## Summit Natural Gas of Missouri, Inc. Case No. GR-2014-0086 Gallatin District Test Year Ending 09-30-2013, Updated to 12-31-2013 Accumulated Depreciation Reserve

Line	Account	B	<u>C</u> Total	D Adjust.	E	As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchise and Consents	\$7,903	R-2	-\$7,903	\$0	100.0000%	\$0	\$0
3	303.000	Work Force Automation	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0 \$0
16	303.000	Power Plant Software	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	R-17	\$0	\$0	100.0000%	\$0 \$0	\$0
18	303.000	Witness Software	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$7,903		-\$7,903	\$0		\$0	
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	374.200	Land Rights - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$16,114
24	375.000	Structures - Dist Plant	\$14,760	R-24	\$1,354	\$16,114	100.0000%	\$0	\$658,565
25	376.000	Mains	\$635,653	R-25	\$22,912	\$658,565	100.0000%	\$0	\$650,565
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$15,201
27	378.000	Meas. & Reg Sta Equip - General	\$14,008	R-27	\$1,193	\$15,201	100.0000%	\$0	\$15,201
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	//communication 400
29	380.000	Services	\$302,291	R-29	\$15,266	\$317,557	100.0000%	\$0	\$317,557 \$79,621
30	381.000	Meters - Dist Plant	\$74,018	R-30	\$5,603	\$79,621	100.0000%	\$0	\$15,616
31	382.000	Meters Installation - Dist Plant	\$14,067	R-31	\$1,549	\$15,616	100.0000%	\$0 \$0	\$7,199
32	383.000	House Regulators - Dist Plant	\$3,564	R-32	\$3,635	\$7,199	100.0000%	\$0	\$7,155
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	1	\$35,885
34	386.000	Conversions (not SMNG)	\$33,925		\$1,960	\$35,885	100.0000%	\$0	\$1,145,758
35		TOTAL DISTRIBUTION PLANT	\$1,092,286		\$53,472	\$1,145,758		30	\$1,140,700
36		PRODUCTION PLANT					400 00000/		\$0
37		Land and land rights	\$0		\$0	\$0	100.0000%	97.5	150
38		Structures and improvements-HR-2008-	\$0	R-38	\$0	\$0	100.0000 /6	1	
39		0300 Structures and Improvements-additions-	\$0	R-39	\$0	\$0	100.0000%	\$0	\$1
		post-HR-2008-0300					400 00000	60	\$
40		Boiler plant equipment-HR-2008-0300	\$0		\$0	\$0	100.0000%	The state of the s	
41		Boiler plant equipment additions post HR- 2008-0300	\$0	R-41	\$0	\$0	100.0000%	\$0	•
42		Engines&engine-drvn generators	\$0	R-42	\$0	\$0	100.0000%	\$0	\$
43		Turbogenerator units	\$0		\$0	\$0	100.0000%	\$0	
44		Accessory electrical equipment	\$0	1000	\$0	\$0	100.0000%	\$0	
45	1	Misc. power plant equipment	\$0	R-45	\$0	\$0	100.0000%		
46		TOTAL PRODUCTION PLANT	\$0	ī	\$0	\$0		\$0	\$
47		TESTING							
48		TOTAL TESTING	\$0	5	\$0	\$0		\$0	\$
49		GENERAL PLANT				200-2	1200000		
50	389.000	Land - Gen Plant	\$0	R-50	\$0	PANCHELL DURAGE		2	
51	390.000	The property of the second of	\$12,498	R-51	\$0			9.	
52	390.200	Leasehold Improvements - Gen Plant	\$0		\$0				
53	391.000	Control of the contro	\$1,748		\$11,219				
54	391.100		\$0		\$0		The state of the s		Z A common mail
55	392.000	Transportation Equipment	\$34,023		\$0				O CONTRACTOR OF THE PARTY OF TH
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	6 \$	9 1

## Summit Natural Gas of Missouri, Inc. Case No. GR-2014-0086 Gallatin District Test Year Ending 09-30-2013, Updated to 12-31-2013 Accumulated Depreciation Reserve

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Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
57	394.000	Tools, Shop, & Garage Equipment	\$29,988	R-57	-\$3,566	\$26,422	100.0000%	\$0	\$26,422
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$13,687	R-59	-\$879	\$12,808	100.0000%	\$0	\$12,808
60	397.000	Communications Equipment	-\$5,932	R-60	\$11,230	\$5,298	100.0000%	\$0	\$5,298
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	398.000	TOTAL GENERAL PLANT	\$86,012		\$18,004	\$104,016		\$0	\$104,016
63		GENERAL PLANT - ALLOCATED			200				\$0
64		Leasehold Improvements - Gen Pint All	\$0	R-64	\$0	\$0	100.0000%	\$0	
65		Office Equipment - Gen PInt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Pint All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,186,201		\$63,573	\$1,249,774	Espiration (As	\$0	\$1,249,774

## Summit Natural Gas of Missouri, Inc. Case No. GR-2014-0008 Warsaw District Test Year Ending 09-30-2013, Updated to 12-31-2013 Accumulated Depreciation Reserve

	A	<u>B</u>	_ <u>c</u>	D	E	E As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	MO Adjusted
Line	Account	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Allocations	Adjustments	Jurisdictional
lumber	Number	Depreciation Reserve Description	Reserve	Number	Aujustinents	11000110			
1		INTANGIBLE PLANT			20.004	***	400 00009/	\$0	\$0
2	302.000	Franchise and Consents	\$2,231	R-2	-\$2,231	\$0	100.0000%	\$0	\$0
3	303.000	Work Force Automation	\$0	R-3	\$0	\$0	100.0000%		2000
4	303.000	Corrosion Control Management System	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
		Website	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
11	303.000	CONTROL CONTRO	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model			\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	R-13				\$0	\$0
14	303.000	GEO Tax Software	\$0	R-14	\$0	\$0	100.0000%		\$0
15	303.000	Oracle Software	\$0	R-15	\$0	\$0	100.0000%	\$0	100.00
16	303.000	Power Plant Software	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	303.000	TOTAL INTANGIBLE PLANT	\$2,231	1,3,3,4	-\$2,231	\$0	35.75.55.65.55.55.55	\$0	\$0
20		TOTAL INTANOIDEE TEANT	V-1-01		, , , , , , , , , , , , , , , , , , ,				
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	374.200	Land Rights - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$1,348,006	R-25	-\$257,017	\$1,090,989	100.0000%	\$0	\$1,090,989
26	377.000	Compressor Station Equipment	\$201	R-26	-\$201	\$0	100.0000%	\$0	\$0
			\$19,394	R-27	-\$12,571	\$6,823	100.0000%	\$0	\$6,823
27	378.000	Meas. & Reg Sta Equip - General	\$19,354	R-28	\$0	\$0	100.0000%	\$0	\$0
28	379.000	Meas. & Reg Sta Equip - City Gate				Union Control of the Control	100.0000%	\$0	\$186,320
29	380.000	Services	\$179,889	R-29	\$6,431	\$186,320		\$0	\$41,821
30	381.000	Meters - Dist Plant	\$36,961	R-30	\$4,860	\$41,821	100.0000%	\$0	\$23,575
31	382.000	Meters Installation - Dist Plant	\$20,791	R-31	\$2,784	\$23,575	100.0000%	500	None of Actions
32	383.000	House Requiators - Dist Plant	\$14,052		\$1,651	\$15,703	100.0000%	\$0	\$15,703
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$82,455	R-34	\$5,092	\$87,547	100.0000%	\$0	\$87,547
35		TOTAL DISTRIBUTION PLANT	\$1,701,749		-\$248,971	\$1,452,778		\$0	\$1,452,778
2.0		DESCRIPTION DI ANT							
36		PRODUCTION PLANT					400 00009/	\$0	\$0
37		Land and land rights	\$0	10012-000	\$0	\$0	100.0000%	No.	
38		Structures and improvements-HR-2008-	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
		0300	202	2.15			400 000001		
39		Structures and Improvements-additions-	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
		post-HR-2008-0300				20124	200000000000000000000000000000000000000		
40		Boiler plant equipment-HR-2008-0300	\$0	R-40	\$0	\$0	100.0000%	2223	
41		Boiler plant equipment additions post HR-	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
		2008-0300		1					
42		Engines&engine-drvn generators	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0		\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0		\$0	\$0		\$0	\$0
45		Misc. power plant equipment	\$0		\$0	\$0		5123	1000
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	
			,						
47		TESTING		_					
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$(
49		GENERAL PLANT							
	389 000		\$0	R-50	\$0	\$0	100.0000%	\$0	\$1
50	389.000		5-50 V V V V V V V V V V V V V V V V V V V	9 1 2000 2100	-\$3,307	\$193			
51	390.000		\$3,500	1 1999 1994		\$193			
52	390.200	1	\$0		\$0		The second secon		
53	391.000		\$1,045		\$3,150			2	
54	391.100		\$0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$0				
55	392.000	Transportation Equipment	\$55,441		-\$21,056				5) 150
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$ (	)   \$

## Summit Natural Gas of Missouri, Inc. Case No. GR-2014-0008 Warsaw District Test Year Ending 09-30-2013, Updated to 12-31-2013 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u> Depreciation Reserve Description	<u>C</u> Total Reserve	<u>D</u> Adjust Number	<u>E</u> Adjustments	As Adjusted	<u>G</u> Jurisdictional Allocations	且 Jurisdictional Adjustments	l MO Adjusted Jurisdictional
Number	Number	Tools, Shop, & Garage Equipment	\$19,537	R-57	-\$3,126	\$16,411	100.0000%	\$0	\$16,411
57	394.000		\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
58	395.000	Laboratory Equipment	1	R-59	\$5,032	\$10,627	100.0000%	\$0	\$10,627
59	396.000	Power Operated Equipment	\$5,595		-\$3,894	\$6,057	100.0000%	\$0	\$6,057
60	397.000	Communications Equipment	\$9,951	R-60		\$0,037	100.0000%	\$0	\$0
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0		100.000070	\$0	\$71,868
62		TOTAL GENERAL PLANT	\$95,069	ì	-\$23,201	\$71,868	ļ		<b>V</b> 7,000
63		GENERAL PLANT - ALLOCATED			1				so so
64		Leasehold Improvements - Gen Pint All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Pint All	\$0	R-65	\$0	\$0	100.0000%	\$0	,
66		Transportation Equipment - Gen Pint All	\$0	R-66	\$0	\$0	100.0000%		\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0	'	\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,799,049		-\$274,403	****\$1,524,646	100 May 1	\$0	× \$1,524,646