</b>		<b>-\$35,170,428</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
28		NATURAL GAS STORAGE EXPENSE											

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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 Adj. 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
29	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-29	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
30	815.000	Maps and Records	\$0	\$0	\$0	E-30	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
31	816.000	Wells Expenses	\$0	\$0	\$0	E-31	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
32	817.000	Lines Expenses	\$0	\$0	\$0	E-32	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
33	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-33	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-34	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-35	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalties	\$0	\$0	\$0	E-40	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
41	826.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
42		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		PRODUCTION EXPENSES											
44		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
45		TRANSMISSION EXPENSES											
46	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-46	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
47	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-47	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
48	852.000	Communication System Expenses	\$0	\$0	\$0	E-48	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
49	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-49	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
50	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-50	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
51	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-51	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
52	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-52	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
53	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-53	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
54	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-54	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
55	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
56	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-56	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
57		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		DISTRIBUTION EXPENSES											
59	870.000	Operation Supervisor & Engineering	\$778,333	\$778,333	\$0	E-59	\$134,032	\$912,365	100.00%	\$0	\$912,365	\$912,365	\$0
60	871.100	Distribution Load Dispatching	\$43,854	\$0	\$43,854	E-60	\$0	\$43,854	100.00%	\$0	\$43,854	\$0	\$43,854
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-62	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
63	874.000	Mains & Service Expenses	\$2,416,544	\$2,039,316	\$377,228	E-63	\$180,601	\$2,597,145	100.00%	\$0	\$2,597,145	\$2,276,074	\$321,071
64	874.100	Mains & Service Vehicle	\$220,545	\$0	\$220,545	E-64	-\$19,761	\$200,784	100.00%	\$0	\$200,784	\$0	\$200,784
65	874.200	Mains & Services Heavy Equipment	\$17,527	\$0	\$17,527	E-65	-\$1,075	\$16,452	100.00%	\$0	\$16,452	\$0	\$16,452
66	874.300	Mains & Services Uniforms	\$18,193	\$0	\$18,193	E-66	\$0	\$18,193	100.00%	\$0	\$18,193	\$0	\$18,193
67	874.400	Mains & Services ROW Clearing	\$0	\$0	\$0	E-67	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
68	874.500	Mains & Services CNG Gas	\$11,559	\$0	\$11,559	E-68	\$0	\$11,559	100.00%	\$0	\$11,559	\$0	\$11,559
69	875.000	Measuring & Regulating Station Expenses - General	\$1,063	\$1,063	\$0	E-69	-\$55	\$1,008	100.00%	\$0	\$1,008	\$1,008	\$0
70	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-70	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
71	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$0	\$0	\$0	E-71	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
72	878.000	Meter & House Regulator Expenses	\$544,475	\$544,475	\$0	E-72	\$74,148	\$618,623	100.00%	\$0	\$618,623	\$618,623	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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 Adj. 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
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	\$13,868	\$19,881	-\$6,013	E-77	\$3,577	\$17,445	100.00%	\$0	\$17,445	\$23,458	-\$6,013
78	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79	892.000	Maintenance of Services	\$17,745	\$10,789	\$6,956	E-79	\$1,192	\$18,937	100.00%	\$0	\$18,937	\$11,981	\$6,956
80	893.000	Maintenance of Meters & House Regulators	\$17,496	\$949	\$16,547	E-80	-\$47	\$17,449	100.00%	\$0	\$17,449	\$902	\$16,547
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
82		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$4,101,202</b>	<b>\$3,394,806</b>	<b>\$706,396</b>		<b>\$372,612</b>	<b>\$4,473,814</b>		<b>\$0</b>	<b>\$4,473,814</b>	<b>\$3,844,411</b>	<b>\$629,403</b>
83		<b>CUSTOMER ACCOUNTS EXPENSE</b>											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$75,254	\$67,793	\$7,461	E-85	\$11,674	\$86,928	100.00%	\$0	\$86,928	\$79,467	\$7,461
86	903.000	Customer Records & Collection Expenses	\$1,608,354	\$777,810	\$830,544	E-86	\$312,233	\$1,920,587	100.00%	\$0	\$1,920,587	\$909,967	\$1,010,620
87	904.000	Uncollectible Amounts	\$454,029	\$0	\$454,029	E-87	\$0	\$454,029	100.00%	\$0	\$454,029	\$0	\$454,029
88	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-88	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
89		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$2,137,637</b>	<b>\$845,603</b>	<b>\$1,292,034</b>		<b>\$323,907</b>	<b>\$2,461,544</b>		<b>\$0</b>	<b>\$2,461,544</b>	<b>\$989,434</b>	<b>\$1,472,110</b>
90		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
91	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-91	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
92	908.000	Customer Assistance Expenses	\$77,438	\$0	\$77,438	E-92	\$0	\$77,438	100.00%	\$0	\$77,438	\$0	\$77,438
93	909.000	Informational & Instructional Advertising Expenses	\$63,824	\$0	\$63,824	E-93	-\$437	\$63,387	100.00%	\$0	\$63,387	\$0	\$63,387
94	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-94	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
95		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$141,262</b>	<b>\$0</b>	<b>\$141,262</b>		<b>-\$437</b>	<b>\$140,825</b>		<b>\$0</b>	<b>\$140,825</b>	<b>\$0</b>	<b>\$140,825</b>
96		<b>SALES EXPENSES</b>											
97	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-97	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
98	912.000	Demonstrating & Selling Expenses	\$0	\$0	\$0	E-98	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
99	913.000	Advertising Expenses	\$12,712	\$0	\$12,712	E-99	-\$5,597	\$7,115	100.00%	\$0	\$7,115	\$0	\$7,115
100	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-100	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
101		<b>TOTAL SALES EXPENSES</b>	<b>\$12,712</b>	<b>\$0</b>	<b>\$12,712</b>		<b>-\$5,597</b>	<b>\$7,115</b>		<b>\$0</b>	<b>\$7,115</b>	<b>\$0</b>	<b>\$7,115</b>
102		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
103	920.000	Admin. & General Salaries	\$9,827	\$9,827	\$0	E-103	\$1,013	\$10,840	100.00%	\$0	\$10,840	\$11,580	-\$740
104	920.100	AG Salaries-FIN & Adm LU Office	\$28,851	\$28,851	\$0	E-104	\$4,972	\$33,823	100.00%	\$0	\$33,823	\$33,823	\$0
105	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-105	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
106	920.400	AG Salaries-IT LABS Headoffice	\$142,358	\$142,358	\$0	E-106	\$5,417	\$147,775	100.00%	\$0	\$147,775	\$166,863	-\$19,088
107	920.500	LABS CAN CORP IT	\$76,068	\$76,068	\$0	E-107	\$13,101	\$89,169	100.00%	\$0	\$89,169	\$89,169	\$0
108	920.600	LABS US BUS LAB	\$37,014	\$37,014	\$0	E-108	\$6,373	\$43,387	100.00%	\$0	\$43,387	\$43,387	\$0
109	920.700	LABS US CORP FINANCE	\$364	\$364	\$0	E-109	\$63	\$427	100.00%	\$0	\$427	\$427	\$0
110	920.800	LU Corp US Governance Labor	\$681,421	\$681,421	\$0	E-110	\$117,356	\$798,777	100.00%	\$0	\$798,777	\$798,777	\$0
111	920.900	LU Region Labor IT	\$1,378,153	\$1,378,153	\$0	E-111	\$237,291	\$1,615,444	100.00%	\$0	\$1,615,444	\$1,615,444	\$0
112	921.000	Office Supplies	\$51,675	\$0	\$51,675	E-112	-\$1,314	\$50,361	100.00%	\$0	\$50,361	\$0	\$50,361
113	921.100	Travel	\$47,347	\$0	\$47,347	E-113	-\$51,383	-\$4,036	100.00%	\$0	-\$4,036	\$0	-\$4,036
114	921.200	Utilities	\$76,945	\$0	\$76,945	E-114	\$0	\$76,945	100.00%	\$0	\$76,945	\$0	\$76,945
115	921.300	Communication	\$874,002	\$0	\$874,002	E-115	\$0	\$874,002	100.00%	\$0	\$874,002	\$0	\$874,002
116	921.400	Dues and Membership Fees	\$84,885	\$0	\$84,885	E-116	-\$529	\$84,356	100.00%	\$0	\$84,356	\$0	\$84,356
117	921.500	Training	\$49,082	\$0	\$49,082	E-117	-\$26,322	\$22,760	100.00%	\$0	\$22,760	\$0	\$22,760
118	921.600	Meals, Entertainment and Postage	\$38,624	\$0	\$38,624	E-118	-\$2,948	\$35,676	100.00%	\$0	\$35,676	\$0	\$35,676
119	922.000	Admin. Expenses Transferred - Credit	-\$3,555,865	-\$1,430,947	-\$2,124,918	E-119	-\$1,046,496	-\$4,602,361	100.00%	\$0	-\$4,602,361	-\$2,600,771	-\$2,001,590

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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 Adj. 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
120	922.100	LU Lab Alloc Cap	-\$9,255	-\$9,255	\$0	E-120	-\$7,353	-\$16,608	100.00%	\$0	-\$16,608	-\$16,608	\$0
121	922.200	LU Admin Alloc Capitalized	-\$54,455	\$0	-\$54,455	E-121	\$0	-\$54,455	100.00%	\$0	-\$54,455	\$0	-\$54,455
122	922.300	APUC Labour Alloc Cap	-\$70,233	\$0	-\$70,233	E-122	\$0	-\$70,233	100.00%	\$0	-\$70,233	\$0	-\$70,233
123	922.400	LABS Labour Capitil	-\$150,075	-\$45,668	-\$104,407	E-123	-\$36,269	-\$186,344	100.00%	\$0	-\$186,344	-\$81,937	-\$104,407
124	922.500	LABS Labour Cap	-\$241,925	-\$24,403	-\$217,522	E-124	-\$19,383	-\$261,308	100.00%	\$0	-\$261,308	-\$43,786	-\$217,522
125	922.600	LABS Corp Service Labor	-\$41,792	-\$6,276	-\$35,516	E-125	-\$9,430	-\$51,222	100.00%	\$0	-\$51,222	-\$15,706	-\$35,516
126	922.700	LABS US Corp Labor Cap	-\$31,191	-\$117	-\$31,074	E-126	-\$93	-\$31,284	100.00%	\$0	-\$31,284	-\$210	-\$31,074
127	922.800	LABS Corp US Lab Cap	-\$316,146	-\$218,600	-\$97,546	E-127	-\$173,631	-\$489,777	100.00%	\$0	-\$489,777	-\$392,231	-\$97,546
128	922.900	LU Region Lab Cap	-\$779,999	-\$470,142	-\$309,857	E-128	-\$373,376	-\$1,153,375	100.00%	\$0	-\$1,153,375	-\$843,518	-\$309,857
129	923.000	Outside Services Employed	\$620,525	\$0	\$620,525	E-129	\$476,518	\$1,097,043	100.00%	\$0	\$1,097,043	\$0	\$1,097,043
130	923.100	Outside Services LU HO Alloc	\$169,748	\$0	\$169,748	E-130	-\$11,111	\$158,637	100.00%	\$0	\$158,637	\$0	\$158,637
131	923.200	Outside Services APUC HO Alloc	\$659,918	\$0	\$659,918	E-131	\$194,441	\$854,359	100.00%	\$0	\$854,359	\$0	\$854,359
132	923.400	LABS NonLabour Alloc	\$325,455	\$0	\$325,455	E-132	-\$199,807	\$125,648	100.00%	\$0	\$125,648	\$0	\$125,648
133	923.500	LABS Corp Service Non-Labour Alloc	\$678,061	\$0	\$678,061	E-133	\$0	\$678,061	100.00%	\$0	\$678,061	\$0	\$678,061
134	923.600	LABS US Bus Admin Alloc	\$126,213	\$0	\$126,213	E-134	-\$13,057	\$113,156	100.00%	\$0	\$113,156	\$0	\$113,156
135	923.700	LABS US Corp Admin Alloc	\$96,864	\$0	\$96,864	E-135	\$0	\$96,864	100.00%	\$0	\$96,864	\$0	\$96,864
136	923.800	LU Corp US Admin Alloc	\$304,075	\$0	\$304,075	E-136	-\$30,106	\$273,969	100.00%	\$0	\$273,969	\$0	\$273,969
137	923.900	LU Region Admin Alloc	\$847,994	\$0	\$847,994	E-137	-\$33,827	\$814,167	100.00%	\$0	\$814,167	\$0	\$814,167
138	924.000	Property Insurance	\$244,531	\$0	\$244,531	E-138	\$61,066	\$305,597	100.00%	\$0	\$305,597	\$0	\$305,597
139	926.000	Group Benefits	\$705,043	\$0	\$705,043	E-139	-\$170,764	\$534,279	100.00%	\$0	\$534,279	-\$6,267	\$540,546
140	926.100	Non-Service Pension Costs	\$350,678	\$0	\$350,678	E-140	\$291,683	\$642,361	100.00%	\$0	\$642,361	\$0	\$642,361
141	926.200	Non-Service OPEB Costs	\$752,041	\$0	\$752,041	E-141	-\$975,725	-\$223,684	100.00%	\$0	-\$223,684	\$0	-\$223,684
142	926.300	Opt Out Credit	\$664	\$0	\$664	E-142	\$0	\$664	100.00%	\$0	\$664	\$0	\$664
143	926.600	Health Care	\$1,994,032	\$0	\$1,994,032	E-143	-\$651,151	\$1,342,881	100.00%	\$0	\$1,342,881	\$0	\$1,342,881
144	926.800	Group Life	-\$24,235	\$0	-\$24,235	E-144	\$0	-\$24,235	100.00%	\$0	-\$24,235	\$0	-\$24,235
145	926.900	401 K Match	\$234,077	\$0	\$234,077	E-145	\$11,787	\$245,864	100.00%	\$0	\$245,864	\$0	\$245,864
146	928.000	Regulatory Commission Expenses	\$155,843	\$0	\$155,843	E-146	\$91,648	\$247,491	100.00%	\$0	\$247,491	\$0	\$247,491
147	930.100	General Advertising Expenses	\$0	\$0	\$0	E-147	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
148	930.200	Misc. General Expenses	\$57,103	\$0	\$57,103	E-148	-\$1,772	\$55,331	100.00%	\$0	\$55,331	\$0	\$55,331
149	931.000	Rents - Admin. Gen. Exp.	\$156,209	\$0	\$156,209	E-149	-\$27,433	\$128,776	100.00%	\$0	\$128,776	\$0	\$128,776
150		TOTAL ADMIN. & GENERAL EXPENSES	\$6,780,519	\$148,648	\$6,631,871		-\$2,350,551	\$4,429,968		\$0	\$4,429,968	-\$1,241,564	\$5,671,532
151		DEPRECIATION EXPENSE											
152	403.000	Depreciation Expense, Dep. Exp.	\$7,881,578	See note (1)	See note (1)	E-152	See note (1)	\$7,881,578	100.00%	\$1,256,147	\$9,137,725	See note (1)	See note (1)
153		TOTAL DEPRECIATION EXPENSE	\$7,881,578	\$0	\$0		\$0	\$7,881,578		\$1,256,147	\$9,137,725	\$0	\$0
154		AMORTIZATION EXPENSE											
155	407.000	Energy Efficiency Amortization Expense	\$45,652	\$0	\$45,652	E-155	\$19,916	\$65,568	100.00%	\$0	\$65,568	\$0	\$65,568
156	407.000	Rate Case Expense	\$0	\$0	\$0	E-156	\$5,345	\$5,345	100.00%	\$0	\$5,345	\$0	\$5,345
157		TOTAL AMORTIZATION EXPENSE	\$45,652	\$0	\$45,652		\$25,261	\$70,913		\$0	\$70,913	\$0	\$70,913
158		OTHER OPERATING EXPENSES											
159	408.000	Property Taxes	\$2,364,735	\$0	\$2,364,735	E-159	-\$20,286	\$2,344,449	100.00%	\$0	\$2,344,449	\$0	\$2,344,449
160	408.000	Payroll Taxes	\$508,004	\$0	\$508,004	E-160	-\$141,910	\$366,094	100.00%	\$0	\$366,094	\$0	\$366,094
161	408.100	Other Taxes	\$32,542	\$0	\$32,542	E-161	\$0	\$32,542	100.00%	\$0	\$32,542	\$0	\$32,542
162		TOTAL OTHER OPERATING EXPENSES	\$2,905,281	\$0	\$2,905,281		-\$162,196	\$2,743,085		\$0	\$2,743,085	\$0	\$2,743,085
163		TOTAL OPERATING EXPENSE	\$59,176,271	\$4,389,057	\$46,905,636		-\$36,967,429	\$22,208,842		\$1,256,147	\$23,464,989	\$3,592,281	\$10,734,983
164		NET INCOME BEFORE TAXES	\$8,425,846	\$0	\$0		\$0	\$45,393,275		-\$35,579,824	\$9,813,451	\$0	\$0
165		INCOME TAXES											

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
166	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-166	See note (1)	\$0	0.00%	\$1,781,754	\$1,781,754	See note (1)	See note (1)
167		TOTAL INCOME TAXES	\$0	\$0	\$0		\$0	\$0		\$1,781,754	\$1,781,754	\$0	\$0
168		DEFERRED INCOME TAXES											
169	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,053,791	See note (1)	See note (1)	E-169	See note (1)	\$2,053,791	100.00%	-\$2,053,791	\$0	See note (1)	See note (1)
170	411.000	Amortization of Deferred ITC	\$0			E-170		\$0	0.00%	-\$303,286	-\$303,286		
171		TOTAL DEFERRED INCOME TAXES	\$2,053,791	\$0	\$0		\$0	\$2,053,791		-\$2,357,077	-\$303,286	\$0	\$0
172		NET OPERATING INCOME	\$6,372,055	\$0	\$0		\$0	\$43,339,484		-\$35,004,501	\$8,334,983	\$0	\$0

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
Rev-2	<b>Residential Revenue</b>	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
Rev-7	<b>Residential Revenues</b>	480.000	\$0	\$0	\$0	\$0	\$1,149,001	\$1,149,001
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$57,296	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$997,693	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$94,012	
Rev-8	<b>Small General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$160,324	\$160,324
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$104,184	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$48,131	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$8,009	
Rev-9	<b>Medium General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$151,418	\$151,418
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$59,105	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$220,823	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	-\$10,300	
Rev-10	<b>Large General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$39,867	\$39,867
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$9,196	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$43,271	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$5,792	
Rev-11	<b>Interruptible Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$437,212	\$437,212
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$151,194	
	2. To adjust for growth. (Stever)		\$0	\$0		\$0	\$286,018	
Rev-12	<b>Transportation Revenue</b>	485.000	\$0	\$0	\$0	\$0	-\$440,734	-\$440,734
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$709,252	
	2. To adjust revenue for weather days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$120,966	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	-\$119,774	
	4. To adjust for special contract adjustment. (Luebbert)		\$0	\$0		\$0	\$267,326	
Rev-13	<b>WNA Revenue</b>	0.000	\$0	\$0	\$0	\$0	-\$165,292	-\$165,292
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	-\$165,292	
Rev-14	<b>Unbilled Revenue</b>	0.000	\$0	\$0	\$0	\$0	\$198,990	\$198,990
	1. To remove Unbilled Revenue. (Amenthor)		\$0	\$0		\$0	\$198,990	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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
Rev-15	ISRS Revenue	0.000	\$0	\$0	\$0	\$0	-\$690,874	-\$690,874
	1. To remove ISRS revenue. (Amenthor)		\$0	\$0		\$0	-\$690,874	
Rev-16	PGA Revenue	0.000	\$0	\$0	\$0	\$0	-\$35,163,589	-\$35,163,589
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$35,163,589	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$1,193,575	\$1,193,575	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$1,193,575		\$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	\$187,009	\$187,009	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$187,009		\$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. To remove PGA Expense. (Amenthor)		\$0	-\$5,026		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-12	Other Gas Purchases	805.000	\$0	-\$6,836	-\$6,836	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$6,836		\$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 for 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	



Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-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	\$134,032	\$0	\$134,032	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$134,032	\$0		\$0	\$0	
E-63	Mains & Service Expenses	874.000	\$236,758	-\$56,157	\$180,601	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$362,772	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$56,157		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$126,014	\$0		\$0	\$0	
E-64	Mains & Service Vehicle	874.100	\$0	-\$19,761	-\$19,761	\$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	-\$351		\$0	\$0	
E-65	Mains & Services Heavy Equipment	874.200	\$0	-\$1,075	-\$1,075	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$1,075		\$0	\$0	
E-69	Measuring & Regulating Station Expenses - General	875.000	-\$55	\$0	-\$55	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$69	\$0		\$0	\$0	
	2. To annualize payroll. (Burton)		\$14	\$0		\$0	\$0	
E-72	Meter & House Regulator Expenses	878.000	\$74,148	\$0	\$74,148	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$107,814	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$33,666	\$0		\$0	\$0	
E-77	Maintenance of Mains	887.000	\$3,577	\$0	\$3,577	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$4,806	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$1,229	\$0		\$0	\$0	
E-79	Maintenance of Services	892.000	\$1,192	\$0	\$1,192	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$1,859	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$667	\$0		\$0	\$0	
E-80	Maintenance of Meters & House Regulators	893.000	-\$47	\$0	-\$47	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$59	\$0		\$0	\$0	
	2. To annualize payroll. (Burton)		\$12	\$0		\$0	\$0	
E-85	Meter Reading Expenses	902.000	\$11,674	\$0	\$11,674	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$11,674	\$0		\$0	\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-86	Customer Records & Collection Expenses	903.000	\$132,157	\$180,076	\$312,233	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$136,116	\$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)		-\$3,959	\$0		\$0	\$0	
E-93	Informational & Instructional Advertising Expenses	909.000	\$0	-\$437	-\$437	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$437		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-99	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-103	Admin. & General Salaries	920.000	\$1,753	-\$740	\$1,013	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$1,753	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$740		\$0	\$0	
E-104	AG Salaries-FIN & Adm LU Office	920.100	\$4,972	\$0	\$4,972	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$4,972	\$0		\$0	\$0	
E-106	AG Salaries-IT LABS Headoffice	920.400	\$24,505	-\$19,088	\$5,417	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$24,505	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$19,088		\$0	\$0	
E-107	LABS CAN CORP IT	920.500	\$13,101	\$0	\$13,101	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$13,101	\$0		\$0	\$0	
E-108	LABS US BUS LAB	920.600	\$6,373	\$0	\$6,373	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$6,373	\$0		\$0	\$0	
E-109	LABS US CORP FINANCE	920.700	\$63	\$0	\$63	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$63	\$0		\$0	\$0	
E-110	LU Corp US Governace Labor	920.800	\$117,356	\$0	\$117,356	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$117,356	\$0		\$0	\$0	
E-111	LU Region Labor IT	920.900	\$237,291	\$0	\$237,291	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$237,291	\$0		\$0	\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-112	Office Supplies	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-113	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-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	-\$529	-\$529	\$0	\$0	\$0
	1. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$529		\$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	
E-117	Training	921.500	\$0	-\$12,311	-\$12,311	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$12,156		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$155		\$0	\$0	
E-118	Meals, Entertainment and Postage	921.600	\$0	-\$2,948	-\$2,948	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$624		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$2,324		\$0	\$0	
E-119	Admin. Expenses Transferred - Credit	922.000	-\$1,169,824	\$123,328	-\$1,046,496	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$1,169,824	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		\$0	\$347,449		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$275,488		\$0	\$0	
	4. Payroll tax capitalization adjustment. (Burton)		\$0	\$51,367		\$0	\$0	
E-120	LU Lab Alloc Cap	922.100	-\$7,353	\$0	-\$7,353	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$7,353	\$0		\$0	\$0	
E-123	LABS Labour Captial	922.400	-\$36,269	\$0	-\$36,269	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$36,269	\$0		\$0	\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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-124	LABS Labour Cap	922.500	-\$19,383	\$0	-\$19,383	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$19,383	\$0		\$0	\$0	
E-125	LABS Corp Service Labor	922.600	-\$9,430	\$0	-\$9,430	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$9,430	\$0		\$0	\$0	
E-126	LABS US Corp Labor Cap	922.700	-\$93	\$0	-\$93	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$93	\$0		\$0	\$0	
E-127	LABS Corp US Lab Cap	922.800	-\$173,631	\$0	-\$173,631	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$173,631	\$0		\$0	\$0	
E-128	LU Region Lab Cap	922.900	-\$373,376	\$0	-\$373,376	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$373,376	\$0		\$0	\$0	
E-129	Outside Services Employed	923.000	\$0	\$476,518	\$476,518	\$0	\$0	\$0
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$495,340		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$16,165		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$2,657		\$0	\$0	
E-130	Outside Services LU HO Alloc	923.100	\$0	-\$11,111	-\$11,111	\$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	-\$10,995		\$0	\$0	
E-131	Outside Services APUC HO Alloc	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-132	LABS NonLabour Alloc	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-134	LABS US Bus Admin Alloc	923.600	\$0	-\$13,057	-\$13,057	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	\$291		\$0	\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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 restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$13,348		\$0	\$0	
E-136	LU Corp US Admin Alloc	923.800	\$0	-\$30,106	-\$30,106	\$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	-\$29,243		\$0	\$0	
E-137	LU Region Admin Alloc	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-138	Property Insurance	924.000	\$0	\$61,066	\$61,066	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$61,066		\$0	\$0	
E-139	Group Benefits	926.000	-\$6,267	-\$164,497	-\$170,764	\$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)		-\$6,267	\$0		\$0	\$0	
E-140	Non-Service Pension Costs	926.100	\$0	\$291,683	\$291,683	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$106,616		\$0	\$0	
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$185,067		\$0	\$0	
E-141	Non-Service OPEB Costs	926.200	\$0	-\$975,725	-\$975,725	\$0	\$0	\$0
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$975,725		\$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	401 K 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 Annualize PSC Assessment. (Hardin)		\$0	\$36,121		\$0	\$0	

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
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 include a normalized amount of rate case expense. (Dhority)		\$0	\$55,527		\$0	\$0	
E-148	Misc. General Expenses	930.200	\$0	-\$1,772	-\$1,772	\$0	\$0	\$0
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$1,772		\$0	\$0	
E-149	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-152	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,256,147	\$1,256,147
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,267,550	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	-\$11,403	
E-155	Energy Efficiency Amortization Expense	407.000	\$0	\$19,916	\$19,916	\$0	\$0	\$0
	1. To include an annualized amount of EE amortization expense. (Dhority)		\$0	\$19,916		\$0	\$0	
E-156	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-159	Property Taxes	408.000	\$0	-\$20,286	-\$20,286	\$0	\$0	\$0
	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$20,286		\$0	\$0	
E-160	Payroll Taxes	408.000	\$0	-\$141,910	-\$141,910	\$0	\$0	\$0
	1. To annualize payroll taxes. (Burton)		\$0	-\$141,910		\$0	\$0	
E-166	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,781,754	\$1,781,754
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,781,754	
E-169	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$2,053,791	-\$2,053,791
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,053,791	
E-170	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$303,286	-\$303,286
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$303,286	
	Retail Rate Revenue- No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
		0.000						
	<b>Total Operating Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$34,323,677</b>	<b>-\$34,323,677</b>
	<b>Total Operating &amp; Maint. Expense</b>		<b>-\$796,776</b>	<b>-\$36,170,653</b>	<b>-\$36,967,429</b>	<b>\$0</b>	<b>\$680,824</b>	<b>\$680,824</b>

Liberty Midstates Gas  
Case No. GR-2024-0106  
Test Year Ending December 31, 2022  
Update Ending December 31, 2023  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.29% Return	E 7.51% Return	F 7.74% Return
1	TOTAL NET INCOME BEFORE TAXES		\$9,813,451	\$15,489,037	\$16,001,988	\$16,514,941
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$9,137,725	\$9,137,725	\$9,137,725	\$9,137,725
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,137,725	\$9,137,725	\$9,137,725	\$9,137,725
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of		\$4,844,229	\$4,844,229	\$4,844,229	\$4,844,229
7	Tax Straight-Line Depreciation		\$9,137,725	\$9,137,725	\$9,137,725	\$9,137,725
8	Excess Tax Depreciation		-\$2,504,537	-\$2,504,537	-\$2,504,537	-\$2,504,537
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,477,417	\$11,477,417	\$11,477,417	\$11,477,417
10	NET TAXABLE INCOME		\$7,473,759	\$13,149,345	\$13,662,296	\$14,175,249
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$7,473,759	\$13,149,345	\$13,662,296	\$14,175,249
13	Deduct Missouri Income Tax at the Rate of		\$268,689	\$472,732	\$491,173	\$509,614
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$7,205,070	\$12,676,613	\$13,171,123	\$13,665,635
16	Federal Income Tax at the Rate of	See Tax Table	\$1,513,065	\$2,662,089	\$2,765,936	\$2,869,783
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$1,513,065	\$2,662,089	\$2,765,936	\$2,869,783
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$7,473,759	\$13,149,345	\$13,662,296	\$14,175,249
22	Deduct Federal Income Tax at the Rate of	50.00%	\$756,533	\$1,331,045	\$1,382,968	\$1,434,892
23	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
24	Missouri Taxable Income - MO. Inc. Tax		\$6,717,226	\$11,818,300	\$12,279,328	\$12,740,357
25	Subtract Missouri Income Tax Credits					
26	Missouri Income Tax at the Rate of	6.25%	\$268,689	\$472,732	\$491,173	\$509,614
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$7,473,759	\$13,149,345	\$13,662,296	\$14,175,249
30	Deduct Federal Income Tax - City Inc. Tax		\$1,513,065	\$2,662,089	\$2,765,936	\$2,869,783
31	Deduct Missouri Income Tax - City Inc. Tax		\$268,689	\$472,732	\$491,173	\$509,614
32	City Taxable Income		\$5,692,005	\$10,014,524	\$10,405,187	\$10,795,852
33	Subtract City Income Tax Credits					
34	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$1,513,065	\$2,662,089	\$2,765,936	\$2,869,783
38	State Income Tax		\$268,689	\$472,732	\$491,173	\$509,614
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,781,754	\$3,134,821	\$3,257,109	\$3,379,397
41	DEFERRED INCOME TAXES					
42	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
43	Amortization of Deferred ITC		-\$303,286	-\$303,286	-\$303,286	-\$303,286
44	TOTAL DEFERRED INCOME TAXES		-\$303,286	-\$303,286	-\$303,286	-\$303,286
45	TOTAL INCOME TAX		\$1,478,468	\$2,831,535	\$2,953,823	\$3,076,111

**Federal Tax Table**

Federal Taxable Income	\$7,205,070	\$12,676,613	\$13,171,123	\$13,665,635
15% on first \$50,000	\$15,000	\$15,000	\$15,000	\$15,000

**Liberty Midstates Gas**  
**Case No. GR-2024-0106**  
**Test Year Ending December 31, 2022**  
**Update Ending December 31, 2023**  
**Income Tax Calculation**

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 7.29% Return	<u>E</u> 7.51% Return	<u>F</u> 7.74% Return
	25% on next \$25,000		\$12,500	\$12,500	\$12,500	\$12,500
	34% > \$75,000 < \$100,001		\$17,000	\$17,000	\$17,000	\$17,000
	39% > \$100,000 < \$335,001		\$183,300	\$183,300	\$183,300	\$183,300
	34% > \$335,000 < \$10,000,001		\$2,221,924	\$4,082,248	\$4,250,382	\$4,418,516
	35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
	38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
	35% > \$18,333,333		\$0	\$0	\$0	\$0
	<b>Total Federal Income Taxes</b>		<b>\$2,449,724</b>	<b>\$4,310,048</b>	<b>\$4,478,182</b>	<b>\$4,646,316</b>



Liberty Midstates Gas  
 Case No. GR-2024-0106  
 Test Year Ending December 31, 2022  
 Update Ending December 31, 2023  
 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				<b>8.699%</b>	<b>8.994%</b>	<b>9.289%</b>

**Exhibit No.:** -  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2024-0106  
**Date Prepared:** 8/22/2024



**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	\$86,748,043	\$86,748,043	\$86,748,043
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$6,323,932	\$6,519,115	\$6,714,299
4	Net Income Available	\$3,878,564	\$3,878,564	\$3,878,564
5	Additional Net Income Required	\$2,445,368	\$2,640,551	\$2,835,735
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,549,089	\$1,610,187	\$1,671,285
8	Current Income Tax Available	\$783,622	\$783,622	\$783,622
9	Additional Current Tax Required	\$765,467	\$826,565	\$887,663
10	Revenue Requirement	\$3,210,835	\$3,467,116	\$3,723,398
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>\$3,210,835</b>	<b>\$3,467,116</b>	<b>\$3,723,398</b>

**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**SEMO**  
**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		\$121,705,935
2	Less Accumulated Depreciation Reserve		\$28,136,065
3	Net Plant In Service		<u>\$93,569,870</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$103,306
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	Prepaid Pension Asset		\$473,062
12	Natural Gas in Storage		\$3,877,436
13	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$5,120,417</u>
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	86.2986%	\$1,180,021
16	State Tax Offset	86.2986%	\$209,548
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	11.2904%	\$273,258
19	Contributions in Aid of Construction		\$0
20	OPEB Regulatory Liability		\$611,397
21	Prepaid OPEB Asset		\$301,021
22	Customer Advances for Construction		\$8,068
23	Customer Deposit		\$1,160,920
24	Excess ADIT Regulatory Liability		\$3,262,121
25	Accumulated Deferred Income Taxes		\$4,935,890
26	TOTAL SUBTRACT FROM NET PLANT		<u>\$11,942,244</u>
27	Total Rate Base		<u><u>\$86,748,043</u></u>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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	\$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	\$7,832,827	\$7,846,817	100.0000%	\$0	\$7,846,817
5		TOTAL INTANGIBLE PLANT	\$40,772		\$7,832,825	\$7,873,597		\$0	\$7,873,597
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	P-7	\$55,299	\$55,299	100.0000%	\$0	\$55,299
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	387.000	Other Equipment	\$0	P-22	\$884,048	\$884,048	100.0000%	\$0	\$884,048
23		TOTAL DISTRIBUTION PLANT	\$80,623,239		\$6,609,478	\$87,232,717		\$0	\$87,232,717
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	\$2,290,973	\$3,313,028	100.0000%	\$0	\$3,313,028
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	\$411,214	\$906,994	100.0000%	\$0	\$906,994
43	392.000	Transportation Equipment	\$388,402	P-43	-\$261,564	\$126,838	100.0000%	\$0	\$126,838
44	392.100	Transportation Equipment<12000 lbs	\$2,625,777	P-44	-\$1,797,332	\$828,445	100.0000%	\$0	\$828,445
45	393.000	Stores Equipment	\$229	P-45	\$2,725,100	\$2,725,329	100.0000%	\$0	\$2,725,329
46	394.000	Tools, Shop, & Garage Equipment	\$1,036,956	P-46	-\$965,442	\$71,514	100.0000%	\$0	\$71,514
47	395.000	Laboratory Equipment	\$0	P-47	\$1,057,262	\$1,057,262	100.0000%	\$0	\$1,057,262
48	396.000	Communication Equipment - AMR	\$879,899	P-48	-\$879,925	-\$26	100.0000%	\$0	-\$26
49	396.100	GEN-Ditchers	\$0	P-49	\$1,227,027	\$1,227,027	100.0000%	\$0	\$1,227,027
50	396.200	GEN-Backhoes	\$244,654	P-50	-\$244,661	-\$7	100.0000%	\$0	-\$7
51	397.000	Communications Equipment	\$17,440	P-51	-\$17,441	-\$1	100.0000%	\$0	-\$1
52	397.200	GEN-Comm Eq. Fixed Radios	\$10,517	P-52	\$17,439	\$27,956	100.0000%	\$0	\$27,956
53	397.300	GEN-Comm Eq. Telemetry	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54	398.000	Miscellaneous Equipment	\$929,019	P-54	-\$874,232	\$54,787	100.0000%	\$0	\$54,787
55	399.000	OTH-Other Tangible Property	\$0	P-55	\$907,928	\$907,928	100.0000%	\$0	\$907,928
56	399.300	OTH-Oth Tang Prop-Network H/W	\$0	P-56	-\$97,746	-\$97,746	100.0000%	\$0	-\$97,746
57	399.400	OTH-Oth Tang Prop-PC Hardware	\$97,746	P-57	\$286,990	\$384,736	100.0000%	\$0	\$384,736
58	399.500	OTH-Oth-Tang Prop-PC Software	\$25,747	P-58	\$6,915,720	\$6,941,467	100.0000%	\$0	\$6,941,467
59		TOTAL GENERAL PLANT	\$8,183,423		\$10,701,308	\$18,884,731		\$0	\$18,884,731

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
60		INCENTIVE COMP CAPITALIZED							
61		Capitalized Incentive Compensation	\$0	P-61	-\$636,743	-\$636,743	100.0000%	\$0	-\$636,743
62		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$636,743	-\$636,743		\$0	-\$636,743
63		GENERAL PLANT - ALLOCATED							
64		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
65		COST OF REMOVAL							
66	108.400	Accumulated Cost of Removal	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	242.000	Accrued Cost of Removal	\$0	P-67	\$0	\$0	100.0000%	\$0	\$0
68		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
69		<b>TOTAL PLANT IN SERVICE</b>	<b><u>\$97,197,390</u></b>		<b><u>\$24,508,545</u></b>	<b><u>\$121,705,935</u></b>		<b><u>\$0</u></b>	<b><u>\$121,705,935</u></b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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		-\$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		\$7,832,827		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$25,747		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$7,807,081		\$0	
	3. 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		\$55,299		\$0
	2. To include Shared Services Additions through December 31, 2023. (Hardin)		\$55,299		\$0	
P-8	<b>Land Rights - Dist Plant</b>	374.100		-\$16		\$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)		-\$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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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 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	
	2. To include plant additions through December 31, 2023. (Hardin)		\$132,929		\$0	
P-11	<b>Mains</b>	<b>376.000</b>		<b>\$85,950</b>		<b>\$0</b>
	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	



Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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)		-\$19		\$0	
P-15	Meas. & Reg Sta Equip - City Gate	379.000		\$36,432		\$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)		-\$66		\$0	
	2. To include plant additions through December 31, 2023. (Hardin)		\$36,498		\$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	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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-19	House Regulators	383.000		\$800,566		\$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)		-\$132		\$0	
	2. To include plant additions through December 31, 2023. (Hardin)		\$800,698		\$0	
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
	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)		-\$29		\$0	
P-22	Other Equipment	387.000		\$884,048		\$0
	2. 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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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 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	
	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 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		\$2,290,973		\$0
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$2,291,075		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
	3. 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
	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		\$411,214		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$52,379		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$358,854		\$0	
	3. 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-43	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-44	Transportation Equipment<12000 lbs	392.100		-\$1,797,332		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$2,020,764		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$223,432		\$0	
P-45	Stores Equipment	393.000		\$2,725,100		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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 plant additions through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-46	<b>Tools, Shop, &amp; Garage Equipment</b>	<b>394.000</b>		<b>-\$965,442</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		-\$1,036,727		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$71,327		\$0	
	3. 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	
P-47	<b>Laboratory Equipment</b>	<b>395.000</b>		<b>\$1,057,262</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-48	<b>Communication Equipment - AMR</b>	<b>396.000</b>		<b>-\$879,925</b>		<b>\$0</b>
	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-49	<b>GEN-Ditchers</b>	<b>396.100</b>		<b>\$1,227,027</b>		<b>\$0</b>
	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-50	<b>GEN-Backhoes</b>	<b>396.200</b>		<b>-\$244,661</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		-\$244,654		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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)		-\$7		\$0	
P-51	Communications Equipment	397.000		-\$17,441		\$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	
	2. To include plant additions through December 31, 2023. (Hardin)		-\$17,440		\$0	
P-52	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-54	Miscellaneous Equipment	398.000		-\$874,232		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$929,019		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$54,855		\$0	
	3. 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-55	OTH-Other Tangible Property	399.000		\$907,928		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$907,928		\$0	
P-56	OTH-Oth Tang Prop-Network H/W	399.300		-\$97,746		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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 plant additions through December 31, 2023. (Hardin)		-\$97,746		\$0	
P-57	OTH-Oth Tang Prop-PC Hardware	399.400		\$286,990		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$25,747		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$312,761		\$0	
	3. 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-58	OTH-Oth-Tang Prop-PC Software	399.500		\$6,915,720		\$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)		-\$197,805		\$0	
P-61	Capitalized Incentive Compensation			-\$636,743		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$636,743		\$0	
<b>Total Plant Adjustments</b>				<b>\$24,508,545</b>		<b>\$0</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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	\$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	\$7,846,817	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$7,873,597		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$55,299	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	3.13%	\$781,663	44	-38.00%
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	2.98%	\$607,425	45	-35.00%
17	381.000	Meters - Dist Plant	\$13,129,720	6.85%	\$899,386	17	-26.00%
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	2.83%	\$21,598	45	-28.00%
22	387.000	Other Equipment	\$884,048	4.55%	\$40,224	22	0.00%
23		TOTAL DISTRIBUTION PLANT	\$87,232,717		\$3,249,637		
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	1.64%	\$0	61	0.00%
30	367.100	T&D-Mains-STL	\$7,695,953	1.44%	\$110,822	70	-25.00%
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	1.91%	\$9,701	52	0.00%
33	370.000	Communication Equipment	\$15,676	4.35%	\$682	23	0.00%
34		TOTAL TRANSMISSION PLANT	\$8,351,633		\$121,739		
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	\$3,313,028	2.56%	\$84,814	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	\$906,994	4.55%	\$41,268	22	0.00%
43	392.000	Transportation Equipment	\$126,838	8.66%	\$10,984	10	10.00%
44	392.100	Transportation Equipment<12000 lbs	\$828,445	8.66%	\$71,743	10	10.00%
45	393.000	Stores Equipment	\$2,725,329	4.35%	\$118,552	23	0.00%
46	394.000	Tools, Shop, & Garage Equipment	\$71,514	5.56%	\$3,976	18	0.00%
47	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744	28	0.00%
48	396.000	Communication Equipment - AMR	-\$26	6.83%	-\$2	12	18.00%
49	396.100	GEN-Ditchers	\$1,227,027	6.83%	\$83,806	12	18.00%
50	396.200	GEN-Backhoes	-\$7	6.83%	\$0	12	18.00%
51	397.000	Communications Equipment	-\$1	6.25%	\$0	16	0.00%
52	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747	16	0.00%
53	397.300	GEN-Comm Eq. Telemetry	\$0	6.25%	\$0	16	0.00%



**Liberty Midstates Natural Gas**  
**Case No. GR-2024-0106**  
**SEMO**  
**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
54	398.000	Miscellaneous Equipment	\$54,787	5.00%	\$2,739	20	0.00%
55	399.000	OTH-Other Tangible Property	\$907,928	4.76%	\$43,217	21	0.00%
56	399.300	OTH-Oth Tang Prop-Network H/W	-\$97,746	12.50%	-\$12,218	8	0.00%
57	399.400	OTH-Oth Tang Prop-PC Hardware	\$384,736	14.29%	\$54,979	7	0.00%
58	399.500	OTH-Oth-Tang Prop-PC Software	\$6,941,467	12.50%	\$867,683	8	0.00%
59		<b>TOTAL GENERAL PLANT</b>	<b>\$18,884,731</b>		<b>\$1,421,508</b>		
60		<b>INCENTIVE COMP CAPITALIZED</b>					
61		Capitalized Incentive Compensation	-\$636,743	3.87%	-\$24,642	0	0.00%
62		<b>TOTAL INCENTIVE COMP CAPITALIZED</b>	<b>-\$636,743</b>		<b>-\$24,642</b>		
63		<b>GENERAL PLANT - ALLOCATED</b>					
64		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>		
65		<b>COST OF REMOVAL</b>					
66	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
67	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
68		<b>TOTAL COST OF REMOVAL</b>	<b>\$0</b>		<b>\$0</b>		
69		<b>Total Depreciation</b>	<b>\$121,705,935</b>		<b>\$4,768,242</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  
SEMO  
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	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0	\$25,888
4	303.000	Misc Intangible	\$13,990	R-4	\$6,340,073	\$6,354,063	100.0000%	\$0	\$6,354,063
5		TOTAL INTANGIBLE PLANT	\$40,772		\$6,339,179	\$6,379,951		\$0	\$6,379,951
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	387.000	Other Equipment	\$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	\$4,186,840	\$4,215,242	100.0000%	\$0	\$4,215,242
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		-\$704,637	\$4,612,452		\$0	\$4,612,452
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	\$838,695	\$1,411,836	100.0000%	\$0	\$1,411,836
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	\$128,973	\$329,469	100.0000%	\$0	\$329,469
43	392.000	Transportation Equipment	\$267,174	R-43	-\$43,134	\$224,040	100.0000%	\$0	\$224,040
44	392.100	Transportation Equipment<12000 lbs	\$1,424,331	R-44	\$320,643	\$1,744,974	100.0000%	\$0	\$1,744,974
45	393.000	Stores Equipment	\$229	R-45	\$4	\$233	100.0000%	\$0	\$233
46	394.000	Tools, Shop, & Garage Equipment	\$188,896	R-46	\$82,119	\$271,015	100.0000%	\$0	\$271,015
47	395.000	Laboratory Equipment	-\$75	R-47	\$75	\$0	100.0000%	\$0	\$0
48	396.000	Communication Equipment - AMR	\$360,342	R-48	\$153,966	\$514,308	100.0000%	\$0	\$514,308
49	396.100	GEN-Ditchers	\$5,901	R-49	-\$5,901	\$0	100.0000%	\$0	\$0
50	396.200	GEN-Backhoes	\$53,742	R-50	-\$53,742	\$0	100.0000%	\$0	\$0
51	397.000	Communications Equipment	\$13,623	R-51	\$8,259	\$21,882	100.0000%	\$0	\$21,882
52	397.200	GEN-Comm Eq. Fixed Radios	\$8,234	R-52	-\$8,234	\$0	100.0000%	\$0	\$0
53	397.300	GEN-Comm Eq. Telemetry	-\$2,129	R-53	\$2,129	\$0	100.0000%	\$0	\$0
54	398.000	Miscellaneous Equipment	\$304,209	R-54	\$33,069	\$337,278	100.0000%	\$0	\$337,278
55	399.000	OTH-Other Tangible Property	\$0	R-55	\$43,971	\$43,971	100.0000%	\$0	\$43,971
56	399.300	OTH-Oth Tang Prop-Network H/W	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	399.400	OTH-Oth Tang Prop-PC Hardware	-\$43,866	R-57	\$43,866	\$0	100.0000%	\$0	\$0
58	399.500	OTH-Oth-Tang Prop-PC Software	\$22,634	R-58	-\$22,634	\$0	100.0000%	\$0	\$0
59		TOTAL GENERAL PLANT	\$3,443,554		\$1,557,359	\$5,000,913		\$0	\$5,000,913
60		INCENTIVE COMP CAPITALIZED							
61		Capitalized Incentive Compensation	\$0	R-61	-\$74,707	-\$74,707	100.0000%	\$0	-\$74,707

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
62		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$74,707	-\$74,707		\$0	-\$74,707
63		GENERAL PLANT - ALLOCATED							
64		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
65		COST OF REMOVAL							
66	108.400	Accumulated Cost of Removal	-\$5,773,014	R-66	\$0	-\$5,773,014	100.0000%	\$0	-\$5,773,014
67	242.000	Accrued Cost of Removal	\$1,768,905	R-67	\$0	\$1,768,905	100.0000%	\$0	\$1,768,905
68		TOTAL COST OF REMOVAL	-\$4,004,109		\$0	-\$4,004,109		\$0	-\$4,004,109
69		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$23,993,865</b>		<b>\$4,142,200</b>	<b>\$28,136,065</b>		<b>\$0</b>	<b>\$28,136,065</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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		-\$894		0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	<b>Misc Intangible</b>	303.000		\$6,340,073		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$34,399		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$6,305,674		\$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	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-13	T&D-Mains-PLST	376.200		-\$1,181,590		\$0
	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 for negative reserve. (Coffer)		-\$5,418,890		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-17	<b>Meters - Dist Plant</b>	381.000		\$1,865,891		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,552,881		\$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)		-\$118		\$0	
	3. To adjust for negative reserve. (Coffer)		\$5,418,890		\$0	
R-18	<b>Meters Installation - Dist Plant</b>	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	<b>House Regulators</b>	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	<b>House Regulators - Installations</b>	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	<b>Electronic Gas Measuring</b>	385.000		\$14,306		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$14,315		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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	
R-22	Other Equipment	387.000		\$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		\$4,186,840		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$4,186,947		\$0	
	2. To adjust for negative reserve. (Coffer)		-\$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 for negative reserve. (Coffer)		\$107		\$0	
R-32	T&D-M&R Station Equipment	369.000		\$57,279		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
	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 & Improvment	390.000		\$838,695		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$26,165		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$812,571		\$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)		-\$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		\$128,973		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$29,704		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$158,687		\$0	



Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
	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)		-\$10		\$0	
R-43	Transporattion Equipment	392.000		-\$43,134		\$0
	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-44	Transportation Equipment<12000 lbs	392.100		\$320,643		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$153,022		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$167,621		\$0	
R-45	Stores Equipment	393.000		\$4		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$4		\$0	
R-46	Tools, Shop, & Garage Equipment	394.000		\$82,119		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$61,172		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$21,009		\$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)		-\$23		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$39		\$0	
R-47	Laboratory Equipment	395.000		\$75		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust for negative reserve. (Coffer)		\$39		\$0	
R-48	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	
	3. To adjust for negative reserve. (Coffer)		-\$14		\$0	
R-49	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 for negative reserve. (Coffer)		\$8		\$0	
R-50	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 for negative reserve. (Coffer)		\$6		\$0	
R-51	Communications Equipment	397.000		\$8,259		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$8,261		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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)		-\$1		\$0	
	3. To adjust for negative reserve. (Coffer)		-\$1		\$0	
R-52	GEN-Comm Eq. Fixed Radios	397.200		-\$8,234		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,234		\$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 for negative reserve. (Coffer)		\$1		\$0	
R-53	GEN-Comm Eq. Telemetering	397.300		\$2,129		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$2,129		\$0	
R-54	Miscellaneous Equipment	398.000		\$33,069		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$59,572		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$32,654		\$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)		-\$31		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$59,126		\$0	
R-55	OTH-Other Tangible Property	399.000		\$43,971		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$43,971		\$0	
R-57	OTH-Oth Tang Prop-PC Hardware	399.400		\$43,866		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$1,643		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$293,685		\$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)		-\$25		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$251,437		\$0	
R-58	OTH-Oth-Tang Prop-PC Software	399.500		-\$22,634		\$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)		-\$310,563		\$0	
	3. To adjust for negative reserve. (Coffer)		\$287,929		\$0	
R-61	Capitalized Incentive Compensation			-\$74,707		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$74,707		\$0	
<b>Total Reserve Adjustments</b>				<b>\$4,142,200</b>		<b>\$0</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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	\$2,104,407	50.01	12.96	37.05	0.101507	\$213,612
3	Incentive Compensation	\$77,990	50.01	292.50	-242.49	-0.664356	-\$51,813
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	\$2,429,374	50.01	52.67	-2.66	-0.007279	-\$17,683
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$6,214,139</b>					<b>\$198,480</b>
13	<b>TAXES</b>						
14	Property Tax	\$1,232,469	50.01	159.31	-109.30	-0.299452	-\$369,065
15	Employer Portion of FICA	\$82,413	50.01	11.96	38.05	0.104247	\$8,591
16	Federal and State Unemployment Tax	\$24,924	50.01	75.29	-25.28	-0.069260	-\$1,726
17	<b>TOTAL TAXES</b>	<b>\$1,339,806</b>					<b>-\$362,200</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>-\$103,306</b>
22	<b>TAX OFFSET FROM RATE BASE</b>						
23	Federal Tax Offset	\$1,367,370	50.01	365.00	-314.99	-0.862986	-\$1,180,021
24	State Tax Offset	\$242,817	50.01	365.00	-314.99	-0.862986	-\$209,548
25	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$2,420,270	50.01	91.22	-41.21	-0.112904	-\$273,258
27	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$4,030,457</b>					<b>-\$1,662,827</b>
28	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,766,133</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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		<b>OPERATING REVENUES</b>											
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%	\$668,078	\$8,982,480		
Rev-11	481.000	Small General Service Revenue	\$1,305,811			Rev-11		\$1,305,811	100.0000%	\$84,271	\$1,390,082		
Rev-12	481.000	Medium General Service Revenue	\$1,806,505			Rev-12		\$1,806,505	100.0000%	\$61,500	\$1,868,005		
Rev-13	481.000	Large General Service Revenue	\$450,937			Rev-13		\$450,937	100.0000%	\$39,258	\$490,195		
Rev-14	481.000	Interruptible Revenue	\$18,000			Rev-14		\$18,000	100.0000%	\$205,884	\$223,884		
Rev-15	489.000	Transportation Revenue	\$3,828,088			Rev-15		\$3,828,088	100.0000%	-\$669,742	\$3,158,346		
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 GL 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		
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>\$35,822,063</b>					<b>\$35,822,063</b>		<b>-\$18,921,549</b>	<b>\$16,900,514</b>		
Rev-24		<b>TOTAL OPERATING REVENUES</b>	<b>\$35,822,063</b>					<b>\$35,822,063</b>		<b>-\$18,921,549</b>	<b>\$16,900,514</b>		
1		<b>GAS SUPPLY EXPENSES</b>											
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 for 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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
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>\$18,813,205</b>	<b>\$0</b>	<b>\$18,813,205</b>		<b>-\$18,813,205</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	\$411,536	\$411,536	\$0	E-59	\$116,093	\$527,629	100.0000%	\$0	\$527,629	\$527,629	\$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	\$221,362	\$1,529,580	100.0000%	\$0	\$1,529,580	\$1,375,737	\$153,843
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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
69	875.000	Measuring & Regulating Station Expenses - General	\$0	\$0	\$0	E-69	-\$36	-\$36	100.0000%	\$0	-\$36	-\$36	\$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	\$76,927	\$412,541	100.0000%	\$0	\$412,541	\$412,541	\$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	\$2,038	-\$3,197	100.0000%	\$0	-\$3,197	\$11,558	-\$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	\$1,392	\$7,767	100.0000%	\$0	\$7,767	\$7,575	\$192
80	893.000	Maintenance of Meters & House Regulators	\$12,770	\$0	\$12,770	E-80	-\$31	\$12,739	100.0000%	\$0	\$12,739	-\$31	\$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>\$404,559</b>	<b>\$2,650,083</b>		<b>\$0</b>	<b>\$2,650,083</b>	<b>\$2,334,973</b>	<b>\$315,110</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	\$10,111	\$49,886	100.0000%	\$0	\$49,886	\$45,952	\$3,934
86	903.000	Customer Records & Collection Expenses	\$879,386	\$418,899	\$460,487	E-86	\$226,015	\$1,105,401	100.0000%	\$0	\$1,105,401	\$534,982	\$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>\$236,126</b>	<b>\$1,420,113</b>		<b>\$0</b>	<b>\$1,420,113</b>	<b>\$580,934</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	\$1,212	\$6,891	100.0000%	\$0	\$6,891	\$7,281	-\$390
103	920.100	AG Salaries-FIN & Adm LU Office	\$15,287	\$15,287	\$0	E-103	\$4,312	\$19,599	100.0000%	\$0	\$19,599	\$19,599	\$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	\$11,124	\$86,318	100.0000%	\$0	\$86,318	\$96,406	-\$10,088
106	920.500	LABS CAN CORP IT	\$40,239	\$40,239	\$0	E-106	\$11,351	\$51,590	100.0000%	\$0	\$51,590	\$51,590	\$0
107	920.600	LABS US BUS LAB	\$19,564	\$19,564	\$0	E-107	\$5,519	\$25,083	100.0000%	\$0	\$25,083	\$25,083	\$0
108	920.700	LABS US CORP FINANCE	\$192	\$192	\$0	E-108	\$54	\$246	100.0000%	\$0	\$246	\$246	\$0
109	920.800	LU Corp US Governance Labor	\$360,399	\$360,399	\$0	E-109	\$101,667	\$462,066	100.0000%	\$0	\$462,066	\$462,066	\$0
110	920.900	LU Region Labor IT	\$728,441	\$728,441	\$0	E-110	\$205,490	\$933,931	100.0000%	\$0	\$933,931	\$933,931	\$0



Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
111	921.000	Office Supplies	\$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 Membership Fees	\$45,962	\$0	\$45,962	E-115	-\$279	\$45,683	100.0000%	\$0	\$45,683	\$0	\$45,683
116	921.500	Training	\$22,601	\$0	\$22,601	E-116	-\$12,311	\$10,290	100.0000%	\$0	\$10,290	\$0	\$10,290
117	921.600	Meals, Entertainment and Postage	\$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	-\$779,036	-\$2,731,160	100.0000%	\$0	-\$2,731,160	-\$1,666,175	-\$1,064,985
119	922.100	LU Lab Alloc Cap	-\$4,904	-\$4,904	\$0	E-119	-\$4,957	-\$9,861	100.0000%	\$0	-\$9,861	-\$9,861	\$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 Capitl	-\$79,331	-\$24,122	-\$55,209	E-122	-\$24,380	-\$103,711	100.0000%	\$0	-\$103,711	-\$48,502	-\$55,209
123	922.500	LABS Labour Cap	-\$127,929	-\$12,909	-\$115,020	E-123	-\$13,047	-\$140,976	100.0000%	\$0	-\$140,976	-\$25,956	-\$115,020
124	922.600	LABS Corp Service Labor	-\$22,119	-\$6,276	-\$15,843	E-124	-\$6,343	-\$28,462	100.0000%	\$0	-\$28,462	-\$12,619	-\$15,843
125	922.700	LABS US Corp Labor Cap	-\$16,547	-\$62	-\$16,485	E-125	-\$63	-\$16,610	100.0000%	\$0	-\$16,610	-\$125	-\$16,485
126	922.800	LABS Corp US Lab Cap	-\$167,189	-\$115,616	-\$51,573	E-126	-\$116,855	-\$284,044	100.0000%	\$0	-\$284,044	-\$232,471	-\$51,573
127	922.900	LU Region Lab Cap	-\$412,372	-\$248,333	-\$164,039	E-127	-\$250,994	-\$663,366	100.0000%	\$0	-\$663,366	-\$499,327	-\$164,039
128	923.000	Outside Services Employed	\$320,556	\$0	\$320,556	E-128	\$250,474	\$571,030	100.0000%	\$0	\$571,030	\$0	\$571,030
129	923.100	Outside Services LU HO Alloc	\$89,918	\$0	\$89,918	E-129	-\$6,149	\$83,769	100.0000%	\$0	\$83,769	\$0	\$83,769
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 Bus 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	-\$16,187	\$144,579	100.0000%	\$0	\$144,579	\$0	\$144,579
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	926.000	Group Benefits	\$373,075	\$0	\$373,075	E-138	-\$90,585	\$282,490	100.0000%	\$0	\$282,490	-\$3,304	\$285,794
139	926.100	Non-Service Pension Costs	\$185,303	\$0	\$185,303	E-139	\$152,384	\$337,687	100.0000%	\$0	\$337,687	\$0	\$337,687
140	926.200	Non-Service OPEB Costs	\$397,917	\$0	\$397,917	E-140	-\$515,480	-\$117,563	100.0000%	\$0	-\$117,563	\$0	-\$117,563
141	926.300	Opt Out Credit	\$351	\$0	\$351	E-141	\$0	\$351	100.0000%	\$0	\$351	\$0	\$351
142	926.600	Health Care	\$1,054,364	\$0	\$1,054,364	E-142	-\$348,416	\$705,948	100.0000%	\$0	\$705,948	\$0	\$705,948
143	926.800	Group Life	-\$12,812	\$0	-\$12,812	E-143	\$0	-\$12,812	100.0000%	\$0	-\$12,812	\$0	-\$12,812
144	926.900	401 K Match	\$123,728	\$0	\$123,728	E-144	\$5,522	\$129,250	100.0000%	\$0	\$129,250	\$0	\$129,250
145	928.000	Regulatory Commission Expenses	\$82,491	\$0	\$82,491	E-145	\$47,614	\$130,105	100.0000%	\$0	\$130,105	\$0	\$130,105
146	930.100	General Advertisting Expenses	\$0	\$0	\$0	E-146	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
147	930.200	Misc. General Expenses	\$30,111	\$0	\$30,111	E-147	-\$932	\$29,179	100.0000%	\$0	\$29,179	\$0	\$29,179
148	931.000	Rents - Admin. Gen. Exp.	\$61,422	\$0	\$61,422	E-148	-\$6,375	\$55,047	100.0000%	\$0	\$55,047	\$0	\$55,047
149		TOTAL ADMIN. & GENERAL EXPENSES	\$3,484,957	\$4,125	\$3,480,832		-\$1,422,641	\$2,062,316		\$0	\$2,062,316	-\$902,138	\$2,964,454
150		DEPRECIATION EXPENSE											
151	403.000	Depreciation Expense, Dep. Exp.	\$4,112,314	See note (1)	See note (1)	E-151	See note (1)	\$4,112,314	100.0000%	\$578,980	\$4,691,294	See note (1)	See note (1)
152		TOTAL DEPRECIATION EXPENSE	\$4,112,314	\$0	\$0		\$0	\$4,112,314		\$578,980	\$4,691,294	\$0	\$0
153		AMORTIZATION EXPENSE											
154	407.000	Rate Case Expense	\$0	\$0	\$0	E-154	\$2,810	\$2,810	100.0000%	\$0	\$2,810	\$0	\$2,810
155	407.000	Energy Efficiency Amortization Expense	\$24,264	\$0	\$24,264	E-155	\$10,205	\$34,469	100.0000%	\$0	\$34,469	\$0	\$34,469
156		TOTAL AMORTIZATION EXPENSE	\$24,264	\$0	\$24,264		\$13,015	\$37,279		\$0	\$37,279	\$0	\$37,279
157		OTHER OPERATING EXPENSES											
158	408.000	Property Taxes	\$1,052,035	\$0	\$1,052,035	E-158	\$180,434	\$1,232,469	100.0000%	\$0	\$1,232,469	\$0	\$1,232,469

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
159	408.000	Payroll Taxes	\$268,534	\$0	\$268,534	E-159	-\$64,333	\$204,201	100.0000%	\$0	\$204,201	\$0	\$204,201
160	408.100	Other Taxes	\$18,125	\$0	\$18,125	E-160	\$0	\$18,125	100.0000%	\$0	\$18,125	\$0	\$18,125
161		TOTAL OTHER OPERATING EXPENSES	\$1,338,694	\$0	\$1,338,694		\$116,101	\$1,454,795		\$0	\$1,454,795	\$0	\$1,454,795
162		TOTAL OPERATING EXPENSE	\$31,287,913	\$2,346,571	\$24,829,028		-\$19,469,386	\$11,818,527		\$578,980	\$12,397,507	\$2,013,769	\$5,692,444
163		NET INCOME BEFORE TAXES	\$4,534,150					\$24,003,536		-\$19,500,529	\$4,503,007		
164		INCOME TAXES											
165	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-165	See note (1)	\$0	100.0000%	\$783,622	\$783,622	See note (1)	See note (1)
166		TOTAL INCOME TAXES	\$0					\$0		\$783,622	\$783,622		
167		DEFERRED INCOME TAXES											
168	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-168	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
169	411.000	Amortization of Deferred ITC	\$0			E-169		\$0	100.0000%	-\$159,179	-\$159,179		
170		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$159,179	-\$159,179		
171		NET OPERATING INCOME	\$4,534,150					\$24,003,536		-\$20,124,972	\$3,878,564		

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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
Rev-10	<b>Residential Revenues</b>	480.000	\$0	\$0	\$0	\$0	\$668,078	\$668,078
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$116,189	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$514,915	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$36,974	
Rev-11	<b>Small General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$84,271	\$84,271
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$90,566	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	-\$18,408	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$12,113	
Rev-12	<b>Medium General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$61,500	\$61,500
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$35,850	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$112,245	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	-\$14,895	
Rev-13	<b>Large General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$39,258	\$39,258
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$32,791	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$24,122	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	-\$17,655	
Rev-14	<b>Interruptible Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$205,884	\$205,884
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$131,256	
	2. To adjust for growth. (Stever)		\$0	\$0		\$0	\$74,628	
Rev-15	<b>Transportation Revenue</b>	489.000	\$0	\$0	\$0	\$0	-\$669,742	-\$669,742
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$580,924	
	2. To adjust revenue for weather days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$80,192	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	-\$169,010	
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	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
Rev-19	PGA Revenue		\$0	\$0	\$0	\$0	-\$18,809,329	-\$18,809,329
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$18,809,329	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$772,247	\$772,247	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$772,247		\$0	\$0	
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 for 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	\$116,093	\$0	\$116,093	\$0	\$0	\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
	1. To annualize payroll. (Burton)		\$116,093	\$0		\$0	\$0	
E-63	<b>Mains &amp; Service Expenses</b>	874.000	\$250,884	-\$29,522	\$221,362	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$317,316	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$29,522		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$66,432	\$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	-\$36	\$0	-\$36	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$36	\$0		\$0	\$0	
E-72	<b>Meter &amp; House Regulator Expenses</b>	878.000	\$76,927	\$0	\$76,927	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$94,675	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$17,748	\$0		\$0	\$0	
E-77	<b>Maintenance of Mains</b>	887.000	\$2,038	\$0	\$2,038	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$2,686	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$648	\$0		\$0	\$0	
E-79	<b>Maintenance of Services</b>	892.000	\$1,392	\$0	\$1,392	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$1,744	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$352	\$0		\$0	\$0	
E-80	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$31	\$0	-\$31	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$31	\$0		\$0	\$0	
E-85	<b>Meter Reading Expenses</b>	902.000	\$10,111	\$0	\$10,111	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$10,111	\$0		\$0	\$0	
E-86	<b>Customer Records &amp; Collection Expenses</b>	903.000	\$116,083	\$109,932	\$226,015	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$118,170	\$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)		-\$2,087	\$0		\$0	\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
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	-\$2,904	-\$2,904	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$1,748		\$0	\$0	
	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	\$1,602	-\$390	\$1,212	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$1,602	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$390		\$0	\$0	
E-103	AG Salaries-FIN & Adm LU Office	920.100	\$4,312	\$0	\$4,312	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$4,312	\$0		\$0	\$0	
E-105	AG Salaries-IT LABS Headoffice	920.400	\$21,212	-\$10,088	\$11,124	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$21,212	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$10,088		\$0	\$0	
E-106	LABS CAN CORP IT	920.500	\$11,351	\$0	\$11,351	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$11,351	\$0		\$0	\$0	
E-107	LABS US BUS LAB	920.600	\$5,519	\$0	\$5,519	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$5,519	\$0		\$0	\$0	
E-108	LABS US CORP FINANCE	920.700	\$54	\$0	\$54	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$54	\$0		\$0	\$0	
E-109	LU Corp US Governace Labor	920.800	\$101,667	\$0	\$101,667	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$101,667	\$0		\$0	\$0	
E-110	LU Region Labor IT	920.900	\$205,490	\$0	\$205,490	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$205,490	\$0		\$0	\$0	
E-111	Office Supplies	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	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
E-115	Dues and Membership Fees	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	Training	921.500	\$0	-\$12,311	-\$12,311	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$12,156		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$155		\$0	\$0	
E-117	Meals, Entertainment and Postage	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	Admin. Expenses Transferred - Credit	922.000	-\$837,527	\$58,491	-\$779,036	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$837,527	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		\$0	\$186,339		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$144,823		\$0	\$0	
	4. Payroll tax capitalization adjustment. (Burton)		\$0	\$16,975		\$0	\$0	
E-119	LU Lab Alloc Cap	922.100	-\$4,957	\$0	-\$4,957	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$4,957	\$0		\$0	\$0	
E-122	LABS Labour Captil	922.400	-\$24,380	\$0	-\$24,380	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$24,380	\$0		\$0	\$0	
E-123	LABS Labour Cap	922.500	-\$13,047	\$0	-\$13,047	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$13,047	\$0		\$0	\$0	
E-124	LABS Corp Service Labor	922.600	-\$6,343	\$0	-\$6,343	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$6,343	\$0		\$0	\$0	
E-125	LABS US Corp Labor Cap	922.700	-\$63	\$0	-\$63	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$63	\$0		\$0	\$0	
E-126	LABS Corp US Lab Cap	922.800	-\$116,855	\$0	-\$116,855	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$116,855	\$0		\$0	\$0	
E-127	LU Region Lab Cap	922.900	-\$250,994	\$0	-\$250,994	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$250,994	\$0		\$0	\$0	
E-128	Outside Services Employed	923.000	\$0	\$250,474	\$250,474	\$0	\$0	\$0
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$260,398		\$0	\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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	-\$8,523		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$1,401		\$0	\$0	
E-129	Outside Services LU HO Alloc	923.100	\$0	-\$6,149	-\$6,149	\$0	\$0	\$0
	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	-\$6,088		\$0	\$0	
E-130	Outside Services APUC HO Alloc	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	LABS NonLabour Alloc	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	LABS US Bus Admin Alloc	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	LU Corp US Admin Alloc	923.800	\$0	-\$16,187	-\$16,187	\$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	-\$15,732		\$0	\$0	
E-136	LU Region Admin Alloc	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	Property Insurance	924.000	\$0	\$31,460	\$31,460	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$31,460		\$0	\$0	
E-138	Group Benefits	926.000	-\$3,304	-\$87,281	-\$90,585	\$0	\$0	\$0



Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
	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)		-\$3,304	\$0		\$0	\$0	
E-139	<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-140	<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-142	<b>Health Care</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-144	<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-145	<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-147	<b>Misc. General Expenses</b>	930.200	\$0	-\$932	-\$932	\$0	\$0	\$0
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$932		\$0	\$0	
E-148	<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-151	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	\$578,980	\$578,980
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$655,928	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	-\$76,948	
E-154	<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-155	<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	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
SEMO  
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
E-158	Property Taxes	408.000	\$0	\$180,434	\$180,434	\$0	\$0	\$0
	1. To update Liberty's property tax expense. (Dhority)		\$0	\$180,434		\$0	\$0	
E-159	Payroll Taxes	408.000	\$0	-\$64,333	-\$64,333	\$0	\$0	\$0
	1. To annualize payroll taxes. (Burton)		\$0	-\$64,333		\$0	\$0	
E-165	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$783,622	\$783,622
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$783,622	
E-169	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$159,179	-\$159,179
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$159,179	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$18,921,549</b>	<b>-\$18,921,549</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$332,802</b>	<b>-\$19,136,584</b>	<b>-\$19,469,386</b>	<b>\$0</b>	<b>\$1,203,423</b>	<b>\$1,203,423</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		\$4,503,007	\$7,713,842	\$7,970,123	\$8,226,405
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$4,691,294	\$4,691,294	\$4,691,294	\$4,691,294
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$4,691,294	\$4,691,294	\$4,691,294	\$4,691,294
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$2,420,270	\$2,420,270	\$2,420,270	\$2,420,270
7	Tax Straight-Line Depreciation		\$4,691,294	\$4,691,294	\$4,691,294	\$4,691,294
8	Excess Tax Depreciation		-\$1,204,250	-\$1,204,250	-\$1,204,250	-\$1,204,250
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,907,314	\$5,907,314	\$5,907,314	\$5,907,314
10	NET TAXABLE INCOME		\$3,286,987	\$6,497,822	\$6,754,103	\$7,010,385
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$3,286,987	\$6,497,822	\$6,754,103	\$7,010,385
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$118,170	\$233,603	\$242,817	\$252,030
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$3,168,817	\$6,264,219	\$6,511,286	\$6,758,355
16	Federal Income Tax at the Rate of	21.000%	\$665,452	\$1,315,486	\$1,367,370	\$1,419,255
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$665,452	\$1,315,486	\$1,367,370	\$1,419,255
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$3,286,987	\$6,497,822	\$6,754,103	\$7,010,385
21	Deduct Federal Income Tax at the Rate of	50.000%	\$332,726	\$657,743	\$683,685	\$709,628
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$2,954,261	\$5,840,079	\$6,070,418	\$6,300,757
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	4.000%	\$118,170	\$233,603	\$242,817	\$252,030
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$3,286,987	\$6,497,822	\$6,754,103	\$7,010,385
28	Deduct Federal Income Tax - City Inc. Tax		\$665,452	\$1,315,486	\$1,367,370	\$1,419,255
29	Deduct Missouri Income Tax - City Inc. Tax		\$118,170	\$233,603	\$242,817	\$252,030
30	City Taxable Income		\$2,503,365	\$4,948,733	\$5,143,916	\$5,339,100
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		\$665,452	\$1,315,486	\$1,367,370	\$1,419,255
35	State Income Tax		\$118,170	\$233,603	\$242,817	\$252,030
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$783,622	\$1,549,089	\$1,610,187	\$1,671,285
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$159,179	-\$159,179	-\$159,179	-\$159,179
41	TOTAL DEFERRED INCOME TAXES		-\$159,179	-\$159,179	-\$159,179	-\$159,179
42	TOTAL INCOME TAX		\$624,443	\$1,389,910	\$1,451,008	\$1,512,106

**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:** 8/22/2024



**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	\$86,880,243	\$86,880,243	\$86,880,243
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$6,333,570	\$6,529,050	\$6,724,531
4	Net Income Available	\$4,456,419	\$4,456,419	\$4,456,419
5	Additional Net Income Required	\$1,877,151	\$2,072,631	\$2,268,112
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,585,732	\$1,646,922	\$1,708,113
8	Current Income Tax Available	\$998,132	\$998,132	\$998,132
9	Additional Current Tax Required	\$587,600	\$648,790	\$709,981
10	Revenue Requirement	\$2,464,751	\$2,721,421	\$2,978,093
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>\$2,464,751</b>	<b>\$2,721,421</b>	<b>\$2,978,093</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		\$123,766,581
2	Less Accumulated Depreciation Reserve		\$30,722,028
3	Net Plant In Service		\$93,044,553
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$118,353
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	Prepaid Pension Asset		\$426,814
12	Natural Gas in Storage		\$3,588,174
13	TOTAL ADD TO NET PLANT IN SERVICE		\$4,684,490
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	86.2986%	\$1,206,943
16	State Tax Offset	86.2986%	\$214,328
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	11.2945%	\$273,774
19	Contributions in Aid of Construction		\$0
20	OPEB Regulatory Liability		\$551,626
21	Prepaid OPEB Asset		\$271,592
22	Customer Advances for Construction		\$182,984
23	Customer Deposit		\$741,034
24	Excess ADIT Regulatory Liability		\$2,953,232
25	Accumulated Deferred Income Taxes		\$4,453,287
26	TOTAL SUBTRACT FROM NET PLANT		\$10,848,800
27	<b>Total Rate Base</b>		<b>\$86,880,243</b>

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		<b>INTANGIBLE PLANT</b>							
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	\$7,040,387	\$7,043,982	100.0000%	\$0	\$7,043,982
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$58,717</b>		<b>\$7,040,384</b>	<b>\$7,099,101</b>		<b>\$0</b>	<b>\$7,099,101</b>
6		<b>DISTRIBUTION PLANT</b>							
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	\$49,821	\$50,670	100.0000%	\$0	\$50,670
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 Equipment	\$20,777	P-22	-\$2	\$20,775	100.0000%	\$0	\$20,775
23		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$88,481,860</b>		<b>\$8,552,711</b>	<b>\$97,034,571</b>		<b>\$0</b>	<b>\$97,034,571</b>
24		<b>TRANSMISSION PLANT</b>							
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	\$11,935	\$12,841	100.0000%	\$0	\$12,841
28	366.100	T&D-Other Structures	\$38,122	P-28	-\$23,871	\$14,251	100.0000%	\$0	\$14,251
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		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$2,796,733</b>		<b>\$146,108</b>	<b>\$2,942,841</b>		<b>\$0</b>	<b>\$2,942,841</b>
35		<b>PRODUCTION PLANT</b>							
36		<b>TOTAL PRODUCTION PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
37		<b>GENERAL PLANT</b>							
38	389.000	Land - Gen Plant	\$34,434	P-38	-\$2	\$34,432	100.0000%	\$0	\$34,432
39	390.000	General Structures & Improvmt	\$1,024,867	P-39	\$2,067,533	\$3,092,400	100.0000%	\$0	\$3,092,400
40	390.100	GEN-Improvements Leased Premise	\$528,649	P-40	-\$1	\$528,648	100.0000%	\$0	\$528,648
41	390.300	GEN-improvements Lease Premise	\$30,740	P-41	-\$2	\$30,738	100.0000%	\$0	\$30,738
42	391.000	Office Furniture & Equipment	\$244,114	P-42	\$404,384	\$648,498	100.0000%	\$0	\$648,498
43	392.000	Transportation Equipment	\$352,604	P-43	\$100,583	\$453,187	100.0000%	\$0	\$453,187
44	392.100	Transportation Equipment<12000 lbs	\$2,771,612	P-44	\$326,863	\$3,098,475	100.0000%	\$0	\$3,098,475
45	393.000	Stores Equipment	\$3,200	P-45	\$0	\$3,200	100.0000%	\$0	\$3,200
46	394.000	Tools, Shop, & Garage Equipment	\$856,891	P-46	\$133,086	\$989,977	100.0000%	\$0	\$989,977
47	395.000	Laboratory Equipment	\$0	P-47	\$0	\$0	100.0000%	\$0	\$0
48	396.000	Communication Equipment - AMR	\$582,951	P-48	\$788,900	\$1,371,851	100.0000%	\$0	\$1,371,851
49	396.100	GEN-Ditchers	\$115,058	P-49	-\$115,063	-\$5	100.0000%	\$0	-\$5
50	396.200	GEN-Backhoes	\$548,920	P-50	-\$548,924	-\$4	100.0000%	\$0	-\$4
51	397.000	Communications Equipment	\$11,207	P-51	-\$1	\$11,206	100.0000%	\$0	\$11,206
52	397.200	GEN-Comm Eq. Fixed Radios	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	397.300	GEN-Comm Eq. Telemetry	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54	398.000	Miscellaneous Equipment	\$408,135	P-54	\$62,550	\$470,685	100.0000%	\$0	\$470,685
55	399.000	OTH-Other Tangible Property	\$0	P-55	-\$5,845	-\$5,845	100.0000%	\$0	-\$5,845
56	399.300	OTH-Oth Tang Prop-Network H/W	\$5,845	P-56	-\$75,235	-\$69,390	100.0000%	\$0	-\$69,390
57	399.400	OTH-Oth Tang Prop-PC Hardware	\$75,235	P-57	\$275,157	\$350,392	100.0000%	\$0	\$350,392
58	399.500	OTH-Oth-Tang Prop-PC Software	\$6,617	P-58	\$6,249,500	\$6,256,117	100.0000%	\$0	\$6,256,117
59		<b>TOTAL GENERAL PLANT</b>	<b>\$7,601,079</b>		<b>\$9,663,483</b>	<b>\$17,264,562</b>		<b>\$0</b>	<b>\$17,264,562</b>



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
60		INCENTIVE COMP CAPITALIZED							
61		Capitalized Incentive Compensation	\$0	P-61	-\$574,494	-\$574,494	100.0000%	\$0	-\$574,494
62		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$574,494	-\$574,494		\$0	-\$574,494
63		GENERAL PLANT - ALLOCATED							
64		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
65		COST OF REMOVAL							
66	108.400	Accumulated Cost of Removal	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67	242.000	Accrued Cost of Removal	\$0	P-67	\$0	\$0	100.0000%	\$0	\$0
68		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
69		<b>TOTAL PLANT IN SERVICE</b>	<b><u>\$98,938,389</u></b>		<b><u>\$24,828,192</u></b>	<b><u>\$123,766,581</u></b>		<b><u>\$0</u></b>	<b><u>\$123,766,581</u></b>

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
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		\$7,040,387		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$6,617		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$7,033,770		\$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-8	<b>Land Rights - Dist Plant</b>	374.100		\$49,821		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,821		\$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

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 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	
P-12	T&D-Land Rights -STL	376.100		-\$13,359,633		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$13,359,102		\$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)		-\$531		\$0	
P-13	T&D-Mains-PLST	376.200		\$18,540,737		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$18,541,670		\$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)		-\$933		\$0	
P-14	Meas. & Reg Sta Equip - General	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	Meas. & Reg Sta Equip - City Gate	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	

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
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	
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

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 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	
P-22	<b>Other Equipment</b>	<b>387.000</b>		<b>-\$2</b>		<b>\$0</b>
	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	<b>Land &amp; Land Rights</b>	<b>365.100</b>		<b>-\$2</b>		<b>\$0</b>
	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	<b>T&amp;D-Structures &amp; Improvements</b>	<b>366.000</b>		<b>\$11,935</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		\$11,935		\$0	
P-28	<b>T&amp;D-Other Structures</b>	<b>366.100</b>		<b>-\$23,871</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		-\$11,935		\$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-29	<b>T&amp;D-Mains-STL-PLST-CI-Mixed</b>	<b>367.000</b>		<b>\$2,445,183</b>		<b>\$0</b>
	1. To include plant additions through December 31, 2023. (Hardin)		\$2,445,185		\$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)		-\$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
	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	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-39	General Structures & Improvmt	390.000		\$2,067,533		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$3,444		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$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
	3. 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-40	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-41	GEN-improvements Lease Premise	390.300		-\$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	Office Furniture & Equipment	391.000		\$404,384		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$81,079		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$323,308		\$0	
	3. 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-43	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-44	Transportation Equipment<12000 lbs	392.100		\$326,863		\$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 plant additions through December 31, 2023. (Hardin)		\$125,565		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$201,301		\$0	
	3. 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	Tools, Shop, & Garage Equipment	394.000		\$133,086		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$68,846		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$64,261		\$0	
	3. 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	
P-48	Communication Equipment - AMR	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-49	GEN-Ditchers	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-50	GEN-Backhoes	396.200		-\$548,924		\$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 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-51	Communications Equipment	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-54	Miscellaneous Equipment	398.000		\$62,550		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		\$13,142		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,422		\$0	
	3. 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-55	OTH-Other Tangible Property	399.000		-\$5,845		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$5,845		\$0	
P-56	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-57	OTH-Oth Tang Prop-PC Hardware	399.400		\$275,157		\$0
	1. To include plant additions through December 31, 2023. (Hardin)		-\$6,617		\$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 include Shared Services additions through December 31, 2023. (Hardin)		\$281,782		\$0	
	3. 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-58	OTH-Oth-Tang Prop-PC Software	399.500		\$6,249,500		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$6,408,912		\$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)		-\$159,412		\$0	
P-61	Capitalized Incentive Compensation			-\$574,494		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$574,494		\$0	
<b>Total Plant Adjustments</b>				<b>\$24,828,192</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	\$7,043,982	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$7,099,101		\$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	\$50,670	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	3.13%	\$116,924	44	-38.00%
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	2.98%	\$800,633	45	-35.00%
17	381.000	Meters - Dist Plant	\$9,864,635	6.85%	\$675,727	17	-26.00%
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	2.83%	\$7,550	45	-28.00%
22	387.000	Other Equipment	\$20,775	4.55%	\$945	22	0.00%
23		TOTAL DISTRIBUTION PLANT	\$97,034,571		\$2,905,711		
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	\$12,841	2.10%	\$270	50	-5.00%
28	366.100	T&D-Other Structures	\$14,251	2.10%	\$299	50	-5.00%
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,680	1.64%	\$44,570	61	0.00%
30	367.100	T&D-Mains-STL	-\$116	1.44%	-\$2	70	-25.00%
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	1.91%	\$3,225	52	0.00%
33	370.000	Communication Equipment	\$0	4.35%	\$0	23	0.00%
34		TOTAL TRANSMISSION PLANT	\$2,942,841		\$48,362		
35		PRODUCTION PLANT					
36		TOTAL PRODUCTION PLANT	\$0		\$0		
37		GENERAL PLANT					
38	389.000	Land - Gen Plant	\$34,432	0.00%	\$0	0	0.00%
39	390.000	General Structures & Improvmnt	\$3,092,400	2.56%	\$79,165	39	0.00%
40	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533	39	0.00%
41	390.300	GEN-improvements Lease Premise	\$30,738	2.56%	\$787	39	0.00%
42	391.000	Office Furniture & Equipment	\$648,498	4.55%	\$29,507	22	0.00%
43	392.000	Transportation Equipment	\$453,187	8.66%	\$39,246	10	10.00%
44	392.100	Transportation Equipment<12000 lbs	\$3,098,475	8.66%	\$268,328	10	10.00%
45	393.000	Stores Equipment	\$3,200	4.35%	\$139	23	0.00%
46	394.000	Tools, Shop, & Garage Equipment	\$989,977	5.56%	\$55,043	18	0.00%
47	395.000	Laboratory Equipment	\$0	3.57%	\$0	28	0.00%
48	396.000	Communication Equipment - AMR	\$1,371,851	6.83%	\$93,697	12	18.00%
49	396.100	GEN-Ditchers	-\$5	6.83%	\$0	12	18.00%
50	396.200	GEN-Backhoes	-\$4	6.83%	\$0	12	18.00%
51	397.000	Communications Equipment	\$11,206	6.25%	\$700	16	0.00%
52	397.200	GEN-Comm Eq. Fixed Radios	\$0	6.25%	\$0	16	0.00%
53	397.300	GEN-Comm Eq. Telemetry	\$0	6.25%	\$0	16	0.00%

**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
54	398.000	Miscellaneous Equipment	\$470,685	5.00%	\$23,534	20	0.00%
55	399.000	OTH-Other Tangible Property	-\$5,845	4.76%	-\$278	21	0.00%
56	399.300	OTH-Oth Tang Prop-Network H/W	-\$69,390	12.50%	-\$8,674	8	0.00%
57	399.400	OTH-Oth Tang Prop-PC Hardware	\$350,392	14.29%	\$50,071	7	0.00%
58	399.500	OTH-Oth-Tang Prop-PC Software	\$6,256,117	12.50%	\$782,015	8	0.00%
59		<b>TOTAL GENERAL PLANT</b>	<b>\$17,264,562</b>		<b>\$1,426,813</b>		
60		<b>INCENTIVE COMP CAPITALIZED</b>					
61		Capitalized Incentive Compensation	-\$574,494	0.00%	\$0	0	0.00%
62		<b>TOTAL INCENTIVE COMP CAPITALIZED</b>	<b>-\$574,494</b>		<b>\$0</b>		
63		<b>GENERAL PLANT - ALLOCATED</b>					
64		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>		
65		<b>COST OF REMOVAL</b>					
66	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
67	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
68		<b>TOTAL COST OF REMOVAL</b>	<b>\$0</b>		<b>\$0</b>		
69		<b>Total Depreciation</b>	<b>\$123,766,581</b>		<b>\$4,380,886</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	\$0	\$0	100.0000%	\$0	\$0
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	\$5,687,628	\$5,691,223	100.0000%	\$0	\$5,691,223
5		TOTAL INTANGIBLE PLANT	\$53,469		\$5,687,628	\$5,741,097		\$0	\$5,741,097
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 Equipment	\$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		GENERAL PLANT							
38	389.000	Land - Gen Plant	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39	390.000	General Structures & Improvmnt	\$383,203	R-39	\$848,453	\$1,231,656	100.0000%	\$0	\$1,231,656
40	390.100	GEN-Improvements Leased Premise	\$75,795	R-40	-\$75,795	\$0	100.0000%	\$0	\$0
41	390.300	GEN-improvements Lease Premise	\$21,831	R-41	\$786	\$22,617	100.0000%	\$0	\$22,617
42	391.000	Office Furniture & Equipment	\$83,541	R-42	\$138,742	\$222,283	100.0000%	\$0	\$222,283
43	392.000	Transportation Equipment	\$222,809	R-43	\$29,263	\$252,072	100.0000%	\$0	\$252,072
44	392.100	Transportation Equipment<12000 lbs	\$854,469	R-44	\$431,067	\$1,285,536	100.0000%	\$0	\$1,285,536
45	393.000	Stores Equipment	\$232	R-45	-\$232	\$0	100.0000%	\$0	\$0
46	394.000	Tools, Shop, & Garage Equipment	\$114,180	R-46	\$88,374	\$202,554	100.0000%	\$0	\$202,554
47	395.000	Laboratory Equipment	\$0	R-47	\$0	\$0	100.0000%	\$0	\$0
48	396.000	Communication Equipment - AMR	\$158,305	R-48	\$376,125	\$534,430	100.0000%	\$0	\$534,430
49	396.100	GEN-Ditchers	\$3,071	R-49	-\$3,071	\$0	100.0000%	\$0	\$0
50	396.200	GEN-Backhoes	\$247,726	R-50	-\$247,726	\$0	100.0000%	\$0	\$0
51	397.000	Communications Equipment	\$1,899	R-51	\$652	\$2,551	100.0000%	\$0	\$2,551
52	397.200	GEN-Comm Eq. Fixed Radios	-\$47	R-52	\$47	\$0	100.0000%	\$0	\$0
53	397.300	GEN-Comm Eq. Telemetry	\$0	R-53	\$0	\$0	100.0000%	\$0	\$0
54	398.000	Miscellaneous Equipment	\$175,382	R-54	\$1,514	\$176,896	100.0000%	\$0	\$176,896
55	399.000	OTH-Other Tangible Property	\$0	R-55	\$0	\$0	100.0000%	\$0	\$0
56	399.300	OTH-Oth Tang Prop-Network H/W	\$2,169	R-56	\$14,300	\$16,469	100.0000%	\$0	\$16,469
57	399.400	OTH-Oth Tang Prop-PC Hardware	-\$29,501	R-57	\$29,501	\$0	100.0000%	\$0	\$0
58	399.500	OTH-Oth-Tang Prop-PC Software	\$6,617	R-58	-\$6,617	\$0	100.0000%	\$0	\$0
59		TOTAL GENERAL PLANT	\$2,321,681		\$1,625,383	\$3,947,064		\$0	\$3,947,064
60		INCENTIVE COMP CAPITALIZED							
61		Capitalized Incentive Compensation	\$0	R-61	-\$67,404	-\$67,404	100.0000%	\$0	-\$67,404

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
62		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$67,404	-\$67,404		\$0	-\$67,404
63		GENERAL PLANT - ALLOCATED							
64		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
65		COST OF REMOVAL							
66	108.400	Accumulated Cost of Removal	-\$9,166,491	R-66	\$0	-\$9,166,491	100.0000%	\$0	-\$9,166,491
67	242.000	Accrued Cost of Removal	\$6,754,997	R-67	\$0	\$6,754,997	100.0000%	\$0	\$6,754,997
68		TOTAL COST OF REMOVAL	-\$2,411,494		\$0	-\$2,411,494		\$0	-\$2,411,494
69		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$30,761,602</b>		<b>-\$39,574</b>	<b>\$30,722,028</b>		<b>\$0</b>	<b>\$30,722,028</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-4	Misc Intangible	303.000		\$5,687,628		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$6,547		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$5,681,081		\$0	
R-7	Land - Dist Plant	374.000		\$72,311		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$72,311		\$0	
R-9	T&D-Lands Rights	374.200		-\$72,311		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$72,311		\$0	
R-10	Structures - Dist Plant	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	Mains	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 for negative reserve. (Coffer)		-\$109		\$0	
R-12	T&D-Land Rights -STL	376.100		-\$5,879,315		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,879,315		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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)		-\$109		\$0	
	3. To adjust for 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	



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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-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 Equipment	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 for 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 for negative reserve. (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 for negative reserve. (Coffer)		-\$20		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-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 for 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-39	General Structures & Improvmt	390.000		\$848,453		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$116,387		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$732,084		\$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)		-\$18		\$0	
R-40	GEN-Improvements Leased Premise	390.100		-\$75,795		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$75,795		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-41	<b>GEN-improvements Lease Premise</b>	390.300		\$786		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$787		\$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	<b>Office Furniture &amp; Equipment</b>	391.000		\$138,742		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,225		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$142,968		\$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)		-\$1		\$0	
R-43	<b>Transporattion Equipment</b>	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-44	<b>Transportation Equipment&lt;12000 lbs</b>	392.100		\$431,067		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$280,052		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$151,018		\$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)		-\$3		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-45	<b>Stores Equipment</b>	393.000		-\$232		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$232		\$0	
R-46	<b>Tools, Shop, &amp; Garage Equipment</b>	394.000		\$88,374		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$69,457		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$18,928		\$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-48	<b>Communication Equipment - AMR</b>	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 for negative reserve. (Coffer)		-\$7		\$0	
R-49	<b>GEN-Ditchers</b>	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 for negative reserve. (Coffer)		\$4		\$0	
R-50	<b>GEN-Backhoes</b>	396.200		-\$247,726		\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
	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 for negative reserve. (Coffer)		\$3		\$0	
R-51	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-52	GEN-Comm Eq. Fixed Radios	397.200		\$47		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$47		\$0	
R-54	Miscellaneous Equipment	398.000		\$1,514		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$27,898		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$29,419		\$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)		-\$7		\$0	
R-56	OTH-Oth Tang Prop-Network H/W	399.300		\$14,300		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		\$62,449		\$0	
	2. To adjust for negative reserve. (Coffer)		-\$48,149		\$0	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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-57	OTH-Oth Tang Prop-PC Hardware	399.400		\$29,501		\$0
	1. To include accumulated reserve through December 31, 2023. (Hardin)		-\$32,948		\$0	
	2. To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$264,595		\$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)		-\$8		\$0	
	4. To adjust for negative reserve. (Coffer)		-\$202,138		\$0	
R-58	OTH-Oth-Tang Prop-PC Software	399.500		-\$6,617		\$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)		-\$250,287		\$0	
	3. To adjust for negative reserve. (Coffer)		\$250,287		\$0	
R-61	Capitalized Incentive Compensation			-\$67,404		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$67,404		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$39,574</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  
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	\$1,654,264	50.01	12.96	37.05	0.101507	\$167,919
3	Incentive Compensation	\$70,366	50.01	292.50	-242.49	-0.664356	-\$46,748
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	\$2,206,345	50.01	52.86	-2.85	-0.007808	-\$17,227
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$5,299,127</b>					<b>\$154,034</b>
13	<b>TAXES</b>						
14	Property Tax	\$1,111,980	50.01	159.31	-109.30	-0.299452	-\$332,985
15	Employer Portion of FICA	\$72,930	50.01	11.96	38.05	0.104247	\$7,603
16	Federal and State Unemployment Tax	\$21,838	50.01	75.29	-25.28	-0.069260	-\$1,512
17	<b>TOTAL TAXES</b>	<b>\$1,206,748</b>					<b>-\$326,894</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>-\$118,353</b>
22	<b>TAX OFFSET FROM RATE BASE</b>						
23	Federal Tax Offset	\$1,398,566	50.01	365.00	-314.99	-0.862986	-\$1,206,943
24	State Tax Offset	\$248,356	50.01	365.00	-314.99	-0.862986	-\$214,328
25	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$2,423,959	50.01	91.24	-41.23	-0.112945	-\$273,774
27	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$4,070,881</b>					<b>-\$1,695,045</b>
28	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$1,813,398</b>



Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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		<b>OPERATING REVENUES</b>											
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%	\$480,923	\$10,151,178		
Rev-11	481.000	Small General Service Revenue	\$1,697,986			Rev-11		\$1,697,986	100.0000%	\$76,053	\$1,774,039		
Rev-12	481.000	Medium General Service Revenue	\$1,753,076			Rev-12		\$1,753,076	100.0000%	\$89,918	\$1,842,994		
Rev-13	481.000	Large General Service Revenue	\$501,198			Rev-13		\$501,198	100.0000%	\$609	\$501,807		
Rev-14	481.000	Interruptible Revenue	\$191,452			Rev-14		\$191,452	100.0000%	\$231,328	\$422,780		
Rev-15	485.000	Transportation Revenue	\$1,141,053			Rev-15		\$1,141,053	100.0000%	\$229,008	\$1,370,061		
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	\$126,912			Rev-20		\$126,912	100.0000%	\$0	\$126,912		
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		
		<b>TOTAL OTHER OPERATING REVENUES</b>	<b>\$31,780,054</b>					<b>\$31,780,054</b>		<b>-\$15,402,128</b>	<b>\$16,377,926</b>		
<b>Rev-24</b>		<b>TOTAL OPERATING REVENUES</b>	<b>\$31,780,054</b>					<b>\$31,780,054</b>		<b>-\$15,402,128</b>	<b>\$16,377,926</b>		
1		<b>GAS SUPPLY EXPENSES</b>											
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 for Commercial	\$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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
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	\$17,939	\$384,736	100.0000%	\$0	\$384,736	\$384,736	\$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	-\$40,761	\$1,067,565	100.0000%	\$0	\$1,067,565	\$900,337	\$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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
69	875.000	Measuring & Regulating Station Expenses - General	\$1,063	\$1,063	\$0	E-69	-\$19	\$1,044	100.0000%	\$0	\$1,044	\$1,044	\$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	-\$2,779	\$206,082	100.0000%	\$0	\$206,082	\$206,082	\$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	\$1,539	\$20,642	100.0000%	\$0	\$20,642	\$11,900	\$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	-\$200	\$11,170	100.0000%	\$0	\$11,170	\$4,406	\$6,764
80	893.000	Maintenance of Meters & House Regulators	\$4,726	\$949	\$3,777	E-80	-\$16	\$4,710	100.0000%	\$0	\$4,710	\$933	\$3,777
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>\$1,855,678</b>	<b>\$1,507,100</b>	<b>\$348,578</b>		<b>-\$31,947</b>	<b>\$1,823,731</b>		<b>\$0</b>	<b>\$1,823,731</b>	<b>\$1,509,438</b>	<b>\$314,293</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	\$35,479	\$31,952	\$3,527	E-85	\$1,563	\$37,042	100.0000%	\$0	\$37,042	\$33,515	\$3,527
86	903.000	Customer Records & Collection Expenses	\$728,968	\$358,911	\$370,057	E-86	\$86,218	\$815,186	100.0000%	\$0	\$815,186	\$374,985	\$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		<b>TOTAL CUSTOMER ACCOUNTS EXPENSE</b>	<b>\$953,650</b>	<b>\$390,863</b>	<b>\$562,787</b>		<b>\$87,781</b>	<b>\$1,041,431</b>		<b>\$0</b>	<b>\$1,041,431</b>	<b>\$408,500</b>	<b>\$632,931</b>
90		<b>CUSTOMER SERVICE &amp; INFO. EXP.</b>											
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		<b>TOTAL CUSTOMER SERVICE &amp; INFO. EXP.</b>	<b>\$63,036</b>	<b>\$0</b>	<b>\$63,036</b>		<b>\$0</b>	<b>\$63,036</b>		<b>\$0</b>	<b>\$63,036</b>	<b>\$0</b>	<b>\$63,036</b>
96		<b>SALES EXPENSES</b>											
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		<b>TOTAL SALES EXPENSES</b>	<b>\$5,970</b>	<b>\$0</b>	<b>\$5,970</b>		<b>-\$2,693</b>	<b>\$3,277</b>		<b>\$0</b>	<b>\$3,277</b>	<b>\$0</b>	<b>\$3,277</b>
102		<b>ADMIN. &amp; GENERAL EXPENSES</b>											
103	920.000	Admin. & General Salaries	\$4,148	\$4,148	\$0	E-103	-\$199	\$3,949	100.0000%	\$0	\$3,949	\$4,299	-\$350
104	920.100	AG Salaries-FIN & Adm LU Office	\$13,564	\$13,564	\$0	E-104	\$660	\$14,224	100.0000%	\$0	\$14,224	\$14,224	\$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	-\$5,707	\$61,457	100.0000%	\$0	\$61,457	\$70,457	-\$9,000
107	920.500	LABS CAN CORP IT	\$35,829	\$35,829	\$0	E-107	\$1,750	\$37,579	100.0000%	\$0	\$37,579	\$37,579	\$0
108	920.600	LABS US BUS LAB	\$17,450	\$17,450	\$0	E-108	\$854	\$18,304	100.0000%	\$0	\$18,304	\$18,304	\$0
109	920.700	LABS US CORP FINANCE	\$172	\$172	\$0	E-109	\$9	\$181	100.0000%	\$0	\$181	\$181	\$0
110	920.800	LU Corp US Governace Labor	\$321,022	\$321,022	\$0	E-110	\$15,689	\$336,711	100.0000%	\$0	\$336,711	\$336,711	\$0

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
111	920.900	LU Region Labor IT	\$649,712	\$649,712	\$0	E-111	\$31,801	\$681,513	100.0000%	\$0	\$681,513	\$681,513	\$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	-\$267,460	-\$1,871,201	100.0000%	\$0	-\$1,871,201	-\$934,596	-\$936,605
120	922.100	LU Lab Alloc Cap	-\$4,351	-\$4,351	\$0	E-120	-\$2,396	-\$6,747	100.0000%	\$0	-\$6,747	-\$6,747	\$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	-\$11,889	-\$82,633	100.0000%	\$0	-\$82,633	-\$33,435	-\$49,198
124	922.500	LABS Labour Cap	-\$113,996	-\$11,494	-\$102,502	E-124	-\$6,336	-\$120,332	100.0000%	\$0	-\$120,332	-\$17,830	-\$102,502
125	922.600	LABS Corp Service Labor	-\$19,673	\$0	-\$19,673	E-125	-\$3,087	-\$22,760	100.0000%	\$0	-\$22,760	-\$3,087	-\$19,673
126	922.700	LABS US Corp Labor Cap	-\$14,644	-\$55	-\$14,589	E-126	-\$30	-\$14,674	100.0000%	\$0	-\$14,674	-\$85	-\$14,589
127	922.800	LABS Corp US Lab Cap	-\$148,957	-\$102,984	-\$45,973	E-127	-\$56,776	-\$205,733	100.0000%	\$0	-\$205,733	-\$159,760	-\$45,973
128	922.900	LU Region Lab Cap	-\$367,627	-\$221,809	-\$145,818	E-128	-\$122,382	-\$490,009	100.0000%	\$0	-\$490,009	-\$344,191	-\$145,818
129	923.000	Outside Services Employed	\$299,969	\$0	\$299,969	E-129	\$226,044	\$526,013	100.0000%	\$0	\$526,013	\$0	\$526,013
130	923.100	Outside Services LU HO Alloc	\$79,830	\$0	\$79,830	E-130	-\$4,962	\$74,868	100.0000%	\$0	\$74,868	\$0	\$74,868
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	-\$13,919	\$129,390	100.0000%	\$0	\$129,390	\$0	\$129,390
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	-\$80,179	\$251,789	100.0000%	\$0	\$251,789	-\$2,963	\$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 Costs	\$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	-\$840	\$26,152	100.0000%	\$0	\$26,152	\$0	\$26,152
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		-\$927,910	\$2,367,652		\$0	\$2,367,652	-\$339,426	\$2,707,078
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%	\$677,167	\$4,446,431	See note (1)	See note (1)
153		TOTAL DEPRECIATION EXPENSE	\$3,769,264	\$0	\$0		\$0	\$3,769,264		\$677,167	\$4,446,431	\$0	\$0
154		AMORTIZATION EXPENSE											
155	407.000	Energy Efficiency 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 Expense	\$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											

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
Test Year Ending 12/31/22; Updated to 12/31/23  
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
159	408.000	Property Taxes	\$1,312,700	\$0	\$1,312,700	E-159	-\$200,720	\$1,111,980	100.0000%	\$0	\$1,111,980	\$0	\$1,111,980
160	408.000	Payroll Taxes	\$239,470	\$0	\$239,470	E-160	-\$77,577	\$161,893	100.0000%	\$0	\$161,893	\$0	\$161,893
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		-\$278,297	\$1,288,290		\$0	\$1,288,290	\$0	\$1,288,290
163		TOTAL OPERATING EXPENSE	\$27,888,358	\$2,042,486	\$22,076,608		-\$17,498,043	\$10,390,315		\$677,167	\$11,067,482	\$1,578,512	\$5,042,539
164		NET INCOME BEFORE TAXES	\$3,891,696					\$21,389,739		-\$16,079,295	\$5,310,444		
165		INCOME TAXES											
166	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-166	See note (1)	\$0	100.0000%	\$998,132	\$998,132	See note (1)	See note (1)
167		TOTAL INCOME TAXES	\$0					\$0		\$998,132	\$998,132		
168		DEFERRED INCOME TAXES											
169	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,053,791	See note (1)	See note (1)	E-169	See note (1)	\$2,053,791	100.0000%	-\$2,053,791	\$0	See note (1)	See note (1)
170	411.000	Amortization of Deferred ITC	\$0			E-170		\$0	100.0000%	-\$144,107	-\$144,107		
171		TOTAL DEFERRED INCOME TAXES	\$2,053,791					\$2,053,791		-\$2,197,898	-\$144,107		
172		NET OPERATING INCOME	\$1,837,905					\$19,335,948		-\$14,879,529	\$4,456,419		

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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
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
Rev-10	<b>Residential Revenues</b>	480.000	\$0	\$0	\$0	\$0	\$480,923	\$480,923
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$58,893	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$482,778	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$57,038	
Rev-11	<b>Small General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$76,053	\$76,053
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$13,618	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$66,539	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	-\$4,104	
Rev-12	<b>Medium General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$89,918	\$89,918
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$23,255	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$108,578	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$4,595	
Rev-13	<b>Large General Service Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$609	\$609
	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	
	3. To adjust for growth. (Stever)		\$0	\$0		\$0	\$23,447	
Rev-14	<b>Interruptible Revenue</b>	481.000	\$0	\$0	\$0	\$0	\$231,328	\$231,328
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$19,938	
	2. To adjust for growth. (Stever)		\$0	\$0		\$0	\$211,390	
Rev-15	<b>Transportation Revenue</b>	485.000	\$0	\$0	\$0	\$0	\$229,008	\$229,008
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$128,328	
	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	\$49,236	
	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

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
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
	1. To remove ISRS revenue. (Amenthor)		\$0	\$0		\$0	-\$330,637	
Rev-19	PGA Revenue		\$0	\$0	\$0	\$0	-\$16,354,260	-\$16,354,260
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$16,354,260	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$421,328	\$421,328	\$0	\$0	\$0
	1. To remove PGA Expense. (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 Expense. (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 Expense. (Amenthor)		\$0	-\$4,869,603		\$0	\$0	
E-9	Cashouts	804.300	\$0	\$226,721	\$226,721	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$226,721		\$0	\$0	
E-10	Capacity Release	804.400	\$0	\$45,381	\$45,381	\$0	\$0	\$0
	1. To remove PGA Expense. (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 Expense. (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 Expense. (Amenthor)		\$0	-\$9,158,573		\$0	\$0	
E-14	PGA for Commercial	805.200	\$0	-\$6,732,912	-\$6,732,912	\$0	\$0	\$0
	1. To remove PGA Expense. (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 Expense. (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 Expense. (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 Expense. (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 Expense. (Amenthor)		\$0	\$9,283,193		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	\$17,939	\$0	\$17,939	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$17,939	\$0		\$0	\$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 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-63	<b>Mains &amp; Service Expenses</b>	874.000	-\$14,126	-\$26,635	-\$40,761	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$45,456	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$26,635		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$59,582	\$0		\$0	\$0	
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	-\$19	\$0	-\$19	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$33	\$0		\$0	\$0	
	2. To annualize payroll. (Burton)		\$14	\$0		\$0	\$0	
E-72	<b>Meter &amp; House Regulator Expenses</b>	878.000	-\$2,779	\$0	-\$2,779	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$13,139	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$15,918	\$0		\$0	\$0	
E-77	<b>Maintenance of Mains</b>	887.000	\$1,539	\$0	\$1,539	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$2,120	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$581	\$0		\$0	\$0	
E-79	<b>Maintenance of Services</b>	892.000	-\$200	\$0	-\$200	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$115	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$315	\$0		\$0	\$0	
E-80	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$16	\$0	-\$16	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$28	\$0		\$0	\$0	
	2. To annualize payroll. (Burton)		\$12	\$0		\$0	\$0	
E-85	<b>Meter Reading Expenses</b>	902.000	\$1,563	\$0	\$1,563	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$1,563	\$0		\$0	\$0	
E-86	<b>Customer Records &amp; Collection Expenses</b>	903.000	\$16,074	\$70,144	\$86,218	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$17,946	\$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)		-\$1,872	\$0		\$0	\$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 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-99	Advertising Expenses	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	
E-103	Admin. & General Salaries	920.000	\$151	-\$350	-\$199	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$151	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$350		\$0	\$0	
E-104	AG Salaries-FIN & Adm LU Office	920.100	\$660	\$0	\$660	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$660	\$0		\$0	\$0	
E-106	AG Salaries-IT LABS Headoffice	920.400	\$3,293	-\$9,000	-\$5,707	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$3,293	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$9,000		\$0	\$0	
E-107	LABS CAN CORP IT	920.500	\$1,750	\$0	\$1,750	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$1,750	\$0		\$0	\$0	
E-108	LABS US BUS LAB	920.600	\$854	\$0	\$854	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$854	\$0		\$0	\$0	
E-109	LABS US CORP FINANCE	920.700	\$9	\$0	\$9	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$9	\$0		\$0	\$0	
E-110	LU Corp US Governace Labor	920.800	\$15,689	\$0	\$15,689	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$15,689	\$0		\$0	\$0	
E-111	LU Region Labor IT	920.900	\$31,801	\$0	\$31,801	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		\$31,801	\$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	

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
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
E-117	<b>Training</b>	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	
E-118	<b>Meals, Entertainment and Postage</b>	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	<b>Admin. Expenses Transferred - Credit</b>	922.000	-\$332,297	\$64,837	-\$267,460	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$332,297	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		\$0	\$161,110		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$130,665		\$0	\$0	
	4. Payroll tax capitalization adjustment. (Burton)		\$0	\$34,392		\$0	\$0	
E-120	<b>LU Lab Alloc Cap</b>	922.100	-\$2,396	\$0	-\$2,396	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$2,396	\$0		\$0	\$0	
E-123	<b>LABS Labour Captil</b>	922.400	-\$11,889	\$0	-\$11,889	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$11,889	\$0		\$0	\$0	
E-124	<b>LABS Labour Cap</b>	922.500	-\$6,336	\$0	-\$6,336	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$6,336	\$0		\$0	\$0	
E-125	<b>LABS Corp Service Labor</b>	922.600	-\$3,087	\$0	-\$3,087	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$3,087	\$0		\$0	\$0	
E-126	<b>LABS US Corp Labor Cap</b>	922.700	-\$30	\$0	-\$30	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$30	\$0		\$0	\$0	
E-127	<b>LABS Corp US Lab Cap</b>	922.800	-\$56,776	\$0	-\$56,776	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$56,776	\$0		\$0	\$0	
E-128	<b>LU Region Lab Cap</b>	922.900	-\$122,382	\$0	-\$122,382	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$122,382	\$0		\$0	\$0	
E-129	<b>Outside Services Employed</b>	923.000	\$0	\$226,044	\$226,044	\$0	\$0	\$0
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$234,942		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$7,642		\$0	\$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 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
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$1,256		\$0	\$0	
E-130	Outside Services LU HO Alloc	923.100	\$0	-\$4,962	-\$4,962	\$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	-\$4,907		\$0	\$0	
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	-\$13,919	-\$13,919	\$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	-\$13,511		\$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	-\$2,963	-\$77,216	-\$80,179	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$13,616		\$0	\$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 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 Annualize Workmans Compensation Expense. (Hardin)		\$0	-\$63,600		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$2,963	\$0		\$0	\$0	
E-140	<b>Non-Service Pension Costs</b>	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	
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$87,778		\$0	\$0	
E-141	<b>Non-Service OPEB Costs</b>	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	<b>Health Care</b>	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	<b>401 K Match</b>	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	<b>Regulatory Commission Expenses</b>	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	<b>Misc. General Expenses</b>	930.200	\$0	-\$840	-\$840	\$0	\$0	\$0
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$840		\$0	\$0	
E-149	<b>Rents - Admin. Gen. Exp.</b>	931.000	\$0	-\$21,058	-\$21,058	\$0	\$0	\$0
	1. To annualize Rents and Leases Expense. (Amenthor)		\$0	-\$21,058		\$0	\$0	
E-152	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	\$677,167	\$677,167
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$611,622	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	\$65,545	
E-155	<b>Energy Efficiency Amortization Expense</b>	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	<b>Rate Case Expense</b>	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	<b>Property Taxes</b>	408.000	\$0	-\$200,720	-\$200,720	\$0	\$0	\$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 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 update Liberty's property tax expense. (Dhority)		\$0	-\$200,720		\$0	\$0	
E-160	Payroll Taxes	408.000	\$0	-\$77,577	-\$77,577	\$0	\$0	\$0
	1. To annualize payroll taxes. (Burton)		\$0	-\$77,577		\$0	\$0	
E-166	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$998,132	\$998,132
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$998,132	
E-169	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$2,053,791	-\$2,053,791
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,053,791	
E-170	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$144,107	-\$144,107
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$144,107	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$15,402,128</b>	<b>-\$15,402,128</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>-\$463,974</b>	<b>-\$17,034,069</b>	<b>-\$17,498,043</b>	<b>\$0</b>	<b>-\$522,599</b>	<b>-\$522,599</b>

Liberty Midstates Natural Gas  
Case No. GR-2024-0106  
NEMO/WEMO  
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		\$5,310,444	\$7,775,195	\$8,031,865	\$8,288,537
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$4,446,431	\$4,446,431	\$4,446,431	\$4,446,431
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$4,446,431	\$4,446,431	\$4,446,431	\$4,446,431
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$2,423,959	\$2,423,959	\$2,423,959	\$2,423,959
7	Tax Straight-Line Depreciation		\$4,446,431	\$4,446,431	\$4,446,431	\$4,446,431
8	Excess Tax Depreciation		-\$1,300,287	-\$1,300,287	-\$1,300,287	-\$1,300,287
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,570,103	\$5,570,103	\$5,570,103	\$5,570,103
10	NET TAXABLE INCOME		\$4,186,772	\$6,651,523	\$6,908,193	\$7,164,865
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$4,186,772	\$6,651,523	\$6,908,193	\$7,164,865
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$150,519	\$239,129	\$248,356	\$257,584
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$4,036,253	\$6,412,394	\$6,659,837	\$6,907,281
16	Federal Income Tax at the Rate of	21.000%	\$847,613	\$1,346,603	\$1,398,566	\$1,450,529
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$847,613	\$1,346,603	\$1,398,566	\$1,450,529
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$4,186,772	\$6,651,523	\$6,908,193	\$7,164,865
21	Deduct Federal Income Tax at the Rate of	50.000%	\$423,807	\$673,302	\$699,283	\$725,265
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$3,762,965	\$5,978,221	\$6,208,910	\$6,439,600
24	Subtract Missouri Income Tax Credits					
25	Missouri Income Tax at the Rate of	4.000%	\$150,519	\$239,129	\$248,356	\$257,584
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$4,186,772	\$6,651,523	\$6,908,193	\$7,164,865
28	Deduct Federal Income Tax - City Inc. Tax		\$847,613	\$1,346,603	\$1,398,566	\$1,450,529
29	Deduct Missouri Income Tax - City Inc. Tax		\$150,519	\$239,129	\$248,356	\$257,584
30	City Taxable Income		\$3,188,640	\$5,065,791	\$5,261,271	\$5,456,752
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		\$847,613	\$1,346,603	\$1,398,566	\$1,450,529
35	State Income Tax		\$150,519	\$239,129	\$248,356	\$257,584
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$998,132	\$1,585,732	\$1,646,922	\$1,708,113
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$144,107	-\$144,107	-\$144,107	-\$144,107
41	TOTAL DEFERRED INCOME TAXES		-\$144,107	-\$144,107	-\$144,107	-\$144,107
42	TOTAL INCOME TAX		\$854,025	\$1,441,625	\$1,502,815	\$1,564,006

Liberty Midstates Natural Gas  
 Case No. GR-2024-0106  
 NEMO/WEMO  
 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%