FILED September 22, 2014 **Data Center** Missouri Public Service Commission

Exhibit No.:

Issues: Accounting Schedules

Witness: MoPSC Auditors

Sponsoring Party: MoPSC Staff

Type of Exhibit: Accounting Schedules
Case No.: GR-2014-0152

Date Prepared: June 6, 2014

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION **UTILITY SERVICES - AUDITING**

DIRECT ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP. d/b/a LIBERTY UTILITIES

CASE NO. GR-2014-0152

PSC Exhibit No. 17 Date 9814 Reporter SP File No.____

Jefferson City, Missouri June 2014

Exhibit No.: .

Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff

Case No: GR-2014-0152 Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
TOTAL COMPANY COMPILATION

CASE NO. GR-2014-0152

Jefferson City, MO

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Revenue Requirement

| Line Number | <u>A</u> Description | <u>B</u> 6.34% Return | <u>C</u> 6.57% Return | <u>D</u> 6.80% Return | |
|----------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|--|
| 1 | Net Orig Cost Rate Base | \$87,062,948 | \$87,062,948 | \$87,062,948 | |
| 2 | Rate of Return | 6.34% | 6.57% | 6.80% | |
| 3 | Net Operating Income Requirement | \$5,518,920 | \$5,718,294 | \$5,918,539 | |
| 4 | Net Income Available | \$8,086,624 | \$8,086,624 | \$8,086,624 | |
| 5 | Additional Net Income Required | -\$2,567,704 | -\$2,368,330 | -\$2,168,085 | |
| 6 | Income Tax Requirement | | | | |
| 7 | Required Current Income Tax | \$2,058,952 | \$2,184,251 | \$2,310,098 | |
| 8 | Current Income Tax Available | \$3,672,655 | \$3,672,655 | \$3,672,655 | |
| 9 | Additional Current Tax Required | -\$1,613,703 | -\$1,488,404 | -\$1,362,557 | |
| 10 | Revenue Requirement | -\$4,181,407 | -\$3,856,734 | -\$3,530,642 | |
| | Allowance for Known and Measureable | | | | |
| 11 | Changes/True-Up Estimate | \$0 | \$0 | \$0 | |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 | |
| 13 | │ Gross Revenue Requirement | -\$4,181,407 | -\$3,856,734 | -\$3,530,642 | |

Accounting Schedule: 01 Sponsor: Lisa Hanneken

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Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 RATE BASE SCHEDULE

| Line Number | A Rate Base Description | <u>B</u> Percentage Rate | <u>C</u> Dollar Amount |
|----------------|---------------------------------------|--------------------------------|------------------------------|
| 1 | Plant In Service | | \$127,055,628 |
| 2 | Less Accumulated Depreciation Reserve | | \$24,245,714 |
| 3 | Net Plant In Service | | \$102,809,914 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$230,264 |
| 6 | Storage Gas | | \$4,498,964 |
| 7 | Energy Efficiency Regulatory Asset | | \$51,911 |
| 8 | Prepayments | | \$264,483 |
| 9 | TOTAL ADD TO NET PLANT IN SERVICE | | \$4,585,094 |
| 10 | SUBTRACT FROM NET PLANT | | |
| 11 | Federal Tax Offset | 0.0603% | \$1,128 |
| 12 | State Tax Offset | 0.0603% | \$189 |
| 13 | City Tax Offset | 0.0000% | \$0 |
| 14 | Interest Expense Offset | 14.7589% | \$331,004 |
| 15 | Accumulated Deferred Income Tax | | \$4,848,515 |
| 16 | Customer Advances for Construction | | \$63,495 |
| 17 | Customer Deposits | | \$1,471,062 |
| 18 | Stipulated Rate Base Offset | | \$13,616,667 |
| 19 | TOTAL SUBTRACT FROM NET PLANT | | \$20,332,060 |
| 20 | Total Rate Base | | \$87,062,948 |

Accounting Schedule: 02 Sponsor: Sharpe/Hanneken

Page: 1 of 1

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Plant in Service

| 150.00 | Account# | <u>B</u> | <u>C</u> | D | . | ada E avant | <u>G</u> | <u>H</u> irain | |
|----------|--------------------|---|-----------------------------|-------------------|----------------------------|------------------------------|-------------|-------------------------------|---|
| | (Optional) | Plant Account Description | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
| | | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$6,143 | P-2 | \$4 | \$6,147 | 100.0000% | \$0 | \$6,147 |
| 3 | 302.000 | Franchises & Consents | \$75,761 | P-3 | \$51 | \$75,812 | 100.0000% | \$0 | \$75,812 |
| 4 5 | 303.000 | Misc. Intangible Plant TOTAL INTANGIBLE PLANT | \$17,584 \$99,488 | P-4 | \$15 \$70 | \$17,599 \$99,558 | 100.0000% | \$0 \$0 | \$17,599 \$99,558 |
| | | | 400,100 | | 7.3 | 700,000 | | 40 | V 33,500 |
| 6 | 011 000 | TRANSMISSION PLANT | •• | | | | | | |
| 7 | 311.000 | Liquified Petroleum Gas Equipment | \$0 | P-7 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 8 9 | 365.000 365.100 | Land - Transmission - TP Land and Land Rights - TP | \$200 \$134,268 | P-8 | \$0 | \$200 | 100.0000% | \$0 | \$200 |
| 10 | 365.200 | Rights-of-way - TP | \$134,208 | P 10 | \$112 \$0 | \$134,380 \$0 | 100.0000% | \$0 \$0 | \$134,380 \$0 |
| 11 | 368.000 | Structures & Improvements - TP | \$3,380 | P 11 | -\$55,441 | -\$52,061 | 100.0000% | \$0 \$0 | -\$52,061 |
| 12 | 366.100 | Structures & Improvements (T&D other | \$0 | P-12 | \$11,946 | \$11,946 | 100.0000% | \$0 | \$11,946 |
| '- | | structures) - TP | • | | ***,*** | 011,040 | | •• | 41,540 |
| 13 | 367.000 | Mains - Cathodic Protection - TP | \$57,046 | P-13 | \$46 | \$57,092 | 100.0000% | \$0 | \$57,092 |
| 14 | 367.100 | Mains - Steel - TP | \$9,443,552 | P-14 | -\$1,747 | \$9,441,805 | 100.0000% | \$0 | \$9,441,805 |
| 15 | 367.200 | Mains - Plastic | \$24,788 | P-15 | \$22 | \$24,810 | 100.0000% | \$0 | \$24,810 |
| 16 | 369.000 | Meas. & Reg. Station Equipment - TP | \$565,479 | P-16 | \$457 | \$565,936 | 100.0000% | \$0 | \$565,936 |
| 17 | 370.000 | Communication Equipment - TP | \$5,038 | P-17 | \$5 | \$5,043 | 100.0000% | \$0 | \$5,043 |
| 18 | | TOTAL TRANSMISSION PLANT | \$10,233,751 | | -\$44,600 | \$10,189,151 | | \$0 | \$10,189,151 |
| 19 | | DISTRIBUTION PLANT | |] | | | | | |
| 20 | 374.000 | Land and Land Rights - DP | \$67,774 | P-20 | \$38 | \$67,812 | 100.0000% | \$0 | \$67,812 |
| 21 | 374.100 | T&D-Land | \$179,144 | P-21 | \$152 | \$179,296 | 100.0000% | \$0 | \$179,296 |
| 22 | 374.200 | T&D-Land Rights | \$256,590 | P-22 | \$189 | \$256,779 | 100.0000% | \$0 | \$256,779 |
| 23 | 375.000 | Structures & Improvments - DP | \$79,893 | P-23 | \$52 | \$79,945 | 100.0000% | \$0 | \$79,945 |
| 24 25 | 376.000 376.100 | Mains - Cathodic Protection - DP Mains - Steel - DP | \$1,939,477 \$17,420,697 | P-24 P-25 | \$550,373 | \$2,489,850 | 100.0000% | \$0 | \$2,489,850 |
| 26 | 376.200 | Mains - Plastic - DP | \$24,880,324 | P-26 | -\$1,124,550 -\$253,162 | \$16,296,147 \$24,627,162 | 100.0000% | \$0 \$0 | \$16,296,147 \$24,627,162 |
| 27 | 377.000 | Compressor Station Equipment - DP | \$24,000,324 | P-27 | \$233,102 | \$24,021,102 | 100.0000% | \$0 | \$24,027,102 |
| 28 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$1,453,331 | P.28 | \$12,777 | \$1,466,108 | 100.0000% | \$0 | \$1,466,108 |
| 29 | 379.000 | Meas. & Reg. Sta. Equip - City Gate - DP | \$1,468,981 | P-29 | \$5,206 | \$1,474,187 | 100.0000% | \$0 | \$1,474,187 |
| 30 | 380.000 | Services - DP | \$25,476,288 | P-30 | \$2,087,655 | \$27,563,943 | 100.0000% | \$0 | \$27,563,943 |
| 31 | 381.000 | Meters - DP | \$5,293,744 | P-31 | \$272,581 | \$5,566,325 | 100.0000% | \$0 | \$5,566,325 |
| 32 | 382.000 | Meter Installations - DP | \$10,365,707 | P-32 | \$655,346 | \$11,021,053 | 100.0000% | \$0 | \$11,021,053 |
| 33 | 383.000 | House Regulators - DP | \$2,268,925 | P-33 | \$76,921 | \$2,345,846 | 100.0000% | \$0 | \$2,345,846 |
| 34 | 384.000 | House Regulator Installations - DP | \$732,302 | P-34 | \$111,289 | \$843,591 | 100.0000% | \$0 | \$843,591 |
| 35 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$437,891 | P-35 | \$361 | \$438,252 | 100.0000% | \$0 | \$438,252 |
| 36 37 | 387.000 | Other Equipment - DP | \$5,947 \$92,327,015 | P-36 | \$23,766 \$2,418,994 | \$29,713 \$94,746,009 | 100.0000% | \$0 \$0 | \$29,713 \$94,746,009 |
| | | | | | , , | , , , , , , , , , | | , | , |
| 38 39 | | PRODUCTION PLANT TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 03 | | | • | | * | 4. | | • | 4. |
| 40 | | TESTING TOTAL TESTING | | | \$0 | \$0 | | \$0 | \$0 |
| 41 |] | TOTAL TESTING | 30 | İ | 30 | 30 | | \$0 | \$0 |
| 42 | | GENERAL PLANT | | | | |] | | _ |
| 43 | 389.000 | Land and Land Rights - GP | \$30,364 | P-43 | \$17 | \$30,381 | | \$0 | \$30,381 |
| 44 | | Structures & Improvements - GP | \$1,367,981 | P-44 | \$620,125 | \$1,988,106 | 1 | \$0 | \$1,988,106 |
| 45 | 390.100 | Structures & Improvements - Structure Frame - GP | \$21,504 | P-45 | \$12 | \$21,516 | 100.0000% | \$0 | \$21,516 |
| 46 | 390.300 | Structures & Improvements - Improvements | \$51,708 | P-46 | \$35 | \$51,743 | 100.0000% | \$0 | \$51,743 |
| | | Leased Premises | **** | | | | | | |
| 47 | 391.000 | Office Furniture & Equipment - GP | \$260,395 | P-47 | \$4,638 | \$265,033 | 100.0000% | \$0 | \$265,033 |
| 48 | 392.000 | Transportation Equipment - GP | \$194,994 | P-48 | \$648,882 | \$843,876 | 100.0000% | \$0 | \$843,876 |
| 49 60 | 392.100 393.000 | Transportation Equip < 12,000 LB Stores Equipment - GP | \$0 \$9,225 | P-49 P-50 | \$54,735 | \$54,735 | 100.0000% | \$0 | \$54,735 \$0.234 |
| 50 51 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$9,225 \$709,549 | P-50 | \$6 \$121,588 | \$9,231 \$831,137 | 100.0000% | \$0 \$0 | \$9,231 \$831,137 |
| 51 52 | 395.000 | Laboratory Equipment - GP | \$1,631 | P-52 | \$121,000 | \$031,137 \$1,633 | 100.0000% | \$0 \$0 | \$631,137 \$1,633 |
| 53 | 398.000 | Power Operated Equipment - GP | \$95,017 | P-53 | \$297,397 | \$392,414 | 100.0000% | \$0 | \$1,033 \$392,414 |
| 54 | 396.100 | Power Operated Equipment - Ditchers - GP | \$194,393 | P-54 | \$141 | \$194,534 | 100.0000% | \$0 | \$194,534 |
| | 396,200 | Power Operated Equipment - Backhoes - | \$147,732 | P-55 | \$107 | \$147,839 | 100.0000% | \$0 | \$147,839 |
| 55 | | | | | | | | | |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Plant In Service

| Yever xer | A | B | O C | D. | BANG ETHING | yanta E rmana | <u> </u> | H | |
|-----------|------------|--|---------------|--------|--------------|----------------------|-------------|----------------|----------------|
| | Account# | | Total | Adjust | | | | Jurisdictional | MO Adjusted |
| | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 56 | 396,300 | Ditchers - Group | \$0 | P-56 | \$0 | \$0 | | \$0 | \$0 |
| 57 | 397.000 | Communication Equipment - GP | \$18,210 | P-57 | \$7,249 | \$25,459 | 100.0000% | \$0 | \$25,459 |
| 58 | 397.200 | Communication Equip - Fixed Radios | \$13,940 | P-58 | \$11 | \$13,951 | | \$0 | \$13,951 |
| 59 | 397.300 | Communication Equip - Telemetering | \$3,692 | P-59 | \$3 | \$3,695 | | \$0 | \$3,695 |
| 60 | 397.500 | Communication Equipment | \$0 | P-60 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 61 | 398.000 | Miscellaneous Equipment | \$838,231 | P-61 | \$181,719 | \$1,019,950 | 100.0000% | \$0 | \$1,019,950 |
| 62 | 399.000 | Other Tangible Property | \$730 | P-62 | -\$357,203 | -\$356,473 | 100.0000% | \$0 | -\$356,473 |
| 63 | 399.300 | OTH - Other Tangible Prop - Network - H/W | \$4,683 | P-63 | \$3 | \$4,686 | 100.0000% | \$0 | \$4,686 |
| 64 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$420,433 | P-64 | \$1,669 | \$422,102 | 100.0000% | \$0 | \$422,102 |
| 65 | 399.500 | OTH - Other Tangible Prop - PC Software | \$0 | P-65 | \$149,289 | \$149,289 | 100.0000% | \$0 | \$149,289 |
| 66 | 399.600 | Other Tangible Property - PC Hardware | \$0 | P-66 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 67 | | TOTAL GENERAL PLANT | \$4,384,412 | | \$1,730,425 | \$6,114,837 | | \$0 | \$6,114,837 |
| 68 | | GENERAL PLANT - ALLOCATED | | | 1 | | | | |
| 69 | 374.000 | Land and Land Rights - Corporate | \$0 | P-69 | \$103,511 | \$103,511 | 100.0000% | \$0 | \$103,511 |
| 70 | 390.000 | Structures & Improvements - Corporate | \$43,212 | ₽-70 | \$4,268,620 | \$4,311,832 | 100.0000% | \$0 | \$4,311,832 |
| 71 | 391.000 | Office Furniture & Equip - Corporate | \$102,838 | P-71 | \$560,785 | \$663,623 | 100.0000% | \$0 | \$663,623 |
| 72 | 392.100 | Transportation Equipment < 12,000 lbs - Corporate | \$127,002 | P-72 | \$0 | \$127,002 | 100.0000% | \$0 | \$127,002 |
| 73 | 394.000 | Tools, Shop, and Garage Equipment - | \$5,826 | P-73 | \$0 | \$5,826 | 100.0000% | \$0 | \$5,826 |
| 74 | 398.000 | Miscellaneous Equipment - Corporate | \$89,317 | P-74 | \$0 | \$89,317 | 100.0000% | \$0 | \$89,317 |
| 75 | 399.000 | Other Tangible Property - Corporate | \$9,066,089 | P-75 | -\$8,902,356 | \$163,733 | 100.0000% | \$0 | \$163,733 |
| 76 | 399.100 | Other Tangible Property - Servers - H/W - | \$0 | P-76 | \$19,897 | \$19,897 | 100.0000% | \$0 | \$19,897 |
| 77 | 399.300 | Other Tangible Property - Network - H/W - | \$0 | P-77 | \$203,901 | \$203,901 | 100.0000% | \$0 | \$203,901 |
| 78 | 399.400 | Other Tangible Property - PC Hardware - Corporate | \$0 | P-78 | \$1,758,017 | \$1,758,017 | 100.0000% | \$0 | \$1,758,017 |
| 79 | 399.500 | Other Tangible Property - PC Software - | \$0 | P-79 | \$8,515,964 | \$8,515,964 | 100.0000% | \$0 | \$8,515,964 |
| 80 | | TOTAL GENERAL PLANT - ALLOCATED | \$9,434,284 | | \$6,528,339 | \$15,962,623 | | \$0 | \$15,962,623 |
| 81 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 82 | | ICC Adjustment | \$0 | P-82 | -\$56,550 | -\$56,550 | 100.0000% | \$0 | -\$56,550 |
| 83 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$56,550 | -\$56,550 | | \$0 | -\$56,550 |
| 84 | | TOTAL PLANT IN SERVICE | \$116,478,950 | | \$10,576,678 | \$127,055,628 | | \$0 | \$127,055,628 |

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | B. | C | D <u>E</u> Total | <u>F</u> <u>G</u> Total |
|-------------------|---|-------------------|--|--|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Adjustment Amount Amount | Jurisdictional Jurisdictional Adjustments Adjustments |
| P-2 | Organization | 301.000 | \$4 | to the control of the |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$4 | \$0 |
| P-3 | Franchises & Consents | 302.000 | \$51 | \$0. |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$5 | \$0 |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$60 | \$0 |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | \$0 |
| P-4 | Misc. Intangible Plant | 303.000 | \$18 | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | - | -\$1 | \$0 |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$17 | \$0 |
| P.9 | Land and Land Rights - TP | 365.100 | \$112 | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$6 | \$ 0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$11 | \$0 |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$130 | \$0 |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | \$0 |

Accounting Schedule; 04 Sponsor: Sarah Sharpe Page: 1 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | B | C | D | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| P-11 | Structures & Improvements - TP | 366.000 | VANGE OF THE SECOND | -\$55,441 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$55,444 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | , \$3 | : | \$0 | |
| ∴ P-12 | Structures & Improvements (T&D other structur | 366.100 | Jā jā saugita ja ja | \$11,946 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| 34 | 2. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$12 | | \$0 | |
| 13 | 3. To include updated plant through March 31, 2014. (Sharpe) | | \$11,935 | | \$0 | |
| P-13 | Mains - Cathodic Protection - TP | 367.000 | | \$46 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$52 | | \$0 | |
| P-14 | Máins - Steel - TP | 367.100 | | -\$1,747 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$759 | | \$0 | |
| - 10 | 2. To remove relocation expenses from plant. (Ferguson) | | -\$401 | į | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$8,981 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | В | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|---|----------|-----------------|-------------------|-----------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant in Service Adjustment Description 4. To reclassify capitalized advertising to expense. (Sharpe) | Number | Amount -\$75 | Amount | Adjustments \$0 | Adjustments |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | -\$9,493 | | \$0 | |
| P-15 | Mains - Plastic | 367.200 | | \$22 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$25 | | \$0 | |
| P-16 | Meas, & Reg. Station Equipment - TP | 369.000 | | \$457 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$46 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$24 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$532 | • | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| P.47 | Communication Equipment - TP | 370.000 | | \$5 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$5 | | \$0 | |
| P-20 | Land and Land Rights - DP | 374.000 | | \$38 | | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe

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Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | В | C | D | <u>E</u> Total | Ē | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$44 | | \$0 | |
| P-21 | T&D-Land | 374.100 | | \$152 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$178 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 3. To remove relocation expenses from plant. (Ferguson) | | -\$8 | | \$0 | |
| | 4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$16 | | \$0 | |
| P-22 | T&D-Land Rights | 374,200 | | \$189 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$221 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | : | \$0 | |
| | 3. To remove relocation expenses from plant. (Ferguson) | | -\$10 | | \$0 | |
| | 4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$20 | | \$0 | |
| P-23 | Structures & Improvments - DP | 375.000 | | \$5 2 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$6 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$62 | | \$0 | |
| | (Sharpe) | | | | | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 4 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant Adj. | B. B. Samira Allia bera Deciliti | <u>C</u> Account | <u>D</u> Adjustment | <u>E</u> Total - Adjustment | <u>E</u> Jurisdictional | <u>G</u> Total Jurisdictional |
|---------------------------|---|---------------------|------------------------|-----------------------------------|----------------------------|-------------------------------------|
| Number | Plant In Service Adjustment Description 4. To reclassify capitalized advertising to expense. (Sharpe) | Number | Amount -\$1 | Amount | Adjustments \$0 | Adjustments |
| P-24 | Mains - Cathodic Protection - DP | 376.000 | | \$550,373 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$185 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$99 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$2,122 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$19 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$556,554 | | \$0 | |
| | 6. To remove injuries and damages from plant and reclassify as expense. (Sharpe) | | -\$8,000 | | \$0 | |
| P-25 | Mains - Steel - DP | 376.100 | | -\$1,124,550 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1,171 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$634 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$13,420 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$119 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | -\$1,136,046 | | \$0 | |
| P-26 | Mains - Plastic - DP | 376.200 | | -\$253,162 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1,701 | | \$0 | |

Accounting Schedule: 04 Sponsor; Sarah Sharpe Page: 5 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | <u>C</u> | Д | <u>E</u> Total | <u>F</u> | <u>G</u> Total |
|-------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant In Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To remove relocation expenses from plant. (Ferguson) | | -\$933 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$19,635 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$175 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | -\$269,988 | | \$0 | |
| . P-28 | Meas. & Reg. Sta. Equip - General - DP | 378.000 | | \$12,777 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$93 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$52 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$1,065 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$10 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$11,867 | | \$0 | |
| P-29 | Meas: & Reg. Sta. Equip - City Gate - DP | 379.000 | | \$5,206 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$109 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$58 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$1,226 | , | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$11 | | \$0 | • |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$4,158 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | ₽ | <u>C</u> | D | <u>E</u> Total | - E | <u>G</u> Total |
|----------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| P-30 | Services - DP | 380.000 | | \$2,087,655 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1,925 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1,055 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$22,462 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$198 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$2,068,371 | | \$0 | |
| P.31 | Meters - DP | 381.000 | | \$272,581 | | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$228 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$428 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$4,964 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$43 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$268,316 | | \$0 | |
| P-32 | Meter installations - DP | 382.000 | | \$655,346 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$843 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$450 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe

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Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | B | Ċ | <u>D</u> | E Total | E | <u>G</u> Total |
|-------------------|--|---------|-------------------|-------------------|--------------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant in Service Adjustment Description 3. To adjust plant for Capitalized Depreciation. (Sharpe) | Number | Amount \$9,796 | Amount | Adjustments \$0 | Adjustments |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$84 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$646,927 | | \$0 | |
| P-33 | House Regulators - DP | 383.000 | | \$76,921 | | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$96 | | \$0 | |
| | 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$182 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$2,081 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$18 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$75,136 | | \$0 | |
| P-34 | House Regulator Installations - DP | 384.000 | | \$11 1,289 | | \$0. |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$68 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$36 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$790 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$110,610 | | \$0 | |
| P-35 | Ind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$361 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | | C | D | E Total | E | <u>G</u> Total |
|-------------------|---|---------|-----------------|------------|--------------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant In Service Adjustment Description 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | Number | Amount -\$35 | Amount | Adjustments \$0 | Adjustments |
| | To remove relocation expenses from plant. (Ferguson) | | -\$19 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$418 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$3 | | \$0 | |
| P-36 | Other Equipment - DP | 387.000 | | \$23,766 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$20 | | \$0 | |
| | 4. To include updated plant through March 31, 2014. (Sharpe) | | \$23,749 | | \$0 | |
| P-43 | Land and Land Rights - GP | 389.000 | | \$17 | | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$20 | | \$0 | |
| P-44 | Structures & Improvements - GP | 390.000 | | \$620,125 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$152 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| _Α. | В | Ç | D | <u> </u> | E | <u>G</u> |
|---------------|--|---------|-------------------|---------------------|------------------------|-------------------------|
| Plant Adj. | | Account | Adjustment | Total Adjustment | Jurisdictional | Total Jurisdictional |
| Number | Plant in Service Adjustment Description 2. To remove relocation expenses from plant. | Number | Amount -\$80 | Amount | Adjustments \$0 | Adjustments |
| | (Ferguson) | | -\$00 | | ** | |
| | 3. To adjust plant for Capitalized Depreciation. | | \$1,703 | | \$0 | |
| | (Sharpe) | | | | | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | <i>-</i> \$15 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$ 618,669 | į | \$0 | |
| P-45 | Structures & Improvements - Structure Frame - | 390.100 | | \$12 | | \$0 |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$14 | | \$0 | |
| P-46 | Structures & Improvements - Improvements Lea | 390.300 | | \$35 | legar to very process. | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$41 | | \$0 | |
| P-47 | Office Furniture & Equipment - GP | 391.000 | | \$4,638 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$22 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$11 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$251 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | B | <u>c</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|--|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$4,422 | | \$0 | |
| P-48 | Transportation Equipment - GP | 392.000 | | \$648,882 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$65 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$35 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$757 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$648,232 | | \$0 | |
| P-49 | Transportation Equip < 12,000 LB | 392.100 | | \$ 64,735 | | \$0 |
| | To include updated plant through March 31, 2014. (Sharpe) | | \$54,687 | | \$0 | |
| | 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$53 | | \$0 | |
| | 4. To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| P-50 | Stores Equipment - GP | 393.000 | | \$6 | 12 Sec. 10 Co. 10 April 20 Co. 10 Co. | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 11 of 16

GR-2014-0152 Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A | В | <u>C</u> | <u>D</u> | <u>E</u> | E | G |
|-------------------------|---|-------------------|----------------------|-------------------------------|-------------------------------|----------------------------------|
| Plant Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$7 | | \$0 | |
| P-51 | Tools, Shop, & Garage Equipment - GP | 394.000 | | \$121,588 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$62 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$33 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$730 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$6 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$120,959 | | \$0 | |
| P-52 | Laboratory Equipment - GP | 395.000 | | \$2 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) . | | \$2 | | \$0 | |
| P-53 | Power Operated Equipment - GP | 396.000 | | \$297,397 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$36 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$19 | | \$0 | |
| | To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe) | | -\$69,475 | | \$0 | |
| | 4. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$407 | | \$0 | |
| | 5. To reclassify capitalized advertising to expense. (Sharpe) | | -\$4 | | \$0 | |
| | 6. To include updated plant through March 31, 2014. (Sharpe) | | \$366,524 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 12 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | В. | <u>C</u> | <u>D</u> | E Total | <u> </u> | <u>G</u> Total |
|----------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant In Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| P-54 | Power Operated Equipment - Ditchers - GP | 396.100 | | \$141 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$15 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$8 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$165 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-55 | Power Operated Equipment - Backhoes - GP | 396.200 | | \$107 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$11 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$6 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$125 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-57 | Communication Equipment - GP | 397.000 | | \$7,249 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$19 | | \$0 | |
| | 4. To include updated plant through March 31, 2014. (Sharpe) | | \$7,233 | | \$0 | , |
| P-58 | Communication Equip - Fixed Radios | 397.200 | | \$11 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 13 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | ₽ | <u>c</u> | <u>D</u> | E Total | E | <u>G</u> Total |
|-------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$13 | | \$0 | |
| P-59 | Communication Equip - Telemetering | 397.300 | | \$3 | | \$0 |
| 31 | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$3 | | \$0 | |
| P-61 | Miscellaneous Equipment | 398.000 | | \$181,719 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$82 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$43 | | \$0 | |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$955 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$8 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$180,897 | | \$0 | |
| P-62 | Other Tangible Property | 399.000 | | - \$ 357,203 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$357,204 | | \$0 | |
| | 2. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| P-63 | OTH - Other Tangible Prop - Network - H/W | 399.300 | | \$3 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 14 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A B. Plant | <u>c</u> | <u>D</u> | E | E | <u>G</u> Total |
|---|----------|------------|-------------------|--------------------|-------------------|
| Adj. | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number Plant In Service Adjustment Description 1. To adjust plant for Capitalized Depreciation. (Sharpe) | Number | Amount \$3 | Amount | Adjustments \$0 | Adjustments |
| P-64 OTH - Other Tangible Prop - PC Hardware | 399.400 | | \$1,669 | | \$0 |
| To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken) | | -\$32 | | \$0 | |
| To remove relocation expenses from plant. (Ferguson) | | -\$17 | | \$0 | |
| 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$392 | | \$0 | |
| 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$3 | | \$0 | |
| 5. To include updated plant through March 31, 2014. (Sharpe) | | \$1,329 | | \$0 | |
| P-65 OTH - Other Tangible Prop - PC Software | 399.500 | | \$149,289 | | \$0 |
| To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken) | | -\$12 | | \$0 | |
| 2. To remove relocation expenses from plant. (Ferguson) | | -\$6 | | \$0 | |
| 3. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$134 | | \$0 | |
| 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| 5. To include updated plant through March 31, 2014. (Sharpe) | | \$149,174 | | \$0 | |
| P-69 Land and Land Rights - Corporate | 374.000 | | \$1 03,511 | | \$0 |
| To include updated plant through March 31, 2014. (Sharpe) | | \$103,511 | | \$0 | |
| P-70 Structures & Improvements - Corporate | 390.000 | | \$4,268,620 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 15 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | C | <u>D</u> | <u>E</u> Total | . E | <u>G</u> Total |
|-------------------|---|---|--|----------------------|-----------------|-------------------|
| Adj. | plantic state and the control | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| | Plant in Service Adjustment Description 1. To include updated plant through March 31, 2014. (Sharpe) | Number | Amount \$4,268,620 | Amount | Adjustments \$0 | Adjustments |
| P-71 | Office Furniture & Equip - Corporate | 391.000 | | \$560,785 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | 70 mm m m m m m m m m m m m m m m m m m | \$560,785 | | \$0 | |
| P-75 | Other Tangible Property - Corporate | 399.000 | | -\$8,902,356 | | \$0 |
| | To include updated plant through March 31, 2014. (Sharpe) | | -\$8,902,356 | | \$0 | |
| P-76 | Other Tangible Property - Servers - H/W - Corpo | 399,100 | | \$19,897 | | \$0 |
| | To include updated plant through March 31, 2014. (Sharpe) | | \$19,897 | | \$0 | |
| P-77 | Other Tangible Property - Network - H/W - Corp | 399.300 | | \$203,901 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$203,901 | | \$0 | |
| P-78 | Other Tangible Property - PC Hardware - Corpo | 399.400 | | \$1,758,017 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$1,758,017 | | \$0 | |
| P-79 | Other Tangible Property - PC Software - Corpor | 399.500 | | \$8,515,964 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$8,515,964 | | \$0 | |
| P-82 | ICC Adjustment | | namustus veda mai ja g peratus kanganan ja ga | -\$56,550 | | \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$56,550 | - | \$0 | |
| | Total Plant Adjustments | | | \$ 10.576,678 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 16 of 16

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| | <u> </u> | <u>B</u> | C | D | E |
|--------|----------|--|----------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| | | INTANOIDI E DI ANT | | | |
| 1 | 204 000 | INTANGIBLE PLANT | 40.447 | 0.000/ | 40 |
| 2 | 301.000 | Organization | \$6,147 | 0.00% | \$0 |
| 3 | 302.000 | Franchises & Consents | \$75,812 | 0.00% | \$0 |
| 4 | 303.000 | Misc. Intangible Plant | \$17,599 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$99,558 | | \$0 |
| 6 | | TRANSMISSION PLANT | | | |
| 7 | 311.000 | Liquified Petroleum Gas Equipment | \$0 | 0.00% | \$0 |
| 8 | 365.000 | Land - Transmission - TP | \$200 | 0.00% | \$0 |
| 9 | 365.100 | Land and Land Rights - TP | \$134,380 | 0.00% | \$0 |
| 10 | 365.200 | Rights-of-way - TP | \$0 | 0.00% | \$0 |
| 11 | 366.000 | Structures & Improvements - TP | -\$52,061 | 3.24% | -\$1,687 |
| 12 | 366.100 | Structures & Improvements (T&D other | \$11,946 | 3.24% | \$387 |
| | | structures) - TP | | | • |
| 13 | 367.000 | Mains - Cathodic Protection - TP | \$57,092 | 1.53% | \$874 |
| 14 | 367.100 | Mains - Steel - TP | \$9,441,805 | 1.53% | \$144,460 |
| 15 | 367.200 | Mains - Plastic | \$24,810 | 1.53% | \$380 |
| 16 | 369.000 | Meas. & Reg. Station Equipment - TP | \$565,936 | 3.60% | \$20,374 |
| 17 | 370.000 | Communication Equipment - TP | \$5,043 | 4.36% | \$220 |
| 18 | | TOTAL TRANSMISSION PLANT | \$10,189,151 | | \$165,008 |
| | | | | | |
| 19 | ļ | DISTRIBUTION PLANT | | | |
| 20 | 374.000 | Land and Land Rights - DP | \$67,812 | 0.00% | \$0 |
| 21 | 374.100 | T&D-Land | \$179,296 | 0.00% | \$0 |
| 22 | 374.200 | T&D-Land Rights | \$256,779 | 0.00% | \$0 |
| 23 | 375.000 | Structures & Improvments - DP | \$79,945 | 2.33% | \$1,863 |
| 24 | 376.000 | Mains - Cathodic Protection - DP | \$2,489,850 | 1.53% | \$38,095 |
| 25 | 376.100 | Mains - Steel - DP | \$16,296,147 | 1.53% | \$249,331 |
| 26 | 376.200 | Mains - Plastic - DP | \$24,627,162 | 1.53% | \$376,796 |
| 27 | 377.000 | Compressor Station Equipment - DP | \$0 | 0.00% | \$0 |
| 28 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$1,466,108 | 3.00% | \$43,983 |
| 29 | 379.000 | Meas. & Reg. Sta. Equip - City Gate - DP | \$1,474,187 | 3.21% | \$47,321 |
| 30 | 380.000 | Services - DP | \$27,563,943 | 5.00% | \$1,378,197 |
| 31 | 381.000 | Meters - DP | \$5,566,325 | 2.16% | \$120,233 |
| 32 | 382.000 | Meter Installations - DP | \$11,021,053 | 3.00% | \$330,632 |
| 33 | 383.000 | House Regulators - DP | \$2,345,846 | 4.55% | \$106,736 |
| 34 | 384.000 | House Regulator Installations - DP | \$843,591 | 3.33% | \$28,092 |
| 35 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$438,252 | 3.60% | \$15,777 |
| 36 | 387.000 | Other Equipment - DP | \$29,713 | 4.50% | \$1,337 |
| 37 | | TOTAL DISTRIBUTION PLANT | \$94,746,009 | | \$2,738,393 |
| 38 | | PRODUCTION PLANT | | | |
| 39 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 |
| 0.3 | ī | I START RODOCTION FRANT | ι Ψ0 | 1 | Ψυ |

Accounting Schedule: 05 Sponsor: John Robinett Page: 1 of 3

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| Line | Account | В | <u>C</u> MO Adjusted | <u>D</u> Depreciation | <u>E</u> Depreciation |
|--|--------------------|--|---|--------------------------|--------------------------|
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| TO THE STATE OF TH | | | T | | LAPONSO |
| 40 | | TESTING | | | |
| 41 | | TOTAL TESTING | \$0 | | \$0 |
| | | 1 | · | | · |
| 42 | | GENERAL PLANT | | | |
| 43 | 389.000 | Land and Land Rights - GP | \$30,381 | 0.00% | \$0 |
| 44 | 390.000 | Structures & Improvements - GP | \$1,988,106 | 5.00% | \$99,405 |
| 45 | 390.100 | Structures & Improvements - Structure | \$21,516 | 5.00% | \$1,076 |
| | Frame - GP | | | | |
| 46 | 390.300 | Structures & Improvements - Improvements | \$51,743 | 5.00% | \$2,587 |
| 47 | Leased Premises | | 6005.000 | 4.750/ | #40 F00 |
| 47 48 | 391.000 392.000 | Office Furniture & Equipment - GP | \$265,033 | 4.75% 10.39% | \$12,589 |
| 46 49 | 392.000 | Transportation Equipment - GP Transportation Equip < 12,000 LB | \$843,876 \$54,735 | 10.39% | \$87,679 \$5,687 |
| 49 50 | 393.000 | Stores Equipment - GP | \$9,231 | 4.50% | \$415 |
| 50 51 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$831,137 | 4.50% | \$37,401 |
| 52 | 395.000 | Laboratory Equipment - GP | \$1,633 | 4.00% | \$65 |
| 53 | 396.000 | Power Operated Equipment - GP | \$392,414 | 7.92% | \$31,079 |
| 54 | 396.100 | Power Operated Equipment - Ditchers - GP | \$194,534 | 7.92% | \$15,407 |
| • | | | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | 7.0, |
| 55 | 396.200 | Power Operated Equipment - Backhoes - GP | \$147,839 | 7.92% | \$11,709 |
| 56 | 396.300 | Ditchers - Group | \$0 | 0.00% | \$0 |
| 57 | 397.000 | Communication Equipment - GP | \$25,459 | 4.55% | \$1,158 |
| 58 | 397.200 | Communication Equip - Fixed Radios | \$13,951 | 4.55% | \$635 |
| 59 | 397.300 | Communication Equip - Telemetering | \$3,695 | 4.55% | \$168 |
| 60 | 397.500 | Communication Equipment | \$0 | 0.00% | \$0 |
| 61 | 398.000 | Miscellaneous Equipment | \$1,019,950 | 3.60% | \$36,718 |
| 62 | 399.000 | Other Tangible Property | -\$356,473 | 4.75% | -\$16,932 |
| 63 | 399.300 | OTH - Other Tangible Prop - Network - H/W | \$4,686 | 4.75% | \$223 |
| 64 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$422,102 | 4.75% | \$20,050 |
| 65 | 399.500 | OTH - Other Tangible Prop - PC Software | \$149,289 | 4.75% | \$7,091 |
| 66 | 399.600 | Other Tangible Property - PC Hardware | \$0 | 4.75% | \$0 |
| 67 | | TOTAL GENERAL PLANT | \$6,114,837 | | \$354,210 |
| • | | | | | • |
| 68 | | GENERAL PLANT - ALLOCATED | | | |
| 69 | 374.000 | Land and Land Rights - Corporate | \$103,511 | 0.00% | \$0 |
| 70 | 390.000 | Structures & Improvements - Corporate | \$4,311,832 | 5.00% | \$215,592 |
| 71 | 391.000 | Office Furniture & Equip - Corporate | \$663,623 | 4.75% | \$31,522 |
| 72 | 392.100 | Transportation Equipment < 12,000 lbs - | \$127,002 | 10.39% | \$13,196 |
| | | Corporate | | | |

Accounting Schedule: 05 Sponsor: John Robinett

Page: 2 of 3

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| 11 14 S S | Α | В | <u>C</u> | D | <u> </u> |
|----------------|----------------|---|-----------------------------|----------------------|-------------------------|
| Line Number | Account Number | Plant Account Description | MO Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense |
| 73 | 394.000 | Tools, Shop, and Garage Equipment - Corporate | \$5,826 | 4.50% | \$262 |
| 74 | 398.000 | Miscellaneous Equipment - Corporate | \$89,317 | 3.60% | \$3,215 |
| 75 | 399.000 | Other Tangible Property - Corporate | \$163,733 | 4.75% | \$7,777 |
| 76 | 399.100 | Other Tangible Property - Servers - H/W - Corporate | \$19,897 | 4.75% | \$945 |
| 77 | 399.300 | Other Tangible Property - Network - H/W - Corporate | \$203,901 | 4.75% | \$9,685 |
| 78 | 399.400 | Other Tangible Property - PC Hardware - Corporate | \$1,758,017 | 4.75% | \$83,506 |
| 79 | 399.500 | Other Tangible Property - PC Software - Corporate | \$8,515,964 | 4.75% | \$404,508 |
| 80 | | TOTAL GENERAL PLANT - ALLOCATED | \$15,962,623 | | \$770,208 |
| 81 | | INCENTIVE COMPENSATION CAPITALIZATION | | | |
| 82 | | ICC Adjustment | -\$56,550 | 0.00% | \$0 |
| 83 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | -\$56,550 | | \$0 |
| 84 | | Total Depreciation | \$127,055,628 | | \$4,027,819 |

Accounting Schedule: 05 Sponsor: John Robinett Page: 3 of 3

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Accumulated Depreciation Reserve

| 989,500 | A | В | areas C ircles | D. | greek E rreket | e englyg P arangaly. | G | H 100 (100 (100 (100 (100 (100 (100 (100 | vers o craft services |
|----------|--|--|-----------------------------|---------------------------------------|------------------------|-----------------------------|----------------------------|---|--|
| Line | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | Adjustments | As Adjusted Reserve | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Judsdictional |
| promost | TT | | | , , , , , , , , , , , , , , , , , , , | Hajtatiioilla | | 7.11002110110 | | - CONTRACTOR OF THE CONTRACTOR |
| 1 | ĺ | INTANGIBLE PLANT | | 1 | | | | | |
| 2 | 301.000 | Organization | \$894 | R-2 | \$0 | \$894 | 100.0000% | \$0 | \$894 |
| 3 | 302.000 | Franchises & Consents | \$75,761 | R-3 | \$0 | \$75,761 | 100.0000% | \$0 | \$75,761 |
| 4 | 303.000 | Misc. Intangible Plant | \$17,584 | R-4 | \$0 | \$17,584 | 100.0000% | \$0 | \$17,584 |
| 5 | | TOTAL INTANGIBLE PLANT | \$94,239 | | \$0 | \$94,239 | | \$0 | \$94,239 |
| 6 | | TRANSMISSION PLANT | **** | | 41.494 | an. | 400 00000 | | • • |
| 7 | 311.000 | Liquified Petroleum Gas Equipment | \$1,184 | R-7 | -\$1,184 \$0 | \$0 \$73 | 100.0000% 100.0000% | \$0 | \$0 \$73 |
| 8 9 | 365.000 365.100 | Land - Transmission - TP Land and Land Rights - TP | \$73 \$2,241 | R-8 R-9 | \$0 | \$73 \$2,241 | 100.0000% | \$0 \$0 | \$2,241 |
| 10 | 365,200 | Rights-of-way - TP | \$0 | R-10 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 11 | 366.000 | Structures & Improvements - TP | \$2,447 | R-11 | -\$393 | \$2,054 | 100.0000% | \$0 | \$2,054 |
| 12 | 366.100 | Structures & Improvements (T&D other structures) - TP | \$189 | R-12 | \$6 | \$195 | 100.0000% | \$0 | \$195 |
| 13 | 367.000 | Mains - Cathodic Protection - TP | \$32,062 | R-13 | -\$131 | \$31,931 | 100,0000% | \$0 | \$31,931 |
| 14 | 367.100 | Mains - Steel - TP | \$4,505,141 | R-14 | \$5,890 | \$4,511,031 | 100.0000% | \$0 | \$4,511,031 |
| 15 | 367.200 | Mains - Plastic | \$12,528 | R-15 | \$150 | \$12,678 | 100.0000% | \$0 | \$12,678 |
| 16 | 369.000 | Meas, & Reg. Station Equipment - TP | \$327,951 | R-16 | \$5,216 | \$333,167 | 100.0000% | \$0 | \$333,167 |
| 17 | 370.000 | Communication Equipment - TP | \$1,137 | R-17 | \$23 | \$1,160 | 100.0000% | \$0 | \$1,160 |
| 18 | | TOTAL TRANSMISSION PLANT | \$4,884,953 | | \$9,577 | \$4,894,530 | | \$0 | \$4,894,530 |
| 19 | | DISTRIBUTION PLANT | | | | | | | |
| 20 | 374.000 | Land and Land Rights - DP | \$10,285 | R-20 | \$0 | \$10,285 | 100.0000% | \$0 | \$10,285 |
| 21 | 374.100 | T&D-Land | \$0 | R-21 | \$0 | \$0 | 100.0000% | \$6 | \$0 |
| 22 | 374.200 | T&D-Land Rights | \$72,010 | R-22 | \$0 | \$72,010 | 100.0000% 100.0000% | \$0 \$0 | \$72,010 \$53,630 |
| 23 24 | 375.000 376.000 | Structures & Improvments - DP Mains - Cathodic Protection - DP | \$55,955 \$459,847 | R-23 R-24 | -\$2,325 -\$10,584 | \$53,630 \$449,263 | 100.0000% | \$0 | \$449,263 |
| 24 25 | 376.100 | Mains - Steel - DP | \$4,972,563 | R-25 | -\$167,849 | \$4,804,714 | 100.0000% | \$0 | \$4,804,714 |
| 26 | 376.200 | Mains - Plestic - DP | \$6,157,924 | R-26 | -\$249,886 | \$5,908,038 | 100.0000% | \$0 | \$5,908,038 |
| 27 | 377.000 | Compressor Station Equipment - DP | \$0 | R-27 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 28 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$415,184 | R-28 | -\$10,407 | \$404,777 | 100,0000% | \$0 | \$404,777 |
| 29 | 379.000 | Meas. & Reg. Sta. Equip - City Gate - DP | \$576,337 | R-29 | -\$7,932 | \$568,405 | 100,0000% 100,0000% | \$0 \$0 | \$568,406 -\$3,075,949 |
| 30 31 | 380.000 381.000 | Services - DP Meters - DP | -\$2,575,089 \$2,409,230 | R-30 R-31 | -\$500,860 \$10,231 | -\$3,075,949 \$2,419,461 | 100,0000% | \$0 | \$2,419,461 |
| 32 | 382.000 | Meter Installations - DP | \$3,457,240 | R-32 | \$102,198 | \$3,559,438 | 100.0000% | \$0 | \$3,559,438 |
| 33 | 383,000 | House Regulators - DP | \$1,159,815 | R-33 | \$2,954 | \$1,162,769 | 100.0000% | \$0 | \$1,162,769 |
| 34 | 384.000 | House Regulator Installations - DP | \$405,076 | R-34 | \$4,633 | \$409,709 | 100.0000% | \$0 | \$409,709 |
| 35 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$166,524 | R-35 | \$2,018 | \$168,542 | 100,0000% | \$0 | \$168,542 |
| 36 | 387.000 | Other Equipment - DP | \$6,755 | R-36 | -\$380 | \$6,375 | 100.0000% | 50 | \$6,375 |
| 37 | | TOTAL DISTRIBUTION PLANT | \$17,749,656 | | -\$828,189 | \$16,921,467 | | \$0 | \$16,921,467 |
| 38 | | PRODUCTION PLANT | | | | | | | \$0 |
| 39 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | 30 |
| 40 | } | TESTING | | | \$0 | \$0 | | \$0 | \$0 |
| 41 | | TOTAL TESTING | \$0 | | \$0 | \$0 | | 30 | 30 |
| 42 | 200 222 | GENERAL PLANT | \$9,016 | R-43 | \$0 | \$9,016 | 100,0000% | \$0 | \$9,016 |
| 43 44 | 389.000 390.000 | Land and Land Rights - GP Structures & Improvements - GP | \$9,016 \$508,965 | R-44 | -\$5,126 | \$503,839 | 100.0000% | \$0 | \$503,839 |
| 45 | 390.100 | | \$10,248 | | -\$581 | \$9,667 | 100.0000% | \$0 | \$9,667 |
| | | Frame - GP | | | | | | - | |
| 46 | 390,300 | Structures & improvements - Improvements Leased Premises | \$23,067 | R-46 | -\$755 | \$22,312 | 100.0000% | \$0 | \$22,312 |
| 47 | 391.000 | Office Furniture & Equipment - GP | \$39,825 | R-47 | \$246 | \$40,071 | 100,0000% | . \$0 | \$40,071 |
| 48 | 392.000 | Transportation Equipment - GP | \$162,166 | R-48 | \$2,387 | \$164,553 | 100.0000% | \$0 | \$164,553 |
| 49 | 392.100 | Transportation Equip < 12,000 LB | \$0 | R-49 | \$5 | \$5 \$9.963 | 100.0000% 100.0000% | \$0 | \$5 \$8,863 |
| 50 51 | 393.000 394.000 | Stores Equipment - GP Tools, Shop, & Garage Equipment - GP | \$9,244 \$131,901 | R-50 R-51 | -\$381 -\$4,160 | \$8,863 \$127,741 | 100.0000% | \$0 \$0 | \$8,863 \$127,741 |
| 51 52 | 395.000 | Laboratory Equipment - GP | \$1,378 | R-52 | \$32 | \$1,410 | 100.0000% | \$0 | \$1,410 |
| 53 | 396,000 | Power Operated Equipment - GP | \$62,028 | R-53 | -\$5,319 | \$56,709 | 100.0000% | \$0 | \$56,709 |
| 54 | 396.100 | Power Operated Equipment - Ditchers - GP | \$142,682 | R-54 | -\$3,600 | \$139,082 | 100.0000% | \$0 | \$139,082 |
| 55 | 396.200 | Power Operated Equipment - Backhoes - GP | \$118,815 | R-55 | -\$578 | \$118,237 | 100.0000% | \$0 | \$118,237 |
| 56 | 396.300 | | -\$3,190 | R-56 | \$3,190 | \$0 | 100.0000% | \$0 | \$0 |

Accounting Schedule: 06 Sponsor: Sarah Sharpe Page: 1 of 2

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Accumulated Depreciation Reserve

| \$12.7 (X) (A) | A | B | - C. C. | Ω | 6 | Fig. | G (1) | Н | |
|----------------|------------------|--|--------------|----------------|---|--------------|----------------------------|----------------|-----------------------------|
| Line | Account | Name and State Sta | Total | Adjust | | As Adjusted | Jurisdictional Ailocations | Jurisdictional | MO Adjusted |
| Number | Number : 397.000 | Depreciation Reserve Description | Reserve | Number R-57 | Adjustments -\$281 | Reserve | 100.0000% | Adjustments | Jurisdictional \$9.569 |
| 57 | | Communication Equipment - GP | \$9,850 | | | \$9,569 | | \$0 | |
| 58 | 397.200 | Communication Equip - Fixed Radios | \$5,146 | R-58 | -\$23 | \$5,123 | 100.0000% | \$0 | \$5,123 |
| 59 | 397.300 | Communication Equip - Telemetering | \$749 | R-59 | -\$26 | \$723 | 100.0000% | \$0 | \$723 |
| 60 | 397.500 | Communication Equipment | \$352 | R-60 | -\$352 | \$0 | 100.0000% | \$0 | \$0 |
| 61 | 398.000 | Miscellaneous Equipment | \$184,783 | R-61 | \$491 | \$185,274 | 100.0900% | \$0 | \$185,274 |
| 62 | 399.000 | Other Tangible Property | \$329 | R-62 | -\$20,965 | -\$20,636 | 100.0000% | \$0 | -\$20,636 |
| 63 | 399.300 | OTH - Other Tangible Prop - Network - H/W | \$1,611 | R-63 | -\$91 | \$1,520 | 100.0000% | \$0 | \$1,520 |
| 64 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$151,237 | R-64 | -\$1,275 | \$149,962 | 100.0000% | \$0 | \$149,982 |
| 65 | 399,500 | OTH - Other Tangible Prop - PC Software | \$3,900 | R-65 | -\$18 | \$3,882 | 100.0000% | \$0 | \$3,882 |
| 66 | 399,600 | Other Tangible Property - PC Hardware | \$18 | R-66 | -\$18 | \$0 | 100.0000% | \$0 | \$0 |
| 67 | | TOTAL GENERAL PLANT | \$1,574,120 | | -\$37,198 | \$1,536,922 | | \$0 | \$1,536,922 |
| 68 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 69 | 374.000 | Land and Land Rights - Corporate | \$0 | R-69 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 70 | 390.000 | Structures & Improvements - Corporate | \$23 | R-70 | \$19,371 | \$19,394 | 100.0000% | \$0 | \$19,394 |
| 71 | 391.000 | Office Furniture & Equip - Corporate | \$6 | R-71 | \$4,815 | \$4,821 | 100.0000% | \$0 | \$4,821 |
| 72 | 392.100 | Transportation Equipment < 12,000 lbs - | \$13 | R-72 | \$10,939 | \$10,952 | 100.0000% | \$0 | \$10,952 |
| | | Corporate | 40 | R-73 | \$416 | **** | 100.0000% | •• | \$416 |
| 73 | 394.000 | Tools, Shop, and Garage Equipment - Corporate | \$0 | R-/3 | \$415 | \$416 | 100.0000% | \$0 | \$416 |
| 74 | 398.000 | Miscellaneous Equipment - Corporate | \$8 | R-74 | \$7,026 | \$7,034 | 100.0000% | \$0 | \$7,034 |
| 75 | 399.000 | Other Tangible Property - Corporate | \$14 | R-75 | \$11,686 | \$11,700 | 100.0000% | \$0 | \$11,700 |
| 76 | 399,100 | Other Tangible Property - Servers - H/W - | \$2 | R-76 | \$1,420 | \$1,422 | 100.0000% | \$0 | \$1,422 |
| | | Corporate | •- | | , . , | | | - | |
| 77 | 399,300 | Other Tangible Property - Network - H/W - | \$17 | R-77 | \$14,553 | \$14,570 | 100.0000% | \$0 | \$14,570 |
| | 1 | Corporate | - | | | , , | | · · | |
| 78 | 399,400 | Other Tangible Property - PC Hardware - | \$150 | R-78 | \$124,801 | \$124,951 | 100.0000% | \$0 | \$124,951 |
| | | Corporate | | | | | | | |
| 79 | 399.500 | Other Tangible Property - PC Software - | \$725 | R-79 | \$604,195 | \$604,920 | 100.0000% | \$0 | \$604,920 |
| 80 | | Corporate TOTAL GENERAL PLANT - ALLOCATED | \$958 | : | \$799,222 | \$800,180 | | \$0 | \$800,180 |
| 81 | | INCENTIVE COMPENSATION | | | | | | | : |
| ٠. | 1 | CAPITALIZATION | | | | | | | |
| 82 | | ICC Adjustment | \$0 | R-82 | -\$1,624 | \$1,624 | 100.0000% | \$0 | -\$1,624 |
| 83 | | TOTAL INCENTIVE COMPENSATION | \$0 | ``` | -\$1,624 | \$1,624 | | \$0 | -\$1,624 |
| Ų | | CAPITALIZATION | , , | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 4.1,32.1 | | | , -, |
| 84 | er maconio | TOTAL DEPRECIATION RESERVE | \$24,303,926 | | -\$58,212 | \$24,245,714 | | \$0 | \$24,245,714 |

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount | <u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments |
|--------------------------------------|---|-------------------------------|--|--|
| R-7 | Liquified Petroleum Gas Equipment | 311.000 | -\$1,18 | . |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$1,184 | \$0 |
| R-11 | Structures & Improvements - TP | 366.000 | 30000000000000000000000000000000000000 | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$449 | \$ 0 |
| | 2. To update reserve to March 31, 2014. (Sharpe) | | \$56 | \$0 |
| R-12 | Structures & Improvements (T&D other structures) - TP | 366.100 | \$6 | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$ 6 | \$0 |
| R-13 | Mains - Cathodic Protection - TP | 367.000 | .\$1 31 | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$1 | \$0 |
| | To include cost of removal in the appropriate account. (Robinett) | | \$ 1 | \$0 |
| | 3. To update reserve to March 31, 2014. (Sharpe) | | -\$133 | \$0 |
| R-14 | Mains - Steel - TP | 367.100 | \$5,890 | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$12 | \$0 |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$115 | \$0 |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$3 | \$0 |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 1 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В | <u>c</u> | <u>D</u> | E Total | <u>E</u> 335 | <u>G</u> Total |
|----------------------|---|-------------------|--|----------------------|-------------------------------|----------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To include cost of removal in the appropriate account. (Robinett) | | \$46 | | \$0 | |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | \$5,745 | | \$0 | |
| R45 | Mains - Plastic | 367.200 | | \$150 | | \$0 |
| | To update reserve to March 31, 2014. (Sharpe) | | , \$150 | | \$0 | |
| R-16 | Meas. & Reg. Station Equipment - TP | 369,000 | | \$5,216 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$16 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$2 | | \$0 | |
| | 4. To update reserve to March 31, 2014. (Sharpe) | | \$5,200 | | \$0 | |
| R-17 | Communication Equipment - TP | 370.000 | | \$23 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$23 | | \$0 | |
| R-23 | Structures & Improvments - DP | 375.000 | | - \$2, 325 | | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve to March 31, 2014. (Sharpe) | | -\$2,326 | | \$0 | |
| R-24 | Mains - Cathodic Protection - DP | 376.000 | e krákly továhy cogresy fire V krákly továhy cogresy fire | -\$10,584 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$27 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 2 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| Α | iΒ | <u>C</u> | D | <u>E</u> | E | <u>G</u> |
|---------------------------------|---|------------------------------|----------------------|-------------------------------|-------------------------------|----------------------------------|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account - Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | <u>-</u> |
| | To include cost of removal in the appropriate account. (Robinett) | | \$10 | | \$0 | |
| | 5. To update reserve to March 31, 2014. (Sharpe) | And a popular in contract of | -\$10,566 | | \$0 | |
| | To remove injuries and damages from plant and reclassify as expense. (Sharpe) | | -\$51 | | \$0 | |
| R-25 | Mains - Steel - DP | 376.100 | | -\$167,849 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$18 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$171 | • | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$5 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | \$124 | | \$0 | |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | -\$168,119 | • | \$0 | |
| R-26 | Mains - Plastic - DP | 376.200 | | -\$249,886 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$26 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$250 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$7 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$3 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | \$200 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 3 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| | В | <u>c</u> | D | E | Ē | G |
|---------------------------------|---|-------------------|----------------------|-------------------------------|-------------------------------|---------------------------------------|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | -\$250,300 | | \$0 | · · · · · · · · · · · · · · · · · · · |
| R-28 | Meas, & Reg. Sta. Equip - General - DP | 378.000 | | -\$10,407 | | \$ |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | To adjust reserve for Capitalized Depreclation. (Sharpe) | | \$27 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | 4. To update reserve to March 31, 2014. (Sharpe) | | -\$10,430 | | \$0 | |
| R-29 | Meas. & Reg. Sta. Equip - City Gate - DP | 379.000 | | -\$7,932 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$32 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 5. To update reserve to March 31, 2014. (Sharpe) | | -\$7,961 | | \$0 | |
| R-30 | Services - DP | 380.000 | | -\$500,860 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$96 | | \$0 | |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$936 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$26 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$11 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 4 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | <u>B</u> | <u>C</u> | <u>D</u> | E Total | E | G |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|----------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To include cost of removal in the appropriate account. (Robinett) | | \$997 | | \$0 | |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | -\$502,660 | ŕ | \$0 | |
| R-31 | Meters - DP | 381,000 | | \$10,231 | | \$ |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$7 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$70 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | -\$95 | | \$0 | |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | \$10,266 | | \$0 | |
| R-32 | Meter Installations - DP | 382.000 | | \$102,198 | | \$ |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$25 | | \$0 | |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$243 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$7 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$3 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | -\$130 | | \$0 | |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | \$102,120 | | \$0 | |
| | House Regulators - DP | 383, 000 ⅓ | | \$2,954 | | \$(|
| | 1. To remove costs related to transition costs - per stipulation & agreement in case | | -\$6 | | \$0 | |

GM-2012-0037 (Hanneken)

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 5 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | <u>B</u> | <u>C</u> | D | <u>E</u> Total | Ē | <u>G</u> Total |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$57 | | \$0 | |
| | 3. To remove relocation expenses from reserve, (Ferguson) | | -\$2 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | \$ 6 | | \$0 | |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | \$2,900 | | \$0 | |
| R-34 | House Regulator installations - DP | 384.000 | | \$4,633 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | • | -\$2 | | \$0 | |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$22 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$3 | | \$0 | |
| | 5. To update reserve to March 31, 2014. (Sharpe) | | \$4,611 | | \$0 | |
| R-35 | Ind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$2,018 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$13 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 4. To update reserve to March 31, 2014. (Sharpe) | | \$2,005 | | \$0 | · |
| R-36 | Other Equipment - DP | 387,000 | | -\$380 | | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 6 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A | <u> </u> | . | D | E. | E | <u> </u> |
|---------------------------------|---|-------------------|----------------------|-------------------------------|-------------------------------|----------------------------------|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$1 | <u> </u> | \$0 | |
| | 2. To update reserve to March 31, 2014. (Sharpe) | | -\$381 - | | \$0 | |
| R44 | Structures & Improvements - GP | 390.000 | | -\$5,126 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$8 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$71 | | \$0 | |
| | 3. To remove relocation expenses from reserve, (Ferguson) | | -\$2 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | \$8 | | \$0 | • |
| | 6. To update reserve to March 31, 2014. (Sharpe) | | -\$5,194 | | \$0 | |
| R45 | Structures & Improvements - Structure Frame - GP | 390.100 | | -\$581 | | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve to March 31, 2014. (Sharpe) | | -\$582 | | \$0 | |
| R-46 | Structures & Improvements - Improvements Leased Premises | 390.300 | | -\$7 55 | | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$2 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 3. To update reserve to March 31, 2014. (Sharpe) | | -\$758 | | \$0 | |
| R47 | Office Furniture & Equipment - GP | 391.000 | | \$246 | | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 7 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В | <u>C</u> | D E | E <u>G</u> |
|---------------------------------|---|-------------------|--|---|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | l otal Adjustment Adjustment Amount Amount | Total Jurisdictional Jurisdictional Adjustments Adjustments |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | \$0 |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$10 | \$0 |
| | 3. To update reserve to March 31, 2014. (Sharpe) | | \$ 237 | \$0 |
| R-48 | Transportation Equipment - GP | 392,000 | ###################################### | 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$7 | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$66 | \$0 |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$2 | \$0 |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | \$0 |
| | 5. To update reserve to March 31, 2014. (Sharpe) | | \$2,331 | \$0 |
| R-49 | Transportation Equip < 12,000 LB | 392.100 | \$5 | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$ 5 | \$0 |
| R-50 | Stores Equipment - GP | 393.000 | -\$381 | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | -\$381 | \$0 |
| R-51 | Tools, Shop, & Garage Equipment - GP | 394.000 | -\$4,160 | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | \$0 |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$27 | \$0 |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 8 of 13

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| B | <u>C</u> | D | <u>E</u> Total | <u> </u> | <u> </u> |
|---|---|--|--|--|--|
| Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| To include cost of removal in the appropriate account. (Robinett) | | \$2 | | \$0 | |
| 5. To update reserve to March 31, 2014. (Sharpe) | | -\$4,185 | | \$0 | |
| Laboratory Equipment - GP | 395.000 | | \$32 | | \$0 |
| 1. To update reserve to March 31, 2014. (Sharpe) | | , \$32 | | \$0 | |
| Power Operated Equipment - GP | 396,000 | | -\$5,3 19 | | \$0 |
| To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$26 | | \$0 | |
| 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| 4. To include cost of removal in the appropriate account. (Robinett) | | -\$3,190 | | \$0 | |
| 5. To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| 6. To update reserve to March 31, 2014. (Sharpe) | | -\$2,152 | | \$0 | |
| Power Operated Equipment - Ditchers - GP | 396.100 | | -\$3,6 00 | | \$0 |
| To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$11 | | \$0 | |
| 3. To include cost of removal in the appropriate account. (Robinett) | | \$3 | | \$0 | |
| 4. To update reserve to March 31, 2014. (Sharpe) | | -\$3,613 | | \$0 | |
| | 4. To include cost of removal in the appropriate account. (Robinett) 5. To update reserve to March 31, 2014. (Sharpe) Laboratory Equipment - GP 1. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - GP 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To remove relocation expenses from reserve. (Ferguson) 4. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 6. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - Ditchers - GP 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To include cost of removal in the appropriate account. (Robinett) | 4. To include cost of removal in the appropriate account. (Robinett) 5. To update reserve to March 31, 2014. (Sharpe) Laboratory Equipment - GP 1. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - GP 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To remove relocation expenses from reserve. (Ferguson) 4. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 6. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - Ditchers - GP 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To include cost of removal in the appropriate account. (Robinett) | Adjustments Description Number Amount 4. To include cost of removal in the appropriate account. (Robinett) 5. To update reserve to March 31, 2014. (Sharpe) Laboratory Equipment - GP 1. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - GP 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To remove relocation expenses from reserve. (Ferguson) 4. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 6. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - Ditchers - GP 1. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) | Account Adjustments Description 4. To include cost of removal in the appropriate account. (Robinett) 5. To update reserve to March 31, 2014. (Sharpe) Laboratory Equipment - GP 1. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - GP 1. To remove costs related to transition costsper stipulation & agreement in case GM-2012-0037. (Hanneken) 4. To include cost of removal in the appropriate account. (Robinett) 5. To update reserve to March 31, 2014. (Sharpe) Agreement in case GM-2012-0037. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 6. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - Ditchers - GP 1. To remove costs related to transition costsperity in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 6. To update reserve to March 31, 2014. (Sharpe) Power Operated Equipment - Ditchers - GP 1. To remove costs related to transition costsperity in the appropriate account. (Robinett) 2. To adjust reserve for Capitalized Depreciation. (Sharpe) 3. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) 5. To include cost of removal in the appropriate account. (Robinett) | Actumulated Depreciation Reserve Account Adjustment Adjustment Adjustment Adjustments State Stat |

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Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | <u> </u> | Ç | D | <u>E</u> Total | <u> </u> | <u>G</u> Total |
|----------------------|---|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | The state of the s | -\$1 | | \$0 | |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$8 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 4. To update reserve to March 31, 2014. (Sharpe) | | -\$586 | | \$0 | |
| R-56 | Ditchers - Group | 396.300 | | \$3,190 | | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | | \$3,190 | • | \$0 | |
| R-57 | Communication Equipment - GP | 397.000 | | -\$281 | | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$352 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | - | \$0 | |
| | 4. To update reserve to March 31, 2014. (Sharpe) | Annies springenskie gegen de skalender de sk | -\$635 | | \$0 | |
| R-58 | Communication Equip - Fixed Radios | 397.200 | | - \$2 3 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | AND PROMISE AND PROPERTY ASSESSMENT ASSESSME | -\$23 | | \$0 | |
| R-59 | Communication Equip - Telemetering | 397.300 | | -\$ 26 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | -\$26 | | \$0 | |
| R-60 | Communication Equipment | 397.500 | | -\$352 | | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$352 | | \$0 | |

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Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | B | <u>C</u> | <u>D</u> | E Total | Ē | <u>G</u> Total |
|----------------------|---|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| R-61 | Miscellaneous Equipment | 398.000 | | \$491 | | ###### \$ 0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 2. To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$29 | | \$0 | |
| | 3. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 5. To update reserve to March 31, 2014. (Sharpe) | | \$465 | | \$0 | |
| R-62 | Other Tangible Property | 399.000 | | -\$20,965 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$20,993 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$18 | | \$0 | |
| | 3. To update reserve to March 31, 2014. (Sharpe) | | \$10 | | \$0 | |
| R-63 | OTH - Other Tangible Prop - Network - H/W | 399.300 | | -\$91 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | -\$91 | | \$0 | |
| R-64 | OTH - Other Tangible Prop - PC Hardware | 399,400 | | -\$1,27 5 | | \$0 |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$16 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 3. To update reserve to March 31, 2014. (Sharpe) | Account of the contract of the | -\$1,289 | | \$0 | |
| R-65 | OTH - Other Tangible Prop - PC Software | 399,500 | | -\$18 | holoren die Reichte | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 11 of 13

| <u>A</u> Reserve | <u>B</u> | C | D E Total | E G Total |
|----------------------|---|-------------------|-------------------------------------|---|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Adjustment Amount Amount | Jurisdictional Jurisdictional Adjustments Adjustments |
| | To adjust reserve for Capitalized Depreciation. (Sharpe) | | \$5 | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | \$0 |
| | 3. To update reserve to March 31, 2014. (Sharpe) | | -\$22 | \$0 |
| R-66 | Other Tangible Property - PC Hardware | 399.600 | \$18 | |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$18 | \$0 |
| R70 | Structures & Improvements - Corporate | 390.000 | \$19,371 | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$19,371 | \$0 |
| R-71 | Office Furniture & Equip - Corporate | 391.000 | \$4,815 | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$4,815 | \$0 |
| R-72 | Transportation Equipment < 12,000 lbs - Corporate | 392.100 | \$10,939 | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$10,939 | \$0 |
| ₹ R-73 | Tools, Shop, and Garage Equipment - Corporate | 394.000 | \$416 | \$0 |
| | To update reserve to March 31, 2014. (Sharpe) | | \$416 | \$ 0 |
| R-74 | Miscellaneous Equipment - Corporate | 398.000 | \$7,026 | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$7,026 | \$ 0 |
| R-75 | Other Tangible Property - Corporate | 399.000 | \$11,686 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 12 of 13

Total Company Compilation

Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | <u>B</u> | <u>C</u> | D 57 (184) | <u>E</u> Total | E | <u>G</u> Total |
|----------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| benita in a second | 1. To update reserve to March 31, 2014. (Sharpe) | | \$11,686 | | \$0 | |
| R-78 | Other Tangible Property - Servers - H/W - Corporate | 399,100 | | \$1,420 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$1,420 | | \$0 | |
| R-77 | Other Tangible Property - Network - H/W - Corporate | 399,300 | | \$14,553 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$14,553 | | \$0 | |
| R-78 | Other Tangible Property - PC Hardware - Corporate | 399.400 | | \$124,801 | | \$0 |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$124,801 | | \$0 | |
| R-79 | Other Tangible Property - PC Software - Gorporate | 399.500 | | \$604,195 | | ŠO |
| | 1. To update reserve to March 31, 2014. (Sharpe) | | \$604,195 | | \$0 | |
| R-82 | ICC Adjustment | | | -\$1,624 | | \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$1,624 | | \$0 | |
| 10 (3 ni) ni (10 ni) | Total Reserve Adjustments | | | -\$58,212 | | \$0 |

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Cash Working Capital

| (2.1.1.10) A | A | В | <u> </u> | D | - E-11-14 | <u>F</u> | <u> </u> |
|--------------|--|---------------|----------------|---------|-----------|---------------|------------|
| Line | | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C-D | (Col E / 365) | BXF |
| 1 | OPERATION AND MAINT, EXPENSE | | | | | | |
| 2 | Payroll, Incentive Compensation, 401-K, ESPP | \$3,794,676 | 37.28 | 14.00 | 23.28 | 0.063781 | \$242,028 |
| 3 | Pension Expense | \$0 | 37.28 | 37,28 | 0.00 | 0.000000 | \$0 |
| 4 | OPEBs - FAS 106 | \$0 | 37.28 | 45.63 | -8.35 | -0.022877 | \$0 |
| 5 | Group Benefits, Medical Expense | \$871,896 | 37.28 | 6.58 | 30.70 | 0.084110 | \$73,335 |
| 6 | Uncollectibles | \$480,135 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 7 | Cash Vouchers | \$3,055,311 | 37.28 | 32.38 | 4.90 | 0.013425 | \$41,018 |
| 8 | TOTAL OPERATION AND MAINT. EXPENSE | \$8,202,018 | | | | | \$356,381 |
| 9 | TAXES | | | | | | |
| 10 | Property Tax | \$1,118,982 | 37.28 | 182.50 | -145.22 | -0.397863 | -\$445,202 |
| 11 | Payroll Tax | \$305,199 | 37.28 | 18.87 | 18.41 | 0.050438 | \$15,394 |
| 12 | Sales Tax | \$1,121,167 | 37.28 | 21.27 | 16.01 | 0.043863 | \$49,178 |
| 13 | TOTAL TAXES | \$2,545,348 | | | | | -\$380,630 |
| 14 | OTHER EXPENSES | | | | | | |
| 15 | Purchased Gas | \$29,068,265 | 37.28 | 40.16 | -2.88 | -0.007890 | -\$229,349 |
| 16 | MOPSC Assessment | \$124,500 | 37.28 | -31.13 | 68.41 | 0.187425 | \$23,334 |
| 17 | TOTAL OTHER EXPENSES | \$29,192,765 | | | | | -\$206,015 |
| 18 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$230,264 |
| 19 | TAX OFFSET FROM RATE BASE | | | | | | |
| 20 | Federal Tax Offset | \$1,871,451 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$1,128 |
| 21 | State Tax Offset | \$312,800 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$189 |
| 22 | City Tax Offset | \$0 | 0.00 | 0.00 | 0.00 | 0.000000 | \$0 |
| 23 | Interest Expense Offset | \$2,242,742 | 37.28 | 91.15 | -53.87 | -0.147589 | -\$331,004 |
| 24 | TOTAL OFFSET FROM RATE BASE | \$4,426,993 | | | | | -\$332,321 |
| 25 | TOTAL CASH WORKING CAPITAL REQUIRED | | Marie programa | | - | | -\$562,585 |

Accounting Schedule: 08 Sponsor: Kofi Boateng Page: 1 of 1

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Income Statement Detail

| 2016-000 | 4 . 34. | <u>B</u> | <u>C</u> | <u>0</u> | E S | , | <u>G</u> | Н. | useves le piete | 55 (4) 1 /60 (5) | K 2002 | L | M |
|-----------------|--------------------|--|----------------------|----------------------|------------------------|------------------|---------------------------|------------------------|-------------------------------|----------------------------|-----------------------|-------------------------|----------------------------|
| Line | Account Number | hcome Description | Test Year Total | - Test Year Labor | Tost Year Non Labor | Adjust Number | Total Company Adjustments | Total Company Adjusted | Jurisdictional Allocations | Jurisdictional Adjustments | MO Final Adj | MO Adj. Juris, Labor | MO Adj. Juds. Non Labor |
| | | | (D+E) | Kilik Gerakir (1881) | | | (From Adj. Sch.) | (C+G) | 97 (SC15/42F) | (From Adj. Sch.) | (H x I) + J | | 4=K |
| Rov-1 | | OPERATING REVENUES | | | | <u> </u> | 1 | | | | i i | | 7 |
| Rev-2 | 480.000 | Residential Revenue | \$13,978,628 | See note (1) | See note (1) | Rev-2 | See note (1) | \$13,978,628 | 100,0000% | -\$385,239 | \$13,593,389 | See note (1) | See note (1) |
| Rev-3 | 481,100 | Commercial | 50 | | | Rev-3 | | \$0 | 100,0000% | \$0 | \$0 | | |
| Rev-4 | 0,000 | Sm. Gen. Service | \$1,148,786 | | | Rev-4 | | \$1,148,786 | 100,0000% | \$147,547 | \$1,296,333 | | |
| Rev-5 | 0.000 | Med. Gen. Service | \$3,289,066 | | | Rev-5 | | \$3,289,066 | 100,0000% | \$48,185 | 53,337,251 | | |
| Rev-6 | 0.000 | Lg. Gen. Service | \$711,904 | | | Rev-6 | | \$711,904 | 100,0000% | \$88,035 | \$799,939 | | |
| Rev-7 | 481,200 | NEMO Interruptible | \$22,222 | | | Rev-7 | | \$22,222 | 100.0000% | \$38,791 | \$61,013 | | |
| Rov-8 | 483,000 | NEMO Small Gen Service Transportation | \$477 | | | Rev-8 | i | \$477 | 100.0000% | \$482 | \$959 | | |
| Rev-9 Rev-10 | 489,000 0,000 | NEMO Med General Service Transportation NEMO La General Service Transportation | \$3,778 \$367,975 | | | Rev-9 Rev-10 | | \$3,778 \$307,975 | 100.0000% | \$7,036 \$139,842 | \$10,814 \$447,817 | | |
| Rev-10 | 0.000 | SEMO Interruptible | \$104,794 | | | Rev-11 | | \$104,794 | 100,0000% | \$135,642 | \$106,819 | | |
| Rev-12 | 0,000 | SEMO Small Gen Service Transportation | \$104,794 | | | Rev-12 | | \$328 | 100,0000% | \$2,025 | \$106,819 | | |
| Rev-12 | 0.000 | SEMO Med General Service Transportation | \$1,410 | | | Rev-13 | | \$1,410 | 100,0000% | \$3,532 | \$4,942 | | |
| Rev-14 | 0.000 | SEMO Lg General Service Transportation | \$838,689 | | | Rev-14 | ļ | \$838,589 | 100,0000% | \$1,231,694 | \$2,070,383 | ļ | ļ |
| Rey-15 | 0.000 | WEMO Interruptible | \$109,311 | | | Rev-15 | | \$109,311 | 100.0000% | -\$109,311 | 02 | | |
| Rev-16 | 495,000 | Other Gas Revenue - Oper, Rev. | \$847,195 | | | Rev-16 | | \$847,195 | 100,0000% | \$2,788,883 | \$3,636,078 | | |
| Rev-17 | | TOTAL OPERATING REVENUES | \$21,364,563 | | | | | \$21,384,563 | | \$4,001,759 | \$25,366,322 | anderen in and a | massanct sessuate |
| 1 | | MANUFACTURED GAS PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | 733,000 | Gas Mixing Expenses - MGPE | 50 | \$0 | 50 | E-2 | 50 | l so | 100.0000% | \$0 | \$0 | \$0 | 50 |
| 3 | 735,000 | Misc. Production Expenses - MGPE | 5171 | \$0 | \$171 | E-3 | \$0 | \$171 | 100,0000% | 50 | \$171 | \$0 | \$171 |
| 4 | 742,000 | Maint of Production Equip - MGPE | \$0 | \$0 | \$0 | E-4 | 50 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| s | | TOTAL MANUFACTURED GAS PRODUCTION EXPENSES | \$171 | \$0 | \$171 | | \$0 | \$171 | | \$0 | \$171 | SO | \$171 |
| 8 | | GAS SUPPLY EXPENSES | | | | | 1 | |] | | | | |
| 7 | | TOTAL GAS SUPPLY EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| Ŕ | | NATURAL GAS STORAGE EXPENSE | 1 | | | | | | { | | | | |
| 9 | 820,000 | Meas, & Reg. Station Expenses - NGSE | 50 | so | \$0 | E-9 | so | so. | 100,0000% | \$0 | so | \$0 | so |
| 10 | 826,D00 | Rents - NGSE | \$0 | \$0 | \$0 | E-10 | \$0 | so. | 100,0000% | \$0 | \$0 | \$0 | 50 |
| 11 | 841.000 | Operation Labor & Expenses - NGSE | \$118 | \$118 | \$0 | E-11 | -\$3 | \$115 | 100,0000% | SO | \$115 | \$115 | \$0 |
| 12 | | TOTAL NATURAL GAS STORAGE EXPENSE | \$118 | \$118 | \$0 | | -\$3 | \$115 | | \$0 | \$115 | \$115 | \$0 |
| 13 | | TESTING | | | | | | | | | | | |
| 14 | | TOTAL TESTING | 50 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | | | | | | |
| 15 | 054 005 | TRANSMISSION EXPENSES | | | | F 40 | | | 400 00000 | | | | \ |
| 16 17 | 851.000 852.000 | Operating Supervisoln & Engineering - TE | \$0 \$0 | \$0 | \$0 \$0 | E-16 E-17 | \$0 \$0 | \$0 \$0 | 100.0000% | \$0 \$0 | \$0 | \$0 | \$0 |
| 17 16 | 852.000 856.000 | Communication System Expenses - TE Mains Expense - TE | \$0 \$0 | \$0 \$0 | 30 50 | E-17 E-18 | \$0 | \$0 | 100.0000% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 16 | 857.000 | Meas, & Reg. Station Equipment - TE | \$0 | \$0 \$0 | \$0 | E-18 | 02 | 50 | 100.0000% | \$0 \$0 | \$0 | \$0 \$0 | 50 |
| 20 | 858.000 | Transmission & Compression of Gas by Others | -\$1,191,372 | \$0 | -\$1,191,372 | E-20 | \$1,191,372 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 21 | 861.000 | Maint, Supervision & Engin TE | \$0 | \$0 | so | E-21 | so | so | 100.0000% | \$0 | \$0 | so | so |
| 22 | 863,000 | Maint of Mains - TE | \$63,494 | \$63,494 | \$0 | E-22 | -\$1,628 | \$61,866 | 100.0000% | 50 | \$61,866 | \$61,866 | \$0 |
| 23 | 864.000 | Maint, of Compressor Station Equipment - TE | 50 | \$0 | 50 | E-23 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| •• | mer | Make at these & from Productions The | | | | | | | 400.0 | <u>_</u> _ | | | |
| 24 25 | 865.000 867.000 | Maint, of Meas, & Reg. Equipment - TE Maint, of Other Equipment - TE | \$0 \$0 | \$0 \$0 | \$0 \$0 | E-24 E-25 | \$0 \$0 | \$0 \$0 | 100.0000% | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 |
| 23 | 901,000 | manic of Other Equipment * 12 | 30 | | 30 | 1 11-40 | 30 | <u> </u> | 100,0000% | 30 | 30 | \$0 | \$0 |

| Line Number | Account Number | <u>B</u> income Description | <u>C</u> Test Year Total | <u>D</u> Test Year Labor | <u>E</u> Test Year Non Labor | <u>F</u> Adjust Number | <u>G</u> Total Company Adjustments | H Total Company Adjusted | j Jurisdictional Allocations | <u>J</u> Jurisdictional Adjustments | <u>K</u> MO Final Ad] Jurisdictional | L MO Adj. Juris, Labor | M MO Adj. Juris. Non Labor |
|----------------|--------------------|---|--------------------------------|--------------------------------|------------------------------------|------------------------------|--|--------------------------------|------------------------------------|---|--|------------------------------|----------------------------------|
| Number | Millimat | BICOIRA DESCRIPTOR | (D+E) | | Non- | HOHIUGE | (From Adj. Sch.) | (C+G) | Allocatoria | (From Adj. Sch.) | (H x f) + J | | A = K |
| 26 | | TOTAL TRANSMISSION EXPENSES | -\$1,127,878 | \$63,494 | -\$1,191,372 | | \$1,189,744 | \$61,866 | İ | \$0 | \$61,866 | \$61,866 | \$0 |
| 27 | | PRODUCTION EXPENSES | | | | | | | | | | | |
| 28 | | TOTAL PRODUCTION EXPENSES | 50 | \$û | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 29 | | DISTRIBUTION EXPENSES | | | | | | | | | | | |
| 30 | 870,000 | Operating Supervisor & Engineering - DE | \$120,081 | \$108,476 | \$11,605 | E-30 | \$2,782 | \$117,299 | 100.0000% | so | \$117,299 | \$105,694 | \$11,605 |
| 31 | 871,000 | Load Dispatching & Odorization | 50 | \$0 | \$0 | E-31 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 32 | 871.100 | Load Dispatching & Odorization - DE | \$21.926 | \$0 | \$21,926 | E-32 | \$0 \$0 | \$21,926 | 100.0000% | 50 | \$21,926 | \$0 | \$21,926 |
| 33 | 872,000 | Compressor Station Labor & Expense - DE | \$0 | \$0 | \$0 | E-33 E-34 | | \$0 | 100.0000% | \$0 | 50 | \$0 | \$0 |
| 34 | 874,000 | Mains & Service Expenses - DE | \$2,075,740 \$16,828 | \$1,101,660 \$11,640 | \$974,080 \$5,188 | E-35 | -\$28,254 -\$298 | \$2,047,486 \$16,530 | 100.0000% | \$0 \$0 | \$2,047,486 \$16,530 | \$1,073,406 \$11,342 | \$974,080 \$5,188 |
| 35 36 | 875,000 876,000 | Meas, & Reg. Sta. Expenses - General Meas, & Reg. Sta. Expenses - Industrial | \$16,020 | \$11,640 | \$0,,66 | E-36 | -5256 \$0 | \$16,530 | 100.0000% | 30 02 | 02 | \$11,342 | \$5,188 |
| 36 37 | 877,000 | Meas, & Reg. Sta, Expenses - Intustrial Meas, & Reg. Sta, Expenses - City Gate | 50 | 50 | \$0 \$0 | E-37 | 50 | \$0 | 100.0000% | 50 | \$0 | \$0 | \$0 |
| 38 | 878,000 | Meter & House Regulator Expenses - DE | \$341.815 | \$341,767 | 548 | E-38 | -\$8,762 | \$333,053 | 100.0000% | \$0 | 5333.063 | \$333,005 | \$48 |
| 39 | 879,000 | Customer Installations Expenses - DE | \$341,813 | \$041,767 | \$0 | E-39 | \$0 | \$0.55,055 | 100.0000% | \$0 | \$0 | \$0,000 | 50 |
| 40 | 880,000 | Other Expenses - DE | \$1,639 | \$811 | \$828 | E-40 | -\$20 | \$1,619 | 100.0000% | SO SO | \$1,619 | \$791 | \$828 |
| 41 | 881,000 | Rents - DE | \$121,118 | \$31,848 | \$89,270 | E-41 | -\$42,288 | \$78,830 | 100.0000% | \$0 | \$78,830 | \$31,031 | \$47,799 |
| 42 | 885,000 | Maint, Supervision & Engineering - DE | \$121,118 | \$0 ,040 | \$0 | E-42 | \$0 | \$0,550 | 100.0000% | So | \$70,050 | \$0 | \$47,1753 |
| 43 | 886,000 | Maint. Structures & Improvements - DE | so | \$0 | SO | E-43 | Šo | \$0 | 100.0000% | 50 | so | \$0 | so |
| 44 | 887,900 | Mains - DE | \$15,965 | \$15,940 | \$25 | E-44 | -\$409 | \$15,556 | 100,0000% | \$0 | \$15,556 | \$15,531 | \$25 |
| 45 | 888.000 | Compressor Station Equipment - DE | \$0 | 50 | \$0 | E-45 | so | \$0 | 100.0000% | SO SO | \$15,555 | \$0 | \$0 |
| 46 | 000,000 | Meas. & Reg. Sta. Equip Industrial | so l | \$0 | \$0 | E-46 | so | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 47 | 891,000 | Meas, & Reg. Sta, Equip City Gate | \$0 | \$0 | \$0 | E-47 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 48 | 892,000 | Services - DE | \$1,433 | \$1,433 | 50 | E-48 | -\$37 | \$1,396 | 100.0000% | 50 | \$1,396 | \$1,396 | so |
| 49 | 893,000 | Meter & House Regulators - DE | \$5,976 | \$5,581 | \$395 | E-49 | -5143 | \$5,833 | 100.0000% | \$0 | \$5,833 | \$5,438 | \$395 |
| 50 | 894,000 | Other Equipment | 50 | \$0 | \$0 | E-50 | \$0 | \$0 | 100.0000% | 50 | 50 | \$0 | \$0 |
| 51 | 895.D00 | Other Equipment - DE | \$0 | \$0 | \$0 | E-51 | SD | \$0 | 100.0000% | \$0 | 02 | \$0 | \$0 |
| 52 | ******* | TOTAL DISTRIBUTION EXPENSES | \$2,722,521 | \$1,619,156 | \$1,103,365 | | -\$82,993 | \$2,639,528 | , | \$0 | \$2,639,528 | \$1,577,634 | \$1,061,894 |
| 53 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | <u> </u> | | | | |
| 54 | 901,000 | Supervision - Cust. Acct. Exp. | \$347 | \$347 | \$0 | E-54 | -59 | \$338 | 100.0000% | \$0 | \$338 | \$338 | \$0 |
| 5 5 | 902.000 | Meter Reading Expenses | \$337,183 | \$336,058 | \$1,125 | E-55 | -\$8,618 | \$328,565 | 100,0000% | \$0 | \$328,565 | \$327,440 | \$1,125 |
| 56 | 903,000 | Customer Records & Collection Expenses | \$35,184 | \$34,484 | \$700 | E-56 | -\$884 | \$34,300 | 100,0000% | \$0 | \$34,300 | \$33,600 | \$700 |
| 57 | 904,000 | Uncollectible Amounts | \$493,120 | \$0 | \$493,120 | E-57 | -\$12,985 | \$480,135 | 100,0000% | \$0 | \$480,135 | \$0 | \$480,135 |
| 58 | 905,000 | Misc, Customer Accounts Expense | 50 | \$0 | \$0 | E-58 | \$15,488 | \$15,488 | 100,0000% | \$0 | \$15,488 | \$0 | \$15,488 |
| 59 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$865,834 | \$370,889 | \$494,945 | | \$7,008 | \$858,826 | | \$0 | \$858,826 | \$361,378 | \$497,448 |
| 60 | | CUSTOMER SERVICE & INFO. EXP. | | . [| | | | | | | ļ | | Į. |
| 61 | 907.000 | Supervision - Cust, Serv. Info. | -\$332 | -\$332 | \$0 | E-61 | \$9 | -\$323 | 100.0000% | \$0 | -\$323 | -\$323 | \$0 |
| 62 | 908.000 | Customor Assistance Expenses | \$408,887 | \$271,387 | \$137,500 | E-62 | -\$6,960 | \$401,927 | 100,0000% | \$0 | \$401,927 | \$264,427 | \$137,500 |
| 63 | 909.000 | Informational & Instructional Advertising Expenses | \$86,765 | \$11,877 | \$74,888 | E-63 | -\$7,850 | \$78,915 | 100.0000% | \$0 | \$78,915 | \$11,572 | \$67,343 |
| 64 | 910,000 | Misc. Customer Service & Info. Expenses | \$1,290 | \$0 | \$1,290 | E-64 | \$0 | \$1,290 | 100.0000% | \$0 | \$1,290 | \$0 | \$1,290 |
| 65 | • | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$496,610 | \$282,932 | \$213,678 | | -\$14,801 | \$481,809 | | \$0 | \$481,809 | \$275,676 | \$206,133 |
| 66 | | SALES EXPENSES | | | | | | | | | | | |
| 67 | 911,000 | Supervision - Sales Exp. | \$0 | \$0 | \$0 | E-67 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 68 | 912,000 | Demostrating & Selling Expenses | \$399 | \$399 | \$0 | E-68 | -\$10 | \$389 | 100.0000% | \$0 | \$389 | \$389 | \$0 |
| 69 | 913,000 | Advertising Expenses | \$16,986 | \$0 | \$16,986 | E-69 | -\$13,265 | \$3,721 | 100.0000% | \$0 | \$3,721 | \$0 | \$3,721 |
| 70 | 915,000 | Supervision | \$0 | \$0 ! | \$0 | E-70 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | so |

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Income Statement Detail

| Line | A Account | nos estas sintensas e B | <u>C</u> Test Year | <u>D</u> Test Year | E Test Year | E Adjust | <u>G</u> | <u>H</u> Total Company | vis (til savis) Ludadistlasai | <u>J</u> Jurisdictional | <u>K</u> MO Final Adl | L LbA OM | MO AdL Juds. |
|-----------------------------------|----------------------|--|-----------------------|--|---|------------------|--------------------------------------|---------------------------|----------------------------------|----------------------------|--------------------------|--------------------|------------------|
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Juriedictional | Juris, Labor | Non Labor |
| | | | (D+E) | | | s Cambing of the | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H×()+J | | M = K |
| 71 | 916,000 | Misc. Sales Expenses | \$1,421 | \$0 | \$1,421 | E-71 | -\$1,353 | \$68 | 100,0000% | \$0 | \$58 | \$0 | \$68 |
| 72 | | TOTAL SALES EXPENSES | \$18,806 | \$399 | \$18,407 | | -\$14,628 | \$4,178 | | \$0 | \$4,178 | 9852 | \$3,789 |
| 73 | | ADMIN. & GENERAL EXPENSES | | | | ļ | | | | | | | |
| 74 | 920,000 | Admin. & General Salaries | \$721,881 | \$721,881 | \$0 | E-74 | -\$18,513 | \$703,368 | 100,0000% | \$0 | \$703,368 | \$703,368 | \$0 |
| 75 | 921,000 | Office Supplies & Expenses | \$989.258 | \$272,268 | \$716,990 | E-75 | -\$61,326 | \$927,932 | 100.0000% | \$0 | \$927,932 | \$265,284 | \$662,648 |
| 76 | 922,000 | Admin, Expenses Transferred | -\$730,575 | -\$684,525 | -\$46,050 | E-76 | \$0 | -\$730,575 | 100.0000% | \$0 | -\$730,575 | -\$684,525 | -\$46,050 |
| 77 | 923,900 | Outside Services Employed | \$2,904,108 | \$23,584 | \$2,880,524 \$385,664 | E-77 E-78 | -\$1,438,417 | \$1,465,691 | 100,0000% | \$0 | \$1,465,691 | \$23,584 | \$1,442,107 |
| 78 | 924,000 925,000 | Property Insurance - Debits | \$385,664 50 | 02 02 | \$386,864 \$0 | E-79 | \$0 \$2,667 | \$385,664 \$2,667 | 100.0000% | \$0 \$0 | \$385,664 | \$0 | \$385,664 |
| 79 80 | 925.000 | Injuries & Damages Employee Pensions & Benefits | \$1,645,547 | \$1,645,547 | \$0 | E-80 | \$466,779 | \$1,178,768 | 100.0000% | \$0 \$0 | \$2,667 \$1,178,768 | \$0 | \$2,667 |
| 81 | 927,000 | Franchise Requirements | \$1,645,547 50 | \$1,545,547 02 | \$0 \$0 | E-81 | \$466,779 | 31,170,750 | 100,0000% | \$0 \$0 | \$1,178,766 | \$1,201,854 \$0 | -\$23,086 \$0 |
| 82 | 928.000 | Regulatory Commission Expenses | \$0 \$0 | \$0 | \$0 | E-82 | \$175,710 | \$175,710 | 100.0000% | \$0 \$0 | \$175,710 | \$0 | \$175,710 |
| 83 | 929,000 | Duplicate Charges | so | SO SO | SO. | E-83 | so | \$175,710 | 100.0000% | \$0 | \$773,710 | \$0 | \$175,710 |
| 84 | 930,000 | Misc, General Expenses - A&G | \$0 | \$0 \$0 | so | E-84 | So | \$0 | 100.0000% | \$0 | 02 | so so | 50 |
| 85 | 930,100 | General Advertisting Expenses | so | \$0 | \$0 | E-85 | \$0 | \$0 | 100,0000% | \$0 | 50 | \$0 | 50 |
| 86 | 930,200 | Mixc. General Expenses | \$43,316 | SO | \$43,316 | E-86 | -\$13,284 | \$30,032 | 100,0000% | 02 | 530.032 | \$0 | \$30,032 |
| 87 | 931,000 | Rents - Admin, Gen, Exp. | \$16,197 | \$0 | \$16,197 | E-87 | \$71 | \$16,268 | 100.0000% | \$0 | \$16,268 | \$0 | \$16,268 |
| 88 | | TOTAL ADMIN, & GENERAL EXPENSES | \$5,975,396 | \$1,978,755 | \$3,996,641 | | -\$1,819,871 | \$4,155,525 | | SO | \$4,155,525 | \$1,509,565 | \$2,645,960 |
| 89 | | DEPRECIATION EXPENSE | | | | | | | | | | | |
| 90 | 403,000 | Depreciation Expense, Dep. Exp. | \$3,364,637 | See note (1) | See note (1) | E-90 | See note (1) | \$3,364,637 | 100.0000% | \$604,471 | \$3,969,108 | See note (1) | See note (1) |
| 91 | | TOTAL DEPRECIATION EXPENSE | \$3,364,637 | \$0 | \$0 | | \$0 | \$3,364,637 | | \$604,471 | \$3,969,108 | \$0 | \$0 |
| 92 | | AMORTIZATION EXPENSE | | | | ļ | | | | | | | |
| 93 | 407,400 | Energy Efficiency Amortization | \$0 | \$0 | \$0 | E-93 | \$8,652 | \$8,652 | 100.0000% | 50 | \$8,652 | \$0 | \$8,652 |
| 94 | 405,100 | Amortization | \$963 | \$0 | \$963 | E-94 | -\$963 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 95 | | TOTAL AMORTIZATION EXPENSE | \$963 | \$0 | \$963 | | \$7,689 | \$8,652 | | \$0 | \$8,652 | \$0 | 58,652 |
| 96 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 97 | 408,000 | Property Taxes/Ad Valorem Taxes | \$1,412,928 | \$0 | \$1,412,928 | E-97 | -\$293,945 | \$1,118,983 | 100,0000% | \$0 | \$1,118,983 | \$0 | \$1,118,983 |
| 98 | 408,000 | Payroll Taxes | \$252,677 | \$252,677 | \$0 | E-98 | \$52,521 | \$305,198 | 100.0000% | \$0 | \$305,198 | \$305,198 | \$0 |
| 99 | 408,000 | Gross Receipts Tax | \$0 | \$0 | 50 | E-99 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 100 | 408,000 | Missouri Franchise Taxes | \$0 | \$0 | \$0 | E-100 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 101 | 408,000 | Allocated Taxes | \$41,390 | \$0 | \$41,390 | E-101 | \$38,306 | \$3,084 | 100,0000% | \$0 | \$3,084 | \$0 | \$3,084 |
| 102 | | TOTAL OTHER OPERATING EXPENSES | \$1,705,995 | \$252,677 | \$1,454,318 | | -\$279,730 | \$1,427,265 | | \$0 | \$1,427,265 | \$305,198 | \$1,122,067 |
| 103 | Andria Mella | TOTAL OPERATING EXPENSE | \$14,024,173 | \$4,568,420 | \$6,091,116 | | -\$1,021,801 | \$13,002,572 | | \$804,471 | \$13,607,043 | \$4,091,821 | \$5,546,114 |
| 104 | | NET INCOME BEFORE TAXES | \$7,340,390 | , | | | 1 | \$8,361,991 | | \$3,397,288 | \$11,759,279 | | |
| 105 | | INCOME TAXES | | | | | | | [| | | | |
| 106 | 0.000 | Current Income Taxes | \$0 | See note (1) | See note (1) | E-106 | See note (1) | \$0 | 100.0000% | \$3,672,655 | \$3,672,655 | See note (1) | See note (1) |
| 107 | | TOTAL INCOME TAXES | \$0 | | | | | \$0 | | \$3,672,655 | \$3,672,655 | | 555 10.0 (1) |
| 108 | | DEFERRED INCOME TAXES | | | | | | | | | | | |
| 109 | 0.000 | Deferred Income Taxes - Def. Inc. Tax. | \$0 | See note (1) | See note (1) | E-109 | See note (1) | \$0 | 100.0000% | 50 | \$0 | See note (1) | See note (1) |
| 110 | 0.000 | Amortization of Deferred ITC | \$0 | | | E-110 | <u> </u> | \$0 | 100,0000% | \$0 | \$0 | | |
| 111 | | TOTAL DEFERRED INCOME TAXES | \$0 | | | | | \$0 | | \$0 | \$0 | | |
| tracks county-terminopolygourness | Antonomy of the same | NET OPERATING INCOME | \$7,340,390 | a professivate professional and anti-contract and and a second and a s | come president samples linear, perfection for | L | The test of the second second second | \$8,361,991 | J | -\$275,367 | \$8,086,624 | | |

| A B C D E E G H I I K L M Line Account Test Year Test Year Test Year Adjust. Total Company Total Company Jurisdictional Jurisdictional MC Final Adj. MC Adj. Number Number Income Description Total Labor Non Labor Number Adjustments Adjusted Allocations Adjustents Jurisdictional Juris, Labor Non Li (From Adj. Sch.) (C+0) (From Adj. Sch.) (C+0) (From Adj. Sch.) | 100 |
|---|-----------|
| (D+E) (From Adj. Sch.) (C+G) (From Adj. Sch.) (H x I) + J L + M = K | 44,504,64 |

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

| ∆ Income Adj. Number | B Income Adjustment Description | <u>C</u> Account Number | D Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | E Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | Jurisdictional Adjustments Total |
|-------------------------------|--|-------------------------------|--|--|---|---|--|--|
| Rev-2 | Residential Revenue | 480.000 | 11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1 | | \$ 10 € 10 € 10 € 10 € 10 € 10 € 10 € 10 € | (Administrati S Ö: | -\$385,239 | -\$385,231 |
| | 1. To Annualiza Residential Revenue | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$1,033,441 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$648,202 | |
| Rev-4 | Sm. Gen. Service | | 7(\$2545156 \$0 \$ | Alada Mala so | : | parais | \$147,547 | \$147,547 |
| | To Annualize Sm. Gen. Service Revenue | | \$0 | \$0 | | \$0 | \$2 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$114,564 | |
| ; | To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$262,109 | |
| Rev-5 | Mad. Gen. Service | 79 (Z. 186) | i kana ing kana | \$0 | \$0 | | \$48,185 | \$48,185 |
| • | 1. To Annualize Med. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$2 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$121,498 | |
| | 3. To adjust revenues for the update period. (Boaleng) | | \$0 | \$0 | | \$0 | \$169,685 | |
| Rev-6 | Lg. Gen. Service | Raginis | (| 1808688 5 \$0 | 50 \$0 | | \$88,035 | \$88,035 |
| | To Annualize Lg. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$2 | |
| ļ | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$19,024 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$107,061 | |
| Rev-7 | NEMO Interruptible | 481.200 | \$0 | \$0 | \$0 | \$0 | \$38,791 | \$38,791 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$488 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$39,279 | |
| Rev-6 | NEMO Small Gen Service Transportation | 483,000 | [4453]:: N/2018 \$0 (| \$0 | \$0 | \$0 | \$482 | \$487 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$57 | |
| | To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$539 | |
| Rev-9 | HEMO Med General Service Transportation | 489.000 | \$0 | \$0 | \$0 | 1465 1 00 | \$7,038 | \$7,038 |
| • | 1. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$251 | |
| | To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$7,287 | |
| Rev-10 | NEMO.Lg General Service Transportation | | \$0 | \$0 | | \$0 | \$139,842 | \$139,842 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$4,113 | - " |
| | | | | • | | ** | | |

| A Income Adj. Number | B Income Adjustment Description | <u>C</u> Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | E Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | Jurisdictional Adjustments Total |
|-------------------------------|--|-------------------------------|-------------------------------------|---|--------------------------------------|---|---|--|
| Rev-11 | SEMO Interruptible | | los martini so | \$0 | 1455 - 1464 1 00 | \$0. | \$2,025 | \$2,025 |
| | 1. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$2,231 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$4,256 | |
| Rov-12 | SEMO Small Gen Service Transportation | itici (a) | \$0 | \$0 | \$0 \$0 \$0 | \$64 - E66 50 | \$257 | \$257 |
| | To adjust for ISRS revenues. (Boateng) | | so | \$0 | | \$0 | -\$21 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$278 | |
| Rev-13 | SEMO Med General Service Transportation | elekkara. | | \$0 | \$0 | \$ 0 | \$3,532 | \$3,532 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$45 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$3,577 | |
| Rev-14 | SEMO Lg General Service Transportation | | so: | \$0 | \$0 | \$0 | \$1,231,694 | \$1,231,694 |
| | To adjust for ISRS revenues, (Boaleng) | | \$0 | \$0 | | \$0 | -\$5,446 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$1,237,140 | |
| Rev-15 | WEMO Interruptible | eleks. | \$0 | \$0 | \$0 | \$0 | -\$109,311 | -\$109,311 |
| | To correct an error in booking interruptible ISRS revenues to WEMO district. (Boateng) | | \$0 | \$0 | | \$0 | -\$2,886 | |
| | To correct an error in booking interruptible update revenues to WEMO district. (Boateng) | | \$0 | \$0 | | \$6 | -\$106,425 | |
| Rev-16 | Other Gas Revenue - Oper, Rev. | 495.000 | \$0. | \$0 | /vi | \$0. | \$2,788,883 | \$2,788,883 |
| | To Annualize Other Gas Revenue - Oper, Rev. | | \$0 | \$0 | | \$0 | -\$3 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | -\$48,871 | |
| | 3. To adjust contractual revenues. (Cox, Sommerer) | | \$0 | \$0 | | \$0 | \$2,837,757 | |
| E41 | Operation Labor & Expenses - NGSE | 841.000 | - N. C. T. L. S. 43 | \$0 | | \$0 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$4 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$1 | \$0 | | \$0 | \$0 | |
| . €-20 | Transmission & Compression of Gas by Others | 858.000 | \$0 | \$1,191,372 | \$1,191,372 | | \$0 | \$0 |
| | To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng) | | \$0 | \$1,191,372 | | \$0 | \$0 | |
| 6-22 | Waint of Mains + TE | 863.000 | -\$1,628 | \$0 | -\$1,628 | \$0 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | ; | -\$2,217 | \$0 | | \$0 | \$0 | |

| A Income Adj. Number | <u>B</u> Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Lebor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor |] Jurisdictiona Adjustments Total |
|-------------------------------|--|---|--|--|---|---|--|---|
| | 2. To annualize payroll. (Ferguson) | | \$589 | \$0 |) | \$0 | \$0 | |
| E-30 | Operating Supervisor & Engineering - DE | 870.000 | -\$2,782 | | \$2,782 | | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | *************************************** | -\$3,788 | \$0 | • | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$1,006 | \$0 | 1 | \$0 | \$0 | |
| E-34 | Mains & Service Expenses - DE | 874.000 | \$28,254 | 14844 (146 1 4) | \$28,254 | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$38,471 | \$0 | • | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$10,217 | \$0 | ŧ | \$0 | \$0 | |
| ∉ E-35 ∰ | Meas, & Reg. Sta. Expenses - General | 875.000 | -\$298 | 7-3-4-4-4-4 \$0 | -\$298 | \$0 | | irdaidead t |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | : | -\$406 | \$0 | 1 | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$108 | \$0 | • | \$0 | \$0 | |
| E-38 | Meter & House Regulator Expenses - DE | 878.000 | -\$8,762 | \$0 | -\$8,762 | ###################################### | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$11,931 | \$0 | 1 | \$0 | \$0 | |
| | 2. To annualize payroli. (Ferguson) | | \$3,169 | \$0 | 1 | \$0 | \$0 | |
| E-40 | Other Expenses - DE | 880.000 | -\$20 | ()) () () () () () 50 | -\$20 | \$0. | so so | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$28 | \$0 | • | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$8 | \$0 | • | \$0 | \$0 | |
| E-41 | Renta : DE | 881.000 | -\$817 | -\$41,471 | -\$42,288 | \$6 | \$0 | |
| | To annualize rents and leases. (Hanneken) | - | \$0 | -\$41,471 | | \$0 \$0 | \$0 \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1,112 | \$0 | | - | | |
| | 3. To annualize payroll. (Ferguson) | | \$295 | \$0 |) | \$0 | \$0 | |
| E-44 | Mains / DE | 887.000 | \$409 | \$0 | .\$409 | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$557 | \$0 | 1 | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$148 | \$0 |) | \$0 | \$0 | |
| E-48 | Services = DE | 892.000 | -\$37 | \$0 | .\$3 7 | \$0 | \$0 | $\sum_{i=1}^{N_{i}}\sum_{j=1}^{N_{i}}\sum_{i=1}^{N_{i}}\sum_{j=1}^{N_{i}}\sum_{i=1}^{N_{i}}\sum_{j$ |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$50 | \$0 |) | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$13 | \$0 |) | \$0 | \$0 | |
| € E-49 Ø | Meter & House Regulators - DE | 893.000 | -\$143 | : :::::::::::::::::::::::::::::::::::: | .\$143 | \$0. | | |

| <u>A</u> Income Adj. | 0 | <u>C</u> Account | <u>D</u> Company Adjustment | E Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment | <u>i</u> Jurisdictional Adjustments |
|----------------------------|--|---------------------|--|---|------------------------------------|--|--|---|
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$195 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroli. (Ferguson) | | \$52 | \$0 | | \$0 | \$0 | |
| E-54 | Supervision - Cust Acct Exp. | 901.000 | 11111111111111111111111111111111111111 | 74.11.12.14.14. \$0 .1 | 49 | 13000-1005-1 \$0 0 | 50 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | : | -\$12 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$3 | \$0 | | \$0 | \$0 | |
| E-55 | Méler Reading Expenses | 902.000 | -\$8,618 | \$0 | 48,618 | | | 48884874444444 * 0 \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$11,735 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$3,117 | \$0 | | \$0 | \$0 | |
| E-56 | Customer Records & Collection Expenses | 903,000 | -\$884 | ******* ** *************************** | -\$884 | 2000 | it is the so |) |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1,204 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$320 | \$0 | | \$0 | \$0 | |
| E-57 | Uncollectible Amounts | 904.000 | \$0. | -\$12,985 | -\$12,985 | \$0. | visitate s tib so | \$0 |
| | To normalize uncollectible account expense. (Boateng) | | \$0 | -\$12,985 | | \$0 | \$0 | |
| E-58 | Misc. Customer Accounts Expense | 905.000 | \$0 | \$15,488 | \$15,488 | \$0 | \$0 | \$0 |
| | To include interest expense on customer deposits. (Sharpe) | | \$0 | \$15,488 | | \$0 | \$0 | |
| E-61 | Supervision - Cust. Serv. Info | 907.000 | \$9 | \$0/ | (1. jan.) | \$0 | \$ 0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | \$12 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$3 | \$0 | | \$0 | \$0 | |
| E-62 | Customer Assistance Expenses | 908,000 | -\$6,960 | (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | -\$6,960 | \$0 | ţo. | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$9,477 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | : | \$2,517 | \$0 | | \$0 | \$0 | |
| E-63 | Informational & instructional Advertising Expenses | 909.000 | | -\$7,545 | -\$7,850 | | \$6 | \$0 |
| | To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Henneken) | | \$0 | -\$8,369 | | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$415 | \$0 | | \$0 | \$0 | |
| | 3. To annualize payroll. (Ferguson) | <u> </u> | \$110 | \$0 | | \$0 | \$0 | |
| | 4. To reclassify advertising capitalized during the test year. (Sharpe) | | \$0 | \$824 | | \$0 | \$0 | |

| Α | B | • • c | - | | angi E rabab | <u> </u> | Н | - In Indian |
|--------------------------|---|-------------------|---|------------------------------------|---------------------------------|--|---|--|
| Income Adj. Number | Income Adjustment Description | Account Number | Company Adjustment Labor | Company Adjustment Non Labor | Company Adjustments Total | Jurisdictional Adjustment Labor | Jurisdictional Adjustment Non Labor | Jurisdictional Adjustments Total |
| | Demostrating & Salling Expenses | 912.000 | -\$10 | | -\$10 | | | ygan kalundiy s |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$14 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | \$4 | \$0 | | \$0 | \$0 | |
| E-89 | Advertising Expenses | 913.000 | . (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) | -\$13,265 | ·\$13,265 | 99 (33 (34 (35 50 (3 | | (17578 F8 686 50 |
| | To remove certain advertising expenses. (Sharpe) | | \$0 | -\$431 | | \$0 | \$0 | |
| | To remove certain promotional advertising. (Sharpe) | | \$0 | -\$12,834 | | \$0 | \$0 | |
| E-71 | Misc, Sales Expenses | 916,000 | 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- | -\$1,353 | -\$1,353 | la ikan ili kata kalendari so lah | \$0 | |
| | To remove certain promotional advertising. (Sharpe) | | \$0 | -\$1,353 | | \$0 | \$0 | |
| E-74 | Admin. & General Salaries | 920,000 | -\$18.513 | \$0 | -\$18,513 | \$0 | \$0 | ogađaji kao objekt se kao objekt |
| ,, | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$25,208 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | \$6,695 | \$0 | | \$0 | \$0 | |
| E-75 | Office Supplies & Expenses | 921.000 | -\$6,984 | \$54,342 | -\$61,326 | 420 E (140 E 50) | 50 | : \$4 |
| | To annualize rents/leases. (Hanneken) | | \$0 | -\$23,901 | | \$0 | \$0 | |
| | 2. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$9,382 | | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$9,509 | \$0 | | \$0 | \$0 | |
| | 4. To remove relocation expense. (Ferguson) | | \$0 | -\$5,045 | | \$0 | \$0 | |
| | 5. To annualize utility costs related to the new building in Jackson, MO. (Hanneken) | | \$0 | \$6,249 | | \$0 | \$0 | |
| | 6. To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$19,166 | | \$0 | \$0 | |
| | 7. To annualize postage expense. (Boateng) | | \$0 | \$19,626 | | \$0 | \$0 | |
| | 8. To annualize payroll. (Ferguson) | | \$2,525 | \$0 | | \$0 | \$0 | |
| | To remove items that provide no ratepayer benefit. (Sharpe) | | \$0 | -\$6,467 | | \$0 | \$0 | |
| | 10. To remove certain dues & donations costs. (Sharpe) | | \$0 | -\$16,256 | | \$0 | \$0 | |
| E.77 | Outside Services Employed | 923.000 | \$0 | -\$1,438,417 | \$1,438,417 | \$0 | \$0 | |
| | To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037, (Hanneken) | | \$0 | -\$1,038,952 | | \$0 | \$0 | |
| | 2. To remove relocation expense. (Ferguson) | | \$0 | -\$373 | | \$0 | \$0 | |
| | 3. To annualize outside auditor expenses. (Sharpe) | | \$0 | -\$33,819 | | \$0 | \$0 | |

| A | verson je er se krije de Broke broken en er se krije. | <u>c</u> | | Sieșe E rriri, | | G in the | na an H istoria | Nasa Naraki |
|----------------|---|----------|-----------------------|-----------------------|------------------------|------------------------------|------------------------------|-------------------------------|
| Income Adj. | | Account | Company Adjustment | Company Adjustment | Company Adjustments | Jurisdictional Adjustment | Jurisdictional Adjustment | Jurisdictional Adjustments |
| Number | Income Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| : | 4. To annualize APUC allocated legal expense. (Boateng) | | \$0 | \$1,587 | | \$0 | \$0 | |
| i | 5. To remove expenses from APUC, LUC, LABS corporate allocations. (Sharpe) | | \$0 | -\$1,551 | | \$0 | \$0 | |
| | 6. To remove certain allocated dues & donations costs. (Sharpe) | | \$0 | -\$290 | | \$0 | \$0 | |
| | 7. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe) | | \$0 | -\$481 | | \$0 | \$0 | |
| | 8. To remove certain APUC allocated costs. (Hanneken) | | \$0 | -\$3,540 | | \$0 | \$0 | |
| | 9. To remove certain LUC allocated costs. (Hanneken) | | \$0 | -\$15,967 | | \$0 | \$0 | |
| | 10. To remove certain LABS allocated costs. (Hanneken) | | \$0 | -\$7,964 | | \$0 | \$0 | |
| | 11. To update APUC allocations and factors. (Hanneken) | | \$0 | -\$195,435 | | \$0 | \$0 | |
| | 12. To update LUC allocations and factors. (Hanneken) | | \$0 | -\$239,038 | | \$0 | \$0 | |
| | 13. To update LABS allocations and factors. (Hanneken) | | \$0 | \$97,406 | | \$0 | \$0 | |
| E-79 | Injuries & Damages | 925,000 | \$0 | \$2,667 | \$2,667 | - | 10 | ********* ** |
| | To normalize injuries and damages expense. (Sharpe) | | \$0 | \$2,667 | | \$0 | \$0 | |
| E-80 | Employee Pensions & Benefits | 926.000 | -\$443,693 | -\$23,088 | -\$466,779 | \$0 | \$0 | 38 (\$15 (\$15 \$0 |
| | To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) | | \$34,488 | \$0 | | \$0 | \$0 | |
| | 2. To remove relocation expense. (Ferguson) | | \$0 | -\$23,086 | | \$0 | \$0 | |
| į | 3. To normalize pension expense. (Boateng) | | -\$118,024 | \$0 | | \$0 | \$0 | |
| | 4. To normalize OPEB expense. (Boateng) | | -\$360,157 | \$0 | | \$0 | \$0 | |
| E-82 | Regulatory Commission Expenses | 928.000 | \$0. | \$175,710 | \$175,710 | \$0 | \$0 |) i |
| | To normalize rate case expense over 3 years. (Boateng) | - | \$0 | \$51,210 | | \$0 | \$0 | |
| | 2. To annualize Missouri PSC Assessment. (Sharpe) | | \$0 | \$124,500 | | \$0 | \$0 | |
| E-86 | Misc. General Expenses | 930.200 | \$0. | -\$13,284 | -\$13,284 | \$0 | \$0 | \$0 |
| | To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$8,604 | | \$0 | \$0 | , |
| | 2. To adjust miscellaneous expenses. (Sharpe) | | \$0 | -\$6,680 | | \$0 | \$0 | |
| E-87 | Renis - Admir. Gen. Exp. | 931.000 | \$0 | | \$7 1 | \$0 | \$0 | \$0 |
| ; | 1. To annualize rents/legses. (Hanneken) | | \$0 | \$71 | | \$0 | \$0 | |
| E-90 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | \$ 0 | \$0 | \$604,471 | \$604,471 |

| A Income Adj. Number | B Income Adjustment Description | <u>C</u> Account Number | D Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | <u>F</u> Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>l</u> Jurisdictional Adjustments Total |
|-------------------------------|--|-------------------------------|-------------------------------------|--|---|---|---|--|
| | To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$663,182 | |
| : | 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) | : | \$0 | \$0 | | \$0 | -\$58,711 | |
| E-93 | Energy Efficiency Amortization | 407.400 | \$0 | \$8,652 | \$8,652 | erzikésetse so | | |
| İ | To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken) | | \$0 | \$8,652 | | \$0 | \$0 | |
| E-94 | Amortization | 405.100 | (180122535 \$0 | \$1.50 (F .\$983) | -\$963 | 1033 (AB) \$0 | Whitelett so | 4. se (1. j. j. j. j. j. j. j. j. j. j. j. j. j. |
| | 1. To remove non-recurring items. (Hanneken) | | \$0 | -\$963 | | \$0 | \$0 | |
| E-97 | Property Taxes/Ad Valorem Taxes | 408.000 | \$ | -\$293,945 | -\$293,945 | - (\$45 CE-645 \$ 0 | \$0 | |
| | 1. To annualize property tax expense. (Ferguson) | | \$0 | -\$293,945 | | \$0 | \$0 | |
| E-98 | Payroll Texes | 408.000 | \$52,521 | \$0 | \$52,521 | \$0 | \$0 | 78 AS (\$150 C) |
| | 1. To annualize payroll texes. (Ferguson) | | \$52,521 | \$0 | | \$0 | \$0 | |
| E-101 | Allocated Taxes | 408.000 | \$0 | -\$38,306 | -\$38,306 | ####### \$0 | 50 . | |
| | To remove PSC assessment charges from account 408. (Sharpe) | | \$0 | -\$38,306 | | \$0 | \$0 | |
| E-106 | Current Income Taxes | | \$0 | \$0 | \$0 | \$0 | \$3,672,665 | \$3,672,65 |
| : | To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$3,672,655 | |
| | Total Operating Revenues | godina | \$0 | | \$6 | | \$4,001,769 | \$4,001,75 |
| 9260 | Total Operating & Maint, Expense | | -\$476,599 | -\$545,002 | -\$1,021,601 | \$0 | \$4,277,126 | \$4,277,126 |

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Income Tax Calculation

| Line | <u> </u> | <u>B</u> Percentage | <u>C</u> Test | <u>D</u> 6.34% | <u>E</u> 6.57% | E 6.80% |
|----------|--|-------------------------------|--------------------|---|--------------------|--------------------|
| Number | Description | Rate | Year | Return | Return | Return |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$11,759,279 | \$7,577,872 | \$7,902,545 | \$8,228,637 |
| | | | , , , | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 11,712,111 | 1-,, |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense TOTAL ADD TO NET INCOME BEFORE TAXES | - | \$3,969,108 | \$3,969,108 | \$3,969,108 | \$3,969,108 |
| 4 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$3,969,108 | \$3,969,108 | \$3,969,108 | \$3,969,108 |
| 5 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 6 | Interest Expense calculated at the Rate of | 2.5760% | \$2,242,742 | \$2,242,742 | \$2,242,742 | \$2,242,742 |
| 7 | Tax Straight-Line Depreciation | | \$3,969,108 | \$3,969,108 | \$3,969,108 | \$3,969,108 |
| 8 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$6,211,850 | \$6,211,850 | \$6,211,850 | \$6,211,850 |
| 9 | NET TAXABLE INCOME | | \$9,516,537 | \$5,335,130 | \$5,659,803 | \$5,985,895 |
| 10 | PROVISION FOR FED. INCOME TAX | | | | | |
| 11 | Net Taxable Inc Fed. Inc. Tax | | \$9,516,537 | \$5,335,130 | \$5,659,803 | \$5,985,895 |
| 12 | Deduct Missouri income Tax at the Rate of | 100.000% | \$525,949 | \$294,856 | \$312,800 | \$330,822 |
| 13 | Deduct City Inc Tax - Fed. inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 14 | Federal Taxable Income - Fed. Inc. Tax | | \$8,990,588 | \$5,040,274 | \$5,347,003 | \$5,655,073 |
| 15 | Federal Income Tax at the Rate of | 35.000% | \$3,146,706 | \$1,764,096 | \$1,871,451 | \$1,979,276 |
| 16 | Subtract Federal Income Tax Credits | | | | | |
| 17 | Net Federal Income Tax | | \$3,146,706 | \$1,764,096 | \$1,871,451 | \$1,979,276 |
| 18 | PROVISION FOR MO. INCOME TAX | | | | | |
| 19 | Net Taxable Income - MO. Inc. Tax | 4 - 44-44 | \$9,516,537 | \$5,335,130 | \$5,659,803 | \$5,985,895 |
| 20 | Deduct Federal Income Tax at the Rate of | 35.000% | \$1,101,347 | \$617,434 | \$655,008 | \$692,747 |
| 21 22 | Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax | | \$0 \$8,415,190 | \$0 \$4,717,696 | \$0 \$5,004,795 | \$0 \$5,293,148 |
| 23 | Subtract Missouri Income Tax Credits | | \$6,410,100 | \$4,717,000 | V0,004,133 | \$0,255,140 |
| 24 | Missouri income Tax at the Rate of | 6.250% | \$525,949 | \$294,856 | \$312,800 | \$330,822 |
| 25 | PROVISION FOR CITY INCOME TAX | | | | | |
| 26 | Net Taxable Income - City Inc. Tax | | \$9,516,537 | \$5,335,130 | \$5,659,803 | \$5,985,895 |
| 27 | Deduct Federal Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 28 | Deduct Missouri Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 29 | City Taxable Income | | \$9,516,537 | \$5,335,130 | \$5,659,803 | \$5,985,895 |
| 30 | Subtract City Income Tax Credits | | ** | •• | | |
| 31 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| 32 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 33 | Federal Income Tax | | \$3,146,706 | \$1,764,096 | \$1,871,451 | \$1,979,276 |
| 34 | State Income Tax | | \$525,949 | \$294,856 | \$312,800 | \$330,822 |
| 35 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$3,672,655 | \$2,058,952 | \$2,184,251 | \$2,310,098 |
| 37 | DEFERRED INCOME TAXES | | ** | | | |
| 38 | Deferred Income Taxes - Def. Inc. Tax. | | \$0 \$0 | \$0 | \$0 | \$0 |
| 39 40 | Amortization of Deferred ITC TOTAL DEFERRED INCOME TAXES | } | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 |
| | | on comparison of a succession | | | | |
| 41 | TOTAL INCOME TAX | | \$3,672,655 | \$2,058,952 | \$2,184,251 | \$2,310,098 |

Accounting Schedule: 11 Sponsor: Lisa Hanneken Page: 1 of 1

Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Capital Structure Schedule

| Line Number | A Description | <u>B</u> Dollar Amount | C Percentage of Total Capital Structure | <u>D</u> Embedded Cost of Capital | E Weighted Cost of Capital 8.20% | E Weighted Cost of Capital 8.70% | G Weighted Cost of Capital 9.20% |
|----------------|--------------------------------------|------------------------------|---|--|--|--|--|
| 1 | Common Stock | \$39,953,187 | 45.89% | | 3.763% | 3.992% | 4.222% |
| 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 | \$47,109,761 | 54.11% | 4.76% | 2.576% | 2.576% | 2.576% |
| 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 | TOTAL CAPITALIZATION | \$87,062,948 | 100.00% | | 6.339% | 6.568% | 6.798% |
| 8 | PreTax Cost of Capital | | | | 8.704% | 9.077% | 9.451% |

Exhibit No.: .

Issue: Accounting Schedules

Witness: PSC Staff

Sponsoring Party: PSC Auditors Case No: GR-2014-0152

Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
NORTHEAST MISSOURI
(NEMO) DISTRICT

CASE NO. GR-2014-0152

Jefferson City, MO

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Revenue Requirement

| Line Number | <u>A</u> Description | <u>B</u> 6.34% Return | <u>C</u> 6.57% Return | <u>D</u> 6.80% Return |
|----------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| 1 | Net Orig Cost Rate Base | \$38,661,308 | \$38,661,308 | \$38,661,308 |
| 2 | Rate of Return | 6.34% | 6.57% | 6.80% |
| 3 | Net Operating Income Requirement | \$2,450,740 | \$2,539,275 | \$2,628,196 |
| 4 | Net Income Available | \$2,734,338 | \$2,734,338 | \$2,734,338 |
| 5 | Additional Net Income Required | -\$283,598 | -\$195,063 | -\$106,142 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$914,301 | \$969,942 | \$1,025,826 |
| 8 | Current Income Tax Available | \$1,092,532 | \$1,092,532 | \$1,092,532 |
| 9 | Additional Current Tax Required | -\$178,231 | -\$122,590 | -\$66,706 |
| 10 | Revenue Requirement | -\$461,829 | -\$317,653 | -\$172,848 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$0 | \$0 | \$0 |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 |
| 13 | Gross Revenue Requirement | -\$461,829 | -\$317,653 | -\$172,848 |

Accounting Schedule: 01 Sponsor: Lisa Hanneken Page: 1 of 1

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 RATE BASE SCHEDULE

| Line Number | A Rate Base Description | <u>B</u> Percentage Rate | <u>C</u> Dollar Amount |
|----------------|---------------------------------------|--------------------------------|------------------------------|
| 1 | Plant In Service | | \$54,497,766 |
| 2 | Less Accumulated Depreciation Reserve | | \$9,204,739 |
| 3 | Net Plant In Service | | \$45,293,027 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$85,243 |
| 6 | Storage Gas | | \$1,911,150 |
| 7 | Energy Efficiency Regulatory Asset | | \$30,188 |
| 8 | Prepayments | | \$101,529 |
| 9 | TOTAL ADD TO NET PLANT IN SERVICE | | \$1,957,624 |
| 10 | SUBTRACT FROM NET PLANT | | |
| 11 | Federal Tax Offset | 0.0603% | \$501 |
| 12 | State Tax Offset | 0.0603% | \$84 |
| 13 | City Tax Offset | 0.0000% | \$0 |
| 14 | Interest Expense Offset | 14.7589% | \$146,986 |
| 15 | Accumulated Deferred Income Tax | | \$2,706,524 |
| 16 | Customer Advances for Construction | | -\$1,020 |
| 17 | Customer Deposits | | \$583,721 |
| 18 | Stipulated Ratebase Offset | | \$5,152,547 |
| 19 | TOTAL SUBTRACT FROM NET PLANT | | \$8,589,343 |
| 20 | Total Rate Base | | \$38,661,308 |

Accounting Schedule: 02 Sponsor: Sharpe/Hanneken Page: 1 of 1

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Plant in Service

| 100000000000000000000000000000000000000 | Δć | B | <u>C</u> | ale. Diseas | g (cata) , E a (1989) | Aveline E ctel 140 | G | | |
|---|--------------------|---|--------------------------|--------------|------------------------------|----------------------------|-------------|----------------|--------------------------|
| Line | Account# | | Total | Adjust | = | | | Jurisdictional | MO Adjusted |
| Number | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| | | | - | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$5,249 | P-2 | \$3 | \$5,252 | 100.0000% | \$0 | \$5,252 |
| 3 | 302.000 | Franchises & Consents | \$45,803 | P-3 | \$25 | \$45,828 | 100.0000% | \$0 | \$45,828 |
| 4 | 303.000 | Misc. Intangible Plant | \$2,136 | P-4 | \$1 | \$2,137 | 100.0000% | \$0 | \$2,137 |
| 5 | | TOTAL INTANGIBLE PLANT | \$53,188 |] | \$29 | \$53,217 | 1 | \$0 | \$53,217 |
| 6 | | TRANSMISSION PLANT | | | | | | | |
| 7 | 311.000 | Liquified Petroleum Gas Equipment | \$0 | P-7 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 8 | 365.000 | Land and Land Rights - TP | \$200 | P-8 | \$0 | \$200 | 100.0000% | \$0 | \$200 |
| 9 | 365.100 | Rights of Way - TP | \$8,742 | P-9 | \$5 | \$8,747 | 100.0000% | \$0 | \$8,747 |
| 10 | 366.000 | Structures & Improvements - TP | \$0 | P-10 | -\$26,128 | -\$26,128 | 100.0000% | \$0 | -\$26,128 |
| 11 | 367.000 | Mains - Cathodic Protection - TP | \$12,062 | P-11 | \$7 | \$12,069 | 100.0000% | \$0 | \$12,069 |
| 12 13 | 367.100 369.000 | Mains - Steel - TP Meas. & Reg. Station Equipment - TP | \$1,073,844 \$84,721 | P-12 P-13 | \$595 \$46 | \$1,074,439 \$84,767 | 100.0000% | \$0 \$0 | \$1,074,439 \$84,767 |
| 14 | 303.000 | TOTAL TRANSMISSION PLANT | \$1,179,569 | F-13 | -\$25,475 | \$1,154,094 | 100.000076 | \$0 | \$1,154,094 |
| | | | 01,170,000 | ŀ | V 20,410 | \$ 1,101,001 | | * | V 1,104,004 |
| 15 | | DISTRIBUTION PLANT | | - | | | | | |
| 16 | 374.000 | Land and Land Rights - DP | \$67,774 | P-16 | \$38 | \$67,812 | 100.0000% | \$0 | \$67,812 |
| 17 | 374.100 | T&D Land - DP | \$700 | P-17 | \$0 | \$700 | 100.0000% | \$0 | \$700 |
| 18 19 | 374.200 375.000 | Land Rights - DP Structures & Improvements - DP | \$100,326 \$51,414 | P-18 P-19 | \$56 \$29 | \$100,382 \$51,443 | 100.0000% | \$0 \$0 | \$100,382 \$51,443 |
| 20 | 376.000 | Mains - Cathodic Protection - DP | \$884,415 | P-20 | \$159,298 | \$1,043,713 | 100.0000% | \$0 | \$1,043,713 |
| 21 | 376.100 | Mains - Steel - DP | \$9,279,506 | P-21 | -\$1,205,553 | \$8,073,953 | 100.0000% | sõ | \$8,073,953 |
| 22 | 376.200 | Mains - Plastic - DP | \$14,417,293 | P-22 | -\$317,476 | \$14,099,817 | 100.0000% | \$0 | \$14,099,817 |
| 23 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$1,139,912 | P-23 | \$9,612 | \$1,149,524 | 100.0000% | \$0 | \$1,149,524 |
| 24 | 379.000 | Meas, & Reg Sta. Equip City Gate - DP | \$698,276 | P-24 | \$387 | \$698,663 | 100.0000% | \$0 | \$698,663 |
| 25 | 380.000 | Services - DP | \$12,713,893 | P-25 | \$1,598,874 | \$14,312,767 | 100.0000% | \$0 | \$14,312,767 |
| 26 | 381.000 | Meters - DP | \$1,563,294 | P-26 P-27 | \$62,972 | \$1,626,266 \$3,310,070 | 100.0000% | \$0 \$0 | \$1,626,266 |
| 27 28 | 382.000 383.000 | Meter Installations - DP House Regulators - DP | \$3,169,725 \$701,456 | P-28 | \$140,345 \$17,517 | \$3,310,070 \$718,973 | 100.0000% | \$0 \$0 | \$3,310,070 \$718,973 |
| 29 | 384.000 | House Regulators Installations - DP | \$93,833 | P-29 | \$39,425 | \$133,258 | 100.0000% | \$0 | \$133,258 |
| 30 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$46,856 | P-30 | \$26 | \$46,882 | 100.0000% | \$0 | \$46,882 |
| 31 | 387.000 | Other Equipment - DP | \$5,947 | P-31 | \$21,139 | \$27,086 | 100.0000% | \$0 | \$27,086 |
| 32 | | TOTAL DISTRIBUTION PLANT | \$44,934,620 | | \$526, 6 89 | \$45,461,309 | | \$0 | \$45,461,309 |
| 33 | | PRODUCTION PLANT | | | | | | | |
| 34 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| *** | | | 1 | | ** | • | | • | ** |
| 35 | | TESTING | | | | | | | |
| 36 | | TOTAL TESTING | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 37 | | GENERAL PLANT | 1 | | | | | | |
| 38 | 389.000 | Land and Land Rights - GP | \$30,364 | P-38 | \$17 | \$30,381 | 100.0000% | \$0 | \$30,381 |
| 39 | 390.000 | Structures & Improvements - GP | \$764,309 | P-39 | \$28,516 | \$792,825 | 100.0000% | \$0 | \$792,825 |
| 40 | 390.100 | Structures - Frame - GP | \$21,504 | P-40 | \$12 | \$21,516 | 100.0000% | \$0 | \$21,516 |
| 41 | 390.300 | Improvements - GP | \$30,740 | P-41 | \$17 | \$30,757 | 100.0000% | \$0 | \$30,757 |
| 42 | 391.000 | Office Furniture & Equipment - GP | \$31,677 | P-42 | \$3,374 | \$35,051 | 100.0000% | \$0 | \$35,051 |
| 43 | 392.000 | Transportation Equipment - GP | \$9,517 \$0 | P-43 P-44 | \$223,028 \$0 | \$232,545 \$0 | 100.0000% | \$0 \$0 | \$232,545 \$0 |
| 44 45 | 392.100 393.000 | Transportation Equip < 12,000 LB Stores Equipment - GP | \$7,185 | P-45 | \$5 \$5 | \$7,190 | | \$0 | \$7,190 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$233,771 | P-46 | \$42,078 | \$275,849 | 100.0000% | \$0 | \$275,849 |
| 47 | 396.000 | Power Operated Equipment - GP | \$43,941 | P-47 | \$38,388 | \$82,329 | 100.0000% | \$0 | \$82,329 |
| 48 | 396.100 | Ditchers - GP | \$83,813 | P-48 | \$45 | \$83,859 | 100.0000% | \$0 | \$83,859 |
| 49 | 396.200 | Backhoes - GP | \$63,804 | P-49 | \$36 | \$63,840 | 100.0000% | \$0 | \$63,840 |
| 50 | 396.300 | Ditchers - Group | \$0 | P-50 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 51 | 397.000 | Communication Equipment - GP | \$17,359 | P-51 | \$9 | \$17,368 | 100.0000% | \$0 \$0 | \$17,368 \$2,038 |
| 52 53 | 397.200 397.300 | Communication Equip - Fixed Radios Communication Equip - Telemetering | \$2,936 \$518 | P-52 P-53 | \$2 \$0 | \$2,938 \$518 | 100.0000% | \$0 \$0 | \$2,938 \$518 |
| 54 | 398.000 | Miscellaneous Equipment | \$161,798 | P-54 | \$89 | \$161,887 | 100.0000% | \$0 \$0 | \$161,887 |
| 55 | 399.000 | OTH-Other Tangible Property | \$0 | P-55 | -\$134,855 | -\$134,855 | 100.0000% | \$0 | -\$134,855 |
| 56 | 399.300 | Other Tangible Prop - Network H/W | \$4,683 | P-56 | \$3 | \$4,686 | 100.0000% | \$0 | \$4,686 |
| 57 | 399.400 | Other Tangible Prop - PC Hardware | \$73,010 | P-57 | \$42 | \$73,052 | 100.0000% | \$0 | \$73,052 |
| 58 | 399.500 | Other Tangible Prop - PC Software | \$0 | P-58 | \$42,324 | \$42,324 | 100.0000% | \$0 | \$42,324 |
| 59 60 | 399.600 | Other Tangible Prop • PC HW TOTAL GENERAL PLANT | \$1,580,929 | P-59 | \$0 \$243,131 | \$1 824 080 | 100.0000% | \$0 \$0 | \$0 |
| 60 | f | LIOTAL DEBENAL FLARE | 1 \$1,000,829 | Į. | \$240,101 | \$1,824,060 | 1 | \$0 | \$1,824,060 |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Plant In Service

| Line | Account# | <u>B</u> | <u>C</u> Total | <u>D</u> Adjust | E e | E As Adireted | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | j MO Adjusted |
|------|---------------|---|-------------------|--------------------|--------------|------------------|----------------------------|----------------------------|----------------------|
| | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 61 | | GENERAL PLANT - ALLOCATED |] | | | | | | |
| 62 | 374.000 | Land and Land Rights - Corporate | \$0 | P-62 | \$39,079 | \$39,079 | 100.0000% | \$0 | \$39,079 |
| 63 | 390.000 | Structures & Improvements - Corporate | \$16,314 | P-63 | \$1,611,549 | \$1,627,863 | 100.0000% | \$0 | \$1,627,863 |
| 64 | 391.000 | Office Furniture & Equip - Corporate | \$38,825 | P-64 | \$211,715 | \$250,540 | 100.0000% | \$0 | \$250,540 |
| 65 | 392,100 | Transportation Equipment < 12,000 lbs - | \$47,948 | P-65 | \$0 | \$47,948 | 100.0000% | \$0 | \$47,948 |
| 66 | 394.000 | Corporate Tools, Shop, and Garage Equipment - Corporate | \$2,199 | P-66 | \$0 | \$2,199 | 100.0000% | \$0 | \$2,199 |
| 67 | 398.000 | Miscellaneous Equipment - Corporate | \$33,720 | P-67 | \$0 | \$33,720 | 100.0000% | \$0 | \$33,720 |
| 68 | | Other Tangible Property - Corporate | \$3,422,756 | P-68 | -\$3,360,941 | \$61,815 | 100.0000% | \$0 | \$61,815 |
| 69 | 399.100 | Other Tangible Property - Servers H/W - | \$0 | P-69 | \$7,512 | \$7,512 | 100.0000% | \$0 | \$7,512 |
| 70 | 399.300 | Corporate Other Tangible Property - Network - H/W - Corporate | \$0 | P-70 | \$76,980 | \$76,980 | 100.0000% | \$0 | \$76,980 |
| 71 | 399.400 | Other Tangible Property - PC Hardware - | \$0 | P-71 | \$663,711 | \$663,711 | 100.0000% | \$0 | \$663,711 |
| 72 | 399.500 | Other Tangible Property - PC Software - | \$0 | P-72 | \$3,215,065 | \$3,215,065 | 100.0000% | \$0 | \$3,215,065 |
| 73 | | Corporate TOTAL GENERAL PLANT - ALLOCATED | \$3,561,762 | | \$2,464,670 | \$6,026,432 | | \$0 | \$6,026,432 |
| 74 | 1 | INCENTIVE COMPENSATION | | | | | | | |
| 75 | | ICC Adjustment | \$0 | P-75 | -\$21,346 | -\$21,346 | 100.0000% | \$0 | -\$21,346 |
| 76 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$21,346 | -\$21,346 | | \$0 | -\$21,346 |
| 77 | l Hangagar | TOTAL PLANT IN SERVICE | \$51,310,068 | | \$3,187,698 | \$54,497,766 | | \$0 | \$ 54,497,766 |

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant Adj. | B | <u>C</u> Account | <u>D</u> Adjustment | <u>E</u> Total Adjustment | <u>F</u> Jurisdictional | <u>G</u> Total Jurisdictional |
|---------------------------|--|---------------------|--|---------------------------------|---|-------------------------------------|
| Number | Plant in Service Adjustment Description | Number | Amount | Amount | Adjustments | Adjustments |
| P-2 | Organization | 301.000 | 961 60 (0 10 10 10 10 10 10 10 10 10 10 10 10 10 | \$3 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$3 | | \$0 | |
| P-3 | Franchises & Consents | 302.000 | | \$25 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$30 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| P-4 | Misc. Intangible Plant | 303.000 | | \$1 | os force i en cadallui d cancero pos e sugales e | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| P-9 | Rights of Way - TP | 365.100 | | \$5 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$6 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-10 | Structures & Improvements - TP | 366.000 | | -\$26,128 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$26,128 | | \$0 | |
| P-11 | Mains - Cathodic Protection - TP | 367.000 | | \$7 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$8 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 1 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant | | <u>C</u> | D | E Total | E | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| FINGUIDE | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | Amount | \$0 | Aujustinenis |
| P-12 | Mains - Steel - TP | 367.100 | | \$595 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$703 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | 7,000 | -\$37 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$64 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |
| P-13 | Meas. & Reg. Station Equipment - TP | 369.000 | | \$46 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$55 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$5 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-16 | Land and Land Rights - DP | 374.000 | | \$38 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$44 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |
| | | | | | | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| A Plant | В | Ç | D | <u>E</u> Total | E | <u>G</u> Total |
|----------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| P-18 | Land Rights - DP | 374.200 | | \$ 56 | | \$0 |
| 81 | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$66 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$6 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P.19 | Structures & Improvements - DP | 375.000 | | \$29 | | \$0 |
| 11 | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$34 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| P-20 | Mains - Cathodic Protection - DP | 376.000 | | \$159,298 | | \$0. |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$683 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$36 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$63 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$158,721 | | \$0 | |
| . P-21 | Mains - Steel - DP | 376.100 | | -\$1,205,553 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 3 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant | B | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$5,285 | Allowing | \$0 | Aujuounema |
| | To remove relocation expenses from plant. (Ferguson) | | -\$275 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$484 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$52 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | -\$1,210,027 | : | \$0 | |
| P-22 | Mains - Plastic - DP | 376.200 | | -\$317,476 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$9,229 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$480 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$845 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$90 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | -\$325,290 | | \$0 | |
| P-23 | Meas. & Reg. Sta. Equip - General - DP | 378.000 | | \$9,612 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$752 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$39 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$69 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 4 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| A Plant | <u> </u> | <u>c</u> | D | E Total | E | <u>G</u> Total |
|----------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$8,975 | | \$0 | |
| P-24 | Meas, & Reg Sta. Equip City Gate - DP | 379.000 | | \$387 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$457 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$24 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$42 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$4 | - | \$0 | |
| P-25 | Services - DP | 380.000 | | \$1,598,874 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$9,368 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$487 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$858 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$91 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$1,590,942 | | \$0 | |
| P-26 | Meters - DP | 381.000 | | \$62,972 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$1,064 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$55 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 5 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | <u>C</u> | D | <u>E</u> Total | Establish | <u>G</u> Total |
|-------------------|--|----------|-----------------|-------------------|--------------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| | Plant In Service Adjustment Description 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | Number | Amount -\$98 | Amount | Adjustments \$0 | Adjustments |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$10 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$62,071 | · | \$0 | |
| P-27 | Meter Installations - DP | 382,000 | | \$140,345 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$2,167 | | \$0 | |
| EI . | To remove relocation expenses from plant. (Ferguson) | | -\$113 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$198 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$21 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$138,510 | | \$0 | |
| P-28 | House Regulators - DP | 383.000 | | \$17,517 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$471 | | \$0 | |
| l l | To remove relocation expenses from plant. (Ferguson) | | -\$24 | | \$0 | |
| İ | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$43 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$17,118 | | \$0 | |
| P-29 | House Regulators Installations - DP | 384.000 | | \$39,425 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant | B | <u>c</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|--|----------------------|----------------------|--|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$87 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$5 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$8 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | - TOTAL PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY ADDRESS OF THE PROPERTY A | -\$1 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$39,352 | | \$0 | |
| P-30 | Ind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$26 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$31 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| P-31- | Other Equipment - DP | 387.000 | | \$21,139 | 7 22 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$18 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 4. To include plant updated to March 31, 2014. (Sharpe) | | \$21,124 | | \$0 | |
| P-38 | Land and Land Rights - GP | 389.000 | | \$17 | | \$ 0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 7 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| A Plant | B. | 2 | <u>D</u> | Ē | E | <u>G</u> . |
|---------------|--|--|-------------|---------------------|--------------------|-------------------------|
| Adj. | | Account | Adjustment | Total Adjustment | Jurisdictional | Total Jurisdictional |
| Number | Plant In Service Adjustment Description 1. To adjust plant for Capitalized Depreciation. | Number | Amount \$20 | Amount | Adjustments \$0 | Adjustments |
| | (Sharpe) | | \$20 | | ŞU. | |
| | To remove relocation expenses from plant. (Ferguson) | A-7-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3-3- | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| P-39 | Structures & Improvements - GP | 390.000 | | \$28,516 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$519 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$27 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$48 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$28,077 | | \$0 | |
| P-40 | Structures - Frame - GP | 390.100 | | \$ 12 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$14 | | \$0 | |
| ; | 2. To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| 8 P4 1 | Improvements • GP | 390,300 | | \$17 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$20 | | \$0 | • |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Piant | B . | <u>c</u> | D | E Total | E | <u>G</u> Total |
|-------------------|--|----------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| P-42 | Office Furniture & Equipment - GP | 391.000 | | \$3,374 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$23 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 4. To include updated plant through March 31, 2014. (Sharpe) | | \$3,354 | | \$0 | |
| P-43 | Transportation Equipment - GP | 392.000 | | \$223,028 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$152 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$8 | | \$0 | |
| : | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$14 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$222,899 | | \$0 | |
| P-45 | Stores Equipment - GP | 393.000 | | \$5 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$5 | | \$0 | |
| P-46 | Tools, Shop, & Garage Equipment - GP | 394.000 | | \$42,078 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| A Plant | В | C | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|------------|--|---------|--|-------------------|-----------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant in Service Adjustment Description 1. To adjust plant for Capitalized Depreciation. (Sharpe) | Number | ************************************** | Amount | Adjustments \$0 | Adjustments |
| | To remove relocation expenses from plant. (Ferguson) | | -\$9 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$17 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$41,925 | | \$0 | |
| P-47 | Power Operated Equipment - GP | 396.000 | | \$ 38,388 | | \$0 |
| | To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe) | | -\$69,475 | | \$0 | |
| | 2. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$99 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$5 | | \$0 | |
| | 4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$9 | | \$0 | |
| | 5. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include updated plant through March 31, 2014. (Sharpe) | | \$107,779 | | \$0 | |
| P-48 | Ditchers - GP | 396.100 | | \$46 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$55 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$5 | - | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant | B | <u>C</u> | <u>D</u> | E Total | E | <u>G</u> Total |
|-------------------|---|-------------------|---------------------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-49 | Backhoes - GP | 396.200 | | \$36 | | \$0. |
| : | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$42 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |
| P-51 | Communication Equipment - GP | 397.000 | | \$9 | | \$0 |
| • | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$11 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-52 | Communication Equip - Fixed Radios | 397.200 | | \$2 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$2 | | \$0 | |
| P-54 | Miscellaneous Equipment | 398.000 | uentakungseniketi. Masuratan | \$89 | | \$0` |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$106 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$6 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$10 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 11 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | C | D | E Total | E | <u>G</u> Total |
|-------------------|--|---------|----------------|------------|--------------------|-------------------|
| Adj. | Transport | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant in Service Adjustment Description 4. To reclassify capitalized advertising to expense. (Sharpe) | Number | Amount -\$1 | Amount | Adjustments \$0 | Adjustments |
| P-55 | OTH-Other Tangible Property | 399.000 | | -\$134,855 | | \$0 |
| : | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$134,855 | | \$0 | |
| P-56 | Other Tangible Prop - Network H/W | 399.300 | | \$3 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$3 | | \$0 | |
| P-87 | Other Tangible Prop - PC Hardware | 399.400 | | \$42 | | \$0 |
| | To adjust plant for Capitalized Depreciation. (Sharpe) | | \$48 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |
| P-58 | Other Tangible Prop - PC Software | 399.500 | | \$42,324 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$42,300 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 4. To adjust plant for Capitalized Depreciation. (Sharpe) | | \$28 | | \$0 | |
| P-62 | Land and Land Rights - Corporate | 374.000 | | \$39,079 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$39,079 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 12 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| <u>A</u> Plant Adj. Number | Plant in Service Adjustment Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | E Total Adjustment Amount | E Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|-------------------------------------|---|--|----------------------------------|------------------------------------|-------------------------------|--|
| | Structures & Improvements - Corporate | 390.000 | Allodin | \$1,611,549 | | ¢0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$1,611,549 | | \$0 | |
| P-64 | Office Furniture & Equip - Corporate | 391.000 | | \$211,715 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$211,715 | | \$0 | |
| P-68 | Other Tangible Property - Corporate | 399.000 | | -\$3,360,941 | | \$0 |
| | To include updated plant through March 31, 2014. (Sharpe) | | -\$3,360,941 | | \$0 | |
| P-69 | Other Tangible Property - Servers H/W - Corpor | 399.100 | | \$7,512 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$7,512 | | \$0 | |
| P-70 | Other Tangible Property - Network - H/W - Corp | 399.300 | | \$76,980 | | \$0 |
| | To include updated plant through March 31, 2014. (Sharpe) | | \$76,980 | | \$0 | |
| P-71 | Other Tangible Property - PC Hardware - Corpo | 399.400 | | \$663,711 | | \$0 |
| | 1. To include updated plant through March 31, 2014. (Sharpe) | | \$663,711 | | \$0 | |
| P-72 | Other Tangible Property - PC Software - Corpor | 399.500 | | \$3,215,065 | | \$0 |
| ; | 1. To include updated plant through March 31, 2014. (Sharpe) | ALPANA AL | \$3,215,065 | | \$0 | |
| P-75 | ICC Adjustment | | | -\$21,346 | | \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$21,346 | | \$0 | |
| | Total Plant Adjustments |) 1659-920-55 (1555 1655-920-55 (1555-955) | | \$3,187.698 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 13 of 14

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments to Plant in Service

| A B Plant Adj. Number Plant in Service Adjustment Descript | T Account Adjustment Adjus | E <u>E</u> otal Total stment Jurisdictional Jurisdictional nount Adjustments Adjustments |
|--|-------------------------------|---|
|--|-------------------------------|---|

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Depreciation Expense

| 555 48518 665 | Δ | <u>B</u> | <u>C</u> | <u>D</u> | E |
|---------------|---|--|-----------------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | <u>Jurisdictional</u> | Rate | Expense |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$5,252 | 0.00% | \$0 |
| 3 | 302.000 | Franchises & Consents | \$45,828 | 0.00% | \$0 |
| 4 | 303.000 | Misc. Intangible Plant | \$2,137 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$53,217 | | \$0 |
| 6 | | TRANSMISSION PLANT | | | |
| 7 | 311.000 | Liquified Petroleum Gas Equipment | \$0 | 0.00% | \$0 |
| 8 | 365.000 | Land and Land Rights - TP | \$200 | 0.00% | \$0 |
| 9 | 365.100 | Rights of Way - TP | \$8,747 | 0.00% | \$0 |
| 10 | 366.000 | Structures & Improvements - TP | -\$26,128 | 3.24% | -\$847 |
| 11 | 367.000 | Mains - Cathodic Protection - TP | \$12,069 | 1.53% | \$185 |
| 12 | 367.100 | Mains - Steel - TP | \$1,074,439 | 1.53% | \$16,439 |
| 13 | 369.000 | Meas. & Reg. Station Equipment - TP | \$84,767 | 3.60% | \$3,052 |
| 14 | 303.000 | TOTAL TRANSMISSION PLANT | \$1,154,094 | 3,0078 | \$18,829 |
| 14 | | TOTAL TRANSMISSION FLANT | \$1,154,054 | | \$10,029 |
| 15 | | DISTRIBUTION PLANT | | | |
| 16 | 374.000 | Land and Land Rights - DP | \$67,812 | 0.00% | \$0 |
| 17 | 374.100 | T&D Land - DP | \$700 | 0.00% | \$0 |
| 18 | 374.200 | Land Rights - DP | \$100,382 | 0.00% | \$0 |
| 19 | 375.000 | Structures & Improvements - DP | \$51,443 | 2.33% | \$1,199 |
| 20 | 376.000 | Mains - Cathodic Protection - DP | \$1,043,713 | 1.53% | \$15,969 |
| 21 | 376.100 | Mains - Steel - DP | \$8,073,953 | 1.53% | \$123,531 |
| 22 | 376.200 | Mains - Plastic - DP | \$14,099,817 | 1.53% | \$215,727 |
| 23 | 378.000 | Meas, & Reg. Sta. Equip - General - DP | \$1,149,524 | 3.00% | \$34,486 |
| 24 | 379.000 | Meas. & Reg Sta. Equip City Gate - DP | \$698,663 | 3.21% | \$22,427 |
| 25 | 380.000 | Services - DP | \$14,312,767 | 5.00% | \$715,638 |
| 26 | 381.000 | Meters - DP | \$1,626,266 | 2.16% | \$35,127 |
| 27 | 382.000 | Meter Installations - DP | \$3,310,070 | 3.00% | \$99,302 |
| 28 | 383.000 | House Regulators - DP | \$718,973 | 4.55% | \$32,713 |
| 29 | 384.000 | House Regulators Installations - DP | \$133,258 | 3.33% | \$4,437 |
| 30 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$46,882 | 3.60% | \$1,688 |
| 31 | 387.000 | Other Equipment - DP | \$27,086 | 4.50% | \$1,219 |
| 32 | | TOTAL DISTRIBUTION PLANT | \$45,461,309 | | \$1,303,463 |
| 33 | *************************************** | PRODUCTION PLANT | | | |
| 34 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 |
| J4 | | TOTAL TROBUSTION FLANT | - | | |
| 35 | | TESTING | | | |
| 36 | | TOTAL TESTING | \$0 | | \$0 |
| 27 | | CENEDAL DI ANT | | | |
| 37 30 | 200 000 | GENERAL PLANT | #20 204 | 0.000/ | ** |
| 38 | 389.000 | Land and Land Rights - GP | \$30,381 | 0.00% | \$0 |

Accounting Schedule: 05 Sponsor: John Robinett Page: 1 of 3

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Depreciation Expense

| | 1 - 3 - 1 ∆ 3 - 1 - 1 | <u>B</u> | <u>C</u> | D | E |
|--------|------------------------------|---|----------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreclation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| 39 | 390.000 | Structures & Improvements - GP | \$792,825 | 5.00% | \$39,641 |
| 40 | 390.100 | Structures - Frame - GP | \$21,516 | 5.00% | \$1,076 |
| 41 | 390.300 | Improvements - GP | \$30,757 | 5.00% | \$1,538 |
| 42 | 391.000 | Office Furniture & Equipment - GP | \$35,051 | 4.75% | \$1,665 |
| 43 | 392.000 | Transportation Equipment - GP | \$232,545 | 10.39% | \$24,161 |
| 44 | 392.100 | Transportation Equip < 12,000 LB | \$0 | 10.39% | \$0 |
| 45 | 393.000 | Stores Equipment - GP | \$7,190 | 4.50% | \$324 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$275,849 | 4.50% | \$12,413 |
| 47 | 396.000 | Power Operated Equipment - GP | \$82,329 | 7.92% | \$6,520 |
| 48 | 396.100 | Ditchers - GP | \$83,859 | 7.92% | \$6,642 |
| 49 | 396.200 | Backhoes - GP | \$63,840 | 7.92% | \$5,056 |
| 50 | 396.300 | Ditchers - Group | \$0 | 0.00% | \$0 |
| 51 | 397.000 | Communication Equipment - GP | \$17,368 | 4.55% | \$790 |
| 52 | 397.200 | Communication Equip - Fixed Radios | \$2,938 | 4.55% | \$134 |
| 53 | 397.300 | Communication Equip - Telemetering | \$518 | 4.55% | \$24 |
| 54 | 398.000 | Miscellaneous Equipment | \$161,887 | 3.60% | \$5,828 |
| 55 | 399.000 | OTH-Other Tangible Property | -\$134,855 | 4.75% | -\$6,406 |
| 56 | 399.300 | Other Tangible Prop - Network H/W | \$4,686 | 4.75% | \$223 |
| 57 | 399.400 | Other Tangible Prop - PC Hardware | \$73,052 | 4.75% | \$3,470 |
| 58 | 399.500 | Other Tangible Prop - PC Software | \$42,324 | 4.75% | \$2,010 |
| 59 | 399.600 | Other Tangible Prop - PC HW | \$0 | 4.75% | \$0 |
| 60 | | TOTAL GENERAL PLANT | \$1,824,060 | | \$105,109 |
| | | | | | |
| 61 | | GENERAL PLANT - ALLOCATED | | | |
| 62 | 374.000 | Land and Land Rights - Corporate | \$39,079 | 0.00% | \$0 |
| 63 | 390.000 | Structures & Improvements - Corporate | \$1,627,863 | 5.00% | \$81,393 |
| 64 | 391.000 | Office Furniture & Equip - Corporate | \$250,540 | 4.75% | \$11,901 |
| 65 | 392.100 | Transportation Equipment < 12,000 lbs - | \$47,948 | 10.39% | \$4,982 |
| |] | Corporate | | | |
| 66 | 394.000 | Tools, Shop, and Garage Equipment - | \$2,199 | 4.50% | \$99 |
| | | Corporate | | | |
| 67 | 398.000 | Miscellaneous Equipment - Corporate | \$33,720 | 3.60% | \$1,214 |
| 68 | 399.000 | Other Tangible Property - Corporate | \$61,815 | 4.75% | \$2,936 |
| 69 | 399.100 | Other Tangible Property - Servers H/W - | \$7,512 | 4.75% | \$357 |
| | | Corporate | | | |
| 70 | 399.300 | Other Tangible Property - Network - H/W - | \$76,980 | 4.75% | \$3,657 |
| | | Corporate | | | |
| 71 | 399.400 | Other Tangible Property - PC Hardware - | \$663,711 | 4.75% | \$31,526 |
| | | Corporate | | | |
| 72 | 399.500 | Other Tangible Property - PC Software - | \$3,215,065 | 4.75% | \$152,716 |
| | | Corporate | | | |
| 73 | | TOTAL GENERAL PLANT - ALLOCATED | \$6,026,432 | | \$290,781 |
| | | | | | |
| 74 | | INCENTIVE COMPENSATION | | | |
| | 1 | CAPITALIZATION | | | |

Accounting Schedule: 05 Sponsor: John Robinett Page: 2 of 3

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Depreciation Expense

| Line Number | Account Number | <u>B</u> Plant Account Description | MO Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense |
|----------------|-------------------|---|----------------------------|----------------------|-------------------------|
| 75 | | ICC Adjustment | -\$21,346 | 0.00% | \$0 |
| 76 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | -\$21,346 | | \$0 |
| 77 | | Total Depreciation | \$54,497,766 | | \$1,718,182 |

Accounting Schedule: 05 Sponsor: John Robinett

Page: 3 of 3

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Accumulated Depreciation Reserve

| 40-04-04-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0- | ti A | B | <u>C</u> | D. | vásoko E spedika | on was in F orth History | G | <u>.</u> | evidititä liikutus |
|---|--------------------|--|---------------------------|--------------|-------------------------|---------------------------------|------------------------|----------------|---------------------------|
| Line | Account Number | | Total | Adjust | | As Adjusted | Jurisdictional | Jurisdictional | MO Adjusted |
| Number | Number | Depreciation Reserve Description | Reserve | Number | Adjustments | Reserve | Alfocations | Adjustments | Jurisdictional |
| 4 | | INTANGIBLE PLANT | | | ŀ | | | | |
| 1 2 | 301.000 | Organization | \$0 | R-2 | so | \$0 | 100.0000% | \$0 | \$0 |
| 3 | 302.000 | Franchises & Consents | \$45,803 | R-3 | \$0 | \$45,803 | 100.0000% | \$0 | \$45,803 |
| 4 | 303.000 | Misc. Intangible Plant | \$2,136 | R-4 | \$0 | \$2,136 | 100.0000% | \$0 | \$2,136 |
| 5 | | TOTAL INTANGIBLE PLANT | \$47,939 | | \$0 | \$47,939 | | \$0 | \$47,939 |
| 6 | | TRANSMISSION PLANT | 4 | 1 | - | | | | |
| 7 | 311.000 | Liquified Petroleum Gas Equipment | \$1,184 | R-7 | -\$1,184 | \$0 | 100.0000% | \$0 | \$0 |
| 8 9 | 365.000 365.100 | Land and Land Rights - TP Rights of Way - TP | \$200 \$0 | R-8 R-9 | \$0 \$0 | \$200 \$0 | 100.0000% 100.0000% | \$0 \$0 | \$200 \$0 |
| 10 | 366.000 | Structures & Improvements - TP | \$0 | R-10 | \$212 | -\$212 | 100.0000% | \$0 | -\$212 |
| 11 | 367.000 | Mains - Cathodic Protection - TP | \$7,408 | R-11 | -\$546 | \$6,862 | 100.0000% | \$0 | \$6,862 |
| 12 | 367.100 | Mains - Steel - TP | \$646,102 | R-12 | -\$47,776 | \$598,326 | 100.0000% | \$0 | \$598,326 |
| 13 | 369.000 | Meas. & Reg. Station Equipment - TP | \$35,712 | R-13 | -\$2,576 | \$33,136 | 100.0000% | \$0 | \$33,136 |
| 14 | | TOTAL TRANSMISSION PLANT | \$690,606 | | -\$52,294 | \$638,312 | | \$0 | \$638,312 |
| 15 | | DISTRIBUTION PLANT | | | | | | | |
| 16 | 374.000 374.100 | Land and Land Rights - DP T&D Land - DP | \$10,285 \$0 | R-16 R-17 | \$0 \$0 | \$10,285 \$0 | 100.0000% 100.0000% | \$0 \$0 | \$10,285 \$0 |
| 17 18 | 374.100 | Land Rights - DP | \$72,010 | R-18 | \$0 | \$72,010 | 100.0000% | \$0 | \$72,010 |
| 19 | 375.000 | Structures & Improvements - DP | \$44,548 | R-19 | -\$2,554 | \$41,994 | 100.0000% | \$0 | \$41,994 |
| 20 | 376,000 | Mains - Cathodic Protection - DP | \$205,805 | R-20 | \$14,730 | \$191,075 | 100.0000% | \$0 | \$191,075 |
| 21 | 376.100 | Mains - Steel - DP | \$2,722,672 | R-21 | -\$203,840 | \$2,518,832 | 100.0000% | \$0 | \$2,518,832 |
| 22 | 376.200 | Mains · Plastic - DP | \$3,635,692 | R-22 | -\$291,135 | \$3,344,557 | 100.0000% | \$0 | \$3,344,557 |
| 23 | 378.000 | Meas, & Reg. Sta, Equip - General - DP | \$264,362 | R-23 | -\$13,884 | \$250,478 | 100.0000% | \$0 | \$250,478 |
| 24 25 | 379.000 380.000 | Meas. & Reg Sta. Equip City Gate - DP Services - DP | \$254,922 -\$1,184,000 | R-24 R-25 | -\$14,642 -\$365,559 | \$240,280 -\$1,549,559 | 100.0000% 100.0000% | \$0 \$0 | \$240,280 -\$1,549,559 |
| 26 | 381.000 | Meters - DP | \$1,264,063 | R-26 | -\$26,966 | \$1,237,097 | 100.0000% | \$0 | \$1,237,097 |
| 27 | 382.000 | Meter installations - DP | \$938,302 | R-27 | \$6,601 | \$944,903 | 100.0000% | \$0 | \$944,903 |
| 28 | 383.000 | House Regulators - DP | \$312,076 | R-28 | -\$18,282 | \$293,794 | 100.0000% | \$0 | \$293,794 |
| 29 | 384.000 | House Regulators Installations - DP | \$41,985 | R-29 | -\$3,079 | \$38,906 | 100.0000% | \$0 | \$38,906 |
| 30 | 385.000 | ind. Meas, & Reg. Sta, Equip - DP | \$19,472 | R-30 | -\$1,424 | \$18,048 | 100.0000% 100.0000% | \$0 \$0 | \$18,048 |
| 31 32 | 387.000 | Other Equipment - DP TOTAL DISTRIBUTION PLANT | \$6,724 \$8,608,918 | R-31 | -\$381 -\$949,875 | \$6,343 \$7,659,043 | 100.000078 | \$0 | \$6,343 \$7,659,043 |
| | | | V 0,010,010 | | 4, | 4.100010.00 | | , , | 4.7, |
| 33 34 | | PRODUCTION PLANT TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| | | | | | | •- | | | • |
| 35 | | TESTING TOTAL TESTING | \$0 | 1 | \$0 | \$0 | | \$0 | \$0 |
| 36 | | TOTAL TESTING | 40 | | *** | \$0 | | • | |
| 37 | 200.000 | GENERAL PLANT | \$9,016 | R-38 | \$0 | \$9,016 | 100.0000% | \$0 | \$9,016 |
| 38 39 | 389.000 390.000 | Land and Land Rights - GP Structures & Improvements - GP | \$183,879 | R-39 | -\$11,889 | \$171,990 | 100.0000% | \$0 | \$171,990 |
| 40 | 390.100 | Structures - Frame - GP | \$10,248 | R-40 | -\$581 | \$9,667 | 100.0000% | \$0 | \$9,667 |
| 41 | 390.300 | Improvements - GP | \$13,005 | R-41 | -\$958 | \$12,047 | 100.0000% | \$0 | \$12,047 |
| 42 | 391.000 | Office Furniture & Equipment - GP | \$7,564 | R-42 | -\$509 | \$7,055 | 100.0000% | \$0 | \$7,055 |
| 43 | 392.000 | Transportation Equipment - GP | \$5,235 | R-43 | -\$505 | \$4,730 | 100.0000% 100.0000% | \$0 \$0 | \$4,730 \$0 |
| 44 45 | 392.100 393.000 | Transportation Equip < 12,000 LB | \$0 \$7,356 | R-44 R-45 | \$0 -\$433 | \$0 \$6,923 | 100.0000% | \$0 \$0 | \$6,923 |
| 46 | 394.000 | Stores Equipment - GP Tools, Shop, & Garage Equipment - GP | \$84,341 | R-46 | -\$5,225 | \$79,116 | 100.0000% | \$0 | \$79,116 |
| 47 | 396.000 | Power Operated Equipment - GP | \$37,047 | R-47 | -\$1,733 | \$35,314 | 100.0000% | \$0 | \$35,314 |
| 48 | 396,100 | Ditchers - GP | \$73,697 | R-48 | -\$4,988 | \$68,709 | 100.0000% | \$0 | \$68,709 |
| 49 | 396,200 | Backhoes - GP | \$36,424 | R-49 | -\$2,233 | \$34,191 | 100.0000% | \$0 | \$34,191 |
| 50 | 396,300 | Ditchers - Group | \$1,083 | R-50 | -\$1,083 | \$0 \$9.220 | 100.0000% 100.0000% | \$0 \$0 | \$0 \$8,229 |
| 51 52 | 397.000 397.200 | Communication Equipment - GP Communication Equip - Fixed Radios | \$8,884 \$1,637 | R-51 R-52 | -\$655 -\$93 | \$8,229 \$1,544 | 100.0000% | \$0 \$0 | \$8,229 \$1,544 |
| 53 | 397.300 | Communication Equip - Telemetering | \$423 | R-53 | -\$31 | \$392 | 100.0000% | \$0 | \$392 |
| 54 | 398.000 | Miscellaneous Equipment | \$64,017 | R-54 | -\$3,755 | \$60,262 | 100.0000% | \$0 | \$60,262 |
| 55 | 399.000 | OTH-Other Tangible Property | \$0 | R-55 | -\$7,923 | -\$7,923 | 100.0000% | \$0 | -\$7,923 |
| 56 | 399.300 | Other Tangible Prop - Network H/W | \$1,611 | R-56 | -\$91 | \$1,520 | 100.0000% | \$0 | \$1,520 |
| 57 50 | 399,400 399,500 | Other Tangible Prop - PC Hardware | \$57,188 | R-57 R-58 | -\$3,256 | \$53,932 \$1,236 | 100.0000% 100.0000% | \$0 \$0 | \$53,932 \$1,226 |
| 58 59 | 399,500 | Other Tangible Prop - PC Software Other Tangible Prop - PC HW | \$1,309 \$2 | R-59 | -\$73 -\$2 | \$1,236 \$0 | 100.0000% | \$0 \$0 | \$1,236 \$0 |
| 60 | | TOTAL GENERAL PLANT | \$603,966 | 1 | \$46,016 | \$557,950 | | \$0 | \$557,950 |
|] | 1 | 1 | | 1 | | - | | | |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Accumulated Depreciation Reserve

| 11.1918 | . Δ | В | <u>C</u> , | , D | | 4444 5 | 2 | Н | To I have |
|----------------|-------------------|---|------------------|-------------------|-------------|---------------------|-------------------------------|-------------------------------|-------------------------------|
| Line Number | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | Adjustments | As Adjusted Reserve | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
| 61 | | GENERAL PLANT - ALLOCATED | l l | T | | | 1 | 1 | 1 |
| 62 | 374,000 | Land and Land Rights - Corporate | \$0 | R-62 | \$0 | \$0 | 100.0000% | \$0 | so. |
| 63 | 390.000 | Structures & Improvements - Corporate | \$9 | R-63 | \$7,313 | \$7,322 | 100.0000% | \$0 | \$7,322 |
| 64 | 391.000 | Office Furniture & Equip - Corporate | \$2 | R-64 | \$1,818 | \$1,820 | 100.0000% | \$0 | \$1,820 |
| 65 | 392.100 | Transportation Equipment < 12,080 lbs - | \$6 | R-65 | \$4,130 | \$4,135 | 100.0000% | \$0 | \$4,135 |
| 66 | 394.000 | Tools, Shop, and Garage Equipment - Corporate | \$0 | R-66 | \$157 | \$157 | 100.0000% | \$0 | \$157 |
| 67 | 398.000 | Miscellaneous Equipment - Corporate | \$3 | R-67 | \$2,653 | \$2,656 | 100.0000% | \$0 | \$2,656 |
| 68 | 399.000 | Other Tangible Property - Corporate | \$5 | R-68 | \$4,412 | \$4,417 | 100.0000% | \$0 | \$4,417 |
| 69 | 399.100 | Other Tangible Property - Servers H/W - | \$1 | R-69 | \$536 | \$537 | 100.0000% | \$0 | \$537 |
| 70 | 399,300 | Other Tangible Property - Network - H/W - | \$7 | R-70 | \$5,494 | \$5,501 | 100.0000% | \$0 | \$5,501 |
| 71 | 399.400 | Other Tangible Property - PC Hardware - Corporate | \$57 | R-71 | \$47,116 | \$47,173 | 100.0000% | \$0 | \$47,173 |
| 72 | 399.500 | Other Tangible Property - PC Software - Corporate | \$274 | R-72 | \$228,104 | \$228,378 | 100.0000% | \$0 | \$228,378 |
| 73 | | TOTAL GENERAL PLANT - ALLOCATED | \$363 | | \$301,733 | \$302,096 | | \$0 | \$302,096 |
| 74 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 75 | | ICC Adjustment | \$0 | R-75 | -\$601 | -\$601 | 100.0000% | \$0 | -\$601 |
| 76 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$601 | -\$601 | | \$0 | -\$601 |
| 77 | est par ilya | TOTAL DEPRECIATION RESERVE | \$9,951,792 | 1 19,752,755 | -\$747,053 | \$9,204,739 | | \$0 | \$9,204,739 |

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A Reserve | B. Accumulated Depreciation Reserve | C | <u>D</u> Adjustment | E Total | E Jurisdictional | <u>G</u> Total Jurisdictional |
|----------------------|---|-------------------|------------------------|----------------------|---------------------|--|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Adjustments | <u>Adjustments</u> |
| R-7 | Liquified Petroleum Gas Equipment | 311.000 | | -\$1,184 | | \$ |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$1,184 | | \$0 | |
| R-10 | Structures & Improvements - TP | 366.000 | | -\$212 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$212 | | \$0 | |
| R-11 | Mains - Cathodic Profection - TP | 367.000 | | -\$546 | | \$0 |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$547 | | \$0 | |
| R-12 | Mains - Steel - TP | 367.100 | | -\$47,776 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$9 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$46 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | -\$47,830 | | \$0 | |
| R-13 | Meas. & Reg. Station Equipment - TP | 369.000 | | -\$2,576 | | \$ 0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$2 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$2 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$2,580 | | \$0 | |
| R-19 | Structures & Improvements - DP | 375.000 | | -\$2,554 | | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 1 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A Reserve | <u>B</u> | <u>C</u> | <u>D</u> . | E Total | <u>E</u> | <u>G</u> Total |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$2,555 | | \$0 | |
| R-20 | Mains - Cathodic Protection - DP | 376.000 | | -\$14,730 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$9 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$10 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | -\$14,748 | | \$0 | |
| R-21 | Mains - Steel - DP | 376.100 | | -\$203,840 | witterskie | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$67 | | \$0 | |
| | 2. To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$7 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | \$124 | | \$0 | |
| | 6. To update reserve through March 31, 2014. (Sharpe) | | -\$204,021 | | \$0 | |
| R-22 | Mains - Plastic - DP | 376.200 | | -\$291,135 | | \$0 |
| | To adjust reserve for capitalized | | \$118 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$4 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 2 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment <i>i</i> Amount | E Total Adjustment Amount | <u>F</u> Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|--|---|-------------------------------|---|------------------------------------|---|--|
| and the state of t | To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) | | -\$13 | | \$0 | · · · · · · · · · · · · · · · · · · · |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | 1 | \$0 | |
| | 5. To include cost of removal in the appropriate account. (Robinett) | | \$200 | | \$0 | |
| | 6. To update reserve through March 31, 2014. (Sharpe) | | -\$291,434 | | \$0 | |
| R-23 | Meas. & Reg. Sta. Equip - General - DP | 378.000 | | -\$13,884 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$19 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | -\$13,900 | | \$0 | |
| R-24 | Meas. & Reg Sta. Equip City Gate - DP | 379.000 | | -\$14,642 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$12 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | -\$14,654 | | \$0 | |
| R-25 | Services - DP | 380.000 | | -\$365,559 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$390 | | \$0 | • |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$12 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 3 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | <u>B</u> | <u>c</u> . | <u>D</u> | E Total | . E | <u>G</u> Total |
|--|--|-------------------|----------------------|----------------------|--|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| Constitution of the Consti | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$43 | | \$0 | - Adjustitution |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$997 | | \$0 | |
| | 6. To update reserve through March 31, 2014. (Sharpe) | | -\$366,886 | | \$0 | |
| R-26 | Meters - DP | 381.000 | | -\$26,966 | Maria en la lacia distributa de la como de l | \$0 |
| | To include cost of removal in the appropriate account. (Robinett) | | -\$95 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$26,871 | | \$0 | |
| R-27 | Meter Installations - DP | 382.000 | | \$6,601 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$54 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Наппекеп) | | -\$6 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | To Include cost of removal in the appropriate account. (Robinett) | | -\$130 | | \$0 | |
| | 6. To update reserve through March 31, 2014. (Sharpe) | | \$6,686 | | \$0 | |
| R-28 | House Regulators - DP | 383.000 | | -\$18,282 | | \$ 0 |
| | To include cost of removal in the appropriate account. (Robinett) | | \$6 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$18,288 | | \$0 | |
| | | | | 1 | | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 4 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | . B | <u>C</u> | D | <u>E</u> Total | E | <u>G</u> Total |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| R-29 | House Regulators installations - DP | 384.000 | | -\$3,079 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$2 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$3 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$3,084 | | \$0 | |
| R-30 | ind, Meas, & Reg. Sta. Equip - DP | 385.000 | | - \$ 1,424 | 7251978787878 | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$1,426 | | \$0 | |
| R-31 | Other Equipment - DP | 387.000 | | -\$381 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$382 | | \$0 | |
| R-39 | Structures & Improvements - GP | 390.000 | | -\$11,889 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$22 | | \$0 | |
| | 2. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$8 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | -\$11,916 | : | \$0 | |
| R-40 | Structures - Frame - GP | 390.100 | | -\$581 | | \$0 |

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Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В. | _ | D | <u>E</u> Total | Ē | <u>G</u> Total |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$582 | | \$0 | |
| R-41 | Improvements - GP | 390.300 | | -\$958 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | ` \$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$960 | | \$0 | |
| R42 | Office Furniture & Equipment - GP | 391.000 | | -\$509 | (C) (100 (S) (S) | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$510 | | \$0 | |
| R-43 | Transportation Equipment - GP | 392,000 | | -\$505 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$13 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$517 | | \$0 | |
| R-45 | Stores Equipment - GP | 393.000 | | -\$433 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | -\$433 | | \$0 | |
| R46 | Tools, Shop, & Garage Equipment - GP | 394.000 | | -\$5,225 | 20,000,000,000 | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$7 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 6 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A Reserve | В | Ç | D | <u>E</u> Total | F | <u>G</u> |
|----------------------|---|---|----------------------|----------------------|-------------------------------|----------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | THE THE THE THE THE THE THE THE THE THE | -\$1 | AROUNT | \$0 | Avjuotinento |
| | To include cost of removal in the appropriate account. (Robinett) | | \$2 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | -\$5,233 | | \$0 | |
| R-47 | Power Operated Equipment - GP | 396.000 | | - \$1 ,733 | | \$5 \$ 0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$7 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1,083 | • | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | -\$2,823 | • | \$0 | |
| R-48 | Ditchers - GP | 396.100 | | -\$4,988 | | \$0 |
| | 1. To adjust reserve for capitalized Depreciation. (Sharpe) | | \$4 | | \$0 | |
| | 2. To include cost of removal in the appropriate account. (Robinett) | | \$3 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$4,995 | | \$0 | |
| R-49 | Backhoes - GP | 396.200 | | -\$2,23 3 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$3 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$2,237 | | \$0 | |
| | | | | | | |

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Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A | B | <u>c</u> | D | Carrie English | E tvision | <u>G</u> |
|---------------------------------|---|--|----------------------|-------------------------------|-------------------------------|--|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| R-50 | Ditchers - Group | 396.300 | | -\$1, 083 | | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | and the state of t | -\$1,083 | | \$0 | |
| R-51 | Communication Equipment - GP | 397,000 = | | -\$655 | | \$0 |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | of revenues of the city of the | -\$656 | | \$0 | |
| R-52 | Communication Equip - Fixed Radios | 397.200 | | -\$93 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | -\$93 | | \$0 | |
| R-53 | Communication Equip - Telemetering | 397.300 | | -\$3 1 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | -\$31 | | \$0 | |
| R-54 | Miscellaneous Equipment | 398.000 | | -\$3,755 | | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$3 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | -\$3,759 | | \$0 | |
| R-56 | OTH-Other Tangible Property | 399.000 | | .\$7,92 3 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$7,925 | | \$0 | |
| | To include cost of removal in the appropriate account. (Robinett) | | \$2 | | \$0 | |
| R-56 | Other Tangible Prop - Network H/W | 399.300 | | -\$91 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | -\$91 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 8 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| Å Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount | E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments |
|--------------------------------------|--|-------------------------------|--|---|
| R-57 | Other Tangible Prop - PC Hardware | 399.400 | \$3;256 | \$0 |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$2 | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$3,258 | \$0 |
| R-58 | Other Tangible Prop - PC Software | 399.500 | \$73 | \$0. |
| | To adjust reserve for capitalized Depreciation. (Sharpe) | | \$1 | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | -\$74 | \$0 |
| R-59 | Other Tangible Prop - PC HW | 399.600 | - 52 | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$2 | \$0 |
| R-63 | Structures & Improvements - Corporate | 390.000 | \$7, 313 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$7,313 | \$0 |
| R-64 | Office Furniture & Equip - Corporate | 391.000 | \$1,818 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$1,818 | \$0 |
| R-65 | Transportation Equipment < 12,000 lbs - Corporate | 392,100 | \$4,130 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$4,130 | \$0 |
| R-56 | Tools, Shop, and Garage Equipment - Corporate | 394.000 | \$157 | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$157 | \$0 |
| R-87 | Miscellaneous Equipment - Corporate | 398.000 | \$2,653 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 9 of 10

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A Reserve | <u>B</u> . | <u>C</u> | <u>D</u> E | - CONTROL AND AND AND AND AND AND AND AND AND AND |
|----------------------|--|-------------------|----------------------------------|---|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Adjustr Amount Amo | ment Jurisdictional Jurisdictional |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$2,653 | \$0 |
| R-68 | Other Tangible Property - Corporate | 399.000 | | \$4,412 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$4,412 | \$0 |
| R-69 | Other Tangible Property - Servers H/W - Corporate | 399.100 | | \$536 \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$536 | \$0 |
| : R-70 | Other Tangible Property - Network - H/W - Corporate | 399.300 | | \$5,494 \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$5,494 | \$0 |
| R-71 | Other Tangible Property - PC Hardware - Corporate | 399.400 | | 47,116 \$0 |
| | To update reserve through March 31, 2014. (Sharpe) . | | \$47,116 | \$0 |
| R-72 | Other Tangible Property - PC Software - Corporate | 399.500 | \$2 | 28,104 \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$228,104 | \$0 |
| R-75 | ICC Adjustment | | | -\$601 \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$601 | \$0 |
| | II Total Reserve Adjustments | | .57 | 47,053 50 |

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Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Cash Working Capital

| Payroll, Incer Pension Expension Exp | Description | Test Year | | | | er de er trock 🛶 en er allte fan staff fan fêr 🖯 | <u>G</u> |
|--|---------------------------------------|----------------|---------|---------|------------------|--|-------------------|
| 1 OPERATION 2 Payroll, Incer 3 Pension Expe 4 OPEBs - FAS 5 Group Benefi 6 Uncollectible 7 Cash Vouche 8 TOTAL OPER 9 TAXES 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased G: 16 MOPSC Asse 17 TOTAL OTHE | nescribiton | Adj. Expenses | Revenue | Expense | Net Lag C - D | Factor (Col E / 365) | CWC Req |
| Payroll, Incer Pension Expension Exp | · · · · · · · · · · · · · · · · · · · | Auj. Expelises | Lag | Lag | U. D. | (COI E / 303) | DXC |
| 3 Pension Expe 4 OPEBs - FAS 5 Group Benefi 6 Uncollectible 7 Cash Vouche 8 TOTAL OPER 9 TAXES 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased G: 16 MOPSC Asse 17 TOTAL OTHE | N AND MAINT, EXPENSE | | | | | | |
| 4 OPEBS - FAS 5 Group Benefi 6 Uncollectible 7 Cash Vouche 8 TOTAL OPER 9 TAXES 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased G: 16 MOPSC Asse 17 TOTAL OTHE | centive Compensation, 401-K, ESPP | \$1,620,694 | 37.28 | 14.00 | 23.28 | 0.063781 | \$103,369 |
| 5 Group Benefi 6 Uncollectible 7 Cash Vouche 8 TOTAL OPER 9 TAXES 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased G 16 MOPSC Asse 17 TOTAL OTHE | kpense | \$0 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 6 Uncollectible 7 Cash Vouche 8 TOTAL OPER 9 TAXES 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased G: 16 MOPSC Asse 17 TOTAL OTHE | AS 106 | \$0 | 37.28 | 45.63 | -8.35 | -0.022877 | \$0 |
| 7 Cash Vouche 8 TOTAL OPER 9 TAXES 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased G 16 MOPSC Asse 17 TOTAL OTHE | efits, Medical Expense | \$377,902 | 37.28 | 6.58 | 30.70 | 0.084110 | \$31,785 |
| 9 TAXES 10 Property Tax 11 Payroli Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE 18 CWC REQ'D I | oles | \$172,403 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 9 TAXES 10 Property Tax 11 Payroli Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE 18 CWC REQ'D I | hers | \$1,222,274 | 37.28 | 32.38 | 4.90 | 0.013425 | \$16,409 |
| 10 Property Tax 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE 18 CWC REQ'D I | ERATION AND MAINT. EXPENSE | \$3,393,273 | İ | | | | \$151 ,563 |
| 11 Payroll Tax 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE 18 CWC REQ'D I | | | | | | | |
| 12 Sales Tax 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE 18 CWC REQ'D I | ax | \$459,882 | 37.28 | 182.50 | -145.22 | -0.397863 | -\$182,970 |
| 13 TOTAL TAXE 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE 18 CWC REQ'D I | • | \$131,681 | 37.28 | 18.87 | 18.41 | 0.050438 | \$6,642 |
| 14 OTHER EXPE 15 Purchased Go 16 MOPSC Asse 17 TOTAL OTHE | | \$482,143 | 37.28 | 21.27 | 16.01 | 0.043863 | \$21,148 |
| 15 Purchased Gi 16 MOPSC Asse 17 TOTAL OTHE | XES | \$1,073,706 | | | | | -\$155,180 |
| 16 MOPSC Asse 17 TOTAL OTHE CWC REQ'D I | PENSES | | | | | | |
| 17 TOTAL OTHE | Gas | \$10,571,006 | 37.28 | 40.16 | -2.88 | -0.007890 | -\$83,405 |
| 18 CWC REQ'D | sessment | \$9,490 | 37.28 | -31.13 | 68.41 | 0.187425 | \$1,779 |
| | HER EXPENSES | \$10,580,496 | | | | | -\$81,626 |
| 10 TAY OFFSET | D BEFORE RATE BASE OFFSETS | | | | | or distilitation di Vanis de pientalia | -\$85,243 |
| 15 ILVY OLL OF | ET FROM RATE BASE | | | | | | |
| 20 Federal Tax C | | \$831,040 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$501 |
| 21 State Tax Off | | \$138,902 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$84 |
| 22 City Tax Offs | | \$0 | 0.00 | 0.00 | 0.00 | 0.000000 | \$0 |
| 23 Interest Expe | | \$995,915 | 37.28 | 91.15 | -53.87 | -0.147589 | -\$146,986 |
| 24 TOTAL OFFS | FSET FROM RATE BASE | \$1,965,857 | | | | | -\$147,571 |

Accounting Schedule: 08 Sponsor: Kofi Boateng Page: 1 of 1

| o parte de la | Α | <u> </u> | 2 | <u> </u> | in in L abora | ars L ior | <u> </u> | 10 10 11 11 11 11 11 11 11 11 11 11 11 1 | | T Line | Secies is K esses is | grejeria L ygaisar. | <u> </u> |
|-------------------|---------------------|--|--------------------------|--------------|------------------------|---------------------|--|--|-------------------------------|---------------------------------|-------------------------------|----------------------------|--------------------------|
| Line | Account | Income Description | Test Year Total | Test Year | Test Year Non Labor | Adjust. Number | Total Company Adjustments | Total Company Adjusted | Jurisdictional Allocations | | MO Final Adj | MO Adj. | MO Adj. Juris. |
| reciation | NUTUU | ERCOTTE LEACTOPEON | (D+E) | 13.00 | NOIL LEGGE | To Charles | (From Adj. Sch.) | (C+G) | Allocations | Adjustments (From Adj. Sch.) | Jurisdictional (H x i) + J | Juris, Labor L+1 | Non Labor ! = K |
| Rev-1 | | OPERATING REVENUES | | | //··· | | | | <u> </u> | l | [| T | <u> </u> |
| Rev-2 | 480.000 | Residential Revenue | \$6,384,618 | See note (1) | See note (1) | Rov-2 | See note (1) | \$6,384,618 | 100.0000% | -\$332,062 | \$6,052,556 | See note (1) | See note (1) |
| Rev-3 | 481,100 | Commercial | \$0 | | | Rev-3 | | \$0 | 100,0000% | \$0 | \$0 | | |
| Rev-4 | 0.000 | Sm. Gen. Service | \$661,812 | | | Rev-4 | | \$661,812 | 100.0000% | -\$66,607 | \$595,205 | | |
| Rev-6 | 0.000 | Med, Gen, Service | \$1,237,450 | | | Rev-S | | \$1,237,450 | 100,0000% | \$183,103 | \$1,420,553 | ! | |
| Rev-6 | 0.000 | Lg. Gen. Service | \$307,156 | | | Rev-6 | | \$307,156 | 100.0000% | \$73,102 | \$380,258 | · | |
| Rov-7 | 481,200 | Interruptible industrial | \$22,222 | | | Rev-7 | | \$22,222 | 100,0000% | \$38,791 | \$61,013 | | |
| Rev-8 | 483,000 | Small General Service Transportation | \$477 | | | Rev-8 | | \$477 | 100,0000% | \$482 | \$959 | | 1 |
| Rev-9 | 489.000 | Medium General Service Transportation | \$3,778 | | | Rov-9 | | \$3,778 | 100,0000% | \$7,036 | \$10,814 | | |
| Rev-10 | 0,090 495,000 | Large General Service Transportation | \$307,975 | | | Rev-10 | | \$307,975 | 100.0000% | \$139,842 | \$447,817 | | |
| Rev-11 Rov-12 | 495.000 | Other Gas Revenue - Oper, Rev. TOTAL OPERATING REVENUES | \$256,487 \$9,181,975 | | | Rev-11 | | \$256,487 \$9,181,975 | 100.0000% | \$291,088 \$334,775 | \$547,575 \$9,616,750 | -mengaranyan | sungeringe opdetsenen et |
| C. Lebante (2003) | HAMAGORI (BARKATAN) | MONEY COOK AND THE | 755 - 38,101,873 | | awalera wasani kalen | Promote and Company | - Decrease and the contract of | 39,101,976 | A discovering and a single | 334,776 | \$8,616,750 | | |
| 1 | | MANUFACTURED GAS PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | 733,000 | Gas Mixing Expenses - Operations | \$0 | \$0 | \$0 | E-2 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 3 | 735.000 | Misc. Production Expenses - Operations | \$171 | \$0 | \$171 | E-3 | \$0 | \$171 | 100.0000% | \$0 | \$171 | \$0 | \$171 |
| 4 | 742,000 | Maintenance of Production Equipment | \$0 | \$0 | \$0 | E-4 | \$0 | \$0 | 100.0000% | \$0 | \$0 | 50 | \$0 |
| S | | TOTAL MANUFACTURED GAS PRODUCTION EXPENSES | \$171 | 50 | \$171 | | \$0 | \$171 | | \$0 | \$171 | so | \$171 |
| 6 | | GAS SUPPLY EXPENSES | | | | | | 1 | | | | | |
| 7 | | TOTAL GAS SUPPLY EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 8 | | NATURAL GAS STORAGE EXPENSE | | | | l | | | | | | | |
| 9 | 820.000 | Measuring & Regulating Station Expenses - NGS | \$0 | \$0 | \$0 | E-9 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 10 | 826.000 | Rents | \$0 | \$0 | \$0 | E-10 | \$0 | \$D | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 11 | 841.000 | Operation Labor and Expenses | | \$0 | \$0 | E-11 | \$49 | \$49 | 100.0000% | \$0 | \$49 | \$49 | so |
| 12 | | TOTAL NATURAL GAS STORAGE EXPENSE | \$0 | \$0 | \$0 | | \$49 | \$49 | | \$0 | \$49 | \$49 | \$0 |
| 13 | | TESTING | | | | | | | | | | | |
| 14 | | TOTAL TESTING | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 15 | | TRANSMISSION EXPENSES | | | | | | | | | ļ | | |
| 15 | 851,000 | Operating Supervision & Engineering | \$0 | 50 | \$0 | E-16 | \$0 | so | 100,0000% | 50 | so | \$0 | \$0 |
| 17 | 852,000 | Communication System Expenses | \$0 | \$0 | \$0 | E-17 | \$0 | \$8 | 100.0000% | \$0 | \$0 | \$0 | so |
| 18 | 856,000 | Mains Expense - Trans, Exp. | \$0 | 50 | \$0 | E-18 | 50 | 50 | 100,0000% | \$0 | so | \$0 | \$0 |
| 19 | 857,000 | Measuring & Regulating Station Expenses - TE | \$0 | \$0 | \$0 | E-19 | \$0 | so | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 20 | 858.000 | Transmission & Compression of Gas by Others | -\$447,135 | \$0 | -\$447,135 | E-20 | \$447,135 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 21 | 861.000 | Maint.Supervision & Engineering - TE | \$0 | \$0 | 50 | E-21 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 22 | 863.000 | Maintenance of Mains - TE | \$23,971 | \$23,971 | \$0 | E-22 | \$2,886 | \$26,857 | 100.0000% | \$0 | \$26,857 | \$26,857 | \$0 |
| 23 | 864.000 | Maint, of Compressor Station Equipment - TE | \$0 | \$0 | \$0 | E-23 | \$0 | \$0 | 100.0000% | \$0 | so | \$0 | so |
| 24 | 865,000 | Maint, of Measuring & Regulating Equip - TE | \$0 | \$0 | \$0 | E-24 | \$0 | \$0 | 100.0000% | \$0 | so | so | so |
| 25 | 867.000 | Maint. of Other Equipment - TE | \$0 | \$0 | \$0 | E-25 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 26 | | TOTAL TRANSMISSION EXPENSES | -\$423,164 | \$23,971 | -\$447,135 | | \$450,021 | \$26,857 | 1 | \$0 | \$26,857 | \$26,857 | \$0 |
| | | | | | | | 1 | | | | | | |

| | | e de la companya de la companya de la companya de la companya de la companya de la companya de la companya de | 2 | <u>D</u> | . | gwai E lock | Q | <u>H</u> | <u>.</u> | Production d istribution | . <u>K</u> | | M |
|----------|--------------------|---|--------------------|--------------------|------------------------|--------------------|------------------------------|------------------------|-------------------------------|---------------------------------|--------------------------------|-------------------------|-----------------------------|
| Line | Account Number | income Description | Test Year Total | Tost Year Labor | Tost Year Non Labor | Adjust. Number | Total Company Adjustments | Total Company Adjusted | Jurisdictional Aliocations | Jurisdictional Adjustments | MO Final Adj Jurisdictional | MO Adj. Juris, Labor | MO Adj. Juris. Non Labor |
| | ing a sure reserve | | (D+E) | | | | (From Ad), Sch.) | | | (From Ad), Sch.) | | | = K |
| 27 | | PRODUCTION EXPENSES | | | | T | | | 1 | T | T | T | |
| 28 | | TOTAL PRODUCTION EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | İ | \$0 | \$0 | \$0 | \$0 |
| 29 | | DISTRIBUTION EXPENSES | | • | | | | | | | | 1 | |
| 30 | 870.000 | Operations Supervision & Engineering - DE | \$42,842 | \$36,869 | \$5,973 | E-30 | \$9,014 | \$51,856 | 100,0000% | \$0 | \$51.856 | \$45,883 | \$5,973 |
| 31 | 871.000 | Load Dispatching & Odorization | \$0 | \$0 | \$0 | E-31 | \$0 | \$0 | 100.0000% | \$0 | \$0 | 02 | \$0 |
| 32 | 871,100 | Load Dispatching & Odorization - DE | \$13,440 | -\$0 | \$13,440 | E-32 | \$0 | \$13,440 | 100,0000% | \$0 | \$13,440 | \$0 | \$13,440 |
| 33 | 872.000 | Compressor Station Labor & Expense - DE | \$0 | \$0 | 50 | E-33 | \$0 | \$0 | 100.0000% | \$0 | SO | \$0 | \$0 |
| 34 | 874.000 | Mains & Service Expenses - DE | \$661,434 | \$331,765 | \$329,669 | E-34 | \$134,223 | \$795,657 | 100.0000% | 50 | \$795,657 | \$465.988 | \$329,669 |
| 35 | 875.000 | Meas, & Reg. Sta. Expenses - General | \$4,836 | \$3,648 | \$1,188 | E-35 | \$1,276 | \$6,112 | 100.0000% | \$0 | \$6,112 | \$4,924 | \$1,188 |
| 36 | 876,000 | Meas, & Reg. Sta. Expenses - Industrial | \$0 | \$0 | \$0 | E-36 | \$0 | \$0 | 100,0000% | 50 | \$0 | \$0 | \$0 |
| 37 | 877,000 | Meas. & Reg. Sta. Expenses - City Gate | \$0 | \$0 | \$0 | É-37 | 50 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 38 | 878.000 | Meter & House Regulator Expenses | \$127,729 | \$127,681 | \$48 | E-38 | \$16,840 | \$144,569 | 100.0000% | \$0 | \$144,569 | \$144,521 | \$48 |
| 39 | 879,000 | Customer Installations Expenses | \$0 | \$0 | \$0 | E-39 | \$0 | \$0 | 100.0000% | \$0 | \$0 | so | \$0 |
| 40 | 880,000 | Other Expenses - Dist, Exp. | \$488 | \$0 | \$488 | E-40 | \$343 | \$831 | 100,0000% | \$0 | \$831 | \$343 | \$488 |
| 41 | 881,000 | Rents - Dist, Exp. | \$53,784 | \$6,619 | \$47,165 | E-41 | \$6,852 | \$60,636 | 100,0000% | \$0 | \$60,636 | \$13,471 | \$47,165 |
| 42 | 885,000 | Maint, Supervision & Engineering - DE | \$0 | \$0 | \$0 | E-42 | \$0 | S0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 43 | 686.000 | Structures & Improvements - DE | \$0 | \$0 | \$0 | E-43 | \$0 | \$0 | 100.0000% | \$0 | \$0 | 50 | \$0 |
| 44 | 887,000 | Mains - DE | \$584 | \$584 | \$0 | E-44 | \$6,159 | \$6,743 | 100,0000% | \$0 | \$6,743 | \$6,743 | \$0 |
| 45 | 888.000 | Compressor Station Equip DE | \$0 | \$0 | \$0 | E-45 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 46 | 890,000 | Meas. & Reg. Sta. Equip Industrial | \$0 | \$0 | \$0 | E-46 | \$0 | \$0 | 100,0000% | SO. | \$0 | \$0 | \$0 |
| 47 | 891.000 | Meas, & Reg. Sta. Equip City Gate | \$0 | 50 | \$0 | E-47 | \$0 | \$0 | 100.0000% | \$0 | \$0 | 02 | \$0 |
| 48 | 892,000 | Services - DE | \$277 | \$277 | . \$0 | E-48 | \$329 | \$606 | 100.0000% | \$0 | \$606 | \$606 | \$0 |
| 49 | 893,000 | Meter & House Regulators - DE | \$705 | \$484 | \$221 | E-49 | \$1,876 | \$2,581 | 100,0000% | \$0 | \$2,581 | \$2,360 | \$221 |
| 50 | 894,000 | Other Equipment | \$0 | \$0 | \$0 | E-50 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | so |
| 51 52 | 895,000 | Other Equipment - DE | \$0 | 50 | \$0 | E-51 | 50 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 52 | | TOTAL DISTRIBUTION EXPENSES | \$906,119 | \$507,927 | \$398,192 | | \$176,912 | \$1,083,031 | | \$0 | \$1,083,031 | \$684,839 | \$398,192 |
| 53 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | i | | | |
| 54 | 901,000 | Supervision - Cust, Acct, Exp. | \$252 | \$252 | \$0 | E-54 | -\$106 | \$146 | 100,0000% | \$0 | \$146 | 5146 | \$0 |
| 55 | 902,000 | Meter Reading Expenses | \$110,063 | \$109,818 | \$245 | E-55 | \$32,330 | \$142,393 | 100,0000% | \$0 | \$142,393 | \$142,148 | \$245 |
| 56 | 903.000 | Customer Records & Collection Expenses | \$19,502 | \$19,286 | \$216 | E-56 | -\$4,700 | \$14,802 | 100,0000% | \$0 | \$14,802 | \$14,586 | \$216 |
| 57 | 904,000 | Uncollectible Amounts | \$192,874 | \$0 | \$192,874 | E-57 | -\$20,470 | \$172,404 | 100,0000% | \$0 | \$172,404 | \$0 | \$172,404 |
| 58 | 905,000 | Misc. Customer Accounts Expense | \$0 | \$0 | \$0 | E-58 | \$6,818 | \$6,818 | 100.0000% | \$0 | \$6,818 | \$0 | \$6,818 |
| 59 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$322,691 | \$129,356 | \$193,335 | | \$13,872 | \$336,563 | | \$0 | \$336,563 | \$156,880 | \$179,683 |
| 60 | | CUSTOMER SERVICE & INFO. EXP. |] | | | | | | | | | | |
| 61 | 907,000 | Supervision - Cust. Serv. Info. | -\$332 | -\$332 | \$0 | E-61 | \$191 | -\$141 | 100,0000% | \$0 | -\$141 | -\$141 | \$0 |
| 62 | 908.000 | Customer Assistance Expenses | \$174,613 | \$102,381 | \$72,232 | E-62 | \$12,413 | \$187,026 | 100.0000% | \$0 | \$187,026 | \$114,794 | \$72,232 |
| 63 | 909.000 | Informational & Instructional Advertising Expenses | \$29,358 | \$0 | \$29,358 | E-63 | \$2,175 | \$31,533 | 100.0000% | \$0 | \$31,533 | \$5,023 | \$26,510 |
| 64 | 910,000 | Misc. Customer Service & Infe, Expenses | \$211 | \$0 | \$211 | E-64 | \$0 | \$211 | 100,0000% | \$0 | \$211 | so | \$211 |
| 65 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$203,850 | \$102,049 | \$101,801 | | \$14,779 | \$218,629 | | 50 | \$218,629 | \$119,676 | \$98,953 |
| 66 . | | SALES EXPENSES | | | | | | | | | | | |
| 67 | 911,000 | Supervision - Sales Exp. | l so l | \$0 | \$0 | E-67 | \$0 | \$0 | 100.0000% | so | \$0 | \$0 | so |
| 68 | 912,000 | Demostrating & Selling Expenses | \$151 | \$151 | \$0 | E-68 | \$18 | \$169 | 100.0000% | 50 | \$169 | 2169 | \$0 \$0 |
| 69 | 913,000 | Advertising Expenses | \$7,611 | \$0 | \$7,611 | E-69 | -\$4,608 | \$3,011 | 100,0000% | so | \$3,011 | 50 | \$3.011 |
| 70 | 915.000 | Supervision - SPE | so | so | \$0 | E-70 | \$0 | 50,51 | 100.0000% | \$0 | \$0,011 | \$0 | \$3,011 |
| 71 | 916.000 | Misc. Sales Expenses | \$554 | so | \$554 | E-71 | -\$511 | \$43 | 100.0000% | \$0 | \$43 | \$0 | \$43 |
| 72 | _ | TOTAL SALES EXPENSES | \$8,316 | \$151 | \$8,165 | | -\$5,093 | \$3,223 | 1 | \$0 | 53,223 | \$169 | \$3.054 |

| Line | Account | <u>B</u> . | <u>C</u> Test Year | <u>D</u> Test Year | E Tost Year | <u>E</u> Adjust | <u>Q</u> Total Company | <u>H</u> Total Company | lusionicale | hidedictional | K MO Final Adi | L MO Adj. | M MO Adj, Juris. |
|--------|---------|--|-----------------------|-----------------------|----------------|--------------------|---------------------------|---------------------------|-------------|------------------|-------------------|---------------|---------------------|
| Number | Number | Income Description | Total | Labor | Non Labor | Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | Juris, Labor | Non Labor |
| | | | (D+E) | | | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | L+(1×H) | | |
| 73 | | ADMIN, & GENERAL EXPENSES | | | | | | | | Ì | | | |
| 74 | 920,000 | Admin, & General Salaries | \$301,782 | \$301,782 | \$0 | E-74 | \$3,564 | \$305,346 | 100,0000% | so s | \$305,346 | \$305,346 | \$0 |
| 75 | 921.000 | Office Supplies & Expenses | \$407,219 | \$118,307 | \$288,912 | E-75 | -\$18,742 | \$388,477 | 100,0000% | \$0 | \$388,477 | \$115,168 | \$273,309 |
| 76 | 922,000 | Admin, Expenses Transferred | \$280,960 | \$263,575 | \$17,385 | E-76 | \$0 | \$280,960 | 100,0000% | \$0 | -\$280,960 | \$263,575 | -\$17,385 |
| 77 | 923,000 | Outside Services Employed | \$1,133,878 | \$8,950 | \$1,124,928 | E-77 | -\$548,270 | \$585,608 | 100.0000% | \$0 | \$585,608 | \$8,950 | \$576,658 |
| 7B | 924,000 | Property insurance - Debits | \$153,718 | \$0 | \$153,718 | E-78 | \$0 | \$153,718 | 100,0000% | \$0 | \$153,718 | \$0 | \$153,718 |
| 79 | 925,000 | Injuries & Damages | so | \$0 | \$0 | E-79 | \$1,044 | \$1,044 | 100,0000% | \$0 | \$1,044 | \$0 | \$1,044 |
| 80 | 926.000 | Employee Pensions & Benefits | \$639,023 | \$639,023 | \$0 | E-80 | -\$166,967 | \$482,066 | 100.0000% | \$0 | \$482,066 | \$491,405 | -\$9,339 |
| 81 | 927,000 | Franchise Requirements | \$0 | \$0 | \$0 | E-81 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 82 | 928.000 | Regulatory Commission Expenses | \$0 | so | \$0 | E-62 | \$68,112 | \$68,112 | 100,0000% | \$0 | \$68,112 | \$0 | \$68,112 |
| 83 | 929.000 | Duplicate Charges | \$0 | \$0 | \$0 | E-83 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 84 | 930.000 | Misc, General Expenses - A&G | \$0 | \$0 | \$0 | E-84 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 85 | 930.100 | General Advertisting Expenses | \$0 | \$0 | \$0 | E-85 | \$0 | \$0 | 100,0000% | so s | \$0 | \$0 | \ so |
| 86 | 930,200 | Misc, General Expenses | \$17,512 | \$0 | \$17,512 | E-86 | -\$4,007 | \$13,505 | 100.0000% | \$0 | \$13,505 | \$0 | \$13,505 |
| 87 | 931,000 | Rents - Admin, Gen, Exp. | \$3,314 | \$0 | \$3,314 | E-87 | \$4,520 | \$7,834 | 100,0000% | \$0 | \$7,834 | \$0 | \$7,834 |
| 88 | | TOTAL ADMIN. & GENERAL EXPENSES | \$2,375,486 | \$804,487 | \$1,570,999 | | -\$650,736 | \$1,724,750 | | \$0 | \$1,724,750 | \$657,294 | \$1,067,456 |
| 89 | | DEPRECIATION EXPENSE | | | | | | | 1 | | | | |
| 90 | 403,000 | Depreciation Expense, Dep. Exp. | \$1,749,826 | See note (1) | See note (1) | E-90 | See note (1) | \$1,749,826 | 100,0000% | \$50,980 | \$1,698,846 | See note (1) | See note (1) |
| 91 | | TOTAL DEPRECIATION EXPENSE | \$1,749,826 | \$0 | \$0 | | \$0 | \$1,749,826 | | -\$50,980 | \$1,698,846 | \$0 | \$0 |
| 92 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 93 | 407,400 | Energy Efficiency Amortization | \$D | \$0 | \$0 | E-93 | \$5,031 | \$5,031 | 100,0000% | \$0 | \$5,031 | \$0 | \$5,031 |
| 94 | 405.100 | Amortization | \$379 | \$0 | \$379 | E-94 | -\$379 | \$0 | 100,0000% | | \$0 | \$0 | \$0 |
| 98 | | TOTAL AMORTIZATION EXPENSE | \$379 | \$0 | \$379 | | \$4,652 | \$5,031 | | \$0 | \$5,031 | \$0 | \$5,031 |
| 96 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 97 | 4D8.0D0 | Property Taxes/Ad Valorem Taxes | \$630,369 | \$0 | \$630,369 | E-97 | -\$170,487 | \$459,882 | 100.0000% | \$0 | \$459,882 | \$0 | \$459,B82 |
| 98 | 409,000 | Payroll Taxes | \$96,822 | \$96,822 | \$0 | E-98 | \$34,859 | \$131,681 | 100,0000% | \$0 | \$131,681 | \$131,681 | \$0 |
| 99 | 408,000 | Gross Receipts Tax | \$0 | \$0 | \$0 | E-99 | \$0 | \$0 | 100,0000% | 50 | \$0 | \$0 | 50 |
| 100 | 408,000 | Missouri Franchise Taxes | \$0 | \$0 | \$0 | E-100 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 101 | 408.000 | Allocated Taxes Other | -\$12,600 | \$0 | -\$12,600 | E-101 | \$13,767 | \$1,167 | 100,0000% | 50 | \$1,167 | \$0 | \$1,167 |
| 102 | | TOTAL OTHER OPERATING EXPENSES | \$714,591 | \$96,822 | \$617,769 | | -\$121,861 | \$592,730 | | \$0 | \$592,730 | \$131,681 | \$461,049 |
| 103 | | TOTAL OPERATING EXPENSE | \$5,858,265 | \$1,664,763 | \$2,443,676 | PARAMETERS | -\$117,405 | \$5,740,860 | SKOASINGA. | -\$50,980 | \$5,689,880 | \$1,777,445 | \$2,213,589 |
| 104 | | NET INCOME BEFORE TAXES | \$3,323,710 | | | İ | | \$3,441,115 | | \$385,755 | \$3,826,870 | | |
| 105 | | INCOME TAXES | | , | | ļ | | | | | ļ . | | |
| 105 | 0.000 | Current Income Taxes | \$0 | See note (1) | See note (1) | E-106 | See note (1) | \$0 | 100.0000% | \$1,092,532 | \$1,092,532 | See note (1) | See note (1) |
| 107 | 0.000 | TOTAL INCOME TAXES | \$0 | GCD (IDIG (1) | Get Hote [1] | 2-100 | See Hote [1] | \$0 | 100.000074 | \$1,092,532 | \$1,092,532 | oge (inte [1] | Sea Llotte (1) |
| | | | 30 | | | | | | | 31,032,332 | \$1,074,334 | | |
| 108 | | DEFERRED INCOME TAXES | | | | | 1. | | } | | | | |
| 109 | 0.000 | Deferred income Taxes - Def. Inc. Tax. | \$0 | See note (1) | See note (1) | E-109 | See note (1) | \$0 | 100.0000% | \$0 | \$0 | See note (1) | See note (1) |
| 110 | 0.000 | Amortization of Deferred ITC | \$0 | | | E-110 | 1 | \$0 | 100,0000% | \$0 | \$0 | | |
| 111 | 0.000 | Deferred Income Tax - Test Line | \$0 | | | E-111 | | \$0 | 100.0000% | \$0 | \$0 | | |
| 112 | | TOTAL DEFERRED INCOME TAXES | \$0 | | | | J | \$0 | | \$0 | \$0 | | |
| | | | 1 | 1 | 1 | l . | | t | 1 | 3 | 1 | 1 | I |

| Number Number income Description Total Labor Non Labor Number Adjustments Adjusted Allocations Adjustments Jurisdictional Juris, Labor | <u>M</u> O Adj. Juris. Non Labor |
|--|--|
| (D+E) (From Adj. Sch.) (Ĉ+G) (From Adj. Sch.) (H x I) + J | K |

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

| A ncome Adj. lumber | B Income Adjustment Description | Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | E Company Adjustments Total | G Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | Jurisdictiona Adjustments Total |
|------------------------------|--|-------------------|-------------------------------------|---|--------------------------------------|--|---------------------------------------|---------------------------------------|
| Rev-2 | Residential Revenue | 480.000 | | \$0 \$0 | ********** * 0 | h (1945) | -\$132,062 | -\$332,06 |
| | 1. To Annualize Residential Revenue | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$606,594 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$274,532 | |
| ev-4 | Sm. Gen. Service | | 30 4 4 4 50 | agi da kalé ső : | iai ni≃ini (\$ 0 | 1989: 1981: 1981 50 . | -\$66,607 | -\$66,60 |
| | 1. To Annualize Sm. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$78,615 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$12,009 | |
| tev-5 | Med. Gen. Service | ansingwi: | ####### \$ | (d) (d) (50 | \$3.00 veb (# \$0 | | \$183,103 | 775497 \$183, 10 |
| | 1. To Annualize Med. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$51,982 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | : | \$0 | \$235,086 | |
| Rev-8 | Lg. Gen. Service | 3 (3 t/ 6 t/) | () (\$0 | (-) - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - | to (1.2 (1.6) (s. 50) | (50 | \$73,102 | \$73,10 |
| : | 1. To Annualize Lg. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$9,550 | |
| | 3. To adjust revenues for the update period, (Boateng) | | \$0 | \$0 | | \$0 | \$82,653 | |
| Rev-7 | Interruptible Industrial | 481.200 | | | \$0 | \$0 | \$38,791 | \$38,79 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$488 | |
| | To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$39,279 | |
| Rev-8 | Small General Service Transportation | 483.000 | \$0 | \$0 | \$0 | \$0 | \$4 82 | |
| | 1. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$57 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$539 | |
| Rev-9 | Medium General Service Transportation | 489.000 | \$0 | \$0 | \$0 | | \$7,036 | \$7,0 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$251 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$7,287 | |
| Rev-10 | Earge General Service Transportation | | \$0 | \$0 | \$0 | 1884 | \$139,842 | \$139,84 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$4,113 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$143,955 | |

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 1 of 6

| A Income Adj. Number | B Income Adjustment Description | <u>C</u> Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | E Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | jurisdictional Adjustments Total |
|-------------------------------|--|--|-------------------------------------|---|--------------------------------------|---|---|--|
| Rev-11 | Other Gas Revenue - Oper, Rev. | 495.000 | \$0. | 188149 hajar \$0 | \$0 | \$0 | \$291,088 | \$291,088 |
| | 1. To Annualize Other Gas Revenue - Oper. Rev. | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$17,100 | |
| | To include contractual revenues. (Cox) | | \$0 | \$0 | | \$0 | \$273,988 | |
| E-11 | Operation Labor and Expenses | 841.000 | \$49. | | \$49 | Andropense so | \$0 | -19-14-14-14- \$ 0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$2 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | The state of the s | \$51 | \$0 | | \$0 | \$0 | |
| E-20 | Transmission & Compression of Gas by Others | 858,000 | ### \$0 | \$447,135 | \$447,135 | | \$0 | \$0 |
| | To reclassify correcting entry performed by Company for Incorrect booking of transmission expense during 2012. (Boateng) | VVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV | \$0 | \$447,135 | | \$0 | \$0 | |
| E-22 | Maintenance of Mains - TE | 863.000 | \$2,886 | \$0 | \$2,886 | | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$837 | \$0 | | \$0 | \$0 | |
| | 2. Yo annualize payroll. (Ferguson) | | \$3,723 | \$0 | | \$0 | \$0 | |
| _E-30 | Operations Supervision & Engineering : DE | 870.000 | \$9,014 | \$0. | \$9,014 | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1,430 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Fetguson) | | \$10,444 | \$0 | | \$0 | \$0 | |
| È434 | Mains & Service Expenses - DE | 874.000 | \$134,223 | <u> </u> | \$134,223 | \$114 (31% \$6) | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$14,522 | \$0 | : | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$148,745 | \$0 | | \$0 | \$0 | |
| € E-35 | Meas: & Reg. Sta, Expenses - General | 875.000 | \$1,276 | \$0 | \$1,276 | | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | - | -\$153 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | - | \$1,429 | \$0 | ; | \$0 | \$0 | |
| E-38 | Meter & House Regulator Expenses | 878.000 | \$16,840 | \$0 | \$16,840 | \$0 | 30 | (1) (1) (1) (1) (1) (5) |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$4,504 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$21,344 | \$0 | | \$0 | \$0 | |
| E-40 | Other Expenses - Dist. Exp. | 880.000 | \$343 | \$0. | \$343 | \$0 | 50 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$11 | \$0 | | \$0 | \$0 | |

| A | | ila C oli | skata D anka | - Mad Emple | v Vigil (ê) F oréssig: | i Arsinsias G oranisas | H | adaa Lagar |
|----------------|---|------------------|-----------------------|-----------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| Income Adj. | | Account | Company Adjustment | Company Adjustment | Company Adjustments | Jurisdictional Adjustment | Jurisdictional Adjustment | Jurisdictional Adjustments |
| Number | Income Adjustment Description 2. To annualize payroll. (Ferguson) | Number | Labor \$354 | Non Labor \$0 | Total | Labor \$0 | Non Labor \$0 | Total |
| E-41 | Rents - Dist. Exp. | 881.000 | \$8,852 | 50 pp. 44 7 6 8 50, | \$6,852 | i isiya qarati ya so |) | elado e Savoro sc |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$420 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$7,272 | \$0 | | \$0 | \$0 | |
| E-44 | Mains : DE | 887.000 | \$6,159 | | \$6,159 | | \$0 | · |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$210 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$6,369 | \$0 | | \$0 | \$0 | |
| E-48 | Services • DE | 892.000 | \$329 | 25AUSESES \$0 | tivi (11 tili 13 \$329 | 4 <u>4444444444446</u> | \$6.00 \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$19 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$348 | \$0 | | \$0 | \$0 | |
| E-49 | Meter & House Regulators - DE | 893.000 | \$1,876 | \$0 | \$1,876 | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$74 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | \$1,950 | \$0 | | \$0 | \$0 | |
| E-54 | Supervision - Cust. Acct. Exp. | 901,000 | \$106 | ; | \$106 | \$00 B | 40 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options, (Ferguson) | | -\$5 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$101 | \$0 | | \$0 | \$0 | |
| | Meter Reading Expenses | 902.000 | \$32,330 | 50. | \$32,330 | \$0. | \$0 | |
| | 1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$4,430 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | \$36,760 | \$0 | | \$0 | \$0 | |
| E-56 | Customer Records & Collection Expenses | 903.000 | -\$4,700 | \$0 | -\$4,700 | \$0 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$455 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | -\$4,245 | \$0 | | \$0 | \$0 | |
| E-57 | Uncollectible Amounts | 904.000 | \$0 | ×-\$20,470 | -\$20,470 | \$6 | \$0 | \$0 |
| | To normalize uncollectible account expense. (Boateng) | | \$0 | -\$20,470 | | \$0 | \$0 | |
| E-58 | Misc. Customer Accounts Expense | 905.000 | \$0 | \$6,818 | \$6 ,818 | \$0 | 50 | \$0 |
| | To include interest expense on customer deposits. | | \$0 | \$6,818 | | \$0 | \$0 | |
| | (Sharpe) | | | | | | | |
| E-61 | Supervision · Cust. Serv. Info. | 907.000 | \$191 | \$0 | \$191 | \$0 | \$0 | \$0 |

| Å Income Adj. Number | B Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | <u>E</u> Company Adjustment Non Labor | E Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | <u>i</u> Jurisdictional Adjustments Total |
|-------------------------------|--|-------------------------------|--|--|--------------------------------------|---|---|--|
| : | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | \$4 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$187 | \$0 | | \$0 | \$0 | |
| E-62 | Customer Assistance Expenses | 908.000 | \$12,413 | 2014129/j.b 30 | \$12,413 | idya (j. 50) | \$0 | avidane s |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$3,577 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroli. (Ferguson) | | \$15,990 | \$0 | | \$0 | \$0 | |
| E-63 | Informational & Instructional Advertising Expenses | 909,000 | \$5,023 | -\$2,848 | \$2,175 | logici ocenici so : | \$0 | yiTajay s |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$157 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$5,180 | \$0 | | \$0 | \$0 | |
| | To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$3,159 | | \$0 | \$0 | |
| | To reclassify advertising capitalized during the test year, (Sharpe) | | \$0 | \$311 | | \$0 | \$0 | |
| E-68 | Demostrating & Selling Expenses | 912.000 | \$18 | \$0 | \$18 | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$5 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$23 | \$0 | | \$0 | \$0 | |
| E-69 | Advertising Expenses | 913.000 | \$0 | -\$4,600 | -\$4,600 | (100) 100 (100) 100 (100) | \$0 | |
| | To remove certain advertising expenses. (Sharpe) | | \$0 | -\$265 | | \$0 | \$0 | |
| | 2. To remove certain promotional advertising. (Sharpe) | | \$0 | -\$4,335 | | \$0 | \$0 | |
| E+71 ♣ | Misc. Sales Expenses | 916.000 | \$6 | -\$5 11 | -\$511 | \$0 | ************************************** | . |
| | To remove certain promotional advertising. (Sharpe) | | \$0 | -\$511 | | \$0 | \$0 | |
| E-74 | Admin' & General Salaries | 920.000 | \$3,564 | \$0 | \$3,564 | \$0 | \$0 | * |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$9,516 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$13,080 | \$0 | | \$0 | \$0 | |
| E-75 | Office Supplies & Expenses | 921,000 | -\$3,139 | \$15,603 | -\$18,742 | \$0 | \$0 | \$1 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$3,588 | \$0 | | \$0 | \$0 | |
| | 2. To remove relocation expense. (Ferguson) | | \$0 | -\$2,684 | | \$0 | \$0 | |
| | 3. To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$7,236 | | \$0 | \$0 | |
| | 4. To annualize postage expense. (Boateng) | | \$0 | \$6,666 | | \$0 | \$0 | |

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|-------------------|---|---|-----------------------|-------------------------|----------------------|---------------------|-------------------------|--------------------------|
| A Income | | | Company | Company | Company | Jurisdictional | Jurisdictional | Jurisdictional |
| Adj. Number | income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Lebor | Adjustment Non Labor | Adjustments Total |
| : | 5. To annualize payroll. (Ferguson) | | \$449 | \$0 | | \$0 | \$0 | |
| | 6. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$3,542 | | \$0 | \$0 | |
| | 7. To remove items that provide no ratepayer benefit. (Sharpe) | | \$0 | -\$1,753 | | \$0 | \$0 | |
| | 8. To remove certain dues & donations costs. (Sharpe) | | \$0 | -\$6,741 | | \$0 | \$0 | |
| | 9. To annualize rents/leases. (Hanneken) | - | \$0 | -\$313 | | \$0 | \$0 | |
| E-77 | Outside Services Employed | 923.000 | \$0 | -\$548,270 | -\$548,270 | \$0 | \$0 | 101 in 14 Year 50 |
| | To remove relocation expense. (Ferguson) | | \$0 | -\$141 | | \$0 | \$0 | |
| | 2. To annualize outside auditor expenses. (Sharpe) | | \$0 | -\$13,273 | | \$0 | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$392,239 | | \$0 | \$0 | |
| | 4. To annualize APUC allocated legal expense. (Boateng) | | \$0 | \$599 | | \$ 0 | \$0 | |
| | 5. To remove APUC and LUC Corporate allocations that provide no ratepayer benefit. (Sharpe) | | \$0 | -\$586 | | \$0 | \$0 | |
| : | 6. To remove certain allocated dues & donations costs. (Sharpe) | | \$0 | -\$109 | | \$0 | \$0 | |
| | 7. To remove certain APUC allocated costs. (Hanneken) | | \$0 | -\$1,337 | | \$0 | \$0 | |
| | 8. To remove certain LUC allocated costs. (Hanneken) | | \$0 | -\$6,028 | | \$0 | \$0 | |
| | 9. To remove certain LABS allocated costs. (Hanneken) | | \$0 | -\$3,007 | | \$0 | \$0 | |
| | 10. To update APUC allocations and factors. (Hanneken) | | \$0 | -\$76,516 | | \$0 | \$0 | |
| | 11. To update LUC allocations and factors. (Hanneken) | | \$0 | -\$93,588 | | \$0 | \$0 | |
| | 12. To update LABS allocations and factors. (Hanneken) | | \$0 | \$38,136 | | \$0 | \$0 | |
| | 13. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe) | • | \$0 | -\$181 | | \$0 | \$0 | |
| E-79 | Injuries & Damages | 925.000 | \$0 | \$1,044 | \$1,044 | 50 | \$0 | \$0 |
| | To normalize injuries and damages expense. (Sharpe) | | \$0 | \$1,044 | | \$0 | \$0 | |
| E-80 | Employee Pensions & Benefits | 926.000 | -\$147,618 | -\$9,339 | -\$156,957 | \$0 | \$ 0 | \$0 |
| | To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) | *************************************** | \$42,477 | \$0 | | \$0 | \$0 | |
| | 2. To remove relocation expense. (Ferguson) | | \$0 | -\$9,339 | | \$0 | \$0 | |
| | 3. To normalize pension expense. (Boateng) | 1 | -\$47,465 | \$0 | | \$0 | \$0 | |

| A Income Adj. | B | <u>C</u> Account | <u>D</u> Company Adjustment | E Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Jurisdictional Adjustment | l Jurisdictional Adjustments |
|---------------------|--|---------------------|-----------------------------------|----------------------------|------------------------------------|--|--|------------------------------------|
| Number | Income Adjustment Description 4. To normalize OPEB expense. (Boateng) | Number | Labor -\$142,630 | Non Labor \$0 | Total | Labor 50 | Non Labor \$0 | Total |
| | | | | | | | | |
| E-82 | Regulatory Commission Expenses | 928,000 | 114 14 14 14 10 | \$68,112 | \$68,112 | 1 000 | *************************************** | \$ |
| | 1. To normalize rate case expense over 3 years. (Boateng) | | \$0 | \$19,368 | | \$0 | \$0 | |
| | 2. To annualize Missouri PSC Assessment. (Sharpe) | | \$0 | \$48,744 | | \$0 | \$0 | |
| E-86 | Misc. General Expenses | 930.200 | in 1888 in 1807 | -\$4,007 | \$4,007 |) - - | \$0 | \$0 |
| | To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$2,493 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expenses. (Sharpe) | | \$0 | -\$1,514 | | \$0 | \$0 | |
| E-87 | Rents - Admirt. Gen. Exp. | 931.000 | \$0 | \$4 ,520 | \$4,620 | | \$0 | \$0 |
| | 1. To annualize rents/leases. (Hanneken) | | \$0 | \$4,520 | | \$0 | \$0 | |
| E-90 | Depreciation Expense, Dep. Exp. | 403.000 | \$0 | \$0 | 7. 3 1 1 5 0 | \$0 | -\$50,980 | -\$50,980 |
| | To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | ·\$31,644 | |
| | 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) | | \$0 | \$0 | · | \$0 | -\$19,336 | |
| E-93 ∂ | Energy Efficiency Amortization | 407,400 | \$0 | \$5,031 | \$5,031 | (₹ %) _{\$1} \$0. | \$0 | \$0 |
| | To amortize Energy Efficiency Regulatory Asset as of 3/31/14 Stipulation in GR-2010-0192. (Hanneken) | | \$0 | \$5,031 | | \$0 | \$0 | |
| E-94 | Amortization | 405.100 | | 4379 | \$379 | \$0 | \$0 | \$0 |
| į | 1. To remove non-recurring Items. (Hanneken) | | \$0 | -\$379 | | . \$0 | \$0 | |
| E-97 | Property Taxes/Ad Valorem Texes | 408.000 | \$0 | -\$170,487 | -\$170,487 | 10 10 10 10 10 | \$0 | \$0 |
| | 1. To adjust property tax expense. (Ferguson) | | \$0 | -\$170,487 | | \$0 | \$0 | |
| E-98 | Payroll Taxes | 408.000 | \$34,859 | \$0 | \$34,859 | (<u>\$</u> | \$6 | \$0 |
| | 1. To annualize payroli taxes. (Ferguson) | | \$34,859 | \$0 | | \$0 | \$0 | |
| E-101 | Allocated Taxes Other | 408.000 | \$0 | \$13,767 | \$13,767 | \$0 | \$0 | \$0 |
| | 1. То гептоve PSC assessment charges from account 408 and move to Account 928. (Sharpe) | | \$0 | \$13,767 | | \$0 | \$0 | |
| E-106 * | Current Income Taxes | | \$0 | \$0 | | \$0 | \$1,092,532 | \$1,092,532 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$1,092,532 | |
| btvota (valangans | Total Operating Revenues | | \$0 | \$0 | \$0 | 10 | \$334,775 | \$334,776 |
| | | | | | | | | |

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Income Tax Calculation

| Line | Δ | <u>B</u> Percentage | <u>C</u> Test | <u>D</u> 6.34% | <u> </u> | <u>E</u> 6.80% |
|----------|--|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Number | Description | Rate | Year | Return | Return | Return |
| | TOTAL NET INCOME PERCENT TAYED | | 62 000 070 | ******* | 62 500 057 | 60.054.050 |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$3,826,870 | \$3,365,041 | \$3,509,217 | \$3,654,022 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | - | \$1,698,846 | \$1,698,846 | \$1,698,846 | \$1,698,846 |
| 4 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$1,698,846 | \$1,698,846 | \$1,698,846 | \$1,698,846 |
| 5 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 6 | Interest Expense calculated at the Rate of | 2.5760% | \$995,915 | \$995,915 | \$995,915 | \$995,915 |
| 7 | Tax Straight-Line Depreciation | | \$1,698,846 | \$1,698,846 | \$1,698,846 | \$1,698,846 |
| 8 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$2,694,761 | \$2,694,761 | \$2,694,761 | \$2,694,761 |
| 9 | NET TAXABLE INCOME | | \$2,830,955 | \$2,369,126 | \$2,513,302 | \$2,658,107 |
| | | | | | | |
| 10 | PROVISION FOR FED. INCOME TAX | | **** | 40 000 400 | £0.540.800 | 40.000.40* |
| 11 12 | Net Taxable Inc Fed. Inc. Tax Deduct Missouri Income Tax at the Rate of | 100.000% | \$2,830,955 \$156,458 | \$2,369,126 \$130,934 | \$2,513,302 \$138,902 | \$2,658,107 \$146,905 |
| 13 | Deduct City Inc Tax - Fed. Inc. Tax | 100.00078 | \$130,430 | \$150,554 | \$100,302 | \$140,303 |
| 14 | Federal Taxable Income - Fed. Inc. Tax | | \$2,674,497 | \$2,238,192 | \$2,374,400 | \$2,511,202 |
| 15 | Federal Income Tax at the Rate of | 35.000% | \$936,074 | \$783,367 | \$831,040 | \$878,921 |
| 16 | Subtract Federal Income Tax Credits | | | A # 0 0 0 0 # | **** | 4070 404 |
| 17 | Net Federal Income Tax | | \$936,074 | \$783,367 | \$831,040 | \$878,921 |
| 18 | PROVISION FOR MO. INCOME TAX | | | | | |
| 19 | Net Taxable Income - MO. Inc. Tax | | \$2,830,955 | \$2,369,126 | \$2,513,302 | \$2,658,107 |
| 20 | Deduct Federal Income Tax at the Rate of | 35.000% | \$327,626 | \$274,178 | \$290,864 | \$307,622 |
| 21 22 | Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax | | \$0 \$2,503,329 | \$0 \$2,094,948 | \$0 \$2,222,438 | \$0 \$2,350,485 |
| 23 | Subtract Missouri Income Tax Credits | | \$2,500,325 | \$2,034,340 | \$2,222,400 | \$2,000,400 |
| 24 | Missouri Income Tax at the Rate of | 6.250% | \$156,458 | \$130,934 | \$138,902 | \$146,905 |
| 25 | PROVISION FOR CITY INCOME TAX | | | | | |
| 26 | Net Taxable Income - City Inc. Tax | | \$2,830,955 | \$2,369,126 | \$2,513,302 | \$2,658,107 |
| 27 | Deduct Federal Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 28 | Deduct Missouri Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 29 | City Taxable Income | | \$2,830,955 | \$2,369,126 | \$2,513,302 | \$2,658,107 |
| 30 | Subtract City Income Tax Credits | 0.0008/ | 60 | \$0 | ėn. | ¢0 |
| 31 | City Income Tax at the Rate of | 0.000% | \$0 | ŞU | \$0 | \$0 |
| 32 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 33 | Federal Income Tax | | \$936,074 | \$783,367 | \$831,040 | \$878,921 |
| 34 | State Income Tax | 1 | \$156,458 | \$130,934 | \$138,902 | \$146,905 |
| 35 36 | City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX | }- | \$0 \$1,092,532 | \$0 \$914,301 | \$0 \$969,942 | \$0 \$1,025,826 |
| 30 | TOTAL SUMMART OF CORREST INCOME TAX | | \$1,092,032 | \$5 14,301 | 9303,342 | \$ 1,020,020 |
| 37 | DEFERRED INCOME TAXES | | | | | |
| 38 | Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | \$0 | \$0 |
| 39 | Amortization of Deferred ITC | 1 | \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 40 41 | Deferred Income Tax - Test Line TOTAL DEFERRED INCOME TAXES | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| | | | [| | | |
| 42 | TOTAL INCOME TAX | | \$1,092,532 | \$914,301 | \$969,942 | \$1,025,826 |

Accounting Schedule: 11 Sponsor: Lisa Hanneken Page: 1 of 1

Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Capital Structure Schedule

| Line Number | A Description | <u>B</u> Dollar Amount | © Percentage of Total Capital Structure | <u>D</u> Embedded Cost of Capital | E Weighted Cost of Capital 8.20% | E Weighted Cost of Capital 8.70% | G Weighted Cost of Capital 9,20% |
|----------------|--------------------------------------|------------------------------|---|-------------------------------------|--|--|--|
| 1 | Common Stock | \$17,741, 6 74 | 45.89% | | 3.763% | 3.992% | 4.222% |
| 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 | \$20,919,634 | 54.11% | 4.76% | 2.576% | 2.576% | 2.576% |
| 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 | TOTAL CAPITALIZATION | \$38,661,3 <u>0</u> 8 | 100.00% | | 6.339% | 6.568% | 6.798% |
| 8 | PreTax Cost of Capital | | | | 8.704% | 9.077% | 9.451% |

Accounting Schedule: 12 Sponsor: Zephania Marevangepo Page: 1 of 1

Exhibit No.: .

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: GR-2014-0152 Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
SOUTHEAST MISSOURI
(SEMO) DISTRICT

CASE NO. GR-2014-0152

Jefferson City, MO

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Revenue Requirement

| Line Number | <u>A</u> Description | <u>B</u> 6.34% Return | <u>C</u> 6.57% Return | <u>D</u> 6.80% Return |
|----------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | | | |
| 1 | Net Orig Cost Rate Base | \$42,400,999 | \$42,400,999 | \$42,400,999° |
| 2 | Rate of Return | 6.34% | 6.57% | 6.80% |
| 3 | Net Operating Income Requirement | \$2,687,799 | \$2,784,898 | \$2,882,420 |
| 4 | Net Income Available | \$4,969,417 | \$4,969,417 | \$4,969,417 |
| 5 | Additional Net Income Required | -\$2,281,618 | -\$2,184,519 | -\$2,086,997 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$1,002,741 | \$1,063,764 | \$1,125,053 |
| 8 | Current Income Tax Available | \$2,436,651 | \$2,436,651 | \$2,436,651 |
| 9 | Additional Current Tax Required | -\$1,433,910 | -\$1,372,887 | -\$1,311,598 |
| 10 | Revenue Requirement | -\$3,715,528 | -\$3,557,406 | -\$3,398,595 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$0 | \$0 | \$0 |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 |
| 13 | │ | -\$3,715,528 | -\$3,557,406 | -\$3,398,595 |

Accounting Schedule: 01 Sponsor: Lisa Hanneken Page: 1 of 1

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 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 | | \$62,586,350 |
| 2 | Less Accumulated Depreciation Reserve | | \$12,244,039 |
| 3 | Net Plant in Service | | \$50,342,311 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | *** | -\$110,420 |
| 6 | Storage Gas | | \$2,171,841 |
| 7 | Energy Efficiency Regulatory Asset | | \$704 |
| 8 | Prepayments | | \$144,310 |
| 9 | TOTAL ADD TO NET PLANT IN SERVICE | | \$2,206,435 |
| 10 | SUBTRACT FROM NET PLANT | | |
| 11 | Federal Tax Offset | 0.0603% | \$550 |
| 12 | State Tax Offset | 0.0603% | \$92 |
| 13 | City Tax Offset | 0.0000% | \$0 |
| 14 | Interest Expense Offset | 14.7589% | \$161,204 |
| 15 | Accumulated Deferred Income Tax | | \$1,638,674 |
| 16 | Customer Advances for Construction | | \$55,486 |
| 17 | Customer Deposits | | \$763,086 |
| 18 | Stipulated Rate Base Offset | | \$7,528,655 |
| 19 | TOTAL SUBTRACT FROM NET PLANT | | \$10,147,747 |
| 20 | Total Rate Base | | \$42,400,999 |

Accounting Schedule: 02 Sponsor: Sharpe/Hanneken Page: 1 of 1

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Plant In Service

| Line | <u>A</u> Account# | В | <u>C</u> Total | <u>D</u> Adjust. | E | E As Adjusted | <u>G</u> Jurisdictional | <u>H</u> Jurisdictional | I MO Adjusted |
|----------|----------------------|--|------------------------|---------------------|-------------------|------------------------|----------------------------|----------------------------|------------------------|
| | (Optional) | Plant Account Description | Plant | Number | Adjustments | Plant | Allocations | Adjustments | Jurisdictional |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| ż | 301.000 | Organization | \$894 | P-2 | \$1 | \$895 | 100.0000% | \$0 | \$895 |
| 3 | 302.000 | Franchises & Consents | \$25,888 | P-3 | \$23 | \$25,911 | 100.0000% | \$0 | \$25,911 |
| 4 | 303.000 | Misc. Intangible Plant | \$13,990 | P-4 | \$12 | \$14,002 | 100.0000% | \$0 | \$14,002 |
| 5 | | TOTAL INTANGIBLE PLANT | \$40,772 | } | \$36 | \$40,808 | | \$0 | \$40,808 |
| 6 | | TRANSMISSION PLANT | | | | | | | |
| 7 | 365.000 | Land and Land Rights - TP Rights of Way - TP | \$0 | P-7 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 8 9 | 365.100 366.000 | Structures & Improvements - TP | \$106,661 \$2,473 | P-8 | \$91 -\$17,379 | \$106,752 -\$14,906 | 100.0000% | \$0 \$0 | \$106,752 -\$14,906 |
| 10 | 367.000 | Mains - Cathodic Protection - TP | \$34,441 | P-10 | \$29 | \$34,470 | 100.0000% | \$0 \$0 | \$34,470 |
| 11 | 367.100 | Mains - Steel - TP | \$7,272,946 | P-11 | -\$753 | \$7,272,193 | 100.0000% | \$0 | \$7,272,193 |
| 12 | 367,200 | Mains - Plastic - TP | \$24,788 | P-12 | \$22 | \$24,810 | 100.0000% | \$0 | \$24,810 |
| 13 | 369.000 | Meas. & Reg. Station Equipment - TP | \$449,796 | P-13 | \$382 | \$450,178 | 100.0000% | \$0 | \$450,178 |
| 14 | 370.000 | Communication Equipment - TP | \$5,038 | P-14 | \$5 | \$5,043 | 100.0000% | \$0 | \$5,043 |
| 15 | | TOTAL TRANSMISSION PLANT | \$7,896,143 | | -\$17,603 | \$7,878,540 | | \$0 | \$7,878,540 |
| 16 | | DISTRIBUTION PLANT | | | •- | | | | |
| 17 | 374.000 | Land and Land Rights - DP | \$0 | P-17 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 18 19 | 374.100 374.200 | T&D Land - DP Land Rights - DP | \$178,295 \$150,607 | P-18 P-19 | \$151 \$128 | \$178,446 \$150,735 | 100.0000% | \$0 \$0 | \$178,446 \$150,735 |
| 20 | 375.000 | Structures & Improvements - DP | \$28,479 | P-20 | \$24 | \$28,503 | 100.0000% | \$0 \$0 | \$28,503 |
| 21 | 376.000 | Mains - Cathodic Protection - DP | \$934,821 | P-21 | \$349,053 | \$1,283,874 | 100.0000% | \$0 | \$1,283,874 |
| 22 | 376.100 | Mains - Steel - DP | \$7,171,583 | P-22 | \$61,535 | \$7,233,118 | 100.0000% | \$0 | \$7,233,118 |
| 23 | 376.200 | Mains - Plastic - DP | \$8,634,485 | P-23 | \$58,854 | \$8,693,339 | 100.0000% | \$0 | \$8,693,339 |
| 24 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$210,582 | P-24 | \$3,073 | \$213,655 | 100.0000% | \$0 | \$213,655 |
| 25 | 379.000 | Meas. & Reg. Sta. Equip - City Gate - DP | \$742,735 | P-25 | \$4,793 | \$747,528 | 100.0000% | \$0 | \$747,528 |
| 26 | 380.000 | Services - DP | \$10,244,146 | P-26 | \$433,429 | \$10,677,575 | 100.0000% | \$0 | \$10,677,575 |
| 27 | 381.000 | Meters - DP | \$3,342,154 | P-27 | \$163,898 | \$3,506,052 | 100.0000% | \$0 | \$3,506,052 |
| 28 | 382.000 | Meter Installations - DP | \$6,327,208 | P-28 | \$477,873 | \$6,805,081 | 100.0000% | \$0 | \$6,805,081 |
| 29 | 383.000 | House Regulators - DP | \$1,443,579 | P-29 | \$54,001 | \$1,497,580 | 100.0000% | \$0 | \$1,497,580 |
| 30 31 | 384.000 385.000 | House Regulators Installations - DP Ind. Meas. & Reg. Sta. Equip - DP | \$578,018 \$327,219 | P-30 P-31 | \$65,408 \$278 | \$643,426 \$327,497 | 100.0000% | \$0 i \$0 | \$643,426 \$327,497 |
| 32 | 387.000 | Other Equipment - DP | \$0 | P-32 | \$2,628 | \$2,628 | 100.0000% | \$0 | \$2,628 |
| 33 | | TOTAL DISTRIBUTION PLANT | \$40,313,911 | | \$1,675,126 | \$41,989,037 | | \$0 | \$41,989,037 |
| 34 | | PRODUCTION PLANT | | | | | | | |
| 35 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | · . | \$0 | \$0 |
| 36 | | TESTING | L | | | | | | |
| 37 | | TOTAL TESTING | \$0 | | \$0 | \$0 | 1 | \$0 | \$0 |
| 38 | | GENERAL PLANT | | D 40 | ėn | ** | 400 00000/ | ** | . £n |
| 39 40 | 389.000 390.000 | Land and Land Rights - GP Structures & Improvements - GP | \$0 \$566,047 | P-39 P-40 | \$0 \$591,577 | \$0 \$1,157,624 | 100.0000% | \$0 \$0 | \$0 \$1,157,624 |
| 41 | 390.000 | Structures - Frame - GP | \$560,047 | P-41 | \$091,077 | \$1,137,024 | 100.0000% | \$0 | \$1,707,024 |
| 42 | 390.300 | Improvements - GP | \$20,968 | P-42 | \$18 | \$20,986 | 100.0000% | \$0 | \$20,986 |
| 43 | 391.000 | Office Furniture & Equipment - GP | \$212,818 | P-43 | \$1,249 | \$214,067 | 100.0000% | \$0 | \$214,067 |
| 44 | 392.000 | Transportation Equipment - GP | \$160,005 | P-44 | \$387,764 | \$547,769 | 100.0000% | \$0 | \$547,769 |
| 45 | 393,000 | Stores Equipment - GP | \$606 | P-45 | \$1 | \$607 | 100.0000% | \$0 | \$607 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$394,802 | P-46 | \$77,328 | \$472,130 | 100.0000% | \$0 | \$472,130 |
| 47 | 395.000 | Laboratory Equipment - GP | \$1,271 | P-47 | \$1 | \$1,272 | 100.0000% | \$0 | \$1,272 |
| 48 | 396.000 | Power Operated Equipment - GP | \$33,222 | P-48 | \$258,994 | \$292,216 | 100.0000% | \$0 | \$292,216 |
| 49 | 396.100 | Ditchers - GP | \$110,580 | P-49 | \$94 | \$110,674 | 100.0000% | \$0 \$0 | \$110,674 |
| 50 51 | 396.200 396.300 | Backhoes - GP Ditchers - Group | \$83,928 | P-50 P-51 | \$71 \$0 | \$83,999 \$0 | 100.0000% | \$0 \$0 | \$83,999 |
| 51 52 | 397.000 | Communication Equipment - GP | \$851 | P-51 | \$0 \$7,240 | \$8,091 | 100.0000% | \$0 \$0 | \$0 \$8,091 |
| 52 53 | 397.200 | Communication Equipment - GF | \$11,004 | P-53 | \$7,240 \$10 | \$11,014 | 100.0000% | \$0 \$0 | \$11,014 |
| 54 | 397.300 | Communication Equip - Telemetering | \$3,173 | P-54 | \$3 | \$3,176 | 100.0000% | \$0 | \$3,176 |
| 55 | 397.500 | Communication Equipment | \$0 | P-55 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 56 | 398.000 | Miscellaneous Equipment | \$588,738 | P-56 | \$181,551 | \$770,289 | 100.0000% | \$0 | \$770,289 |
| 57 | 399.000 | OTH - Other Tangible Property | \$730 | P-57 | -\$197,795 | -\$197,065 | 100.0000% | \$0 | -\$197,065 |
| 58 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$264,987 | P-58 | \$1,555 | \$266,542 | 100.0000% | \$0 | \$266,542 |
| i | ì | I | ŀ | I . | ı [| | | | |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Plant in Service

| | Α | В | _2, | D | | | G | H | |
|----------|---------------------|--|----------------|-------------------|--------------|----------------------|----------------|-------------------------------|----------------------------|
| | Account # (Options) | | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Jurisaictional | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
| 59 | 399.500 | OTH - Other Tangible Prop - PC Software | \$0 | P-59 | \$106,984 | \$106,964 | 100.0000% | \$0 | \$106,964 |
| 66 | 399,600 | OTH Other Tensible Been BO HIM | *^ | P-60 | | ** | 400.00004 | • • | |
| 60 81 | 399.000 | OTH - Other Tangible Prop - PC HW | \$2,453,730 | P-60 | \$1,416,625 | \$0 | 100.0000% | \$0 \$0 | \$0 |
| 61 | | TOTAL GENERAL PLANT | \$2,453,730 | } | \$1,416,625 | \$3,870,355 | | ÞU | \$3,870,355 |
| 62 | İ | GENERAL PLANT - ALLOCATED | | ì ' |] | | | | |
| 63 | 374.000 | Land and Land Rights - Corporate | \$0 | P-63 | \$57,317 | \$57,317 | 100.0000% | \$0 | \$57,317 |
| 64 | 390.000 | Structures & Improvements - Corporate | \$23,928 | P-64 | \$2,363,648 | \$2,387,576 | 100.0000% | \$0 | \$2,387,576 |
| 65 | 391.000 | Office Furniture & Equipment - Corporate | \$56,944 | P-65 | \$310,522 | \$367,466 | 100.0000% | \$0 | \$367,466 |
| 66 | 392.100 | Transportation Equipment < 12,000 lbs - | \$70,324 | P-66 | \$0 | \$70,324 | 100.0000% | \$0 | \$70,324 |
| 67 | 394.000 | Tools, Shop, and Garage Equip - Corporate | \$3,226 | P-67 | \$0 | \$3,226 | 100.0000% | \$0 | \$3,226 |
| 68 | 398,000 | Miscellaneous Equip - Corporate | \$49,457 | P-68 | so | \$49,457 | 100.0000% | \$0 | \$49,457 |
| 69 | 399,000 | Other Tangible Property - Corporate | \$5,020,134 | P-69 | -\$4,929,471 | \$90,663 | 100.0000% | \$0 | \$90,663 |
| 70 | 399,100 | Other Tangible Prop - Servers - H/W - | \$0 | P-70 | \$11,017 | \$11,017 | 100.0000% | \$0 | \$11,017 |
| | | Corporate | ••• | | , , | • , | | | ,,,,,, |
| 71 | 399.300 | Other Tangible Prop - Network H/W - | \$0 | P-71 | \$112,906 | \$112,906 | 100.0000% | \$0 | \$112,906 |
| 72 | 399.400 | Other Tangible Prop - PC Hardware - | \$0 | P-72 | \$973,460 | \$973,460 | 100.0000% | \$0 | \$973,460 |
| 73 | 399.500 | Other Tangible Prop - PC Software - | \$0 | P-73 | \$4,715,515 | \$4,715,515 | 100.0000% | \$0 | \$4,715,515 |
| 74 | | Corporate TOTAL GENERAL PLANT - ALLOCATED | \$5,224,013 | | \$3,614,914 | \$8,838,927 | | \$0 | \$8,838,927 |
| 75 | | INCENTIVE COMPENSATION | | | | | | | |
| | 1 | CAPITALIZATION | | [| | | | | |
| 76 | | ICC Adjustment | \$0 | P-76 | -\$31,317 | -\$31,317 | 100.0000% | \$0 | -\$31,317 |
| 77 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$31,317 | -\$31,317 | | \$0 | -\$31,317 |
| 78 | | TOTAL PLANT IN SERVICE | \$55,928,569 | | \$6,657,781 | \$62,586,350 | | S0 | \$62,586,350 |

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant Adj. Number | B 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-2 | Organization | 301.000 | | \$1 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| P-3 | Franchises & Consents | 302.000 | | \$23 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$26 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| P-4 | Misc. intangible Plant | 303.000 | | \$12 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$14 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-8 | Rights of Way - TP | 365.100 | | \$91 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$106 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$5 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$9 | Alternation of the state of the | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-9 | Structures & Improvements - TP | 366.000 | | \$ 17,379 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 1 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Tota |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$2 | | \$0 | |
| | 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$17,381 | | \$0 | |
| P-10 | Mains - Cathodic Protection - TP | 367.000 | | \$29 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$34 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| P-11 | Mains - Steel - TP | 367.100 | | -\$753 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$7,211 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$327 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$643 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$61 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | -\$6,933 | | \$0 | |
| P-12 | Mains - Plastic - TP | 367.200 | | \$22 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$25 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | C | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| L.3.5.5.5.5.3. | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| P-13 | Meas. & Reg. Station Equipment - TP | 369.000 | | \$382 | | \$Ò |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$446 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$20 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$40 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | To the state of th | -\$4 | | \$0 | |
| P-14 | Communication Equipment - TP | 370.000 | XIVAYII (BOXII) | \$5 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$5 | | \$0 | |
| P-18 | T&D Land - DP | 374.100 | | \$151 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$177 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$8 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$16 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| P-19 | Land Rights - DP | 374.200 | | \$128 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$149 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$7 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 3 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | В | C | P | E Total | E | <u>G</u> Total |
|-------------------|--|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$13 | _ | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-20 | Structures & Improvements - DP | 375.000 | | \$24 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$28 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | Transfer of the Control of the Contr | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| P-21 | Mains - Cathodic Protection - DP | 376.000 | | \$349,053 | | \$0 |
| i | To adjust plant for capitalized depreciation. (Sharpe) | | \$1,281 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$58 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$114 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$11 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$355,955 | į | \$0 | |
| | To remove injuries and damages from plant and reclassify as expense. (Sharpe) | | -\$8,000 | | \$0 | |
| P-22 | Mains - Steel - DP | 376.100 | | \$ 61,535 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$7,172 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 4 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | В | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|--|------------|-------------------|----------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant In Service Adjustment Description | Number | Amount | Amount | Adjustments | Adjustments |
| | To remove relocation expenses from plant. (Ferguson) | | -\$326 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$639 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$61 ` | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$55,389 | | \$0 | |
| P-23 | Mains - Plastic - DP | 376.200 | | \$58,854 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$8,620 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$391 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | And the second s | -\$768 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$73 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$51,466 | | \$0 | |
| P-24 | Meas, & Reg. Sta. Equip - General - DP | 378.000 | | \$3,073 | | \$0 |
| : | To adjust plant for capitalized depreciation. (Sharpe) | | \$212 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$10 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$19 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$2,892 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 5 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | c | <u>D</u> | <u>E</u> Total | Ē | <u>G</u> Total |
|---------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| terana a transporta | | | | | | |
| P-25 | Meas, & Reg. Sta. Equip - City Gate - DP | 379.000 | | \$4,793 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$741 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$34 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$66 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$6 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$4,158 | • | \$0 | |
| P-26 | Services - DP | 380.000 | | \$433,429 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$10,587 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$481 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$944 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$90 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$424,357 | : | \$0 | |
| P-27 | Meters - DP | 381.000 | | \$163,898 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$3,476 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$158 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | ₿ | <u>c</u> | D | E | E | G |
|-------------------|---|----------|------------|---|--------------------|-------------------------|
| Adj. | | Account | Adjustment | Total Adjustment | Jurisdictional | Total Jurisdictional |
| | Plant In Service Adjustment Description 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | Number | -\$310 | Amount | Adjustments \$0 | Adjustments |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$30 | | \$0 | |
| , | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$160,920 | | \$0 | |
| P-28 | Meter installations - DP | 382.000 | | \$477,873 | | \$ 0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$6,748 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$306 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$601 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$57 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$472,089 | | \$0 | |
| P-29 | House Regulators - DP | 383.000 | | \$64,001 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1,485 | | \$0 | · |
| | To remove relocation expenses from plant. (Ferguson) | | -\$67 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$132 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$13 | *************************************** | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$52,728 | | \$0 | |
| P-30 | House Regulators installations - DP | 384.000 | | \$65,408 | | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 7 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard Bernard | C | D | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$638 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$29 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | 777799 | -\$57 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$64,861 | | \$0 | |
| P-31 | Ind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$278 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$325 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$15 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$29 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$3 | | \$0 | |
| P-32 | Other Equipment - DP | 387.000 | | \$2,628 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$3 | | \$0 | |
| | 2. To include plant updated to March 31, 2014. (Sharpe) | | \$2,625 | | \$0 | |
| . P-40 | Structures & Improvements - GP | 390.000 | | \$591,577 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1,148 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$52 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | B) | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|--|----------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$102 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$10 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$590,593 | | \$0 | |
| P-42 | Improvements - GP | 390.300 | | \$18 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$21 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| P-43 | Office Furniture & Equipment - GP | 391.000 | | \$1,249 | Autoria de la composición dela composición de la composición de la composición de la composición dela composición de la composición de la composición dela composición dela composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición de la composición dela composición de la composición dela composición dela compo | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$212 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$10 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$19 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$1,068 | | \$0 | |
| R-44 | Transportation Equipment - GP | 392.000 | | \$387,764 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$543 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | В | <u>C</u> | <u>D</u> | <u>E</u> Total | E e | G |
|------------|--|----------|-----------------|-------------------|--------------------|-------------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Total Jurisdictional |
| | Plant in Service Adjustment Description 2. To remove relocation expenses from plant. (Ferguson) | Number | Amount -\$25 | Amount | Adjustments \$0 | Adjustments |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$48 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$387,299 | | \$0 | |
| P-45 | Stores Equipment - GP | 393.000 | | \$1 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| P-46 | Tools, Shop, & Garage Equipment - GP | 394.000 | | \$77,328 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$468 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$21 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$42 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$4 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$76,927 | • | \$0 | |
| P-47 | Laboratory Equipment - GP | 395.000 | | \$1 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| P-48 | Power Operated Equipment - GP | 396.000 | | \$258,994 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$290 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | В | <u>c</u> | D | <u>E</u> Total | | <u>G</u> Total |
|-------------------|--|----------|-----------------|-------------------|--------------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number | Plant In Service Adjustment Description 2. To remove relocation expenses from plant. (Ferguson) | Number | Amount -\$13 | Amount | Adjustments \$0 | Adjustments |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$26 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$258,745 | | \$0 | |
| P-49 | Offchers - GP | 396.100 | | \$94 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$110 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$5 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$10 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-50 | Backhoes - GP | 396.200 | | \$71 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$83 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$4 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$7 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-52 | Communication Equipment - GP | 397.000 | | \$7,240 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$8 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 11 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| Δ | В | <u>C</u> | <u>D</u> | E (1) | E | <u> </u> |
|-------------------------|--|-------------------|----------------------|---------------------|--------------------|-------------------------|
| Plant Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Total Adjustment | Jurisdictional | Total Jurisdictional |
| E MUIIDOT | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | Number | -\$1 | Amount | Adjustments \$0 | Adjustments |
| | 3. To include plant updated to March 31, 2014. (Sharpe) | | \$7,233 | | \$0 | |
| P-53 | Communication Equip - Fixed Radios | 397.200 | | \$10 | |) |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$11 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) . | | -\$1 | | \$0 | |
| P-54 | Communication Equip - Telemetering | 397.300 | | \$3 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$3 | | \$0 | |
| P-56 | Miscellaneous Equipment | 398.000 | | \$181,551 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$764 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$35 | : | \$0 | |
| • | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$68 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$180,897 | | \$0 | |
| P-57 | OTH - Other Tangible Property | 399.000 | | -\$197,795 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 12 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A | <u>B</u> | 2 | <u>D</u> | . | E | G |
|---------------|--|---------|------------|---------------------|----------------|-------------------------|
| Plant Adj. | | Account | Adjustment | Total Adjustment | Jurisdictional | Total Jurisdictional |
| Number | | Number | Amount | Ámount | Adjustments | Adjustments |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$197,796 | | \$0 | |
| P-58 | OTH - Other Tangible Prop - PC Hardware | 399.400 | | \$1,555 | | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$24 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 3. To include plant updated to March 31, 2014. (Sharpe) | | \$1,329 | | \$0 | |
| | 4. To adjust plant for capitalized depreciation. (Sharpe) | | \$264 | | \$0 | |
| | 5. To remove relocation expenses from plant. (Ferguson) | | -\$12 | | \$0 | |
| P-59 | OTH - Other Tangible Prop - PC Software | 399.500 | | \$106,964 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$106 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$5 | • | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$9 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$106,873 | | \$0 | |
| P-63 | Land and Land Rights - Corporate | 374.000 | | \$57,317 | | \$0 |
| | 1. To include plant updated to March 31, 2014. (Sharpe) | | \$57,317 | | \$0 | |
| P-64 | Structures & Improvements - Corporate | 390.000 | | \$2,363,648 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 13 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | B | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|----------------------------------|--|-------------------|----------------------|----------------------|--|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$2,363,648 | | \$0 | |
| P-65 | Office Furniture & Equipment - Corporate | 391,000 | | \$310,522 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$310,522 | | \$0 | |
| P-69 | Other Tangible Property - Corporate | 399.000 | | -\$4,929,471 | (in a c Vay by cases subsequent state (in a constant subsequent | \$0 |
| | 1. To include plant updated to March 31, 2014. (Sharpe) | | -\$4,929,471 | i | \$0 | |
| P-70 | Other Tangible Prop - Servers - H/W - Corporate | 399.100 | | \$11,017 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$11,017 | | \$0 | |
| P-74 | Other Tangible Prop - Network H/W - Corporate | 399.300 | | \$112,906 | | \$0 |
| | 1. To include plant updated to March 31, 2014. (Sharpe) | | \$112,906 | , | \$0 | |
| P-72 | Other Tangible Prop - PC Hardware - Corporate | 399.400 | | \$973,460 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$973,460 | | \$0 | |
| P-73 | Other Tangible Prop - PC Software - Corporate | 399,500 | | \$4,715,515 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$4,715,515 | | \$0 | |
| P-76 | ICC Adjustment | | | -\$31,317 | | \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$31,317 | | \$0 | |
| (Asias (Asias) (Asias (Asias) | Total Plant Adjustments | | | \$6,657,781 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 14 of 14

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| V. 10. 6. V. 2. 1 | Α | B | C | <u>D</u> | errer E |
|-------------------|---------|--|----------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| | | | | | |
| | | | | | |
| 1 | | INTANGIBLE PLANT | | | |
| 2 | 301.000 | Organization | \$895 | 0.00% | \$0 |
| 3 | 302.000 | Franchises & Consents | \$25,911 | 0.00% | \$0 |
| 4 | 303.000 | Misc. Intangible Plant | \$14,002 | 0.00% | \$0 |
| 5 | | TOTAL INTANGIBLE PLANT | \$40,808 | | \$0 |
| c | | TRANSFICCION DI ANT | | | |
| 6 7 | 265 000 | TRANSMISSION PLANT | 60 | 0.000/ | ė o |
| | 365.000 | Land and Land Rights - TP | \$0 | 0.00% | \$0 |
| 8 | 365.100 | Rights of Way - TP | \$106,752 | 0.00% | \$0 |
| 9 | 366.000 | Structures & Improvements - TP | -\$14,906 | 3.24% | -\$483 |
| 10 | 367.000 | Mains - Cathodic Protection - TP | \$34,470 | 1.53% | \$527 |
| 11 | 367.100 | Mains - Steel - TP | \$7,272,193 | 1.53% | \$111,265 |
| 12 | 367.200 | Mains - Plastic - TP | \$24,810 | 1.53% | \$380 |
| 13 | 369.000 | Meas, & Reg. Station Equipment - TP | \$450,178 | 3.60% | \$16,206 |
| 14 | 370.000 | Communication Equipment - TP | \$5,043 | 4.36% | \$220 |
| 15 | | TOTAL TRANSMISSION PLANT | \$7,878,540 | | \$128,115 |
| 16 | | DISTRIBUTION PLANT | | | |
| 17 | 374.000 | Land and Land Rights - DP | \$0 | 0.00% | \$0 |
| 18 | 374.100 | T&D Land - DP | \$178,446 | 0.00% | \$0 |
| 19 | 374.200 | Land Rights - DP | \$150,735 | 0.00% | \$0 |
| 20 | 375.000 | Structures & Improvements - DP | \$28,503 | 2.33% | \$664 |
| 21 | 376.000 | Mains - Cathodic Protection - DP | \$1,283,874 | 1.53% | \$19,643 |
| 22 | 376.100 | Mains - Steel - DP | \$7,233,118 | 1.53% | \$110,667 |
| 23 | 376.200 | Mains - Plastic - DP | \$8,693,339 | 1.53% | \$133,008 |
| 24 | 378.000 | Meas, & Reg. Sta. Equip - General - DP | \$213,655 | 3.00% | \$6,410 |
| 25 | 379.000 | Meas, & Reg. Sta. Equip - City Gate - DP | \$747,528 | 3.21% | \$23,996 |
| 26 | 380.000 | Services - DP | \$10,677,575 | 5.00% | \$533,879 |
| 27 | 381.000 | Meters - DP | \$3,506,052 | 2.16% | \$75,731 |
| 28 | 382.000 | Meter Installations - DP | \$6,805,081 | 3.00% | \$204,152 |
| 29 | 383.000 | House Regulators - DP | \$1,497,580 | 4.55% | \$68,140 |
| 30 | 384.000 | House Regulators Installations - DP | \$643,426 | 3.33% | \$21,426 |
| 31 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$327,497 | 3.60% | \$11,790 |
| 32 | 387.000 | Other Equipment - DP | \$2,628 | 4.50% | \$118 |
| 33 | | TOTAL DISTRIBUTION PLANT | \$41,989,037 | | \$1,209,624 |
| | | | | | |
| 34 | | PRODUCTION PLANT | | | |
| 35 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 |
| 36 | | TESTING | | | |
| 37 | | TOTAL TESTING | \$0 | | \$0 |
| 38 | | GENERAL PLANT | | | |

Accounting Schedule: 05 Sponsor: John Robinett Page: 1 of 3

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| | A | В | <u>C</u> | D | Ē |
|--------|---------|--|----------------|--------------|--------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| 39 | 389.000 | Land and Land Rights - GP | \$0 | 0.00% | \$0 |
| 40 | 390.000 | Structures & Improvements - GP | \$1,157,624 | 5.00% | \$57,881 |
| 41 | 390.100 | Structures - Frame - GP | \$0 | 5.00% | \$0 |
| 42 | 390.300 | Improvements - GP | \$20,986 | 5.00% | \$1,049 |
| 43 | 391.000 | Office Furniture & Equipment - GP | \$214,067 | 4.75% | \$10,168 |
| 44 | 392.000 | Transportation Equipment - GP | \$547,769 | 10.39% | \$56,913 |
| 45 | 393.000 | Stores Equipment - GP | \$607 | 4.50% | \$27 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$472,130 | 4.50% | \$21,246 |
| 47 | 395.000 | Laboratory Equipment - GP | \$1,272 | 4.00% | \$51 |
| 48 | 396.000 | Power Operated Equipment - GP | \$292,216 | 7.92% | \$23,144 |
| 49 | 396.100 | Ditchers - GP | \$110,674 | 7.92% | \$8,765 |
| 50 | 396.200 | Backhoes - GP | \$83,999 | 7.92% | \$6,653 |
| 51 | 396.300 | Ditchers - Group | \$0 | 0.00% | \$0 |
| 52 | 397.000 | Communication Equipment - GP | \$8,091 | 4.55% | \$368 |
| 53 | 397.200 | Communication Equip - Fixed Radios | \$11,014 | 4.55% | \$501 |
| 54 | 397.300 | Communication Equip - Telemetering | \$3,176 | 4.55% | \$145 |
| 55 | 397.500 | Communication Equipment | \$0 | 0.00% | \$0 |
| 56 | 398.000 | Miscellaneous Equipment | \$770,289 | 3.60% | \$27,730 |
| 57 | 399.000 | OTH - Other Tangible Property | -\$197,065 | 4.75% | -\$9,361 |
| 58 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$266,542 | 4.75% | \$12,661 |
| 59 | 399.500 | OTH - Other Tangible Prop - PC Software | \$106,964 | 4.75% | \$5,081 |
| 60 | 399.600 | OTH - Other Tangible Prop - PC HW | \$0 | 4.75% | \$0 |
| 61 | | TOTAL GENERAL PLANT | \$3,870,355 | | \$223,022 |
| 62 | | GENERAL PLANT - ALLOCATED | | | |
| 63 | 374.000 | Land and Land Rights - Corporate | \$57,317 | 0.00% | \$0 |
| 64 | 390.000 | Structures & Improvements - Corporate | \$2,387,576 | 5.00% | \$119,379 |
| 65 | 391.000 | Office Furniture & Equipment - Corporate | \$367,466 | 4.75% | \$17,455 |
| 66 | 392.100 | Transportation Equipment < 12,000 lbs - | \$70,324 | 10.39% | \$7,307 |
| 67 | 394.000 | Tools, Shop, and Garage Equip - Corporate | \$3,226 | 4.50% | \$145 |
| 68 | 398.000 | Miscellaneous Equip - Corporate | \$49,457 | 3.60% | \$1,780 |
| 69 | 399.000 | Other Tangible Property - Corporate | \$90,663 | 4.75% | \$4,306 |
| 70 | 399.100 | Other Tangible Prop - Servers - H/W - Corporate | \$11,017 | 4.75% | \$523 |
| 71 | 399.300 | Other Tangible Prop - Network H/W - Corporate | \$112,906 | 4.75% | \$5,363 |
| 72 | 399.400 | Other Tangible Prop - PC Hardware - Corporate | \$973,460 | 4.75% | \$46,239 |
| 73 | 399.500 | Other Tangible Prop - PC Software - Corporate | \$4,715,515 | 4.75% | \$223,987 |

Accounting Schedule: 05 Sponsor: John Robinett Page: 2 of 3

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| Line Number | <u>A</u> Account Number | <u>B</u> Plant Account Description | <u>C</u> MO Adjusted Jurisdictional | <u>D</u> Depreciation Rate | <u>E</u> Depreciation Expense |
|----------------|-------------------------------|---|---|----------------------------------|-------------------------------------|
| 74 | | TOTAL GENERAL PLANT - ALLOCATED | \$8,838,927 | | \$426,484 |
| 75 | | INCENTIVE COMPENSATION CAPITALIZATION | | | |
| 76 | | ICC Adjustment | -\$31,317 | 0.00% | \$0 |
| 77 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | -\$31,317 | | \$0 |
| 78 | | Total Depreciation | \$62,586,350 | | \$1,987,245 |

Accounting Schedule: 05 Sponsor: John Robinett Page: 3 of 3

Liberty Utilitles (Midstates Natural Gas) Corp. GR-2014-0152 Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Accumulated Depreciation Reserve

| Line Number | <u>A</u> Account Number | B Depreciation Reserve Description | <u>C</u> Total Reserve | <u>D</u> Adjust, Number | <u>E</u> Adjustments | E As Adjusted Reserve | <u>G</u> Jurisdictional Alfocations | <u>H</u> Jurisdictional Adjustments | j MO Adjusted Jurisdictional |
|----------------|-------------------------------|---|------------------------------|-------------------------------|-------------------------|-----------------------------|---|---|------------------------------------|
| | | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Organization | \$894 | R-2 | \$0 | \$894 | 100.0000% | \$0 | \$894 |
| 3 4 | 302.000 303.000 | Franchises & Consents | \$25,888 | R-3 | \$0 | \$25,888 | 100.0000% | \$0 | \$25,888 |
| 5 | 303.000 | Misc. Intangible Plant TOTAL INTANGIBLE PLANT | \$13,990 \$40,772 | R-4 | \$0 \$0 | \$13,990 \$40,772 | 100.0000% | \$0 | \$13,990 \$40,772 |
| 6 | | TRANSMISSION PLANT | | | | | | | |
| 7 | 365,000 | Land and Land Rights - TP | -\$127 | R-7 | \$0 | -\$127 | 100.0000% | \$0 | -\$127 |
| 8 | 365.100 | Rights of Way - TP | \$2,241 | R-8 | \$0 | \$2,241 | 100.0000% | \$0 | \$2,241 |
| 9 | 366,000 | Structures & Improvements - TP | \$1,691 | R-9 | -\$107 | \$1,584 | 100.0000% | \$0 | \$1,584 |
| 10 | 367.000 367.100 | Mains - Cathodic Protection - TP Mains - Steel - TP | \$17,444 | R-10 | \$210 | \$17,654 | 100.0000% | \$0 | \$17,654 |
| 11 12 | 367.200 | Mains - Steel - IP | \$3,132,732 \$12,528 | R-11 R-12 | \$33,351 \$150 | \$3,166,083 \$12,678 | 100.0000% | \$0 \$0 | \$3,166,083 \$12,678 |
| 13 | 369.000 | Meas, & Reg. Station Equipment - TP | \$263,894 | R-13 | \$6,945 | \$270,839 | 100.0000% | \$0 | \$270,839 |
| 14 | 370.000 | Communication Equipment - TP | \$1,137 | R-14 | \$23 | \$1,160 | 100.0000% | \$0 | \$1,160 |
| 15 | | TOTAL TRANSMISSION PLANT | \$3,431,540 | '''' | \$40,572 | \$3,472,112 | 100.0000 | \$0 | \$3,472,112 |
| 16 | | DISTRIBUTION PLANT | | | | | | | |
| 17 | 374.000 | Land and Land Rights - DP | \$0 | R-17 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 18 | 374.100 | T&D Land - DP | \$0 | R-18 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 19 | 374.200 375.000 | Land Rights - DP | \$0 | R-19 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 20 21 | 376.000 | Structures & Improvements - DP Mains - Cathodic Protection - DP | \$11,408 \$185,054 | R-20 R-21 | \$230 \$2,197 | \$11,638 | 100.0000% 100.0000% | \$0 | \$11,638 |
| 22 | 376.000 | Mains - Steel - DP | \$1,925,737 | R-22 | \$2,197 \$26,461 | \$187,251 \$1,952,198 | 100.0000% | \$0 \$0 | \$187,251 \$1,952,198 |
| 23 | 376.200 | Mains - Plastic - DP | \$1,946,195 | R-23 | \$24,711 | \$1,970,906 | 100.0000% | \$0 \$0 | \$1,970,906 |
| 24 | 378.000 | Meas, & Reg. Sta. Equip - General - DP | \$113,643 | R-24 | \$2,314 | \$115,957 | 100.0000% | \$0 | \$115,957 |
| 25 | 379.000 | Meas. & Reg. Sta. Equip - City Gate - DP | \$295,920 | R-25 | \$5,948 | \$301,868 | 100.0000% | \$0 | \$301,868 |
| 26 | 380.000 | Services - DP | -\$1,688,583 | R-26 | -\$137,275 | -\$1,825,858 | 100,0000% | \$0 | -\$1,825,858 |
| 27 | 381.000 | Meters - DP | \$982,759 | R-27 | \$32,211 | \$1,014,970 | 100.0000% | \$0 | \$1,014,970 |
| 28 | 382.000 | Meter installations - DP | \$2,367,767 | R-28 | \$90,412 | \$2,458,179 | 100.0000% | \$0 | \$2,458,179 |
| 29 | 383.000 | House Regulators - DP | \$745,655 | R-29 | \$18,185 | \$763,840 | 100.0000% | \$0 | \$763,840 |
| 30 | 384.000 | House Regulators Installations - DP | \$324,782 | R-30 | \$6,568 | \$331,350 | 100.0000% | \$0 | \$331,350 |
| 31 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$127,294 | R-31 | \$2,851 | \$130,145 | 100.0000% | \$0 | \$130,145 |
| 32 33 | 387.000 | Other Equipment - DP TOTAL DISTRIBUTION PLANT | \$7,337,662 | R-32 | \$1 \$74,814 | \$32 \$7,412,476 | 100.0000% | \$0 \$0 | \$32 \$7,412,476 |
| 34 | | PRODUCTION PLANT | | | | | | | |
| 35 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 36 | | TESTING | | | | | | | |
| 37 | | TOTAL TESTING | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 38 | | GENERAL PLANT | | | | | | | |
| 39 | 389.000 | Land and Land Rights - GP | \$0 | R-39 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 40 | 390.000 | Structures & Improvements - GP | \$307,381 | R-40 | \$6,201 | \$313,582 | 100.0000% | \$0 \$0 | \$313,582 |
| 41 42 | 390.100 390.300 | Structures - Frame - GP Improvements - GP | \$0 \$10,062 | R-41 R-42 | \$0 \$203 | \$0 \$10,265 | 100.0000% 100.0000% | \$0 \$0 | \$0 \$10,265 |
| 42 | 391.000 | Office Furniture & Equipment - GP | \$10,062 | R-42 | \$203 \$449 | \$10,265 \$22,496 | 100.0000% | \$0 \$0 | \$10,205 \$22,496 |
| 44 | 392.000 | Transportation Equipment - GP | \$149,987 | R-44 | \$2,685 | \$152,672 | 100.0000% | \$0 | \$152,672 |
| 45 | 393.000 | Stores Equipment - GP | \$489 | R-45 | \$10 | \$499 | 100.0000% | \$0 | \$499 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$38,573 | R-46 | \$793 | \$39,366 | 100.0000% | \$0 | \$39,366 |
| 47 | 395.000 | Laboratory Equipment - GP | \$1,026 | R-47 | \$22 | \$1,048 | 100.0000% | \$0 | \$1,048 |
| 48 | 396,000 | Power Operated Equipment - GP | \$7,564 | R-48 | -\$4,106 | \$3,458 | 100.0000% | \$0 | \$3,458 |
| 49 | 396.100 | Ditchers - GP | \$68,985 | R-49 | \$1,389 | \$70,374 | 100.0000% | \$0 | \$70,374 |
| 50 | 396.200 | Backhoes - GP | \$82,390 | R-50 | \$1,655 | \$84,045 | 100.0000% | \$0 | \$84,045 |
| 51 | 396.300 | Ditchers - Group | -\$4,273 | R-51 | \$4,273 | \$0 | 100.0000% | \$0 | \$0 |
| 52 | 397.000 | Communication Equipment - GP | \$967 | R-52 | \$372 \$70 | \$1,339 \$2,570 | 100.0000% | \$0 50 | \$1,339 \$2,570 |
| 53 54 | 397.200 397.300 | Communication Equip - Fixed Radios Communication Equip - Telemetering | \$3,509 \$325 | R-53 R-54 | \$70 \$7 | \$3,579 \$332 | 100.0000% 100.0000% | \$0 \$0 | \$3,579 |
| 55 | 397.500 | Communication Equip - Telemetering | \$352 | R-55 | -\$352 | \$332 \$0 | 100.0000% | \$0 \$0 | \$332 \$0 |
| 56 | 398.000 | Miscellaneous Equipment | \$91,523 | R-56 | \$3,370 | \$94,893 | 100.0000% | \$0 | \$94,893 |
| 57 | 399.000 | OTH - Other Tangible Property | \$329 | R-57 | -\$11,598 | -\$11,269 | 100.0000% | \$0 \$0 | -\$11,269 |
| 58 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$85,454 | R-58 | \$1,722 | \$87,176 | 100.0000% | \$0 | \$87,176 |
| 59 | 399,500 | OTH - Other Tangible Prop - PC Software | \$2,591 | R-59 | \$56 | \$2,647 | 100.0000% | \$0 | \$2,647 |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Accumulated Depreciation Reserve

| Line Number | Account Number | B Depreciation Reserve Description | <u>C</u> Total Reserve | <u>D</u> Adjust Number | E Adjustments | E As Adjusted Reserve | <u>G</u> Jurisdictional Allocations | ∐ Jurisdictional Adjustments | i MO Adjusted Jurisdictional |
|----------------|-------------------|--|------------------------------|------------------------------|------------------|-----------------------------|---|------------------------------------|------------------------------------|
| 60 | 399.600 | OTH - Other Tangible Prop - PC HW | \$16 | R-60 | -\$16 | \$0 | 100.0000% | \$0 | \$0 |
| 61 | | TOTAL GENERAL PLANT | \$869,297 | | \$7,205 | \$876,502 | | \$0 | \$876,502 |
| 62 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 63 | 374.000 | Land and Land Rights - Corporate | \$0 | R-63 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 64 | 390.000 | Structures & Improvements - Corporate | \$13 | R-64 | \$10,726 | \$10,739 | 100.0000% | \$0 | \$10,739 |
| 65 | 391.000 | Office Furniture & Equipment - Corporate | \$3 | R-65 | \$2,666 | \$2,669 | 100.0000% | \$0 | \$2,669 |
| 66 | 392.100 | Transportation Equipment < 12,000 lbs - Corporate | \$7 | R-66 | \$6,057 | \$6,064 | 100.0000% | \$0 | \$6,064 |
| 67 | 394.000 | Tools, Shop, and Garage Equip - Corporate | \$0 | R-67 | \$230 | \$230 | 100.0000% | \$0 | \$230 |
| 68 | 398.000 | Miscellaneous Equip - Corporate | \$5 | R-68 | \$3,891 | \$3,896 | 100.0000% | \$0 | \$3,896 |
| 69 | 399.000 | Other Tangible Property - Corporate | \$8 | R-69 | \$6,471 | \$6,479 | 100.0000% | \$0 | \$6,479 |
| 70 | 399,100 | Other Tangible Prop - Servers - H/W - Corporate | \$1 | R-70 | \$786 | \$787 | 100.0000% | \$0 | \$787 |
| 71 | 399.300 | Other Tangible Prop - Network H/W - | \$10 | R-71 | \$8,059 | \$8,069 | 100.0000% | \$0 | \$8,069 |
| 72 | 399.400 | Other Tangible Prop - PC Hardware - | \$83 | R-72 | \$69,105 | \$69,188 | 100.0000% | \$0 | \$69,188 |
| 73 | 399.500 | Other Tangible Prop - PC Software - | \$402 | R-73 | \$334,559 | \$334,961 | 100.0000% | \$0 | \$334,961 |
| 74 | | TOTAL GENERAL PLANT - ALLOCATED | \$532 | | \$442,550 | \$443,082 | | \$0 | \$443,082 |
| 75 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 76 | | ICC Adjustment | \$0 | R-76 | -\$905 | -\$905 | 100.0000% | \$0 | -\$905 |
| 77 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$905 | -\$905 | , | \$0 \$0 | -\$905 |
| 78 | | TOTAL DEPRECIATION RESERVE | \$11,679,803 | | \$564,236 | \$12,244,039 | | \$0 | \$12,244,039 |

Southeast Missouri District (SEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve Adjustment Number | <u>B</u> Accumulated Depreciation Reserve Adjustments Description | C Account Number | D E Total Adjustment Adjustment Amount Amount | E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments |
|---|---|------------------------|--|---|
| Reg | Structures & Improvements - TP | 366,000 | -\$107 | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$141 | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$34 | \$0 |
| R-10 | Mains - Cathodic Protection - TP | 367,000 | \$210 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$210 | \$0 |
| R-11 | Mains - Steel - TP | 367.100 | \$33,351 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$92 | \$0 |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$3 | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$10 | \$0 |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | \$0 |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$33,273 | \$0 |
| R-12 | Mains - Plastic - TP | 367.200 | \$1 50 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$ 150 | \$0 |
| R43 | Meas. & Reg. Station Equipment - TP | 369.000 | \$6,945 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 3 | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 1 of 11

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | B | <u>c</u> | <u>D</u> | E | E | <u>G</u> . |
|---------------------|--|----------|-------------------|---------------------|--------------------|-------------------------|
| Adjustment | Accumulated Depreciation Reserve | Account | Adjustment | Total Adjustment | Jurisdictional | Total Jurisdictional |
| Number | Adjustments Description 3. To update reserve through March 31, 2014. (Sharpe) | Number | Amount \$6,934 | Amount | Adjustments \$0 | Adjustments |
| R-14 | Communication Equipment - TP | 370,000 | | \$2 3 | | \$ 0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$23 | | \$0 | |
| R-20 | Structures & Improvements - DP | 375,000 | | \$230 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$229 | | \$0 | |
| R-21 | Mains - Cathodic Protection - DP | 376.000 | | \$2,197 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$16 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$2,234 | | \$0 | |
| | 4. To remove injuries and damages from plant and reclassify as expense. (Sharpe) | | -\$51 | | \$0 | |
| R-22 | Mains - Steel - DP | 376.100 | | \$26,461 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$91 | | \$0 | |
| | 2. To remove relocation expenses from reserve. (Ferguson) | | -\$3 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$10 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$26,384 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 2 of 11

Southeast Missouri District (SEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В | <u>c</u> | <u>D</u> <u>E</u> Total | <u>F</u> <u>G</u> Total |
|----------------------|--|--|-------------------------------------|--|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Adjustment Amount Amount | Jurisdictional Jurisdictional Adjustments Adjustments |
| R-23 | Mains - Plastic - DP | 376.200 | \$24,711 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$110 | \$0 |
| | To remove relocation expenses from reserve. (Ferguson) | Property could also also seems and the second seems are seen as a second seems as a second seems are seems as a second second seems are second seems are second seems are second | -\$3 | \$0 |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$12 | \$0 |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | \$0 |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$24,617 | \$0 |
| R-24 | Meas. & Reg. Sta. Equip - General - DP | 378.000 | \$2,314 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$5 | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | A CONTRACTOR OF THE STATE OF TH | -\$1 | \$0 |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$2,310 | \$ 0 |
| R-25 | Meas. & Reg. Sta. Equip - City Gate - DP | 379.000 | \$5,948 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$19 | \$0 |
| | To remove relocation expenses from reserve, (Ferguson) | - | -\$1 | \$0 |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | \$0 |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | \$5,932 | \$ 0 |
| R-26 | Services - DP | 380,000 | \$137,27 5 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$441 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 3 of 11

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A | <u> </u> | Q | <u>D</u> | was E miss | E | g |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$12 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$47 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$5 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | -\$137,652 | | \$0 | |
| R-27 | Meters - DP | 381.000 | | \$32,211 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$ 6 3 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$7 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$32,158 | | \$0 | |
| R-28 | Meter Installations - DP | 382.000 | | \$90,412 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$166 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$ 5 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$18 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$2 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$90,271 | | \$0 | • |
| R-29 | House Regulators - DP | 383.000 | | \$18,185 | | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 4 of 11

Southeast Missouri District (SEMO)⁷ Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| Δ | <u> 8</u> | C | D to | . E. | E | <u> </u> |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To adjust reserve for capitalized depreciation. | | \$52 | | \$0 | |
| | (Sharpe) 2. To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$6 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$18,142 | | \$0 | |
| R-30 | House Regulators Installations - DP | 384.000 | | \$6,568 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$18 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | · |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$6,552 | | \$0 | |
| R-31 | ind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$2,851 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$10 | | \$0 | |
| | 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$2,842 | | \$0 | |
| R-32 | Other Equipment - DP | 387.000 | | \$1 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$1 | | \$0 | |
| R-40 | Structures & Improvements - GP | 390.000 | | \$6,201 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$48 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 5 of 11

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014

Adjustments for Depreciation Reserve

| <u>A</u> Reserve | B | c | <u>D</u> | E Total | E | <u>G</u> Total |
|----------------------|--|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | 2. To remove relocation expenses from reserve. (Ferguson) | Company of the Compan | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$5 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | The suppose of the su | \$6,161 | | \$0 | |
| R-42 | Improvements - GP | 390.300 | | \$203 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$202 | | \$0 | |
| R43 | Office Furniture & Equipment - GP | 391,000 | | \$449 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$8 | | \$0 | |
| | 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$442 | | \$0 | |
| R-44 | Transportation Equipment - GP | 392.000 | | \$2,685 | | \$ 0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$47 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$5 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$2,646 | ; | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 6 of 11

Southeast Missouri District (SEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В | <u>C</u> | D | <u>E</u> Total | E | <u>G</u> Total |
|----------------------|--|-------------------|-------------|---------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | | ljustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| R-45 | Stores Equipment - GP | 393.000 | | \$10 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$10 | | \$0 | |
| R46 | Tools, Shop, & Garage Equipment - GP | 394.000 | | \$793 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$17 | | \$0 | |
| | 2. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | \$779 | | \$0 | |
| R-47 | Laboratory Equipment - GP | 395.000 | | \$22 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$22 | | \$0 | |
| R-48 | Power Operated Equipment - GP | 396,000 | | -\$4,106 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$19 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | To include the cost of removal to the appropriate account. (Robinett) | | -\$4,273 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$151 | | \$0 | |
| R-49 | Oitchers - GP | 396.100 | | \$1,389 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$7 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 7 of 11

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В | <u>C</u> | <u> </u> | E Total | Ē | <u>G</u> |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|--|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$1,383 | | \$0 | |
| R-50 | Backhoes - GP | 396.200 | | \$1,655 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$5 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$1,651 | | \$0 | |
| R-51 | Ditchers - Group | 396.300 | | \$4,273 | | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | | \$4,273 | | \$0 | |
| R-52 | Communication Equipment - GP | 397.000 | | \$372 | | \$0 |
| | To include the cost of removal to the appropriate account. (Robinett) | | \$352 | * | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$20 | | \$0 | |
| R-53 | Communication Equip - Fixed Radios | 397.200 | | \$70 | | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$70 | | \$0 | |
| R-54 | Communication Equip - Telemetering | 397.300 | | \$7 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$7 | | \$0 | |
| R-55 | Communication Equipment | 397.500 | | -\$352 | | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$352 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 8 of 11

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | B | <u>c</u> | D | <u>E</u> Total | E | <u>G</u> Total |
|----------------------|---|-------------------|---|----------------------|-------------------------------|-------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | |
| R-56 | Miscellaneous Equipment | 398.000 | álekközésésésésésésésésésésésésésésésésésésés | \$3,370 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$23 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$2 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | \$3,350 | | \$0 | |
| R-57 | OTH - Other Tangible Property | 399.000 | | -\$11,598 | | \$0 |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$11,624 | | \$0 | |
| | To include the cost of removal to the appropriate account. (Robinett) | | \$16 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$10 | | \$0 | |
| R-58 | OTH - Other Tangible Prop - PC Hardware | 399.400 | | \$1,722 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$10 | | \$0 | |
| | To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$1,713 | | \$0 | |
| R-59 | OTH - Other Tangible Prop - PC Software | 399.500 | | \$56 | | \$0 |
| | To adjust reserve for capitalized depreclation. (Sharpe) | | \$4 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$52 | | \$0 | |
| | l l | | | | | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 9 of 11

Southeast Missouri District (SEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | <u>B</u> | <u>C</u> | <u>D</u> | <u>E</u> Total | Е | <u>G</u> Total |
|----------------------|--|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| R-60 | OTH - Other Tangible Prop - PC HW | 399.600 | | -\$16 | | \$0 |
| | To move the cost of removal to the appropriate account. (Robinett) | | -\$16 | | \$0 | |
| R-64 | Structures & Improvements - Corporate | 390.000 | | \$10,726 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | The same of the sa | \$10,726 | | \$0 | |
| R-65 | Office Furniture & Equipment - Corporate | 391.000 | | \$2,666 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$2,666 | | \$0 | |
| R-66 | Transportation Equipment < 12,000 lbs - Corporate | 392.100 | | \$6,057 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$6,057 | | \$0 | |
| R-67 | Tools, Shop, and Garage Equip - Corporate | 394.000 | | \$230 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$230 | | \$0 | |
| R-68 | Miscellaneous Equip - Corporate | 398.000 | | \$3,891 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$3,891 | | \$0 | |
| R-69 | Other Tangible Property - Corporate | 399.000 | | \$6,471 | | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$6,471 | | \$0 | |
| R-70 | Other Tangible Prop - Servers - H/W - Corporate | 399.100 | | \$7 86 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$786 | 7 | \$0 | |
| R-71 | Other Tangible Prop - Network H/W - Corporate | 399.300 | | \$8,059 | | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 10 of 11

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | <u>B</u> | C | <u>D</u> | E Total | <u> </u> | <u>G</u> Total |
|----------------------|--|-------------------|----------------------|----------------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To update reserve through March 31, 2014. (Sharpe) | | \$8,059 | | \$0 | |
| R-72 | Other Tangible Prop - PC Hardware - Corporate | 399.400 | | \$69,105 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$69,105 | | \$0 | |
| R-73 | Other Tangible Prop - PC Software - Corporate | 399,500 | | \$ 33 4, 559 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$334,559 | | \$0 | |
| R-76 | ICC Adjustment | | | -\$905 | | \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$905 | | \$0 | |
| : | Total Reserve Adjustments | | | \$564,236 | | \$0 |

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Cash Working Capital

| Line Number | | | | | | | |
|----------------|--|---------------|---------|---------|---------|---------------|-------------------|
| Number | | Test Year | Revenue | Expense | Net Lag | Factor | CWC Req |
| | Description | Adj. Expenses | Lag | Lag | C-D | (Col E / 365) | BxF |
| 1 (| OPERATION AND MAINT, EXPENSE | | | | | | |
| | Payroll, Incentive Compensation, 401-k, ESPP | \$1,876,779 | 37.28 | 14.00 | 23.28 | 0.063781 | \$119,70 3 |
| 3 5 | Pension Expense | \$0 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 4 (| OPEBs - FAS 106 | \$0 | 37.28 | 45.63 | -8.35 | -0.022877 | \$0 |
| 5 (| Group Benefits, Medical Expense | \$423,878 | 37.28 | 6.58 | 30.70 | 0.084110 | \$35,652 |
| | Uncollectibles | \$266,864 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 7 (| Cash Vouchers | \$1,758,627 | 37.28 | 32.38 | 4.90 | 0.013425 | \$23,610 |
| 8 | TOTAL OPERATION AND MAINT. EXPENSE | \$4,326,148 | | | | | \$178,965 |
| 9 | TAXES | | | | | | |
| 10 | Property Tax | \$513,090 | 37.28 | 182.50 | -145.22 | -0.397863 | -\$204,140 |
| 11 | Payroll Tax | \$149,290 | 37.28 | 18.87 | 18.41 | 0.050438 | \$7,530 |
| 12 5 | Sales Tax | \$555,081 | 37.28 | 21.27 | 16.01 | 0.043863 | \$24,348 |
| 13 | TOTAL TAXES | \$1,217,461 | | | | | -\$172,262 |
| 14 | OTHER EXPENSES | | | | | | |
| | Purchased Gas | \$16,418,664 | 37.28 | 40.16 | -2.88 | -0.007890 | -\$129,543 |
| 16 | MOPSC Assessment | \$66,266 | 37.28 | -31.13 | 68.41 | 0.187425 | \$12,420 |
| 17 | TOTAL OTHER EXPENSES | \$16,484,930 | | | | | -\$117,123 |
| 18 (| CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$110,420 |
| 19 | TAX OFFSET FROM RATE BASE | | | | | | |
| 20 F | Federal Tax Offset | \$911,426 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$550 |
| 21 5 | State Tax Offset | \$152,338 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$92 |
| 22 | City Tax Offset | \$0 | 0.00 | 0.00 | 0.00 | 0.000000 | \$0 |
| 23 | Interest Expense Offset | \$1,092,250 | 37.28 | 91.15 | -53.87 | -0.147589 | -\$161,204 |
| 24 | TOTAL OFFSET FROM RATE BASE | \$2,156,014 | |] | | | -\$161,846 |

Accounting Schedule: 08 Sponsor: Kofi Boateng Page: 1 of 1

| | A | B | C | <u>D</u> | and v e gations | E | <u> </u> | <u>H</u> | | | iddəsə K ələndə | <u> </u> | grasia u scasi. |
|------------------|----------------------|--|---------------------------|--------------------------|--|---------------|----------------------------|---------------------------|--|----------------------------|-----------------------------|------------------------------|---------------------------|
| Line Number | Account Number | | Test Year | Test Year Labor | Test Year Non Labor | Adjust Number | Total Company Adjustments | Total Company Adjusted | Juristictional Allocations | Jurisdictional Adjustments | MO Final Adj | MO Adj. | NO Adj. Juris. |
| NUMBER | Mumber | Income Description | Total (D+E) | LAGOR | Non Labor | Number | (From Adj. Sch.) | (C+G) | Allocations | (From Adj. Sch.) | (H x f) + J | Juris, Labor | Non Labor I = K |
| Rev-1 | | OPERATING REVENUES | | | | [|] | [| [| | | | Ţ |
| Rev-2 | 480,000 | Residential Revenue | \$6,473,936 | See note (1) | See note (1) | Rev-2 | See note (1) | \$6,473.936 | 100.0000% | -\$36,389 | \$6,437,547 | See note (1) | See note (1) |
| Rev-3 | 481,100 | Commercial | \$0 | | | Rev-3 | } | \$0 | 100,0000% | \$0 | \$0 | | |
| Rev-4 | 0,000 | Sm. Gen. Service | \$348,194 | | | Rev-4 | 1 | \$348,194 | 100,0000% | \$221,707 | \$569,901 | | |
| Rev-5 | 0.000 | Med, Gen, Service | \$1,902,500 | | | Rev-5 | | \$1,902,500 | 100.0000% | -\$148,883 | \$1,753,617 | | |
| Rev-6 | 000,0 | Lg. Gen. Service | \$332,389 | | | Rov-6 | 1 | \$332,389 | 100,0000% | \$15,146 | \$347,535 | | |
| Rev-7 | 481,200 | Interruptible Industrial | \$104,794 | | | Rov-7 | 1 | \$104,794 | 100,0000% | \$2,025 | \$106,819 | | |
| Rev-8 | 483,000 | Small General Service Transportation | \$328 | | | Rev-8 | | \$328 | 100,0000% | \$257 | \$585 | | |
| Rev-9 | 489,000 | Medium General Service Transportation | \$1,410 | | | Rev-9 | | \$1.410 | 100.0000% | \$3,532 | \$4,942 | | |
| Rev-10 | 0.000 495.000 | Large General Service Transportation | \$838,689 | | | Rev-10 | | \$838,689 | 100.0000% | \$1,231,694 | \$2,070,383 | | |
| Rev-11 Rev-12 | 495,000 | Other Gas Revenue - Oper, Rev. TOTAL OPERATING REVENUES | \$568,764 \$10,571,004 | venetayanası | enagyyandalayang | Rev-11 | | \$568,764 \$10,571,004 | 100,0000% | \$2,491,121 \$3,780,210 | \$3,059,885 \$14,351,214 | Mandardoleken man er eine de | file and filesonian space |
| - KOA-IZ | î=û+ss -oriset d'Sta | TO TO THE OFFICE HIS ACT ENGINEERS IN THE PARTY OF THE PA | 310/311/004 | NO DESCRIPTION OF STREET | and the state of t | Turker su | Previous and an appearance | \$10,311,004 | and the second s | 33,100,210 | 314,351,214 | | |
| 1 | | MANUFACTURED GAS PRODUCTION EXPENSES | | | | [| | | | | ! | | |
| 2 | 733,000 | Gas Mixing Expenses | \$0 | \$0 | \$0 | E-2 | \$0 | \$0 | 100,0000% | 50 | \$0 | \$0 | \$0 |
| 3 | 735,000 | Misc, Production Expenses - MGPE | S0 | \$0 | \$0 | E-3 | 02 | \$8 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 4 | 742,000 | Maint of Production Equip - MGPE | \$0 | \$0 | \$0 | E-4 | \$0 | \$0 | 100.0000% | 50 | \$0 | \$0 | \$0 |
| 5 | | TOTAL MANUFACTURED GAS PRODUCTION | SO | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | . \$0 | \$0 |
| | | EXPENSES | | | | | | | | | | | |
| 6 | | GAS SUPPLY EXPENSES | | | | | | | | | | | |
| 7 | | TOTAL GAS SUPPLY EXPENSES | 50 | \$0 | 50 | | So | \$0 | | \$0 | \$0 | \$0 | so |
| • | | TO THE GAO GOTT ET EAT ETTER | | | • | 1 | | | | • | "" | 30 | 30 |
| R | | NATURAL GAS STORAGE EXPENSE | | | | l | | | | | 1 | | |
| 9 | 820,000 | Measuring & Regulation Station Expenses | \$0 | 50 | \$0 | E-9 | so | \$0 | 100.0000% | \$0 | \$0 | \$0 | so. |
| 10 | 826,000 | Rents | \$0 | \$0 | \$0 | E-10 | \$0 | \$0 | 100,0000% | \$0 | 50 | \$0 | So. |
| 11 | 841,000 | Operation Labor & Expenses - NGSE | \$118 | \$118 | \$0 | E-11 | -\$62 | \$56 | 100,0000% | \$0 | \$56 | \$56 | \$0 |
| 12 | | TOTAL NATURAL GAS STORAGE EXPENSE | \$118 | \$118 | \$0 | | -\$62 | \$56 | | \$0 | \$56 | \$56 | \$0 |
| | | | | | | | | ! | | | | | |
| 13 | | TESTING | | | | | | | 1 | | | | |
| 14 | | TOTAL TESTING | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 15 | | TRANSMISSION EXPENSES | | | | | | | | | | | |
| 16 | 851.000 | Operating Supervision & Engin TE | so | \$0 | so. | E-16 | so | so | 100,0000% | \$0 | so | \$0 | so |
| 17 | 852,000 | Communication System Expenses | \$0 | \$0 | \$0 | E-17 | \$0 | \$0 | 100,0000% | \$0 \$0 | \$0 | \$0 | \$0 |
| 18 | 856,000 | Mains Expense - TE | \$0 | \$0 | \$0 | E-18 | 50 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 19 | 857,000 | Measuring & Regulating Station Expenses | \$0 | \$0 | \$0 | E-19 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | 50 |
| 20 | 858,000 | Transmission & Compression of Gas by | -\$683,230 | \$0 | -\$683,230 | E-20 | \$683,230 | \$0 | 100,0000% | \$0 | \$0 | \$0 | so |
| | | Others |] | |] |] |] |] | | ••• | |] |] |
| 21 | 861,000 | Maint, Supervision & Engin TE | \$0 | \$0 | \$0 | E-21 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | so. |
| 22 | 000,238 | Maint, Of Mains - TE | \$35,158 | \$35,158 | \$0 | E-22 | \$5,102 | \$30,056 | 100.0000% | 50 | \$30,056 | \$30,056 | \$0 |
| 23 | 864,000 | Maint of Compressor Station Equip - TE | \$0 | \$0 | \$0 | E-23 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 24 | 865,000 | Maint, of Measuring & Regulating Equip - TE | \$0 | \$0 | \$0 | E-24 | \$0 | \$0 | 100.0000% | \$0 | so | \$0 | \$0 |
| 25 | ቀርማ በፀላ | Maint of Other Equipment TE | | | | 5 20 | | | 400.00000 | | | | l |
| 25 | 867.000 | Maint. of Other Equipment - TE TOTAL TRANSMISSION EXPENSES | \$0 -\$648,072 | \$0 \$35,158 | \$0 -\$683,230 | E-25 | \$0 | \$30,056 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 26 | | TOTAL TRANSMISSION EXPENSES | -\$648,U/2 | 335,158 | \$683,230 | } | \$678,128 | \$30,056 | | \$0 | \$30,056 | \$30,056 | \$0 |
| 27 | | PRODUCTION EXPENSES | | | | 1 | Į | |] | | 1 | Ì | 1 |
| 28 | | TOTAL PRODUCTION EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | so |
| | | | 1 | ** | i | 1 | 1 | + | 1 | • | 1 | · ••• | , ,, |

| 21522169134569 | A | Call Control of the British Control of the Br | <u>C</u> | (2.10) at D | policie e mondi | n E | ं छ | George H erosco | minika K ayasa | tricking J einglind | <u>K</u> | er de Laterra | <u>u</u> |
|----------------|--------------------|--|--------------------|--------------------|------------------------|-------------------|------------------------------|------------------------|---|----------------------------|--------------------------------|-------------------------|-----------------------------|
| Line | Account Number | Income Description | Test Year Total | Test Year Labor | Test Year Non Labor | Adjust. Number | Total Company Adjustments | Total Company Adjusted | Jurisdictional | Jurisdictional Adjustments | MO Final Adj Jurisdictional | MO Adj. Juris, Labor | MO Adj. Juris. Non Labor |
| | | archine Cascipion | (D+E) | | | | (From Ad), Sch.) | (C+G) | | /From Adl. Sch.) | (H x f) + J | | F=K |
| 29 | | DISTRIBUTION EXPENSES | T [| | | | 1 | [| <u> </u> | | 1 | | (|
| 30 | 870,000 | Operation Supervisor & Engineering | \$69,638 | \$63,993 | \$5,645 | E-30 | -\$12,644 | \$56,994 | 100.0000% | \$0 | \$56,994 | \$51,349 | \$5,645 |
| 31 | 871,000 | Load Dispatching & Odorization | 50 | \$0 | \$0 | E-31 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 32 | 871,100 | Load Dispatching & Odorization - DE | \$7,769 | · \$0 | \$7,769 | E-32 | \$0 | \$7,769 | 100,0000% | SO. | \$7,769 | \$0 | \$7,769 |
| 33 | 872,000 | Compressor Station Labor & Expense - DE | \$0 | \$0 | \$0 | E-33 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 34 | 874,000 | Mains & Service Expenses | \$1,146,936 | \$634,692 | \$512,244 | E-34 | -\$113,199 | \$1,033,737 | 100,0000% | \$0 | \$1,033,737 | \$521,493 | \$512,244 |
| 35 | 875,000 | Moas. & Reg. Station Expenses - General | \$11,347 | \$7,347 | \$4,000 | E-35 | -\$1,837 | \$9,510 | 100,0000% | \$0 | \$9,510 | \$5,510 | \$4,000 |
| 36 | 876,000 | Meas. & Reg. Station Expenses - Industrial | \$0 | \$0 | \$0 | E-26 | \$0 | \$0 | 100.0000% | \$0 | \$D | \$0 | \$0 |
| 37 | 877,000 | Meas. & Reg. Station Expenses - City Gate | \$0 | \$0 | \$0 | E-37 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 38 | 878,000 | Moter & House Regulator Expenses | \$196,355 | \$196,355 | \$0 | E-38 | -\$34,619 | \$161,736 | 100,0000% | \$0 | \$161,736 | \$161,736 | \$0 |
| 39 | 879,000 | Customer Installations Expenses | \$0 | \$0 | \$0 | E-39 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 40 | 80,000 | Other Expenses - DE | \$587 | \$521 | \$66 | E-40 | -\$137 | \$450 | 100,0000% | \$0 | \$450 | \$384 | \$66 |
| 41 | 881.000 | Rents - DE | \$60,994 | \$21,854 | \$39,140 | E-41 | -\$48,249 | \$12,745 | 100.0000% | \$0 | \$12,745 | \$15,076 | -\$2,331 |
| 42 | 885.000 | Maint, Supervision & Engin DE | \$0 | \$0 | \$0 | E-42 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 43 | 886,000 | Maint, Structures & Improvements - DE | \$0 | \$0 | \$0 | E-43 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 44 | 887,000 | Mains - DE | \$15,381 | \$15,356 | \$25 | E-44 | -\$7,811 | \$7,570 | 100,0000% | 50 | \$7,570 | \$7,545 | \$25 |
| 45 | 000.883 | Compressor Station & Equip DE | \$0 | \$0 | \$0 | E-45 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 46 | 890,000 | Meas, & Reg. Sta, Equip - Industrial | 50 | \$0 | \$0 | E-46 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 47 | 891,000 | Meas, & Reg. Sta. Equip - City Gate | \$0 | \$0 | \$0 | E-47 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 48 | 892,000 | Services - DE | \$1,156 | \$1,156 | \$0 | E-48 | -\$478 | \$678 | 100,0000% | \$0 | \$678 | \$678 | \$0 |
| 49 | 893,000 | Meter & House Regulators - DE | \$4,597 | \$4,424 | \$173 | E-49 | \$1,782 | \$2,815 | 100.0000% | \$0 | \$2,815 | \$2,642 | \$173 |
| 50 | 894,000 | Other Equipment | \$0 | \$0 | \$0 | E-50 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 51 | 895,000 | Other Equipment - DE | \$0 | \$0 | \$0 | E-51 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 52 | | TOTAL DISTRIBUTION EXPENSES | \$1,514,760 | \$945,698 | \$569,062 | | -\$220,756 | \$1,294,004 | | \$0 | \$1,294,004 | \$766,413 | \$527,591 |
| 53 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 54 | 901,000 | Supervision - Cust, Acct, Exp. | \$95 | \$95 | so | E-54 | \$69 | \$164 | 100,0000% | 50 | \$164 | \$164 | so |
| 55 | 902.000 | Meter Reading Expenses | \$204,403 | \$203.523 | \$880 | E-55 | -544,444 | \$159,959 | 100,0000% | so | \$159,959 | \$159,079 | \$820 |
| 56 | 903,000 | Customer Records & Collection Expenses | \$13,052 | \$12,589 | \$463 | E-56 | \$3,735 | \$16,787 | 100,0000% | \$0 | \$16,787 | \$16,324 | \$463 |
| 57 | 904,000 | Uncollectible Amounts | \$263,948 | 50 | \$263,948 | E-57 | \$230,566 | \$494,514 | 100.0000% | \$0 | \$494,514 | SO | \$494,514 |
| 58 | 905,000 | Misc, Customer Accounts Expense | so | \$0 | 50 | E-58 | \$7,420 | \$7,420 | 100,0000% | \$0 | \$7,420 | \$0 | \$7,420 |
| 59 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$481,498 | \$216,287 | \$265,291 | | \$197,346 | \$678,844 | | \$0 | \$678,844 | \$175,567 | \$503,277 |
| | | | | | | | | | | | | | |
| 60 | | CUSTOMER SERVICE & INFO. EXP. | | | | | 1 | 1 | | | | | f |
| 61 | 987.000 | Supervision - CSIÉ | 50 | \$0 | \$0 | E-61 | -\$158 | -\$158 | 100,0000% | \$0 | -\$158 | -\$158 | \$0 |
| 62 | 908,000 | Customer Assistant Expenses - CSIE | \$203,907 | \$145,873 | \$58,034 | E-62 | -\$17,407 | \$186,500 | 100.0000% | \$0 | \$186,500 | \$128,466 | \$58,034 |
| 63 | 909.000 | Informational & Instructional Advertising Expenses | \$52,379 | \$11,877 | \$40,502 | E-63 | -\$10,433 | \$41.946 | 100.0000% | \$0 | \$41,946 | \$5,622 | \$36,324 |
| 64 | 910,000 | Misc. Customer Service & Info. Expenses | 51,043 | \$0 | \$1,043 | E-64 | so | \$1,043 | 100.0000% | \$0 | \$1,043 | \$0 | \$1,043 |
| 65 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$257,329 | \$157,750 | \$99,579 |] | -\$27,998 | \$229,331 | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | \$0 | \$229,331 | \$133,930 | \$95,401 |
| | | 041 50 600511050 | | | | | | | | | | | |
| 66 67 | 911,000 | SALES EXPENSES Supervision | so | \$0 | so | E-67 | so | l so | 100,0000% | so | so | ** | |
| 68 | | | \$221 | \$0 \$221 | \$0 | E-68 | -\$32 | 5189 | 100.0000% | | | \$0 | \$0 |
| 69 t | 912,000 913,000 | Demostrating & Selling Expenses Advertising Expenses | \$8,400 | \$221 \$0 | \$8,400 | E-69 | -\$32 | \$189 \$532 | 100.0000% | \$0 \$0 | \$189 | \$189 | \$0 |
| 70 | 915,000 | Supervision - SE | \$8,400 | \$0 \$0 | 58,400 50 | E-69 E-70 | -57,868 | | | | \$532 | \$0 | \$532 |
| 70 71 | | Misc. Sales Expenses | \$774 | \$0 \$0 | \$774 | E-70 E-71 | -\$749 | \$0 \$25 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 71 72 | 916,000 | TOTAL SALES EXPENSES | \$9,395 | \$221 | \$9,174 | C-(1 | -\$8,649 | \$746 | 100,0000% | \$0 \$0 | \$25 \$746 | \$0 \$189 | \$25 \$557 |
| 12 | | TO THE GALES EARENSES | \$2,393 | 3221 | e5,174 | | ******* | 3146 | 1 | \$0 | \$746 | 5189 | \$55/ |
| 73 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | 1 |
| 74 | 920,000 | Admin, & General Salaries | \$376,383 | \$376,383 | \$0 | E-74 | -\$34,667 | \$341,716 | 100,0000% | so | \$341,716 | \$341,716 | so |
| | | | | | • | | | | , | | | | , |

| Line | Account | Santa Santa Brahaman Brahaman Brahaman | | D Test Year | E Tost Yoar | inis Enira | <u> </u> | <u>H</u> Total Company | Aşağı Terdile | | <u>K</u> | L Commo | М. |
|--|-------------------|--|--------------------|-----------------------------------|-----------------------|-------------------|--|---------------------------|-----------------------------|-------------------------|--------------------------------|--|-----------------------------|
| Number | Account Number | income Description | Test Year Total | Labor | Non Labor | Adjust. Number | Adjustments | Adjusted | Junscictions Allocations | Adjustments | MO Final Adj Jurisdictional | MO Adj. Juris, Labor | MO Adj. Juris. Non Labor |
| | and the second | | (D+E) | | | | (From Adj. Sch.) | (C+G) | igifiyaa kabadda | (From Adj. Sch.) | (H x l) + J | | 1-K |
| 75 | 921,000 | Office Supplies & Expenses | \$506,866 | \$130,637 | \$376,229 | E-75 | -\$40,008 | \$466,858 | 100,0000% | \$0 | \$466,858 | \$128,885 | \$337,973 |
| 76 | 922,000 | Admin, Exponses Transferred | -\$403,238 | -\$377,739 | -\$25,499 | E-76 | \$0 | -\$403,238 | 100.0000% | \$0 | -\$403,238 | -\$377,739 | -\$25,499 |
| 77 | 923,000 | Outside Services Employed | \$1,574,947 | \$13,018 | \$1,561,929 | E-77 | -\$788,849 | \$786,098 | 100,0000% | \$0 | \$786,098 | \$13,018 | \$773,080 |
| 78 | 924,000 | Property Insurance - Debits | \$206,332 | \$0 | \$206,332 | E-78 | \$0 | \$206,332 | 100,0000% | \$0 | \$206,332 | 50 | \$206,332 |
| 79 | 925,000 | Injuries & Damages | \$0 | \$0 | \$0 | E-79 | \$1,419 | \$1,419 | 100.0000% | \$0 | \$1,419 | \$0 | \$1,419 |
| 80 | 926,000 | Employee Penzions & Benefits | \$867,497 | \$867,497 | \$0 | E-80 | -\$290,877 | \$576,620 | 100,0000% | \$0 | \$576,520 | \$588,848 | -\$12,228 |
| 81 | 927,000 | Franchise Requirements | \$0 | \$0 | \$0 | E-81 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 82 | 928,000 | Regulatory Commission Expenses | \$0 | \$0 | \$0 | E-82 | \$94,580 | \$94,580 | 100,0000% | SO. | \$94,580 | \$0 | \$94,580 |
| 83 | 929,000 | Duplicate Charges | \$0 | \$0 | \$0 | E-83 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 84 | 930,000 | Misc. General Expense - A&G | \$0 | \$0 | \$0 | E-84 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 86 | 930,100 | General Advertisting Expenses | \$0 | \$0 | \$0 | E-85 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 88 | 930,200 | Misc. General Expenses | \$22,938 | \$0 | \$22,938 | E-86 | -\$8,501 | \$14,437 | 100.0000% | \$0 | \$14,437 | \$0 | \$14,437 |
| 87 | 931,000 | Rents - Admin. Gen. Exp. | \$12 <u>,449</u> | 50 | \$12,449 | E-87 | -\$4,160 | \$8,289 | 100,0000% | \$0 | \$8,289 | \$0 | \$8,289 |
| 88 | | TOTAL ADMIN, & GENERAL EXPENSES | \$3,164,174 | \$1,009,796 | \$2,154,378 | 1 | -\$1,071,063 | \$2,093,111 | | \$0 | \$2,093,111 | \$694,728 | \$1,398,383 |
| 89 | | DEPRECIATION EXPENSE | - | | | | | | | | | | |
| 90 | 403,000 | Depreciation Expense, Dep. Exp. | \$1,363,412 | See note (1) | See note (1) | E-90 | See note (1) | \$1,363,412 | 100.0000% | \$591,508 | \$1,954,920 | See note (1) | See note (1) |
| 91 | | TOTAL DEPRECIATION EXPENSE | \$1,363,412 | \$0 | \$0 | | \$0 | \$1,363,412 | | \$591,508 | \$1,954,920 | \$0 | \$0 |
| 92 | | AMORTIZATION EXPENSE | : | | | | | | | | | ļ | |
| 93 | 405,100 | Amortization | \$583 | so | \$583 | E-93 | -\$583 | 50 | 100,0000% | 50 | 50 | \$0 | \$0 |
| 94 | 407,400 | Energy Efficiency Amortization | \$0 | \$0 | \$0 | E-94 | \$117 | \$117 | 100,0000% | \$0 | \$117 | \$0 | \$117 |
| 95 | | TOTAL AMORTIZATION EXPENSE | \$583 | \$0 | \$583 | | -\$466 | \$117 | | so | \$117 | \$0 | \$117 |
| 96 | | OTHER OPERATING EXPENSES | | | | 1 | | | | | • | | |
| 97 | 408,000 | Property Taxes/Ad Valorem Taxes | \$654,330 | \$0 | \$654,330 | E-97 | -5141,240 | \$513,090 | 100,0000% | \$0 | \$513,090 | 50 | \$513,090 |
| 98 | 408,000 | Payroll Taxes | \$138,632 | \$138,632 | \$0 | E-98 | \$10,658 | \$149,290 | 100,0000% | SO | \$149,290 | \$149,290 | \$0 |
| 99 | 408,000 | Gross Receipts Tax | \$0 | \$0 | \$0 | E-99 | \$0 | \$0 | 100.0000% | so | 50 | \$0 | \$0 |
| 100 | 408.000 | Missouri Franchise Taxes | \$0 | \$0 | \$0 | E-100 | \$0 | so. | 100,0000% | so | \$0 | \$0 | \$0 |
| 101 | 408,000 | Allocated Taxes | \$33,466 | \$0 | \$33,466 | E-101 | -\$31,885 | \$1,581 | 100.0000% | \$0 | \$1,581 | 02 | \$1,581 |
| 102 | | TOTAL OTHER OPERATING EXPENSES | \$826,428 | \$138,632 | \$687,796 | | -\$162,467 | \$663,961 | | \$0 | \$663,961 | \$149,290 | \$514,671 |
| 103 | | TOTAL OPERATING EXPENSE | \$6,969,625 | \$2,503,580 | \$3,102,633 | KOPEK. | -\$615,987 | \$6,363,638 | SPATEUT. | \$591,508 | \$6,945,146 | \$1,950,229 | \$3,039,997 |
| 488 | *** * * * * * * | NET MEANE DECARE TAVES | 40.004.570 | | | | | 0.0.0.7 | | 40.400 | A2 122 5 22 | | |
| 104 | | NET INCOME BEFORE TAXES | \$3,601,379 | | | | | \$4,217,366 | | \$3,188,702 | \$7,406,068 | | |
| 105 | | INCOME TAXES | | _ | | | | | | | | | ļ |
| 106 | 0.000 | Current Income Taxes | \$0 | See note (1) | See note (1) | E-106 | See note (1) | \$0 | 100.0000% | \$2,436,651 | \$2,436,651 | See note (1) | See note (1) |
| 107 | | TOTAL INCOME TAXES | \$0 | | | | | \$0 | 1 | \$2,436,651 | \$2,436,651 | ļ | Ì |
| 108 | | DEFERRED INCOME TAXES | | , | | | |] | | | | | |
| 109 | 0.000 | Deferred income Taxes - Def. Inc. Tax. | \$0 | See note (1) | See note (1) | E-109 | See note (1) | \$0 | 100.0000% | so | \$0 | See note (1) | See note (1) |
| 110 | 0.000 | Amortization of Deferred ITC | \$0 | | | E-110 | | \$0 | 100.0000% | \$0 | \$0 | ! | |
| 111 | 0.000 | Deferred Income Tax - Test Line | \$0 | | | E-111 | | \$0 | 100,0000% | \$0 | \$0 | | |
| 112 | | TOTAL DEFERRED INCOME TAXES | \$0 | | | 1 | | \$0 | | \$0 | \$0 | | |
| and the second s | andriani | NET OPERATING INCOME | \$3,601,379 | Salah dinggarang pada salah salah | | l Protesponiae | rate de la constante de la con | | n garangangan kanggan | 1000000 AREA ARA | 1 | Larrie de la companya | I |
| 113 | emi despitivantas | NET OPERATING INCOME | 53,801,379 | batteralled Wilder | errentification (Chin | Terret (ALTIFE) | detectional receiption | \$4,217,366 | aleast state that | \$752,051 | \$4,969,417 | amanin dinaktikun) | |

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

| A Income Adj. | B | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | E Company Adjustments | <u>G</u> Jurisdictional Adjustment | H Jurisdictional Adjustment | j Jurisdictional Adjustments |
|---------------------|--|---------------------|---|-----------------------------------|-----------------------------|--|-----------------------------------|------------------------------------|
| Number | Incomé Adjustment Description | Number | Labor | Non Labor | Total | Labor | Non Labor | Total |
| Rev-2 | Residential Revenue | 480,000 | 177 (97 (97) so. | \$0 | , | \$0.00 (\$1) \$0 .0 | -\$36,389 | -\$36,389 |
| | To Annualize Residential Revenue | | \$0 | \$0 | | \$0 | -\$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | ·\$349,154 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$312,766 | |
| Rev-4 | Sm. Gen. Service | Miliaest | hika katikisi so. | | | agotanga sa so c | \$221,707 | \$221,707 |
| | 1. To Annualize Sm. Gen. Service Revenue | | \$0 | \$0 | | \$0 | \$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$23,959 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$245,665 | |
| Rev-5 | Med. Gen. Service | | \$444455 5 \$00 | Salatan so t | 76547 - 1414 50 | (3.1%) (3.0%) 3.0 % | \$148,883 | \$148,883 |
| | 1. To Annualize Med. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$11,446 | |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$53,366 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | -\$84,071 | |
| Rev-6 | Lg. Gen. Service | grania) | 7 V S S S S S S S S S S S S S S S S S S | \$0. | 474441645 \$0 | \$0.7 | \$15,146 | \$15,146 |
| | To Annualize i.g. Gen. Service Revenue | | \$0 | \$0 | | \$0 | -\$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | ļ | \$0 | -\$7,224 | |
| | To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$ 0 | \$22,371 | |
| Rev-7 | Interruptible industrial | 481.200 | i (i i i i i i i i i i i i i i i i i i | (1474) (1474) 50 . | \$6 | (14) Vindok (h . \$0). | \$2,025 | \$2,025 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$2,231 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$4,256 | |
| Rey-8 | Small General Service Transportation | 483.000 | \$0 | \$0 | 50 | \$ 50 | \$257 | \$257 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$21 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$278 | |
| Rev-9 | Medium General Service Transportation | 489.000 | \$0 | \$0 | `.?::/∀>::: \$0 | \$0 | \$3 ,532 | \$3,532 |
| | 1. To adjust for ISRS revenues. (Boateng) | , | \$0 | \$0 | | \$0 | -\$4 5 | |
| | To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | | \$0 | \$3,577 | |
| Rev-10 | Large General Service Transportation | Propaga | \$0 | \$0 | \$0 | \$0. | \$1,231,694 | \$1,231,694 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | | \$0 | -\$5,446 | |
| | | | | | | | - | |

| Adj. Number | B Income Adjustment Description | C Account Number | Company Adjustment Labor | Adjustment Adj | E Gompany Jurisdictional ustments Adjustment Total Labor | <u>H</u> Jurisdictional Adjustment Non Labor | Jurisdictional Adjustments Total |
|----------------|--|------------------------|------------------------------|----------------------------------|--|--|--|
| Rev-11 | Other Gas Revenue - Open Rev. | 495,000 | 5% 13 kerrar 50 0 | (4.18.44.45. 50 5.505) | 30,532 50 (48,003 in in 50 | \$2,491,121 | \$2,491,121 |
| | 1. То Annualize Other Gas Revenue - Oper. Rev. | | \$0 | \$0 | \$0 | \$1 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | \$0 | -\$72,649 | |
| | To adjust contractual revenues. (Cox, Sommerer) | | \$0 | \$0 | \$0 | \$2,563,769 | |
| | Operation Labor & Expenses - NGSE | 841.000 | -\$62 | są liębyka (to jąże j | | \$0 | yd Republiki so |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$2 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$60 | \$0 | \$0 | \$0 | |
| E-20 | Transmission & Compression of Gas by Others | 858.000 | baja bisasas ja \$0 k | \$683,230 | \$683,230 | \$0 | \$0 |
| | To reclassify correcting entry performed by Company for Incorrect booking of transmission expense during 2012. (Boateng) | | \$0 | \$683,230 | \$0 | \$0 | |
| E-22 | Maint, Of Mains - TE | 863,000 | -\$5,102 | \$0 | \$5,102 | \$0 | inidadikinin so |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1,228 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroli. (Ferguson) | | -\$3,874 | \$0 | \$0 | \$0 | |
| E-30 | Operation Supervisor & Engineering | 870.000 | -\$12,644 | pašė promieri so rijai de | 9-\$12,644 -29-6-57-56-\$0. | 10112 VIII 80 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$2,098 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | -\$10,546 | \$0 | \$0 | \$0 | |
| E-34 | Mains & Service Expenses | 874.000 | -\$113,199 | \$0 | \$113,199 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$21,305 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$91,894 | \$0 | \$0 | \$0 | |
| E-35 | Meas, & Reg. Station Expenses - General | 875,000 | -\$1,837 | | \$1,837 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$225 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$1,612 | \$0 | \$0 | \$0 | |
| E-38 | Meter & House Regulator Expenses | 878.000 | -\$34,619 | \$0 | -\$34,618 \$ 0 | \$0 | \$0 |
| | To disallow certain Incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$6,607 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$28,012 | \$0 | \$0 | \$0 | |
| E-40 | Other Expenses - DE | 880,000 | \$137 | \$0 | \$137 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$16 | \$0 | \$0 | \$0 | |

| Α | | <u>C</u> - | magan D angan | aaaa Essay | even ale E ssistină | G. | i caleda H aromas | Dalakoka ∎-Adawa |
|----------------|---|------------|-----------------------|--|--|---|------------------------------|-------------------------------|
| income Adj. | | Account | Company Adjustment | Company Adjustment | Company Adjustments | Jurisdictional Adjustment | Jurisdictional Adjustment | Jurisdictional Adjustments |
| Number | Income Adjustment Description 2. To annualize payroll. (Ferguson) | Number | Labor \$121 | Non Labor \$0 | Total | Labor \$0 | Non Labor \$0 | Total |
| | | | | | | | | |
| E-41 | Ronts : DE 1999 1999 1999 1999 1999 1999 1999 1 | 881.000 | -\$6,778 | | -\$48,249 | \$0 | \$0 | <u> </u> |
| | To annualize rents/leases. (Hanneken) | | \$0 | | | \$0 | \$0 | |
| | 2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$616 | \$0 | | \$0 | \$0 | · |
| | 3. To annualize payroll. (Ferguson) | | -\$6,162 | \$0 | | \$0 | \$0 | |
| E-44 | Mains - DE | 887.000 | | \$0 | `{}`; -\$7,811 | | \$0 | dj. 1 de de 50 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$308 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$7,503 | \$0 | | \$0 | \$0 | |
| E-48 | Services - DE | 892.000 | -\$478 | enerale water s o. | -\$478 | SS 54 5 5 50 | So So | , i benezia in 50 |
| | To disallow certain incentive compensation & restrictive | | -\$28 | \$0 | | \$0 | \$0 | |
| | stock/stock options. (Ferguson) | | | •• | | | 40 | |
| | 2. To annualize payroll. (Ferguson) | | ·\$450 | \$0 | | \$0 | \$0 | |
| E-49 | Meter & House Regulators - DE | 893.000 | -\$1,782 | \$0 | -\$1,782 | (C. 10) | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$108 | \$0 | | \$0 | \$0 | : |
| | 2. To annualize payroll. (Ferguson) | | -\$1,674 | \$0 | | \$0 | \$0 | |
| E-54 | Supervision - Cust. Acct. Exp. | 901.000 | \$69 | D\$40 T8 8389 \$0 | \$69 | nges dikib siyasi so ʻ | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$7 | \$0 | | \$0 | \$0 | |
| | 2. To annuatize payroll. (Ferguson) | | \$76 | \$0 | | \$0 | \$0 | |
| E-55 | Meter Reading Expenses | 902.000 | -\$44,444 | 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | -\$44,444 | \$0 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$6,499 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroli. (Ferguson) | | -\$37,945 | \$0 | | \$0 | \$0 | |
| E-58 | Customer Records & Collection Expenses | 903.000 | \$3,735 | 1935 (1945) (19 50 | \$3,735 | \$ (7 × 2 × 50) | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$667 | \$0 | | \$0 | \$0 | |
| | To annualize payroll. (Ferguson) | | \$4,402 | \$0 | | \$0 | \$0 | |
| | Uncollectible Amounts | 904.000 | so. | \$230,566 | \$230,666 | objeka Ship 🔥 | | |
| | To normalize uncollectible account expense. (Boateng) | 304.000 | \$0 | | .2010-01-01-01-01-01-01-01-01-01-01-01-01- | \$0 | \$0 | am manara di iliya 1996 |
| | (O nonnesse discount expense. (Dealers) | | | 1200,000 | | *************************************** | *** | |
| E-68 | Misc. Customer Accounts Expense | 905.000 | \$0 | \$7,420 | \$7,420 | \$0 | \$0 | \$0 |
| | 1. To include interest expense on customer deposits. | | \$0 | \$7,420 | | \$0 | \$0 | |
| | (Sharpe) | | Societies | | | | | |

| Δ. | В | <u>c</u> | <u>D</u> Company | <u>E</u> Company | E Company | <u>G</u> Jurisdictional | H Jurisdictional | <u>l</u> Jurisdictional |
|--------------------------|--|---|---------------------|---------------------------|----------------------|-------------------------------|-------------------------|--------------------------------|
| Income Adj. Number | Income Adjustment Description | Account Number | Adjustment | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments Total |
| E-61 | Supervision - CS(E | 907.000 | -\$158 | \$0 | \$ 168 | (1) 50 | \$0 | ,211,50,100,100,100 5 0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | \$6 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | ·\$164 | \$0 | | \$0 | \$0 | |
| E-62 | Customer Assistant Expenses - CSIE | 908.000 | -\$17,407 | has Apadal Hili so | -\$17,407 | \$50 87 min sign \$0 . | \$0 | . vie vie (* 50 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$5,248 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$12,159 | \$0 | | \$0 | \$0 | |
| E-63 | Informational & Instructional Advertising Expenses | 909,000 | -\$6,255 | -\$4,178 | -\$10,433 | (#10 | () \$0\$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | <u> </u> | -\$230 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$6,025 | \$0 | | \$0 | \$0 | |
| | 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$4,634 | | \$0 | \$0 | |
| | To reclassify advertising capitalized during the test year. (Sharpe) | | \$0 | \$456 | | \$0 | \$0 | |
| E-68 | Demostrating & Selling Expenses | 912.000 | \$32 | 413 marita († \$0 | -\$32 | 18442 (4/144 \$0) | \$0 | -6 \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options, (Ferguson) | | -\$8 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$24 | \$0 | | \$0 | \$0 | |
| E-69 | Advertising Expenses | 913,000 | \$0. | -\$7,868 | -\$7,868 | | \$0 | \$0 |
| | To remove certain advertising expenses. (Sharpe) | | \$0 | -\$158 | | \$0 | \$0 | |
| | To remove certain promotional advertising. (Sharpe) | | \$0 | -\$7,710 | | \$0 | \$0 | |
| E-71 | Misc. Sales Expenses | 916.000 | \$0 | -\$749 | \$74 9 | \$0 | \$0 | ini: (12) / 2 (\$0 |
| | То remove certain promotional advertising. (Sharpe) | | \$0 | -\$749 | | \$0 | \$0 | |
| E-74 | Admin, & General Salaries | 920.000 | -\$34,687 | \$0 | -\$34,667 | \$0 | \$0 | ⊘ |
| - | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$13,961 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$20,706 | \$0 | | \$0 | \$0 | |
| E-75 ∑ | Office Supplies & Expenses | 921.000 | -\$1,752 | -\$38,256 | -\$40,008 | \$0 | \$0 | \$ 5 0 |
| | t. To annualize postage expense. (Boateng) | *************************************** | \$0 | \$11,570 | | \$0 | \$0 | |
| | 2. To annualize rents/leases. (Hanneken) | - | \$0 | -\$26,092 | | \$0 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | *************************************** | -\$5,265 | \$0 | | \$0 | \$0 | |
| | 4. To remove relocation expense. (Ferguson) | | \$0 | -\$2,101 | | \$0 | \$0 | |

| A Income | <u>B</u> | . | <u>D</u> Company | <u>E</u> Company | E Company | <u>G</u> Jurisdictional . | H Jurisdictional | Jurisdictional |
|----------------|---|---|---------------------|-------------------------|----------------------|------------------------------|-------------------------|----------------------|
| Adj. Number | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments Total |
| | 5. To annualize utility costs related to new building in Jackson, MO. (Hanneken) | | \$0 | \$6,249 | | \$0 | \$0 | |
| | 6. To disallow certain dues and donations attributed to lobbying. (Sharpe) | *************************************** | \$0 | -\$10,613 | | \$0 | \$0 | |
| | 7. To annualize payroll. (Ferguson) | | \$3,513 | \$0 | | \$0 | \$0 | |
| | 8. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. [Hanneken] | | \$0 | -\$5,195 | | \$0 | \$0 | |
| | 9. To remove items that provide no ratepayer benefit. (Sharpe) | : | \$0 | -\$3,681 | | \$0 | \$0 | |
| | 10. То remove certain dues & donations costs. (Sharpe) | | \$0 | -\$8,393 | | \$0 | \$0 | |
| E-77 | Outside Services Employed | 923,000 | \$0 | -\$788,849 | -\$788,849 | \$0 | \$0 | \$0 |
| | 1. To remove relocation expense. (Ferguson) | | \$0 | -\$206 | | \$0 | \$0 | |
| | 2. To annualize outside auditor expenses. (Sharpe) | | \$0 | -\$18,323 | | \$0 | \$0 | |
| | 3. To annualize APUC allocated legal expense. (Boateng) | | \$0 | \$879 | | \$0 | \$0 | |
| | 4. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$575,295 | | \$0 | şo | |
| | 5. To remove APUC and LUC corporate allocations that provide no ratepayer benefit. (Sharpe) | | \$0 | -\$859 | | \$0 | \$0 | |
| | 6. To remove certain allocated dues & donations costs. (Sharpe) | | \$0 | -\$161 | | \$0 | \$0 | |
| | 7. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe) | | \$0 | -\$266 | | \$0 | \$0 | |
| | 8. To remove certain APUC allocated costs. (Hanneken) | ************************************** | \$0 | -\$1,960 | | \$0 | \$0 | |
| | 9. To remove certain LUC allocated costs. (Hanneken) | | \$0 | -\$8,841 | | \$0 | \$0 | |
| | 10. To remove certain LABS allocated costs. (Hanneken) | : | \$0 | -\$4,410 | | \$0 | \$0 | |
| | 11. To update APUC allocations and factors. (Hanneken) | | \$0 | -\$104,022 | | \$0 | \$0 | |
| | 12. To update LUC allocations and factors. (Hanneken) | | \$0 | -\$127,230 | | \$0 | \$0 | |
| | 13. To update LABS allocations and factors. (Hanneken) | | \$0 | \$51,845 | | \$0 | \$0 | |
| E-79 | înjuries & Damages | 925.000 | \$0. | \$1,419 | \$1,419 | \$0 | \$0 | |
| | 1. To normalize injuries and damages expense. (Sharpe) | | \$0 | \$1,419 | | \$0 | \$0 | |
| E-80 | Employee Pensions & Benefits | 928,000 | -\$278,649 | -\$12,228 | -\$290,877 | A1 (** 1) \$0 | \$0 | \$0 |
| | To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) | | -\$22,376 | \$0 | | \$0 | \$0 | |

| A Income Adj. Number | B. Income Adjustment Description | © Account Number | D Company Adjustment Labor | E Company Adjustment Non Labor | E Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | <u>H</u> Jurisdictional Adjustment Non Labor | Jurísdictional Adjustments Total |
|-------------------------------|---|--|-------------------------------------|---|--------------------------------------|---|---|--|
| | 2. To remove relocation expense. (Ferguson) | | \$0 | -\$12,228 | | şo | \$0 | |
| | 3. To normalize pension expense. (Boateng) | | -\$62,767 | \$0 | | \$0 | \$0 | |
| | 4. To normalize OPEB expense. (Boateng) | | -\$193,506 | \$0 | | \$0 | \$0 | |
| E-82 | Regulatory Commission Expenses | 928.000 | dayyadan so | \$94,580 | \$94,580 | | +i+i+i++ \$0 | ing Parabagai so |
| | To normalize rate case expense over 3 years. (Boateng) | | \$0 | \$28,314 | | \$0 | \$0 | |
| | 2. To annualize Missouri PSC Assessment. (Sharpe) | | \$0 | \$66,266 | | \$0 | \$0 | |
| E-86 | Misc. General Expenses | 930.200 | \$0 | gg-1.50 -\$8,501 : | -\$8,501 | 1988 | | |
| | To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$3,657 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expenses. (Sharpe) | | \$0 | -\$4,844 | | \$0 | \$0 | |
| E-87 | Rents - Admin, Gen, Exp. | 931,000 | \$0 | -\$4,160 | -\$4,160 | \$0 | \$ 9 | |
| | 1. To annualize rents/leases. (Hanneken) | | \$0 | -\$4,160 | | \$0 | \$0 | |
| E-90 | Depreciation Expense, Dep. Exp. | 403.000 | | \$0 | \$0 | \$ \$ 0. | \$591,508 | \$591,508 |
| : | To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$623,833 | |
| į | To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) | | \$0 | \$0 | | \$0 | -\$32,325 | |
| E-93 | Amortization | 405.100 | \$0 | -\$583 | -\$683 | \$0 | \$0 | |
| | 1. To remove non-recurring items. (Hanneken) | | \$0 | -\$583 | | \$0 | \$0 | |
| € 94 ⊜ | Energy Efficiency Amortization | 407.400 | \$0. | \$117 | \$117 | \$0, | ÷ | , |
| | To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken) | | \$0 | \$117 | | \$0 | \$0 | |
| E-97 | Property Taxes/Ad Valorem Taxes | 408.000 | () a says says \$0 | -\$141,240 | -\$141,240 | \$0 | 50 | |
| | To annualize property tax expense. (Ferguson) | | \$0 | -\$141,240 | | \$0 | \$0 | |
| E-98 | Payroli Taxes | 408.000 | \$10,658 | a∏) ∤2.6% \$0 | \$10,858 | See 30 4 50 | \$0 | \$ |
| | To annualize payroll tax expense. (Ferguson) | | \$10,658 | \$0 | | \$0 | \$0 | |
| E-101 | Allocated Taxes | 408,000 | \$0 | -\$31,885 | -\$31,885 | 16-7 To 16-50 | \$0 | |
| | To remove PSC assessment charges from account 408. (Sharpe) | | \$0 | -\$31,885 | | \$0 | \$0 | |
| E-106 | Current Income Taxes | i protesta de la compositación de la compositación de la compositación de la compositación de la compositación | \$0 | \$0 | \$0 | \$0. | \$2,436,651 | \$2,436,65 |
| | To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$2,436,651 | |
| | Total Operating Revenues | Danourus Sisintol | \$0 | | wiekowie die 14 \$0 | \$0 | \$3,780,210 | \$3,780,210 |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Test Year Ending 9/30/13 with updates to 3/31/2014

| 691,850,6\$ 691,850,6\$ 0\$ | | | Total Operating & Britished lator |
|-----------------------------------|---|--|-----------------------------------|
| IsloT node.1 non toda.1 | IsloT roda.l noH roda. | i sedmuk noi | Number Income Adjustment Descript |
| etnemizujbA tnemizujbA tnemizujbA | 医环状性 医多克氏氏反射 经付货费的基础 经商品 经基础 化电流 人名罗斯克 化二氯化甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基 | bA InuosoA | pa - |
| Isnothalisational Jurisational | | Ø | Income |
| | 7 - C - C - C - C - C - C - C - C - C - | 7 martin 7 martin 1988 1988 1988 1988 1988 1988 1988 198 | 7 |

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Income Tax Calculation

| Line | Α | <u>B</u> Percentage | <u>C</u> | <u>D</u> | <u>E</u> 6.57% | <u> </u> |
|----------|---|------------------------|--------------------|---------------------|-------------------------|--------------------------|
| Number | Description | Percentage Rate | Test Year | 6.34% Return | 6.57% Return | 6.80% Return |
| | | | | | | |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$7,406,068 | \$3,690,540 | \$3,848,662 | \$4,007,473 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$1,954,920 | \$1,954,9 <u>20</u> | \$1,954,920 | \$1,954,920 |
| 4 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$1,954,920 | \$1,954,920 | \$1,954,920 | \$1,954,920 |
| | | | | | | |
| 5 | SUBT. FROM NET INC. BEFORE TAXES | 0 ==000/ | ****** | | | |
| 6 | Interest Expense calculated at the Rate of | 2.5760% | \$1,092,250 | \$1,092,250 | \$1,092,250 | \$1,092,250 |
| 7 | Tax Straight-Line Depreciation | _ | \$1,954,920 | \$1,954,920 | \$1,954,920 | \$1,954,920 |
| 8 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$3,047,170 | \$3,047,170 | \$3,047,170 | \$3,047,170 |
| _ | | | | | | |
| 9 | NET TAXABLE INCOME | | \$6,313,818 | \$2,598,290 | \$2,756,412 | \$2,915,223 |
| 4- | BROWSIAN FOR FER WASSIET TOW | | İ | | aseensee | |
| 10 11 | PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax | | \$6,313,818 | \$2,598,290 | \$2,756,412 | \$2,915,223 |
| 12 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$348,945 | \$143,599 | \$152,338 | \$2,915,223 \$161,115 |
| 13 | Deduct City Inc Tax - Fed. Inc. Tax | 100.000 | \$0 | \$0 | \$0 | \$0 |
| 14 | Federal Taxable Income - Fed. Inc. Tax | | \$5,964,873 | \$2,454,691 | \$2,604,074 | \$2,754,108 |
| 15 | Federal Income Tax at the Rate of | 35.000% | \$2,087,706 | \$859,142 | \$911,426 | \$963,938 |
| 16 | Subtract Federal Income Tax Credits | 1 | | | | |
| 17 | Net Federal Income Tax | 1 | \$2,087,706 | \$859,142 | \$911,426 | \$963,938 |
| 18 | PROVISION FOR MO. INCOME TAX | | 1 | | | |
| 19 | Net Taxable Income - MO. Inc. Tax | | \$6,313,818 | \$2,598,290 | \$2,756,412 | \$2,915,223 |
| 20 | Deduct Federal Income Tax at the Rate of | 35.000% | \$730,697 | \$300,700 | \$318,999 | \$337,378 |
| 21 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 22 | Missouri Taxable Income - MO. Inc. Tax | | \$5,583,121 | \$2,297,590 | \$2,437,413 | \$2,577,845 |
| 23 | Subtract Missouri Income Tax Credits Missouri Income Tax at the Rate of | 6.250% | 6340.045 | 6442 500 | 5450 000 | £464 44E |
| 24 | missouri income Tax at the Rate of | 0.250% | \$348,945 | \$143,599 | \$152,338 | \$161,115 |
| 25 | PROVISION FOR CITY INCOME TAX | | | | | |
| 26 | Net Taxable Income - City Inc. Tax | | \$6,313,818 | \$2,598,290 | \$2,756,412 | \$2,915,223 |
| 27 | Deduct Federal Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 28 | Deduct Missouri Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 29 30 | City Taxable Income Subtract City Income Tax Credits | | \$6,313,818 | \$2,598,290 | \$2,756,412 | \$2,915,223 |
| 31 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| ٠. | ony moonto vax at the reals of | 5,555 | , , | *- | · | •- |
| 32 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 33 | Federal Income Tax | | \$2,087,706 | \$859,142 | \$911,426 | \$963,938 |
| 34 | State Income Tax | | \$348,945 | \$143,599 \$0 | \$152,338 \$0 | \$161,115 \$0 |
| 35 36 | City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX | <u> </u> | \$0 \$2,436,651 | \$1,002,741 | \$1,063,764 | \$1,125,053 |
| 30 | TOTAL GOODING TO CONTRACT MODINE TAX | | 4=,400,001 | ¥1,002,171 | Ų 1,500,10 1 | ¥ 1, 1 × 0,000 |
| 37 | DEFERRED INCOME TAXES | | | | | |
| 38 | Deferred income Taxes - Def. Inc. Tax. | | \$0 | \$0 | \$0 | \$0 |
| 39 | Amortization of Deferred ITC | [| \$0 | \$0 | \$0 | \$0 |
| 40 41 | Deferred Income Tax - Test Line TOTAL DEFERRED INCOME TAXES | | \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 |
| 41 | TOTAL DELEVIED INCOME TAXES | | 30 | *0 | 20 | \$v |
| 42 | TOTAL INCOME TAX | | \$2,436,651 | \$1,002,741 | \$1,063,764 | \$1,125,053 |

Accounting Schedule: 11 Sponsor: Lisa Hanneken Page: 1 of 1

Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Capital Structure Schedule

| Line Number | A Description | <u>B</u> Dollar Amount | © Percentage of Total Capital Structure | <u>D</u> Embedded Cost of Capital | E Weighted Cost of Capital 8.20% | E Weighted Cost of Capital 8.70% | <u>G</u> Weighted Cost of Capital 9.20% |
|----------------|--------------------------------------|------------------------------|---|--|--|--|---|
| 1 | Common Stock | \$19,457,818 | 45.89% | | 3.763% | 3.992% | 4.222% |
| 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 | \$22,943,181 | 54.11% | 4.76% | 2.576% | 2.576% | 2.576% |
| 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 | TOTAL CAPITALIZATION | \$ 42,400,9 <u>99</u> | 100.00% | | 6.339% | 6.568% | 6.798% |
| 8 | PreTax Cost of Capital | | | | 8.704% | 9.077% | 9.451% |

Exhibit No.: .

Issue: Accounting Schedules

Witness: MO PSC Staff

Sponsoring Party: MO PSC Auditors

Case No: GR-2014-0152 Date Prepared: 6/6/2014



MISSOURI PUBLIC SERVICE COMMISSION REGULATORY REVIEW DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP.
WESTERN MISSOURI
(WEMO) DISTRICT

CASE NO. GR-2014-0152

Jefferson City, MO

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Revenue Requirement

| Line Number | A Description | <u>B</u> 6.34% Return | <u>C</u> 6.57% Return | <u>D</u> 6.80% Return |
|---------------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| i i i i i i i i i i i i i i i i i i i | | | | |
| 1 | Net Orig Cost Rate Base | \$6,000,620 | \$6,000,620 | \$6,000,620 |
| 2 | Rate of Return | 6.34% | 6.57% | 6.80% |
| 3 | Net Operating Income Requirement | \$380,379 | \$394,121 | \$407,922 |
| 4 | Net Income Available | \$382,932 | \$382,932 | \$382,932 |
| 5 | Additional Net Income Required | -\$2,553 | \$11,189 | \$24,990 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$141,909 | \$150,545 | \$159,218 |
| 8 | Current Income Tax Available | \$143,513 | \$143,513 | \$143,513 |
| 9 | Additional Current Tax Required | -\$1,604 | \$7,032 | \$15,705 |
| 10 | Revenue Requirement | -\$4,157 | \$18,221 | \$40,695 |
| | Allowance for Known and Measureable | | | |
| 11 | Changes/True-Up Estimate | \$0 | \$0 | \$0 |
| 12 | Miscellaneous (e.g. MEEIA) | \$0 | \$0 | \$0 |
| 13 | ∐ Gross Revenue Requirement | -\$4,157 | \$18,221 | \$40,695 |

Accounting Schedule: 01 Sponsor: Lisa Hanneken

Page: 1 of 1

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 RATE BASE SCHEDULE

| Line Number | A Rate Base Description | <u>B</u> Percentage Rate | <u>C</u> Dollar Amount |
|----------------|---------------------------------------|--------------------------------|------------------------------|
| 1 | Plant In Service | | \$9,971,501 |
| 2 | Less Accumulated Depreciation Reserve | | \$2,796,946 |
| 3 | Net Plant In Service | | \$7,174,555 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$34,601 |
| 6 | Storage Gas | | \$415,974 |
| 7 | Energy Efficiency Regulatory Asset | | \$21,020 |
| 8 | Prepayments | | \$18,643 |
| 9 | TOTAL ADD TO NET PLANT IN SERVICE | | \$421,036 |
| 10 | SUBTRACT FROM NET PLANT | | |
| 11 | Federal Tax Offset | 0.0603% | \$78 |
| 12 | State Tax Offset | 0.0603% | \$13 |
| 13 | City Tax Offset | 0.0000% | \$0 |
| 14 | Interest Expense Offset | 14.7589% | \$22,814 |
| 15 | Accumulated Deferred Income Tax | | \$503,317 |
| 16 | Customer Advances for Construction | | \$9,029 |
| 17 | Customer Deposits | | \$124,255 |
| 18 | Stipulated Rate Base Offset | | \$935,465 |
| 19 | TOTAL SUBTRACT FROM NET PLANT | | \$1,594,971 |
| 20 | ∥ ∍Total Rate Base | _ | \$6,000,620 |

Liberty Utilities (Midstates Natural Gas) Corp. GR:2014-0152 Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Plant In Service

| 237.440 | A | B | C | <u>D</u> | E so so | - E | 9 | # H - 1 | griger Dialist |
|----------|----------------------|---|------------------------|-------------------|----------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|
| | Account # (Optional) | | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
| | | | | | | | | • | |
| 1 | | INTANGIBLE PLANT | | } | | | | | |
| 2 | 301.000 | Organization | \$0 | P-2 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 3 | 302.000 | Franchises & Consents | \$4,071 | P-3 | \$4 | \$4,075 | 100.0000% | \$0 | \$4,075 |
| 4 5 | 303.000 | Misc. Intangible Plant TOTAL INTANGIBLE PLANT | \$1,459 \$5,530 | P-4 | \$1 \$5 | \$1,460 \$5,535 | 100.0000% | \$0 \$0 | \$1,460 \$5,535 |
| • | | TO THE INTERIOR PEARL | \$0,000 | | 20 | \$0,000 | | 20 | \$0,030 |
| 6 | | TRANSMISSION PLANT | | | | | | | |
| 7 8 | 365.000 365.100 | Land and Land Rights - TP Rights of Way - TP | \$18,864 | P-7 P-8 | \$0 \$16 | \$0 | 100.0000% | \$0 \$0 | \$0 |
| 9 | 386.000 | Structures & Improvements - TP | \$906 | P.9 | -\$11,934 | \$18,880 -\$11,028 | 100.0000% | \$0 \$0 | \$18,880 -\$11,028 |
| 10 | 366.100 | T&D - Other Structures | \$0 | P 10 | \$11,946 | \$11,946 | 100.0000% | \$0 | \$11,946 |
| 11 | 367.000 | Mains - Cathodic Protection - TP | \$10,543 | ₽-11 | \$9 | \$10,552 | 100.0000% | \$0 | \$10,552 |
| 12 | 367.100 | Mains - Steel - TP | \$1,096,762 | P-12 | -\$1,589 | \$1,095,173 | 100.0000% | \$0 | \$1,095,173 |
| 13 | 369.000 | Meas. & Reg. Station Equipment - TP | \$30,963 | P-13 | \$28 | \$30,991 | 100.0000% | \$0 | \$30,991 |
| 14 | | TOTAL TRANSMISSION PLANT | \$1,158,038 | | -\$1,524 | \$1,156,514 | | \$0 | \$1,156,514 |
| 15 | | DISTRIBUTION PLANT | | | | | | | |
| 16 | 374.000 | Land and Land Rights - DP | \$0 | P-16 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 17 | 374.100 | T&D Land · DP | \$150 | P-17 | \$0 | \$150 | 100.0000% | \$0 | \$150 |
| 18 | 374.200 375.000 | Land Rights - DP | \$5,657 \$0 | P-18 P-19 | \$6 | \$5,663 | 100.0000% | \$0 \$ 0 | \$5,663 |
| 19 20 | 376.000 | Structures & Improvements - DP Mains - Cathodic Protection - DP | \$120,241 | P-20 | \$0 \$42,022 | \$0 \$162,263 | 100.0000% | \$0 \$0 | \$0 \$162,263 |
| 21 | 376.100 | Mains - Steel - DP | \$969,608 | P-21 | \$19,469 | \$989,077 | 100.0000% | \$0 | \$989,077 |
| 22 | 376.200 | Mains - Plastic - DP | \$1,828,546 | P-22 | \$5,459 | \$1,834,005 | 100.0000% | \$0 | \$1,834,005 |
| 23 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$102,837 | P-23 | \$91 | \$102,928 | 100.0000% | \$0 | \$102,928 |
| 24 | 379.000 | Meas. & Reg. Sta. Equip City Gate - DP | \$27,970 | P-24 | \$25 | \$27,995 | 100.0000% | \$0 | \$27,995 |
| 25 | 380.000 | Services - DP | \$2,518,249 | P-25 | \$55,352 | \$2,573,601 | 100.0000% | \$0 | \$2,573,601 |
| 26 | 381.000 382.000 | Meters - DP Meter Installations - DP | \$388,295 | P-26 P-27 | \$45,709 | \$434,004 | 100.0000% | \$0 \$0 | \$434,004 |
| 27 28 | 383.000 | House Regulators - DP | \$868,774 \$123,891 | P-28 | \$37,130 \$5,405 | \$905,904 \$129,296 | 100.0000% | \$0 \$0 | \$905,904 \$129,296 |
| 29 | 384.000 | House Regulators Installations - DP | \$60,450 | P-29 | \$6,457 | \$66,907 | 100.0000% | \$0 | \$66,907 |
| 30 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$63,815 | P-30 | \$57 | \$63,872 | 100.0000% | \$0 | \$63,872 |
| 31 | 387.000 | Other Equipment - DP | \$0 | P-31 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 32 | | TOTAL DISTRIBUTION PLANT | \$7,078,483 | | \$217,182 | \$7,295,665 | | \$0 | \$7,295,665 |
| 33 | | PRODUCTION PLANT | | | | | | | |
| 34 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 35 | | TESTING | | | | | · | | |
| 36 | | TOTAL TESTING | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 37 | | GENERAL PLANT | | | | | | | |
| 38 | 389.000 | Land and Land Rights - GP | \$0 | P-38 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 39 | 390.000 | Structures & Improvements - GP | \$37,624 | P-39 | \$34 | \$37,658 | 100.0000% | \$0 | \$37,658 |
| 40 | 390.100 | Structures - Frame - GP | \$0 | P-40 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 41 | 390.300 | Improvements - GP | \$0 | P-41 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 42 | 391.000 | Office Furniture & Equipment - GP | \$15,899 | P-42 | \$13 | \$15,912 | | \$ 0 | \$15,912 |
| 43 44 | 392.000 392.100 | Transportation Equipment - GP Transportation Equip < 12,000 LB | \$25,471 \$0 | P-43 P-44 | \$38,091 \$54,735 | \$63,562 \$54,735 | 100.0000% | \$0 \$0 | \$63,562 \$54,735 |
| 45 | | Stores Equipment - GP | \$1,434 | | \$1 | \$1,435 | 100.0000% | SO. | \$1,435 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$80,976 | P-46 | \$2,180 | \$83,156 | 100.0000% | \$0 | \$83,156 |
| 47 | 395.000 | Laboratory Equipment - GP | \$360 | P-47 | \$0 | \$360 | 100.0000% | \$0 | \$360 |
| 48 | 396.000 | Power Operated Equipment - GP | \$17,853 | P-48 | \$15 | \$17,868 | 100.0000% | \$0 | \$17,868 |
| 49 | 396.100 | Ditchers - GP | \$0 | P-49 | \$0 | \$0 | 100.0000% | \$0 \$0 | \$0 |
| 50 51 | 396.200 397.000 | Backhoes - GP Communication Equipment - GP | \$0 \$0 | P-50 P-51 | \$0 \$0 | \$0 \$ 0 | 100.0000% | \$0 \$0 | \$0 \$0 |
| 51 52 | 397.300 | Communication Equipment - GP Communication Equip - Telemetering | \$0 | P-52 | \$0 | \$0 \$0 | 100.0000% | \$0 \$0 | \$0 \$0 |
| 53 | 398.000 | Miscellaneous Equipment | \$87,695 | P-53 | \$77 | \$87,772 | 100.0000% | \$0 | \$87,772 |
| 54 | 399.000 | OTH - Other Tangible Property | \$0 | P-54 | -\$24,554 | -\$24,554 | 100.0000% | \$0 | -\$24,654 |
| 55 | 399.400 | OTH - Other Tangible Prop - PC Hardware | \$82,436 | P-55 | \$72 | \$82,508 | 100.0000% | \$0 | \$82,508 |
| 56 | | TOTAL GENERAL PLANT | \$349,748 | | \$70,664 | \$420,412 | | \$0 | \$420,412 |
| 57 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 58 | 374.000 | Land and Land Rights - Corporate | \$0 | P-58 | \$7,115 | \$7,115 | 100.0000% | \$0 | \$7,115 |

Accounting Schedule: 3 Sponsor: Sarah Sharpe Page: 1 of 2

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Plant in Service

| | <u>A</u> Account # (Optional) | | <u>C</u> Total Plant | <u>D</u> Adjust Number | E Adjustments | E As Adjusted Plant | <u>G</u> Jurisdictional Allocations | H Jurisdictional Adjustments | MO Adjusted Jurisdictional |
|----|-------------------------------------|--|----------------------------|------------------------------|------------------|---------------------------|---|------------------------------|-------------------------------|
| 59 | 390.000 | Structures & Improvements - Corporate | \$2,970 | P-59 | \$293,423 | \$296,393 | 100.0000% | \$0 | \$296,393 |
| 60 | 391.000 | Office Furniture & Equip - Corporate | \$7,069 | P-60 | \$38,548 | \$45,617 | 100.0000% | \$0 | \$45,617 |
| 61 | 392,100 | Transportation Equipment < 12,000 lbs - Corporate | \$8,730 | P-61 | \$0 | \$8,730 | 100.0000% | \$0 | \$8,730 |
| 62 | 394.000 | Tools, Shop, and Garage Equip · Corporate | \$400 | P-62 | \$0 | \$400 | 100.0000% | \$0 | \$400 |
| 63 | 398.000 | Miscellaneous Equipment - Corporate | \$6,140 | P-63 | \$0 | \$6,140 | 100.0000% | \$0 | \$6,140 |
| 64 | 399.000 | Other Tangible Property - Corporate | \$623,199 | P-64 | -\$611,944 | \$11,255 | 100.0000% | \$0 | \$11,255 |
| 65 | 399,100 | Other Tangible Prop - Servers - H/W - Corporate | \$0 | P-65 | \$1,368 | \$1,368 | 100.0000% | \$0 | \$1,368 |
| 66 | 399.300 | Other Tangible Prop - Network - H/W - | \$0 | P-66 | \$14,016 | \$14,016 | 100.0000% | \$0 | \$14,016 |
| 67 | 399.400 | Other Tangible Prop - PC Hardware - Corporate | \$0 | P-67 | \$120,845 | \$120,845 | 100.0000% | \$0 | \$120,845 |
| 68 | 399.500 | Other Tangible Prop - PC Software - Corporate | \$0 | P-68 | \$585,383 | \$585,383 | 100.0000% | \$0 | \$585,383 |
| 69 | | TOTAL GENERAL PLANT - ALLOCATED | \$648,508 | | \$448,754 | \$1,097,262 | | \$0 | \$1,097,262 |
| 70 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 71 | | ICC Adjustment | \$0 | P-71 | -\$3,887 | -\$3,887 | 100.0000% | \$0 | -\$3,887 |
| 72 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$3,887 | -\$3,887 | | \$0 | -\$3,887 |
| 73 | | I Total Plant in Service | \$9,240,307 | | \$731,194 | \$9,971,501 | 19803 49.05 XX | \$0 | \$9,971,601 |

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | B | <u>C</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|----------------|--|--|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| P-3 | Franchises & Consents | 302.000 | | \$4 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$4 | | \$0 | |
| P4 | Misc. Intangible Plant | 303.000 | | \$1 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | The state of the s | \$1 | | \$0 | |
| P-8 | Rights of Way - TP | 365.100 | | \$16 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$18 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-9 | Structures & Improvements - TP | 366.000 | | -\$ 11,934 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$11,935 | | \$0 | |
| P-10 | T&D + Other Structures | 366,100 | | \$11,946 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$12 | | \$0 | |
| | 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To include plant updated to March 31, 2014. (Sharpe) | | \$11,935 | | \$0 | |
| P-11 | Mains - Cathodic Protection - TP | 367.000 | | \$9 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 1 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | B | <u>C</u> | D | E Total | E | <u>G</u> Total |
|----------------|--|----------------|----------------------|----------------------|-------------------------------|----------------------------|
| Adj. Number | Plant in Sérvice Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$10 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-12 | Mains - Steel - TP | 367.100 | | -\$1,589 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1,067 | : | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$37 | | . \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$52 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$7 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | -\$2,560 | ; | \$0 | |
| P-13 | Meas. & Reg. Station Equipment - TP | 369.000 | | \$28 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$30 | · | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P418 | Cand Rights - DP | 374.200 | | \$6 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$6 | ļ | \$0 | |
| P-20 | Mains - Cathodic Protection - DP | 376.000 | | \$42, 022 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | B | <u>C</u> | <u>D</u> | E Total | F | G Total |
|----------------|--|-------------------|----------------------|----------------------|-------------------------------|---------------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$158 | <u></u> | \$0 | · · · · · · · · · · · · · · · · · · · |
| | To remove relocation expenses from plant. (Ferguson) | | -\$5 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$8 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$41,878 | | \$0 | |
| P-21 | Mains - Steel - DP | 376.100 | | \$19,469 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$963 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$33 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$47 | | \$0 | |
| : | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$6 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$18,592 | | \$0 | |
| P-22 | Mains - Plastic - DP | 376.200 | | \$ 5,459 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1,786 | | \$0 | |
| 1 | To remove relocation expenses from plant. (Ferguson) | | -\$62 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$88 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$12 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 3 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant Adj. Number | Blant In Service Adjustment Description | <u>C</u> Account Number | <u>D</u> Adjustment Amount | E Total Adjustment | E Jurisdictional | <u>G</u> Total Jurisdictional |
|-------------------------------------|--|-------------------------------|----------------------------|--------------------------|--------------------|-------------------------------------|
| istaniinai | Plant In Service Adjustment Description 5. To include plant updated to March 31, 2014. (Sharpe) | Mailing | \$3,835 | Amount | Adjustments \$0 | Adjustments |
| P-23 | Meas. & Reg. Sta. Equip - General - DP | 378.000 | | \$91 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$100 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$5 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-24 | Meas, & Reg. Sta. Equip City Gate - DP | 379.000 | | \$25 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$27 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| į | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-25 | Services - DP | 380.000 | | \$55,352 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$2,507 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$87 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$123 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$16 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 4 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> | <u>c</u> | <u>D</u> | E | E | G |
|-------------------|--|----------|--------------------|---------------------|-----------------|-------------------------|
| Adj. | | Account | Adjustment | Total Adjustment | Jurisdictional | Total Jurisdictional |
| Number | Plant in Service Adjustment Description 5. To include plant updated to March 31, 2014. (Sharpe) | Number | Amount \$53,071 | Amount | Adjustments \$0 | Adjustments |
| P-26 | Meters - DP | 381.000 | | \$45,709 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$423 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | `-\$15 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$21 | | \$0 | |
| | 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$3 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$45,325 | | \$0 | |
| P-27 | Meter installations - DP | 382.000 | | \$37,130 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$882 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$31 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$43 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$6 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$36,328 | | \$0 | |
| P-28 | House Regulators - DP | 383.000 | | \$5,405 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$126 | | \$0 | |
| 1 | To remove relocation expenses from plant. (Ferguson) | | -\$4 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 5 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | В | <u>C</u> | <u>D</u> | <u>E</u> Total | Ē | <u>G</u> Total |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj. Number | Plant in Service Adjustment Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$6 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$5,290 | | \$0 | |
| P-29 | House Regulators installations - DP | 384.000 | | \$6,457 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$65 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 4. To include plant updated to March 31, 2014. (Sharpe) | | \$6,397 | | \$0 | |
| P-30 | lind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$57 | Arithus 200 2 000 | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$62 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| P-39 | Structures & Improvements - GP | 390.000 | | \$34 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$37 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A Plant | <u>B</u> | <u>c</u> | <u>D</u> | <u>E</u> Total | E | <u>G</u> Total |
|------------|---|----------|--------------|-------------------|--------------------|-------------------|
| Adj. | | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| | Plant In Service Adjustment Description 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | Number | Amount -\$2 | Amount_ | Adjustments \$0 | Adjustments |
| P-42 | Office Furniture & Equipment - GP | 391.000 | | \$13 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$15 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| P-43 | Transportation Equipment - GP | 392.000 | | \$38,091 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$62 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 4. To include plant updated to March 31, 2014. (Sharpe) | | \$38,034 | · | \$0 | |
| P-44 | Transportation Equip < 12,000 LB | 392.100 | | \$54,735 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$ 53 | , | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$2 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$3 | | \$0 | |
| | 4. To include plant updated to March 31, 2014. (Sharpe) | | \$54,687 | | \$0 | |
| | | | | | | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 7 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| <u>A</u> Plant | <u>B</u> . | <u>C</u> | D | <u>E</u> Total | Ē | <u>G</u> Total |
|-------------------|--|----------------|------------|---------------------------------------|----------------|----------------------|
| Adj. Number | Pignt in Condes Adjustment Description | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| P-45 | Plant In Service Adjustment Description Stores Equipment - GP | Number 393.000 | Amount | Amount \$1 | Adjustments | Adjustments \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | 1 (|
| P-46 | Tools, Shop, & Garage Equipment - GP | 394.000 | | \$2,180 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$81 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To include plant updated to March 31, 2014. (Sharpe) | | \$2,107 | | \$0 | |
| P-48 | Power Operated Equipment - GP | 396.000 | | \$15 | | \$0. |
| | To adjust plant for capitalized depreciation. (Sharpe) | , | \$17 | | \$0 | |
| | 2. To remove relocation expenses from plant. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | , , , , , , , , , , , , , , , , , , , | \$0 | |
| P-53 | Miscellaneous Equipment | 398.000 | | \$77 | | \$0 |
| | To adjust plant for capitalized depreciation. (Sharpe) | | \$85 | | \$0 | |
| | To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$4 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments to Plant in Service

| A B | <u>C</u> | D | E Total | E | <u>G</u> Total |
|---|-----------|----------------|------------|-----------------|-------------------|
| Adj. | Account | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number Plant In Service Adjustment Description 4. To reclassify capitalized advertising to expense. (Sharpe) | Number | Amount -\$1 | Amount | Adjustments \$0 | Adjustments |
| P-54 OTH - Other Tangible Property | 399.000 | | -\$24,554 | | \$0 |
| To remove costs related to transition costs per stipulation & agreement in case GM-2012- 0037. (Hanneken) | 13 | -\$24,554 | | \$0 | |
| P-55 OTH - Other Tangible Prop - PC Hardware | 399.400 | | \$72 | | \$0 |
| To adjust plant for capitalized depreciation (Sharpe) | | \$80 | | \$0 | |
| To remove relocation expenses from plant. (Ferguson) | | -\$3 | | \$0 | |
| 3. To remove costs related to transition costs per stipulation & agreement in case GM-2012-0037. (Hanneken) | II . | -\$4 | | \$0 | |
| 4. To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| P-58 Land and Land Rights - Corporate | 374.000 | | \$7,115 | | \$0 |
| To include plant updated to March 31, 2014 (Sharpe) | . | \$7,115 | | \$0 | |
| P-59 Structures & Improvements - Corporate | 390.000 | | \$293,423 | | \$0 |
| To include plant updated to March 31, 2014 (Sharpe) | J. | \$293,423 | | \$0 | |
| P-60 Office Furniture & Equip - Corporate | 391.000 | | \$38,548 | | \$0 |
| 1. To include plant updated to March 31, 2014 (Sharpe) | . | \$38,548 | | \$0 | |
| P-64 Other Tangible Property - Corporate | 399.000 | | -\$611,944 | | \$0 |
| 1. To include plant updated to March 31, 2014 (Sharpe) | . | -\$611,944 | | \$0 | |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 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 | E Total Adjustment Amount | <u>E</u> Jurisdictional Adjustments | <u>G</u> Total Jurisdictional Adjustments |
|---------------------------------------|--|-------------------------------|----------------------------------|------------------------------------|---|--|
| P-65 | Other Tangible Prop - Servers - H/W - Corporate | 399.100 | | \$1,368 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$1,368 | | \$0 | |
| P-66 | Other Tangible Prop - Network - H/W - Corporat | 399.300 | | \$1 4,016 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$14,016 | | \$0 | |
| P-67 | Other Tangible Prop - PC Hardware - Corporate | 399.400 | | \$120,845 | | \$0 |
| | To include plant updated to March 31, 2014. (Sharpe) | | \$120,845 | | \$0 | |
| P-68 | Other Tangible Prop - PC Software - Corporate | 399.500 | | \$ 58 5 ,383 | | \$0 |
| | 1. To include plant updated to March 31, 2014. (Sharpe) | | \$585,383 | | \$0 | • |
| P-71 | ICC Adjustment | | | -\$3,887 | | \$ 0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$3,887 | | \$0 | |
| | Total Plant Adjustments | | | \$731,194 | | \$0 |

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 10

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| Line | <u>A</u> . | <u>B</u> | <u>C</u> | D | E | |
|-----------|----------------|--|-----------------------------|-------------------|-------------------------|--|
| Number | Account Number | Plant Account Description | MO Adjusted Jurisdictional | Depreciation Rate | Depreciation Expense | |
| Indilinet | IKUHIDE | | Julisulctional | Anti- | CXPelise | |
| 1 | | INTANGIBLE PLANT | | | | |
| 2 | 301.000 | Organization | \$0 | 0.00% | \$0 | |
| 3 | 302.000 | Franchises & Consents | \$4,075 | 0.00% | \$0 | |
| 4 | 303.000 | Misc. Intangible Plant | \$1,460 | 0.00% | \$0 | |
| 5 | 000.000 | TOTAL INTANGIBLE PLANT | \$5,535 | 0.00.0 | \$0 | |
| 6 | | TRANSMISSION PLANT | | | | |
| 7 | 365.000 | Land and Land Rights - TP | \$0 | 0.00% | \$0 | |
| 8 | 365.100 | Rights of Way - TP | \$18,880 | 0.00% | \$0 | |
| 9 | 366.000 | Structures & Improvements - TP | -\$11,028 | 3.24% | -\$357 | |
| 10 | 366.100 | T&D - Other Structures | \$11,946 | 3.24% | \$387 | |
| 11 | 367.000 | Mains - Cathodic Protection - TP | \$10,552 | 1.53% | \$161 | |
| 12 | 367.100 | Mains - Steel - TP | \$1,095,173 | 1.53% | \$16,756 | |
| 13 | 369.000 | Meas. & Reg. Station Equipment - TP | \$30,991 | 3.60% | \$1,116 | |
| 14 | | TOTAL TRANSMISSION PLANT | \$1,156,514 | | \$18,063 | |
| 15 | | DISTRIBUTION PLANT | | | | |
| 16 | 374.000 | Land and Land Rights - DP | \$0 | 0.00% | \$0 | |
| 17 | 374.100 | T&D Land - DP | \$150 | 0.00% | \$0 | |
| 18 | 374.200 | Land Rights - DP | \$5,663 | 0.00% | \$0 | |
| 19 | 375.000 | Structures & Improvements - DP | \$0 | 2.33% | \$0 | |
| 20 | 376.000 | Mains - Cathodic Protection - DP | \$162,263 | 1.53% | \$2,483 | |
| 21 | 376.100 | Mains - Steel - DP | \$989,077 | 1.53% | \$15,133 | |
| 22 | 376.200 | Mains - Plastic - DP | \$1,834,005 | 1.53% | \$28,060 | |
| 23 | 378.000 | Meas. & Reg. Sta. Equip - General - DP | \$102,928 | 3.00% | \$3,088 | |
| 24 | 379.000 | Meas. & Reg. Sta. Equip City Gate - DP | \$27,995 | 3.21% | \$899 | |
| 25 | 380.000 | Services - DP | \$2,573,601 | 5.00% | \$128,680 | |
| 26 | 381.000 | Meters - DP | \$434,004 | 2.16% | \$9,374 | |
| 27 | 382.000 | Meter Installations - DP | \$905,904 | 3.00% | \$27,177 | |
| 28 | 383.000 | House Regulators - DP | \$129,296 | 4.55% | \$5,883 | |
| 29 | 384.000 | House Regulators Installations - DP | \$66,907 | 3.33% | \$2,228 | |
| 30 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$63,872 | 3.60% | \$2,299 | |
| 31 | 387.000 | Other Equipment - DP | \$0 | 4.50% | \$0 | |
| 32 | | TOTAL DISTRIBUTION PLANT | \$7,295,665 | | \$225,304 | |
| 33 | | PRODUCTION PLANT | | | | |
| 34 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | |
| 35 | | TESTING | | | | |
| 36 | | TOTAL TESTING | \$0 | | \$0 | |
| 37 | | GENERAL PLANT | | | | |
| 38 | 389.000 | Land and Land Rights - GP | \$0 | 0.00% | \$0 | |

Accounting Schedule: 05 Sponsor: John Robinett Page: 1 of 3

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| | Δ | B 1 | <u>C</u> | <u>D</u> | E |
|--------|----------|--|-------------------|--------------|---------------|
| Line | Account | | MO Adjusted | Depreciation | Depreciation |
| Number | Number | Plant Account Description | Jurisdictional | Rate | Expense |
| 39 | 390.000 | Structures & Improvements - GP | \$37,658 | 5.00% | \$1,883 |
| 40 | 390.100 | Structures - Frame - GP | \$0 | 5.00% | \$0 |
| 41 | 390,300 | Improvements - GP | \$0 | 5.00% | \$0 |
| 42 | 391.000 | Office Furniture & Equipment - GP | \$15,912 | 4.75% | \$756 |
| 43 | 392.000 | Transportation Equipment - GP | \$63,562 | 10.39% | \$6,604 |
| 44 | 392.100 | Transportation Equip < 12,000 LB | \$54,735 | 10.39% | \$5,687 |
| 45 | 393.000 | Stores Equipment - GP | \$1,435 | 4.50% | \$65 |
| 46 | 394.000 | Tools, Shop, & Garage Equipment - GP | \$83,156 | 4.50% | \$3,742 |
| 47 | 395.000 | Laboratory Equipment - GP | . \$360 | 4.00% | \$14 |
| 48 | 396.000 | Power Operated Equipment - GP | \$17,868 | 7.92% | \$1,415 |
| 49 | 396.100 | Ditchers - GP | \$0 | 7.92% | \$0 |
| 50 | 396.200 | Backhoes - GP | \$0 | 7.92% | \$0 |
| 51 | 397.000 | Communication Equipment - GP | \$0 | 4.55% | \$0 |
| 52 | 397.300 | Communication Equip - Telemetering | \$0 | 4.55% | \$0 |
| 53 | 398.000 | Miscellaneous Equipment | \$87,772 | 3.60% | \$3,160 |
| 54 | 399.000 | OTH - Other Tangible Property | -\$24,554 | 4.75% | -\$1,166 |
| 55 | 399.400. | OTH - Other Tangible Prop - PC Hardware | \$82,508 | 4.75% | \$3,919 |
| 56 | | TOTAL GENERAL PLANT | \$420,412 | | \$26,079 |
| 57 | *** | GENERAL PLANT - ALLOCATED | | | |
| 58 | 374.000 | Land and Land Rights - Corporate | \$7,115 | 0.00% | \$0 |
| 59 | 390.000 | Structures & Improvements - Corporate | \$296,393 | 5.00% | \$14,820 |
| 60 | 391.000 | Office Furniture & Equip - Corporate | \$45,617 | 4.75% | \$2,167 |
| 61 | 392.100 | Transportation Equipment < 12,000 lbs - | \$8,730 | 10.39% | \$907 |
| | | Corporate | | | |
| 62 | 394.000 | Tools, Shop, and Garage Equip - Corporate | \$400 | 4.50% | \$18 |
| 63 | 398.000 | Miscellaneous Equipment - Corporate | \$6,140 | 3.60% | \$221 |
| 64 | 399.000 | Other Tangible Property - Corporate | \$11,255 | 4.75% | \$5 35 |
| 65 | 399.100 | Other Tangible Prop - Servers - H/W - Corporate | \$1,368 | 4.75% | \$65 |
| 66 | 399.300 | Other Tangible Prop - Network - H/W - | \$14,016 | 4.75% | \$666 |
| 67 | 399.400 | Corporate Other Tangible Prop - PC Hardware - | \$120,845 | 4.75% | \$5,740 |
| 68 | 399.500 | Corporate Other Tangible Prop - PC Software - | \$585,38 3 | 4.75% | \$27,806 |
| 69 | | Corporate TOTAL GENERAL PLANT - ALLOCATED | \$1,097,262 | | \$52,945 |
| 70 | | INCENTIVE COMPENSATION | | | |
| | | CAPITALIZATION | | | |
| 71 | 1 | ICC Adjustment | -\$3,887 | 0.00% | \$0 |
| 72 | | TOTAL INCENTIVE COMPENSATION | -\$3,887 | | \$0 |
| | | CAPITALIZATION | 1 | | |

Accounting Schedule: 05 Sponsor: John Robinett Page: 2 of 3

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Depreciation Expense

| <u>A</u> Line Account Number Number | | B nt Description | <u>C</u> MO Adjusted Jurisdictional | D <u>E</u> Depreciation Depreciation Rate Expense |
|---|--------------------|---------------------|---|--|
| 73 | Total Depreciation | | \$9,971,501 | \$322,391 |

Accounting Schedule: 05 Sponsor: John Robinett Page: 3 of 3

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Accumulated Depreciation Reserve

| 7286622 | - A | general de la companya de la company | <u>C</u> | D. | aage L agida | ener e ner | <u> </u> | geogr H regge | (svadit l eatus) |
|----------------|--------------------|--|-----------------------|-------------------|---------------------|------------------------|----------------------------|-------------------------------|-------------------------------|
| Line Number | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | Adjustments | As Adjusted Reserve | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
| | | | | | | | | | |
| 1 | | INTANGIBLE PLANT | | ŀ | Ì | | | | |
| 2 | 301.000 | Organization | \$0 | R-2 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 3 | 302.000 | Franchises & Consents | \$4,071 | R-3 | \$0 | \$4,071 | 100.0000% | \$0 | \$4,071 |
| 4 | 303.000 | Misc. Intangible Plant | \$1,459 | R-4 | \$0 | \$1,459 | 100.0000% | \$0 | \$1,459 |
| 5 | | TOTAL INTANGIBLE PLANT | \$5,530 | | \$0 | \$5,530 | | \$0 | \$5,530 |
| 6 | | TRANSMISSION PLANT | • | | ** | 40 | 400 00000 | | 40 |
| 7 | 365,000 | Land and Land Rights - TP | \$0 | R-7 | \$0 | \$0 | 100,0000% | \$0 | \$0 |
| 8 9 | 365.100 366.000 | Rights of Way - TP Structures & Improvements - TP | \$0 \$756 | R-8 R-9 | \$0 -\$74 | \$0 \$682 | 100.0000% 100.0000% | \$0 \$0 | \$0 \$682 |
| 10 | 386,000 | T&D - Other Structures | \$189 | R-10 | \$6 | \$195 | 100.0000% | \$0 | \$195 |
| 11 | 367.000 | Mains - Cathodic Protection - TP | \$7,210 | R-11 | \$204 | \$7,414 | 100.0000% | \$0 | \$7,414 |
| 12 | 367.100 | Mains - Steel - TP | \$726,307 | R-12 | \$20,315 | \$746,622 | 100.0000% | \$0 | \$746,622 |
| 13 | 369.000 | Meas. & Reg. Station Equipment - TP | \$28,345 | R-13 | \$847 | \$29,192 | 100.0000% | \$0 | \$29,192 |
| 14 | | TOTAL TRANSMISSION PLANT | \$762,807 | | \$21,298 | \$784,105 | | \$0 | \$784,105 |
| 15 | | DISTRIBUTION PLANT | | | | | | | |
| 16 | 374.000 | Land and Land Rights - DP | \$0 | R-16 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 17 | 374.100 | T&D Land - DP | \$0 | R-17 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 18 | 374.200 | Land Rights - DP | \$0 | R-18 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 19 | 375.000 | Structures & Improvements - DP | \$0 | R-19 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 20 | 376.000 | Mains - Cathodic Protection - DP | \$68,987 | R-20 | \$1,950 | \$70,937 | 100.0000% 100.0000% | \$0 | \$70,937 \$333,683 |
| 21 | 376.100 | Mains - Steel - DP | \$324,154 | R-21 R-22 | \$9,529 \$16,538 | \$333,683 \$592,575 | 100.0000% | \$0 \$0 | \$535,663 \$592,575 |
| 22 | 376.200 378.000 | Mains - Plastic - DP Meas. & Reg. Sta, Equip - General - DP | \$576,037 \$37,179 | R-23 | \$1,163 | \$38,342 | 100.0000% | \$0 | \$38,342 |
| 23 24 | 379.000 | Meas. & Reg. Sta. Equip City Gate - DP | \$25,495 | R-24 | \$762 | \$26,258 | 100.0000% | \$0 | \$26,258 |
| 25 | 380.000 | Services - DP | \$297,494 | R-25 | \$1,974 | \$299,468 | 100.0000% | \$0 | \$299,468 |
| 26 | 381.000 | Meters - DP | \$162,409 | R-26 | \$4,986 | \$167,395 | 100.0000% | \$0 | \$167,395 |
| 27 | 382.000 | Meter Installations - DP | \$151,171 | R-27 | \$5,183 | \$156,354 | 100.0000% | \$0 | \$156,354 |
| 28 | 383,000 | House Regulators - DP | \$102,084 | R-28 | \$3,051 | \$105,135 | 100.0000% | \$0 | \$105,135 |
| 29 | 384.000 | House Regulators Installations - DP | \$38,309 | R-29 | \$1,145 | \$39,454 | 100.0000% | \$0 | \$39,454 |
| 30 | 385.000 | Ind. Meas. & Reg. Sta. Equip - DP | \$19,758 | R-30 | \$592 | \$20,350 | 100.0000% | \$0 | \$20,350 |
| 31 | 387.000 | Other Equipment - DP | \$0 | R-31 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 32 | | TOTAL DISTRIBUTION PLANT | \$1,803,078 | | \$46,873 | \$1,849,951 | | \$0 | \$1,849,951 |
| 33 | | PRODUCTION PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 34 | | TOTAL PRODUCTION PLANT | \$0 | | \$0 | ຸ່ວນ | | 30 | \$0 |
| 35 | | TESTING | | | | | | | |
| 36 | | TOTAL TESTING | \$0 | | \$0 | \$9 | | \$0 | \$0 |
| 37 | | GENERAL PLANT | | | | | 400 00000 | | |
| 38 | 389,000 | Land and Land Rights - GP | \$0 | R-38 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 39 | 390.000 | Structures & Improvements - GP | \$17,706 | R-39 | \$563 \$0 | \$18,269 \$0 | 100.0000% 100.0000% | \$0 \$0 | \$18,269 \$0 |
| 40 | 390.100 | Structures - Frame - GP | \$0 | R-40 R-41 | \$0 | \$0 \$0 | 100.0000% | \$0 | \$0 |
| 41 42 | 390.300 391.000 | Improvements - GP Office Furniture & Equipment - GP | \$0 \$10,214 | R-42 | \$306 | \$10,520 | 100.0000% | \$0 | \$10,520 |
| 42 43 | 392.000 | Transportation Equipment - GP | \$6,944 | R-43 | \$207 | \$7,151 | 100.0000% | \$0 | \$7,151 |
| 44 | 392.100 | Transportation Equip < 12,000 LB | \$0,547 | R-44 | \$5 | \$5 | 100,0000% | \$0 | \$5 |
| 45 | 393.000 | Stores Equipment - GP | \$1,399 | R-45 | \$42 | \$1,441 | 100.0000% | \$0 | \$1,441 |
| 46 | | Tools, Shop, & Garage Equipment - GP | \$8,986 | R-46 | \$271 | \$9,257 | 100.0000% | \$0 | \$9,257 |
| 47 | 395.000 | Laboratory Equipment - GP | \$351 | R-47 | \$10 | \$361 | 100,0000% | \$0 | \$361 |
| 48 | 396.000 | Power Operated Equipment - GP | \$17,417 | R-48 | \$521 | \$17,938 | 100.0000% | \$0 | \$17,938 |
| 49 | 396,100 | Ditchers - GP | \$0 | R-49 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 50 | 396.200 | Backhoes - GP | \$0 | R-50 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 51 | 397.000 | Communication Equipment - GP | \$0 | R-51 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 52 | 397.300 | Communication Equip - Telemetering | \$2 | R-52 | -\$2 | \$0 | 100.0000% | \$0 | \$0 |
| 53 | 398.000 | Miscellaneous Equipment | \$29,243 | R-53 | \$877 | \$30,120 | 100.0000% | \$0 | \$30,120 |
| 54 55 | 399.000 399.400 | OTH - Other Tangible Property OTH - Other Tangible Prop - PC Hardware | \$0 \$8,595 | R-54 R-55 | -\$1,443 \$259 | -\$1,443 \$8,854 | 100.0000% 100.0000% | \$0 \$0 | ~\$1,443 \$8,854 |
| 56 | | TOTAL GENERAL PLANT | \$100,857 | | \$1,616 | \$102,473 | | \$0 | \$102,473 |
| 57 | | GENERAL PLANT - ALLOCATED | | | | | | | |
| 58 | 374.000 | Land and Land Rights - Corporate | \$0 | R-58 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 59 | 390.000 | Structures & Improvements - Corporate | \$2 | R-59 | \$1,332 | \$1,334 | 100.0000% | \$0 | \$1,334 |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depréciation Reserve Déscription | <u>C</u> Total Reserve | <u>D</u> Adjust Number | E Adjustments | <u>F</u> As Adjusted Reserve | <u>G</u> Jurisdictional Allocations | H Jurisdictional Adjustments | <u>i</u> MO Adjusted Jurisdictional |
|----------------|------------------------|--|------------------------------|------------------------------|------------------|------------------------------------|---|------------------------------------|---|
| 60 | 391,000 | Office Furniture & Equip - Corporate | \$0 | R-60 | \$331 | \$331 | 100.0000% | \$0 | \$331 |
| 61 | 392,100 | Transportation Equipment < 12,000 lbs - Corporate | \$1 | R-61 | \$752 | \$753 | 100.0000% | \$0 | \$753 |
| 62 | 394.000 | Tools, Shop, and Garage Equip - Corporate | \$0 | R-62 | \$29 | \$29 | 100.0000% | \$0 | \$29 |
| 63 | 398.000 | Miscellaneous Equipment - Corporate | \$1 | R-63 | \$483 | \$484 | 100.0000% | \$0 | \$484 |
| 64 | 399.000 | Other Tangible Property - Corporate | \$1 | R-64 | \$803 | \$804 | 100.0000% | \$0 | \$804 |
| 65 | 399,100 | Other Tangible Prop - Servers - H/W - Corporate | \$0 | R-65 | \$98 | \$98 | 100.0000% | \$0 | \$98 |
| 66 | 399.300 | Other Tangible Prop - Network - H/W - Corporate | \$1 | R-66 | \$1,000 | \$1,001 | 100.0000% | \$0 | \$1 ,001 |
| 67 | 399,400 | Other Tangible Prop - PC Hardware - Corporate | \$10 | R-67 | \$8,579 | \$8,589 | 100.0000% | \$0 | \$8,589 |
| 68 | 399.500 | Other Tangible Prop - PC Software - Corporate | \$50 | R-68 | \$41,532 | \$41,582 | 100.0000% | \$0 | \$41,582 |
| 69 | | TOTAL GENERAL PLANT - ALLOCATED | \$66 | | \$54,939 | \$55,005 | | \$0 | \$55,005 |
| 70 | | INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | |
| 71 | | ICC Adjustment | \$0 | R-71 | -\$118 | -\$118 | 100.0000% | \$0 | -\$118 |
| 72 | | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | \$0 | | -\$118 | -\$118 | i | \$0 | -\$118 |
| 73 | ineres | I TOTAL DEPRECIATION RESERVE | \$2,672,338 | | \$124,608 | \$2,796,946 | | \$0 | \$2,798,948 |

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| <u>A</u> Reserve | В | <u>C</u> | <u>D</u> | E Total | F | <u>G</u> Total |
|----------------------|---|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| R-9 | Structures & Improvements - TP | 366.000 | | -\$74 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$97 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$23 | | \$0 | |
| R-10 | T&D - Other Structures | 366.100 | | \$6 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$6 | | \$0 | |
| R-11 | Mains - Cathodic Protection - TP | 367.000 | | \$204 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$204 | | \$0 | |
| R-12 | Mains - Steel - TP | 367,100 | | \$20,315 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$14 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$2 0,302 | | \$0 | |
| R-13 | Meas: & Reg. Station Equipment - TP | 369.000 | | \$847 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$846 | | \$0 | |
| R-20 | Mains - Cathodic Protection - DP | 376.000 | | \$1,950 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$2 | | \$0 | • |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$1,948 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 1 of 7

Western Missouri District (WEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | В | <u>c</u> | <u>D</u> <u>E</u> ∵ Total | E G Total |
|----------------------|---|-------------------|--------------------------------|-----------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Adjustm Amount Amou | ent Jurisdictional Jurisdictional |
| R-21 | Mains - Steel - DP | 376.100 | | 9,529 \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$12 | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | \$0 |
| | 3. To update reserve through March 31, 2014. (Sharpe) | | \$9,518 | \$0 |
| R-22 | Mains - Plastic - DP | 376.200 | \$ 1 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$23 | \$0 |
| | 2. To remove relocation expenses from reserve. (Ferguson) | | -\$1 | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | \$0 |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | \$16,517 | \$0 |
| R-23 | Meas. & Reg. Sta. Equip - General - DP | 378.000 | \$ | 1,163 \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$3 | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$1,160 | \$0 |
| R-24 | Meas. & Reg. Sta. Equip City Gate - DP | 379,000 | | \$762 \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$761 | \$0 |
| R-25 | Services - DP | 380,000 | | 1,974 \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$104 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 2 of 7

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| _ A | В | <u>2</u> | <u>D</u> | . | E | G |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jurisdictional Adjustments |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$2 | | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$6 | | \$0 | |
| | To reclassify capitalized advertising to expense. (Sharpe) | | -\$1 | | \$0 | |
| | 5. To update reserve through March 31, 2014. (Sharpe) | | \$1,879 | | \$0 | |
| R-26 | Meters - DP | 381.000 | | \$4,986 | | 2000 \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$8 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$4,978 | | \$0 | |
| R-27 | Meter Installations - DP | 382.000 | | \$5,1 83 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$22 | | \$0 | |
| | To remove relocation expenses from reserve. (Ferguson) | | -\$1 | | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1 | | \$0 | |
| | 4. To update reserve through March 31, 2014. (Sharpe) | | \$5,163 | | \$0 | |
| R-28 | House Regulators - DP | 383.000 | | \$ 3,051 | | \$0 |
| | 1. To adjust reserve for capitalized depreciation. | | \$5 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$3,046 | | \$0 | |
| R-29 | House Regulators Installations - DP | 384,000 | | \$1,145 | 24,5 <u>7,20,20,382,8</u> 24 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$2 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 3 of 7

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | <u>C</u> Account Number | <u>D</u> Adjustment A Amount | <u>E</u> <u>E</u> Total Adjustment Jurisdictio Amount Adjustmen | |
|--------------------------------------|--|-------------------------------|------------------------------------|--|-----|
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$1,143 | Allount | \$0 |
| R-30 | Ind. Meas. & Reg. Sta. Equip - DP | 385.000 | | \$592 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$2 | | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | 、 \$590 | | \$0 |
| R-39 | Structures & Improvements - GP | 390.000 | | \$563 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$2 | | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$561 | | \$0 |
| R-42 | Office Furniture & Equipment - GP | 391.000 | | \$306 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 | | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$305 | | \$0 |
| R-43 | Transportation Equipment - GP | 392,000 | | \$207 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$5 | | \$0 |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$202 | | \$0 |
| R-44 | Transportation Equip < 12,000 LB | 392.100 | | \$5 | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$ 5 | | \$0 |
| R-45 | Stores Equipment - GP | 393.000 | | \$42 | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$42 | | \$0 |
| R-46 | Tools, Shop, & Garage Equipment - GP | 394.000 | | \$271 | \$0 |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 4 of 7

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| _ <u>A</u> | B (the second second second second second second second second second second second second second second second | 2 | D | | E | <u> </u> |
|---------------------------------|---|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Total Adjustment Amount | Jurisdictional Adjustments | Total Jürisdictional Adjustments |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$3 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$268 | | \$0 | |
| R47 | Laboratory Equipment - GP | 395.000 | | \$ 10 | cerácis (gráfica) | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$10 | | \$0 | |
| R-48 | Power Operated Equipment - GP | 396,000 | | \$521 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$1 | | \$0 | |
| | 2. To update reserve through March 31, 2014. (Sharpe) | | \$520 | | \$0 | |
| R-52 | Communication Equip - Telemetering | 397.300 | | -\$2 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | -\$2 | | \$0 | |
| R-53 | Miscellaneous Equipment | 398.000 | | \$877 | | \$0 |
| | To adjust reserve for capitalized depreciation. (Sharpe) | | \$3 | | \$0 | |
| , | 2. To update reserve through March 31, 2014. (Sharpe) | | \$874 | | \$0 | |
| R-54 | OTH - Other Tangible Property | 399,000 | | \$1,443 | | \$0 |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken) | | -\$1,443 | | \$0 | |
| R-56 | OTH - Other Tangible Prop - PC Hardware | 399.400 | | \$259 | | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$256 | | \$0 | |
| | 2. To adjust reserve for capitalized depreciation. (Sharpe) | | \$3 | | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 5 of 7

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | | <u>C</u> | D E Total | | <u>G</u> Total |
|----------------------|--|----------------------------|--|--------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Adjustme Amount Amour | | Jurisdictional Adjustments |
| R-59 | Structures & Improvements - Corporate | 390.000 | ###################################### | 1,332 | \$0 \$ 0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$1,332 | \$0 | |
| R-60 | Office Furniture & Equip - Corporate | 391.000 | | \$331 | 4.5.30 \$ 0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$331 | \$0 | |
| R-61 | Transportation Equipment < 12,000 lbs - Corporate | 392.100 | | \$752 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$752 | \$0 | |
| R-62 | Tools, Shop, and Garage Equip - Corporate | 394.000 | | \$ 29 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$29 | \$0 | |
| R-63 | Miscellaneous Equipment - Corporate | 398,000 | | \$483 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$483 | \$0 | |
| R:64 | Other Tangible Property - Corporate | 399.000 | | \$803 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$803 | \$0 | |
| R-65 | Other Tangible Prop - Servers - H/W - Corporate | 399,100 | | \$98 | \$ 0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | | \$98 | \$0 | |
| R-66 | Other Tangible Prop - Network - H/W - Corporate | 399.300 | | 1,000 | \$0 |
| | 1. To update reserve through March 31, 2014. (Sharpe) | tee vanvoldindinglikalitet | \$1,000 | \$0 | |

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 6 of 7

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Adjustments for Depreciation Reserve

| A Reserve | B | <u>C</u> . | D | <u>E</u> Total | E | <u>G</u> Total |
|----------------------|--|----------------|-------------------|----------------------|-------------------------------|-------------------------------|
| Adjustment Number | Accumulated Depreciation Reserve Adjustments Description | Account Number | Adjustment Amount | Adjustment Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| R-67 | Other Tangible Prop - PC Hardware - Corporate | 399.400 | | \$8,579 | | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | | \$8,579 | | \$0 | |
| R-68 | Other Tangible Prop - PC Software - Corporate | 399.500 | | \$41,532 | | \$0 |
| | To update reserve through March 31, 2014. (Sharpe) | *** | \$41,532 | | \$0 | |
| R-71 | ICC Adjustment | | | -\$ 118 | | \$0 |
| | To remove disallowed incentive compensation. (Ferguson) | | -\$118 | | \$0 | |
| | Total Reserve Adjustments | | | \$124, 608 | | \$0 |

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Cash Working Capital

| drie broken S Die Geral | (Control of the Contr | <u>B</u> Test Year | <u>C</u> | D | | | <u>G</u> |
|----------------------------|--|-----------------------|----------|---------|---------|---------------|-----------|
| Line | | | Revenue | Expense | Net Lag | Factor | CWC Req |
| Number | Description | Adj. Expenses | Lag | Lag | C-D | (Col E / 365) | BxF |
| 1 | OPERATION AND MAINT, EXPENSE | | | | | | |
| 2 | Payroll, Incentive Compensation, 401-K, ESPP | \$297,203 | 37.28 | 14.00 | 23.28 | 0.063781 | \$18,956 |
| 3 | Pension | \$0 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 4 | OPEBs - FAS 106 | \$0 | 37.28 | 45.63 | -8.35 | -0.022877 | \$0 |
| 5 | Group Benefits, Medical Expense | \$70,116 | 37.28 | 6.58 | 30.70 | 0.084110 | \$5,897 |
| 6 | Uncollectibles | \$40,868 | 37.28 | 37.28 | 0.00 | 0.000000 | \$0 |
| 7 | Cash Vouchers | \$74,309 | 37.28 | 32.38 | 4.90 | 0.013425 | \$998 |
| 8 | TOTAL OPERATION AND MAINT. EXPENSE | \$482,496 | | | | | \$25,851 |
| 9 | TAXES | | | | | | |
| 10 | Property Tax | \$146,010 | 37.28 | 182.50 | -145.22 | -0.397863 | -\$58,092 |
| 11 | Payroll Tax | \$24,228 | 37.28 | 18.87 | 18.41 | 0.050438 | \$1,222 |
| 12 | Sales Tax | \$83,944 | 37.28 | 21.27 | 16.01 | 0.043863 | \$3,682 |
| 13 | TOTAL TAXES | \$254,182 | | | | | -\$53,188 |
| 14 | OTHER EXPENSES | | | | | | |
| 15 | Purchased Gas | \$2,078,595 | 37.28 | 40.16 | -2.88 | -0.007890 | -\$16,400 |
| 16 | MOPSC Assessment | \$48,744 | 37.28 | -31.13 | 68.41 | 0.187425 | \$9,136 |
| 17 | TOTAL OTHER EXPENSES | \$2,127,339 | İ | | | | -\$7,264 |
| 18 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$34,601 |
| 19 | TAX OFFSET FROM RATE BASE | | | | | | |
| 20 | Federal Tax Offset | \$128,986 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$78 |
| 21 | State Tax Offset | \$21,559 | 37.28 | 37.50 | -0.22 | -0.000603 | -\$13 |
| 22 | City Tax Offset | \$0 | 0.00 | 0.00 | 0.00 | 0.000000 | \$0 |
| 23 | Interest Expense Offset | \$154,576 | 37.28 | 91.15 | -53.87 | -0.147589 | -\$22,814 |
| 24 | TOTAL OFFSET FROM RATE BASE | \$305,121 | 1 | 1 | | | -\$22,905 |
| 25 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$57,506 |

Accounting Schedule: 08 Sponsor: Kofi Boateng Page: 1 of 1

| Line | Account | namentum and the State of the S | <u>C</u> Tost Year | <u>D</u> Test Year | <u>E</u> Test Year | E Adjust | Total Company | gastalsa H allsanda Z Total C arries | | Control of the control | UO Shari Aar | deservitor L ection (1). | <u>M</u> |
|----------|---------|--|-----------------------|---|--|----------------|--|---|--------------------------------------|------------------------|--------------|--|-----------------------------|
| Number | Number | income Description | Total | Labor | Non Labor | Number | Adjustments | Total Company Adjusted | Allocations | Adjustments | MO Final Adj | MO Adj. Juris, Labor | MO Adj. Juris. Non Labor |
| | | And the transition of the control of | (D+E) | | | ingalColorenia | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x t) + J | | 4 = K |
| Rev-1 | | OPERATING REVENUES | | | | | 1 | | | | | | |
| Rev-2 | 480.000 | Residential Revenue | \$1,120,074 | See note (1) | See note (1) | Rev-2 | See note (1) | \$1,120,074 | 100.0000% | -\$16,789 | \$1,103,285 | See note (1) | See note (1) |
| Rev-3 | 481,100 | Commercial | \$0 | | | Rev-3 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-4 | 0,000 | Sm. Gen. Service | \$138,780 | | | Rev-4 | į. | \$138,780 | 100,0000% | -\$7,554 | \$131,226 | i | |
| Rev-5 | 0.000 | Med. Gen. Service | \$149,116 | | | Rev-5 | l | \$149,116 | 100.0000% | \$13,964 | \$163,080 | | |
| Rev-6 | 0.000 | Lg. Gen. Service | \$72,359 | | | Rev-6 | | \$72,359 | 100,0000% | -\$214 | \$72,145 | | İ |
| Rev-7 | 481,200 | Interruptible Industrial | \$109,311 | | | Rev-7 | | \$109,311 | 100.0000% | -\$109,311 | \$0 | | |
| Rov-8 | 483.000 | Small General Service Transportation | \$0 | | | Rev-8 | j | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-9 | 489.000 | Medium General Service Transportation | \$0 | | | Rev-9 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-10 | 0.000 | Large General Service Transportation | \$0 | | | Rev-10 | | \$0 | 100.0000% | \$0 | \$0 | | |
| Rev-11 | 495.000 | Other Gas Revenue - Oper, Rev. | \$21,944 | construction for a Property Const. Assets and a | e proportion de la proposition de la confession de la con | Rev-11 | mortificial constructions | \$21,944 | 100,0000% | \$6,678 | \$28,622 | The contract of the contract o | |
| Rev-12 | | TOTAL OPERATING REVENUES | \$1,611,584 | Market interferiele | Belgic Harrist (1955) July 1976 | Michael englis | Antonio programma de la faracción de la companya de | \$1,611,584 | and the property of the state of the | -\$113,226 | \$1,496,358 | Editoria de la como de la como de la como de la como de la como de la como de la como de la como de la como de | |
| 1 | | MANUFACTURED GAS PRODUCTION EXPENSES | | | | | | | | | | | l |
| 2 | 733,000 | Gas Mixing Expenses - MGPE | \$0 | \$0 | \$0 | E-2 | \$0 | \$0 | 100,0006% | \$0 | \$0 | \$0 | \$0 |
| 3 | 735,000 | Misc. Production Expenses - MGPE | \$0 | \$0 | \$0 | E-3 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 4 | 742.000 | Maint, of Production Equipment - MGPE | \$0 | \$0 | \$0 | E-4 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 5 | | TOTAL MANUFACTURED GAS PRODUCTION | \$0 | 50 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| | | EXPENSES | | | | | | | | | | | |
| 6 | | GAS SUPPLY EXPENSES | | | | | | | | | | | |
| 7 | | TOTAL GAS SUPPLY EXPENSES | \$0 | \$0 | \$0 | | 02 | \$0 | | \$0 | \$0 | \$0 | 50 |
| _ | , | | | | | | | | | | | | |
| 8 | | NATURAL GAS STORAGE EXPENSE | | | | | | | | | | | |
| 9 | 820,000 | Meas, & Reg, Station Expenses - NGSE | \$0 | \$0 | \$0 | E-9 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | 50 |
| 10 | 826,000 | Rents - NGSE | \$0 | \$0 | \$0 \$0 | E-10 E-11 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 11 12 | 841,000 | Operation Labor & Expenses - NGSE TOTAL NATURAL GAS STORAGE EXPENSE | | \$0 \$0 | \$0 | E-11 | \$9 \$9 | e2 e2 | 100,0000% | 02 | \$9 \$9 | 59 | \$0 |
| 12 | | TOTAL NATURAL GAS STORAGE EXPENSE | 30 | . 30 | 30 | İ | 39 | 39 | | \$0 | 2a | \$9 | \$0 |
| 13 | | TESTING | | | | | | | 1 | | | | |
| 14 | | TOTAL TESTING | \$0 | \$0 | \$0 | | so | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 15 | | TRANSMISSION EXPENSES | | | | | | | | | | | |
| 16 | 851,000 | Operating Supervisoin & Engineering - TE | \$o | \$0 | \$0 | E-16 | \$0 | \$0 | 100,0000% | so | \$0 | \$0 | so |
| 17 | 852,000 | Communication System Expenses | \$0 | \$0 | \$0 | E-17 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 18 | 856,000 | Mains Expense - Trans, Exp. | \$0 | \$0 | \$0 | E-18 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 19 | 857,000 | Meas, & Reg. Station Expenses - TE | \$0 | \$0 | 50 | E-19 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 20 | 858,000 | Transmission & Compression of Gas by Others | -\$61,006 | \$0 | ×\$61,006 | E-20 | \$61,006 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 21 | 861,000 | Maint, Supervision & Engin TE | \$0 | \$0 | \$0 | E-21 | so | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 22 | 863.000 | Maint, of Mains - TE | \$4,365 | 54,365 | \$0 | E-22 | \$588 | \$4,953 | 100,0000% | \$0 | \$4,953 | \$4,953 | \$0 |
| 23 | 864.000 | Maint, of Compressor Station Equip - TE | \$0 | \$0 | \$0 | E-23 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 24 | 865.000 | Maint. of Meas. & Regul. Equip - TE | \$0 | \$0 | \$0 | E-24 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 25 | 867.000 | Maint. of Other Equipment - TE | \$0 | \$0 | \$0 | E-25 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 26 | | TOTAL TRANSMISSION EXPENSES | -\$56,641 | \$4,365 | -\$61,006 | | \$61,594 | \$4,953 | | \$0 | \$4,953 | \$4,953 | \$0 |
| 27 | | PRODUCTION EXPENSES | | | | | | | | | | | |
| 28 | | TOTAL PRODUCTION EXPENSES | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 |
| 29 | | DISTRIBUTION EXPENSES | 1 | | | l | 1 | | 1 | | | | 1 |

| (3) (8) (6) | - A | B (sanakasa nemenji ora) | <u>C</u> | <u>D</u> | 5 | E | l <u>a</u> gua o n an | | | | K | danswe L ila esti | <u>M</u> |
|-----------------------------|--------------------|---|--------------------|--------------------|------------------------|--|------------------------------|---------------------------|----------------|------------------|-------------------------------|--------------------------|-----------------------------|
| Line Number | Account Number | Income Description | Test Year Total | Test Year Labor | Tost Year Non Labor | Adjust Number | Total Company Adjustments | Total Company Adjusted | Allocations | Adjustments | MO Final Adj Judsdictional | MO Adj. Juris, Labor | MO Adj. Juris. Non Labor |
| to the second of the second | | | (D+E) | | | 7.5.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0. | (From Adj. Sch.) | (C+G) | CERTIFICATIONS | (From Adj. Sch.) | (H x 1) + J | E + N | |
| 30 | 870.000 | Operating Supervisor & Engineering - DE | \$7,600 | \$7,613 | -\$13 | E-30 | \$848 | \$8,448 | 100.0000% | \$0 | \$8,448 | \$8,461 | -\$13 |
| 31 | 871,000 | Load Dispatching & Odorization | \$0 | \$0 | \$0 | E-31 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 32 | 871,100 | Load Dispatching & Odorization - DE | \$717 | \$0 | \$717 | E-32 | \$0 | \$717 | 100.0000% | 50 | \$717 | \$0 | \$717 |
| 33 | 872,000 | Compressor Station Labor & Expense - DE | \$0 | \$0 | \$0 \$132,167 | E-33 E-34 | \$0 -\$49,278 | \$0 \$218.092 | 100,0000% | \$0 \$0 | \$0 \$218,092 | \$0 \$85.925 | \$0 \$132,167 |
| 34 35 | 874,000 | Mains & Service Expenses - DE | \$267,370 \$646 | \$135,203 \$646 | \$132,167 \$0 | E-35 | \$262 | \$218,092 \$908 | 100.0000% | \$0 | \$218,092 | \$85,925 | |
| 35 35 | 875,000 876,000 | Meas. & Reg. Sta. Equip - General | \$646 \$0 | \$646 \$0 | \$0 \$0 | E-36 | \$202 | \$906 | 100.0000% | \$0 | \$308 | \$0EC | \$0 \$0 |
| 35 37 | 875,000 | Meas, & Reg. Sta. Equip - Industrial Meas, & Reg. Sta. Equip - City Gate | 50 50 | \$0 \$0 | \$0 \$0 | E-37 | \$0 | 02 | 100,0000% | \$0 | \$0 | \$0 | \$0 \$0 |
| 37 38 | 878,000 | Meter & House Regulator Expenses - DE | \$17,631 | \$17,631 | \$D \$0 | E-38 | \$9,018 | \$26,649 | 100,0000% | 50 | \$26,649 | \$26,649 | \$0 \$0 |
| 39 | 879,000 | Customer Installations Expenses - DE | \$17,031 | \$17,051 | \$0 | E-39 | 50,510 | \$0 | 100,0000% | \$0 | \$20,049 | \$20,049 | \$D |
| 40 | 880,000 | Other Expenses - DE | 5564 | \$290 | \$274 | E-40 | -5227 | \$337 | 100,0000% | \$0 | \$337 | \$63 | \$274 |
| 41 | B81,000 | Rents - DE | \$6,341 | \$3,375 | \$2,966 | E-41 | -\$890 | \$5,451 | 100,0000% | \$0 | \$5,451 | \$2,485 | \$2,966 |
| 42 | 885,000 | Maint, Supervision & Engineering - DE | \$0 | \$0 | \$0 | E-42 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 43 | 886,000 | Maints. Structures & Improvements - DE | \$0 | so l | 50 | E-43 | so | So | 100,0000% | \$0 | so | so | so |
| 44 | 887,000 | Mains - DE | \$0 | \$0 | \$0 | €-44 | \$1,244 | \$1,244 | 100,0000% | \$0 | \$1,244 | 51,244 | so |
| 45 | 000,888 | Compressor Station Equip - DE | 50 | \$0 | \$0 | E-45 | \$0 | \$0 | 100,0000% | So. | \$0 | \$0 | so |
| 46 | 890,000 | Meas, & Reg. Sta, Equip, - Industrial | \$0 | \$0 | \$0 | E-46 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | so |
| 47 | 891,000 | Meas, & Reg. Sta. Equip, - City Gate | \$0 | \$0 | \$0 | E-47 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | so |
| 48 | 892,000 | Services - DE | \$0 | \$0 | \$0 | E-48 | \$112 | \$112 | 100,0000% | \$0 | \$112 | \$112 | \$0 |
| 49 | 893,000 | Meter & House Regulators - DE | \$672 | \$672 | \$0 | E-49 | -\$237 | \$435 | 100,0000% | \$0 | \$435 | \$435 | 50 |
| 50 | 894,000 | Other Equipment | \$0 | \$0 | \$0 | E-50 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| \$1 | 895,000 | Other Equipment - DE | 50 | \$0 | \$0 | E-51 | \$0 | \$0 | 100,0000% | \$0 | \$0 | \$0 | \$0 |
| 52 | | TOTAL DISTRIBUTION EXPENSES | \$301,541 | \$165,430 | \$136,111 | | -\$39,148 | \$262,393 | | \$0 | \$262,393 | \$126,282 | \$135,111 |
| 53 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | |] | 1 | | | |
| 54 | 901,000 | Supervision - Cust, Acct, Exp. | \$0 | \$0 | \$0 | E-54 | \$27 | \$27 | 100.0000% | \$0 | \$27 | \$27 | \$0 |
| 55 | 902,000 | Meter Reading Expenses | \$22,717 | \$22,717 | \$0 | E-56 | \$3,494 | \$26,211 | 100.0000% | \$0 | \$26,211 | \$26,211 | \$0 |
| 56 | 903,000 | Customer Records & Collection Expenses | \$2,631 | \$2,610 | \$21 | E-56 | \$80 | \$2,711 | 100.0000% | \$0 | \$2,711 | \$2,690 | \$21 |
| 57 | 904,000 | Uncollectible Amounts | \$36,298 | \$0 | \$36,298 | E-57 | -\$223,080 | -\$186,782 | 100,0000% | \$0 | -\$186,782 | \$0 | -5186.782 |
| 58 | 905,000 | Misc. Customer Accounts Expense | \$0 | \$0 | 0.2 | E-58 | \$1,251 | \$1,251 | 100,0000% | \$0 | \$1,251 | \$0 | \$1,251 |
| 59 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$61,646 | \$25,327 | \$36,319 | | -\$218,228 | -\$156,582 | | \$0 | -\$156,582 | \$28,928 | -\$185,510 |
| 60 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | | |
| 61 | 907.000 | Supervision - Cust, Serv. Info. | \$0 | \$0 | \$0 | E-61 | -\$26 | -525 | 100,0000% | \$0 | -\$26 | -526 | \$0 |
| 62 | 908,000 | Customer Assistance Expenses | \$30,367 | \$23,132 | \$7,235 | E-62 | -\$1,965 | \$28,402 | 100,0000% | \$0 | \$28,402 | \$21,167 | \$7,235 |
| 63 | 909,000 | Informational & Instructional Advertising Expenses | \$5,028 | \$0 | \$5,028 | E-63 | \$408 | \$5,436 | 100,0000% | \$0 | \$5,436 | \$926 | \$4,510 |
| 64 | 910,000 | Misc, Customer Service & Info, Expenses | \$36 | \$0 | \$36 | E-64 | so | \$36 | 100,0000% | \$0 | \$36 | \$0 | \$36 |
| 65 | 0,0, | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$35,431 | \$23,132 | \$12,299 | | -\$1,583 | \$33,848 | | \$0 | \$33,848 | \$22,067 | \$11,781 |
| 66 | | SALES EXPENSES | | | | | | | | | | | |
| 67 | 911,000 | Supervision - Sales Exp. | \$0 | so | \$0 | E-67 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 68 | 912,000 | Demostrating & Selling Expenses | \$27 | \$27 | \$0 | E-68 | \$4 | \$31 | 100.0000% | \$0 | \$31 | \$31 | 50 |
| 69 | 913,000 | Advertising Expenses | \$975 | \$0 | \$975 | E-69 | -\$796 | \$179 | 100,0000% | \$0 | \$179 | \$0 | \$179 |
| 70 | 916,000 | Supervision - SE | \$0 | 50 | \$D | E-70 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 71 | 916,000 | Misc. Sales Expenses | \$93 | şo İ | \$93 | E-71 | -\$93 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 72 | | TOTAL SALES EXPENSES | \$1,095 | \$27 | \$1,068 | | -\$885 | \$210 | | \$0 | \$210 | \$31 | \$179 |
| 73 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 74 | 920,000 | Admin. & General Salaries | \$43,715 | \$43,715 | \$0 | E-74 | \$12,589 | \$56,304 | 100.0000% | \$0 | \$56,304 | \$56,304 | \$0 |
| 75 | 921,000 | Office Supplies & Expenses | \$75,173 | \$23,326 | \$51,847 | E-75 | \$2,575 | \$72,598 | 100.0000% | \$0 | \$72,598 | \$21,236 | \$51,362 |

| Line Number | Account | | Carlotte and the same of the same | <u>D</u> Test Year | <u>E</u> Test Year | Adlinet | <u>G</u> Total Comp≥ny | H Total Company | transadiation == | Jurisdictional | MO Final Adl | MO Adl | MO Adi. Juris. |
|--|--------------------|---|-----------------------------------|-----------------------|-----------------------|------------------|---------------------------|----------------------|------------------|------------------|-----------------------|----------------|----------------------|
| | Number | income Description | Tost Year Total | Labor | Non Labor | Adjust Number | Adjustments | Adjusted | Allocations | Adjustments | Jurisdictional | June, Labor | Non Labor |
| ************************************** | | | (D+E) | A-2-2-2 | 42 /42 | | (From Adj. Sch.) | (C+G) | | (From Adj. Sch.) | (H x I) + J | | 1 = K |
| 76 | 922,000 | Admin. Expenses Transferred | -\$46,376 | -\$43,210 | -\$3,166 | E-76 | \$0 | -\$46,376 | 100.0000% | \$0 \$0 | -\$46,376 | -\$43,210 | -\$3,166 |
| 77 | 923.000 | Outside Services Employed | \$195,283 | \$1,616 | \$193,667 \$25,614 | E-77 E-78 | -\$101,296 \$0 | \$93,987 \$25,614 | 100.0000% | 50 \$0 | \$93,987 \$25,614 | \$1,616 \$0 | \$92,371 \$25,614 |
| 78 | 924.000 | Property Insurance - Debits | \$25,614 | \$0 \$0 | \$25,514 \$0 | E-78 E-79 | 5203 | \$25,614 | 100,0000% | \$0 \$0 | \$25,614 \$203 | \$0 \$0 | \$25,614 |
| 79 | 925,000 | injuries & Damages | \$0 | 5139,026 | \$0 \$0 | E-79 E-80 | -\$18,945 | \$120,081 | 100,0000% | \$0 \$0 | \$120,081 | \$121,599 | -\$1,518 |
| 80 | 926,000 | Employee Pensions & Benefits | \$139,026 | \$139,025 | \$0 \$0 | E-81 | -\$16,545 \$0 | \$120,081 | 100.0000% | \$0 \$0 | \$120,081 | | * " |
| 81 | 927,000 | Franchise Requirements | \$0 \$0 | 7. | \$0 \$0 | E-82 | \$13,018 | \$13.018 | 100.0000% | \$0 \$0 | \$13,018 | \$0 | \$0 \$13,018 |
| 82 83 | 928,000 929,000 | Regulatory Commission Expenses Duplicate Charges | \$0 | \$0 \$0 | \$0 \$0 | E-82 E-83 | \$13,018 | \$13,018 | 100,0000% | \$0 | \$13,018 | \$0 \$0 | \$13,018 |
| 84 | 930.000 | | 50 | \$0 | \$0 | E-84 | 50 | \$0 | 100,0000% | \$0 | . \$0 | \$0 | \$0 |
| | | Misc. General Expense - A&G | \$0 | \$0 | \$0 \$0 | E-85 | \$0 | \$0 | 100,0000% | \$0 \$0 | 02 | \$0 | so so |
| 85 | 930,100 | General Advertisting Expenses | | ŞV Sû | \$2,867 | E-86 | -5776 | \$2,091 | 100.0000% | \$0 | \$2.091 | \$0 | \$2,091 |
| 86 | 930,200 | Misc, General Expensos | \$2,867 | | \$2,867 \$434 | E-86 E-87 | -\$289 | \$2,091 | 100.0000% | \$0 \$0 | \$2,091 | | \$145 |
| 87 | 931,000 | Rents - Admin. Gen. Exp. | \$434 | \$0 | \$271,263 | E-8/ | -\$98,071 | \$337.665 | 100,0000% | \$0 \$0 | \$337,665 | \$157,545 | \$180,120 |
| 88 | | TOTAL ADMIN. & GENERAL EXPENSES | \$435,736 | \$164,473 | \$211,263 | } | -248,011 | \$337,565 | \ | 30 | \$337,665 | \$157,545 | \$180,120 |
| 89 | | DEPRECIATION EXPENSE | | | | | | | | | ł | | |
| 90 | 403,000 | Depreciation Expense, Dep. Exp. | \$251,399 | See note (1) | See note (1) | E-90 | See note (1) | \$251,399 | 100.0000% | \$63,942 | \$315,341 | See note (1) | See note (1) |
| 91 | | TOTAL DEPRECIATION EXPENSE | \$251,399 | \$0 | \$0 | | \$0 | \$251,399 | 1 | \$63,942 | \$315,341 | \$0 | \$0 |
| 92 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 93 | 407,400 | Energy Efficiency Amortization | So | \$0 | \$0 | E-93 | \$3,503 | \$3,503 | 100.0000% | sú s | \$3,503 | 02 | \$3,503 |
| 94 | 721, 122 | TOTAL AMORTIZATION EXPENSE | \$0 | \$0 | \$0 | | \$3,503 | \$3,503 | | \$0 | \$3,503 | \$0 | \$3,503 |
| | | OTHER COST ATTIC STATISTICS | | | | | | | | | | | |
| 95 | | OTHER OPERATING EXPENSES | 4400.000 | ** | \$128,228 | E-96 | \$17,782 | \$146,010 | 100.0000% | \$0 | \$146,010 | so | \$146,010 |
| 96 | 408,000 | Property Taxes/Ad Valorem Taxes | \$128,228 | \$0 | \$128,228 | E-96 E-97 | \$7,005 | \$24,228 | 100,0000% | 50 | \$146,010 \$24,228 | \$24,228 | \$146,010 \$0 |
| 97 | 408,000 | Payroll Taxes | \$17,223 \$0 | \$17,223 \$0 | \$0 \$0 | E-98 | \$1,005 | \$24,220 | 100,0000% | 02 | \$24,22B \$0 | \$24.228 | \$0 |
| 98 99 | 408,000 408,000 | Gross Receipts Tax Missouri Franchise Taxes | 50 | 50 | \$0 \$0 | E-90 | \$0 | \$0 | 100,0000% | 50 | \$0 | \$0 | 50 |
| | 408,000 | Allocated Taxes | \$20,523 | 02 02 | \$20,523 | E-100 | -\$20,188 | \$335 | 100,0000% | 50 50 | \$335 | \$0 | \$335 |
| 190 101 | 408,000 | TOTAL OTHER OPERATING EXPENSES | \$166,974 | \$17,223 | \$148,751 | E-100 | \$4,599 | \$170,573 | 100.0000% | \$0 | \$170,573 | \$24,228 | \$146,345 |
| | Contract Contract | | | | | | | | Sulpative yadol | | | | |
| 102 | | TOTAL OPERATING EXPENSE | \$1,196,181 | \$399,977 | \$544,805 | prinkling seller | -\$288,210 | \$907,971 | | \$83,942 | \$971,913 | \$364,043 | \$292,529 |
| 103 | | NET INCOME BEFORE TAXES | \$415,403 | | | | | \$703,613 | | -\$177,168 | \$525,445 | | |
| 104 | | INCOME TAXES | | | | | | | | | | | |
| 105 | | Current Income Taxes | \$0 | See note (1) | See note (1) | E-105 | See note (1) | \$0 | 100,0000% | \$143,513 | \$143,513 | See note (1) | See note (1) |
| 106 | | TOTAL INCOME TAXES | \$0 | | | | | \$0 | ` † | \$143,513 | \$143,513 | | |
| 107 | | DEFERRED INCOME TAXES | | | | | 1 | | | | | | |
| 108 | 0.000 | Deferred income Taxes - Def. inc. Tax. | so | Sec note (1) | See note (1) | E-108 | Sec note (1) | so | 100,0000% | \$0 | 0.2 | See note (1) | See note (1) |
| 109 | 0.000 | Amortization of Deferred ITC | \$0 | 200 (1010 (1) | 200 11000 (1) | E-109 | 500 1000 (1) | \$0 | 100.0000% | so so | 50 | 000 11010 (1) | 200 11010 (1) |
| 110 | 0.000 0.000 | Deferred Income Tax - Test Line | \$0 | | | E-110 | | \$0 | 100.0000% | 50 | \$0 | | |
| 111 | 0.000 | TOTAL DEFERRED INCOME TAXES | \$0 | | | | | \$0 | | 50 | \$0 | | |
| • • • • | | | 1 | | | | l | | | | 1 | | |

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

| A Income Adj. Number | B. Income Adjustment Description | C Account Number | D Company Adjustment Labor | E E Company Company Adjustment Adjustmen Non Labor Total | | H Jurisdictional Adjustment Non Labor | Jurisdictiona Adjustments Total |
|-------------------------------|--|------------------------|--|--|------------|--|---------------------------------------|
| Rev-2 | Residental Revenue | 480,000 | iy işerinli bar so k | Tibusinsi e so prikarawa i i | \$0 | -\$16,789 | -\$16,78 |
| | 1. To Annualize Residential Revenue | | \$0 | \$0 | \$0 | \$0 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | \$0 | -\$77,693 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | \$0 | \$60,904 | |
| Rev-4 | Sm. Gen. Service |)#\$*#### | - | saksuara di | (\$0) | \$7,554 | -\$7,55 |
| | 1. To Annualize Sm. Gen. Service Revenue | | \$0 | \$0 | \$0 | \$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | \$0 | -\$11,990 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | \$0 | \$4,435 | |
| Rev-5 | Med. Gen. Service | | 12 HERVE W \$0 | \$0 | \$0 | \$13,964 | \$13,96 |
| | To Annualize Med. Gen. Service Revenue | | \$0 | \$0 | \$0 | -\$2 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | \$0 | -\$4,704 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 - | \$0 | \$18,670 | |
| Rev-6 | Lg. Gen. Service | | \$0 | ana ning ya so n kalangan n | .\$0 | -\$214 | -\$2 |
| | 1. To Annualize Lg. Gen. Service Revenue | | \$0 | \$0 | \$0 | -\$1 | |
| | 2. To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | \$0 | -\$2,250 | |
| | 3. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | \$0 | \$2,037 | |
| Rev-7 | Interruptible Industrial | 481.200 | \$\$\$\$#\\##\$ \$0 \$ | ik je en jed so nd beken e b | \$0 | -\$109,311 | -\$109,3 |
| | To adjust for ISRS revenues. (Boateng) | | \$0 | \$0 | \$0 | -\$2,886 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | \$0 | -\$106,425 | |
| Rev-11 | Other Gas Revenue - Oper, Rev. | 495.000 | stėvanėjos io | \$0 12 14 14 | \$0 \$0 | \$6,678 | \$6,6 |
| | 1. To Annualize Other Gas Revenue - Oper, Rev. | | \$0 | \$0 | \$0 | \$0 | |
| | 2. To adjust revenues for the update period. (Boateng) | | \$0 | \$0 | \$0 | \$6,678 | |
| E-11 | Operation Labor & Expenses : NGSE | 841,000 | \$9 | \$0 | \$9 | \$0 | |
| | 1. To annualize payroll. (Ferguson) | | \$9 | \$0 | \$0 | \$0 | |
| E-20 | Transmission & Compression of Gas by Others | 858.000 | ###################################### | \$61,006 \$61,0 | XX6 500 | \$0 | |
| | To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng) | | \$0 | \$61,006 | \$0 | \$0 | |
| E-22 | Maint of Mains - TE | 883.000 | \$588 | \$0 | \$88 | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$152 | \$0 | \$0 | \$0 | |
| | 2. To annualize payroll, (Ferguson) | | \$740 | \$0 | \$0 | \$0 | |

| A Income Adj. | B. | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | <u>F</u> Company Adjustments | <u>G</u> Jurisdictional Adjustment | H Jurisclictional Adjustment | į Jurisdictional Adjustments |
|---------------------|--|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|------------------------------------|------------------------------------|
| Number E-30 | Income Adjustment Description Operating Supervisor & Engineering - DE | Number 870.000 | Labor \$848 | Non Labor \$0 | Total \$848 | Labor \$0 | Non Labor \$0 | Total \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$260 | \$0 | · | \$0 | \$0 | |
| • | 2. To annualize payroll. (Ferguson) | | \$1,108 | \$0 | : | \$0 | \$0 | |
| E-34 | Mains & Service Expenses - DE | 874.000 | -\$49,278 | v 35 5 75 5 \$0 : | -\$49,278 | | \$0 | ingirili ka sa (\$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$2,644 | \$0 | | \$ 0 | \$0 | |
| | 2. To annualize payroli, (Ferguson) | | -\$46,634 | \$0 | | \$0 | \$0 | |
| E-35 | Meas, & Reg. Sta. Equip - General | 875,000 | \$262 | \$0 | \$262 | \$0. | \$0 | <u>i∈ >3;}</u> 40 s ó |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$28 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$290 | \$0 | | \$0 | \$0 | |
| E-38 | Meter & House Regulator Expenses - DE | 878.000 | \$9,018 | \$0 | \$9,018 | 1,415 julia (* \$0) | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$820 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$9,838 | \$0 | | \$0 | \$0 | |
| E-40 | Other Expenses - DE | 880.000 | -\$227 | \$0 | -\$227 | (1.5) (1.5) (1. \$0) | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$2 | \$0 | | \$ 0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$225 | \$0 | | \$0 | \$0 | |
| E-41 | Rents - DE | 881.000 | \$890 | \$6 | -\$890 | (출)는 (출)를 \$0 : | \$0 | si \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$ 76 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$814 | \$6 | | \$0 | \$0 | |
| E-44 | Mains - DE | 887.000 | \$1,244 | \$0 | \$1,244 | \$0 | /=: \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$38 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$1,282 | \$0 | | \$0 | \$0 | |
| E-48 | Services : DE | 892.000 | \$112 | ********* \$0 | \$112 | \$0 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$3 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$115 | \$0 | , | \$0 | \$0 | |
| E-49 | Meter & House Regulators - DE | 893.000 | -\$237 | \$0 | -\$237 | \$0 | \$0 | \$0 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$13 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$224 | \$0 | , | \$0 | \$0 | |

| Δ | | <u> </u> | D. | naka E walina | vären E koneer | g | (50) En H (50) | |
|----------------|--|----------------|-----------------------|---------------------------|------------------------|------------------------------|---|--|
| income Adj. | | Account | Company Adjustment | Company Adjustment | Company Adjustments | Jurisdictional Adjustment | Jurisdictional Adjustment | Jurisdictional Adjustments |
| Number E-64 | Income Adjustment Description Supervision - Cust. Acct. Exp. | Number 901.000 | Labor \$27 | Non Labor \$0 | Total \$27 | Labor \$0 | Non Labor \$0 | Total \$ |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | : | \$28 | \$0 | | \$0 | \$0 | |
| E-55 | Meter Reading Expenses | 902,000 | \$3,494 | rivērski far \$0) | \$3,494 |) | 50 X 50 | |
| | To disallow certain incentive compensation & restrictive slock/stock options. (Ferguson) | | -\$807 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroli. (Ferguson) | | \$4,301 | \$0 | : | \$0 | \$0 | |
| E-56 | Customer Records & Collection Expenses | 903.000 | | | \$80 | 49 kg 34 (2 \$0) | i produkta so | stricturija da \$ |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$83 | \$0 | | \$0 | 02 | |
| | 2. To annualize payroll. (Ferguson) | | \$163 | \$0 | 1 | \$0 | \$0 | |
| E-57 | Uncollectible Amounts | 904.000 | 6.33 State (6.150) | -\$223,080 | -\$223,080 | \$0.50 | ± 42.50 ; \$0 | 4.444 <u>.</u> |
| | To normalize uncollectible account expense. (Boateng) | | \$0 | -\$223,080 | | \$0 | \$0 | |
| E-58 | Hisc. Customer Accounts Expense | 905.000 | (46) | \$1,251 | \$1,251 | \$0 | 100 - | |
| | To include interest expense on customer deposits. (Sharpe) | | \$0 | \$1,251 | | \$0 | \$0 | |
| E-81 | Supervision - Cust Serv. Info. | 907.000 | | (4) (4) (5 0) | -\$28 | \$0 | ś. | ###################################### |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | \$1 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$27 | \$0 | | \$0 | \$0 | |
| E-62 | Customer Assistance Expenses | 908,000 | \$1,965 | \$0 | -\$1,965 | \$0 | | Section 1 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$651 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | -\$1,314 | \$0 | | \$0 | \$0 | |
| E-63 | Informational & Instructional Advertising Expenses | 909,000 | \$926 | -\$518 | \$408 | 10 | \$0 | \$ |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$29 | \$0 | | \$0 | \$0 | |
| | 2. To annualize payroll. (Ferguson) | | \$955 | \$0 | : | \$0 | \$0 | |
| | 3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037, (Hanneken) | | \$0 | -\$575 | | \$0 | \$0 | |
| | 4. To reclassify advertising capitalized during the test year. (Sharpe) | | \$0 | \$57 | | \$0 | \$0 | |
| Æ-68 | Demostrating & Selling Expenses | 912.000 | 4 | \$0 | 4 | \$0. | \$0 | V-1,41,41,61,151, 5 |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1 | \$0 | | \$0 | \$0 | |

| A Income Adj. | B | <u>C</u> Account | <u>D</u> Company Adjustment | <u>E</u> Company Adjustment | E Company Adjustments | <u>G</u> Jurisdictional Adjustment | <u>H</u> Juristictional Adjustment | j Jurisdictional Adjustments |
|---------------------|--|---------------------|-----------------------------------|-----------------------------------|-----------------------------|--|--|------------------------------------|
| Number | Income Adjustment Description 2. Yo annualize payroll. (Ferguson) | Number | Labor \$ | Non Labor | Total | Labor \$0 | Non Labor \$0 | Total |
| | | | . Aut to American and La | | | | | |
| E-69 | Advertising Expenses | 913.000 | | | | \$0 | | 0439 (196 (194) 7 50 . |
| | To remove certain advertising expenses. (Sharpe) To remove certain promotional advertising. (Sharpe) | | \$6 | · | | \$0 \$0 | \$0 \$0 | |
| | 2. To remove cortain promotorial acternating. (Ghaipe) | | • | , ,,,,,,, | | 40 | 30 | |
| E-71 | Misc. Sales Expenses | 916.000 | loksiyiddə is s i | | -\$93 | \$0 | \$0 | \$0 |
| | To remove certain promotional advertising. (Sharpe) | | \$(| -\$93 | | \$0 | \$0 | |
| | | | | | | | | |
| E-74 | Admin. & General Salaries | 920.000 | \$12,58 | LT::44555445 \$ 0 | \$12,589 | ∰ 50 St | \$0 | |
| | To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson) | | -\$1,733 | \$ \$0 | | \$0 | \$0 | |
| | To annualize payroll. (Ferguson) | | \$14,322 | \$ \$0 | | \$0 | \$0 | |
| a callada str | | | | | | e europorte de la value de | | |
| E-76 | Office Supplies & Expenses | 921.000 | -\$2,090 | | -\$2,576 | | | \$0 |
| | To annualize postage expense, (Boateng) | | \$ | | | \$0 | \$0 | |
| | To annualize rents/leases. (Hanneken) To disallow certain incentive compensation & restrictive | | -\$653 | | | \$0 \$0 | \$0 \$0 | |
| | stock/stock options. (Ferguson) | | -9000 | , , | | 40 | •• | |
| | 4. To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$1,317 | | \$0 | \$0 | |
| | 5. To annualize payroll. (Ferguson) | | -\$1,437 | \$0 | | \$0 | \$0 | |
| | 6. To remove costs related to transition costs ⋅ per stipulation & agreement in case GM-2012-0037. (Hanneken) | | \$6 | -\$645 | | \$0 | \$0 | |
| | 7. To remove items that provide no ratepayer benefit. (Sharpe) | | \$6 | -\$1,034 | | \$0 | \$0 | |
| | 8. To remove certain dues and donations costs. (Sharpe) | , | \$0 | -\$1,122 | | \$0 | \$0 | |
| | 9. To remove relocation expenses. (Ferguson) | | \$0 | -\$261 | | \$0 | \$0 | |
| E-77 | Outside Services Employed | 923.000 | *** | -\$101,29 <u>6</u> | -\$101,296 | \$0 | \$0 | \$ 0 |
| | To annualize outside auditor expenses. (Sharpe) | | \$0 | -\$2,223 | | \$0 | \$0 | |
| | 2. To annualize APUC allocated legal expense. (Boateng) | | \$0 | \$109 | | \$0 | \$0 | |
| | To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) | | \$0 | -\$71,417 | | \$0 | \$0 | |
| | 4. To remove APUC and LUC corporate allocations for Items that provide no ratepayer benefit. (Sharpe) | | \$0 | -\$106 | | \$0 | \$0 | , |
| | 5. To remove certain allocated dues & donations costs. (Sharpe) | | \$0 | -\$20 | | \$0 | \$0 | |
| | To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe) | | \$0 | -\$33 | | \$0 | \$0 | |

| A Income | <u> </u> | C | <u>D</u> Company | <u>E</u> Company | E Company | <u>G</u> Jurisdictional | H Jurisdictional | Jurisdictional |
|----------------|---|--|---------------------|-------------------------|----------------------|----------------------------|-------------------------|--|
| Adj. Number | Income Adjustment Description | Account Number | Adjustment Labor | Adjustment Non Labor | Adjustments Total | Adjustment Labor | Adjustment Non Labor | Adjustments Total |
| 11ca (speci | 7. To remove certain APUC allocated costs. (Hanneken) | THE PROPERTY OF | \$0 | -\$243 | inas | \$0 | | A STATE OF THE STA |
| | 8. To remove certain LUC allocated costs. (Hanneken) | TAXABLE PARTIES AND THE PARTIE | \$0 | -\$1,098 | | \$0 | \$0 | |
| | 9. To remove certain LABS allocated costs. (Hanneken) | | \$0 | -\$547 | | \$0 | \$0 | |
| | 10. To update APUC allocations and factors. (Hanneken) | | \$0 | -\$14,897 | | \$0 | \$0 | |
| | 11. To update LUC allocations and factors. (Hanneken) | | \$0 | -\$18,220 | | \$0 | \$0 | |
| | 12. To update LABS altocations and factors. (Hanneken) | | \$0 | \$7,425 | | \$0 | \$0 | |
| | 13. To remove relocation expense. (Ferguson) | | \$0 | -\$26 | | \$0 | \$0 | |
| E-79. | Injuries & Damages | 925,000 | \$0 | \$203 | \$203 | | | \$0 |
| | To normalize injuries and damages expense. (Sharpe) | | \$0 | \$203 | | \$0 | \$0 | , |
| ⊚ E-80 | Employee Pensions & Benefits | 926,000 | 1 | | -\$18,945 | \$0 | | \$0 |
| | To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) | | \$14,387 | \$ 0 | | \$0 | \$0 | |
| | 2. To normalize pension expense. (Boateng) | | -\$7,792 | \$0 | | \$0 | \$0 | |
| | 3. To normalize OPEB expense. (Boateng) | | -\$24,022 | \$0 | | \$0 | \$0 | |
| | 4. To remove relocation expense. (Ferguson) | | \$0 | -\$1,518 | | \$0 | \$0 | |
| E-82 | Regulatory Commission Expenses | 928.000 | \$0 | \$13,018 | \$13,018 | | \$0 | \$0 |
| | 1. To annualize MOPSC Assessment. (Sharpe) | | \$0 | \$9,490 | | \$0 | \$0 | |
| | 2. To normalize rate case expense over 3 years. (Boateng) | | \$0 | \$3,528 | | \$0 | \$0 | |
| ∉ E-88 | Misc. General Expenses | 930.200 | \$0 | -\$776 | -\$776 | 50 | \$0 | . |
| | To disallow certain dues and donations attributed to lobbying. (Sharpe) | | \$0 | -\$454 | | \$0 | \$0 | |
| | 2. To adjust miscellaneous expenses. (Sharpe) | *************************************** | \$0 | -\$322 | | \$0 | \$0 | |
| .: E-87 | Rents - Admin: Gen, Exp. | 931.000 | \$0 | -\$289 | -\$289 | \$0 | | \$0 |
| | 1. To annualize rents/leases. (Hanneken) | | \$0 | -\$289 | | \$0 | \$0 | |
| E-90 | Depreciation Expense, Dep. Exp. | 403,000 | \$0 | \$0 | \$0 | \$0 | \$83,942 | \$83,942 |
| i | To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | \$70,992 | |
| | To eliminate ennualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) | | \$0 | \$0 | | \$0 | -\$7,050 | |
| E-93 | Energy Efficiency Amortization | 407,400 | \$0 | \$3,503 | \$3,503 | \$0 | \$0 | \$0 |

| <u>A</u> Income Adj. Number | B. Income Adjustment Description | <u>C</u> Account Number | <u>D</u> Company Adjustment Labor | E Company Adjustment Non Labor | E Company Adjustments Total | <u>G</u> Jurisdictional Adjustment Labor | H Jurisdictional Adjustment Non Labor | l Jurisdictional Adjustments Total |
|--------------------------------------|---|-------------------------------|--|---|--------------------------------------|---|---------------------------------------|---|
| | Amortization of Energy Efficiency Regulatory Asset as of 3/31/14 per GR-2010-0192 Stipulation. (Hanneken) | | \$0 | \$3,503 | | \$0 | \$0 | |
| E-96 | Property Taxes/Ad Valorem Taxes | 408.000 | A | \$17,782 | \$17,782 | \$0. | \$0 | nyaki a kasisase 👀 |
| | To annualize property tax expense. (Ferguson) | | \$0 | \$17,782 | | \$0 | \$0 | |
| E-97 | Payroll Taxes | 408,000 | \$7,005 | \$0 | \$7,005 | orgonalistiki so | \$0 | 50 (1 to 1 to 1 to 1 to 1 to 1 to 1 to 1 t |
| | 1. To annualize payrolf faxes. (Ferguson) | | \$7,005 | \$0 | | \$0 | \$0 | |
| E-100 | Allocated Taxes | 408.000 | \$0. | -\$20,188 | -\$20,188 | wied etickése) \$0 | \$0 | 1800 PARES 50 |
| | To remove PSC assessment charges from account 408. (Sharpe) | | \$0 | -\$20,188 | | \$0 | \$0 | |
| E-105 | Current Income Taxes | ilanici. | \$0 | \$0 | \$0 | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | \$143,513 | \$143,513 |
| | To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$143,513 | |
| | Total Operating Revenues | | \$0 | \$0 | \$0 | J \$0 | -\$113,226 | -\$113,226 |
| | Total Operating & Maint, Expense | | -\$35,934 | -\$252,276 | -\$288,210 | 50 | \$207,455 | \$207,455 |

Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Income Tax Calculation

| Line | A | <u>B</u> Percentage | <u>C</u> Test | <u>D</u> 6.34% | E 6.57% | E 6.80% |
|----------|--|------------------------|------------------|----------------------------|------------|---------------|
| Number | Description | Rate | Year | Return | Return | Return |
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$526,445 | \$522,288 | \$544,666 | \$567,140 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$315,341 | \$315,341 | \$315,341 | \$315,341 |
| 4 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$315,341 | \$315,341 | \$315,341 | \$315,341 |
| 5 | SUBT. FROM NET INC. BEFORE TAXES | | | | 77 | |
| 6 | Interest Expense calculated at the Rate of | 2.5760% | \$154,576 | \$154,576 | \$154,576 | \$154,576 |
| 7 | Tax Straight-Line Depreciation | | \$315,341 | \$315,341 | \$315,341 | \$315,341 |
| 8 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | <u> </u> | \$469,917 | \$469,917 | \$469,917 | \$469,917 |
| 9 | NET TAXABLE INCOME | | \$371,869 | \$367,712 | \$390,090 | \$412,564 |
| | | | | | | |
| 10 | PROVISION FOR FED. INCOME TAX | | | İ | | |
| 11 | Net Taxable Inc Fed, Inc. Tax | | \$371,869 | \$367,712 | \$390,090 | \$412,564 |
| 12 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$20,552 | \$20,322 | \$21,559 | \$22,801 |
| 13 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 14 | Federal Taxable Income - Fed. Inc. Tax | 25.500/ | \$351,317 | \$347,390 | \$368,531 | \$389,763 |
| 15 | Federal Income Tax at the Rate of | 35.000% | \$122,961 | \$121,587 | \$128,986 | \$136,417 |
| 16 17 | Subtract Federal Income Tax Credits Net Federal Income Tax | | \$122,961 | \$121,587 | \$128,986 | \$136,417 |
| | | | | | | • |
| 18 | PROVISION FOR MO. INCOME TAX | | **** | | | |
| 19 | Net Taxable Income - MO. Inc. Tax | 25.0000/ | \$371,869 | \$367,712 | \$390,090 | \$412,564 |
| 20 | Deduct Federal Income Tax at the Rate of | 35.000% | \$43,036 | \$42,555 | \$45,145 | \$47,746 |
| 21 | Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax | | \$0 \$328,833 | \$0 | \$0 | \$0 |
| 22 23 | Subtract Missouri Income Tax Credits | | \$320,033 | \$325,157 | \$344,945 | \$364,818 |
| 23 24 | Missouri Income Tax at the Rate of | 6.250% | \$20,552 | \$20,322 | \$21,559 | \$22,801 |
| 25 | PROVISION FOR CITY INCOME TAX | | | | | |
| 26 26 | Net Taxable Income - City Inc. Tax | | \$371,869 | \$367,712 | \$390,090 | \$412,564 |
| 27 | Deduct Federal Income Tax - City Inc. Tax | | \$077,000 | \$001,112 | \$0 | \$0 |
| 28 | Deduct Missouri Income Tax - City Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 29 | City Taxable Income | | \$371,869 | \$367,712 | \$390,090 | \$412,564 |
| 30 | Subtract City Income Tax Credits | | ******* | V V V V V V V V V V | 7-1-1,000 | · · · -,· · · |
| 31 | City income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| 32 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 33 | Federal Income Tax | | \$122,961 | \$121,587 | \$128,986 | \$136,417 |
| 34 | State Income Tax | | \$20,552 | \$20,322 | \$21,559 | \$22,801 |
| 35 | City Income Tax | | <u> </u> | \$0 | \$0 | \$0 |
| 36 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$143,513 | \$141,909 | \$150,545 | \$159,218 |
| 37 | DEFERRED INCOME TAXES | | | | | |
| 38 | Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | \$0 | \$0 |
| 39 | Amortization of Deferred ITC | | \$0 | \$0 | \$0 | \$0 |
| 40 | Deferred Income Tax - Test Line | | \$0 | \$0 | \$0 | <u>\$0</u> |
| 41 | TOTAL DEFERRED INCOME TAXES | | \$0 | \$0 | \$0 | \$0 |
| 42 | TOTAL INCOME TAX | | \$143,513 | \$141,909 | \$150,545 | \$159,218 |

Western Missouri District (WEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Capital Structure Schedule

| Line Number | A Description | B Dollar Amount | <u>C</u> Percentage of Total Capital Structure | <u>D</u> Embedded Cost of Capital | E Weighted Cost of Capital 8.20% | E Weighted Cost of Capital 8.70% | ⊈ Weighted Cost of Capital 9.20% |
|----------------|--------------------------------------|-----------------------|--|--|--|--|--|
| 1 | Common Stock | \$2,753,685 | 45.89% | | 3.763% | 3.992% | 4.222% |
| 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 | \$3,246,935 | 54.11% | 4.76% | 2.576% | 2.576% | 2.576% |
| 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 | TOTAL CAPITALIZATION | \$ 6,000,620 | 100.00% | | 6.339% | 6.568% | 6.798% |
| 8 | PreTax Cost of Capital | | | | 8.704% | 9.077% | 9.451% |

Accounting Schedule: 12 Sponsor: Zephania Marevangepo Page: 1 of 1