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: July 30, 2014

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION UTILITY SERVICES - AUDITING

REBUTTAL ACCOUNTING SCHEDULES

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

CASE NO. GR-2014-0152

Date 9 8 11 Reporter SJP

Jefferson City, Missouri July 2014

Exhibit No.: .

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

> Case No: GR-2014-0152 Date Prepared: 7/30/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL

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> 6.39% Return	<u>C</u> 6.62% Return	<u>D</u> 6.85% Return
1	Net Orig Cost Rate Base	\$87,126,096	\$87,126,096	\$87,126,096
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$5,569,971	\$5,769,490	\$5,969,880
4	Net Income Available	\$6,113,029	\$6,113,029	\$6,113,029
5	Additional Net Income Required	-\$543,058	-\$343,539	-\$143,149
6	Income Tax Requirement			
7	Required Current Income Tax	\$2,060,446	\$2,185,836	\$2,311,774
8	Current Income Tax Available	\$2,401,736	\$2,401,736	\$2,401,736
9	Additional Current Tax Required	-\$341,290	-\$215,900	-\$89,962
10	Revenue Requirement	-\$884,348	-\$559,439	-\$233,111
	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	-\$884,348	-\$559,439	-\$233,111

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

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		\$128,680,910
2	Less Accumulated Depreciation Reserve		\$25,811,831
3	Net Plant In Service		\$102,869,079
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$219,096
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		\$4,596,262
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$1,129
12	State Tax Offset	0.0603%	\$189
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$338,188
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		\$20,339,245
20	∥ Total Rate Base	II	\$87,126,096

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

Line	<u>A</u> Account#	B	<u>C</u> Total	<u>D</u> Adjust.		E As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	I MO Adjusted
lumber	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictiona
1		INTANGIBLE PLANT							
2	301.000	Organization	\$6,143	P-2	\$4	\$6,147	100.0000%	\$0	\$6,14
3	302,000	Franchises & Consents	\$75,761	P-3	\$51	\$75,812	100.0000%	\$0	\$75,81
4	303,000	Misc. Intangible Plant	\$17,584	P-4	\$15	\$17,599	100.0000%	\$0	\$17,59
5		TOTAL INTANGIBLE PLANT	\$99,488		\$70	\$99,558		\$0	\$99,55
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$0	P-7	\$0	\$0	100.0000%	\$0	\$1
8	365.000	Land - Transmission - TP	\$200	P-8	\$0	\$200	100.0000%	\$0	\$20
9 10	365.100 365.200	Land and Land Rights - TP Rights-of-way - TP	\$134,268 \$0	P-9 P-10	\$112 \$0	\$134,380 \$0	100.0000%	\$0 \$0	\$134,38 \$
11	366.000	Structures & Improvements - TP	\$3,380	P-11	\$0 \$3	\$3,383	100.0000%	\$0	\$3,38
12	366.100	Structures & Improvements (T&D other	\$3,360 \$0	P-12	\$11	\$3,303 \$11	100.0000%	\$0	\$3,30
	000.100	structures) - TP	40		V	V.1.	100.00074	•	Ψ.
13	367.000	Mains - Cathodic Protection - TP	\$57,046	P-13	\$46	\$57,092	100.0000%	\$0	\$57,09
14	367.100	Mains - Steel - TP	\$9,443,552	P-14	-\$1,747	\$9,441,805	100.0000%	\$0	\$9,441,80
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	\$565,93
17	370.000	Communication Equipment - TP	\$5,038	P-17	\$5	\$5,043	100.0000%	\$0	\$5,04
18		TOTAL TRANSMISSION PLANT	\$10,233,751		-\$1,091	\$10,232,660		\$0	\$10,232,66
19		DISTRIBUTION PLANT							
20	374.000	Land and Land Rights - DP	\$67,774	P-20	\$38	\$67,812	100.0000%	\$0	\$67,81
21	374.100	T&D-Land	\$179,144	P-21	\$152	\$179,296	100.0000%	\$0	\$179,29
22		T&D-Land Rights	\$256,590	P-22	\$189	\$256,779	100.0000%	\$0	\$256,77
23	375.000	Structures & Improvments - DP	\$79,893 \$1,939,477	P-23 P-24	\$52 \$550,373	\$79,945	100.0000%	\$0 \$0	\$79,94 \$2,489,85
24	376.000 376.100	Mains - Cathodic Protection - DP Mains - Steel - DP	\$1,939,477	P-24 P-25	\$550,373 \$1,123,359	\$2,489,850 \$18,544,056	100.0000%	\$0 \$0	\$2,409,05 \$18,544,05
25 26	376.300	Mains - Steel - DP	\$24,880,324	P-26	\$1,123,369 \$108,049	\$24,988,373	100.0000%	\$0	\$24,988,37
27	377.000	Compressor Station Equipment - DP	\$0	P-27	\$100,043	\$0	100.0000%	\$0	\$24,500,57
28	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,453,331	P-28	\$12,777	\$1,466,108	100.0000%	\$0	\$1,466,10
29	379.000	Meas, & Reg. Sta. Equip - City Gate - DP	\$1,468,981	P-29	\$5,206	\$1,474,187	100.0000%	\$0	\$1,474,18
30	380.000	Services - DP	\$25,476,288	P-30	\$1,103,817	\$26,580,105	100.0000%	\$0	\$26,580,10
31	381.000	Meters - DP	\$5,293,744	P-31	\$272,581	\$5,566,325	100.0000%	\$0	\$5,566,32
32	382.000	Meter Installations - DP	\$10,365,707	P-32	\$611,837	\$10,977,544	100.0000%	\$0	\$10,977,54
33	383.000	House Regulators - DP	\$2,268,925	P-33	\$76,921	\$2,345,846	100.0000%	\$0	\$2,345,84
34	384.000	House Regulator Installations - DP	\$732,302	P-34	\$111,289	\$843,591	100.0000%	\$0	\$843,59
35	385,000	Ind. Meas. & Reg. Sta. Equip - DP	\$437,891	P-35	\$361	\$438,252	100.0000%	\$0	\$438,25
36 37	387.000	Other Equipment - DP TOTAL DISTRIBUTION PLANT	\$5,947 \$92,327,015	P-36	\$23,766 \$4,000,767	\$29,713 \$96,327,782	100.0000%	\$0 \$0	\$29,71: \$96,327,78:
**		PRODUCTION DI ANT							
38 39		PRODUCTION PLANT TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$(
40		TESTING							
41		TOTAL TESTING	\$0		\$0	\$0		\$0	\$(
42		GENERAL PLANT				,			
43		Land and Land Rights - GP	\$30,364	P-43	\$17	\$30,381	100.0000%	\$0	\$30,38
44	390.000	Structures & Improvements - GP	\$1,367,981	P-44	\$620,125	\$1,988,106	100.0000%	\$0	\$1,988,10
45	390.100	Structures & Improvements - Structure Frame - GP	\$21,504	P-45	\$12	\$21,516	100.0000%	\$0	\$21,51
46	390.300	Structures & Improvements - Improvements Leased Premises	\$51,708	P-46	\$35	\$51,743	100.0000%	\$0	\$51,74
47	391,000	Office Furniture & Equipment - GP	\$260,395	P-47	\$4,638	\$265,033	100.0000%	\$0	\$265,03
48	392,000	Transportation Equipment - GP	\$194,994	P-48	\$648,882	\$843,876	100.0000%	\$0	\$843,87
49	392.100	Transportation Equip < 12,000 LB	\$0	P-49	\$54,735	\$54,735	100.0000%	\$0	\$54,73
50	393.000	Stores Equipment - GP	\$9,225	P-50	\$6	\$9,231	100.0000%	\$0	\$9,23
51	394.000	Tools, Shop, & Garage Equipment - GP	\$709,549	P-51	\$121,588	\$831,137	100.0000%	\$0	\$831,13
52	395,000	Laboratory Equipment - GP	\$1,631	P-52	\$2	\$1,633	100.0000%	\$0	\$1,63
53	396.000	Power Operated Equipment - GP	\$95,017	P-53	\$297,397	\$392,414	100.0000%	\$0	\$392,414
54	396.100	Power Operated Equipment - Ditchers - GP	\$194,393	P-54	\$141	\$194,534	100.0000%	\$0	\$194,534
55	396.200	Power Operated Equipment - Backhoes - GP	\$147,732	P-55	\$107	\$147,839	100.0000%	\$0	\$147,839

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

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

	Account #		Total	Adjust				Jurisdictional	MO Adjusted
	(Optional)		Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdiction
56	396.300	Ditchers - Group	\$0	P-56	\$0	\$0	100.0000%	\$0	:
57	397.000	Communication Equipment - GP	\$18,210	P-57	\$7,249	\$25,459	100.0000%	\$0	\$25,4
58	397.200	Communication Equip - Fixed Radios	\$13,940	P-58	\$11	\$13,951	100.0000%	\$0	\$13,9
59	397.300	Communication Equip - Telemetering	\$3,692	P-59	\$3	\$3,695	100.0000%	\$0	\$3,6
60	397.500	Communication Equipment	\$0	P-60	\$0	\$0	100.0000%	\$0	;
61	398.000	Miscellaneous Equipment	\$838,231	P-61	\$181,719	\$1,019,950	100.0000%	\$0	\$1,019,9
62	399.000	Other Tangible Property	\$730	P-62	\$1	\$731	100.0000%	\$0	\$7
63	399.300	OTH - Other Tangible Prop - Network - H/W	\$4,683	P-63	\$3	\$4,686	100.0000%	\$0	\$4,6
64	399,400	OTH - Other Tangible Prop - PC Hardware	\$420,433	P-64	\$1,669	\$422,102	100.0000%	\$0	\$422,16
65	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-65	\$149,289	\$149,289	100.0000%	\$0	\$149,2
66	399.600	Other Tangible Property - PC Hardware	\$0	P-66	\$0	\$0	100.0000%	\$0	
67		TOTAL GENERAL PLANT	\$4,384,412		\$2,087,629	\$6,472,041		\$0	\$6,472,0
68		GENERAL PLANT - ALLOCATED							
69	374.000	Land and Land Rights - Corporate	\$0	P-69	\$103,511	\$103,511	100.0000%	\$0	\$103,5
70	390.000	Structures & Improvements - Corporate	\$43,212	P-70	\$4,268,620	\$4,311,832	100.0000%	\$0	\$4,311,8
71	391.000	Office Furniture & Equip - Corporate	\$102,838	P-71	\$560,785	\$663,623	100.0000%	\$0	\$663,6
72	392,100	Transportation Equipment < 12,000 lbs - Corporate	\$127,002	P-72	\$0	\$127,002	100.0000%	\$0	\$127,0
73	394.000	Tools, Shop, and Garage Equipment -	\$5,826	P-73	\$0	\$5,826	100.0000%	\$0	\$5,8
74	398.000	Miscellaneous Equipment - Corporate	\$89,317	P-74	\$0	\$89,317	100,0000%	\$0	\$89,3
75	399.000	Other Tangible Property - Corporate	\$9,066,089	P-75	-\$8,902,356	\$163,733	100.0000%	\$0	\$163,7
76	399,100	Other Tangible Property - Servers - H/W - Corporate	\$0	P-76	\$19,897	\$19,897	100.0000%	\$0	\$19,8
77 °	399.300	Other Tangible Property - Network - H/W - Corporate	\$0	P-77	\$203,901	\$203,901	100.0000%	\$0	\$203,9
78	399,400	Other Tangible Property - PC Hardware -	\$0	P-78	\$1,758,017	\$1,758,017	100.0000%	\$0	\$1,758,0
79	399.500	Other Tangible Property - PC Software -	\$0	P-79	\$8,158,760	\$8,158,760	100.0000%	\$0	\$8,158,7
80		TOTAL GENERAL PLANT - ALLOCATED	\$9,434,284		\$6,171,135	\$15,605,419		\$0	\$15,605,4
81		INCENTIVE COMPENSATION CAPITALIZATION							
82		ICC Adjustment	\$0	P-82	-\$56,550	-\$56,550	100.0000%	so	-\$56,5
83		TOTAL INCENTIVE COMPENSATION	\$0	'-4"	-\$56,550	-\$56,550		\$0	-\$56.5
•••		CAPITALIZATION	40		-400,000	-400,000		•	-,00,0

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	F.	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-2	Organization	301,000		\$4		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$4		\$0	
P-3	Franchises & Consents	302.000	12 Test (1887) 14 Test (1887)	\$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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-4	Misc. Intangible Plant	303.000		\$15	an an Albana an Alba Albana an Albana	\$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	
	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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 1 of 17

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	2	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
	Structures & Improvements - TP 1. To adjust plant for Capitalized Depreciation. (Sharpe)	366.000	\$3	\$3	\$0	\$0
P-12	Structures & Improvements (T&D other structure	366.100	and the second	\$11		\$0
	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)		\$12		\$0	
	3. To include updated plant through March 31, 2014. (Sharpe)		\$11,935		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$11,935		\$0	
P-13	Mains - Cathodic Protection - TP	367.000		\$46	Call A Embalada Call Market (1977)	\$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	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$52		\$0	
P-14	Mains - 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	
	To remove relocation expenses from plant. (Ferguson)		-\$401		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$8,981		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 17

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

A	Bereit	<u>C</u>	<u>D</u>	Ε,	E	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	To reclassify capitalized advertising to expense. (Sharpe)		- \$75		\$0	
	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	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$25		\$0	
P-16	Meas. & Reg. Station Equipment - TP	369.000		<u></u> \$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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
P-17	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	·
	2. 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: 3 of 17

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. Number	Plant in Service Adjustment Description	Account Number	Adjustment Adjustme Amount Amount	nt Jurisdictional Jurisdictional
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$44	\$0
P-21	T&D-Land	374.100	s s	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	#7## ## ###############################	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		\$52 \$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$6	\$0
	To remove relocation expenses from plant. (Ferguson)		-\$3	\$0
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$ 62	\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 4 of 17

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>	D	<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 -\$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		\$1,123,359	Militar erk.	so.
	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	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$119		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		-\$1,136,046		\$0	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$50,871		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 5 of 17

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>	<u>D</u>	<u>E</u> Total	Е	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 8. To adjust plant to correct erroneous Plant asset classification. (Sharpe)	Number	Amount \$1,043,088	Amount	Adjustments \$0	Adjustments
P-26	Mains - Plastic - DP	376.200		\$108,049		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1,701		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$933		\$0	
	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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$2,816		\$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	
1	To remove relocation expenses from plant. (Ferguson)		-\$52		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)	uttere enrecendent ' en den	\$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

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 17

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

A B	_	<u>D</u>	E Total	E	<u>G</u> Total
Plant Adj.	Account	Adjustment	- lotat Adjustment	Jurisdictional	Jurisdictional
Number Plant In Service Adjustment Description		Amount	Amount	Adjustments	Adjustments
1. To remove costs related to transition cosper stipulation & agreement in case GM-201 0037. (Hanneken)	¥1 I	-\$109		\$0	
To remove relocation expenses from plan (Ferguson)	nt.	-\$58		\$0	
3. To adjust plant for Capitalized Depreciati (Sharpe)	on.	\$1,226		\$0	
4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	
5. To include updated plant through March 2014. (Sharpe)	31,	\$4,158		\$0	
P-30 Services - DP	380.000		\$1,103,817		\$0
 To remove costs related to transition cos per stipulation & agreement in case GM-201 0037. (Hanneken) 	51 1	-\$1,925	•	\$0	
To remove relocation expenses from plan (Ferguson)	nt.	-\$1,055		\$0	
3. To adjust plant for Capitalized Depreciati (Sharpe)	on.	\$22,462		\$0	
4. To reclassify capitalized advertising to expense. (Sharpe)		-\$198		\$0	
5. To include updated plant through March 2014. (Sharpe)	31,	\$2,068,371		\$0	
6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
7. To adjust plant to rebook retirement entri (Sharpe)	ies.	-\$30,496		\$0	
8. To adjust plant to correct erroneous Plan asset classification. (Sharpe)	nt	-\$1,043,088		\$0	
P-31 Meters - DP	381.000		\$272,581	FELL SERVERSER STREET	\$0
To remove relocation expenses from plan (Ferguson)	nt.	-\$228		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 7 of 17

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>	Д	트 Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
	Plant In Service Adjustment Description 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)	Number	Amount -\$428	Amount ·	Adjustments \$0	Adjustments
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$4,964		\$0	
	4. 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		\$611,837		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)	No. of the following statement of the st	-\$843		\$0	
	To remove relocation expenses from plant. (Ferguson)		- -\$450		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,796		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$84		\$o	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$646,927		\$0	
	6. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$43,509	·	\$0	
∰.[P-33	House Regulators - DP	383,000		\$76,921		\$0
	To remove relocation expenses from plant. (Ferguson)		-\$96		\$0	
	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	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 17

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

A B	<u>c</u>	D	<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
4. 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		\$111,289		\$0
1. 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
To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$35		\$0	
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	
2. To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 17

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

<u>A</u>	B	<u>C</u>	<u>D</u>	E,	<u> </u>	G
Plant Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	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	
	2. 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	1	\$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	1	\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$80		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,703		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$15		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$618,669		\$0	
P-45	Structures & Improvements - Structure Frame -	390.100		\$12		\$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	·

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 17

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

<u>A</u>	B	င	₽	E.	E	<u> </u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	 To adjust plant for Capitalized Depreciation. (Sharpe) 		\$14		\$0	
P-46	Structures & Improvements - Improvements Le	390.300		\$35		\$0
i	 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	
	2. To remove relocation expenses from plant. (Ferguson)	-	-\$11		\$0	
	3. To adjust plant for Capitalized Depreciation. (Sharpe)		\$251		\$0	
	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	Wasiana and a	\$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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 11 of 17

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

<u>A</u>	В	2	<u>D</u>	Ξ.	E	<u> </u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description 5. To include updated plant through March 31, 2014. (Sharpe)	Number	Amount \$648,232	Amount	Adjustments \$0	Adjustments
P-49	Transportation Equip < 12,000 LB	392.100		\$54,735	t Ken	\$0
	1. 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		\$0
	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)		\$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	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 12 of 17

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>	E Total	E. S	<u>G</u> Total
Plant Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-52	Laboratory Equipment - GP 1. To adjust plant for Capitalized Depreciation. (Sharpe)	395.000	\$2	\$2	\$0	\$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	
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	
	4. 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	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 13 of 17

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>	D	<u>E</u>	F	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Ámount	Adjustments	Adjustments
	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
:	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
,	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
	 To adjust plant for Capitalized Depreciation. (Sharpe) 		\$3		\$0	
P-61	Miscellaneous Equipment	398.000	estenter 675511. Benő fes wez űt	\$181,719	1.	\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$82		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 14 of 17

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>	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 remove relocation expenses from plant. (Ferguson)		-\$43		\$0	
	3. 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		\$1		\$6
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$1		\$0	
P-63	OTH - Other Tangible Prop - Network - H/W	399.300		\$3		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
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	
	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	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 15 of 17

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>	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 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		\$103,511		, , , , , ,
	1. To include updated plant through March 31, 2014. (Sharpe)		\$103,511		\$0	
P-70	Structures & Improvements - Corporate	390.000		\$4,268,620		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$4,268,620		\$0	
P-71	Office Furniture & Equip - Corporate	391.000		\$560,785		\$0
	To include updated plant through March 31, 2014. (Sharpe)		\$560,785		\$0	
P-75	Other Tangible Property - Corporate	399.000		-\$8,902,356		\$0
	1. 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
	1. 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	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 16 of 17

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

A Plant Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Adjustment	<u>E</u> Total Adjustment	<u>E</u> Jurisdictional	<u>G</u> Total Jurisdictional
Number P-79	Plant In Service Adjustment Description Other Tangible Property - PC Hardware - Corpo	Number 399.400	Amount	Amount \$1,758,017	Adjustments	Adjustments \$0
	Other (and the Froberty - Fortial dware - Corpo	300.700	Hitovitaisisteelestistai	S. Allionair		· \$14.86
	1. To include updated plant through March 31, 2014. (Sharpe)		\$1,758,017	,	\$0	
P-79	Other Tangible Property - PC Software - Corpor	399.500		\$8,158,760		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$8,515,964		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$357,204		\$0	
P-82	ICC Adjustment			-\$56,550		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$56,550		\$0	
	 Total Plant Adjustments			\$12,201,960		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 17 of 17

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

	Α	<u>B</u>	<u>.</u>	D	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	_ Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
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	000.000	TOTAL INTANGIBLE PLANT	\$99,558	0.0070	\$0
-	<u> </u>		, , , , , , , , , , , , , , , , , , , ,		***
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	\$3,383	3.24%	\$110
12	366.100	Structures & Improvements (T&D other	\$11	3.24%	\$0
		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	\$10,232,660		\$166,418
19		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	\$18,544,056	1.53%	\$283,724
26	376.200	Mains - Plastic - DP	\$24,988,373	1.53%	\$382,322
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	\$26,580,105	5.00%	\$1,329,005
31	381.000	Meters - DP	\$5,566,325	2.16%	\$120,233
32	382.000	Meter Installations - DP	\$10,977,544	3.00%	\$329,326
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 \$45,777
35 36	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$438,252	3.60%	\$15,777 \$4,227
36 27	387.000	Other Equipment - DP	\$29,713 \$96,327,782	4.50%	\$1,337
37		TOTAL DISTRIBUTION PLANT	\$30,321,162		\$2,727,814
38		PRODUCTION PLANT			
39		TOTAL PRODUCTION PLANT	\$0	-	\$0
35	1	I O I AL FRODUCTION FLAM	l de		φυ

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

	Α	<u>B</u>	<u> </u>	<u>D</u>	E E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
40		TESTING			
41		TOTAL TESTING	\$0		\$0
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
10		Frame - GP	72.,010		,,,,,,,
46	390.300	Structures & Improvements - Improvements	\$51,743	5.00%	\$2,587
477	204.000	Leased Premises	tace has	4750/	\$40 E00
47	391.000	Office Furniture & Equipment - GP	\$265,033	4.75%	\$12,589
48	392.000	Transportation Equipment - GP	\$843,876	10.39%	\$87,679
49	392,100	Transportation Equip < 12,000 LB	\$54,735	10.39%	\$5,687
50	393.000	Stores Equipment - GP	\$9,231	4.50%	\$415
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, 4 07
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	\$731	4.75%	\$35
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	\$6,472,041		\$371,177
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	+,,	. 5.55 /0	7.5,.00

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

	Α	В	<u>C</u>	<u>D</u>	E
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
73	394.000	Tools, Shop, and Garage Equipment -	\$5,826	4.50%	\$262
		Corporate			
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 -	\$19,897	4.75%	\$945
		Corporate			
77	399.300	Other Tangible Property - Network - H/W -	\$203,901	4.75%	\$9,685
		Corporate			
78	399.400	Other Tangible Property - PC Hardware -	\$1,758,017	4.75%	\$83,506
		Corporate	·		
79	399.500	Other Tangible Property - PC Software -	\$8,158,760	4.75%	\$387,541
		Corporate			
80		TOTAL GENERAL PLANT - ALLOCATED	\$15,605,419		\$753,241
81		INCENTIVE COMPENSATION			
		CAPITALIZATION	e i		
82		ICC Adjustment	-\$56,550	0.00%	\$0
83		TOTAL INCENTIVE COMPENSATION	-\$56,550		\$0
		CAPITALIZATION			
84		Total Depreciation	\$128,680,910	46	\$4,018,650

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

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

	Δ	B) <u>C</u>	D	E .§:	<u>E</u>	rayahar G organia	Н	
Line	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
(Figures)		Spirosason reserve Buserphone	1.000.10	110/1100/	, injustine its	7.030170	raiocadono	Nojusancina	Talloppidelipi
1		INTANGIBLE PLANT							
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							
7	311.000	Liquified Petroleum Gas Equipment	\$1,184	R-7	-\$1,184	\$0	100.0000%	\$0	\$0
8	365.000	Land - Transmission - TP	\$73	R-8	\$0	\$73	100.0000%	\$0	\$ 73
9	365.100	Land and Land Rights - TP	\$2,241	R-9	\$0	\$2,241	100.0000%	\$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	\$56	\$2,503	100.0000%	\$0	\$2,503
12	366.100	Structures & Improvements (T&D other structures) - TP	\$189	R-12	-\$91	\$98	100.0000%	\$0	\$98
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		\$9,929	\$4,894,882		\$0	\$4,894,882
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%	\$0	\$0
22	374.200	T&D-Land Rights	\$72,010	R-22	\$0	\$72,010	100.0000%	\$0	\$72,010
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 \$0	\$53,630 \$449,263
25	376.100	Mains - Steel - DP	\$4,972,563	R-25	\$1,086,302	\$6,058,865	100.0000%	\$0	\$6,058,865
26	376.200	Mains - Plastic - DP	\$6,157,924	R-26	\$112,707	\$6,270,631	100.0000%	\$0	\$6,270,631
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%	\$0	\$568,405
30	380.000	Services - DP	-\$2,575,089	R-30	-\$507,757	-\$3,082,846	100.0000%	\$0	-\$3,082,846
31	381.000	Meters - DP	\$2,409,230	R-31	\$10,231	\$2,419,461	100.0000%	\$0 \$0	\$2,419,461
32 33	382.000 383.000	Meter Installations - DP House Regulators - DP	\$3,457,240 \$1,159,815	R-32 R-33	\$100,278 \$2,954	\$3,557,518 \$1,162,769	100.0000% 100.0000%	\$0 \$0	\$3,557,518 \$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%	\$0	\$6,375
37		TOTAL DISTRIBUTION PLANT	\$17,749,656		\$779,738	\$18,529,394		\$0	\$18,529,394
38		PRODUCTION PLANT							
39		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
40		TESTING							
41		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
42		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$9,016	R-43	\$0	\$9,016	100.0000%	\$0	\$9,016
44	390.000	Structures & Improvements - GP	\$508,965	R-44	-\$5,126	\$503,839	100.0000%	\$0	\$503,839
45	390.100	Structures & Improvements - Structure	\$10,248	R-45	-\$581	\$9,667	100.0000%	\$0	\$9,667
		Frame - GP	***			*****	400 00000	**	***
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	100.0000%	\$0	\$5
50	393.000	Stores Equipment - GP	\$9,244	R-50	-\$381	\$8,863	100.0000%	\$0	\$8,863
51	394.000	Tools, Shop, & Garage Equipment - GP	\$131,901	R-51	-\$4,160	\$127,741	100.0000%	\$0	\$127,741
52	395.000 396.000	Laboratory Equipment - GP	\$1,378	R-52 R-53	\$32	\$1,410 \$56,700	100.0000% 100.0000%	\$0 \$0	\$1,410 \$56,700
53 54	396.100	Power Operated Equipment - GP Power Operated Equipment - Ditchers - GP	\$62,028 \$142,682	R-54	-\$5,319 -\$3,600	\$56,709 \$139,082	100.0000%	\$0 \$0	\$56,709 \$139,082
J-4	330.100	. Oner Operated Equipment - Ortellers - GF	¥171,002	114-7	-50,000	\$100,00Z	100,0000	- 50	\$ 100,00Z
55	396.200	Power Operated Equipment - Backhoes -	\$118,815	R-55	-\$578	\$118,237	100.0000%	\$0	\$118,237
	1	GP		l	: 1		I	1 1	
56	396 300	Ditchers - Group	-\$3,190	R-56	\$3,190	\$0	100.0000%	\$0	\$0

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

Line	Account	B 120	<u>C</u> Total	<u>D</u> Adjust,	. E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Junsdictional
57	397.000	Communication Equipment - GP	\$9,850	R-57	-\$281	\$9,569	100,0000%	\$0	\$9,569
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	100.0000%	\$0	\$185,274
62	399.000	Other Tangible Property	\$329	R-62	\$28	\$357	100.0000%	\$0	\$357
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	\$149,962
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		-\$16,205	\$1,557,915		\$0	\$1,557,915
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
73	394.000	Tools, Shop, and Garage Equipment -	\$0	R-73	\$416	\$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
77	399.300	Other Tangible Property - Network - H/W -	\$17	R-77	\$14,553	\$14,570	100.0000%	\$0	\$14,570
78	399.400	Other Tangible Property - PC Hardware -	\$150	R-78	\$124,801	\$124,951	100.0000%	\$0	\$124,951
79	399.500	Other Tangible Property - PC Software -	\$725	R-79	\$541,040	\$541,765	100.0000%	\$0	\$541,765
80		TOTAL GENERAL PLANT - ALLOCATED	\$958		\$736,067	\$737,025		\$0	\$737,025
81		INCENTIVE COMPENSATION							
		CAPITALIZATION	4.0		*4.001	ا بمميغ ا	400 00000		
82		ICC Adjustment	\$0	R-82	-\$1,624	-\$1,624	100.0000%	\$0	-\$1,624
83		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,624	-\$1, 6 24		\$0	-\$1,624
84		TOTAL DEPRECIATION RESERVE	\$24,303,926		\$1,507,905	\$25,811,831		\$0	\$25,811,831

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

A	<u>B</u>	<u>C</u>	<u>D</u>	E.	<u> </u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjus	otal stment Jurisdictional ount Adjustments	Total Jurisdictional Adjustments
R-7	Liquified Petroleum Gas Equipment	311.000		-\$1,184	\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$1,184	\$0	
R-11	Structures & Improvements - TP	366,000		\$56	\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$56	\$0	
	Structures & Improvements (T&D other structures) - TP	366.100		-\$91	\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$6	\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$97	\$0	
R-13	Mains - Cathodic Protection - TP	367.000		-\$131	\$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	
	To remove relocation expenses from reserve. (Ferguson)		-\$3	\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1	\$0	

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

A	В	<u>C</u>	Д	E ;	E	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	5. To include cost of removal in the appropriate account. (Robinett)		\$46		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		\$5,745		\$0	
R-15	Mains - Plastic	367.200		\$1 50		\$0
	1. 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	
	2. 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		-\$10,584	265	\$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	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 2 of 14

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

A Reserve	<u> </u>	<u>c</u>	<u>D</u>	<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
-	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$10		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$10,566		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$51		\$0	
R-25	Mains - Steel - DP	376.100		\$1,086,302		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$18		\$0	
	2. 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	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$50,871		\$0	
	To adjust reserve for incorrrect retirement effects on reserve accumulation. (Sharpe)		\$4,608		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		\$44,722		\$0	
R-26	Mains - Plastic - DP	376.200		\$112,707		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$26		\$0	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 3 of 14

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>	<u>D</u>	<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
	To adjust reserve for Capitalized Depreciation. (Sharpe)		\$250		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)		-\$7		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$3		\$0	
Н.	5. To include cost of removal in the appropriate account. (Robinett)		\$200		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$250,300		\$0	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)	·	\$364,027		\$0	
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$2,816	1. 4	\$0	
	9. To adjust reserve for incorrrect retirement effects on reserve accumulation. (Sharpe)		\$1,382		\$0	
R-28	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$10,407		\$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	
	4. To update reserve to March 31, 2014. (Sharpe)		-\$10,430		\$0	
R-29	Meas. & Reg. Sta. Equip - City Gate - DP	379.000	5,800.000.000	-\$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	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 4 of 14

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

A Reserve	В	<u>C</u>	D	<u>E</u> 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
The state of the s	To include cost of removal in the appropriate account. (Robinett)		\$1	111104111	\$0	. rejectiones
	5. To update reserve to March 31, 2014. (Sharpe)		-\$7,961		\$0	
R-30	Services - DP	380.000		-\$507,757		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$96		\$0	
	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	
	5. To include cost of removal in the appropriate account. (Robinett)		\$997		\$0	
	6. To update reserve to March 31, 2014. (Sharpe)		-\$502,660		\$0	
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	To adjust reserve to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	9. To adjust reserve for incorrrect retirement effects on reserve accumulation. (Sharpe)		\$741		\$0	
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		-\$66,888		\$0	
R-31	Meters - DP	381.000		\$10,231		\$0
	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	
	1. 5.325011					

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 5 of 14

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

A	В	<u>C</u> 1.77.25	P	<u>E</u> Total	eleen of F acel	<u>G</u> Total
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Committee Commit
	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 /		\$100,278		\$0
	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	
	7. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1,920		\$0	
R-33	House Regulators ≻ DP	383.000 🖔		\$2,954	2 . 30	\$0
	1. To remove costs related to transition costs - p		-\$6		\$0	
	stipulation & argeement in case GM-2012-0037. (2. To adjust reserve for Capitalized Depreciation. (Sharpe)	ianneken)	\$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	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 6 of 14

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	<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
R-34	House Regulator Installations - DP	384.000		\$4,6 33		\$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	2	\$0	
	4. 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	
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)		\$13		\$,0	
	3. 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	Maria Sanguera de Corto	\$0
	To adjust reserve for Capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve to March 31, 2014. (Sharpe)		-\$381		\$0	
R-44	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	

Accounting Schedule: 07 Sponsor: Sarah Sharpe

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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>	Berthall Committee of the Committee of t	: <u>C</u>	<u>D</u>	F G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Total Adjustment Adjustment Amount Amount	Total Jurisdictional Adjustments Adjustments
	2. To adjust reserve for Capitalized Depreciation. (Sharpe)	Annoet -	\$71	\$0
	To remove relocation expenses from reserve. (Ferguson)		-\$2	\$0
	4. 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
R-45	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	-\$755	\$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
R-47	Office Furniture & Equipment - GP	391.000	\$246	\$0
	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	\$2,387	\$0

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 8 of 14

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

<u>A</u>	B	<u>C</u>		E .	E	<u> </u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjus	otal tment ount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$7		\$0	
	2. 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	
	To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	5. To update reserve to March 31, 2014. (Sharpe)		-\$4,185		\$0	
R-52	Laboratory Equipment - GP	395.000		\$32		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$32		\$0	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 9 of 14

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 E Total	E <u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustment Amount Amount	Jurisdictional Jurisdictional Adjustments Adjustments
R-53	Power Operated Equipment - GP	396,000	-\$5,319	\$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)		\$26	\$0
	3. To remove relocation expenses from reserve. (Ferguson)		-\$1	\$0
	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
R-54	Power Operated Equipment - Ditchers - GP	396.100	-\$3,600	\$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
	To include cost of removal in the appropriate account. (Robinett)		\$3	\$0
	4. To update reserve to March 31, 2014. (Sharpe)		-\$3,613	\$0
R-55	Power Operated Equipment - Backhoes - GP	396.200	\$578	\$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)		\$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

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 10 of 14

Total Company Compilation 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	<u>C</u> Account Number		<u>E</u> Total Ijustment Amount	E Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
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)		-\$635	·	\$0	
R-58	Communication Equip - Fixed Radios	397.200		-\$23		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		-\$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	112 12 12 12 12 12 12 12 12 12 12 12 12	\$0,
	To move the cost of removal to the appropriate account. (Robinett)		-\$352		\$0	
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	
	To adjust reserve for Capitalized Depreciation. (Sharpe)		\$29		\$0	
	3. To remove relocation expenses from reserve. (Ferguson)	Wheelefferies	-\$1		\$0	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 11 of 14

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

_ <u>A</u>	<u> 8</u>	<u>C</u>	<u>D</u>	· LE	<u>E</u>	<u> </u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	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		\$28		<u></u>
	To include cost of removal in the appropriate account. (Robinett)		\$18		\$0	
	2. 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		-\$1,275		\$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)		-\$1,289		\$0	
R-65	OTH - Other Tangible Prop - PC Software	399,500		-\$18		\$0
	1. To adjust reserve for Capitalized Depreclation. (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		\$ 0
	To move the cost of removal to the appropriate account. (Robinett)		-\$18		\$0	

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 12 of 14

Total Company Compilation 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	<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
R-70	Structures & Improvements - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	390,000	\$19,371	\$19,371 ************************************	\$0	\$0:
R-71	Office Furniture & Equip - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	391.000	\$4,815	\$4,815	\$0	\$0
R-72	Transportation Equipment < 12,000 lbs - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	392.100	\$10,939	\$10,939	\$0	\$0
R-73	Tools, Shop, and Garage Equipment - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	394.000	\$416	\$416	\$0	\$0
R-74 - 🦫	Miscellaneous Equipment - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	398.000	\$7,026	\$7,026	\$0	\$0
R-75	Other Tangible Property - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	399.000	\$11,686	\$11,686	\$0	\$0.
R-76	Other Tangible Property - Servers - H/W - Corporate 1. To update reserve to March 31, 2014. (Sharpe)	399.100	\$1,420	\$1,420 ************************************	\$0	\$0
R-77	Other Tangible Property - Network - H/W - Corporate 1. To update reserve to March 31, 2014.	399,300	\$14,553	\$14,553	\$0	\$0
	(Sharpe)					

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 13 of 14

Total Company Compilation 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	<u>C</u> Account Number	<u>D</u> Adjustment Amount	E Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-78	Other Tangible Property - PC Hardware - Corporate	399.400		\$124,801	00000	\$0
	To update reserve to March 31, 2014. (Sharpe)		\$124,801		\$0	
R- 7 9	Other Tangible Property - PC Software - Corporate	399.500		\$541,040		\$0
	1. To update reserve to March 31, 2014. (Sharpe)		\$604,195		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$63,155		\$0	
R-82	ICC Adjustment			-\$1,624		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$1,624 _		\$0	
	 Total Reserve Adjustments	a i je zavoluk		\$1,507,905		\$0

Accounting Schedule: 07 Sponsor: Sarah Sharpe Page: 14 of 14

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

	Δ	<u>B</u> ,	<u>c</u>	<u>D</u>	L L	5	<u>G</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	\$3,808,368	37.28	14.00	23,28	0.063781	\$242,902
_	dy ton, modified componential, 40114, 2011	40,000,000		1	20.20	0.000701	V= 12,002
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	\$3,822,120	37.28	32.38	4.90	0.013425	\$51,312
8	TOTAL OPERATION AND MAINT. EXPENSE	\$8,982,519	1	Ì			\$367,549
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
Sing Characterists	ONA DEGIS BEFORE BLIE BLOC OFFICETO			de de Carrespositore		Kerkerikanan debe	-\$219,096
18	CWC REQ'D BEFORE RATE BASE OFFSETS		TAMES AND A STREET		940150-004666466		-32 (9,090
19	TAX OFFSET FROM RATE BASE						
	Federal Tax Offset	\$1,872,809	37.28	37.50	-0.22	-0.000603	-\$1,129
21	State Tax Offset	\$313,027	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	\$2,291,416	37.28	91.15	-53.87	-0.147589	-\$338,188
24	TOTAL OFFSET FROM RATE BASE	\$4,477,252					-\$339,506
				Ì			·
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$558,602

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

Liberty Ublides (N-detates Nat. Gas) Corp. GR-2014-0152 Total Company Compation Past Year Ending 2020/13 with updasse to 2031/2014 income Statement Detail

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Liberty Utilibes (Ukdabates Nat. Gast) Coop. GR-2014-0152 Total Company Companistion Test Year Ending 9/2017 With updabat to 2/31/2016 Income Statement Detail

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	Ī	\$91,416,84	\$19,223,976		631,06S,3\$:				683,910,84	NET INCOME BEFORE TAXES		101
12'021'893	ESP.897.94	21C.81E.212	\$\$£\$65	10.40%	EYD,EST,C12	CO11925		185,850,88	\$4'931'322	ELLASOAIZ	SZASYS DWIASSPO MIOT		103
490'771'1\$	\$302,398	505,154,12	0 1		262,726,? \$	061,9158-		815,151,12	2525.677	\$66'901'1\$	TOTAL OTHER OPERATIVE EXPENSES		105
¥80'6\$	0\$	23,084	os -	%00000001	180 (3	500,802	E-101	066,172	0\$	066,122	Allocated Taxes	000,804	101
0\$	cs	03	0s	\$0000001	os .	os	001-3	0\$	es	DS	Aissouri Franchise Taxes	000,804	100
0\$	05	05	ős .	%00000'001	C/S	05	E-63	0\$	os	03	Gross Receipts Tax	000,804	66
0\$	\$302,198	2302,188	0\$	A'CCCO.001	861,206.8	\$25,528	6-98	0\$	119 2525	2595'677	Payrod Tares	600.864	86
E\$6'811'1\$	0\$	£86'811'1\$	05	%00001001	265'811'1\$	SP6't6Z\$-	16.3	826'217'1\$	0\$	\$76,514,12	Property Taxes/Ad Valorem Taxes	000.80*	46
									t		отнея орекліма ехремяєв		96
ZS9'8\$	05	289'8\$	os		Z59'8\$	669'1\$		£96\$	0%	€96\$	TOTAL ANORTANIAN EXPENSE		58
0\$	05	05	os .	%0000000S	05	C95\$*	F-84	E96\$	OS .	£96\$	noussakan's	603.504	18
SS9,83	os	Z\$9'8\$	0\$	%0000TO1	259'85	ZS9,82	6.93	os os	05	OS.	Ευεκάλ Εμικκουόλ γιμοιρτήρου	007 707	83
			**	12010 (0)		1	***	"	**	**	AMORTIZATION EXPENSE		76
05	01	666,669,62	200'9698		TE3,49E,E2	os I		os	os	\£9,45£,£\$	TOTAL DEPRECIATION EXPENSE		3.5
(t) epouleas	2 ce re: (1)	666,639.52	206.3653	*00000001	169,496,62	(1) aton see	06-3	((19:00.295)	(1) 8200 898	768,400,62	Depreciation Expense, Dep. Exp.	403,000	06
(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1) 0100 000	000 030 53	6063053	302000	754425 53	11/0,000	W 3	(1) 0100 002	111010000	LUTINE	DEPRECIATION EXPENSE	020 207	68
ı			ł						Ì		DEBECIVION EXPENSE		٠.
\$2,609,455	61,802,030	564,117,48	0\$	ļ	587'517'75	116,688,18-		\$3'832' 484	\$2,539,932	86,376,28	TOTAL ADVIV. & GENERAL EXPENSES		88
\$35,31\$	05	\$92,81\$	O\$	A0000.001	\$16,268	125	78-3	761,812	05	161,812	Rents - Admin, Gen. Exp.	000,156	78
\$60,06 \$	05	200,062	0\$	200000.001	\$50,05\$	145,612-	E-88	916,642	0\$	916,613	West, Genetal Expenses	939.200	93
0\$	0\$	20	os:	100,0000%	0\$	D\$	E-85	0\$	0\$	0\$	General Advertating Expenses	939,100	28
0\$ 0\$	05	05	0\$	\$0000001	0\$	KS	E 44	0:\$	03	0\$	Vac. General Expenses - A&G	939,000	1-8
017,2712	0\$	017,2712	0\$	1000000%	03	0\$	£8-3	05	0\$	0/\$	Duplicate Charges	929,000	28 £8
0323233	0\$ 0\$	032 5235	0\$ 0\$	20000.001 100,000.001	017,2712 017,2712	014,3418	£-91 E-91	os os	0\$	0\$ 0\$	Frenchise Requirements Regulatory Commission Expenses	000,158 000,158	18
990'625-	51,215,546	034,592,12	68	20000.001	095,591,12	780,022 p.g.	03-3	os	73.238,12	74.2,248,14 C2	Employee Pensions & Benefits Frenchise Separatements	000,552	0.9
199'2\$	272 310 13	499' 7\$	os os	20000.001	783.52	780.52	64.3	l os	05	D\$	Priviles & Damages	000 926	67
\$20,2354	os	1992864	os	350000001	\$99'58E\$	os l	87-3	19975868	os os	199'585	Property Insurance - Debits	924,500	87
199'699'15	20	199'695'1\$	05 =	300000001	155,555,12	415,116,12-	17.3	807,166,52	0\$	25,904,108	Outside Services Employed	923,000	11
572,0CT2	OS:	272,0672-	os	%00000'CG1	272,0672	os l	97.3	272,0072	CS CS	272,0672-	Admin. Expenses Transferred	922,000	92
814'9865	20	\$14,256\$	os.	*00000001	817,25.02	095'655-	57-3	89Z 1868	os	852,6898	Office Supplies & Expenses	000,159	27
961 2225	989'989 \$	026'018\$	os	2000000i	086,6182	660,56\$	P.74	967'LZZ\$	585 1615	188,1572	Admin. & General Salaries	920,000	14
			"	111111111111	200 2704					102762	ADMIN & GENERAL EXPENSES		23
681.5\$	£1 1-\$	792°7\$	O\$		797'4\$	175'71 5 '		104,812	566\$	508,81\$	101AL SALES EXPENSES		72
893	Q3	\$95	0\$	X-00000003	895	£25,12-	14:3	154,12	05	121121	Misc, Sales Expenses	0007916	12
0\$	C4	0\$	20	%00000001	05	0\$	D7-3	20	05	0\$	Supervision	000.216	QĹ
121.62	03	157,58	65	%00000001	171,53	592.612	65-E	985,312	os .	986'91\$	Advertising Expenses	913,000	69
0\$	ELP'S	5/25	os	%00000003	ETAR	P25	89-3	0\$	666\$	566\$	Demostrating & Selling Expenses	0007316	89
0\$	05	05	os	3,00000003	0\$	os	19-3	0\$	os	05	Supervision - Sales Exp.	000,116	7.9
					·•			"			SALES EXPENSES	442 414	53
1260 - 640 X=1	** * **	L+0×H)	Prisade Africa (120 / 12	<u> </u>	(o.e)	forma stone trees of		<u> </u>	<u> </u>	12:01			
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Liberty Utilibes (Widstates Nat Gas) Corp. Geraphy Company Compation Test Year Ending 9/20/13 with updates to 2/31/2014 hocoma Stakment Detail

Language (670 211 95	691.111£	Nggayasa s	637.045.81	, . i	1	40-0-194 BAQ	7000 x 350 X 500 X 600	\$6,049,639	NET OPERATING INCOME	1115
(f) \$500 \$3 8	(i) aton 698	05 03 03	0\$ 0\$ 0\$	%0000,001 %0000,001		(h) exon sed	E-103	(f) aton es8	(F) ekon ea&	0\$ 0\$ 0\$	DEFERRED MOONE TAKES Observed become laces - Def. foc, Tax, Monowisselon of Deferred TOTAL 101AL DEFERRED WOONE TAKES	60.0 60.0 60.0 61.1 61.1
NO AS, Justa. Hos Labor R	HO Vell: Neis, tabor M+,J	IbA taran Ou tarandorbeiruk L+(1xH)	Is noticibated streenter by (ASS (bA mot?)	\$100EEDOS!		Visagmoo) isto! Sejustrents Adjustrents (Vioë Jah mori)	* **dmuñ	a Yest Yest now	169Y Jz9T 10d5.)	***\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	g	1112600

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A Income Adj, Number	B Income Adjustment Description	<u>C</u> Account Number		E Compan Adjustme Non Labo	nt Adjustments	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Jurisdictional Adjustment Adjustments Non Labor Total
Rev-2	Residential Revenue	480,000	i de Calanta	\$0	\$0 50	ji:44 <u>14</u> €9. \$ 0	\$367,697 \$387,69
	1. To Annualize Residential Revenue		!	\$0	\$0	\$0	\$367,697
Rev-3	Commercial	481.100		ko e e e e	\$0 \$0	\$0	-\$6,713,502 -\$6,713,50
	1. To Annualize Commercial Revenue		:	\$0	\$0	\$0	-\$6,713,502
Rev-4	Sm. Gen. Service	ka siyasir		so in the second	\$0 \$0	257 5 0	\$1,625,782 \$1,625,78
	1. To Annualize Sm. Gan. Service Revenue			\$0	\$0	\$0	\$1,625,782
Rev-5	Med. Gen. Service	andi i		io 🚋 🗀	\$0 \$0	\$0	\$2,445,760 \$2,445,78
	1. To Annualize Med. Gen. Service Revenue		,	\$0	\$0	\$0	\$2,445,760
Rev-6	Lg. Gen. Service			8 0	\$0 \$0	\$0,	\$523,330 \$523,3 3
	1. To Annualize Lg. Gen. Service Revenue		,	0	\$0	\$0	\$523,330
Rev-7	NEMO Interruptible	481,200	rediber§	SO	\$0 \$0	\$0	\$ 125,450 \$125,45
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		:	\$0	\$0	\$0	\$125,450
Rev-8	NEMO Small Gen Service Schools & Transportation	483,000	 	,	\$0 \$50	\$0	\$3,922 \$3,92
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		:	50	\$0	\$0	\$3,922
Rev-9	NEMO Med General Service Schools & Transportation	489.000	4300	jo 🤼 💮	\$0 \$0	\$0	\$160,672 \$160,67
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		:	\$0	\$0	\$0	\$160,672
Rev-10	NEMO Lg General Service Schools & Transportation		1000000	50	\$0 \$0	so:	\$487,213 \$487,21
-	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)			30	\$0	\$0	\$487,213
Rev-11	SEMO Interruptible	MARANTU.	1.43200	SÖ	\$0 \$ 0	\$0	\$101,559 \$101,55
	1. To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		1	\$0	\$0	\$0	\$101,559
Rev-12	SEMO Small Gen Service Schools & Transportation	iy to fisib Porfeither	1000000	50	\$0\$0	() <u>(</u>	\$17,771
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		•	\$0	\$0	\$0	\$17,771
Rev-13	SEMO Med General Service Schools & Transportation		er direction	Va .	\$0 \$0	\$0	\$225,741 \$225,74
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)			60	\$0	\$0	\$225,741
Rev-14	SEMO Lg General Service Schools & Transportation	Adding to the		Ş o	\$0 \$0	\$0	\$896,818 \$896,81

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

<u>A</u>	No contract of the Base of the Contract of the	<u>c</u>	<u>D</u>	EE.	<u>G</u>	14 Marie 18 18 18 18 18 18 18 18 18 18 18 18 18	with the said
Income Adj.		Account	Company Adjustment	Company Company Adjustment Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 1. To update revenues for weather normalization,	Number	Labor \$0	Non Labor Total	Labor \$0	Non Labor \$896,818	Total
	growth/decline, seasonality. (Boateng)		\$ 0	\$ 0	\$0	\$050,010	
Rey-16	Other Gas Revenue - Oper. Rev.	495,000	************ \$ 0	- AHAT II (80 HO	Report Long (√ \$0)	\$2,551,065	\$2,551,065
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0	\$0	-\$237,821	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0	\$0	-\$48,871	
	To adjust contractual revenues, (Cox, Sommerer)		\$0	\$0	\$0	\$2,837,757	
E-11	Operation Labor & Expenses - NGSE	841,000	\$22	\$0 \$22	: in a region (\$0:	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5	\$0	\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$27	\$0	\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858.000	\$0	\$1,191,372 \$1,191,372	 \$10 kg \$0	\$0	\$0
	To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012, (Boateng)		\$0	\$1,191,372	\$0	\$0	
E-30	Operating Supervisor & Engineering - DE	870.000	\$20,208	so \$20,208	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,612	\$0	\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$24,820	\$0	\$0	\$0	
E-34	Mains & Service Expenses - DE	874,000	\$205,229	AGE: 1.1212 \$0 1414 \$205,229	\$0	șo.	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$46,839	\$0	\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$252,068	\$0	\$0	\$0	
€ E-35	Meas, & Reg. Sta. Expenses - General	875.000	\$2,168	\$0 \$2,168	\$0.	\$0	- 1948 \$ 0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$495	\$0	\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,663	\$0	\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878,000	\$63,650	\$0 \$63,650	\$0	\$ 0.	\$4.5.5.5.5
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,526	\$0	\$0	\$0	
	2. To annualiza payroll. (Ferguson)		\$78,176	\$0	\$0	\$0	
E-40	Other Expenses - DE	880.000	\$152	\$0 \$152	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0	\$0	\$0	
	2. To annualiza payroll. (Ferguson)		\$186	\$0	\$0	\$0	
E-41	Rents - DE	881.000	\$0	\$41,471 -\$41,471	- ; (-) \$0 '	\$0	90
	1. To annualize rents and leases. (Hanneken)	-	\$0	-\$41,471	\$0	\$0	

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 2 of 6

A Income	В	<u>. C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>[</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-44	Mains DE	887.000	\$2,969	\$0	\$2,969	<u> </u>	\$0	
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		·\$678	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,647	\$0		\$0	\$0	
E-48	Services - DE	892.000	\$267	\$0	\$287	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$61	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$328	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	\$1,040	50	\$1,040	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$237	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,277	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	\$64	\$0	\$64	inian s o	- g ∰1. \$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$15	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$79	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	\$62,604	\$0	\$62,604	- Hillian \$ 0	. The Color Social Soci	\$0
	To disaflow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,288	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$76,892	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903,000	\$6,424	施制制。" \$0	\$6,424	\$0	\$0	.\$ 0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,466	\$0		\$0	\$0	-
	2. To annualize payroll. (Ferguson)		\$7,890	\$0		\$0	\$0	n. ere ere ere ere ere ere ere ere ere er
E-57	Uncollectible Amounts	904,000	\$0	-\$12,985	-\$12,985	\$0	\$0	\$0
	To normalize uncollectible account expense, (Boateng)		\$0	-\$12,985		\$0	\$0	
E-58	Misc Customer Accounts Expense	905,000	\$0 \$0	\$62,520	\$ 62,520	\$0	\$0	\$0
	To include interest expense on customer deposits. (Sharpe)		\$0	\$62,520		\$0	\$0	
E-61	Supervision - Cust. Serv. Info.	907.000	-\$62	`#\$\$143090 \$0	-\$62	\$0	50	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$14	\$0		\$0	\$0	
•	2. To annualize payroll. (Ferguson)		-\$76	\$0	;	\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$50,557	\$Ó	\$50,557	\$0	\$0,	`\$ 0
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Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 3 of 6

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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
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11,538	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$62,095	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	\$2,213	-\$7,545	-\$5,332	\$0	\$0	
	To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$8,369		\$0	\$0	
	2. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$505	\$0		\$0	\$0	
	3. To annualize payroll. (Ferguson)		\$2,718	\$0		\$0	\$0	
	 To reclassify advertising capitalized during the test year. (Sharpe) 		\$0	\$824		\$0	\$0	
E-68	Demostrating & Selling Expenses	912.000	\$74	\$0	\$74		<u>\$0</u>	-:::::::::::::::::::::::::::::::::::::
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$17	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$91	\$0		\$0	\$0	
E-69	Advertising Expenses	913,000	\$0.	-\$13,265	-\$13,265	<u> </u>	\$0	,,,,), \$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$431		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$12,834		\$0	\$0	
E-71	Misc, Sales Expenses	916,000	\$0	-\$1,353	-\$1,353	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	19√2 . \$ 0	
	To remove certain promotional advertising. (Sharpe)		\$0	-\$1,353		\$0	\$0	
E-74	Admin, & General Salaries	920.000	\$92,099	\$0	\$92,099	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$21,020	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$113,119	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921,000	\$0	-\$53,540	-\$53,540	\$0	\$0	1 89 90 7 \$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$23,901		\$0	\$0	
	To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$9,382		\$0	\$0	
ı	3. To remove relocation expense. (Ferguson)	[\$0	-\$5,045		\$0	\$0	
	4. To annualize utility costs related to the new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	5. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$19,636		\$0	\$0	
	6. To annualize postage expense. (Boateng)		\$0	\$19,626		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$12,740		\$0	\$0	

Accounting Schedule: 10 Sponsor, Lisa Hanneken Page: 4 of 6

<u>A</u> Income Adj, Number	lacom	B e Adjustment D	escription	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Нешье	8. To remove certain				\$0		10001	\$0	\$0	POINT
E-77	Outside Services Em	ployed	Riffe Francis	923.000	\$0.	-\$1,314,547	.\$1,314,547	\$0		\$ 0
	To remove costs i stipulation and agree (Hanneken)				\$0	-\$1,038,952		\$0	\$0	
	2. To remove relocat	tion expense. (Ferguson)	Ť	\$0	-\$373		\$0	\$0	
	3. To annualize outs	ide auditor exp	enses, (Sharpe)		\$0	-\$33,819		\$0	\$0	
	4. To annualize APU	C allocated leg	al expense, (Boaten	9)	\$0	\$1,587		\$0	\$0	
	5. To remove expensallocations. (Sharpe		LUC, LABS corpora	ite	\$0	-\$1,551		\$0	\$0	
	6. To remove certain (Sharpe)	allocated dues	& donations costs.		\$0	\$290		\$0	\$0	
	7. To remove promo and LABS allocated o			ıc	\$0	-\$481		\$0	\$0	
	8. To remove certain	APUC allocate	d costs. (Hanneken		\$0	-\$ 3,540		\$0	\$0	
	9. To remove certain	LUC allocated	costs. (Hanneken)		\$0	-\$15,967		\$0	\$0	
	10. To remove certain	n LABS allocate	d costs. (Hanneken)	\$0	-\$7,984		\$0	\$0	
	11. To update APUC	allocations and	i factors. (Hanneker	n)	. \$0	-\$156,266		\$0	\$0	
	12. To update LUC a	llocations and	factors. (Hanneken)		\$0	-\$164,857		\$0	\$0	
	13. To update LABS	allocations and	l factors. (Hanneken)	\$0	\$107,926		\$0	\$0	
E-79	Injuries & Damages	¥. · · · · · · · · · · · · · · · · · · ·		925.000	\$0	\$2,667	\$2,667	\$0	\$0	\$0 \$ 0
	1. To normalize inju	ries and damag	es expense. (Sharpe	e)	\$0	\$2,667		\$0	\$0	
E-80	Employee Pensions	& Benefits		926,000	-\$430,001	-\$23,086	-\$453,087	\$0	\$0	\$0
	1. To annualize med ESPP, and 401-k emp			:е,	\$48,180	\$0		\$0	\$0	
	2. To remove relocat	tion expense. (Ferguson)		\$0	-\$23,086		\$0	\$0	
	3. To normalize pens	sion expense. ((Boateng)		-\$118,024	\$0		\$0	\$0	
	4. To normalize OPE	8 expense. (B	oateng)		-\$360,157	\$0		\$0	\$0	
E-82	Regulatory Commiss	ion Expenses		928.000	\$0	\$175,710	\$175,710	\$0	\$0	\$0
	1. To normalize rate	case expense o	over 3 years. (Boate	ng)	\$0	\$51,210		\$0	\$0	
	2. To annualize Miss	ouri PSC Asse	ssment (Sharpe)		\$0	\$124,500		\$0	\$0	

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 5 of 6

<u>A</u> Income	province B	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> Jurisdictiona
AdJ.		Account Number	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number E-86	Income Adjustment Description Misc. General Expenses	930.200	Labor \$0	Non Labor -\$13,284	Total -\$13,284	Labor \$0	Non Labor \$0	Total \$
	To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$6,604		\$0	\$0	
	To adjust miscellaneous expenses. (Sharpe)		\$0	-\$6,680		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	2005New \$71	\$71		\$0	
	1. To annualize rents/leases. (Hanneken)		\$0	\$71		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	********** \$0	\$0	\$. \$ 0	++ + 55ga \$0 °	\$595,302	\$595,30
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$654,013	
	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	<u> </u>	\$8,652	\$8,652	\$0	\$0	
	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	\$0	- \$963	-\$963	(1)11/2011 \$0 1	\$0	\$
	1. To remove non-recurring items. (Hanneken)		\$0	-\$963		\$0	\$0	
E-97	Property Taxes/Ad Valorem Taxes	408,000	\$0	-\$293,945	\$293,945	\$0	\$0	sting folia (1915). A r
	1. To annualize property tax expense. (Ferguson)		\$0	-\$293,945		\$0	\$0	
E-98	Payroll Taxes	408.000	\$52,521	\$0	\$52,521	\$40	\$0	\$
	1. To annualize payroll taxes. (Ferguson)		\$52,521	\$0		\$0	\$0	
E-101	Allocated Taxes	408.000	\$0	-\$38,306	\$38,306	\$ 0	(1), (1) (1) (1)	
	To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$38,306		\$0	\$0	
E-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$2,401,736	\$2,401,7 3
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,401,736	
	 Total Operating Revenues	 	 so	\$0	\$0	\$0	\$2,819,278	\$2,819,27
	Total Operating & Maint, Expense		\$132,198	-\$373,298	-\$241,100	\$0	\$2,997,038	\$2,997,03

Liberty Utilities (Midstates Nat. Gas) Corp. GR-2014-0152 Total Company Compilation Test Year Ending 9/30/13 with updates to 3/31/2014 Income Tax Calculation

Line	<u> </u>	Bercontage	<u>C</u> Test	<u>D</u>	E 6 6 207	E
Number	Description	Percentage Rate	iest Year	6.39% Return	6.62% Return	6.85% Return
1	TOTAL NET INCOME BEFORE TAXES		\$8,514,765	\$7,630,417	\$7,955,326	\$8,281,654
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
4	TOTAL ADD TO NET INCOME BEFORE TAXES	-	\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
			V=,==7,121	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , , , , , , , , , , , , , , , ,	7-,-17,0-1
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$2,291,416	\$2,291,416	\$2,291,416	\$2,291,416
7	Tax Straight-Line Depreciation	<u></u>	\$3,959,939	\$3,959,939	\$3,959,939	\$3,959,939
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$6,251,355	\$6,251,355	\$6,251,355	\$6,251,355
9	NET TAXABLE INCOME		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc Fed. Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$343,945	\$295,070	\$313,027	\$331,062
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax	4.7.000/	\$5,879,404	\$5,043,931	\$5,350,883	\$5,659,176
15	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	35.000%	-\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
16 17	Net Federal Income Tax		\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
11	Not rederal income tax		\$2,057,751	\$1,700,070	\$1,072,000	\$1,300,712
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
20	Deduct Federal Income Tax at the Rate of	35.000%	\$720,227	\$617,882	\$655,483	\$693,249
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$5,503,122	\$4,721,119	\$5,008,427	\$5,296,989
23 24	Subtract Missouri Income Tax Credits Missouri Income Tax at the Rate of	6.250%	\$343,945	\$295,070	\$313,027	\$331,062
24	Imissouri income tax at the Nate of	0.230 /6	\$040,040	\$253,070	\$313,027	9331,002
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
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		\$6,223,349	\$5,339,001	\$5,663,910	\$5,990,238
30	Subtract City Income Tax Credits				An	**
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$2,057,791	\$1,765,376	\$1,872,809	\$1,980,712
34	State Income Tax	1	\$343,945	\$295,070	\$313,027	\$331,062
35	City Income Tax	_	\$0	\$0	\$0	\$0_
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,401,736	\$2,060,446	\$2,185,836	\$2,311,774
۸۳	DEFENDED INCOME TAYES			-		
37	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
38 39	Amortization of Deferred ITC		\$0	\$0	\$0 \$0	\$0 \$0
40	TOTAL DEFERRED INCOME TAXES	<u> </u>	\$0	\$0	\$0	\$0
41	TOTAL INCOME TAX	erene in in ince	\$2,401,736	\$2,060,446	\$2,185,836	\$2,311,774

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	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%	<u>G</u> Weighted Cost of Capital 9.20%
1	Common Stock	\$39,982,165	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	\$47,143,931	54.11%	4.86%	2.630%	2.630%	2.630%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
if	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$87,126,096	100.00%		6.393%	6.622%	6.852%
8	PreTax Cost of Capital				8.758%	9.131%	9.505%

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

Exhibit No.: .

Issue: Accounting Schedules

Witness: PSC Staff

Sponsoring Party: PSC Auditors

Case No: GR-2014-0152 Date Prepared: 7/30/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL

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	Δ	<u>B</u> 6.39%	<u>C</u> 6.62%	<u>D</u> 6,85%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$38,694,649	\$38,694,649	\$38,694,649
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$2,473,749	\$2,562,360	\$2,651,357
4	Net Income Available	\$2,151,661	\$2,151,661	\$2,151,661
5	Additional Net Income Required	\$322,088	\$410,699	\$499,696
6	Income Tax Requirement			
7	Required Current Income Tax	\$915,090	\$970,778	\$1,026,710
8	Current Income Tax Available	\$712,670	\$712,670	\$712,670
9	Additional Current Tax Required	\$202,420	\$258,108	\$314,040
10	Revenue Requirement	\$524,508	\$668,807	\$813,736
	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	\$524,508	\$668,807	\$813,736

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> Percer Rai	ntage Dollar
1	Plant In Service		\$56,063,798
2	Less Accumulated Depreciation Reserve		\$10,738,634
3	Net Plant In Service		\$45,325,164
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital	i	-\$80,827
6	Storage Gas		\$1,911,150
7	Energy Efficiency Regulatory Asset		\$30,188
8	Prepayments	in the state of th	\$101,529
9	TOTAL ADD TO NET PLANT IN SERVICE		\$1,962,040
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.00	603% \$502
12	State Tax Offset	0.00	603% \$84
13	City Tax Offset	0.00	000% \$0
14	Interest Expense Offset	14.7	589% \$150,197
15	Accumulated Deferred Income Tax	#	\$2,706,524
16	Customer Advances for Construction		-\$1,020
17	Customer Deposits	or and the second	\$583,721
18	Stipulated Ratebase Offset		\$5,152,547
19	TOTAL SUBTRACT FROM NET PLANT		\$8,592,555
20	∥ Total Rate Base	#	\$38,694,649

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

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

l ima	Account#	B	<u>C</u> Total	<u>D</u> Adjust	.	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional] MO Adjusted
	(Optional)		Plant	Number	Adjustments	Plant		Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.008	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		\$0	\$53,217
6 7	311,000	TRANSMISSION PLANT	\$0	P-7		**	400.00000	* **	
8	365,000	Liquified Petroleum Gas Equipment Land and Land Rights - TP	\$200	P-8	\$0 \$0	\$0 \$200	100.0000%	\$0 \$0	\$0 \$200
9	365.100	Rights of Way - TP	\$8,742	P-9	\$5	\$8,747	100.0000%	\$0	\$8,74
10	366,000	Structures & Improvements - TP	\$0	P-10	\$0	\$0	100.0000%	\$0	\$6
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 - Steet - 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	'-''	\$653	\$1,180,222	100.0000 /8	\$0	\$1,180,222
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% 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	\$1,042,356	\$10,321,862	100.0000%	\$0	\$10,321,862
22	376.200	Mains - Plastic - DP	\$14,417,293	P-22	\$43,735	\$14,461,028	100.0000%	\$0	\$14,461,028
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 25	379.000 380.000	Meas. & Reg Sta. Equip City Gate - DP Services - DP	\$698,276 \$12,713,893	P-24 P-25	\$387 \$555,786	\$698,663 \$13,269,679	100.0000%	\$0 \$0	\$698,663 \$13,269,679
26	381.000	Meters - DP	\$1,563,294	P-26	\$62,972	\$1,626,266	100.0000%	\$0	\$1,626,266
27	382.000	Meter Installations - DP	\$3,169,725	P-27	\$114,217	\$3,283,942	100.0000%	\$0	\$3,283,942
28	383.000	House Regulators - DP	\$701,456	P-28	\$17,517	\$718,973	100.0000%	\$0	\$718,973
29 30	384.000 385.000	House Regulators Installations - DP	\$93,833 \$46,856	P-29 P-30	\$39,425 \$26	\$133,258 \$46,882	100.0000%	\$0 \$0	\$133,258 \$46,882
31	387.000	Ind. Meas. & Reg. Sta. Equip - DP Other Equipment - DP	\$5,947	P-31	\$21,139	\$27,086	100.0000%	\$0	\$27,086
32		TOTAL DISTRIBUTION PLANT	\$44,934,620		\$2,066,593	\$47,001,213		\$0	\$47,001,213
33		PRODUCTION PLANT							
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35		TESTING TOTAL TESTING	\$0		\$0	\$0		\$0	\$(
36		IOTAL TESTING	30		30	20		40	*(
37 38	389.000	GENERAL PLANT Land and Land Rights - GP	\$30,364	P-38	\$17	\$30,381	100.0000%	\$0	\$30,38
39	390.000	Structures & Improvements - GP	\$764,309	P-39	\$28,516	\$792,825	100.0000%	\$0	\$792,829
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 P-42	\$17	\$30,757	100.0000%	\$0 \$0	\$30,757
42 43	391.000 392.000	Office Furniture & Equipment - GP Transportation Equipment - GP	\$31,677 \$9,517	P-43	\$3,374 \$223,028	\$35,051 \$232,545	100.0000%	\$0	\$35,051 \$232,548
44	392,100	Transportation Equip < 12,000 LB	\$0	P-44	\$0	\$0	100.0000%	\$0	\$(
45	393.000	Stores Equipment - GP	\$7,185	P-45	\$5	\$7,190	100.0000%	\$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 Ditchers - GP	\$43,941 \$83,813	P-47 P-48	\$38,388 \$46	\$82,329 \$83,859	100.0000%	\$0 \$0	\$82,329 \$83,859
48 49	396.100 396.200	Backhoes - GP	\$63,804	P-49	\$36	\$63,840	100.0000%	so so	\$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	\$17,368
52	397.200	Communication Equip - Fixed Radios	\$2,936	P-52	\$2	\$2,938	100.0000%	\$0	\$2,938
53 54	397.300 398.000	Communication Equip - Telemetering Miscellaneous Equipment	\$518 \$161,798	P-53 P-54	\$0 \$89	\$518 \$161.997	100.0000%	\$0 \$0	\$518 \$161,883
54 55	399.000	OTH-Other Tangible Property	\$161,798	P-55	\$0 \$0	\$161,887 \$0	100.0000%	\$0 \$0	\$107,00 \$(
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 59	399.500	Other Tangible Prop - PC Software	\$0	P-58	\$42,324	\$42,324	100.0000%	\$0	\$42,324
	399.600	Other Tangible Prop - PC HW	\$0	P-59	\$0	\$0	100.0000%	\$0	! \$(

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

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

	Δ Account #	1 1 - 1	<u>C</u> Total	<u>D</u> Adjust		E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	l MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictiona
61		GENERAL PLANT - ALLOCATED							
62	374.000	Land and Land Rights - Corporate	\$0	P-62	\$39,079	\$39,079	100.0000%	\$0	\$39,07
63	390.000	Structures & Improvements - Corporate	\$16,314	P-63	\$1,611,549	\$1,627,863	100.0000%	\$0	\$1,627,86
64	391.000	Office Furniture & Equip - Corporate	\$38,825	P-64	\$211,715	\$250,540	100.0000%	\$0	\$250,54
65	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$47,948	P-65	\$0	\$47,948	100.0000%	\$0	\$47,94
66	394.000	Tools, Shop, and Garage Equipment - Corporate	\$2,199	P-66	\$0	\$2,199	100.0000%	\$0	\$2,19
67	398.000	Miscellaneous Equipment - Corporate	\$33,720	P-67	\$0	\$33,720	100.0000%	\$0	\$33,72
68	399.000	Other Tangible Property - Corporate	\$3,422,756	P-68	-\$3,360,941	\$61,815	100.0000%	\$0	\$61,81
69	399.100	Other Tangible Property - Servers H/W -	\$0	P-69	\$7,512	\$7,512	100.0000%	\$0	\$7,51
70	399.300	Other Tangible Property - Network - H/W -	\$0	P-70	\$76,980	\$76,980	100.0000%	\$0	\$76,98
71	399.400	Other Tangible Property - PC Hardware - Corporate	\$0	P-71	\$663,711	\$663,711	100.0000%	\$0	\$663,71
72	399.500	Other Tangible Property - PC Software - Corporate	\$0	P-72	\$3,080,210	\$3,080,210	100.0000%	\$0	\$3,080,21
73		TOTAL GENERAL PLANT - ALLOCATED	\$3,561,762		\$2,329,815	\$5,891,577		\$0	\$5,891,57
74		INCENTIVE COMPENSATION CAPITALIZATION							
75	Į.	ICC Adjustment	\$0	P-75	-\$21,346	-\$21,346	100.0000%	\$0	-\$21,34
76		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$21,346	-\$21,346		\$0	-\$21,34
77		CAPITALIZATION TOTAL PLANT IN SERVICE	\$ 51,310,068		\$4,753,730	\$56,063,798		\$ 0	\$56,

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

A Plant	<u>B</u>	<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-2	Organization	301.000		\$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		\$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	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
P-11	Mains - Cathodic Protection - TP	367.000		\$7		\$0
	To adjust plant 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	
P-12	Mains - Steel - TP	367.100		\$595		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$703		\$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	В	<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 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)		-\$64		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
P-13	Meas. & Reg. Station Equipment - TP	369.000		\$46	1914.100.10.00.00.00.00.00.00.00.00.00.00.00	\$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	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-16	Land and Land Rights - DP	374.000		\$38		so so
	 To adjust plant for Capitalized Depreciation. (Sharpe) 		\$44		\$0	
	2. 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-18	Land Rights - DP	374.200		\$56		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$66		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
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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	<u> B</u>	2	<u>D</u>	E 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 -\$6	· Amount	Adjustments \$0	Adjustments
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-19	Structures & Improvements - DP	375.000		\$29	5.6	\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$34		\$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) 		-\$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 - Steet - DP	376.100		\$1,042,356		\$0
	 To adjust plant for Capitalized Depreciation. (Sharpe) 		\$5,285		\$0	
	2. To remove relocation expenses from plant. (Ferguson)		-\$275		\$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

A	B	S	D	<u> </u>	E pro	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description 3. To remove costs related to transition costs -	Number	Amount -\$484	Amount	Adjustments \$0	Adjustments
	per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-3404		ą v	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$52		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$1,210,027		\$0	
	To adjust plant to remove erroneous retirement entries. (Sharpe)		\$1,255,692		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$50,871		\$0	
	8. To adjust plant to correct erroneous plant asset classification. (Sharpe)		\$1,043,088		\$0	
P-22	Mains - Plastic - DP	376.200		\$43,735		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,229		\$0	
	To remove relocation expenses from plant. (Ferguson)		\$480		\$0	
	3. 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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$364,027		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$2,816		\$0	
P-23	Meas. & Reg. Sta. Equip - General - DP	378.000	47	\$9,612		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$752		\$0	
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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

<u>A</u> Plant	В	<u>C</u>	D	E 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)		-\$39		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)	1000	-\$69		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	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		\$555,786		\$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	
	6. To adjust plant to correct erroneous plant asset classification. (Sharpe)		-\$1,043,088	i	\$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 Adj. Number	B Plant in Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-26	Meters - DP	381.000	100000	\$62,972		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,064		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$55		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$98		\$0	
	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		\$114,217		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,167		\$0	
	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	
	6. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$26,128		\$0	
P-28	House Regulators - DP	383.000		\$17,517		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$471		\$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

A	В	c	<u>D</u>	E Total	5	G
Plant Adj.		Account	Adjustment	Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description 2. To remove relocation expenses from plant. (Ferguson)	Number	Amount -\$24	Amount	Adjustments \$0	Adjustments
	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
	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)		-\$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		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$18		\$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	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>E</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)		-\$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
	 To adjust plant for Capitalized Depreciation. (Sharpe) 		\$20		\$0	
77777	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	
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	

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

A Plant	<u>B</u>	٥	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
Evening:	To remove relocation expenses from plant. (Ferguson)	, Rumyet	-\$1	gir AINVUILESS S	\$0	··· valnoquenio:
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
P-41	Improvements - GP	390.300		\$17		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$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-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	

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	<u>B</u>	<u>c</u>	D	E Total	E	<u>G</u> Total
Plant Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 4. To reclassify capitalized advertising to	Number	Amount -\$1	Amount	Adjustments \$0	Adjustments
	expense. (Sharpe)		·			
	5. To include updated plant through March 31, 2014. (Sharpe)		\$222,899		\$0	
P-45	Stores Equipment - GP	393.000		\$5	ilinii — — — — Amerika — .	\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$5		\$0	
P-46	Tools, Shop, & Garage Equipment - GP	394.000		\$42,078	1727 (39) (100 (30) (30) (30) (30) (30) (30) (30) (3	\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$181		\$0	
	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	
	3. 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	

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

A Plant	В	<u>c</u>	D	E Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
	Plant In Service Adjustment Description 5. To include updated plant through March 31, 2014. (Sharpe)	Number	Amount \$107,779	Amount	Adjustments \$0	Adjustments
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	
	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	
	3. 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	

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

A Plant	<u>B</u>	. <u>C</u>	Д	<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-54	Miscellaneous Equipment	398.000		\$89		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$106		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$6		\$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-56	Other Tangible Prop - Network H/W	399.300		\$\frac{1}{2} \text{All } \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		\$0
	 To adjust plant for Capitalized Depreciation. (Sharpe) 		\$3		\$0	
P-57	Other Tangible Prop - PC Hardware	399,400		\$42	Sacrati State of Ballion (1997)	∰. ¹⁷ \$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	

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

A Plant	В	<u>c</u>	Д	<u>E</u> Total		<u>G</u> Total
Adj.	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
1	4. To adjust plant for Capitalized Depreciation. (Sharpe)	e Mailinet	\$28	Ainount	\$0	<u>valnamisins</u>
P-62	Land and Land Rights - Corporate	374.000		\$39,079		**************************************
	1. To include updated plant through March 31, 2014. (Sharpe)		\$39,079		\$0	
P-63	Structures & Improvements - Corporate	390.000	2.17	\$1,611,549		\$0
	To include updated plant through March 31, 2014. (Sharpe)		\$1,611,549		\$0	
P-64	Office Furniture & Equip - Corporate	391.000		\$211,715		\$0
	To include updated plant through March 31, 2014. (Sharpe)		\$211,715		\$0	
P-68	Other Tangible Property - Corporate	399.000		-\$3,360,941		\$0
	1. 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
	1. 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		\$3,080,210	<u> </u>	\$0
	 To include updated plant through March 31, 2014. (Sharpe) 		\$3,215,065		\$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 Plant Adj. Number	B Plant In Service Adjustment Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	<u>F</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$134,855	\$0
P-75	ICC Adjustment	. 54 . 125	-\$21,346	\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$21,346	\$0
	 Total Plant Adjustments		\$4,753,730	\$0

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

	Δ	В	<u>c</u>	₫	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Ráte	Expense
4		INTANGIBLE PLANT			
1	301.000	Organization	\$5,252	0.00%	¢ስ
2	302.000	Franchises & Consents	\$5,252 \$45,828	0.00%	\$0 \$0
3		l control of the cont		· · · · · · · · · · · · · · · · · · ·	\$0 \$0
4	303.000	Misc. Intangible Plant	\$2,137	0.00%	\$0 \$0
5	ļ	TOTAL INTANGIBLE PLANT	\$53,217		ф 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	\$0	3.24%	\$0
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	005.000	TOTAL TRANSMISSION PLANT	\$1,180,222	0.0070	\$19,676
, , ,	ļ	TOTAL TRANSMISSION LANT	Ψ (, 100, 222		ψ10,070
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	\$10,321,862	1.53%	\$157,924
22	376.200	Mains - Plastic - DP	\$14,461,028	1.53%	\$221,254
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	\$13,269,679	5.00%	\$663,484
26	381.000	Meters - DP	\$1,626,266	2.16%	\$35,127
27	382.000	Meter Installations - DP	\$3,283,942	3.00%	\$98,518
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%	\$1,21 <u>9</u>
32		TOTAL DISTRIBUTION PLANT	\$47,001,213		\$1,290,445
33		PRODUCTION PLANT			
34		TOTAL PRODUCTION PLANT	\$0		\$0
		TECTIVO			
35		TESTING			
36		TOTAL TESTING	\$0		\$0
37	ļ	GENERAL PLANT			
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

Line	Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> 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	\$792,825	5.00%	\$39,641 \$1,076
41	390.300	•	: 1	5.00 <i>%</i> 5.00%	
41	391.000	Improvements - GP	\$30,757	4.75%	\$1,538
		Office Furniture & Equipment - GP	\$35,051		\$1,665
43	392.000	Transportation Equipment - GP	\$232,545	10.39%	\$24,161
44	392.100 393.000	Transportation Equip < 12,000 LB	\$0	10.39%	\$0
45 46	l .	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	\$0	4.75%	\$0
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	\$1,958,915		\$111 , 515
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 - Corporate	\$47,948	10.39%	\$4,982
66	394.000	Tools, Shop, and Garage Equipment - Corporate	\$2,199	4.50%	\$99
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
70	399.300	Corporate Other Tangible Property - Network - H/W -	\$76,980	4.75%	\$3,657
71	399.400	Corporate Other Tangible Property - PC Hardware -	\$663,711	4.75%	\$31,526
72	399.500	Corporate Other Tangible Property - PC Software -	\$3,080,210	4.75%	\$146,310
73		Corporate TOTAL GENERAL PLANT - ALLOCATED	\$5,891,577		\$284,375
74		INCENTIVE COMPENSATION 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	<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
75 76		ICC Adjustment TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$21,346 -\$21,346	0.00%	\$0 \$0
77		Total Depreciation	\$56,063,798		\$1,706,011

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

Line	Account	<u>B</u> .	<u>C</u> Total	<u>D</u> Adjust.	E .	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
lumber	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictiona
1		INTANGIBLE PLANT			,				
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$
3	302.000	Franchises & Consents	\$45,803	R-3	\$0	\$45,803	100.0000%	\$0	\$45,80
4	303.000	Misc. Intangible Plant	\$2,136	R-4	\$0	\$2,136	100.0000%	\$0	\$2,13
5		TOTAL INTANGIBLE PLANT	\$47,939		\$0	\$47,939		\$0	\$47,93
6		TRANSMISSION PLANT							
7	311.000	Liquified Petroleum Gas Equipment	\$1,184	R-7	-\$1,184	\$0	100.0000%	\$0	\$
8	365.000	Land and Land Rights - TP	\$200	R-8	\$0	\$200	100.0000%	\$0	\$20
9 (365,100	Rights of Way - TP	\$0	R-9	\$0	\$0	100.0000%	\$0	\$
10	366.000	Structures & Improvements - TP	\$0	R-10	\$0	\$0	100.0000%	\$0	
11	367.000	Mains - Cathodic Protection - TP	\$7,408	R-11	-\$546	\$6,862	100.0000%	\$0	\$6,86
12	367.100	Mains - Steel - TP	\$646,102	R-12	-\$47,776	\$598,326	100.0000%	\$0	\$598,32
13	369.000	Meas. & Reg. Station Equipment - TP	\$35,712	R-13	-\$2,576	\$33,136	100.0000%	\$0	\$33,13
14		TOTAL TRANSMISSION PLANT	\$690,606		-\$52,082	\$638,524		\$0	\$638,52
15	274 000	DISTRIBUTION PLANT	£40.20E	R-16	\$0	\$10,285	100.0000%	\$0	\$10,28
16	374.000 374.100	Land and Land Rights - DP T&D Land - DP	\$10,285 \$0	R-17	\$0	\$10,285	100.0000%	\$0	\$10,20
17	374.100		\$72,010	R-17	\$0	\$72,010	100.0000%	\$0 \$0	\$72,01
18	374.200	Land Rights - DP Structures & Improvements - DP	\$44,548	R-19	-\$2,554	\$41,994	100.0000%	\$0	\$41,99
19	376.000		\$205,805	R-20	-\$14,730	\$191,075	100.0000%	\$0	\$191,07
20 21	376.000	Mains - Cathodic Protection - DP Mains - Steel - DP	\$2,722,672	R-21	\$1,050,311	\$3,772,983	100.0000%	\$0	\$3,772,98
	376.100	Mains - Plastic - DP	\$3,635,692	R-22	\$71,458	\$3,707,150	100.0000%	\$0	\$3,707,15
22	378.000		\$264,362	R-23	-\$13,884	\$250,478	100.0000%	\$0	\$250,47
23	379.000	Meas. & Reg. Sta. Equip - General - DP Meas. & Reg Sta. Equip City Gate - DP	\$254,922	R-24	-\$14,642	\$240,280	100.0000%	\$0	\$240,28
24	380.000	Services - DP	-\$1,184,000	R-25	-\$432,447	-\$1,616,447	100.0000%	\$0	-\$1,616,44
25 26	381.000	Meters - DP	\$1,264,063	R-26	-\$26,966	\$1,237,097	100.0000%	\$0	\$1,237,09
27	382.000	Meter Installations - DP	\$938,302	R-27	\$6,346	\$944,648	100.0000%	\$0	\$944,64
28	383.000	House Regulators - DP	\$312,076	R-28	-\$18,282	\$293,794	100.0000%	\$0	\$293,79
29	384.000	House Regulators Installations - DP	\$41,985	R-29	-\$3,079	\$38,906	100.0000%	\$0	\$38,90
30	385.000	Ind. Meas, & Reg, Sta. Equip - DP	\$19,472	R-30	-\$1,424	\$18,048	100.0000%	\$0	\$18,04
31	387.000	Other Equipment - DP	\$6,724	R-31	-\$381	\$6,343	100.0000%	\$0	\$6,34
32		TOTAL DISTRIBUTION PLANT	\$8,608,918	:	\$599,726	\$9,208,644		\$0	\$9,208,64
33		PRODUCTION PLANT						\$0	
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	•
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0	:	\$0	•
37		GENERAL PLANT		D 44	£0	***	400 000087	en.	to o
38	389.000	Land and Land Rights - GP	\$9,016	R-38	\$0	\$9,016	100.0000% 100,0000%	\$0 \$0	\$9,0 \$171,9
39	390,000	Structures & Improvements - GP	\$183,879	R-39	-\$11,889	\$171,990 \$9,667	100.0000%	\$0 \$0	\$9,60
40	390.100	Structures - Frame - GP	\$10,248	R-40	-\$581 -\$958	\$9,667 \$12,047	100.0000%	\$0 \$0	\$12,04
41	390.300	Improvements - GP	\$13,005	R-41 R-42	-\$509	\$12,047 \$7,055	100.0000%	\$0 \$0	\$7,05
42	391.000	Office Furniture & Equipment - GP	\$7,564 \$5,235	R-43	-\$505	\$4,730	100.0000%	\$0	\$4,73
43	392.000 392.100	Transportation Equipment - GP Transportation Equip < 12,000 LB	\$0,250	R-44	\$0	\$0	100.0000%	\$0	4 -7,1
44	393.000	Stores Equipment - GP	\$7,356	R-45	-\$433	\$6,923	100.0000%	\$0	\$6,9
45 46	394.000	Tools, Shop, & Garage Equipment - GP	\$84,341	R-46	-\$5,225	\$79,116	100.0000%	\$0	\$79,1
47	396,000	Power Operated Equipment - GP	\$37,047	R-47	-\$1,733	\$35,314	100.0000%	\$0	\$35,3
48	396,100	Ditchers - GP	\$73,697	R-48	-\$4,988	\$68,709	100.0000%	\$0	\$68,7
49	396.200	Backhoes - GP	\$36,424	R-49	-\$2,233	\$34,191	100,0000%	\$0	\$34,1
50	396,300	Ditchers - Group	\$1,083	R-50	-\$1,083	\$0	100.0000%	\$0	,
51	397.000	Communication Equipment - GP	\$8,884	R-51	-\$655	\$8,229	100.0000%	\$0	\$8,2
52	397.200	Communication Equip - Fixed Radios	\$1,637	R-52	-\$93	\$1,544	100.0000%	\$0	\$1,5
53	397.300	Communication Equip - Telemetering	\$423	R-53	-\$31	\$392	100.0000%	\$0	\$3
54	398.000	Miscellaneous Equipment	\$64,017	R-54	-\$3,755	\$60,262	100.0000%	\$0	\$60,2
55	399.000	OTH-Other Tangible Property	\$0	R-55	\$2	\$2	100.0000%	\$0	
56	399,300	Other Tangible Prop - Network H/W	\$1,611	R-56	-\$91	\$1,520	100.0000%	\$0	\$1,5
	399,400	Other Tangible Prop - PC Hardware	\$57,188	R-57	-\$3,256	\$53,932	100.0000%	\$0	\$53,9
				1					
57	399.500	Other Tangible Prop - PC Software	51,309	R-58	•\$/3!	\$1,23 0	100.0000%	\$0	\$1.2
	399.500 399.600	Other Tangible Prop - PC Software Other Tangible Prop - PC HW	\$1,309 \$2	R-58 R-59	-\$73 -\$2	\$1,236 \$0	100.0000%	\$0 \$0	\$1,2

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

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

A \$ 1.50 B	Α	Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Baran Ba	<u>C</u> Total	D	E	L. E	<u>G</u> Jurisdictional	Н	
Line	Account Number	Depreciation Reserve Description	Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocational	Jurisdictional Adjustments	MO Adjusted Jurisdictional
61	, stanibol.	IGENERAL PLANT - ALLOCATED	11000110	110311001	Adjustments	T TREATMENT	Miconions	Aujusunents	- Odisarcaonai
62	374.000	Land and Land Rights - Corporate	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.000	Structures & Improvements - Corporate	\$9	R-63	\$7,313	\$7,322	100.0000%	so so	\$7,322
64	391.000	Office Furniture & Equip - Corporate	\$2	R-64	\$1,818	\$1,820	100.0000%	so so	\$1,820
65	392,100	Transportation Equipment < 12,000 lbs -	\$5	R-65	\$4,130	\$4,135	100.0000%	\$0	\$4,135
• • •		Corporate	•	1		, , ,		,	.,,
66	394.000	Tools, Shop, and Garage Equipment -	\$0	R-66	\$157	\$157	100.0000%	\$0	\$157
		Corporate	·		-			· ·	•
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
		Corporate		1	<u> </u>	1	l l	ľ	
70	399.300	Other Tangible Property - Network - H/W -	\$7	R-70	\$5,494	\$5,501	100.0000%	\$0	\$5,501
		Corporate					ļ		
71	399.400	Other Tangible Property - PC Hardware -	\$57	R-71	\$47,116	\$47,173	100.0000%	\$0	\$47,173
		Corporate							_
72	399.500	Other Tangible Property - PC Software -	\$274	R-72	\$204,261	\$204,535	100.0000%	\$0	\$204,535
		Corporate			l				
73		TOTAL GENERAL PLANT - ALLOCATED	\$363		\$277,890	\$278,253		\$0	\$278,253
74		INCENTIVE COMPENSATION			:				
/-		CAPITALIZATION							
75		ICC Adjustment	\$0	R-75	-\$601	-\$601	100,0000%	\$0	-\$601
76		TOTAL INCENTIVE COMPENSATION	\$0	1.70	-\$601	-\$601		so	-\$601
, v		CAPITALIZATION		1	7,301	1301			7001
		TALLANON							
77		TOTAL DEPRECIATION RESERVE	\$9,951,792		\$786,842	\$10,738,634		\$0	\$10,738,634

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 Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-7	Liquified Petroleum Gas Equipment	311.000		-\$1,184		\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$1,184		\$0	
R-11	Mains - Cathodic Protection - 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
	1. 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
1	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
* · · <u>.</u>	To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$2,555		\$0	

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

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

Δ	В	<u>C</u>		E G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Total Adjustment Adjustment Amount Amount	Total Jurisdictional Jurisdictional Adjustments Adjustments
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	\$1,050,311	\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$67	\$0
	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)		-\$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
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$1,255,692	\$0
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$50,871	\$0
	9. To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$4,608	\$0
	10. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		\$44,722	\$0
R-22	Mains - Plastic - DP	376.200	\$71,458	\$0
	To adjust reserve for capitalized depreciation (Sharpe)	- Continued on the Cont	\$118	\$0
	depreciation. (Sharpe)			Accounting Schedule: 07

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

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

<u>Å</u> Reserve	В	C	<u>D</u> <u>E</u> Total	E <u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustment Amount Amount	Jurisdictional Jurisdictional Adjustments Adjustments
	To remove relocation expenses from reserve. (Ferguson)		-\$4	\$0
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037, (Hanneken)		-\$13	\$0
	To reclassify capitalized advertising to expense. (Sharpe)		-\$2	\$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
	7. To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$364,027	\$0
	8. To adjust reserve to rebook retirement entries. (Sharpe)		-\$2,816	\$0
	To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$1,382	\$ 0
R-23	Meas. & Reg. Sta. Equip - General - DP	378.000	-\$13,884	\$0
	1. To adjust reserve for capitalized Depreclation. (Sharpe)		\$19	\$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
	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

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

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>	.	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
	4. To update reserve through March 31, 2014. (Sharpe)		-\$14,654	***************************************	\$0	
R-25	Services - DP	380.000		-\$432,447		. \$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$390		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$12		\$0	
	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 cost of removal in the approp <i>r</i> iate account. (Robinett)		\$997		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		-\$366,886		\$0	
	7. To adjust reserve to correct erroneous plant asset classification. (Sharpe)		-\$66,888		\$0	
R-26	Meters - DP	381.000		-\$26,966		\$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		\$6,346		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$54		\$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)		-\$6		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

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

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

A	В	<u>C</u>	D	E	E	G
Reserve	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	1	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Number	Adjustment	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
, , , , , , , , , , , , , , , , , , , ,	5. To include cost of removal in the appropriate account. (Robinett)		-\$130		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		\$6,686		\$0	
	7. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$255		\$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	
R-29	House Regulators Installations - DP	384.000		-\$3,079		<u> </u>
	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	na anaka mendibi basa dalah dalah dalah Biri dipa mendibi biri dalah dalah dalah dalah dalah dalah dalah dalah dalah dalah dalah dalah dalah dalah dal	-\$1,424		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)	A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN A TANAN	\$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	

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

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>	<u>D</u> <u>E</u> Total	E <u>G</u> Total
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustment Amount Amount	andrea a deliberator refugiossa approximativa mandrea del 🗆 🗆 🛨 🗀 🚺 . No. 18 12 1
	Structures & Improvements - GP	390.000	-\$11,86	
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$22	\$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
	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	-\$56	\$0
	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	\$98	\$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
R-42	Office Furniture & Equipment - GP	391.000	-\$50	9 \$0
	1. 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	\$ 50	\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$13	\$0

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

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	C	D	E Total	Ē	<u>G</u> Totai
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	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)		-\$517		\$0	
R-45	Stores Equipment - GP	393,000		-\$433		\$0
	To update reserve through March 31, 2014. (Sharpe)		-\$433		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		\$5,225	. A. 1997 (1997) . A. 1197 (1997)	\$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)	-	\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$5,233		\$0	
R-47	Power Operated Equipment - GP	396.000		-\$1,733		\$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	1 447	-\$4,988		\$0

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

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> <u>E</u> Tota	E.	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustn Amount Amou	nent Jurisdictional	Jurisdictional Adjustments
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$4	\$0	
	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		52,233	<u>4.04. 17. 10.</u> \$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	
R-50	Ditchers - Group	396.300		\$1,083	\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$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)		-\$656	\$0	
R-52	Communication Equip - Fixed Radios	397.200		-\$93	\$0
	To update reserve through March 31, 2014. (Sharpe)		-\$93	\$0	
R-53	Communication Equip - Telemetering	397.300		-\$31	<u></u>
	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	

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

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

Δ	<u>B</u>	C	<u>D</u>	E	<u> </u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	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-55	OTH-Other Tangible Property	399.000		\$2		\$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	
R-57	Other Tangible Prop - PC Hardware	399.400		-\$3,256		\$0
	1. 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	5) 201	-\$73	#64-6-4-11-15-11-11-11-11-11-11-11-11-11-11-11-	\$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		-\$2	COMMON OF THE PROPERTY OF THE	\$0,
	To move the cost of removal to the appropriate account. (Robinett)		-\$2		\$0	
R-63	Structures & Improvements - Corporate	390.000		\$7,31 3		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$7,313		\$0	
R-64	Office Furniture & Equip - Corporate	391.000		\$1,818	7. 20040000000000000000000000000000000000	

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

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 E	É <u>G</u> I Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Adjustn Amount Amou	nent Jurisdictional Jurisdictiona
	To update reserve through March 31, 2014. (Sharpe)		\$1,818	\$0
R-65	Transportation Equipment < 12,000 lbs - Corporate	392,100		5 4, 130 \$
	1. To update reserve through March 31, 2014. (Sharpe)		\$4,130	\$0
R-66	Tools, Shop, and Garage Equipment - Corporate	394,000		\$157
	1. To update reserve through March 31, 2014. (Sharpe)		\$157	\$0
R-67	Miscellaneous Equipment - Corporate	398.000		\$2,653
	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
	1. To update reserve through March 31, 2014. (Sharpe)		\$536	\$0
	Other Tangible Property - Network - H/W - Corporate	399,300		\$5,494
	1. To update reserve through March 31, 2014. (Sharpe)		\$5,494	\$0
R-71	Other Tangible Property - PC Hardware - Corporate	399.400	\$4 	57,116 \$
	1. To update reserve through March 31, 2014. (Sharpe)		\$47,116	\$0
R-72	Other Tangible Property - PC Software - Corporate	399.500	\$20	34,261 \$

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

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	To update reserve through March 31, 2014. (Sharpe)		\$228,104		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$23,843		\$0	
R-75	ICC Adjustment	V sa		-\$601		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$601		\$0	
jan ja	 Total Reserve Adjustments			\$7 <u>86,842</u>		\$0

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

(A) Arrivin	Δ	В	_ <u>C</u>	<u>D</u>	E .	E	<u>G</u>
Line Number	Description	Test Year Adj. Expenses	Revenue	Expense	Net Lag C - D	Factor (Col E / 365)	CWC Req B x F
Number.	Tescription and administration of the second	. vol"⊏xbenses	Lag	Lag		(COLE / 305)	DA FARRIOTE
1	OPERATION AND MAINT, EXPENSE						
2	Payroll, Incentive Compensation, 401-K, ESPP	\$1,626,290	37.28	14.00	23.28	0.063781	\$103,726
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	\$377,902	37.28	6.58	30.70	0.084110	\$31,785
6	Uncollectibles	\$172,403	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$1,524,633	37.28	32,38	4.90	0.013425	\$20,468
8	TOTAL OPERATION AND MAINT. EXPENSE	\$3,701,228					\$155,979
9	TAXES						
10	Property Tax	\$459,882	37.28	182.50	-145.22	-0.397863	-\$182,970
11	Payroll Tax	\$131,681	37.28	18.87	18.41	0.050438	\$6,642
12	Sales Tax	\$482,143	37.28	21.27	16.01	0.043863	\$21,148
13	TOTAL TAXES	\$1,073,706					-\$155,180
14	OTHER EXPENSES					•	
15	Purchased Gas	\$10,571,006	37.28	40.16	-2.88	-0.007890	-\$83,405
16	MOPSC Assessment	\$9,490	37.28	-31.13	68.41	0.187425	\$1,779
17	TOTAL OTHER EXPENSES	\$10,580,496					-\$81,626
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$80,827
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$831,756	37.28	37.50	-0.22	-0.000603	-\$502
21	State Tax Offset	\$139,022	37.28	37 <i>.</i> 50	-0.22	-0.000603	-\$84
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$1,017,669	37.28	91.15	-53.87	-0.147589	-\$150,197
24	TOTAL OFFSET FROM RATE BASE	\$1,988,447		į			-\$150,783
25 🗈	I TOTAL CASH WORKING CAPITAL REQUIRED		,	(ကွန့်န		I .	-\$231,610

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

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Sporeor Lies Harreiers Sporeor Lies Harreiers Page: 1 of 4

Liberty Ublikee (Wakstates Wat Gas) Corp. Ger. 2014-0152 Northeart Waterouth Ustrack (HEWO) Test Year Ending 9-70/13 with updates to 2031/14 Mnocme Statemant Detail

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0\$	605,83	602,88	0\$	%60000003	602,83	259,78	# * *∃	05	1951	7255	∃O - snlsM	000,463	17
6 \$	0\$	0.5	0\$	200000.001	0\$	0\$	E+3	os	0\$	05	Structures & Improvements - DE	660,888	43
C\$	0%	05	0.5	\$6000003\$	05	0\$	77-3	D\$	0\$	05	30 - gainsealgn3 & nolainseau2 JalsM	000.258	45
\$41,165	619'9\$	187,62 2	0\$	2,00000°001	\$53,784	05	17-3	\$47,165	619'9\$	\$87,62\$	Rents - Dist Exp.	664,000	59
889\$	8175	906\$	0\$	4:00000.001	906\$	8175	O7-3	6812	0\$	\$483	Odras Expenses - DiaL Exp.	000.068	07
05	6/\$	0\$	05	100,000,001	0\$	D\$	6C-3	05	@\$	05	Customer Installations Expenses	000.878	96 39
99\$ 0\$	789,8712 04	500,871\$	0\$	470000,001 470000,001	200,871 2	975,842	£.38	578	\$127,681	657,7518	Helet & Honse Regulator Expenses	000.578 000.678	75
05	OS	05	05 05	100000001	65	05 05	76-3 E-37	[US	65	05	Meas, & Reg, Siz, Expenses - Industrial Meas, & Reg, Siz, Expenses - City Gate	000.818	96
891'15	566'5\$	681.74	95 95	250000,001	E81,72	45.52	80.3	P81'15	849,62	908795	Meas, & Reg. Sia. Expenses - General Meas, & Reg. Sia. Expenses - General	000.878	32
699'626\$	745,7822 20032	910,728	05	%00000001	810,1922	282,255	₩-3	899'676\$	207 1652	PCF,1852	Wains & Service Expenses - DE	000.478	36
0\$	0\$	03	04	20000.001	65	(t)	£03		**	0\$	Compressor Station Labor & Expense - DE	872,000	33
077'C65	05	C99"E1\$	0\$	200000.001	C97'C15	os	26-3	05	0\$	213,440	Enad Dispatching & Odorization - 30 - assert 3 & yele 1 policit? research	001.118	35
0\$	GS.	0\$	0\$	%0000003	65	os	16.3	0\$	O\$	05	Load Dispatching & Odottzaton	0001148	31
C19.28	199'555	TC8,162	0\$	500000001	ZE8'193	566'83\$	E-30	E79.22	236,869	Z98'Z9\$	Operations Supervision & Engineering - DE	000,078	30
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0\$	126'82\$	0\$	6\$ 0\$	1,00000001	\$16'EZ\$	68,744 2	52-3	521,714.2-	116.652	791'65'164 75	TOTAL TRANSMISSION EXPENSES	000,788	92 52
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	1	\$2,844,335	TEE, 11E2	1	\$5,552,434					16621728	NET INCOME BEFORE TAXES		104
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12 250,650	601.810.2\$	\$505055	121,552		218,640.08	055 0613		8T3,EAA,52	£87,488,13	\$2,859,265	TOTAL OPERATING EXPENSE	PHINSH-	EOI .
610,1312	\$121,681	OC1,2668	O:S	1	007,5928	193'121\$-	1	692'219\$	\$56.592	166,4118	TOTAL OTHER OPERATING EXPENSES		203
491'1\$	CS	29115	l čis	*6000003	791,12	787,C12	301-3	CO9715-	OS .	212,600	Allocated Taxes Office	000 977	101
08	06	0\$	os	200000001	0\$	OS	001-3	os	os	05	Missouri Franchise Taxes	000.804	001
05	05	05	os	¥60,00,001	0\$	os	£-99	05	DS	0\$	Gross Receipts Tax	000'907	55
0\$	189'181\$	129,1617	i os	3,000,0001	189,1614	658,453	£-39	05	228,868	228'96\$	savel power	000.809	₹6
2459,652	0\$	Z83'6571	6\$	4,0000,001	Z28'657\$	487'0435-	16-3	696'009\$	0\$	690'009\$	Property Texes/Ad Valorem Texes	000.803	45
] - '		1						OTHER OPERATING EXPENSES		96
	j												
\$5,031	05	\$5,031	0\$)	\$50.28	Z\$9' †\$	ŀ	6 / £\$	es	810\$	TOTAL ANORTZATION EXPENSE		\$6
0\$	0\$	U\$	0\$	A'000,001	0\$	<u>ere</u> .	F-64	646\$	0\$	6462	notissinomA	(02 (03	76
\$5,031	0\$	\$50.2\$	os	#00000.001	\$202\$	160,28	€6•3	0.5	cs .	os	Energy Efficiency Amortization	604.104	66
			1	1	İ	1	ŀ			•	38N39X3 KOITAZITROMA		85
0\$	os	278,888,18	351,532-	1	928'672'1\$	0\$		os	cs.	928'692'15	TOTAL DEPRECIATION EXPENSE		16
(t) 8:01 89S	(F) 6700 693	576,888,12	351,598-	200000001	828,647,18	See 10% (1)	06-3	(L) 930U 995	(1) 5:0n 938	858,647,12	Detrectation Expense, Dep. Exp.	403,000	Ĉ6
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Z9Z'9\$1'1\$	959'107\$	ELZ'BIB'IS	0\$	1	E15,618,12	C1Z,1222		865,072,38	784 1481	537,2,465	TOTAL ADMIN, & GENERAL EXPENSES		ଟେ
458,72	0\$	15871	0\$	\$0000000	FE874	025.42	. 18-3	\$15.E.\$	0\$	*15'E\$	Rents - Admin, Gen, Exp.	000.168	16
202,512	05	\$13,505	0\$	%00000003	\$13,505	T00,42-	58-3	S12,512	0\$	SIZ, TIZ	Misc. General Expenses	002,008	88
0\$	05	C \$	0\$	A'6000.001	O\$	05	28-3	0\$	0.\$	05	General Advertisiong Expenses	001,056	82
0\$	0\$	0\$	0\$	A'00000.001	0\$	05	43-3	os	0\$	0\$	Misc. General Expenses - A&G	000,068	18
0\$	0 \$	65	05	#0000.001	0\$	O\$	E-83	OS .	0\$	05	Duplicate Charges	939,000	5.8
268,112 \$0	0\$ 0\$	268,112	05 ~	#00000.001	Z11/89\$ 05	211,892	\$8-3	05	06	05	Regulatory Convolution Expenses	628,000	18 58
955,9 2 -	100'467\$	203,7842	05 05	%00000001	799'48 7\$	196,1212-	18-3	05	\$20,6692	620,6668 620,668	Employee Pensions & Benefits Tranchise Requirements	926,000 927,000	08
21'011	05	21'044	0\$	%00000001	PH0,F4	110'15	62-3	os os	0\$	05	sylvines & Damages	852,000	87
815,6818	os	814,2,218	0\$	150000.001	817,6818	05	87-3	817,5212	0\$	812 6515	Property Insurance - Debits	924.000	87
\$51,525\$	056,88	5017695	es	%00000001	501'909\$	CTT, EGAS-	17-3	826,421,12	026,83	878,661,12	Outside Services Employed	923,000	u
580'415-	\$16,6352	-2520,960	05	%0000T001	096'092\$	0\$	87.3	\$86.712-	\$78,685.	096'092\$	Admin. Ergenses Transferred	922,000	94
C13'PLZS	70C,8112	\$335,420	65	%60000003	2385,420	554'115	84.3	\$288.912	100,8112	\$407,219	Office Supplies & Expenses	600 176	54
20	£44'076\$	\$340,773	ű\$	\$0000000E	ETT, CACE	186'828	F-74	0\$	287,1062	287,1062	Admir. & General Salaries	650,000	74
	1		l	1	•		1	1			ADURL & GENERAL EXPENSES		ŧ۷
		F											
150,52	\$302	\$3,260	64	.	13,260	92025		281,82	1515	915,82	TOTAL SALES EXPENSES		21
Ep\$	03	EFS	0\$	200000001	£43	115\$-	14-3	9555	GS	1225	Misc, Sales Expenses	000.918	\$ L
D\$	0\$	0\$ C+[1×1])	OS	250000001	(9+3)	D\$	67-3] os	0\$	0\$	398 - notaivisqu8	000 916	07
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A Income Adj. Number	E Income Adjustment Description	C Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000		. 	\$0	\$ 0	\$290,341	\$290,341
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$290,341	
Rev-3	Convercial	481,100	\$0	\$0	- \$0	\$0	-\$2,870,165	-\$2,870,165
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$2,870,165	
Rev-4	Sm. Gen. Service		sò.	\$0	\$0	\$0	\$752,438	\$752,438
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$752,438	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$1,038,852	\$1,038,852
	1. To Annualize Med. Gen. Service Revenue	-	\$0	\$0		\$0	\$1,038,852	
Rev-6	Lg. Gen. Service	-1/15/1986)	\$0	\$0	\$0	\$0	\$104,098	\$104,098
	1. To Annualize Lg. Gen, Service Revenue		\$0	\$0		\$0	\$104,098	
Rev-7	Interruptible Industrial	481,200	\$0	\$0	\$0	\$0	\$125,450	\$125,45 0
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0	•	\$0	\$125,450	
Ray-8	Small General Service Schools & Transportation	483.000	navazárya so j	\$ 0	\$0	\$0	\$3,922	\$3,922
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$3,922	
Rev-9	Medium General Service Schools & Transportation	489,000	\$0	\$0	<u> </u>	\$0	\$160,672	\$160,672
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$160,672	
Rev-10	Large General Service Schools & Transportation	Frank 2	\$0	\$0	\$0	\$0	\$487,213	\$487,213
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$487,213	
Rev-11	Other Gas Revenue - Oper, Rev.	495,000	\$0	\$0	\$0	\$0	\$155,925	\$155,925
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$135,163	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$17,100	
	3. To include contractual revenues. (Cox)		\$0	\$0		\$0	\$273,988	
E-11	Operation Labor and Expenses	841.000	\$61	\$0	\$61	\$0	\$0	\$0
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$63	\$0		\$0	\$0	
÷/ E-20 ,≅	Transmission & Compression of Gas by Others	858,000	\$0.	\$447,135	\$447,135	gara (I. so)	\$0	\$0

A Income Adj.	В	<u>C</u> Account	D Company Adjustment	E Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Juńsdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$447,135		\$0	\$0	
E-30	Operations Supervision & Engineering - DE	870.000	\$18,995	\$0	\$18,995	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,741	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$20,736	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	\$235,582	1995/Addam \$0 ;	\$235,582	\$0	Priz. \$0.	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$17,681	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$253,263	\$0		\$0	\$0	
E-36	Meas, & Reg. Sta. Expenses - General	875,000	\$2,347	\$0	\$2,347	ij i so	\\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$187	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)	:	\$2,534	\$0		\$0	\$0	
É-38	Meter & House Regulator Expenses	878.000	\$48,276		\$48,276	\$0.	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5,483	\$0		\$0	\$0	
	2. To annualize payroll, (Ferguson)		\$53,759	\$0		\$0	\$0	
E-40	Other Expenses - Dist, Exp.	880.000	\$418	\$0	\$418	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$13	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$431	\$0		\$0	\$0	
E-44	Mains - DE	887.000	\$7,625	\$ 0	\$7,625	so so		\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$256	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$7,881	\$0		\$0	\$0	
E-48	Services DE	892,000	\$461	\$0	\$461	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options, (Ferguson)		-\$23	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$484	\$0		\$0	\$0	•
E-49	Mater & House Regulators - DE	893,000	\$2,389	\$0	\$2,389		\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$90	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$2,479	\$0	;	\$0	\$0	
- E-54	Supervision - Cust Acct. Exp.	901,000	-\$74	\$0	-\$74	\$0	şo	####### \$ 0

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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
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$68	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	\$63,250	\$0	\$63,250	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5,393	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$68,643	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	-\$1,526	ienia (j. 50)	-\$1,526	李·李·李·李 \$0 5	so so	********
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$553	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$973	\$0		\$0	\$0	
E-57	Uncollectible Amounts	984,000	\$0	-\$20,470	-\$20,470	**********************	\$0	, januariya . \$0
	To normalize uncollectible account expense. (Boateng)		\$0	-\$20,470		\$0	\$0	
eleg e	Misc. Customer Accounts Expense	905,000	šinie , en S o	\$24,808	\$24,808	\$0	\$0	** ** * \$ 0
E-30	1. To include interest expense on customer deposits.	303,000	\$0	\$24,808		\$0	\$0	•
	(Sharpe)		40	424,500		•	V	
E-61	Supervision - Cust Serv. Info.	907,000	· 含图(20.\$161)	\$0	\$161	je so	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$156	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908,000	\$37,382	\$0	\$37,382	###Z# (J.) \$0 (\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,355	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$41,737	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909,000	\$6,116	-\$2,848	\$3,268	\$0	\$0	\$0
	To disaflow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$191	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$6,307	\$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	
	4. To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$311		\$0	\$0	
E-68	Demostrating & Selling Expenses	912,000	\$55	, , , \$0	\$55	2.51 \$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options, (Ferguson)		-\$6	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$61	\$0		\$0	\$0	

A 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	H Jurisdictional Adjustment Non Labor	jurisdictional Adjustments Total
E-69	Advertising Expenses	913,000	\$0	-\$4,600	-\$4,600	(\$4#A . , , \$0	T	, mm \$1
	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	ţo.	-\$511	-\$511	NA SO	5 \$0	;;s c
İ	To remove certain promotional advertising. (Sharpe)		\$0	-\$511		\$0	\$0	
E-74	Admin. & General Salaries	920.000	\$38,991	\$0	\$38,991	\$1. havie, 10.	\$0	· 515
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$7,934	\$0		\$0	\$0	
	2. To annualize payroll, (Ferguson)		\$46,925	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921,000	\$0	-\$14,799	-\$14,799	<u> </u>	- 13. Sign - 50	## \$ (
	To remove relocation expense. (Ferguson)		\$0	-\$2,684		\$0	\$0	
	To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$7,414		\$0	\$0	
	3. To annualize postage expense, (Boateng)		\$0	\$6,666		\$0	\$0	
	4. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$3,542		\$0	\$0	
	5. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$3,619	, I	\$0	\$0	
	6. To remove certain dues & donations costs. (Sharpe)		\$0	-\$3,893		\$0	\$0	
	7. To annualize rents/leases. (Hanneken)		\$0	-\$313		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0.	-\$499,773	-\$499,773	\$, (\$0)	\$0	()
	1. To remove relocation expense. (Ferguson)	 	\$0	-\$141		\$0	\$0	
	2. To annualize outside auditor expenses. (Sharpe)		\$0	-\$13,273		\$0	\$0	
	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, LUC, and LABS 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 aflocated costs. (Hanneken)		\$0	-\$3,007		\$0	\$0	

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 4 of 6

A Income Adj.	B	<u>C</u> Account	D Company Adjustment	E Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor		Total	Labor	Non Labor	Total
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$61,181		\$0	\$0	
	11. To update LUC allocations and factors, (Hanneken)		\$0	-\$64,545		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$42,255		\$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	##: W. ## . \$0	\$1,044	\$1,044	\$0	\$0	\$0
	To normalize injuries and damages expense, (Sharpe)		\$0	\$1,044		\$0	\$0	
E-80	Employee Pensions & Benefits	926.000	-\$142,022	-\$9,339	-\$151,361	\$0	\$0	\$0
	To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$48,073	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$9,339		\$0	\$0	
	3. To normalize pension expense. (Boateng)		-\$47,465	\$0		\$0	\$0	
	4. To normalize OPEB expense. {Boateng}		-\$142,630	\$0		\$0	\$0	
E-82	Regulatory Commission Expenses	928,000	\$0	\$68,112	\$58,112	\$0	\$0	\$0
<u>'</u>	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	∰ % \$0	-\$4,007	-\$4,007	\$0	\$0	\$0
	To disaflow 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 - Admin, Gen. Exp.	931,000	\$0	\$4,520	\$4,520	\$0	\$0	. \$0
	1. To annualize rents/leases. (Hanneken)		\$0	\$4,520		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403,000	\$0	\$0	\$0	\$0	4\$83,151	-\$63,151
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$43,815	
	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	\$0	\$0	\$0
	To amortize Energy Efficiency Regulatory Asset as of 3/31/14 Stipulation in GR-2010-0192. (Hanneken)		\$ a	\$5,031		\$0	\$0	
E-94	Amortization	405.100	\$0	-\$379	\$379	\$0	\$ 0	\$0
	To remove non-recurring items. (Hanneken)		\$0	-\$379		\$0	\$0	

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page; 5 of 6

A Income Adj. Number	B Income Adjustment Description	Account Number		E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H İ Jurisdictional Jurisdic Adjustment Adjustr Non Labor Tot	ments
E-97	Property Taxes/Ad Valorem Taxes 1. To adjust property tax expense. (Ferguson)	408,000	\$0 \$0	-\$170,487 -\$170,487	-\$170,487	\$0. \$0	\$0 \$0	\$0
E-98	Payroll Taxes 1. To annualize payroll taxes. (Ferguson)	408.000	\$34,859 \$34,859	\$0	\$34,859	\$0 \$0	\$0 \$0	\$ 0
	Allocated Taxes Other 1. To remove PSC assessment charges from account 408 and move to Account 928. (Sharpe)	408.000	\$0 \$0	\$13,767 \$13,767	\$13,767	\$0 \$0	\$0 \$0	<u></u> \$0
E-106	Current Incomé Taxes 1. To Annualize Current income Taxes		\$0 \$0	\$0 \$ 0	₹%_∴_; \$0	\$0 \$0	\$712,670 \$7 \$712,670	12,670
	Total Operating Revenues Total Operating & Maint, Expense		\$0 \$353,346	\$0 -\$162,796	\$0 \$190,550			48,746

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

2 3 4	Description TOTAL NET INCOME BEFORE TAXES ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense	Percentage Rate	Test Year \$2,864,331	6.39% Return \$3,388,839	6.62% Return	6.85% Return
2 3 4	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$2,864,331	\$3 388 839		
2 3 4	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$2,004,331		62 222 420	69 676 667
3 4	Book Depreciation Expense		1	40,000,000	\$3,533,138	\$3,678,067
4	·	1				
			\$1,686,675 \$1,686,675	\$1,686,675	\$1,686,675 \$1,686,675	\$1,686,675
5 5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,600,675	\$1,686,675	\$1,000,075	\$1,686,675
-	SUBT, FROM NET INC. BEFORE TAXES					
	Interest Expense calculated at the Rate of	2.6300%	\$1,017,669	\$1,017,669	\$1,017,669	\$1,017,669
1	Tax Straight-Line Depreciation	L.	\$1,686,675	\$1,686,675	\$1,686,675	\$1,686,675
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,704,344	\$2,704,344	\$2,704,344	\$2,704,344
9	NET TAXABLE INCOME		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
10	PROVISION FOR FED. INCOME TAX					
	Net Taxable Inc Fed. Inc. Tax		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
	Deduct Missouri Income Tax at the Rate of	100.000%	\$102,059	\$131,047	\$139,022	\$147,032
	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
- 1	Federal Taxable Income - Fed. Inc. Tax		\$1,744,603	\$2,240,123	\$2,376,447	\$2,513,366
	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	35.000%	- \$610,61 1	\$784,043	\$831,756	\$879,678
	Net Federal Income Tax		\$610,611	\$784,043	\$831,756	\$879,678
	PROVISION FOR MO, INCOME TAX		the state of the s		-	
	Net Taxable Income - MO. Inc. Tax		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
	Deduct Federal Income Tax at the Rate of	35,000%	\$213,714	\$274,415	\$291,115	\$307,887
	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
1	Missouri Taxable Income - MO, Inc. Tax		\$1,632,948	\$2,096,755	\$2,224,354	\$2,352,511
	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$102,059	\$131,047	\$139,022	\$147,032
25	PROVISION FOR CITY INCOME TAX				1	
	Net Taxable Income - City Inc. Tax		\$1,846,662	\$2,371,170	\$2,515,469	\$2,660,398
	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
ı	Deduct Missouri Income Tax - City Inc. Tax		\$0 \$1,846,662	\$0 \$2,371,170	\$0 \$2,515,469	\$0 \$2,660,398
	City Taxable Income Subtract City Income Tax Credits		\$1,040,002	\$2,371,170	\$2,515,465	\$2,000,390
	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX	1	***************************************			
1	Federal Income Tax	1	\$610,611	\$784,043	\$831,756	\$879,678
	State Income Tax		\$102,059	\$131,047	\$139,022	\$147,032
	City Income Tax	<u> </u> _	\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$712,670	\$915,090	\$970,778	\$1,026,710
	DEFERRED INCOME TAXES				•	
	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC		\$0	\$0	\$0	\$0
	Amortization of Deferred ITC Deferred Income Tax - Test Line	1	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
,	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0 \$0
42	TOTAL INCOME TAX	ercavita See	\$712,670	\$915,090	\$970,778	\$1,026,710

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	Δ	<u>B</u> Dollar	© Percentage of Total Capital	<u>D</u> Embedded Cost of	E Weighted Cost of Capital	E Weighted Cost of Capital	<u>G</u> Weighted Cost of Capital
Number	Description	Amount	Structure	Capital	8.20%	8.70%	9.20%
1	Common Stock	\$17,756,974	45.89%	:	3.763%	3,992%	4,222%
1 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	\$20,937,675	54.11%	4.86%	2,630%	2,630%	2.630%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
5 6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$38,694,649	100.00%		6.393%	6.622%	6.852%
8	PreTax Cost of Capital				8.758%	9.131%	9.505%

Exhibit No.:

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

Case No: GR-2014-0152 Date Prepared: 7/30/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL

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	Δ	<u>B</u> 6.39%	<u>C</u> 6.62%	<u>D</u> 6.85%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$42,426,001	\$42,426,001	\$42,426,001
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$2,712,294	\$2,809,450	\$2,907,030
4	Net Income Available	\$3,606,921	\$3,606,921	\$3,606,921
5	Additional Net Income Required	-\$894,627	-\$797,471	-\$699,891
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,003,332	\$1,064,391	\$1,125,717
8	Current Income Tax Available	\$1,565,572	\$1,565,572	\$1,565,572
9	Additional Current Tax Required	-\$562,240	-\$501,181	-\$439,855
10	Revenue Requirement	-\$1,456,867	-\$1,298,652	-\$1,139,746
	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	-\$1,456,867	-\$1,298,652	-\$1,139,746

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

a nastronia		B (4) (4)	C
Line Number	A Rate Base Description	Percentage Rate	Dollar Amount
1	Plant in Service		\$62,645,600
2	Less Accumulated Depreciation Reserve		\$12,280,695
3	Net Plant In Service		\$50,364,905
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$104,536
6	Storage Gas		\$2,171,841
7	Energy Efficiency Regulatory Asset		\$704
8	Prepayments		\$144,310
9	TOTAL ADD TO NET PLANT IN SERVICE		\$2,212,319
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%	\$164,680
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		\$10,151,223
20 %	∥ ≬Total Rate Base		\$42,426,001

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

	<u>A</u> Account # (Optional)	B Plant Account Description	<u>C</u> Total Plant	<u>D</u> Adjust. Number	<u>E</u> Adjustments	<u>E</u> As Adjusted Plant	<u>G</u> Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictiona
1		INTANGIBLE PLANT					1		
2	301.000	Organization	\$894	P-2	\$1	\$895	100.0000%	\$0	\$89
3	1	Franchises & Consents	\$25,888	P-3	\$23	\$25,911	100.0000%	\$0	\$25,91
4 5	303.000	Misc. Intangible Plant TOTAL INTANGIBLE PLANT	\$13,990 \$40,772	P-4	\$12 \$36	\$14,002 \$40,808	100.0000%	\$0 \$0	\$14,000 \$40,800
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	\$(
8	365.100	Rights of Way - TP	\$106,661	P-8	\$91	\$106,752	100.0000%	\$0	\$106,75
9	366.000	Structures & Improvements - TP	\$2,473	P-9	\$2	\$2,475	100.0000%	\$0	\$2,47
10		Mains - Cathodic Protection - TP	\$34,441	P-10	\$29	\$34,470	100,0000%	\$0	\$34,47
11	367.100	Mains - Steel - TP	\$7,272,946	P-11	-\$ 753	\$7,272,193	100.0000%	\$0	\$7,272,19
12	367.200	Mains - Plastic - TP	\$24,788	P-12	\$22	\$24,810	100.0000%	\$0	\$24,81
13	369.000	Meas. & Reg. Station Equipment - TP	\$449,796	P-13	\$382	\$450,178	100.0000%	\$0	\$450,17
14	370.000	Communication Equipment - TP	\$5,038	P-14	\$5	\$5,043	100.0000%	\$0	\$5,04
15		TOTAL TRANSMISSION PLANT	\$7,896,143		-\$222	\$7,895,921		\$0	\$7,895,92
16	374,000	DISTRIBUTION PLANT Land and Land Rights - DP	, to	P-17	\$0	to	100,0000%	to	\$i
17 18	374.000	T&D Land • DP	\$178,295	P-18	\$151	\$0 \$178,446	100.0000%	\$0 \$0	\$178,44
19		Land Rights - DP	\$176,255	P-19	\$128	\$150,735	100.0000%	\$0 \$0	\$170, 44 \$150,73
20	ł	Structures & Improvements - DP	\$28,479	P-20	\$24	\$28,503	100.0000%	\$0	\$28,50
21	1	Mains - Cathodic Protection - DP	\$934,821	P-21	\$349,053	\$1,283,874	100.0000%	\$0	\$1,283,87
22	376,100	Mains - Steel - DP	\$7,171,583	P-22	\$61,535	\$7,233,118	100.0000%	\$0	\$7,233,11
23	376.200	Mains - Plastic - DP	\$8,634,485	P-23	\$58,854	\$8,693,339	100.0000%	\$0	\$8,693,33
24		Meas. & Reg. Sta. Equip - General - DP	\$210,582	P-24	\$3,073	\$213,655	100.0000%	\$0	\$213,65
25		Meas. & Reg. Sta. Equip - City Gate - DP	\$742,735	P-25	\$4,793	\$747,528	100.0000%	\$0	\$747,52
26	380.000	Services - DP	\$10,244,146	P-26	\$492,679	\$10,736,825	100.0000%	\$0	\$10,736,82
27	381,000	Meters - DP	\$3,342,154	P-27	\$163,898	\$3,506,052	100.0000%	\$0	\$3,506,05
28	382,000	Meter Installations - DP	\$6,327,208	P-28	\$460,492	\$6,787,700	100.0000%	\$0	\$6,787,70
29	383.000	House Regulators - DP	\$1,443,579	P-29	\$54,001	\$1,497,580	100.0000%	\$0	\$1,497,58
30	384.000	House Regulators Installations - DP	\$578,018	P-30	\$65,408	\$643,426	100.0000%	\$0	\$643,42
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$327,219	P-31	\$278	\$327,497	100.0000%	\$0	\$327,49
32	387.000	Other Equipment - DP	\$0	P-32	\$2,628	\$2,628	100.0000%	\$0	\$2,62
33		TOTAL DISTRIBUTION PLANT	\$40,313,911		\$1,716,995	\$42,030,906		\$0	\$42,030,90
34		PRODUCTION PLANT]		
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$1
36		TESTING							
37		TOTAL TESTING	\$0		\$0	\$0		\$0	\$(
38	389,000	GENERAL PLANT	\$0	P-39	\$0	\$0	100.0000%	\$0	:
39 40	390.000	Land and Land Rights - GP Structures & Improvements - GP	\$566,047	P-40	\$591,577	\$1,157,624	100.0000%	\$0 \$0	\$1,157,62
41	390.000	Structures & Improvements - GP	\$000,047	P-41	\$0	\$1,137,024	100.0000%	\$0	\$1,107,02
42	390,300	Improvements - GP	\$20,968	P-42	\$18	\$20,986	100.0000%	\$0	\$20,98
43	391,000	Office Furniture & Equipment - GP	\$212,818	P-43	\$1,249	\$214,067	100.0000%	\$0	\$214,06
44		Transportation Equipment - GP	\$160,005	P-44	\$387,764	\$547,769	100.0000%	\$0	\$547,76
45		Stores Equipment - GP	\$606	P-45	\$1	\$607	100.0000%	\$0	\$60
46	394,000	Tools, Shop, & Garage Equipment - GP	\$394,802	P-46	\$77,328	\$472,130	100.0000%	\$0	\$472,13
47	395.000	Laboratory Equipment - GP	\$1,271	P-47	\$1	\$1,272	100.0000%	\$0	\$1,27
48	396.000	Power Operated Equipment - GP	\$33,222	P-48	\$258,994	\$292,216	100.0000%	\$0	\$292,21
49	396,100	Ditchers - GP	\$110,580	P-49	\$94	\$110,674	100.0000%	\$0	\$110,67
50	396.200	Backhoes - GP	\$83,928	P-50	\$71	\$83,999	100.0000%	\$0	\$83,99
51	396.300	Ditchers - Group	\$0	P-51	\$0	\$0	100.0000%	\$0	\$
52	397.000	Communication Equipment - GP	\$851	P-52	\$7,240	\$8,091	100.0000%	\$0	\$8,09
53	397.200	Communication Equip - Fixed Radios	\$11,004	P-53	\$10	\$11,014	100.0000%	\$0	\$11,01
54	397.300	Communication Equip - Telemetering	\$3,173	P-54	\$3	\$3,176	100.0000%	\$0	\$3,17
55	397.500	Communication Equipment	\$0	P-55	\$0	\$0	100.0000%	\$0	\$ \$770.00
56	398.000	Miscellaneous Equipment	\$588,738	P-56	\$181,551	\$770,289	100.0000%	\$0 \$0	\$770,28
57	399.000	OTH - Other Tangible Property	\$730	P-57	\$1 \$1 EEE	\$731 \$266 542	100.0000%	\$0 \$0	\$73°
58	399.400	OTH - Other Tangible Prop - PC Hardware	\$264,987	P-58	\$1,555	\$266,542	100.0000%	\$0	\$266,54

Liberty Utilities (Midstates Nat. 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#	B	<u>C</u> Total	<u>D</u> Adjust		E As Adjusted	<u>G</u> Juriedictional	H Jurisdictional	I MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictiona
59	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-59	\$106,964	\$106,964	100.0000%	\$0	\$106,96
60	399.600	OTH - Other Tangible Prop - PC HW	\$0	P-60	\$0	\$0	100.0000%	\$0	s
61		TOTAL GENERAL PLANT	\$2,453,730		\$1,614,421	\$4,068,151		\$0	\$4,068,15
62		GENERAL PLANT - ALLOCATED			i				
63	374.000	Land and Land Rights - Corporate	\$0	P-63	\$57,317	\$57,317	100.0000%	\$0	\$57,31
64	390.000	Structures & Improvements - Corporate	\$23,928	P-64	\$2,363,648	\$2,387,576	100.0000%	\$0	\$2,387,57
65	391.000	Office Furniture & Equipment - Corporate	\$56,944	P-65	\$310,522	\$367,466	100.0000%	\$0	\$367,46
66	392.100	Transportation Equipment < 12,000 lbs -	\$70,324	P-66	\$0	\$70,324	100.0000%	\$0	\$70,32
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$3,226	P-67	\$0	\$3,226	100.0000%	\$0	\$3,22
68	398.000	Miscellaneous Equip - Corporate	\$49,457	P-68	\$0	\$49,457	100.0000%	\$0	\$49,45
69	399.000	Other Tangible Property - Corporate	\$5,020,134	P-69	-\$4,929,471	\$90,663	100.0000%	\$0	\$90,66
70	399.100	Other Tangible Prop - Servers - H/W -	\$0	P-70	\$11,017	\$11,017	100.0000%	\$0	\$11,01
71	399.300	Other Tangible Prop - Network H/W - Corporate	\$0	P-71	\$112,906	\$112,906	100.0000%	\$0	\$112,90
72		Other Tangible Prop - PC Hardware -	\$0	P-72	\$973,460	\$973,460	100.0000%	\$0	\$973,46
73	399.500	Other Tangible Prop - PC Software -	\$0	P-73	\$4,517,719	\$4,517,719	100.0000%	\$0	\$4,517,71
74		TOTAL GENERAL PLANT - ALLOCATED	\$5,224,013		- \$3,417,118	\$8,641,131		\$0	\$8,641,13
75		INCENTIVE COMPENSATION CAPITALIZATION							
76 I		ICC Adjustment	\$0	P-76	-\$31,317	-\$31,317	100.0000%	\$0	-\$31,31
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$31,317	-\$31,317		\$0	-\$31,31
78 🎨		TOTAL PLANT IN SERVICE	\$55,928,569		\$6,717,031	\$62,645,600	2000 (408-442) (555-	\$0	\$62,645,60

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 Adj. Number	B Plant in Service Adjustment Description	<u>C</u> Account Number	<u>D</u> <u>E</u> Total Adjustment Adjustment Amount Amount	<u>E</u> <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
	Organization Section 1	301.000		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$1	\$0
P-3	Franchises & Consents	302.000	\$2	3
	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	\$1	2 \$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$14	\$0
	To remove relocation expenses from plant. (Ferguson)		-\$1	\$0
1	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	\$9	30
	To adjust plant for capitalized depreciation. (Sharpe)		\$106	\$0
	2. 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
P-9	Structures & Improvements - TP	366.000		2 \$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 1 of 15

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>	Д	트 Total	Ē	<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)		\$2		\$0	···
P-10	Mains - Cathodic Protection - TP	367.000		\$29		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$34		\$0	
	2. 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		- \$7 53		\$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 [^]	
	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	
	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	
	- !					

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 15

Southeast Missouri District (SEMO) 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>	D	_ <u>E</u> Total	E	<u>G</u> Total
Adj.		Account	- Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number P-13	Plant In Service Adjustment Description Meas. & Reg. Station Equipment - TP	Number 369.000	Amount	Amount \$382	Adjustments	Adjustments \$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$446		\$0	
	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)		-\$4		\$0	
P-14	Communication Equipment - TP	370.000		\$5		********* \$0 ********* \$0 ********** \$0 **********
	To adjust plant for capitalized depreciation. (Sharpe)		\$5		\$0	
P-18	T&D Land - DP	374.100		\$151		\$0
1	To adjust plant for capitalized depreciation. (Sharpe)		\$177		\$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)		-\$16		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
P-19	Land Rights - DP	374.200	100 Medicary (ac.)	\$128		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$149		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$7		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$13		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 3 of 15

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

A	В	<u>C</u>	D	E	E	<u>G</u>
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional
[Manune]	4. To reclassify capitalized advertising to expense. (Sharpe)	Number	-\$1	Amount	*40 \$0	Adjustments
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)		-\$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	velo (ko verebena esta (k.) Pario (k.) (k.) (k.) (k.) (k.) (k.) (k.)	\$349,053		\$0
; ;	To adjust plant for capitalized depreciation. (Sharpe)		\$1,281		\$0	
	2. 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		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$8,000		\$0	
P-22	Mains - Steel - DP	376.100	TELEVISION OF THE STREET	\$61,535		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$7,172		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$326		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$639		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 4 of 15

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>	₽	트 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)		-\$61		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$55,389		\$0	
P-23	Malins - Plastic - DP	376.200		\$58,854		. · · · · · · · · · · · · · · · · · · ·
	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)		-\$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	Wester Wester (1997)	\$3,073	1031	\$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	
P-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$4,793		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$741		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 5 of 15

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>	Д	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2. 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	
	4. 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		\$492,679		\$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	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
P-27	Meters - DP	381.000		\$16 3,898		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$3,476		\$0	
**	To remove relocation expenses from plant. (Ferguson)		-\$158		\$0	
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Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 15

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> </u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)	Number	Amount\$310	<u>Amount</u>	Adjustments \$0	Adjustments
	4. 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		\$460,492		\$0
i	To adjust plant for capitalized depreciation. (Sharpe)		\$6,748		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$306		\$0	
	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	
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$17,381		\$0	
P-29	House Regulators - DP	383.000		\$54,001	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	\$0.
	To adjust plant for capitalized depreciation. (Sharpe)		\$1,485		\$0	
	2. 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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$13		\$0	
		'		•	•	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 7 of 15

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

<u>A</u> Plant	В	<u>C</u>	Д	<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
	5. To include plant updated to March 31, 2014. (Sharpe)		\$52,728		\$0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
P-30	House Regulators Installations - DP	384.000		\$65,408	6 ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ± ±	\$0
	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)		-\$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

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 15

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	₿	G	<u>D</u>	E 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 \$1,148	Amount	Adjustments \$0	Adjustments
	To remove relocation expenses from plant, (Ferguson)		-\$52		\$0	
,	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	를 보고 있다. 1 시간 기계 기계 기계 기계 기계 기계 기계 기계 기계 기계 기계 기계 기계	\$18	<u>2002</u> 988€211	\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$21		\$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 _.	
P-43	Office Furniture & Equipment - GP	391.000		\$1,249	<u> </u>	\$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)		\$1,068		\$0	
P-44	Transportation Equipment - GP	392.000		\$387,764		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 15

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> 8</u>	<u> </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)		\$543		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$25		\$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 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		<u>\$</u>
	To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-48	Power Operated Equipment - GP	396,000		\$258,994		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 15

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	E Total	E	<u>G</u> Total
Adj.	nt In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
1. To a	djust plant for capitalized depreciation.		\$290		\$0	
2. To re (Fergus	emove relocation expenses from plant, on)		-\$13		\$0	
per Stip	emove costs related to transition costs - culation & Agreement in case GM-2012- Hanneken)		-\$26		\$0	
	eclassify capitalized advertising to e. (Sharpe)		-\$2		\$0	
5. To in (Sharpe	iclude plant updated to March 31, 2014.		\$258,745	:	\$0	
P-49 Ditcher	s - GP	396.100		\$94		\$0
1. To a	djust plant for capitalized depreciation.		\$110		\$0	
2. To re (Fergus	emove relocation expenses from plant. on)		-\$5		\$0	
per Stip	emove costs related to transition costs - rulation & Agreement in case GM-2012- Hanneken)		-\$10		\$0	
	eclassify capitalized advertising to e. (Sharpe)		-\$1		\$0	
P-50 Backho	es - GP	396.200		\$71		\$0
1. To a	djust plant for capitalized depreciation.)		\$83		\$0	
2. To re (Fergus	emove relocation expenses from plant. on)		-\$4		\$0	
per Stip	emove costs related to transition costs - pulation & Agreement in case GM-2012- Hanneken)		-\$7		\$0	
†1	eclassify capitalized advertising to e. (Sharpe)		-\$1		\$0	
					-	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 11 of 15

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

<u>A</u> .	В	Ç	D	Ē	E	G
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number P-52	Plant In Service Adjustment Description Communication Equipment - GP	Number 397.000	Amount	Amount \$7,240	Adjustments	Adjustments \$0
ja: 	To adjust plant for capitalized depreciation. (Sharpe)		\$8		\$0	es com non up tim. 😾
	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)		\$7,233		\$0	
P-53	Communication Equip - Fixed Radios	397.200		\$10	1 经销售	\$0
	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	
	2. 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	e programmer en plante en 1900 en 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 La region de la region de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 La region de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2000 de 2	\$1		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 12 of 15

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

	В	C	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
	Plant In Service Adjustment Description 1. To adjust plant for capitalized depreciation. (Sharpe)	Number	Amount \$1	Amount	Adjustments \$0	Adjustments
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	, e, e, e,	\$0	
	5. To remove relocation expenses from plant. (Ferguson)		-\$12		\$0	
P-59	OTH - Other Tangible Prop - PC Software	399.500	18 1751 11 115 115 115 115 115 115 115 115 11	\$106,964		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$106		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	 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	V)0024	\$57,317		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$57,317		\$0	
P-64	Structures & Improvements - Corporate	390.000	7	\$ 2,363,648	g gangestu, a.s. Terministikan salah Terministikan	\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 13 of 15

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

A	B	, , , ⊆ , ,	₫	Ε,	E	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. 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		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		-\$4,929,471		\$0	
P-70	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$11,017		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$11,017		\$0	
P-71	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
	1. To include plant updated to March 31, 2014. (Sharpe)		\$973,460		\$0	
P-73	Other Tangible Prop - PC Software - Corporate	399.500		\$4,517,719		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$4,715,515		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$197,796		\$0	
P-76	ICC Adjustment			-\$31,317		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$31,317		\$0	
	Total Plant Adjustments			\$6,717,031		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 14 of 15

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 D E F G Total Total
Adj. Number	Plant in Service Adjustment Description	Account Adjustment Adjustment Jurisdictional Jurisdictional Number Amount Amount Adjustments Adjustments

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

	- A	∖ <u>B</u>	<u>C</u>	Д	E
Line:	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
_					
1	224 222	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
6		TRANSMISSION PLANT			
7	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	\$2,475	3.24%	\$80
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	\$7,895,921		\$128,678
16		DISTRIBUTION PLANT			
17	374.000	Land and Land Rights - DP	\$0	0.00%	\$0
18	374.000	T&D Land - DP	\$178,446	0.00%	\$0 \$0
19	374.100	Land Rights - DP	\$150,735	0.00%	\$0 \$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	376.000	Mains - Steel - DP	\$7,233,118	1.53%	\$110,667
23	376.100	Mains - Steel - DP	\$8,693,339	1.53%	\$133,008
			\$213,655	3.00%	\$133,000 \$6,410
24	378.000	Meas, & Reg. Sta. Equip - General - DP	· · · · · · · · · · · · · · · · · · ·	3.21%	\$23,996
25	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$747,528	5.00%	\$536,841
26	380.000	Services - DP	\$10,736,825	2.16%	\$75,731
27	381.000	Meters - DP	\$3,506,052		-
28	382.000	Meter Installations - DP	\$6,787,700	3.00%	\$203,631
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		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	\$42,030,906		\$1,212,065
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

BÓSSI T	A	B	<u>c</u>	<u>D</u>	E
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	\$731	4.75%	\$35
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	\$4,068,151		\$232,418
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 -	\$11,017	4.75%	\$523
71	399.300	Corporate Other Tangible Prop - Network H/W - Corporate	\$112,906	4.75%	\$5,363
72	399.400	Other Tangible Prop - PC Hardware -	\$973,460	4.75%	\$46,239
73	399.500	Corporate Other Tangible Prop - PC Software - Corporate	\$4,517,719	4.75%	\$214,592

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	\$8,641,131		\$417,089
75	***************************************	INCENTIVE COMPENSATION CAPITALIZATION			
76		ICC Adjustment	-\$31,317	0.00%	\$0
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$31,317		\$0
78		Total Depreciation	\$62,645,600		\$1,990,250

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

	A	В	<u>C</u>	D	E paradi	E	G	H.	
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Numper	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
			1				1	**********	
1 2	301.000	INTANGIBLE PLANT Organization	\$894	R-2	\$0	\$894	100.0000%		****
3	302.000	Franchises & Consents	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0 \$0	\$894 \$25,888
4	303.000	Misc. Intangible Plant	\$13,990	R-4	\$0	\$13,990	100.0000%	\$0	\$13,990
5		TOTAL INTANGIBLE PLANT	\$40,772	•	\$0	\$40,772	ļ	\$0	\$40,772
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	-\$127	R-7	\$0	-\$127	100.0000%	\$0	-\$127
8	365.100 366.000	Rights of Way - TP	\$2,241	R-8	\$0	\$2,241	100.0000%	\$0	\$2,241
10	367.000	Structures & Improvements - TP Mains - Cathodic Protection - TP	\$1,691 \$17,444	R-10	\$34 \$210	\$1,725 \$17,654	100.0000% 100.0000%	\$0 \$0	\$1,725 \$17,654
11	367,100	Mains - Steel - TP	\$3,132,732	R-11	\$33,351	\$3,166,083	100.0000%	\$0	\$3,166,083
12	367.200	Mains - Plastic - TP	\$12,528	R-12	\$150	\$12,678	100.0000%	\$0	\$12,678
13	369.000	Meas, & Reg. Station Equipment - TP	\$263,894	R-13	\$6,945	\$270,839	100.0000%	\$0	\$270,839
14 15	370.000	Communication Equipment - TP TOTAL TRANSMISSION PLANT	\$1,137 \$3,431,540	R-14	\$23 \$40,713	\$1,160 \$3,472,253	100.0000%	\$0 \$0	\$1,160 \$3,472,253
10		TOTAL TRANSMISSION FLANT	\$3,431,040		\$40,713	\$3,412,203		20	\$3,472,283
16	274 222	DISTRIBUTION PLANT Land and Land Rights - DP			- 60	40	400.00000	***	
17 18	374.000 374.100	T&D Land - DP	\$0 \$0	R-17 R-18	**************************************	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
19	374.200	Land Rights - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	375.000	Structures & Improvements - DP	\$11,408	R-20	\$230	\$11,638	100.0000%	\$0	\$11,638
21	376.000	Mains - Cathodic Protection - DP	\$185,054	R-21	\$2,197	\$187,251	100.0000%	\$0	\$187,251
22 23	376,100 376,200	Mains - Steel - DP Mains - Plastic - DP	\$1,925,737	R-22 R-23	\$26,461	\$1,952,198	100.0000%	\$0 \$0	\$1,952,198
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,946,195 \$113,643	R-24	\$24,711 \$2,314	\$1,970,906 \$115,957	100.0000% 100.0000%	\$0 \$0	\$1,970,906 \$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	-\$77,284	-\$1,765,867	100.0000%	\$0	-\$1,765,867
27	381.000	Meters - DP	\$982,759	R-27	\$32,211	\$1,014,970	100.0000%	\$0	\$1,014,970
28 29	382.000 383.000	Meter Installations - DP House Regulators - DP	\$2,367,767 \$745,655	R-28 R-29	\$90,283 \$18,185	\$2,458,050 \$763,840	100.0000% 100.0000%	\$0 \$0	\$2,458,050 \$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	387.000	Other Equipment - DP	\$31	R-32	\$1	\$32	100.0000%	\$0	\$32
33		TOTAL DISTRIBUTION PLANT	\$7,337,662		\$134,676	\$7,472,338		\$0	\$7,472,338
34		PRODUCTION PLANT					:		
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		TESTING							
37		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
		OTHERS OF ANT						-	
38 39	389.000	GENERAL PLANT Land and Land Rights - GP	so	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	\$313,582
41	390.100	Structures - Frame - GP	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	390.300	Improvements - GP	\$10,062	R-42	\$203	\$10,265	100.0000%	\$0	\$10,265
43 44	391.000 392.000	Office Furniture & Equipment - GP	\$22,047 \$149,987	R-43 R-44	\$449 \$2,685	\$22,496 \$152,672	100.0000% 100.0000%	\$0 \$0	\$22,496 \$152,672
45	393,000	Transportation Equipment - GP Stores Equipment - GP	\$149,567	R-45	\$10	\$499	100.0000%	\$0	\$152,672
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 50	396.100 396.200	Ditchers - GP Backhoes - GP	\$68,985 \$82,390	R-49 R-50	\$1,389 \$1,655	\$70,374 \$84,045	100.0000% 100.0000%	\$0 \$0	\$70,374 \$84,045
51	396.300	Ditchers - Group	-\$4,273	R-51	\$4,273	\$04,045 \$0	100.0000%	\$0 \$0	\$04,045
52	397.000	Communication Equipment - GP	\$967	R-52	\$372	\$1,339	100.0000%	\$0	\$1,339
53	397.200	Communication Equip - Fixed Radios	\$3,509	R-53	\$70	\$3,579	100.0000%	\$0	\$3,579
54 55	397.300 397.500	Communication Equip - Telemetering Communication Equipment	\$325	R-54	\$7	\$332 \$0	100.0000% 100.0000%	\$0 \$0	\$332
56	398.000	Miscellaneous Equipment	\$352 \$91,523	R-55 R-56	-\$352 \$3,370	\$0 \$94,893	100.0000%	\$0 \$0	\$0 \$94,893
57	399,000	OTH - Other Tangible Property	\$329	R-57	\$26	\$355	100.0000%	\$0	\$355
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
		word rengrate trop-to-contrate	42,00	11-44	9.00	42,041	100.0000 /3	φU (34.04/

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

Liberty Utilities (Midstates Nat. 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	Account Number	B	<u>C</u> Total Reserve	<u>D</u> Adjust	E Adjustments	E As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	l MO Adjusted
Number 60	399.600	OTH - Other Tangible Prop - PC HW	\$16	Number R-60	-\$16	Reserve \$0	Allocations 100,0000%	Adjustments \$0	Jurisdictional \$0
61	033.333	TOTAL GENERAL PLANT	\$869,297	1	\$18,829	\$888,126	100.0000 //	\$0	\$888,126
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	\$299,588	\$299,990	100.0000%	\$0	\$299,990
74		TOTAL GENERAL PLANT - ALLOCATED	\$532		\$407,579	\$408,111		\$0	\$408,111
75		INCENTIVE COMPENSATION				_			
70	ĺ	CAPITALIZATION		R-76	£00E	6005	100.0000%		toor
76		ICC Adjustment TOTAL INCENTIVE COMPENSATION	02	K-10	-\$905 -\$905	-\$905 -\$905	100.0000%	\$0 \$0	-\$905 -\$905
77		CAPITALIZATION	, şu		-\$805	-\$402		ຈຸນ	-\$905
78		TOTAL DEPRECIATION RESERVE	\$11,679,803	1911-1918/8988	\$600,892	\$12,280,695		\$0	\$12,280,695

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>	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-9	Structures & Improvements - TP	366.000		\$34		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$34		\$0	
R-10	Mains - Cathodic Protection - TP	367.000		, \$210		\$0
	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	
	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)	The state of the s	-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$33,273		\$0	
R-12	Mains - Plastic - TP	367.200		\$150		\$0
·	1. To update reserve through March 31, 2014. (Sharpe)		\$150		\$0	
R-13	Meas, & Reg, Station Equipment - TP	369.000		\$6,945		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$13		\$0	
	2. 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)		\$6,934		\$0	
R-14	Communication Equipment - TP	370.000		\$23		\$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

A	B	<u>c</u>	<u>D</u>	Ē	.	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
,	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	
	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	
	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	
	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	
	5. To update reserve through March 31, 2014. (Sharpe)		\$26,384		\$0	
R-23	Mains - Plastic - DP	376.200		\$24,711		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$110		\$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

ΔA	В	<u>c</u>	<u>D</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
	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)		-\$12		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$24,617	i	\$0	
R-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$2,314		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$5	į	\$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)		\$2,310		\$0	
R-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$5,948	į.	\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$19		\$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	
	4. To update reserve through March 31, 2014. (Sharpe)		\$5,932		\$0	
R-26	Services - DP	380.000		-\$77,284		\$0
	 To adjust reserve for capitalized depreciation. (Sharpe) 		\$441		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$12		\$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

<u>A</u> Reserve	<u>B</u>	<u>c</u>	D	E Total	E	<u>G</u> Total
Adjustment		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)	Number	Amount -\$47	Amount	Adjustments \$0	Adjustments
	To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$137,652		\$0	
	To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust reserve to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$741		\$0	
R-27	Meters - DP	381.000		\$32,211		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$63		\$0	
	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 update reserve through March 31, 2014. (Sharpe)		\$32,158		\$0	
R-28	Meter installations - DP	382.000		\$90,283	Vasconii 1900-900	\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$166		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$5		\$0	
	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	

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

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

Α	В	<u>c</u>	D	E	E	Tad
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description 5. To update reserve through March 31, 2014. (Sharpe)	Number	Amount \$90,271	Amount	Adjustments \$0	Adjustments
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$129		\$0	
R-29	House Regulators - DP	383.000		\$18,185		\$0
	1. 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	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
8	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	lnd, Meas, & Reg. Sta. Equip - DP	385.000		\$2,851		\$0
en de grande de en grande de la companya de la companya de la companya de la companya de la companya de la comp	 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

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	<u>B</u>	<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
	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	
	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)		-\$5 -		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$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	
R-43	Office Furniture & Equipment - GP	391,000		\$449		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$8	:	\$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)		\$442		\$0	
R-44	Transportation Equipment - GP	392.000		\$2,685		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$47		\$0	
	2. To remove relocation expenses from reserve. (Ferguson)		-\$2		\$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

A Reserve	В	<u>C</u>	<u>D</u>	<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
	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	
	5. To update reserve through March 31, 2014. (Sharpe)		\$2,646		\$0	
R-45	Stores Equipment - GP	393.000		\$10		\$0
	1. To update reserve through March 31, 2014. (Sharpe)	-	\$10		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		. §7 93		\$0
	To adjust reserve for capitalized depreciation (Sharpe)		\$17		\$0	
(F	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	70 A/15 2 2	\$22		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$22		\$0	
R-48	Power Operated Equipment - GP	396.000	\$6. SV	-\$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	

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	<u>B</u>	2	ם	<u>E</u> Total	£	G Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	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	Ditchers - GP	396.100	765119641196411	\$1,389		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$7		\$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)		\$1,383		\$0	
R-50	Backhoes - GP	396.200		\$1,655		\$0
i	To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$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)		\$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	

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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u> </u>	<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
R-54	Communication Equip - Telemetering		397.300		\$7		\$0
	1. To update reserve through March 31, 2 (Sharpe)	.014.		\$7	:	\$0	
R-55, 1	Communication Equipment		397.500	#840 Relbu (Mel	-\$352		\$0
	To move the cost of removal to the appropriate account. (Robinett)			-\$352		\$0	
R-56	Miscellaneous Equipment		398.000		\$3,370		\$0
	To adjust reserve for capitalized depre- (Sharpe)	ciation.		\$23		\$0	
	To remove relocation expenses from re (Ferguson)	eserve.		-\$1		\$0	
	3. To remove costs related to transition c per Stipulation & Agreement in case GM-2 0037. (Hanneken)	13		-\$2		\$0	
	4. To update reserve through March 31, 2 (Sharpe)	014.		\$3,350		\$0	
R-57	OTH - Other Tangible Property		399.000		\$26		\$ 0
	To include the cost of removal to the appropriate account. (Robinett)		:	\$16		\$0	
	2. To update reserve through March 31, 2 (Sharpe)	014.		\$10		\$0	
R-58	OTH - Other Tangible Prop - PC Hardware		399.400		\$1,722		\$0
	To adjust reserve for capitalized depre- (Sharpe)	ciation.		\$10		\$0	
1	2. To remove costs related to transition c per Stipulation & Agreement in case GM-2 0037. (Hanneken)	H		-\$1		\$0	
	3. To update reserve through March 31, 2 (Sharpe)	014.		\$1,713		\$0	
R-59	OTH - Other Tangible Prop - PC Software	Andrews December	399.500		\$56		\$0

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

A	В	<u>C</u>	<u>D</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
<u> </u>	To adjust reserve for capitalized depreciation. (Sharpe)		\$4		\$0	Adjustitions
	2. To update reserve through March 31, 2014. (Sharpe)		\$52		\$0	
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)		\$10,726		\$0	
R-65	Office Furniture & Equipment - Corporate	391.000		\$2,666	(ARX	\$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	i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$6,057		\$0	
R-67	Tools, Shop, and Garage Equip - Corporate	394.000	# 1 1.	\$230		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$230		\$0	
R-68	Miscellaneous Equip - Corporate	398.000	tto	\$3,891		\$0
	1. То 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		\$786		\$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 Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	E Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	To update reserve through March 31, 2014. (Sharpe)		\$786		\$0	
R-71	Other Tangible Prop - Network H/W - Corporate	399,300		\$8,059		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$8,059		\$0	
R-72	Other Tangible Prop - PC Hardware - Corporate	399.400		\$ 69, 1 05	2	\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$69,105		\$0	
R-73	Other Tangible Prop - PC Software - Corporate	399.500		\$299,588		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$334,559		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$34,971		\$0	
R-76	ICC Adjustment			-\$905		<i>,</i>
	To remove disallowed incentive compensation. (Ferguson)		-\$905		\$0	
	Total Reserve Adjustments			\$600,892		\$0

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

Line	Δ	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	G CWC Reg
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-k, ESPP	\$1,883,966	37.28	14.00	23.28	0.063781	\$120,161
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	\$423,878	37.28	6.58	30.70	0.084110	\$35,652
6	Uncollectibles	\$266,864	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$2,162,837	37.28	32.38	4.90	0.013425	\$29,036
8	TOTAL OPERATION AND MAINT. EXPENSE	\$4,737,545					\$184,849
9	TAXES						
10	Property Tax	\$513,090	37.28	182.50	-145.22	-0.397863	-\$204,140
11	Payroli Tax	\$149,290	37.28	18.87	18.41	0.050438	\$7,530
12	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						
15	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						-\$104,536
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$911,963	37.28	37.50	-0.22	-0.000603	-\$550
21	State Tax Offset	\$152,428	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	· \$1,115,804	37.28	91.15	-53.87	-0.147589	<u>-\$164,680</u>
24	TOTAL OFFSET FROM RATE BASE	\$2,180,195					-\$165,322
25	I TOTAL CASH WORKING CAPITAL REQUIRED	<u>'</u>	i Protesta				-\$269,858

Liberty Utilities (Widstates Nat. Gas). Corp. GR.2014-0152. Southasset Misserth Callettict (SEWO) Test Year Ending 9/2013 with updates to 2/31/2014.

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05 05 05	05 05 05 05	05 05 05 05	03 03 03 03	%0000.001 %0000.001 %0000.001	os os os	05 05 05 05	F3 E3 E5	0\$ 0\$ 0\$ 0\$	0\$ 0\$ 0\$ 0\$	05 05 05 05	MANUFACTURED GAS PRODUCTION EXPENSES AND THE STREAMS HOPE TOTAL WHINTED CAS PROPE TOTAL WHINTED CAS PROPE TOTAL WHINTED CAS PROPE TOTAL WHINTED CAS PRODUCTION	600,657 600,857 600,587	\$ \$ \$ \$
14940-9091		818,868 2 288,620,6 2 240,562,51 2	818,828 819,815,52 800,518,53	%00000001 %00000001	680,8868 680,816,93	i i	Rev-10	* (2476A)	15 PH (\$1656)	696,0868 680,219,68	Large General Service Schools & Other Gaz Revenue - Oper, Rev. 101AL OPERATRIC REVEUES	000.0 600.8e⊁	Rev-10
		147,255	171,255	%0000001	es		6-7:98	Į.		cs cs	Transportation Petium General Service Schools & Transportation Transportation	000'687	6-vaA
		05 512,0178 503,155,018 602,1018 177,718	102,465,62- 712,0172 403,455,12 403,455,12 403,455,1012	%0000001 %0000001 %0000001 %0000001	0\$ 0\$ 0\$ 0\$ 0\$ 10\$*	-	Rev-3 Rev-5 Rev-5 Rev-5 Rev-5 Rev-7 Rev-3			05 05 05 05 05 105'#02'6\$	Convencios Sm. Gen. Service Med. Gen. Service Lg. Gen. Service Anternubble Hotavital Small Genetal Service Schools & Small Genetal Service	600.0 600.0 600.0 600.0 600.684	8444 Reva Bend Resigned
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Accounting Schedule: 03 Sporeor Les Hanneken A to 2 lege?

Liberty Utilities (Nidstates Nat. Gas) Corp. GR-2014-0152 Southeast Missouri District (SENO) Test Year Ending 970/13 with updates to 3/31/2014 Income Statement Detail

Ine	Account	. <u>B</u>	<u>Ç</u> TestYear	D Test Year	Test Year	Adams		H Yotal Company			NO Final Adj	no tal	NO Adj. James
wher	Humber	Income Description	Total (D+E)	Labor	Non Labor	Namber	Adjustments (From Adi. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adi. Sch.)	Arisdictional	Julis, Labor	Non Labor
51910 3,4600			1 10721				Trican Aug. Scien	i i i i i i i i i i i i i i i i i i i		Triosa Asia, Scara	(Hisy-a	<u> </u>	1
73		ADMIN. & GENERAL EXPENSES											i
74	920,000	Admin. & General Salaries	\$376,383	\$376,383	\$0	E-74	\$34,229	\$410,612	100.0000%	\$0	\$410,612	\$410,612	\$0
75	921.000	Office Supplies & Expenses	\$506,866	\$130,637	\$176,229	E-75	-\$38,318	\$468,548	100.0000%	\$/3	\$468,543	\$130,637	\$337,911
7ô	922.000	Admin, Expenses Transferred	-\$433,238	-\$377,739	-\$25,499	E-76	\$0	-\$403,238	100,0000%	\$0	-\$403,238	-\$377,733	-\$25,499
77	923.000	Outside Services Employed	\$1,574,947	\$13,018	\$1,561,929	E-77	-\$722,919	\$952,028	100.0000%	\$0	\$852,028	\$13,018	\$839,010
78	924.000	Property Insurance - Debits	\$206,332	\$0	\$206,332	E-78	\$0	\$206,332	100,0000%	\$0	\$255,332	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
6 0	926.000	Employee Pensions & Benefits	\$867,497	\$867,497 \$0	\$49 \$49	E-80	-\$283,589 \$0	\$583,838	100.0000%	\$0 \$0	\$583,508	\$596,036 \$0	-\$12,228
81	927,000	Franchise Requirements	1 50	\$0 \$0	\$40	E-81 E-82	\$94,580	\$94,583	100.0000%	\$0	\$94,580	\$0	\$94,580
82	928,000	Regulatory Commission Expenses	90	\$0	\$0	E-83	\$94,550	\$94,580	100.0000%	02	94,580 62	\$0	394,880
63	929.000	Duplicate Charges Nisc. General Expense - A&G	\$0	\$0	\$0	E-84	, so	\$0	100,0000%	\$0	\$0 \$0	\$0	J 50
84 85	937,000	General Advertisting Expenses	\$0	\$0	\$0 \$0	E-85	\$0	\$0	100,0000%	\$0	\$0 \$0	\$0	\$6
85 86	930.100	Misc. General Expenses	\$22,938	\$0	\$22,938	E-66	-\$8,502	\$14,43ā	100.0000%	\$0 \$0	\$14,436	1 56	\$14,436
≈c 87	931,000	Rents - Admin, Gen, Exp.	\$12,449	\$0	\$12,449	E-87	-\$4,160	\$5,289	100.0000%	\$0	\$3,269	\$0	\$3,289
8.8	831,000	TOTAL ADMRI. & GENERAL EXPENSES	\$3,164,174	\$1,009,796	\$2,154,378	F-0/	\$927,360	\$2,238,814	100.0000	\$0	\$2,236,614	\$772,564	\$1,484,250
0-0		TOTAL ADMIT, & GENERAL EXPENSES	\$3,104,124	\$1,000,120	42,131,010		4517,200	42,200,014	[**	92,200,014	41,2,00	**,,,,,,,,,
59		DEPRECIATION EXPENSE				1							-
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%	\$594,513	\$1,957,925	See note (1)	See note (1)
91		TOTAL DEPRECIATION EXPENSE	\$1,363,412	\$0	\$0	l	\$0	\$1,363,412		\$594,513	\$1,957,925	\$0	\$0
						!							1
92		AMORTIZATION EXPENSE	!			ł							
93	405,100	Amortization	\$583	\$0	\$583	E-93	-\$583	\$6	100,0000%	\$0	\$-0	\$0	\$0
94	437.403	Energy Efficiency Amortization	\$0	\$0	\$0	E-94	\$117	\$117	100.0000%	\$0.	\$117	\$0	\$117
95		TOTAL AMORTIZATION EXPENSE	\$593	\$0	\$583	ţ	-\$466	\$117	\	\$0	\$117	1 %	\$117
96		OTHER OPERATING EXPENSES				l						}	1
97	408,000	Property Taxes/Ad Valorem Taxes	\$654,330	\$0	\$654,330	E-97	-\$141,240	\$513,090	100.0000%	\$-0	\$513,090	\$2	\$513,090
93	408,000	Payroll Taxes	\$138,632	\$138,632	\$0	E-63	\$10,658	\$149,290	100.0000%	Š	\$149,290	\$143,290	\$0
99	408,000	Gross Receipts Tax	\$0	\$0	\$0	F-99	so l	\$0	100.0000%	\$0	\$0	\$0	50
100	408 000	Missouri Franchise Taxes	\$0	\$0	\$0	E-100	60	\$0	100,0000%	\$0	\$0	\$0	\$0
101	408 000	Allocated Taxes	\$33,466	\$0	\$33,466	E-101	\$31,885	\$1,591	100,0000%	\$0	\$1,581	\$0	\$1,581
102	100,	TOTAL OTHER OPERATING EXPENSES	\$825,428	\$133,632	\$587,796	Į	-\$162,487	\$663,961		\$0	\$563,961	\$149,290	\$514,871
103	7.1909.ogsarb	TOTAL OPERATING EXPENSE	\$6,969,525	\$2,503,580	\$3,102,633	4,3403,557	-\$204.590	\$5,765,035	.vo.gezeri	\$594,513	17.359.548	\$2,770,748	\$3,130,575
103	1.60Amilion fil			\$2,500,000	40,101,000		-		A VITAL SEPTEM				
104		NET INCOME BEFORE TAXES	\$2,945,411					\$3,150,001		\$2,022,492	\$5,172,493		
105		INCOME TAXES											
106	0,000	Current Income Taxes	\$0	See note (1)	See note (1)	E-106	Sea note (1)	\$0	100,0000%	\$1,565,572	\$1,585,572	See note (1)	See rote (1)
107		TOTAL INCOVE TAXES	\$ \$			[\$0		\$1,565,572	\$1,565,572		ļ
108		DEFERRED PICONE TAXES	[į						
109	0.000	Deferred income Taxes - Def. Inc. Tax.	\$0	Sea 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		\$0	100,0000%	\$0	\$0		1
111	0.000	Deferred Income Tax - Test Line	\$0			E-111		\$0	100.0000%	<u> </u>	\$0		
112		TOTAL DEFERRED PICOME TAXES	\$0					\$0	[\$0	\$0		
						i	1				1	t .	1

Accounting Schedule, 09 Sporson Lisa Hanneken Pager 3 of 4

Chony (Maintes (Maintes Alat Gas) Corp. 12 (2014) GA: O.

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A Income Adj. Number	B. Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000	\$0	\$50 \$0	-4600 \$0		-\$16,114	-\$16,114
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$16,114	
Rev-3	Commercial 1. To Annualize Commercial Revenue	481,100	\$0 \	\$0 \$0	\$0	\$0 \$0	-\$3,204,501 -\$3,204,501	-\$3,204,501
						,		2.500000000
Rev-4	Sm. Gen. Service 1. To Annualize Sm. Gen. Service Revenue	W.E.	\$0 \$0	\$0 \$0	afigja a latja +r \$0	40.1740.280 \$0	\$710,517 \$710,517	\$710,517
and the second section of		PONS SERVICE						
	Méd. Gen. Service 1. To Annualize Med. Gen. Service Revenue	Brows.	\$0°	₩ <u>(9)</u> \$0 \$0	\$0	\$0 \$0	\$1,264,604 \$1,264,604	\$1,264,604
				500	eanna re esperage			
Rev-6	Lg. Gen. Service 1. To Annualize Lg. Gen. Service Revenue		\$0 \$0	\$0 \$0	\$0	\$0 \$0	\$244,694 \$244,694	\$244,694
		12.0020			eren old to the end			Smooth, 1 4424
	Interruptible Industrial 1. To update revenues for weather normalization,	481.200	\$0 \$ 0	- \$0 - \$0	\$0	\$0 \$ 0	\$101,559 \$101,559	\$101,559
	growth/decline, seasonality. (Boateng)							
	Small General Service Schools & Transportation	483,000	\$0		\$0		\$17,771	\$17,771
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$17,771	8
Rev-9	Medium General Service Schools & Transportation	489,000	\$0	\$0.	i di pe so	\$0	\$225,741	\$225,741
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$225,741	
Rev-10	Large General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$896,818	\$896,818
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$896,818	
Rev-11	Other Gas Revenue - Oper, Rev	495,000	\$0	\$0	\$0	\$0	\$2,375,916	\$2,375,916
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$115,204	
	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$72,649	
	3. To adjust contractual revenues. (Cox, Sommerer)		\$0	\$0		\$0	\$2,563,769	·
E-11	Operation Labor & Expenses - NGSE	841,000	\$50	\$0	-\$50	\$a	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$47	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858.000	\$0	\$683,230	\$ 58 3 ,230	\$0	\$0	\$0

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

<u>A</u> Income Adj.	<u>B</u>	C Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	l Jurisdictiona) Adjustments
Number	Income Adjustment Description	Number		Non Labor	Total	Labor	Non Labor	Total
	To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$683,230		\$0	\$0	
E-30	Operation Supervisor & Engineering	870.000	\$1,475	\$0	-\$1,475	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2,554	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)	 	\$1,079	\$0		\$0	\$0	
E-34	Mains & Service Expenses	874.000	\$234	\$0	\$234	\$ 0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$25,939	\$0		\$0	\$0	
	2. To annualize payroll, (Ferguson)		\$26,173	\$0		\$0	\$0	
E-35	Meas, & Reg. Station Expenses - General	875,000	-\$638	\$0	-\$638	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$274	\$0		\$0	\$0	
	2. To annualize payroli. (Ferguson)		-\$364	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878,000	\$560	\$0	\$560	\$ 0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8,045	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$8,605	\$0		\$0	\$0	
E-40	Other Expenses - DE	880,000	-\$53	\$0.	.\$53	<u></u> \$00	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$19	, \$0		\$0	\$0	
	2. To annualize payroli. (Ferguson)		-\$34	\$0		\$0	\$0	
E-41	Rents DE	881.000	\$0	-\$41,471	-\$41,471	 	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	
E-44	Mains • DE	887.000	-\$6,169	\$0	-\$6,169	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$375	\$0		\$0	\$0	
	2. To annualize payroli. (Ferguson)		-\$5,794	\$0		\$0	\$0	
E-48	Services - DE	892.000	-\$330	\$0	-\$330	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$296	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893,000	-\$1,207	(* 12. la. la \$0)	-\$1,207	. \$0 :	(1) (本) (. \$0)	\$0
	To disaflow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$131	\$0		\$0	\$0	
	2. To annualize payroli. (Ferguson)		-\$1,076	\$0		\$0	\$0	į

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 2 of 6

Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional		Jurisdictiona
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-54	Supervision - Cust, Acct, Exp.	901.000	\$105	elegelijker (so	\$105	(), (*************** 50	\$0	
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8	\$0	ı	\$0	\$0	
- 1	2. To annualize payroll. (Ferguson)		\$113	\$0	,	\$0	\$0	
E-55	Meter Reading Expenses	902,000	-\$9,842	<u> </u>	-\$9,842	\$0	\$0	
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$7,913	\$0	•	\$0	\$0	
[2. To annualize payroll. (Ferguson)		-\$1,929	\$0	ı	\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	\$7,285)((1) to	\$7,285	\$0	\$0	\$\$\$ \$
3	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$812	\$0	ı	\$0	\$0	
ļ	2. To annualize payroll. (Ferguson)		\$8,097	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	\$230,566	\$230,566	\$0	50	\$
ŀ	To normalize uncollectible account expense. (Boateng)		\$0	\$230,566	i	\$ 0	\$0	
E-58	Misc. Customer Accounts Expense	905.000		\$ 32,431	\$32,431	\$0	\$0	THE S
	 To include interest expense on customer deposits. (Sharpe) 		\$0	\$32,431		\$0	\$0	
E-61	Supervision - CSIE	907.000	-\$191	\$0	-\$191	\$ 0	: \$0	\$
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$8	\$0	ŧ	\$0	\$0	
	2. To annualize payroli. (Ferguson)		-\$199	\$0		\$0	\$0	
E-62	Customer Assistant Expenses - CSIE	908.000	\$10,536	<u>\$</u>	\$10,538	\$0	\$0	.
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6,390	\$0	ı	\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$16,926	\$0	ı	\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909,000	-\$5,032	-\$4,178	-\$9,210	\$0	\$0	Chairmann an S
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$280	\$0)	\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$4,752	\$0	t	\$0	\$0	
1	 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	\$458	i	\$9	\$0	·

A Income	<u>B</u>	c	<u>D</u> Company	<u>E</u> Company	E Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number		Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Kumber	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)	Italiiber	-\$9	\$0	energia Gidi i pi te	\$0	\$0	10(8)
	2. To annualize payroll. (Ferguson)		\$18	\$0		\$0	\$0	
E-69	Advertising Expenses	913,000	\$0	-\$7,888	-\$7,868	:F (\$0	\$0
	To remove certain advertising expenses. (Sharpe)		\$0	-\$158		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$7,710		\$0	\$0	
E-71	Misc. Sales Expenses	916,000	\$0	-\$749	-\$749	\$0	\$0.	_
	To remove certain promotional advertising. (Sharpe)		\$0	-\$749		\$0	\$0	
E-74	Admin, & General Salaries	920.000	\$34,229	\$0	\$34,229	<u>.i.</u> \$0	(1441 s 0.	∵ \$ 0
	To disallow certain incentive compensation & restrictive stock/stock options、(Ferguson)		-\$11,640	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$45,869	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921,000	\$0	\$38,318	-\$38,318	<u> </u>	\$0	. (1-20); p. (1); [\$0
	1. To annualize postage expense. (Boateng)		\$0	\$11,570	:	\$0	\$0	
• •	2. To annualize rents/leases. (Hanneken)		\$0	-\$26,092		\$0	\$0	
	3. To remove relocation expense. (Ferguson)		\$ 0	-\$2,101		\$0	\$0	
ı	4. To annualize utility costs related to new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	5. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$10,873		\$0	\$0	
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$5,195		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$7,661		\$0	\$0	
	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$4,215		\$0	\$0	
E-77	Outside Services Employed	923,000	\$0	-\$722,919	-\$722,919	\$0	\$0	-1
	To remove relocation expense. (Ferguson)	ŀ	\$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	\$0	
	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	

<u>A</u> Income Adj.	8	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	F Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor \$0	Total
	7. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$266		\$0	şu	
	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	-\$83,174		\$0	\$0	
	12. To update LUC allocations and factors. (Hanneken)		\$0	-\$87,747		\$0	\$0	
	13, To update LABS allocations and factors. (Hanneken)	-	\$0	\$57,444		\$0	\$0	
E-79	Injuries & 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	926,000	-\$271,461	-\$12,228	-\$283,689	\$0	\$0	i vieroniu i i i i i i i i i i i i i i i i i i
	1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		-\$15,188	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$12,228		\$0	\$0	
	3. To normalize pension expense. (Boateng)	<u>'</u>	-\$62,767	\$0		\$0	\$0	
	4. To normalize OPEB expense. (Boateng)		-\$193,506	\$0		\$0	\$0	
E-82	Regulatory Commission Expenses	928.000	\$0	\$94,580	\$94,580	\$0	\$0	- S
	1. To normalize rate case expense over 3 years. (Boateng)		\$0	\$28,314		\$0	\$0	
	To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$66,266		\$0	\$0	
E-86	Misc. General Expenses	930,200	\$0	-\$8,502	-\$8,502	\$0	\$0	\$
	To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$3,657		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		\$0	-\$4,845		\$0	\$0	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	-\$4,160	-\$4,160	\$o	\$0	\$
	1. To annualize rents/leases. (Hanneken)		\$0	-\$4,160		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	V4/4: \$0	\$ 0	<u>∰</u> 50		\$594,51
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$ 626,838	
	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	125.24 \$0 3	- \$ 583	-\$583	\$0	\$0	\$1

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 5 of 6

A 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	G Jurisdictional Adjustment Labor	H I Jurisdictional Jurisdiction Adjustment Adjustme Non Labor Total
	1. To remove non-recurring items. (Hanneken)		\$0	-\$583		\$0	\$0
E-94	Energy Efficiency Amortization 1. To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken)	407.400	\$0 \$0	\$117 \$117	\$117	\$0 \$0	\$0 \$0
E-97	Property Taxes/Ad Valorem Taxes 1. To annualize property tax expense. (Ferguson)	408.000	\$0°.	-\$141,240 -\$141,240	-\$141,240	\$0	\$0
E-98	Payrolf Taxes 1. To annualize payroli tax expense, (Ferguson)	408.000	\$10,658 \$10,658	\$0	\$10,658	\$0 \$0	\$0 \$0
E-101	Allocated Taxes	7 408,000	\$0	-\$31,885	\$31,88 5	\$0	
	To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$31,885		\$0	\$0
E-106	Current Income Taxes		\$0	\$ \$ so	\$0	\$0	\$1,565,672 \$1,565
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,565,572
	Total Operating Revenues		\$0	<i>₹7.800///// \$0</i> /	\$0	\$0	\$2,617,005 \$2,617
	Total Operating & Maint, Expense		-\$232,832	\$28,242	-\$204,590	\$0	\$2,160,085 \$2,160.

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

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

Line	△ (<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.39%	E 6.62%	E 6.85%
Number	Description	Rate	Year	Return	Return	Return
4	TOTAL MET INCOME DEFORE TAVES		65 173 403	60.745.020	62 072 044	64.022 **4*
1	TOTAL NET INCOME BEFORE TAXES		\$5,172,493	\$3,715,626	\$3,873,841	\$4,032,747
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,957,925	\$1,957,9 <u>25</u>	\$1,957,925	\$1,957,925
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$1,115,804	\$1,115,804	\$1,115,804	\$1,115,804
7	Tax Straight-Line Depreciation		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,073,729	\$3,073,729	\$3,073,729	\$3,073,729
9	NET TAXABLE INCOME		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
			1			
10 11	PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$224,201	\$143,684	\$152,428	\$161,210
13	Deduct City Inc Tax - Fed. Inc. Tax	1001000 /0	\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax		\$3,832,488	\$2,456,138	\$2,605,609	\$2,755,733
15	Federal Income Tax at the Rate of	35.000%	\$1,341,371	\$859,648	\$911,963	\$964,507
16	Subtract Federal Income Tax Credits			,		
17	Net Federal Income Tax		\$1,341,371	\$859,648	\$911,963	\$964,507
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
20	Deduct Federal Income Tax at the Rate of	35.000%	\$469,480	\$300,877	\$319,187	\$337,577
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax		\$3,587,209	\$2,298,945	\$2,438,850	\$2,579,366
23	Subtract Missouri Income Tax Credits					
24	Missouri Income Tax at the Rate of	6.250%	\$224,201	\$143,684	\$152,428	\$161,210
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
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		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
30 34	Subtract City Income Tax Credits City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
31	chy income rax at the Nate of	0.000 /8	** }	***	***	Ģū
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$1,341,371	\$859,648	\$911,963	\$964,507
34	State Income Tax		\$224,201	\$143,684	\$152,428	\$161,210
35	City Income Tax	ļ	\$0	\$0	\$0	\$0 \$1.425.747
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,565,572	\$1,003,332	\$1,064,391	\$1,125,717
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	<u> </u>	\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
42:	TOTAL INCOME TAX		\$1,565,572	\$1,003,332	\$1,064,391	\$1,125,717

Liberty Utilities (Midstates Nat. Gas) Corp. GR-2014-0152 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	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%	© Weighted Cost of Capital 9,20%
1	Common Stock	\$19,469,292	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	\$22,956,709	54.11%	4.86%	2.630%	2.630%	2,630%
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	\$42,426,001	100.00%		6.393%	6.622%	6.852%
8 _	PreTax Cost of Capital				8.758%_	9,131%	9.505%

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

Exhibit No.: .

Issue: Accounting Schedules

Witness: MO PSC Staff

Sponsoring Party: MO PSC Auditors

Case No: GR-2014-0152 Date Prepared: 7/30/2014



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL

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	<u>A</u>	<u>B</u> 6.39%	<u>C</u> 6.62%	<u>D</u> 6,85%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$6,003,893	\$6,003,893	\$6,003,893
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$383,829	\$397,578	\$411,387
4	Net Income Available	\$354,489	\$354,489	\$354,489
5	Additional Net Income Required	\$29,340	\$43,089	\$56,898
6	Income Tax Requirement			
7	Required Current Income Tax	\$141,986	\$150,628	\$159,306
8	Current Income Tax Available	\$123,547	\$123,547	\$123,547
9	Additional Current Tax Required	\$18,439	\$27,081	\$35,759
10	Revenue Requirement	\$47,779	\$70,170	\$92,657
	Allowance for Known and Measureable		***************************************	
11	Changes/True-Up Estimate	\$0	\$0	\$0
' '	onengosi i ida ap Estimata		~	+ 5
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	 Gross Revenue Requirement	\$47,779	\$70,170	\$92,657

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	B Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$9,971,501
2	Less Accumulated Depreciation Reserve		\$2,794,048
3	Net Plant In Service		\$7,177,453
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$33,735
6	Storage Gas		\$415,974
7	Energy Efficiency Regulatory Asset		\$21,020
8	Prepayments		\$18,643
9	TOTAL ADD TO NET PLANT IN SERVICE		\$421,902
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%	\$23,305
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		\$1,595,462
20	 Total Rate Base		\$6,003,893

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

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

Line	<u>A</u> Account#	**************************************	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>E</u> As Adjusted	. <u>G</u> Jurisdictional	H Jurisdictional	MO Adjuste
umber	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdiction
1		INTANGIBLE PLANT							
2	301,000	Organization	\$0	P-2	\$0	\$0	100.0000%	\$0	
3	302.000	Franchises & Consents	\$4,071	P-3	\$4	\$4,075	100.0000%	\$0	\$4,0
4	303.000	Misc. Intangible Plant	\$1,459	P-4	\$1	\$1,460	100.0000%	\$0	\$1,4
5		TOTAL INTANGIBLE PLANT	\$5,530	Ì	\$5	\$5,535		\$0	\$5,5
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	
8	365.100	Rights of Way - TP	\$18,864	P-8	\$16	\$18,880	100.0000%	\$0	\$18,8
9	366.000	Structures & Improvements - TP	\$906	P-9	\$1	\$907	100.0000%	\$0	\$9
10	366.100	T&D - Other Structures Mains - Cathodic Protection - TP	\$0	P-10	\$11	\$11	100.0000%	\$0 \$0	
11 12	367.000 367.100	Mains - Steel - TP	\$10,543 \$1,096,762	P-11 P-12	\$9 -\$1,589	\$10,552 \$1,095,173	100.0000%	\$0 \$0	\$10,8 \$1,095,1
13	369.000	Meas. & Reg. Station Equipment - TP	\$30,963	P-13	-\$1,565 \$28	\$1,095,173	100.0000%	\$0	\$1,095,
14	003.000	TOTAL TRANSMISSION PLANT	\$1,158,038	`-''	-\$1,524	\$1,156,514	100.00007	\$0	\$1,156,6
15		DISTRIBUTION PLANT							
16	374.000	Land and Land Rights - DP	\$0	P-16	\$0	\$0	100.0000%	\$0	
17	374.100	T&D Land - DP	\$150	P-17	\$0	\$150	100.0000%	\$0	\$
18	374.200	Land Rights - DP	\$5,657	P-18	\$6	\$5,663	100.0000%	\$0	\$5,
19	375.000	Structures & Improvements - DP	\$0	P-19	\$0	\$0	100.0000%	\$0	
20		Mains - Cathodic Protection - DP	\$120,241	P-20	\$42,022	\$162,263	100.0000%	\$0	\$162,
21	376,100	Mains - Steel - DP	\$969,608	P-21	\$19,469	\$989,077	100.0000%	\$0	\$989,
22	376.200	Mains - Plastic - DP	\$1,828,546	P-22	\$5,459	\$1,834,005	100.0000%	\$0	\$1,834,
23		Meas. & Reg. Sta. Equip - General - DP	\$102,837	P-23	\$91	\$102,928	100.0000%	\$0	\$102,
24	379.000	Meas, & Reg. Sta. Equip City Gate - DP Services - DP	\$27,970	P-24 P-25	\$25	\$27,995	100.0000%	\$0 \$0	\$27,
25 26	380.000 381.000	Meters - DP	\$2,518,249 \$388,295	P-26	\$55,352 \$45,709	\$2,573,601 \$434,004	100.0000% 100.0000%	\$0 \$0	\$2,573, \$434,
20 27	382,000	Meter Installations - DP	\$868,774	P-27	\$37,130	\$905,904	100.0000%	\$0 \$0	\$905,
28		House Regulators - DP	\$123,891	P-28	\$5,405	\$129,296	100.0000%	\$0	\$129,
29	384.000	House Regulators Installations - DP	\$60,450	P-29	\$6,457	\$66,907	100.0000%	\$0	\$66,
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$63,815	P-30	\$57	\$63,872	100.0000%	\$0	\$63,
31	387.000	Other Equipment - DP	\$0	P-31	\$0	\$0	100.0000%	\$0	
32	ļ	TOTAL DISTRIBUTION PLANT	\$7,078,483		\$217,182	\$7,295,665		\$0	\$7,295,
33 34		PRODUCTION PLANT TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0		\$0	
37		GENERAL PLANT							
38	389.000	Land and Land Rights - GP	\$0	P-38	\$0	\$0	100.0000%	\$0	
39	390.000	Structures & Improvements - GP	\$37,624	P-39	\$34	\$37,658	100.0000%	\$0	\$37,
40	390.100	Structures - Frame - GP	\$0	P-40	\$0	\$0	100.0000%	\$0	
41	390.300	Improvements - GP	\$0	P-41	\$0	\$0	100.0000%	\$0	445
42	391.000	Office Furniture & Equipment - GP	\$15,899	P-42	\$13	\$15,912	100.0000%	\$0	\$15,
1 3	392.000 392.100	Transportation Equipment - GP	\$25,471 \$0	P-43 P-44	\$38,091	\$63,562	100.0000%	\$0 \$0	\$63, \$54,
44 45	393.000	Transportation Equip < 12,000 LB Stores Equipment - GP	\$1,434	P-45	\$54,735 \$1	\$54,735 \$1,435	100.0000%	\$0 \$0	\$54, \$1,
45 46	394.000	Tools, Shop, & Garage Equipment - GP	\$80,976	P-46	\$2,180	\$83,156	100.0000%	\$0	\$83,
47	395.000	Laboratory Equipment - GP	\$360	P-47	\$0	\$360	100.0000%	\$0	\$
48	396.000	Power Operated Equipment - GP	\$17,853	P-48	\$15	\$17,868	100.0000%	\$0	\$17,
19	396.100	Ditchers - GP	\$0	P-49	\$0	\$0	100.0000%	\$0	ļ ,,,,
50	396.200	Backhoes - GP	\$0	P-50	\$0	\$0	100.0000%	\$0	
51	397.000	Communication Equipment - GP	\$0	P-51	\$0	\$0	100.0000%	\$0	
52	397.300	Communication Equip - Telemetering	\$0	P-52	\$0	\$0	100.0000%	\$0	
53	398.000	Miscellaneous Equipment	\$87,695	P-53	\$77	\$87,772	100.0000%	\$0	\$ 87,
54 55	399.000 399.400	OTH - Other Tangible Property OTH - Other Tangible Prop - PC Hardware	\$0 \$82,436	P-54 P-55	\$0 \$72	\$0 \$82,508	100.0000%	\$0 \$0	\$82
		TOTAL GENERAL PLANT	\$349,748			\$444,966		\$0	\$444,
56		1	\$343,746		\$95,218	9 444 ,300		3 0) 3 944 ,
57	1	GENERAL PLANT - ALLOCATED							

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

Tableya senerasi Tableya senerasi	- A	<u>B</u>	_	D	. Også E renden	E E	<u>G</u>	. Na H arayê	asiyansi kacijid
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	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		Other Tangible Prop - Servers - H/W - Corporate	\$0	P-65	\$1,368	\$1,368	100.0000%	\$0	\$1,368
66	ł .	Other Tangible Prop - Network - H/W - Corporate	\$0	P-66	\$14,016	\$14,016	100.0000%	\$0	\$14,016
67	399.400	Other Tangible Prop - PC Hardware -	\$0	P-67	\$120,845	\$120,845	100.0000%	\$0	\$120,845
68	399.500	Other Tangible Prop - PC Software - Corporate	\$0	P-68	\$560,829	\$560,829	100.0000%	\$0	\$560,829
69		TOTAL GENERAL PLANT - ALLOCATED	\$648,508		\$424,200	\$1,072,708		\$0	\$1,072,708
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	l	I TOTAL PLANT IN SERVICE	\$9,240,307		\$ 731,194	\$9,971,501	, i .	\$0	\$9,971,501

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	8	<u>C</u>	Д	<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	
P-4	Misc. Intangible Plant	303.000		A 1 (\$1		\$0
;	To adjust plant for capitalized depreciation. (Sharpe)		\$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		\$1	75 ASSESS	\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-10	T&D - Other Structures	366.100		\$11		\$0
	To adjust plant 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 include plant updated to March 31, 2014. (Sharpe)		\$11,935		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$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

<u>A</u> Plant	В	<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)		\$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	AWA DI GALA I	-\$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	
	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-18	Land Rights - DP	374,200		\$6		\$0
	 To adjust plant for capitalized depreciation. (Sharpe) 		\$6		\$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

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account		Adjustment	Jurisdictional	Jurisdictional
	Plant in Service Adjustment Description 1. To adjust plant for capitalized depreciation. (Sharpe)	Number	Amount \$158	Amount	Adjustments \$0	Adjustments
	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		<u> </u>
	To adjust plant for capitalized depreciation. (Sharpe)		\$1,786		\$0	
	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	·
1	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

A Plant	В	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
-	5. To include plant updated to March 31, 2014. (Sharpe)		\$3,835		\$0	
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	
	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	
	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

A Plant	В	C	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
	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	
	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	
	To remove relocation expenses from plant. (Ferguson)		-\$4		\$0	
	19	u i	11	ı	1	

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	C	D	<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 -\$6	Amount	Adjustments \$0	Adjustments
	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
	1. 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	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$57		\$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	
	It	ii ¹	1	•	ıı	

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	В	<u>, c</u>	D.	E Total	E	<u>G</u> Total
Plant Adj.		Account	Adjustment	i otai Adjustment	Jurisdictional	ı otal Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	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		\$13		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$15		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
The state of the s	3. 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	
	2. 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	
	2. 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

A Plant	_ <u>B</u>	<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
P-45	Stores Equipment - GP	393.000	W. W.	\$1	Aujustinonia	\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
2 P-46	Tools, Shop, & Garage Equipment - GP	394.000	<u> </u>	\$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

In Service Adjustment Description classify capitalized advertising to (Sharpe) her Tangible Prop - PC Hardware just plant for capitalized depreciation.	Account Number	Adjustment Amount -\$1	Total Adjustment Amount	Jurisdictional Adjustments \$0	Total Jurisdictional Adjustments
classify capitalized advertising to (Sharpe) her Tangible Prop - PC Hardware		0"	Amount		Adjustments
	399 400				
ust plant for capitalized depreciation	500.700		\$72	5.7	\$0
ust plant for capitalized depreciation.		\$80		\$0	
nove relocation expenses from plant. n)		-\$3		\$0	
nove costs related to transition costs - lation & agreement in case GM-2012- nneken)		-\$4		\$0	
classify capitalized advertising to (Sharpe)		-\$1	2	\$0	
Land Rights - Corporate	374.000		\$7,11 5		\$0
lude plant updated to March 31, 2014.		\$7,115		\$0	
s & Improvements - Corporate	390.000		\$293,423		∰ 30 \$0
lude plant updated to March 31, 2014.		\$293,423		\$0	
rniture & Equip - Corporate	391.000		\$38,548		\$0
lude plant updated to March 31, 2014.		\$38,548	Annual property of the state of	\$0	
ngible Property - Corporate	399.000		-\$611,944		\$0
lude plant updated to March 31, 2014.		-\$611,944		\$0	
ngible Prop - Servers - H/W - Corporate	399.100		\$1,368		\$0
lude plant updated to March 31, 2014.		\$1,368		\$0	
n	ude plant updated to March 31, 2014. glble Prop - Servers - H/W - Corporate	ude plant updated to March 31, 2014. gible Prop - Servers - H/W - Corporate 399.100	ude plant updated to March 31, 2014\$611,944 gible Prop - Servers - H/W - Corporate 399,100	ude plant updated to March 31, 2014\$611,944 gible Prop - Servers - H/W - Corporate 399.100 \$1,368	ude plant updated to March 31, 2014\$611,944 \$0 gible Prop - Servers - H/W - Corporate 399,100 \$1,368

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	<u>B</u>	<u>c</u>	₫	<u>E</u> 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-66	Other Tangible Prop - Network - H/W - Corporat	399.300		\$14,016		\$0
	1. 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
	1. To include plant updated to March 31, 2014. (Sharpe)		\$120,845		\$0	
P-68	Other Tangible Prop - PC Software - Corporate	399.500		\$560,829		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$585,383		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$24,554		\$0	
P-71	ICC Adjustment			-\$3,887		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$3,887		\$0	
	 Total Plant Adjustments			\$731,194		\$0

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

	Α	<u>B</u>	C	<u>D</u> ************************************	
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$0	0.00%	\$0
3	302.000	Franchises & Consents	\$4,075	0.00%	\$0 \$0
4	303.000	Misc. Intangible Plant	\$1,460	0.00%	\$0
5	303.000	TOTAL INTANGIBLE PLANT	\$5,535	0.00 %	\$0
J		TOTAL INTANGIBLE PLANT	φυ ₁ 000		\$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	\$907	3.24%	\$29
10	366.100	T&D - Other Structures	\$11	3.24%	\$0
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		\$18,062
					,
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
0.0		DECOMICTION DI ANT			
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

	<u> </u>	В	CATAMAN	D	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	\$0	4.75%	\$0
55	399.400	OTH - Other Tangible Prop - PC Hardware	\$82,508	4.75%	\$3,919
56		TOTAL GENERAL PLANT	\$444,966		\$27,245
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 - Corporate	\$8,730	10.39%	\$907
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%	\$535
65	399.100	Other Tangible Prop - Servers - H/W -	\$1,368	4.75%	\$65
00		Corporate	, , , , , , , , , , , , , , , , , , , ,		-
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 -	\$560,829	4.75%	\$26,639
00	050.000	Corporate		630	
69		TOTAL GENERAL PLANT - ALLOCATED	\$1,072,708		\$51,778
70		INCENTIVE COMPENSATION			
- ·	* *** =	CAPITALIZATION			.
71		ICC Adjustment	-\$3,887	0.00%	\$0
72		TOTAL INCENTIVE COMPENSATION	-\$3,887		\$0
		CAPITALIZATION	****	İ	

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

Line Number	Account Number Plant Account Description	<u>C</u> MO Adjuste Jurisdiction	。 14.50年 19. 10. 10. 10. 10. 10. 10. 10. 10. 10. 10	# 5
73	Total Depreciation	\$9,971,5		\$322,389

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

Liberty Utilities (Midstates Nat. 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	Account	B Depreciation Reserve Description	C Total Reserve	<u>D</u> Adjust. Number	<u>E</u> Adjustments	E As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	i MO Adjusted Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3 4	302.000 303.000	Franchises & Consents Misc. Intangible Plant	\$4,071 \$1,459	R-3 R-4	\$0 \$0 \$0	\$4,071 \$1,459	100.0000% 100.0000%	\$0 \$0	\$4,071 \$1,459
5 6		TOTAL INTANGIBLE PLANT TRANSMISSION PLANT	\$5,530		20	\$5,530		\$0	\$5,530
7 8	365.000 365.100	Land and Land Rights - TP Rights of Way - TP	\$0 \$0	R-7 R-8	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
9 10	366,000 366,100	Structures & Improvements - TP	\$756 \$189	R-10	\$23 -\$91	\$779 \$ 98	100.0000% 100.0000%	\$0 \$0	\$779 \$98
11 12	367.000 367.100	Mains - Cathodic Protection - TP Mains - Steel - TP	\$7,210 \$726,307	R-11 R-12	\$204 \$20,315	\$7,414 \$746,622	100.0000% 100.0000%	\$0 \$0	\$7,414 \$746,622
13	369.000	Meas, & Reg. Station Equipment - TP	\$28,345 \$762,807	R-13	\$847 \$21,298	\$29,192 \$784,105	100.0000%	\$0 \$0	\$29,192 \$784,105
14			\$702,007		\$21,290	3/04,103		Źυ	\$764,105
15 16	374.000	DISTRIBUTION PLANT Land and Land Rights - DP	\$0	R-16	\$0	\$0 \$0	100.0000%	\$0	\$0
. 17 . 18	374.100 374.200	T&D Land - DP Land Rights - DP	\$0 \$0	R-17 R-18	\$0 \$0	\$0 \$ 0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
19 20	375,000 376,000	Structures & Improvements - DP Mains - Cathodic Protection - DP	\$0 \$68.987	R-19 R-20	\$0 \$1,950	\$0 \$70,937	100.0000% 100.0000%	\$0 \$ 0	\$0 \$70,937
21	376.100	Mains - Steel - DP	\$324,154	R-21	\$9,529	\$333,683 \$592,575	100.0000% 100.0000%	\$0 \$0	\$333,683 \$592,575
22 23	376.200 378.000	Mains - Plastic - DP Meas, & Reg. Sta. Equip - General - DP	\$576,037 \$37,179	R-22 R-23	\$16,538 \$1,163	\$38,342	100.0000%	\$0	\$38,342
24 25	379.000 380.000	Meas. & Reg. Sta. Equip City Gate - DP Services - DP	\$25,496 \$297,494	R-24 R-25	\$762 \$1,974	- \$26,258 \$299,468	100.0000% 100.0000%	\$0 \$0	\$26,258 \$299,468
26	381.000	Meters - DP	\$162,409	R-26	\$4,986	\$167,395	100.0000%	\$0	\$167,395
27 28	382.000 383.000	Meter Installations - DP House Regulators - DP	\$151,171 \$102,084	R-27 R-28	\$5,183 \$3,051	\$156,354 \$105,135	100.0000% 100.0000%	\$0 \$0	\$156,354 \$105,135
29 30	384.000 385.000	House Regulators Installations - DP Ind. Meas. & Reg. Sta. Equip - DP	\$38,309 \$19,758	R-29 R-30	\$1,145 \$592	\$39,454 \$20,350	100.0000% 100.0000%	\$0 \$0	\$39,454 \$20,350
31	387.000	Other Equipment - DP	\$1,803,078	R-31	\$0 \$46,873	\$1,849,951	100.0000%	\$0 \$0	\$0 \$1,849,951
32		TOTAL DISTRIBUTION PLANT	\$1,000,070		\$40,075	\$1,043,331		\$0	\$1,040,501
33 34		PRODUCTION PLANT TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35 36		TESTING TOTAL TESTING	\$0	:	\$0	\$0		\$0	\$0
37		GENERAL PLANT							4.0
38 39	389.000 390.000	Land and Land Rights - GP Structures & Improvements - GP	\$0 \$17,706	R-38 R-39	\$0 \$563	\$0 \$18,269	100.0000% 100.0000%	\$0 \$0	\$0 \$18,269
40	390.100	Structures - Frame - GP	\$0 \$0	R-40 R-41	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
41 42	390.300 391.000	Improvements - GP Office Furniture & Equipment - GP	\$10,214	R-42	\$306	\$10,520	100.0000%	\$0	\$10,520
43 44	392.000 392.100	Transportation Equipment - GP Transportation Equip < 12,000 LB	\$6,944 \$0	R-43 R-44	\$207 \$5	\$7,151 \$5	100.0000% 100.0000%	\$0 \$0	\$7,151 \$5
45	393.000	Stores Equipment - GP	\$1,399	R-45	\$42	\$1,441	100.0000%	\$0	\$1,441
46 47	394.000 395.000	Tools, Shop, & Garage Equipment - GP Laboratory Equipment - GP	\$8,986 \$351	R-46 R-47	\$271 \$10	\$9,257 \$361	100.0000% 100.0000%	\$0 \$0	\$9,257 \$361
48 49	396.000 396.100	Power Operated Equipment - GP Ditchers - GP	\$17,417 \$0	R-48 R-49	\$521 \$0	\$17,938 \$0	100.0000% 100.0000%	\$0 \$0	\$17,938 \$0
50	396,200	Backhoes - GP	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51 52	397.000 397.300	Communication Equipment - GP Communication Equip - Telemetering	\$0 \$2	R-51 R-52	\$0 -\$2	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
53	398.000	Miscellaneous Equipment	\$29,243	R-53	\$877	\$30,120	100.0000% 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	\$0 \$259	\$0 \$8,854	100.0000%	\$0 \$0	\$0 \$8,854
56		TOTAL GENERAL PLANT	\$100,857		\$3,059	\$103,916		\$0	\$103,916
57 58	374.000	GENERAL PLANT - ALLOCATED Land and Land Rights - Corporate	\$0	R-58	\$0	\$0	100.0000%	\$0	\$ 0
59		Structures & Improvements - Corporate	\$2		\$1,332	\$1,334	100.0000%		\$1,334

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

Liberty Utilities (Midstates Nat. 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	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust	<u>E</u>	<u>E</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	Į MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	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	\$37,191	\$37,241	100.0000%	\$0	\$37,241
69		TOTAL GENERAL PLANT - ALLOCATED	\$66		\$50,598	\$50,664		\$0	\$50,664
70		INCENTIVE COMPENSATION CAPITALIZATION							
71		ICC Adjustment	\$0	R-71	-\$118	-\$118	100.0000%	\$0	-\$118
72		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$118	-\$118		\$0	-\$118
73 '		TOTAL DEPRECIATION RESERVE	\$2,672,338		\$121,710	\$2,794,048	Signatur (Andria)	so so	\$2,784,048

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

A Reserve	В	C	<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	20 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -
1, 1,00,000	, and the state of			
R-9	Structures & Improvements - TP	366.000	\$	23 \$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$23	\$0
R-10	T&D - Other Structures	366.100	.	91
	1. To update reserve through March 31, 2014. (Sharpe)		\$6	\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$97	\$0
R-11	Mains - Cathodic Protection - TP	367.000	\$2	04 \$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$204	\$ 0
R-12	Mains - Steel - TP	367.100	\$20,3	15 \$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)		\$20,302	\$0
R-13	Meas, & Reg. Station Equipment - TP	369.000	\$8	\$0
The state of the s	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	\$1,9	\$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 Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D <u>E</u> Total Adjustment Adjustment Amount Amount	E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
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	\$16,538	\$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)	<u> </u>	\$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 Reserve	<u>B</u>	<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
	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	AMAT:	\$4,986		\$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		\$5,183		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)	•	\$22		\$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)		-\$1		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$5,163		\$0	
R-28	House Regulators - DP	383.000		\$3,051	Heriotopis (1984)	\$0
	1. To adjust reserve for capitalized depreciation.	Market Control	\$5		\$0	
	(Sharpe) 2. To update reserve through March 31, 2014. (Sharpe)		\$3,046		\$0	
R-29	House Regulators Installations - DP	384.000		\$1,145	31 (31) 10 (1 <u>2</u>	\$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	<u>B</u>	<u>C</u>	D	E Total	E	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	A. San T. San Carabahan and Application	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description 2. To update reserve through March 31, 2014. (Sharpe)	Number	Amount \$1,143	Amount	Adjustments \$0	Adjustments
R-30	Ind, Meas, & Reg, Sta. Equip - DP	385,000		\$592		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$2		\$0	
	2. 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	
	To update reserve through March 31, 2014. (Sharpe)		\$561	٠. *	\$0	
R-42	Office Furniture & Equipment - GP	391.000		\$306		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	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
S	1. 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

A Reserve	<u> </u>	<u>c</u>	<u>D</u>	<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
	To adjust reserve for capitalized depreciation. (Sharpe)		\$ 3		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$268		\$0	
R-47	Laboratory Equipment - GP	395.000		\$10		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-48	Power Operated Equipment - GP	396.000		\$521	. 15-Canadana 15-Canadana	\$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		<u> </u>
	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-55	OTH - Other Tangible Prop - PC Hardware	399.400		\$259		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$256		\$0	
	To adjust reserve for capitalized depreciation. (Sharpe)		\$3		\$0	
R-59	Structures & Improvements - Corporate	390.000		\$1,332	<u> </u>	\$0
	To update reserve through March 31, 2014. (Sharpe)		\$1,332		\$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>B</u> .	<u>C</u> .	<u>D</u>	<u>E</u> Total	E G Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Jurisdictional Adjustments Adjustments
R-60	Office Furniture & Equip - Corporate	391.000	1,000	\$331	\$0
	To update reserve through March 31, 2014. (Sharpe)		\$331		\$0
R-61	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$7 52	\$0
	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
	To update reserve through March 31, 2014. (Sharpe)		\$483		\$0
R-64	Other Tangible Property - Corporate	.399.000		\$803	\$0
	To update reserve through March 31, 2014. (Sharpe)		\$803		\$0
R-65	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$98	\$0
	To update reserve through March 31, 2014. (Sharpe)		\$98		\$0
R-66	Other Tangible Prop - Network - H/W - Corporate	399.300		\$1,000	\$0
	To update reserve through March 31, 2014. (Sharpe)		\$1,000		\$0
R-67	Other Tangible Prop - PC Hardware - Corporate	/399.400		\$8,579	\$0
	To update reserve through March 31, 2014. (Sharpe)		\$8,579		\$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

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D E Total Adjustment Adjustment Amount Amount	E G Total Jurisdictional Jurisdictional Adjustments Adjustments
R-68	Other Tangible Prop - PC Software - Corporate	399.500	\$37,191	\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$41,532	\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4,341	\$0
R-71	ICC Adjustment		-\$118	\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$118	\$0
	Total Reserve Adjustments		\$121,710	\$0

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

Number Description Adj. Expenses Lag Lag C - D (Col E / 365) B x	[A	<u>8</u>	<u>C</u>	D	. E	. E	<u> </u>
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	1	0\$	0\$	%0000'001	0\$	1	8-1-28	i		G\$	Small General Service Schools &	483.600	8-v9R
		0\$	0\$	%00000°C01	0\$	Į.	L-14B	1	l	OS .	Is it cubit eld equiteful	481,200	የ -የ%
	1	8134,538	868,4418	1000000%	0\$	1	8-v-5			CS .	Lg. Gen, Service	0000	ō-vaĦ
	1	\$142,304	100,2412	%00000001	0\$]	2-1-9H			0\$	Med. Gen, Service	0.000	5-v-5A
	1	728,281 2	\$162,827	%0000'001 %0000'001	0\$	1	Hev-4 Rev-4			0\$	Connected	000.00 0.000	6-vəR 4-vəR
gee cose (1)	(t) eyou eas	\$1,002,812	274,69 2 568,668	20000.001	046,600\$ 046,600\$	See note (1)	Rev-2	(1) ayou eag	ges ucta (1)	969'869\$ 096'606\$	Residential Revenue	000,082	S-VaR
(11 0102 022	11,5102 000	4,600013	122.00	///////////	0.5 0.03	1210000000	C /~- d	111 attended	111010000	4,2000	OPERATING REVENUES	000 Cal	1-798
¥=	ri+7	F+UIH)	[From Adl, Scb.]		(5+3)	(LIOU VO 2CIF)	9 50	Alberta Viscolofa .		(3+6)	4 7 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		
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OS	GS.	03	लं	\$6000001	05	£6\$-	17-3	£6\$	- 	£6\$	Niac, Sales Expenses	616,000	11
0\$	Cris	0\$	G\$	X-00001001	0.6	0\$	07.3	01	OS	0\$	38 - noizinaqu2	0007515	QZ
821\$	0\$	6/18	Q\$	7,0000,001	E11\$	9645-	69-E	S16\$	05	926\$	Advertising Expenses	000,018	69
0\$	854	PES .	C5	%00000001	96\$	11\$	89-3	05	15\$	LZ\$	Demostrating & Seiling Expenses	000"216	89
0\$	0\$	0\$	68	20000.001	0%	0\$	78-3	05	os	0\$	Supervision - Sales Exp.	000,116	Z9
		1	1		1						SALES EXPENSES		99
197.112	898'92\$	699'98'\$	0\$]	679 86\$	812.62		815,299	261/62\$	164,268	TOTAL CUSTOVER SERVICE & INFO. EXP.		59
96\$	0\$	308	0\$	A-0000.001	98\$	os	1-6-3	973	03	90\$	Misc. Customer Service & Info. Expenses	0001015	19
015'9\$	821'15	\$2'9'\$	05	20000001	859,2\$	019\$	E9-3	820'5\$	03	82058	Informational & Instructional Advertising	000,666	€9
26 <u>2,</u> 7 2	\$22,771	900,552	05	20000.001	800,EE8	6£9'2\$	₹9-3	25,72	\$23,532	18E,062	Customer Assistance Expenses	603,000	Z 9
0\$	168-	154	0\$	3/0000001	IES.	155	19-3	0\$	os	0\$	Supervision - Cust Serv. Into.	000.766	19
									l		CUSTOMER SERVICE & RIFO, EXP.		63
4181,480	155,221	-\$142,259	0\$		-\$146,259	509,7052-		916,362	125,852	\$1,646	TOTAL CUSTOMER ACCOUNTS EXPENSE		69
185.281	9\$	1825\$	OS.	#600.000	\$2,281	\$2.281	82-3	0\$	CS C	CS .	Wise. Customer Accounts Expense	000,269	85
\$87,881 2 -	875	287,8312.	0\$	3/0000,001	S81,8812-	050,ESS\$-	15-3	895,852	0\$	865,868	struom4 skd35s8conU	000,1406	15
12\$	\$3,275	952 E\$	05	100000001	982.68	2662	85-3	17\$	019,52	\$2,631	Customer Records & Collection Expenses	000.009	99
0\$	619,162	E16,152	05	%00000001 1000000001	C16'36\$	361,6\$	E-25	0\$	TIT,SS2	08 T17,552	Meter Reading Expenses	000706	55
0\$	ees.	552	C/\$	20000001	11:3	5.03	12.3	0\$	os	V3	CUSTOWER ACCOUNTS EXPENSE	(0) (0)	53
	Į.	ļ						ļ	1	ļ	354344 31410000 4311013110		``
111,8512	660,4218	2580'510	2.0		012'0EZ\$	166,112-		111'961\$	064,8812	195'500\$	TOTAL DISTRIBUTION EXPENSES		22
0\$	0\$	0\$	0\$	1,00000001	0\$	0\$	72-3	(A)	C/S	OS .	30 - Insmalup3 thrifO	000.868	15
6 \$	0\$	0\$	0\$	9:00000001	es .	0\$	6-50	0\$	0\$	05	Tremplup3 soliO	000,1468	05
os:	\$530	0005	0\$	3,0000101	\$230	2115.	E-49	66	278	ZL9\$	Meter & House Regulators - DE	000.668	67
0\$ 0\$	5130	9612	0\$	A70000.007	9£3 \$ 0 \$	3£1\$	24-3 24-3	05 05	CS .	os os	Rese, & Reg, Ste, Equip City Gate Services - DE	000,168	87 47
05	01	0\$	0\$ 0\$	%0000001	05	0\$ 0\$	27°3	05 05	0\$ 0\$	los l	Mess, & Reg, 5ta, Equip, - Industrial	000,068	97
0\$	0\$	65	0\$	%000000s	05	0\$	S+3	85	es	os	Compressor Siston Equip - DE	000.658	St
os	618,12	616,13	9\$	10000001	C15'15	218,12	E-41	os	os	os	30 - anew	000.153	77
0\$	G\$	C/S	9\$	100,0000%	05	05	£#3	os	05	os	Manta. Structures & troprovenents - DE	000,833	£)
0\$	05	OS.	05	%0000000L	os	0\$	71-3	0\$	O\$	OS .	30 - gnineenign3 & noitinequ8 JaisW	665,000	75
\$5 96.5	27E,E\$	115,81	0\$	100,000%	146.82	D\$	11-3	956'2\$	SYE, ER	196'88	3G - straß	000,183	17
\$2Z\$	LLS	196\$	0.5	100,000%	1568	C325-	0⊁-3	7125	057\$	1998	30 - aasnaqx3 wito	000.088	0)
05	03	0\$	20	470000001	os	0\$	€E-39	D\$	C\$	O\$.	Gustomet installations Expenses - DE	000.678	33
0\$	537,465	232 445	0\$	4,000,001	222,445	718'71\$	£-33	0\$	109,712	12.63.518	로마 earneax Brogulator Broenses - DE	000.878	38
0\$	o\$	05	05	A'00000,001	0\$	0\$	76-3	C\$	(c)	05	Meas. & Reg. Sta. Equip - City Gate	000.578	37
os os	0\$ 901'1\$	0\$ 901'15	OS.	%(0000001 %(0000001	68 601,12	0\$ 09#\$	86-3 86-3	0\$	05	0\$	Meas, & Reg, Sta, Equip - Industrial	819°000 819°000	9E 3E
191,5518	9197015	587,865 \$	0\$ 0\$	A'00000001	\$236,783	782,0£2-	9E-3	781,SE12	2995 CCESC15	01£,785 2	Mains & Service Expenses - DE Meas, & Reg. Sia. Equip - General	000.478	34
0\$	C·S	0\$	0\$	3,0000,001	0\$	01	€-33	0\$	OS .	os	Compressor Station Labor & Expense - DE	872.003	33
4145	05	4145	65	9,0000,001	2325	os	E-32	LIZS	os	2125	Ecod Dispatching & Odortzation - DE	001,118	35
0\$	0\$	03	0\$	9,00007001	0\$	os	16-3	65	los	05	Load Disparching & Odorization	600,178	31
C12-	100,012	855,012	0\$	%00001001	\$10.28	839'Z\$	0£-3	E15-	\$18,18	009'4\$	Operating Supervisor & Engineering - DE	600.078	OC.
		1		l :]	DISTREBUTION EXPENSES		53
0\$	0\$	os	os		os	C\$		0\$	os	os l	TOTAL PRODUCTION EXPENSES		92
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Accounting Schedule, 09 Sporeor Les Hanseven Cho Sieges

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(C) (-1)	(20/30/2003)	687 FSC\$	069.0653		697 886\$		indesignasiya.		(Villagoria)	266,1968	NET OPERATING INCOME		211
		0\$	os		O\$	1			}	os	TOTAL DEFERRED NICOVE TAXES		111
	[01	65	10000000	0\$		611-3			03	Deterred frooms Tax • Test Line	0.000	110
		01	⊕\$	A200000.001	OS		601-3			0%	OII betwied to notization.	000.0	€01
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	ĺ	1123,5212	\$153,547		O\$			1	İ	0\$	TOTAL INCOME TAXES		106
(f) 9300 99 S	(F) e/oc e-3C	\$123,547	\$153.547	100,000 M	0\$	(1) 9/on ea3	201-3	it) eton ee3	(1) 5'on 598	05	Current Income Taxes		102
		l	1							1	SICOME TAXES		104
		500,871-2	E31,0112-	ļ	634,6922					266,1862	HET MICONE BEFORE TAXES		103
£30,50£2	\$99'1193	T30,£50,12	096,632		ZZ1'696\$	\$50°£ZZ\$	538833	SC8*##\$\$	££6 666\$	121'981'1\$	TOTAL OPERATING EXPENSE	álsa Gsa	ZOL
545,8412	825,252	626,0712	es]	£25'021\$	665,142		127,8512	522,112	16,2913	TOTAL OTHER OPERATIVIS EXPENSES		101
\$223	G\$	588	- 64	100,000,001	5555	88),052	E-100	£25 02\$	OS	225,057	Alocated Taxes	0001901	100
0\$	0 \$	0\$	05	100,000,001	0\$	0\$	65.3	OS	05	05	Wissouri Franchise Taxes	408,000	66
0\$	04	0\$	0\$	250000000F	0\$	0\$	£6-33	0\$	0\$	0\$	Gross Receipts Tax	000,604	56
0\$	274,228	824,228	0\$	200000.001	822,452	500'4\$	76.3	0\$	\$22,712	ECC'LI\$	297.51 lion's 9	000,804	16
010,6412	0\$	010,8412	0\$	%00000001	\$146,010	287,71 2	56-3	8128,228	os	\$12,52.228	Property Taxes/Ad Valorem Taxes	000,804	96
		Ì])	Ĭ	Ì					eeenera eistaren hehto		26
£05,£\$	0\$	508,58	0\$		\$3,503	cos'cs		OS	04	0\$	TOTAL ANORTIZATION EXPENSE		1 -6
£09°E\$	01	£05.£2	03	950000.001	£3,503	COS'C\$	€5-3	G 5	G\$	(r)	Energy Efficiency Amontastion	004.764	63
		}		1							A WORTIZATION EXPENSE		85
0\$	0\$	ece'gie\$	076'59\$		\$521,359	0\$		os	OS:	\$521'388	TOTAL DEPRECIATION EXPENSE		16
(f) eton 592	See note (1)	\$315,339	076,532	3,0000,001	\$591,399	(f) etton sea	E-90	(1) e3on e92	See note (1)	\$591,393	Depreciation Expense, Dep. Exp.	433,003	06
						f .		İ			DEPRECIATION EXPENSE		68
\$188'654	168,2312	951/956\$	01		859'956\$	815,812-		£92'122\$	£74,431\$	865,2548	TOTAL ADUM, & GENERAL EXPENSES		88
\$148	US	511\$	OS .	\$0000000i	\$112	632\$-	£-3	1513	0\$	1515	Rents - Admitt, Gen. Exp.	931,000	7.8
\$5033	05	\$5,031	D\$	A-0000.001	\$50,52	9178-	68-3	188,52	0\$	168,54	Miso, General Expenses	002.068	58
0\$	G\$	05	0\$	A/0000,007	0\$	05	59-3	0\$	0\$	05	General Advertising Expenses	001.069	28
0\$ 0\$	0\$	0\$	Cr\$	A'0000.001	65	0\$	E-84	0\$	05	0\$	Wisc. General Expense - ASG	000.068	18
810,514	0\$ 6\$	810,E12	0\$ 0\$	A0000.001	610,512 810,512	212'018	58-3 E-83	0\$	0\$	0\$ 0\$	Dobyceje Cyedes Redopsjock Countystou Expenses	959:000 859:000	28 28
0\$	05	0\$	8	A0000,001	02	0.2	18-3	OS OS	0\$ 0\$	05	Franchise Requiements Requision Commission Franceses	000,459	18
812,12-	100,5218	695'0215	Ġ.	A-0000.001	686,0512	750,812-	D2-3	68	920,661\$	\$133,026	Employee Pensions & Benefits	0001926	0.8
COZS	0\$	\$253	05	X:0000.001	\$303	EOZS	62-3	l os	C/S	0\$	injuries & Damages	925.000	67
225,614	05	\$25,614	ŎŠ.	7-0000001	252,614	0\$	87-3	\$19'92\$	l os	\$19'525	Property Insurance - Debyts	924,050	87
\$101,813	919'1\$	\$103,429	0\$	X0000,001	6Z7'E01\$	168,192	П.3	189,5612	818,13	2182'583	Onteige Services Employed	923,000	и
991 6\$	015,542-	916,812-	G\$	#00000.001	31E,832-	OS .	91-3	991,6\$-	543 210	91£,84\$-	Admin, Expenses Transferred	855 000	97
\$21'454	523,326	037,25	0\$	¥00000.00\$	031,172	-2453	81.3	TAS,122	\$33,326	£71,212	Office Supplies & Expenses	951,050	72
0\$	265,595	\$62.59\$	0\$	100,000%	\$63,595	098,81\$	16-34	03	217,523	\$12,515	Admin, & General Salaties	050 000	74
N =	n+7	(+txH)	(Joseph more	1	(D+3)	(From Adl, Sch.)		<u> </u>	L	(340)	ADWW. & GENERAL EXPENSES		73
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<u>A</u> Income Adj. Number	B Income Adjustment Description	Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	L Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000	\$0	######## \$0	<u>.</u> } √ , -\$0	. 2. \$0	\$93,472	\$93,472
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$93,472	
Rev-3	Commercial	481,100		686614 <u></u>		s \$0	-\$ 638,836	-\$638,836
:	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$638,836	
Rev-4	Sm. Gen. Service		\$0	\$0	,; ,; , , , , , , , , , , , , , , , , ,	\$0.	\$162,827	\$162,827
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$162,827	
Rev-5	Med. Gen. Service	145 WW	\$0.	\$0	\$0	\$0	\$142,304	\$142,304
	To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$142,304	
Rev-6	Lg, Gen, Service		\$0	\$0		\$0	\$174 ,538	\$174,538
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$174,538	
Rev-11	Other Gas Revenue - Oper, Rev.	495.000	\$0	\$0	\$0	\$0	\$19,222	\$19,222
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$12,544	
:	2. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$6,678	
् E-11 ं	Operation Labor & Expenses - NGSE	841.000	\$12	\$0	\$12	\$3.50 C \$0	\$0	.
	To annualize payroll. (Ferguson)		\$12	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858,000	\$0	\$61,006	\$61,006	\$0	\$0	\$0
:	To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$61,006		\$0	\$0	
E-30	Operating Supervisor & Engineering - DE	870.000	\$2,688	\$0	\$2,688	, \$ 0	\$0	
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$317	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,005	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	-\$30,587	SO.	-\$30,587	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,219	\$0		\$0	\$0	
	2. To annualize payroli. (Ferguson)	ļ	-\$27,368	\$0		\$0	\$0	
E-35	Meas: & Reg. Sta. Equip - Géneral	875.000	\$460	\$0	\$460	: (V): (ASPERT SO	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payrolf. (Ferguson)		\$494	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses - DE	878,000	\$14,814	\$0	\$14,814	\$\$\$\$\$\$ \$\\ \$0	\$0	\$0

A Income	<u>.B</u>	<u>C</u>	<u>D</u> Company	E Company	<u>F</u> Company	<u>G</u> Jurisdictional		Jurisdictional
Adj. Number	Income Adjustment Description	Account Number		Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$998	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$15,812	\$0	!	\$0	\$0	
€-40	Other Expenses - DE	880.000	-\$213	\$0	-\$213	·is \$0		\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0	;	\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$211	\$0		\$0	\$0	
E-44	Mains DE	887,000	\$1,513	\$0	\$1,513	<u>\$</u>		\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$47	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,560	\$0		\$0	\$0	
∵ ε 48 ∵	Services - DE	892.000	\$136	\$4.0	\$136	\$0:	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$140	\$0	•	\$0	\$0	
E-49	Mater & House Regulators - DE	893.000	-\$142	\$0	-\$142	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$16	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$126	\$0		\$0	\$0	
E-54	Supervision - Cust. Acct. Exp.	901.000	\$33	\$0	\$33	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1	\$0		\$0	\$0	
	2. To annualize payroll, (Ferguson)		\$34	\$0		\$0	\$0	
E-55	Meler Reading Expenses	902.000	\$9,196	\$0	\$9,196	\$0	rorigaji, s o	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$982	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$10,178	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	\$685	\$0	\$665	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$101	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$766	\$0		\$0	\$0	
7 E-57	Uncollectible Amounts	904,000	744 N	-\$223,080	-\$223,080	\$0	\$0	\$0
	1. To normalize uncollectible account expense. (Boateng)		\$0	-\$223,080		\$0	\$0	
E-58	Misc, Customer Accounts Expense	905,000	1.3 3. \$0 %	\$5,281	\$5,281		SO SO	\$0
	To include interest expense on customer deposits.		\$0	\$5,281		\$0	\$0	

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-61	Supervision - Cust, Serv. Info.	907.000	-\$31	\$0	-\$31	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$32	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$2,639	\$0	\$2,639	;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;;	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$ 793	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,432	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909,000	\$1,128	-\$518	\$610	§ \$0	\$0	2 <u>12 15 15 15</u> 80
	1. To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$35	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,163	\$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	
E-68	Demostrating & Selling Expenses	912,000	5-11-1 To \$11.	\$0	\$11	\$0	\$0	€. ATELES (\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$12	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$796	-\$796	\$0	\$0	\$0
	1. To remove certain advertising expenses. (Sharpe)		\$0	-\$7		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$789		\$0	\$0	
E-71	Misc. Sales Expenses	916,000	\$0	-1493	-\$93	\$0	\$0	Jan 7,181 50
	To remove certain promotional advertising. (Sharpe)		\$0	-\$93		\$0	\$0	
E-74	Admin, & General Salaries	920.000	\$18,880	\$0	\$18,880	(a) (a) (a) (a) (a) (a) (a) (a) (a) (a)	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options, (Ferguson)		-\$1,445	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$20,325	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921,000	\$0	-\$423		\$0	\$0	\$0
	1. To annualize postage expense, (Boateng)		\$0	\$1,390		\$0	\$0	
	2. To annualize rents/leases. (Hanneken)		\$0	\$2,504		\$0	\$0	
	3. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$1,349		\$0	\$0	77.74

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page; 3 of 5

<u>A</u> Income	<u>.</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	E Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description 4. To remove costs related to transition costs - per	Number	Labor \$0	Non Labor \$645	Total	Labor \$0	Non Labor \$0	Total
	stipulation & agreement in case GM-2012-0037. (Hanneken)			-\$040		30	\$U	
	5. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$1,459		\$0	\$0	
	6. To remove certain dues and donations costs. (Sharpa)		\$0	-\$603		\$0	\$0	
	7. To remove relocation expenses. (Ferguson)		\$0	-\$261		\$0	\$0	
E-77	Outside Services Employed	923,000	\$0	-\$91,854	-\$91,854	<u> </u>	\$0	er a Most iși
	1. To annualize outside auditor expenses. (Sharpe)		\$0	-\$2,223		\$0	\$0	
	2. To annualize APUC allocated legal expense. (Boateng)		\$0	\$109		\$0	\$0	
	3. 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	
	6. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$33		\$0	\$0	
	7. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$243		\$0	\$0	
	8. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$1,098		\$0	\$0	
	9. То remove certain LABS allocated costs, (Hanneken)		\$0	-\$547		\$0	\$0	
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$11,911		\$0	\$0	
	11. To update LUC allocations and factors. (Hanneken)		\$0	-\$12,566		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$8,227		\$0	\$0	
	13. To remove relocation expense. (Ferguson)		\$0	-\$26		\$0	\$0	
E-79	Injuries & Damages	925,000	\$0	\$203	\$203	. \$0 .5	\$0.	\$0
	1. To normalize injuries and damages expense. (Sharpe)		\$0	\$203		\$0	\$0	
E-80	Employee Pensions & Benefits	925.000	.\$ 16,519	-\$1,518	-\$18,037	[2] + 14 \$0 1	\$0	\$0
	To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$15,295	\$0		\$0	\$0	
	2. To normalize pension expense, (Boateng)		-\$7,792	\$0		\$0	\$0	
	3. To normalize OPE8 expense. (Boateng)		-\$24,022	\$0		\$0	\$0	
	4. To remove relocation expense, (Ferguson)		\$0	-\$1,518		\$0	ŧn	
	10 tentore relocation exhause, (rerguson)		\$0	-\$1,518		*0	\$0	

A Income Adj. Number	且 Income Adjustment Description	C Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
를 E-82 호	Regulatory Commission Expenses	928,000	\$0.	\$13,018	\$13,018	\$0	\$0	\$6
	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	
j., E-86	Misc, General Expenses	930,200	\$6	-\$776	:59 <u>17-591</u> - -\$776	jaq () (\$0	\$0	<u> </u>
	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	So so	\$0.	<u></u>
	To annualize rents/leases. (Hanneken)		\$0	-\$289		\$0	\$0	
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	∕ \$0	\$63,940	\$63,940
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$70,990	
	To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		\$0	\$0		\$0	-\$7,050	
E-93	Energy Efficiency Amontization	407.400	.\$0	\$3,503	\$3,503	\$0	\$0	\$0
	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	\$0	\$17,782	\$17,782	\$0		\$0
	1. To annualize property tax expense. (Ferguson)		\$0	\$17,782		\$0	\$0	
E-97	Payroll Taxes	408.000	\$7,005	\$0	\$7,005	\$0,	\$0.	\$0
	1. To annualize payroll taxes. (Ferguson)		\$7,005	\$0		\$0	\$0	
E-100	Allocated Taxes	408,000	\$0	-\$20,188	-\$20,188	\$0	\$0	\$0
	To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$20,188		\$0	\$0	
E-105	Current Income Taxes	A COLUMN	\$0	\$0	\$0	\$0	\$ 123,547	\$123,547
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$123,547	
gaan bax	Total Operating Revenues		\$0	\$0		\$0	-\$46,473	-\$46,473
	Total Operating & Maint: Expense		\$11,688		-\$227,054	\$Q	\$187,487	\$187,487

Liberty Utilities (Midstates Nat. 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	Δ	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.39%	<u>E</u> 6.62%	<u>E</u> 6.85%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$478,036	\$525,815	\$548,206	\$570,693
_						
2	ADD TO NET INCOME BEFORE TAXES		****	******		****
3	Book Depreciation Expense		\$315,339	\$315,339	\$315,339	\$315,339
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$315,339	\$315,339	\$315,339	\$315,339
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$157,902	\$157,902	\$157,902	\$157,902
7	Tax Straight-Line Depreciation		\$315,339	\$315,339	\$315,339	\$315,339
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES	<u> </u>	\$473,241	\$473,241	\$473,241	\$473,241
Ü	TOTAL GODI. I KOMENET MONDET ONE TAKED		V+1 0,2+1	V470,211	V470,241	V-10,4-1
9	NET TAXABLE INCOME		\$320,134	\$367,913	\$390,304	\$412,791
J	THE TAXABLE (HOOME		0020,104	\$301,310	4 030,304	¥412,701
46	PROMISION FOR FED INCOME TAY					
10 11	PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax		\$320,134	\$367,913	\$390,304	\$412,791
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$17,693	\$20,333	\$21,571	\$22,814
13	Deduct City Inc Tax - Fed. Inc. Tax	100.000 %	\$17,093	\$20,355	\$0	\$22,014
14	Federal Taxable Income - Fed. Inc. Tax		\$302,441	\$347,580	\$368,733	\$389,977
15	Federal Income Tax at the Rate of	35,000%	\$105,854	\$121,653	\$129,057	\$136,492
16	Subtract Federal Income Tax Credits	00.00078	0100,001	V.21,000	4120,001	V100,402
17	Net Federal Income Tax		\$105,854	\$121,653	\$129,057	\$136,492
••			, ,	, ,		, ,
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax		\$320,134	\$367,913	\$390,304	\$412,791
20	Deduct Federal Income Tax at the Rate of	35.000%	\$37,049	\$42,579	\$45,170	\$47,772
21	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
22	Missouri Taxable Income - MO. Inc. Tax	-	\$283,085	\$325,334	\$345,134	\$365,019
23	Subtract Missouri Income Tax Credits					*****
24	Missouri Income Tax at the Rate of	6.250%	\$17,693	\$20,333	\$21,571	\$22,814
25	PROVISION FOR CITY INCOME TAX					
26 26	Net Taxable Income - City Inc. Tax		\$320,134	\$367,913	\$390,304	\$412,791
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	so	\$0
29	City Taxable Income		\$320,134	\$367,913	\$390,304	\$412,791
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		0405.054	A404 CE0	6400.027	6426 402
33	Federal Income Tax	İ	\$105,854	\$121,653	\$129,057	\$136,492
34	State Income Tax		\$17,693 \$0	\$20,333 \$0	\$21,571 \$0	\$22,814 \$0
35	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	 -	\$123,547	\$141,986	\$150,628	\$159,306
36	TOTAL SOMMART OF SURRENT INCOME TAX		\$ 120,047	\$141,500	9100,020	\$100,000
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	Deferred Income Tax - Test Line		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$0	\$0	\$0	\$0
Ericano I West Ville		Service Servic	enegativa en la la la la la la la la la la la la la	NO. CO. CO. A P. L. L. L. A. P. C. C. C. C. C. C. C. C. C. C. C. C. C.	A	A: = A A C =
42	TOTAL INCOME TAX		\$123,547	\$141,986	\$150,628	<u>\$159,306</u>

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

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%	G Weighted Cost of Capital 9.20%
1	Common Stock	\$2,755,186	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	\$3,248,707	54.11%	4.86%	2.630%	2.630%	2.630%
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	\$6,003,89 <u>3</u>	100.00%		6.393%	6.622%	6.852%
8	PreTax Cost of Capital				8.758%	9.131%	9.505%

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