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     | <u>A</u>                            | <u>B</u><br>6.39% | <u>C</u>        | <u>D</u>        |
|----------|-------------------------------------|-------------------|-----------------|-----------------|
| Number   | Description                         | Return            | 6.62%<br>Return | 6.85%<br>Return |
| Nullibel | Description                         | Return            | Ketuiii         | Ketuiii         |
| 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   | <u>A</u>                              | <u>B</u><br>Percentage | <u>C</u><br>Dollar |
|--------|---------------------------------------|------------------------|--------------------|
| Number | Rate Base Description                 | Rate                   | Amount             |
|        |                                       |                        |                    |
| 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                  |                        | -\$80,827          |
| 6      | Storage Gas                           |                        | \$1,911,150        |
| 7      | Energy Efficiency Regulatory Asset    |                        | \$30,188           |
| 8      | Prepayments                           |                        | \$101,529          |
| 9      | TOTAL ADD TO NET PLANT IN SERVICE     |                        | \$1,962,040        |
| 10     | SUBTRACT FROM NET PLANT               |                        |                    |
| 11     | Federal Tax Offset                    | 0.0603%                | \$502              |
| 12     | State Tax Offset                      | 0.0603%                | \$84               |
| 13     | City Tax Offset                       | 0.0000%                | \$0                |
| 14     | Interest Expense Offset               | 14.7589%               | \$150,197          |
| 15     | Accumulated Deferred Income Tax       |                        | \$2,706,524        |
| 16     | Customer Advances for Construction    |                        | -\$1,020           |
| 17     | Customer Deposits                     |                        | \$583,721          |
| 18     | Stipulated Ratebase Offset            |                        | \$5,152,547        |
| 19     | TOTAL SUBTRACT FROM NET PLANT         |                        | \$8,592,555        |
| 20     | ॥<br>Total Rate Base                  | II                     | \$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

| Columber   Coptionals  |           |            |                                     |              |             |              |  |             |              |                |
|--|-----------|------------|-------------------------------------|--------------|-------------|--------------|--|-------------|--------------|----------------|
| Number   Optional   Plant Account Description   Plant   Number   Adjustments   Plant   Allocations   Adjustments   Jurisdictional  | Line      | <u>A</u>   | <u>B</u>                            | <u>C</u>     | <u>D</u>    | <u>E</u>     | F<br>An Adimeted                                 | <u>G</u>    | <u>H</u>     | <u> </u>       |
| 1  |           |            | Plant Account Description           |              |             | Adjustments  | •  |             |              |                |
| 2 301,000   Organization   \$52,49   P-2   \$3   \$5,229   100,0000%   \$0   \$52,525   \$1   \$2   \$2  | Italiiboi | (Optional) | Tidite Added it Boodingston         | T IGHT       | - Trainison | Aujuotinonto | Tidit  | Allocations | rajaotinonto | Garioaiotionai |
| 2 301,000   Organization   \$52,49   P-2   \$3   \$5,229   100,0000%   \$0   \$52,525   \$1   \$2   \$2  |           |            |                                     |              |             |              |  |             |              |                |
| 3 302.000 Franchises & Consents  |           |            |                                     |              |             |              |  |             | •            | 4- 4-          |
| Main   |           |            |                                     |              |             |              |  |             |              |                |
| TOTAL NTANGIBLE PLANT  |           |            |                                     |              | _           |              | •  |             |              |                |
| TRANSMISSION PLANT   State   |           | 303.000    |                                     |              | 1 -4        |              |  | 100.0000 /8 |              |                |
| 7 311.000 Lquiffed Petroleum Gas Equipment   \$0   \$0.7   \$0   \$0.0000%   \$0   \$3.0000   \$0.0000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.000000%   \$0.000000%   \$0.0000000000000000000000000000000000  | •         |            |                                     | 455,155      |             | <b>420</b>   | <del>*************************************</del> |             | **           | <del>+</del>   |
| 8 365.00 Laind and Land Rights - TP  |           |            |                                     |              |             |              |  |             |              |                |
| 9 365:100 Signor June 1  |           |            | l :                                 |              |             |              | •  |             |              | •              |
| 10   365,000   Structures & Improvements - TP   \$1,000   \$1,00000   \$1,00000   \$1,00000   \$1,00000   \$1,00000   \$1,00000   \$1,00000   \$1,00000   \$1,00000   \$1,00000                    |           |            |                                     | •            | -           |              | •  |             |              |                |
| 11   367,000   Mains - Cathodic Protection - TP   \$12,062   P-11   \$7   \$12,069   100,0000% \$0   \$12,069   11   341,000   369,000   36  |           |            |                                     |              | _           |              |  |             | •            |                |
| 13   388,000   Meas. & Reg. Station Equipment - TP   54,727   4,949   700,000%   50   51,074,439   100,0000%   50   54,074,739   100,0000%   50   54,074,739   100,0000%   50   54,074,739   100,0000%   50   54,074,739   100,0000%   50   54,074,739   100,0000%   50   54,074,739   100,0000%   50   54,074,739   100,0000%   50   57,000   100,0000%   50   57   |           |            | -                                   |              | -           |              |  |             |              |                |
| 14   |           |            |                                     |              | 1           |              |  |             |              |                |
| Distribution Plant   | 13        | 369.000    | Meas. & Reg. Station Equipment - TP | \$84,721     | P-13        | \$46         | \$84,767   | 100.0000%   | \$0          | \$84,767       |
| 16   374.000   Land and Land Rights - DP   | 14        |            | TOTAL TRANSMISSION PLANT            | \$1,179,569  |             | \$653        | \$1,180,222                                      |             | \$0          | \$1,180,222    |
| 16   374.000   Land and Land Rights - DP   | 4-        |            | DISTRIBUTION BLANT                  |              |             |              |  |             |              |                |
| 17   374.100   T&D Land - DP   S700   P-17   \$0   \$700   100.0000%   \$0   \$700   |           | 374 000    |                                     | ¢67 774      | D 46        | ¢20          | ¢67 040  | 100 00000/  | ¢n.          | ¢67 040        |
| 18   374.200   Land Rights - DP   \$100,326   P-18   \$56   \$510,332   \$00,0000%   \$0   \$100,0000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   |           |            |                                     |              | _           |              |  |             |              |                |
| 19   375.000   Structures & Improvements - OP   S51,414   P-19   \$29   \$1,43,713   100.0000%   \$0   \$1,43,713   100.0000%   \$0   \$1,43,713   100.0000%   \$0   \$1,43,713   100.0000%   \$0   \$1,43,713   100.0000%   \$0   \$1,43,713   100.0000%   \$0   \$1,43,713   100.0000%   \$0   \$10,43,620   100.0000%   \$0   \$10,43,620   100.00000%   \$0  |           |            |                                     | •            |             |              | •  |             | •            |                |
| 21   376.100   Mains - Steel - DP   \$9,279.506   P-21   \$1,042.356   \$10,321.862   \$10,0000%   \$0   \$10,321.862   \$13,000   \$10,0000%   \$0   \$14,461.028   \$13,000   \$13,000   \$10,0000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,00000%   \$10,000000%   \$10,000000%   \$10,000000%   \$10,000000%   \$10,00000000000000000000000000000000000   |           |            |                                     | . ,          | _           |              |  |             | •            | . ,            |
| 22   375,200   Mains - Plastic - DP   \$1,139,912   P-23   \$34,735   \$14,461,028   100,0000%   \$0   \$14,461,028   24   379,000   Mass. & Reg. Sta. Equip - City Gate - DP   \$1,139,912   P-23   \$3,675   \$93,685   \$1,495,224   \$0.0000%   \$0   \$1,495,224   \$39,000   \$0   \$1,495,224   \$367   \$99,865   \$100,0000%   \$0   \$1,495,224   \$367   \$1,495,224   \$1,495  | 20        | 376.000    | Mains - Cathodic Protection - DP    | \$884,415    | P-20        | \$159,298    | \$1,043,713                                      | 100.0000%   | \$0          | \$1,043,713    |
| 378.000   Meas. & Reg. Sta. Equip General - DP   \$1,139,912   \$3,100   \$3,143,524   \$3,81   \$3,810   \$3,00 |           |            |                                     |              |             |              | . , ,  |             |              |                |
| 24   379.000   Meas. & Reg Sta. Equip City Gate - DP   \$698,276   P-24   \$387   \$588,663   100.0000%   \$0   \$698,663   \$313,269,679   \$26   381.000   Services - DP   \$1,563,294   P-26   \$52,972   \$116,226,266   100.0000%   \$0   \$13,269,579   \$27,380   \$27,080                                |           |            |                                     |              |             |              |  |             |              |                |
| 25 381,000   Services - DP   |           |            |                                     |              | 1           |              |  |             |              |                |
| 26   |           |            |                                     | . ,          |             |              | ,  |             | •            |                |
| 27   382,000   Meter Installations - DP  |           |            |                                     | . , ,        | 1           |              | . , ,  |             |              |                |
| Note   Regulators - DP   S701   456   P-28   S17,517   S718,973   100,0000%   50   S718,973   S13,328   S10,0000%   S10,3328   S13,328   S10,0000%   S10,3328   S13,328   S10,0000%   S10,332,333   S10,000   S10,332,333   S10,0000%   S10,332,333   S10,0000%   S10,332,333   S10,0000%   S10,332,333   S10,0000%   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000,000%   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000,000%   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,000   S10,332,333   S10,332,333   S10,000   S10,332,333   S10,300   S10,332,333   S10,332,333   S10,332,333   S10,332,333   S10,332,333   S10,332,3333   S10,332,3333   S10,332,3333   S10,332,3333   S10,332,3333   S10,332,3333   S10,332,3333   |           |            |                                     |              | 1           |              |  |             |              |                |
| 385.000   Ind. Meas. & Reg. Sta. Equip - DP   \$48,856   \$5,947   \$5,947   \$21,139   \$22,086   \$40,882   \$100,0000%   \$0   \$47,001,213   \$2,066,593   \$4,066,593   \$4,066,593   \$4,066,593   \$4,066,593   \$4,066,593   \$4,066,593   \$4,066,5  | 28        | 383.000    | House Regulators - DP               |              | P-28        |              |  | 100.0000%   | \$0          |                |
| 31   387.000   Other Equipment - PP   \$44,934,620   Section   \$5,947   Section   \$27,086   Section   \$50,000   Section   \$50  |           |            |                                     |              | 1           |              |  |             |              |                |
| TOTAL DISTRIBUTION PLANT   |           |            |                                     |              | 1           |              | •  |             |              |                |
| PRODUCTION PLANT   |           | 387.000    |                                     |              | P-31        |              |  | 100.0000%   |              |                |
| TOTAL PRODUCTION PLANT   \$0   | 32        |            | TOTAL DISTRIBUTION PLANT            | \$44,934,620 |             | \$2,066,593  | \$47,001,213                                     |             | \$0          | \$47,001,213   |
| TOTAL PRODUCTION PLANT   \$0   | 33        |            | PRODUCTION PLANT                    |              |             |              |  |             |              |                |
| Society  |           |            |                                     | \$0          |             | \$0          | \$0  |             | \$0          | \$0            |
| Society  |           |            |                                     |              |             |              |  |             |              |                |
| Senteral Plant   |           |            |                                     |              |             |              |  |             |              |                |
| 38         389.000         Land and Land Rights - GP         \$30,364         P-38         \$17         \$30,381         100.000%         \$0         \$30,381           39         390.000         Structures & Improvements - GP         \$764,309         P-39         \$22,516         \$792,825         100.0000%         \$0         \$21,516           41         390.100         Improvements - GP         \$30,740         P-41         \$17         \$30,757         100.0000%         \$0         \$21,516           41         390.300         Improvements - GP         \$30,740         P-41         \$17         \$30,757         100.0000%         \$0         \$30,757           42         391.000         Office Furniture & Equipment - GP         \$31,677         P-42         \$3,374         \$35,051         100.0000%         \$0         \$35,051           44         392.100         Transportation Equipment - GP         \$9,517         P-42         \$23,374         \$0         100.0000%         \$0         \$232,545           45         393.000         Stores Equipment - GP         \$7,185         P-45         \$5         \$7,190         100.0000%         \$0         \$7,184           46         393.000         Stores Equipment - GP         \$43,941         P-47   | 36        |            | TOTAL TESTING                       | \$0          |             | \$0          | \$0  |             | \$0          | \$0            |
| 38         389.000         Land and Land Rights - GP         \$30,364         P-38         \$17         \$30,381         100.000%         \$0         \$30,381           39         390.000         Structures & Improvements - GP         \$764,309         P-39         \$22,516         \$792,825         100.0000%         \$0         \$21,516           41         390.100         Improvements - GP         \$30,740         P-41         \$17         \$30,757         100.0000%         \$0         \$21,516           41         390.300         Improvements - GP         \$30,740         P-41         \$17         \$30,757         100.0000%         \$0         \$30,757           42         391.000         Office Furniture & Equipment - GP         \$31,677         P-42         \$3,374         \$35,051         100.0000%         \$0         \$35,051           44         392.100         Transportation Equipment - GP         \$9,517         P-42         \$23,374         \$0         100.0000%         \$0         \$232,545           45         393.000         Stores Equipment - GP         \$7,185         P-45         \$5         \$7,190         100.0000%         \$0         \$7,184           46         393.000         Stores Equipment - GP         \$43,941         P-47   | 37        |            | GENERAL DIANT                       |              |             |              |  |             |              |                |
| 39 390.000 Structures & Improvements - GP \$764,309 P-39 \$28,516 \$792,825 \$100.0000% \$0 \$792,825 \$40 390.100 Structures - Frame - GP \$21,504 P-40 \$12 \$21,516 \$100.0000% \$0 \$21,516 \$100.0000% \$0 \$30,757 \$42 391.000 Office Furniture & Equipment - GP \$31,677 P-42 \$3,374 \$35,051 \$100.0000% \$0 \$35,051 \$43 392.000 Transportation Equip < 12,000 LB \$0 \$100.0000% \$0 \$232,545 \$44 392.100 Transportation Equip < 12,000 LB \$0 \$0 \$100.0000% \$0 \$232,545 \$44 392.000 Transportation Equip < 12,000 LB \$0 \$0 \$0 \$00.0000% \$0 \$232,545 \$45 393.000 Tools, Shop, & Garage Equipment - GP \$7,185 P-45 \$5 \$7,190 \$100.0000% \$0 \$275,849 \$45 393.000 Tools, Shop, & Garage Equipment - GP \$43,941 P-47 \$38,388 \$22,329 \$100.0000% \$0 \$275,849 \$48 396.100 Power Operated Equipment - GP \$63,804 P-49 \$36 \$83,859 \$100.0000% \$0 \$83,859 \$49 396.000 Backhoes - GP \$63,804 P-49 \$36 \$63,840 \$100.0000% \$0 \$83,859 \$49 396.000 Communication Equip - Fixed Radios \$2,936 P-52 \$2 \$2,938 \$100.0000% \$0 \$17,368 \$22,393 \$39.000 Miscellaneous Equipment  \$161,798 P-51 \$9 \$17,368 \$100.0000% \$0 \$160.0000% \$0 \$2,2938 \$53 399.000 Other Tangible Prop - PC Hardware \$73,010 P-57 \$42 \$73,052 \$100.0000% \$0 \$73,052 \$0 \$100.0000% \$0 \$161,887 \$100.000        |           | 389 000    |                                     | \$30.364     | P-38        | \$17         | \$30 381   | 100 0000%   | \$0          | \$30,381       |
| 40 390.100   Structures - Frame - GP   \$21,504   P-40   \$12   \$21,516   100.0000%   \$0   \$21,516   41   390.300   Structures - GP   \$30,740   P-41   \$17   \$30,757   100.0000%   \$0   \$30,757   42   391.000   Office Furniture & Equipment - GP   \$31,677   P-42   \$3,374   \$35,051   100.0000%   \$0   \$35,051   43   392.000   Transportation Equipment - GP   \$9,517   P-43   \$223,028   \$232,545   100.0000%   \$0   \$232,545   44   392.100   Transportation Equipment - GP   \$7,185   P-45   \$5   \$7,190   100.0000%   \$0   \$7,190   46   394.000   Tools, Shop, & Garage Equipment - GP   \$43,941   P-47   \$38,388   \$82,329   100.0000%   \$0   \$275,849   47   396.000   Power Operated Equipment - GP   \$43,941   P-47   \$38,388   \$82,329   100.0000%   \$0   \$82,329   48   396.100   Ditchers - GP   \$83,813   P-48   \$46   \$83,859   100.0000%   \$0   \$83,859   49   396.200   Backhoes - GP   \$63,804   P-49   \$36   \$63,840   100.0000%   \$0   \$83,859   50   397.000   Communication Equipment - GP   \$17,359   P-51   \$9   \$17,368   50   \$397.000   Communication Equip - Fixed Radios   \$2,936   P-52   \$2   \$2,938   100.0000%   \$0   \$2,938   53   397.300   Communication Equip - Telemetering   \$518   P-53   \$0   \$10   \$0000%   \$0   \$10   \$10,0000%   \$0   \$2,938   50   \$39.300   Ofther Tangible Prop - PC Hardware   \$73,010   P-57   \$42   \$73,052   100.0000%   \$0   \$42,324   59   \$39.500   Other Tangible Prop - PC HW   \$0   P-59   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$   |           |            |                                     |              |             |              |  |             | -            |                |
| 42         391.000         Office Furniture & Equipment - GP         \$31,677         P-42         \$3,374         \$35,051         100.0000%         \$0         \$35,051           43         392.000         Transportation Equipment - GP         \$9,517         P-43         \$223,028         \$232,545         100.0000%         \$0         \$232,545           44         392.100         Transportation Equip < 12,000 LB   |           |            | <u>-</u>                            |              |             |              |  |             | -            |                |
| 43       392.000       Transportation Equipment - GP       \$9,517       P-43       \$223,028       \$232,545       100.0000%       \$0       \$232,545         44       392.100       Transportation Equip < 12,000 LB  | 41        | 390.300    | Improvements - GP                   |              | P-41        | \$17         | \$30,757   | 100.0000%   | \$0          | \$30,757       |
| 44         392.100         Transportation Equip < 12,000 LB  |           |            | I                                   |              | 1           |              |  |             |              |                |
| 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         \$43,941         P-47         \$38,388         \$82,329         100.0000%         \$0         \$82,329           48         396.100         Ditchers - GP         \$83,813         P-48         \$46         \$83,859         100.0000%         \$0         \$83,859           49         396.200         Backhoes - GP         \$63,804         P-49         \$36         \$63,840         100.0000%         \$0         \$63,840           50         396.300         Ditchers - Group         \$0         P-50         \$0         \$0         \$0         \$0         \$63,840           51         397.200         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   |           |            |                                     |              |             |              |  |             |              |                |
| 46         394.000         Tools, Shop, & Garage Equipment - GP         \$233,771         P-46         \$42,078         \$275,849         100.0000%         \$0         \$275,849           47         396.000         Power Operated Equipment - GP         \$43,941         P-47         \$38,388         \$82,329         100.0000%         \$0         \$82,329           48         396.100         Ditchers - GP         \$83,813         P-48         \$46         \$33,859         100.0000%         \$0         \$83,859           49         396.200         Backhoes - GP         \$63,804         P-49         \$36         \$63,840         100.0000%         \$0         \$63,840           50         396.300         Ditchers - Group         \$0         P-50         \$0         \$0         \$0         \$0         \$63,840           51         397.200         Communication Equipment - GP         \$17,359         P-51         \$9         \$17,368         100.0000%         \$0         \$17,368           52         397.200         Communication Equip - Fixed Radios         \$2,938         \$0         \$518         100.0000%         \$0         \$17,368           54         398.000         Miscellaneous Equipment         \$161,798         P-52         \$2         \$2,938   |           |            |                                     |              | 1           |              |  |             |              | · ·            |
| 47         396.000         Power Operated Equipment - GP         \$43,941         P-47         \$33,388         \$82,329         100.0000%         \$0         \$82,329           48         396.100         Ditchers - GP         \$83,813         P-48         \$46         \$83,859         100.0000%         \$0         \$83,859           49         396.200         Backhoes - GP         \$63,804         P-49         \$36         \$63,840         100.0000%         \$0         \$63,840           50         396.300         Ditchers - Group         \$0         P-50         \$0         100.0000%         \$0         \$63,840           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         \$17,368           53         397.300         Communication Equip - Telemetering         \$518         P-52         \$2         \$2,938         100.0000%         \$0         \$518           54         398.000         Miscellaneous Equipment         \$161,798         P-54         \$89         \$161,887 <td></td>  |           |            |                                     |              |             |              |  |             |              |                |
| 48         396.100         Ditchers - GP         \$83,813         P-48         \$46         \$83,859         100.0000%         \$0         \$83,859           49         396.200         Backhoes - GP         \$63,804         P-49         \$36         \$63,840         100.0000%         \$0         \$63,840           50         396.300         Ditchers - Group         \$0         P-50         \$0         100.0000%         \$0         \$17,368         \$0         \$0         \$0         \$17,368         \$0         \$0         \$0         \$17,368         \$0         \$0         \$17,368         \$0         \$0         \$17,368         \$0         \$0         \$17,368         \$0         \$0         \$0         \$17,368         \$0         \$0  |           |            |                                     |              |             |              | •  |             |              |                |
| 49         396.200         Backhoes - GP         \$63,804         P-49         \$36         \$63,840         100.0000%         \$0         \$63,840           50         396.300         Ditchers - Group         \$0         P-50         \$0         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         397.300         Communication Equip - Telemetering         \$518         P-53         \$0         \$518         100.0000%         \$0         \$518           54         398.000         Miscellaneous Equipment         \$161,798         P-54         \$89         \$161,887         100.0000%         \$0         \$161,887           55         399.000         OTH-Other Tangible Property         \$0         P-55         \$0         \$0         \$0         \$0           56         399.300         Other Tangible Prop - Network H/W         \$4,683         P-56         \$3         \$4,686         100.0000%         <  |           |            |                                     |              | 1           |              |  |             |              |                |
| 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         397.300         Communication Equip - Telemetering         \$518         P-53         \$0         \$518         100.0000%         \$0         \$518           54         398.000         Miscellaneous Equipment         \$161,798         P-54         \$89         \$161,887         100.0000%         \$0         \$161,887           55         399.000         OTH-Other Tangible Property         \$0         P-55         \$0         \$0         \$0         \$0         \$161,887           56         399.300         Other Tangible Prop - Network H/W         \$4,683         P-56         \$3         \$4,686         100.0000%         \$0         \$4,686           57         399.400         Other Tangible Prop - PC Hardware         \$73,010         P-57         \$42         \$73,052         100.0000%         \$0         \$73,052           58         399.500         Other Tangible Prop - PC Software         \$0 <td< td=""><td></td><td></td><td>Backhoes - GP</td><td></td><td>P-49</td><td></td><td></td><td></td><td>\$0</td><td></td></td<>  |           |            | Backhoes - GP                       |              | P-49        |              |  |             | \$0          |                |
| 52         397.200         Communication Equip - Fixed Radios         \$2,936         P-52         \$2         \$2,938         100.0000%         \$0         \$2,938           53         397.300         Communication Equip - Telemetering         \$518         P-53         \$0         \$518         100.0000%         \$0         \$518           54         398.000         Miscellaneous Equipment         \$161,798         P-54         \$89         \$161,887         100.0000%         \$0         \$161,887           55         399.000         OTH-Other Tangible Property         \$0         P-55         \$0         \$0         100.0000%         \$0         \$0         \$40           56         399.300         Other Tangible Prop - Network H/W         \$4,683         P-56         \$3         \$4,686         100.0000%         \$0         \$4,686           57         399.400         Other Tangible Prop - PC Hardware         \$73,010         P-57         \$42         \$73,052         100.0000%         \$0         \$73,052           58         399.500         Other Tangible Prop - PC Software         \$0         P-58         \$42,324         \$42,324         \$42,324         \$0         \$0         \$42,324           59         399.600         Other Tangible Prop - PC  |           |            |                                     |              | 1           |              | •  |             |              |                |
| 53         397.300         Communication Equip - Telemetering         \$518         P-53         \$0         \$518         100.0000%         \$0         \$518           54         398.000         Miscellaneous Equipment         \$161,798         P-54         \$89         \$161,887         100.0000%         \$0         \$161,887           55         399.000         OTH-Other Tangible Property         \$0         P-55         \$0         \$0         100.0000%         \$0         \$0         \$0           56         399.300         Other Tangible Property         \$4,683         P-56         \$3         \$4,686         100.0000%         \$0         \$4,686           57         399.400         Other Tangible Property         \$73,010         P-57         \$42         \$73,052         100.0000%         \$0         \$73,052           58         399.500         Other Tangible Property PC Software         \$0         P-58         \$42,324         \$42,324         \$42,324         \$00.0000%         \$0         \$73,052           59         399.600         Other Tangible Property PC HW         \$0         P-59         \$0         \$0         100.0000%         \$0         \$42,324  |           |            |                                     |              | 1           |              |  |             |              |                |
| 54         398.000         Miscellaneous Equipment         \$161,798         P-54         \$89         \$161,887         100.0000%         \$0         \$161,887           55         399.000         OTH-Other Tangible Property         \$0         P-55         \$0         \$0         100.0000%         \$0         \$0           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 HW         \$73,010         P-57         \$42         \$73,052         100.0000%         \$0         \$73,052           58         399.500         Other Tangible Prop - PC Software         \$0         P-58         \$42,324         \$42,324         100.0000%         \$0         \$42,324           59         399.600         Other Tangible Prop - PC HW         \$0         P-59         \$0         \$0         100.0000%         \$0         \$0  |           |            | · ·                                 |              | 1           |              |  |             | -            |                |
| 55         399.000         OTH-Other Tangible Property         \$0         P-55         \$0         \$0         100.0000%         \$0 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |           |            |                                     | -            |             |              |  |             |              |                |
| 56     399.300     Other Tangible Prop - Network H/W     \$4,683     P-56     \$3     \$4,686     100.0000%     \$0     \$4,686       57     399.400     Other Tangible Prop - PC Hardware     \$73,010     P-57     \$42     \$73,052     100.0000%     \$0     \$73,052       58     399.500     Other Tangible Prop - PC Software     \$0     P-58     \$42,324     \$42,324     100.0000%     \$0     \$0     \$42,324       59     399.600     Other Tangible Prop - PC HW     \$0     P-59     \$0     \$0     100.0000%     \$0     \$0   |           |            |                                     |              |             |              |  |             |              |                |
| 57     399.400     Other Tangible Prop - PC Hardware     \$73,010     P-57     \$42     \$73,052     100.0000%     \$0     \$73,052       58     399.500     Other Tangible Prop - PC Software     \$0     P-58     \$42,324     \$42,324     100.0000%     \$0     \$0     \$42,324       59     399.600     Other Tangible Prop - PC HW     \$0     P-59     \$0     \$0     100.0000%     \$0     \$0   |           |            |                                     |              | 1           |              |  |             |              | · ·            |
| 59   399.600   Other Tangible Prop - PC HW   |           |            |                                     |              |             |              |  |             |              |                |
|  |           |            |                                     |              | 1           |              |  |             |              |                |
| 60   |           | 399.600    | · · · · · · · · · · · · · · · · · · |              | P-59        |              |  | 100.0000%   |              |                |
|  | 60        | l          | IOIAL GENERAL PLANT                 | §1,580,929   | I           | \$377,986    | \$1,958,915                                      | I I         | \$0          | \$1,958,915    |

# 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

|        | <u>A</u>   | <u>B</u>                                  | <u>C</u>     | <u>D</u> | <u>E</u>               | <u>F</u>                       | <u>G</u>       | <u>H</u>       | <u>I</u>                                |
|--------|------------|---|--------------|----------|------------------------|--------------------------------|----------------|----------------|---|
| Line   | Account #  |   | Total        | Adjust.  |                        | As Adjusted                    | Jurisdictional | Jurisdictional | MO Adjusted                             |
| Number | (Optional) | Plant Account Description                 | Plant        | Number   | Adjustments            | Plant                          | Allocations    | Adjustments    | Jurisdictional                          |
|        |            |   |              |          |                        |                                |                |                |   |
| 61     |            | GENERAL PLANT - ALLOCATED                 |              |          |                        |                                |                |                |   |
| 62     | 374.000    | Land and Land Rights - Corporate          | \$0          | P-62     | \$39,079               | \$39,079                       | 100.0000%      | \$0            | \$39,079                                |
| 63     | 390.000    | Structures & Improvements - Corporate     | \$16,314     | P-63     | \$1,611,549            | \$1,627,863                    | 100.0000%      | \$0            | \$1,627,863                             |
| 64     | 391.000    | Office Furniture & Equip - Corporate      | \$38,825     | P-64     | \$211,715              | \$250,540                      | 100.0000%      | \$0            | \$250,540                               |
| 65     | 392.100    | Transportation Equipment < 12,000 lbs -   | \$47,948     | P-65     | \$0                    | \$47,948                       | 100.0000%      | \$0            | \$47,948                                |
|        |            | Corporate                                 |              |          |                        |                                |                |                |   |
| 66     | 394.000    | Tools, Shop, and Garage Equipment -       | \$2,199      | P-66     | \$0                    | \$2,199                        | 100.0000%      | \$0            | \$2,199                                 |
|        |            | Corporate                                 |              |          |                        |                                |                |                |   |
| 67     | 398.000    | Miscellaneous Equipment - Corporate       | \$33,720     | P-67     | \$0                    | \$33,720                       | 100.0000%      | \$0            | \$33,720                                |
| 68     | 399.000    | Other Tangible Property - Corporate       | \$3,422,756  | P-68     | -\$3,360,941           | \$61,815                       | 100.0000%      | \$0            | \$61,815                                |
| 69     | 399.100    | Other Tangible Property - Servers H/W -   | \$0          | P-69     | \$7,512                | \$7,512                        | 100.0000%      | \$0            | \$7,512                                 |
|        |            | Corporate                                 |              |          |                        |                                |                |                |   |
| 70     | 399.300    | Other Tangible Property - Network - H/W - | \$0          | P-70     | \$76,980               | \$76,980                       | 100.0000%      | \$0            | \$76,980                                |
|        |            | Corporate                                 |              |          | . ,                    | . ,                            |                | ·              | . ,                                     |
| 71     | 399.400    | Other Tangible Property - PC Hardware -   | \$0          | P-71     | \$663,711              | \$663,711                      | 100.0000%      | \$0            | \$663,711                               |
|        |            | Corporate                                 |              |          |                        | . ,                            |                | ·              | , ,                                     |
| 72     | 399.500    | Other Tangible Property - PC Software -   | \$0          | P-72     | \$3.080.210            | \$3.080.210                    | 100.0000%      | \$0            | \$3,080,210                             |
|        |            | Corporate                                 | 1            |          | **,***,=**             | 70,000,000                     |                | **             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| 73     |            | TOTAL GENERAL PLANT - ALLOCATED           | \$3,561,762  |          | \$2,329,815            | \$5,891,577                    | •              | \$0            | \$5,891,577                             |
|        |            |   | 40,00.,.02   |          | <b>4</b> 2,020,010     | 40,00 .,0                      |                | **             | 40,001,011                              |
| 74     |            | INCENTIVE COMPENSATION                    |              |          |                        |                                |                |                |   |
|        |            | CAPITALIZATION                            |              |          |                        |                                |                |                |   |
| 75     |            | ICC Adjustment                            | \$0          | P-75     | -\$21,346              | -\$21,346                      | 100.0000%      | \$0            | -\$21,346                               |
| 76     |            | TOTAL INCENTIVE COMPENSATION              | \$0          |          | -\$21,346              | -\$21,346                      | 100.000070     | \$0            | -\$21,346                               |
| .0     |            | CAPITALIZATION                            | J 40         |          | -\$21,5 <del>4</del> 0 | -ψ <b>2</b> 1,0 <del>4</del> 0 |                | Ψ              | -Ψ21,540                                |
|        |            | ON HALLATION                              |              |          |                        |                                |                |                |   |
| 77     |            | TOTAL PLANT IN SERVICE                    | \$51,310,068 | 1        | \$4,753,730            | \$56,063,798                   | . 1            | \$0            | \$56,063,798                            |

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

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

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

| <u>A</u><br>Plant | <u>B</u>  | <u>C</u>          | <u>D</u>    | <u>E</u><br>Total    | Ē               | <u>G</u><br>Total |
|-------------------|---|-------------------|-------------|----------------------|-----------------|-------------------|
| Adj.<br>Number    | Plant In Sorvice Adjustment Description   | Account<br>Number | Adjustment  | Adjustment<br>Amount | 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 -\$6 | Amount               | Adjustments \$0 | Adjustments       |
|                   | To reclassify capitalized advertising to expense. (Sharpe)  |                   | -\$1        |                      | \$0             |                   |
| P-19              | Structures & Improvements - DP  | 375.000           |             | \$29                 |                 | \$0               |
|                   | To adjust plant for Capitalized Depreciation. (Sharpe)  |                   | \$34        |                      | \$0             |                   |
|                   | To remove relocation expenses from plant. (Ferguson)  |                   | -\$2        |                      | \$0             |                   |
|                   | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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             |                   |
|                   | <ol> <li>To remove costs related to transition costs -<br/>per stipulation &amp; agreement in case GM-2012-<br/>0037. (Hanneken)</li> </ol>             |                   | -\$63       |                      | \$0             |                   |
|                   | 4. To reclassify capitalized advertising to expense. (Sharpe)   |                   | -\$7        |                      | \$0             |                   |
|                   | 5. To include plant updated to March 31, 2014.<br>(Sharpe)  |                   | \$158,721   |                      | \$0             |                   |
| P-21              | Mains - Steel - DP  | 376.100           |             | \$1,042,356          |                 | \$0               |
|                   | To adjust plant for Capitalized Depreciation. (Sharpe)  |                   | \$5,285     |                      | \$0             |                   |
|                   | 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

| <u>A</u>      | <u>B</u>   | <u>C</u> | <u>D</u>     | <u>E</u>            | <u>F</u>       | <u>G</u>                |
|---------------|--|----------|--------------|---------------------|----------------|-------------------------|
| Plant<br>Adj. |  | Account  | Adjustment   | Total<br>Adjustment | Jurisdictional | Total<br>Jurisdictional |
| Number        | Plant In Service Adjustment Description  | Number   | Amount       | Amount              | Adjustments    | Adjustments             |
|               | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$484       |                     | \$0            | _                       |
|               | 4. To reclassify capitalized advertising to expense. (Sharpe)  |          | -\$52        |                     | \$0            |                         |
|               | 5. To include plant updated to March 31, 2014.<br>(Sharpe)   |          | -\$1,210,027 |                     | \$0            |                         |
|               | 6. To adjust plant to remove erroneous retirement entries. (Sharpe)  |          | \$1,255,692  |                     | \$0            |                         |
|               | 7. To adjust plant to rebook retirement entries.<br>(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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$845       |                     | \$0            |                         |
|               | 4. To reclassify capitalized advertising to expense. (Sharpe)  |          | -\$90        |                     | \$0            |                         |
|               | 5. To include plant updated to March 31, 2014.<br>(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.<br>(Sharpe)   |          | -\$2,816     |                     | \$0            |                         |
| P-23          | Meas. & Reg. Sta. Equip - General - DP   | 378.000  |              | \$9,612             |                | \$0                     |
|               | To adjust plant for Capitalized Depreciation. (Sharpe)   |          | \$752        |                     | \$0            |                         |

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

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

| <u>A</u><br>Plant | <u>B</u>   | <u>C</u> | <u>D</u>        | <u>E</u><br>Total | <u>E</u>           | <u>G</u><br>Total |
|-------------------|--|----------|-----------------|-------------------|--------------------|-------------------|
| Adj.              | Dignt in Complex Adjustment Description  | Account  | Adjustment      | Adjustment        | Jurisdictional     | Jurisdictional    |
| Number            | Plant In Service Adjustment Description 2. To remove relocation expenses from plant. (Ferguson)                      | Number   | Amount<br>-\$39 | Amount            | Adjustments<br>\$0 | Adjustments       |
|                   | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$69           |                   | \$0                |                   |
|                   | 4. To reclassify capitalized advertising to expense. (Sharpe)  |          | -\$7            |                   | \$0                |                   |
|                   | 5. To include plant updated to March 31, 2014.<br>(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 -<br>per stipulation & agreement in case GM-2012-<br>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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$858          |                   | \$0                |                   |
|                   | To reclassify capitalized advertising to expense. (Sharpe)   |          | -\$91           |                   | \$0                |                   |
|                   | 5. To include plant updated to March 31, 2014.<br>(Sharpe)   |          | \$1,590,942     |                   | \$0                |                   |
|                   | To adjust plant to correct erroneous plant asset classification. (Sharpe)  |          | -\$1,043,088    |                   | \$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><br>Plant | <u>B</u>   | <u>C</u>          | <u>D</u>             | <u>E</u><br>Total    | <u>E</u>                   | <u>G</u><br>Total          |
|-------------------|--|-------------------|----------------------|----------------------|----------------------------|----------------------------|
| Adj.<br>Number    | Plant In Service Adjustment Description  | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional Adjustments | Jurisdictional Adjustments |
| Humber            | Trant in oct vice Adjustment Bescription   |                   | Amount               | Amount               | Aujustinents               | Adjustificitis             |
| P-26              | Meters - DP  | 381.000           |                      | \$62,972             |                            | \$0                        |
|                   | To adjust plant for Capitalized Depreciation. (Sharpe)   |                   | \$1,064              |                      | \$0                        |                            |
|                   | To remove relocation expenses from plant. (Ferguson)   |                   | -\$55                |                      | \$0                        |                            |
|                   | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                   | -\$98                |                      | \$0                        |                            |
|                   | 4. To reclassify capitalized advertising to expense. (Sharpe)  |                   | -\$10                |                      | \$0                        |                            |
|                   | 5. To include plant updated to March 31, 2014.<br>(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 -<br>per stipulation & agreement in case GM-2012-<br>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 -<br>per stipulation & agreement in case GM-2012-<br>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

| <u>A</u>       | <u>B</u>   | <u>C</u>       | <u>D</u>             | <u>E</u>             | <u>F</u>                      | <u>G</u>                   |
|----------------|--|----------------|----------------------|----------------------|-------------------------------|----------------------------|
| Plant          |  | <b>A</b>       | Adl stored           | Total                | I de Barbara                  | Total                      |
| Adj.<br>Number | Plant In Service Adjustment Description  | Account Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional<br>Adjustments | Jurisdictional Adjustments |
|                | To remove relocation expenses from plant. (Ferguson)   |                | -\$24                |                      | \$0                           |                            |
|                | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                | -\$43                |                      | \$0                           |                            |
|                | 4. To reclassify capitalized advertising to expense. (Sharpe)  |                | -\$5                 |                      | \$0                           |                            |
|                | 5. To include plant updated to March 31, 2014.<br>(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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                | -\$8                 |                      | \$0                           |                            |
|                | 4. To reclassify capitalized advertising to expense. (Sharpe)  |                | -\$1                 |                      | \$0                           |                            |
|                | 5. To include plant updated to March 31, 2014.<br>(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 -<br>per stipulation & agreement in case GM-2012-<br>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              | <u>B</u>   | <u>C</u>          | <u>D</u>             | E                    | <u>F</u>                      | <u>G</u>                   |
|----------------|--|-------------------|----------------------|----------------------|-------------------------------|----------------------------|
| Plant          | <u> =</u>  | _                 |                      | Total                | _                             | Total                      |
| Adj.<br>Number | Plant In Service Adjustment Description  | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional<br>Adjustments | Jurisdictional Adjustments |
|                | To remove relocation expenses from plant. (Ferguson)   |                   | -\$1                 |                      | \$0                           | <b>,</b>                   |
|                | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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                           |                            |
|                | To remove relocation expenses from plant. (Ferguson)   |                   | -\$1                 |                      | \$0                           |                            |
|                | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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 -<br>per stipulation & agreement in case GM-2012-<br>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

| _ <u>A</u>    | <u>B</u>   | <u>C</u> | <u>D</u>   | _ <u>E</u>          | <u>E</u>       | <u> </u>             |
|---------------|--|----------|------------|---------------------|----------------|----------------------|
| Plant<br>Adj. |  | Account  | Adjustment | Total<br>Adjustment | Jurisdictional | Total Jurisdictional |
| Number        | Plant In Service Adjustment Description  | Number   | Amount     | Amount              | Adjustments    | Adjustments          |
|               | To remove relocation expenses from plant. (Ferguson)   |          | -\$1       |                     | \$0            |                      |
|               | To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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 -<br>per stipulation & agreement in case GM-2012-<br>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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$2       |                     | \$0            |                      |
|               | 4. To include updated plant through March 31,<br>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 -<br>per stipulation & agreement in case GM-2012-<br>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

| <u>A</u><br>Plant | <u>B</u>   | <u>C</u>          | <u>D</u>             | <u>E</u><br>Total    | <u>E</u>                      | <u>G</u><br>Total             |
|-------------------|--|-------------------|----------------------|----------------------|-------------------------------|-------------------------------|
| Adj.<br>Number    | Plant In Service Adjustment Description  | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional<br>Adjustments | Jurisdictional<br>Adjustments |
|                   | 4. To reclassify capitalized advertising to expense. (Sharpe)  |                   | -\$1                 |                      | \$0                           |                               |
|                   | 5. To include updated plant through March 31,<br>2014. (Sharpe)  |                   | \$222,899            |                      | \$0                           |                               |
| P-45              | Stores Equipment - GP  | 393.000           |                      | \$5                  |                               | \$0                           |
|                   | To adjust plant for Capitalized Depreciation. (Sharpe)   |                   | \$5                  |                      | \$0                           |                               |
| P-46              | Tools, Shop, & Garage Equipment - GP   | 394.000           |                      | \$42,078             |                               | \$0                           |
|                   | 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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                   | -\$17                |                      | \$0                           |                               |
|                   | 4. To reclassify capitalized advertising to expense. (Sharpe)  |                   | -\$2                 |                      | \$0                           |                               |
|                   | 5. To include updated plant through March 31,<br>2014. (Sharpe)  |                   | \$41,925             |                      | \$0                           |                               |
| P-47              | Power Operated Equipment - GP  | 396.000           |                      | \$38,388             |                               | \$0                           |
|                   | To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe)   |                   | -\$69,475            |                      | \$0                           |                               |
|                   | 2. To adjust plant for Capitalized Depreciation. (Sharpe)  |                   | \$99                 |                      | \$0                           |                               |
|                   | To remove relocation expenses from plant. (Ferguson)   |                   | -\$5                 |                      | \$0                           |                               |
|                   | 4. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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<br>Plant     | <u>B</u>   | <u>C</u>          | <u>D</u>             | <u>E</u><br>Total    | <u>E</u>                      | <u>G</u><br>Total          |
| Adj.<br>Number | Plant In Service Adjustment Description  | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional<br>Adjustments | Jurisdictional Adjustments |
| Hambor         | 5. To include updated plant through March 31, 2014. (Sharpe)   | Trumbon           | \$107,779            | Amount               | \$0                           | Aujuotinomo                |
| 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 -<br>per stipulation & agreement in case GM-2012-<br>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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                   | -\$4                 |                      | \$0                           |                            |
| P-51           | Communication Equipment - GP   | 397.000           |                      | \$9                  |                               | \$0                        |
|                | 1. To adjust plant for Capitalized Depreciation.<br>(Sharpe)   |                   | \$11                 |                      | \$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-52           | Communication Equip - Fixed Radios   | 397.200           |                      | \$2                  |                               | \$0                        |
|                | 1. To adjust plant for Capitalized Depreciation.<br>(Sharpe)   |                   | \$2                  |                      | \$0                           |                            |

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### 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>          | <u>D</u>             | <u>E</u>             | <u>F</u>                      | <u>G</u>                   |
|----------------|---|-------------------|----------------------|----------------------|-------------------------------|----------------------------|
| Plant          | 브   | <u> </u>          | <u> </u>             | <u>∟</u><br>Total    | _                             | Total                      |
| Adj.<br>Number | Plant In Service Adjustment Description   | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional<br>Adjustments | Jurisdictional Adjustments |
| Number         | Flant in Service Adjustment Description   | Number            | Amount               | Amount               | Aujustinents                  | Aujustillellis             |
| P-54           | Miscellaneous Equipment   | 398.000           |                      | \$89                 |                               | \$0                        |
| F-34           | miscenarieous Equipment   | 390.000           |                      | фоэ                  |                               | ΨU                         |
|                | 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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken)                        |                   | -\$10                |                      | \$0                           |                            |
|                | 4. To reclassify capitalized advertising to expense. (Sharpe)   |                   | -\$1                 |                      | \$0                           |                            |
| P-56           | Other Tangible Prop - Network H/W   | 399.300           |                      | \$3                  |                               | \$0                        |
|                | To adjust plant for Capitalized Depreciation. (Sharpe)  |                   | \$3                  |                      | \$0                           |                            |
| P-57           | Other Tangible Prop - PC Hardware   | 399.400           |                      | \$42                 |                               | \$0                        |
|                | To adjust plant for Capitalized Depreciation. (Sharpe)  |                   | \$48                 |                      | \$0                           |                            |
|                | To remove relocation expenses from plant. (Ferguson)  |                   | -\$2                 |                      | \$0                           |                            |
|                | <ol> <li>To remove costs related to transition costs -<br/>per stipulation &amp; agreement in case GM-2012-<br/>0037. (Hanneken)</li> </ol> |                   | -\$4                 |                      | \$0                           |                            |
| P-58           | Other Tangible Prop - PC Software   | 399.500           |                      | \$42,324             |                               | \$0                        |
|                | 1. To include updated plant through March 31,<br>2014. (Sharpe)   |                   | \$42,300             | · · · ·              | \$0                           |                            |
|                | To remove relocation expenses from plant. (Ferguson)  |                   | -\$1                 |                      | \$0                           |                            |
|                | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken)                        |                   | -\$3                 |                      | \$0                           |                            |

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

| <u>A</u><br>Plant | <u>B</u>  | <u>C</u> | <u>D</u>       | <u>E</u><br>Total | Ē                  | <u>G</u><br>Total |
|-------------------|---|----------|----------------|-------------------|--------------------|-------------------|
| Adj.              | Diant la Comica Adinatorant Description   | Account  | Adjustment     | Adjustment        | Jurisdictional     | Jurisdictional    |
|                   | Plant In Service Adjustment Description 4. To adjust plant for Capitalized Depreciation. (Sharpe) | Number   | Amount<br>\$28 | Amount            | Adjustments<br>\$0 | Adjustments       |
| P-62              | Land and Land Rights - Corporate  | 374.000  |                | \$39,079          |                    | \$0               |
|                   | To include updated plant through March 31, 2014. (Sharpe)   |          | \$39,079       |                   | \$0                |                   |
| P-63              | Structures & Improvements - Corporate   | 390.000  |                | \$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               |
|                   | 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               |
|                   | To include updated plant through March 31, 2014. (Sharpe)   |          | \$7,512        |                   | \$0                |                   |
| P-70              | Other Tangible Property - Network - H/W - Corp  | 399.300  |                | \$76,980          |                    | \$0               |
|                   | To include updated plant through March 31, 2014. (Sharpe)   |          | \$76,980       |                   | \$0                |                   |
| P-71              | Other Tangible Property - PC Hardware - Corpo   | 399.400  |                | \$663,711         |                    | \$0               |
|                   | 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       |                    | \$0               |
|                   | 1. To include updated plant through March 31,<br>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

| <u>A</u> | <u>B</u>   | <u>C</u> | <u>D</u>   | <u>E</u>    | <u>E</u>       | <u>G</u>       |
|----------|--|----------|------------|-------------|----------------|----------------|
| Plant    |  |          |            | Total       |                | Total          |
| Adj.     |  | Account  | Adjustment | Adjustment  | Jurisdictional | Jurisdictional |
| Number   | Plant In Service Adjustment Description  | Number   | Amount     | Amount      | Adjustments    | Adjustments    |
|          | 2. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$134,855 |             | \$0            |                |
| P-75     | ICC Adjustment   |          |            | -\$21,346   |                | \$0            |
|          | To remove disallowed incentive compensation. (Ferguson)  |          | -\$21,346  |             | \$0            |                |
|          | Total Plant Adjustments  |          |            | \$4,753,730 |                | \$0            |

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

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

|                  | Λ                   | D                                      | <u>C</u>                                |                          | <u>E</u>                 |
|------------------|---------------------|--|---|--------------------------|--------------------------|
| Line             | <u>A</u><br>Account | <u>B</u>                               | <u>C</u><br>MO Adjusted                 | <u>D</u><br>Depreciation | <u>⊑</u><br>Depreciation |
| Number           | Number              | Plant Account Description              | Jurisdictional                          | Rate                     | Expense                  |
| Nullibei         | Number              |  | Julisuictional                          | Nate                     | Lxpelise                 |
|                  |                     |  |   |                          |                          |
| 1                |                     | INTANGIBLE PLANT                       |   |                          |                          |
| 2                | 301.000             | Organization                           | \$5,252                                 | 0.00%                    | \$0                      |
| 3                | 302.000             | Franchises & Consents                  | \$45,828                                | 0.00%                    | \$0                      |
| 4                | 303.000             | Misc. Intangible Plant                 | \$2,137                                 | 0.00%                    | \$0                      |
| 5                |                     | TOTAL INTANGIBLE PLANT                 | \$53,217                                | 0.0070                   | \$0                      |
| •                |                     |  | , |                          | 4.5                      |
| 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               |                     | TOTAL TRANSMISSION PLANT               | \$1,180,222                             |                          | \$19,676                 |
|                  |                     |  |   |                          |                          |
| 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               |                     | House Regulators Installations - DP    | \$133,258                               | 3.33%                    | \$4,437                  |
| 30               | 385.000             | Ind. Meas. & Reg. Sta. Equip - DP      | \$46,882                                | 3.60%                    | \$1,688                  |
| 31               | 387.000             | Other Equipment - DP                   | \$27,086                                | 4.50%                    | \$1,219                  |
| 32               |                     | TOTAL DISTRIBUTION PLANT               | \$47,001,213                            |                          | \$1,290,445              |
| 33               |                     | PRODUCTION PLANT                       |   |                          |                          |
| 33<br>34         |                     |  | *0                                      |                          | <u>¢0</u>                |
| 34               |                     | TOTAL PRODUCTION PLANT                 | \$0                                     |                          | \$0                      |
| 35               |                     | TESTING                                |   |                          |                          |
| 36               |                     | TOTAL TESTING                          | \$0                                     |                          | \$0                      |
| 30               |                     | IOTAL TESTING                          | \$U                                     |                          | φU                       |
| 37               |                     | GENERAL PLANT                          |   |                          |                          |
| 3 <i>1</i><br>38 | 389.000             | Land and Land Rights - GP              | \$30,381                                | 0.00%                    | \$0                      |
|                  | 1 300.000           | pana ana tana ragmo - or               | φου,σοι                                 | 0.0070                   | ΨΟ                       |

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

|            | <u>A</u> | <u>B</u>                                  | <u>C</u>                | D            | <u>E</u>                 |
|------------|----------|---|-------------------------|--------------|--------------------------|
| Line       | Account  | =   | <u>∪</u><br>MO Adjusted | Depreciation | <u>⊨</u><br>Depreciation |
| Number     | Number   | Plant Account Description                 | Jurisdictional          | Rate         | Expense                  |
| 39         | 390.000  | Structures & Improvements - GP            | \$792,825               | 5.00%        | \$39,641                 |
| 40         | 390.100  | Structures - Frame - GP                   | \$21,516                | 5.00%        | \$1,076                  |
| 41         | 390.300  | Improvements - GP                         | \$30,757                | 5.00%        | \$1,538                  |
| 42         | 391.000  | Office Furniture & Equipment - GP         | \$35,051                | 4.75%        | \$1,665                  |
| 43         | 392.000  | Transportation Equipment - GP             | \$232,545               | 10.39%       | \$24,161                 |
| 44         | 392.100  | Transportation Equip < 12,000 LB          | \$0                     | 10.39%       | \$0                      |
| 45         | 393.000  | Stores Equipment - GP                     | \$7,190                 | 4.50%        | \$324                    |
| 46         | 394.000  | Tools, Shop, & Garage Equipment - GP      | \$275,849               | 4.50%        | \$12,413                 |
| 47         | 396.000  | Power Operated Equipment - GP             | \$82,329                | 7.92%        | \$6,520                  |
| 48         | 396.100  | Ditchers - GP                             | \$83,859                | 7.92%        | \$6,642                  |
| 49         | 396.200  | Backhoes - GP                             | \$63,840                | 7.92%        | \$5,056                  |
| 50         | 396.300  | Ditchers - Group                          | \$0                     | 0.00%        | \$0                      |
| 51         | 397.000  | Communication Equipment - GP              | \$17,368                | 4.55%        | \$790                    |
| 52         | 397.200  | Communication Equip - Fixed Radios        | \$2,938                 | 4.55%        | \$134                    |
| 53         | 397.300  | Communication Equip - Telemetering        | \$518                   | 4.55%        | \$24                     |
| 54         | 398.000  | Miscellaneous Equipment                   | \$161,887               | 3.60%        | \$5,828                  |
| 55         | 399.000  | OTH-Other Tangible Property               | \$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 -   | \$47,948                | 10.39%       | \$4,982                  |
|            |          | Corporate                                 |                         |              |                          |
| 66         | 394.000  | Tools, Shop, and Garage Equipment -       | \$2,199                 | 4.50%        | \$99                     |
|            |          | Corporate                                 |                         |              |                          |
| 67         | 398.000  | Miscellaneous Equipment - Corporate       | \$33,720                | 3.60%        | \$1,214                  |
| 68         | 399.000  | Other Tangible Property - Corporate       | \$61,815                | 4.75%        | \$2,936                  |
| 69         | 399.100  | Other Tangible Property - Servers H/W -   | \$7,512                 | 4.75%        | \$357                    |
|            |          | Corporate                                 |                         |              |                          |
| 70         | 399.300  | Other Tangible Property - Network - H/W - | \$76,980                | 4.75%        | \$3,657                  |
|            |          | Corporate                                 |                         |              |                          |
| 71         | 399.400  | Other Tangible Property - PC Hardware -   | \$663,711               | 4.75%        | \$31,526                 |
|            |          | Corporate                                 |                         |              |                          |
| 72         | 399.500  | Other Tangible Property - PC Software -   | \$3,080,210             | 4.75%        | \$146,310                |
|            |          | Corporate                                 |                         |              |                          |
| 73         |          | TOTAL GENERAL PLANT - ALLOCATED           | \$5,891,577             |              | \$284,375                |
| <b>_</b> , |          | INICENTIVE COMPENCATION                   |                         |              |                          |
| 74         |          | INCENTIVE COMPENSATION                    |                         |              |                          |
|            |          | CAPITALIZATION                            | 1                       | l            |                          |

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   | <u>A</u><br>Account | <u>B</u>                                    | <u>C</u><br>MO Adjusted | <u>D</u><br>Depreciation | <u>E</u><br>Depreciation |
|--------|---------------------|---|-------------------------|--------------------------|--------------------------|
| Number | Number              | Plant Account Description                   | Jurisdictional          | Rate                     | Expense                  |
| 75     |                     | ICC Adjustment                              | -\$21,346               | 0.00%                    | \$0                      |
| 76     |                     | TOTAL INCENTIVE COMPENSATION CAPITALIZATION | -\$21,346               |                          | \$0                      |
| 77     | •                   | Total Depreciation                          | \$56,063,798            |                          | \$1,706,011              |

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

# 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

|          | _                   |  |                          |                     |                       |                          | _                          |                            |                            |
|----------|---------------------|--|--------------------------|---------------------|-----------------------|--------------------------|----------------------------|----------------------------|----------------------------|
| Line     | <u>A</u><br>Account | <u>B</u>   | <u>C</u><br>Total        | <u>D</u><br>Adjust. | <u>E</u>              | <u>F</u><br>As Adjusted  | <u>G</u><br>Jurisdictional | <u>H</u><br>Jurisdictional | <u>I</u><br>MO Adjusted    |
| Number   | Number              | Depreciation Reserve Description                             | Reserve                  | Number              | Adjustments           | Reserve                  | Allocations                | Adjustments                | Jurisdictional             |
|          |                     |  |                          |                     |                       |                          |                            |                            |                            |
| 4        |                     | INTANGIBLE PLANT   |                          |                     |                       |                          |                            |                            |                            |
| 1<br>2   | 301.000             | Organization   | \$0                      | R-2                 | \$0                   | \$0                      | 100.0000%                  | \$0                        | \$0                        |
| 3        | 302.000             | Franchises & Consents  | \$45,803                 | R-3                 | \$0                   | \$45,803                 | 100.0000%                  | \$0                        | \$45,803                   |
| 4        | 303.000             | Misc. Intangible Plant                                       | \$2,136                  | R-4                 | \$0                   | \$2,136                  | 100.0000%                  | \$0                        | \$2,136                    |
| 5        |                     | TOTAL INTANGIBLE PLANT                                       | \$47,939                 |                     | \$0                   | \$47,939                 |                            | \$0                        | \$47,939                   |
| 6        |                     | TRANSMISSION PLANT   |                          |                     |                       |                          |                            |                            |                            |
| 7        | 311.000             | Liquified Petroleum Gas Equipment                            | \$1,184                  | R-7                 | -\$1,184              | \$0                      | 100.0000%                  | \$0                        | \$0                        |
| 8        | 365.000             | Land and Land Rights - TP                                    | \$200                    | R-8                 | \$0                   | \$200                    | 100.0000%                  | \$0                        | \$200                      |
| 9        | 365.100             | Rights of Way - TP   | \$0                      | R-9                 | \$0                   | \$0                      | 100.0000%                  | \$0                        | \$0                        |
| 10       | 366.000             | Structures & Improvements - TP                               | \$0                      | R-10                | \$0<br>\$540          | \$0<br>*c 963            | 100.0000%                  | \$0                        | \$0<br>\$0.000             |
| 11<br>12 | 367.000<br>367.100  | Mains - Cathodic Protection - TP Mains - Steel - TP          | \$7,408<br>\$646,102     | R-11<br>R-12        | -\$546<br>-\$47,776   | \$6,862<br>\$598,326     | 100.0000%<br>100.0000%     | \$0<br>\$0                 | \$6,862<br>\$598,326       |
| 13       | 369.000             | Meas. & Reg. Station Equipment - TP                          | \$35,712                 | R-13                | -\$2,576              | \$33,136                 | 100.0000%                  | \$0                        | \$33,136                   |
| 14       |                     | TOTAL TRANSMISSION PLANT                                     | \$690,606                |                     | -\$52,082             | \$638,524                |                            | \$0                        | \$638,524                  |
|          |                     |  |                          |                     |                       |                          |                            |                            |                            |
| 15<br>16 | 374.000             | DISTRIBUTION PLANT Land and Land Rights - DP                 | \$10,285                 | R-16                | \$0                   | \$10,285                 | 100.0000%                  | \$0                        | \$10,285                   |
| 17       | 374.000             | T&D Land - DP  | \$10,285                 | R-17                | \$0                   | \$10,283                 | 100.0000%                  | \$0<br>\$0                 | \$10,285                   |
| 18       | 374.200             | Land Rights - DP   | \$72,010                 | R-18                | \$0                   | \$72,010                 | 100.0000%                  | \$0                        | \$72,010                   |
| 19       | 375.000             | Structures & Improvements - DP                               | \$44,548                 | R-19                | -\$2,554              | \$41,994                 | 100.0000%                  | \$0                        | \$41,994                   |
| 20       | 376.000             | Mains - Cathodic Protection - DP                             | \$205,805                | R-20                | -\$14,730             | \$191,075                | 100.0000%                  | \$0                        | \$191,075                  |
| 21       | 376.100<br>376.200  | Mains - Steel - DP<br>Mains - Plastic - DP                   | \$2,722,672              | R-21                | \$1,050,311           | \$3,772,983              | 100.0000%                  | \$0<br>\$0                 | \$3,772,983<br>\$3,772,150 |
| 22<br>23 | 378.200             | Meas. & Reg. Sta. Equip - General - DP                       | \$3,635,692<br>\$264,362 | R-22<br>R-23        | \$71,458<br>-\$13,884 | \$3,707,150<br>\$250,478 | 100.0000%<br>100.0000%     | \$0<br>\$0                 | \$3,707,150<br>\$250,478   |
| 24       |                     | Meas. & Reg Sta. Equip City Gate - DP                        | \$254,922                | R-24                | -\$14,642             | \$240,280                | 100.0000%                  | \$0                        | \$240,280                  |
| 25       | 380.000             | Services - DP  | -\$1,184,000             | R-25                | -\$432,447            | -\$1,616,447             | 100.0000%                  | \$0                        | -\$1,616,447               |
| 26       | 381.000             | Meters - DP  | \$1,264,063              | R-26                | -\$26,966             | \$1,237,097              | 100.0000%                  | \$0                        | \$1,237,097                |
| 27       | 382.000             | Meter Installations - DP                                     | \$938,302                | R-27                | \$6,346               | \$944,648                | 100.0000%                  | \$0                        | \$944,648                  |
| 28<br>29 | 383.000<br>384.000  | House Regulators - DP<br>House Regulators Installations - DP | \$312,076<br>\$41,985    | R-28<br>R-29        | -\$18,282<br>-\$3,079 | \$293,794<br>\$38,906    | 100.0000%<br>100.0000%     | \$0<br>\$0                 | \$293,794<br>\$38,906      |
| 30       | 385.000             | Ind. Meas. & Reg. Sta. Equip - DP                            | \$19,472                 | R-30                | -\$1,424              | \$18,048                 | 100.0000%                  | \$0                        | \$18,048                   |
| 31       | 387.000             | Other Equipment - DP   | \$6,724                  | R-31                | -\$381                | \$6,343                  | 100.0000%                  | \$0                        | \$6,343                    |
| 32       |                     | TOTAL DISTRIBUTION PLANT                                     | \$8,608,918              |                     | \$599,726             | \$9,208,644              |                            | \$0                        | \$9,208,644                |
| 33       |                     | PRODUCTION PLANT   |                          |                     |                       |                          |                            |                            |                            |
| 34       |                     | TOTAL PRODUCTION PLANT                                       | \$0                      |                     | \$0                   | \$0                      |                            | \$0                        | \$0                        |
| • •      |                     |  |                          |                     |                       | <b>4</b> 5               |                            | ***                        | <b>,</b>                   |
| 35       |                     | TESTING  |                          |                     |                       |                          |                            |                            |                            |
| 36       |                     | TOTAL TESTING  | \$0                      |                     | \$0                   | \$0                      |                            | \$0                        | \$0                        |
| 37       |                     | GENERAL PLANT  |                          |                     |                       |                          |                            |                            |                            |
| 38       | 389.000             | Land and Land Rights - GP                                    | \$9,016                  | R-38                | \$0                   | \$9,016                  | 100.0000%                  | \$0                        | \$9,016                    |
| 39       | 390.000             | Structures & Improvements - GP                               | \$183,879                | R-39                | -\$11,889             | \$171,990                | 100.0000%                  | \$0                        | \$171,990                  |
| 40       | 390.100             | Structures - Frame - GP                                      | \$10,248                 | R-40                | -\$581                | \$9,667                  | 100.0000%                  | \$0                        | \$9,667                    |
| 41<br>42 | 390.300<br>391.000  | Improvements - GP Office Furniture & Equipment - GP          | \$13,005<br>\$7,564      | R-41<br>R-42        | -\$958<br>-\$509      | \$12,047<br>\$7,055      | 100.0000%<br>100.0000%     | \$0<br>\$0                 | \$12,047<br>\$7,055        |
| 42<br>43 | 391.000             | Transportation Equipment - GP                                | \$7,564<br>\$5,235       | R-42<br>R-43        | -\$509<br>-\$505      | \$7,055<br>\$4,730       | 100.0000%                  | \$0<br>\$0                 | \$7,055<br>\$4,730         |
| 44       | 392.100             | Transportation Equip < 12,000 LB                             | \$0                      | R-44                | \$0                   | \$0                      | 100.0000%                  | \$0                        | \$0                        |
| 45       | 393.000             | Stores Equipment - GP  | \$7,356                  | R-45                | -\$433                | \$6,923                  | 100.0000%                  | \$0                        | \$6,923                    |
| 46       | 394.000             | Tools, Shop, & Garage Equipment - GP                         | \$84,341                 | R-46                | -\$5,225              | \$79,116                 | 100.0000%                  | \$0                        | \$79,116                   |
| 47<br>49 | 396.000<br>396.100  | Power Operated Equipment - GP Ditchers - GP                  | \$37,047<br>\$72,607     | R-47                | -\$1,733              | \$35,314<br>\$69.700     | 100.0000%                  | \$0<br>\$0                 | \$35,314<br>\$68,700       |
| 48<br>49 | 396.100             | Backhoes - GP  | \$73,697<br>\$36,424     | R-48<br>R-49        | -\$4,988<br>-\$2,233  | \$68,709<br>\$34,191     | 100.0000%<br>100.0000%     | \$0<br>\$0                 | \$68,709<br>\$34,191       |
| 50       | 396.300             | Ditchers - Group   | \$1,083                  | R-50                | -\$2,233              | \$34,191                 | 100.0000%                  | \$0<br>\$0                 | \$34,191                   |
| 51       | 397.000             | Communication Equipment - GP                                 | \$8,884                  | R-51                | -\$655                | \$8,229                  | 100.0000%                  | \$0                        | \$8,229                    |
| 52       | 397.200             | Communication Equip - Fixed Radios                           | \$1,637                  | R-52                | -\$93                 | \$1,544                  | 100.0000%                  | \$0                        | \$1,544                    |
| 53       | 397.300             | Communication Equip - Telemetering                           | \$423                    | R-53                | -\$31                 | \$392                    | 100.0000%                  | \$0                        | \$392                      |
| 54<br>55 | 398.000<br>399.000  | Miscellaneous Equipment OTH-Other Tangible Property          | \$64,017<br>\$0          | R-54<br>R-55        | -\$3,755<br>\$2       | \$60,262<br>\$2          | 100.0000%<br>100.0000%     | \$0<br>\$0                 | \$60,262<br>\$2            |
| 56       | 399.300             | Other Tangible Prop - Network H/W                            | \$1,611                  | R-56                | -\$91                 | \$2<br>\$1,520           | 100.0000%                  | \$0<br>\$0                 | \$2<br>\$1,520             |
| 57       | 399.400             | Other Tangible Prop - PC Hardware                            | \$57,188                 | R-57                | -\$3,256              | \$53,932                 | 100.0000%                  | \$0                        | \$53,932                   |
| 58       | 399.500             | Other Tangible Prop - PC Software                            | \$1,309                  | R-58                | -\$73                 | \$1,236                  | 100.0000%                  | \$0                        | \$1,236                    |
| 59       | 399.600             | Other Tangible Prop - PC HW                                  | \$2                      | R-59                | -\$2                  | \$0                      | 100.0000%                  | \$0                        | \$0<br>\$505.035           |
| 60       |                     | TOTAL GENERAL PLANT  | \$603,966                |                     | -\$38,091             | \$565,875                |                            | \$0                        | \$565,875                  |
|          | I                   | ı  | 1                        | 1                   | ı                     | 1                        | 1                          | 1                          | 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 Accumulated Depreciation Reserve

|        | <u>A</u> | <u>B</u>                                  | <u>C</u>    | <u>D</u> | <u>E</u>    | <u>F</u>     | <u>G</u>       | <u>H</u>       | <u>Ī</u>       |
|--------|----------|---|-------------|----------|-------------|--------------|----------------|----------------|----------------|
| Line   | Account  |   | Total       | Adjust.  |             | As Adjusted  | Jurisdictional | Jurisdictional | MO Adjusted    |
| Number | Number   | Depreciation Reserve Description          | Reserve     | Number   | Adjustments | Reserve      | Allocations    | Adjustments    | Jurisdictional |
| 61     |          | GENERAL PLANT - ALLOCATED                 |             |          |             |              |                |                |                |
| 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%      | \$0            | \$7,322        |
| 64     | 391.000  | Office Furniture & Equip - Corporate      | \$2         | R-64     | \$1,818     | \$1,820      | 100.0000%      | \$0            | \$1,820        |
| 65     | 392.100  | Transportation Equipment < 12,000 lbs -   | \$5         | R-65     | \$4,130     | \$4,135      | 100.0000%      | \$0            | \$4,135        |
|        |          | Corporate                                 |             |          |             |              |                |                |                |
| 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                                 |             |          |             |              |                |                |                |
| 70     | 399.300  | Other Tangible Property - Network - H/W - | \$7         | R-70     | \$5,494     | \$5,501      | 100.0000%      | \$0            | \$5,501        |
|        |          | Corporate                                 |             |          |             |              |                |                |                |
| 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                                 |             |          |             |              |                |                |                |
| 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         |          | -\$601      | -\$601       |                | \$0            | -\$601         |
|        |          | CAPITALIZATION                            | 1           |          |             |              |                |                |                |
|        |          |   |             |          |             |              |                |                |                |
| 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

| •                   |  | •        |               |                   |                |                   |
|---------------------|--|----------|---------------|-------------------|----------------|-------------------|
| <u>A</u><br>Reserve | <u>B</u>   | <u>C</u> | <u>D</u>      | <u>E</u><br>Total | <u>F</u>       | <u>G</u><br>Total |
| Adjustment          | Accumulated Depreciation Reserve                                   | Account  | Adjustment    | Adjustment        | Jurisdictional | Jurisdictional    |
| Number              | Adjustments Description  | Number   | Amount        | Amount            | Adjustments    | Adjustments       |
|                     |  |          |               |                   |                |                   |
| R-7                 | Liquified Petroleum Gas Equipment                                  | 311.000  |               | -\$1,184          |                | \$0               |
|                     | 4. To make the control of make although                            |          | <b>04.404</b> |                   |                |                   |
|                     | To move the cost of removal to the appropriate account. (Robinett) |          | -\$1,184      |                   | \$0            |                   |
|                     | (1000)   |          |               |                   |                |                   |
| R-11                | Maine Cathodia Protection TD                                       | 207.000  |               | ¢540              |                | ¢0                |
| K-11                | Mains - Cathodic Protection - TP                                   | 367.000  |               | -\$546            |                | \$0               |
|                     | To include cost of removal in the appropriate                      |          | \$1           |                   | \$0            |                   |
|                     | account. (Robinett)  |          |               |                   |                |                   |
|                     | 2. To update reserve through March 31, 2014.                       |          | -\$547        |                   | \$0            |                   |
|                     | (Sharpe)   |          |               |                   |                |                   |
|                     |  |          |               |                   |                |                   |
| R-12                | Mains - Steel - TP   | 367.100  |               | -\$47,776         |                | \$0               |
|                     | 4. To adjust uses we for an italiand                               |          | **            |                   | **             |                   |
|                     | To adjust reserve for capitalized     Depreciation. (Sharpe)       |          | \$9           |                   | \$0            |                   |
|                     |  |          |               |                   |                |                   |
|                     | 2. To remove costs related to transition costs -                   |          | -\$1          |                   | \$0            |                   |
|                     | per stipulation & agreement in case GM-2012-<br>0037. (Hanneken)   |          |               |                   |                |                   |
|                     |  |          |               |                   |                |                   |
|                     | 3. To include cost of removal in the appropriate                   |          | \$46          |                   | \$0            |                   |
|                     | account. (Robinett)  |          |               |                   |                |                   |
|                     | 4. To update reserve through March 31, 2014.                       |          | -\$47,830     |                   | \$0            |                   |
|                     | (Sharpe)   |          |               |                   |                |                   |
|                     |  |          |               |                   |                |                   |
| R-13                | Meas. & Reg. Station Equipment - TP                                | 369.000  |               | -\$2,576          |                | \$0               |
|                     | To adjust reserve for capitalized                                  |          | \$2           |                   | \$0            |                   |
|                     | Depreciation. (Sharpe)   |          | <b>-</b>      |                   | ***            |                   |
|                     | 2. To imply do post of nemocral in the environment                 |          | **            |                   | ***            |                   |
|                     | To include cost of removal in the appropriate account. (Robinett)  |          | \$2           |                   | \$0            |                   |
|                     |  |          |               |                   |                |                   |
|                     | To update reserve through March 31, 2014. (Sharpe)                 |          | -\$2,580      |                   | \$0            |                   |
|                     | (Sharpe)   |          |               |                   |                |                   |
|                     |  |          |               | •• ••             |                | ••                |
| R-19                | Structures & Improvements - DP                                     | 375.000  |               | -\$2,554          |                | \$0               |
|                     | To adjust reserve for capitalized                                  |          | \$1           |                   | \$0            |                   |
|                     | Depreciation. (Sharpe)   |          |               |                   |                |                   |
|                     | 2. To update reserve through March 31, 2014.                       |          | -\$2,555      |                   | \$0            |                   |
|                     | (Sharpe)   |          | ,_,,,,,       |                   |                |                   |
|                     |  |          |               |                   | l              |                   |

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

| 1. 1<br>Dep<br>2. 1<br>per<br>003<br>3. 1<br>acc<br>4. 1<br>(Sh: | Accumulated Depreciation Reserve Adjustments Description  Inns - Cathodic Protection - DP  To adjust reserve for capitalized preciation. (Sharpe)  To remove costs related to transition costs - r stipulation & agreement in case GM-2012-37. (Hanneken)  To include cost of removal in the appropriate count. (Robinett)  To update reserve through March 31, 2014. harpe) | Account Number 376.000 376.100 | Adjustment<br>Amount<br>\$9<br>-\$1<br>\$10 | Total Adjustment Amount -\$14,730 | Jurisdictional Adjustments \$0 \$0 \$0 \$0 | Total Jurisdictional Adjustments \$0 |
|--|--|--------------------------------|---|-----------------------------------|--|--------------------------------------|
| Number  R-20 Mai  1. 1 Dep  2. 1 per 003 3. 1 acc 4. 1 (Sh:      | Adjustments Description  lins - Cathodic Protection - DP  To adjust reserve for capitalized preciation. (Sharpe)  To remove costs related to transition costs - r stipulation & agreement in case GM-2012-37. (Hanneken)  To include cost of removal in the appropriate count. (Robinett)  To update reserve through March 31, 2014. harpe)                                  | 376.000                        | \$9<br>-\$1                                 | Amount                            | \$0 \$0                                    | Adjustments                          |
| 1. 1<br>Dep<br>2. 1<br>per<br>003<br>3. 1<br>acc<br>4. 1<br>(Sh: | To adjust reserve for capitalized preciation. (Sharpe)  To remove costs related to transition costs - r stipulation & agreement in case GM-2012-37. (Hanneken)  To include cost of removal in the appropriate count. (Robinett)  To update reserve through March 31, 2014. harpe)  |                                | -\$1<br>\$10                                | -\$14,730                         | \$0<br>\$0<br>\$0                          | \$0                                  |
| Dep<br>2. 1<br>per<br>003<br>3. 1<br>acc<br>4. 1<br>(Sh:         | preciation. (Sharpe) To remove costs related to transition costs - r stipulation & agreement in case GM-2012- 37. (Hanneken) To include cost of removal in the appropriate count. (Robinett) To update reserve through March 31, 2014. harpe)  | 376.100                        | -\$1<br>\$10                                |                                   | \$0<br>\$0                                 |                                      |
| per<br>003<br>3. 1<br>acc<br>4. 1<br>(Sh:                        | r stipulation & agreement in case GM-2012-37. (Hanneken) To include cost of removal in the appropriate count. (Robinett) To update reserve through March 31, 2014. narpe)  | 376.100                        | \$10  |                                   | \$0  |                                      |
| acc<br>4. 1<br>(Share)<br>R-21 Mai                               | count. (Robinett)  To update reserve through March 31, 2014. narpe)  nins - Steel - DP   | 376.100                        | ·   |                                   | ·  |                                      |
| (Sh: R-21 Mai  | narpe)<br>nins - Steel - DP  | 376.100                        | -\$14,748                                   |                                   | \$0  |                                      |
| 1. 1   |  | 376.100                        |   |                                   |  |                                      |
| · · · · · · · · · · · · · · · · · · ·                            |  |                                |   | \$1,050,311                       |  | \$0                                  |
|  | To adjust reserve for capitalized preciation. (Sharpe)   |                                | \$67  |                                   | \$0  |                                      |
|  | To remove relocation expenses from reserve. erguson)   |                                | -\$2  |                                   | \$0  |                                      |
| per  | To remove costs related to transition costs -<br>r stipulation & agreement in case GM-2012-<br>37. (Hanneken)  |                                | -\$7  |                                   | \$0  |                                      |
|  | To reclassify capitalized advertising to pense. (Sharpe)   |                                | -\$1  |                                   | \$0  |                                      |
|  | To include cost of removal in the appropriate count. (Robinett)  |                                | \$124                                       |                                   | \$0  |                                      |
|  | To update reserve through March 31, 2014.<br>narpe)  |                                | -\$204,021                                  |                                   | \$0  |                                      |
|  | To adjust reserve to remove erroneous irement entries. (Sharpe)  |                                | \$1,255,692                                 |                                   | \$0  |                                      |
|  | To adjust reserve to rebook retirement tries. (Sharpe)   |                                | -\$50,871                                   |                                   | \$0  |                                      |
|  | To adjust reserve for incorrect retirement ects on reserve accumulation. (Sharpe)  |                                | \$4,608                                     |                                   | \$0  |                                      |
|  | . To adjust reserve to correct erroneous plant set classification. (Sharpe)  |                                | \$44,722                                    |                                   | \$0  |                                      |
| R-22 Mai   | ins - Plastic - DP   | 376.200                        |   | \$71,458                          |  | \$0                                  |
| 1. 1   | To adjust reserve for capitalized  |                                | \$118                                       |                                   | \$0  |                                      |

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### Northeast Missouri District (NEMO)

### Test Year Ending 9/30/13 with updates to 3/31/14 Adjustments for Depreciation Reserve

| A                               | <u>B</u>   | <u>c</u>          | <u>D</u>             | <u>E</u>                      | <u>F</u>                      | <u>G</u>                               |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve<br>Adjustment<br>Number | Accumulated Depreciation Reserve Adjustments Description   | Account<br>Number | Adjustment<br>Amount | Total<br>Adjustment<br>Amount | Jurisdictional<br>Adjustments | Total<br>Jurisdictional<br>Adjustments |
|                                 | To remove relocation expenses from reserve. (Ferguson)   |                   | -\$4                 |                               | \$0                           |  |
|                                 | To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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.<br>(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                                    |
|                                 | 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 -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                   | -\$2                 |                               | \$0                           |  |
|                                 | 4. To update reserve through March 31, 2014.<br>(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                           |  |
|                                 | 2. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |                   | -\$1                 |                               | \$0                           |  |
|                                 | To include cost of removal in the appropriate account. (Robinett)  |                   | \$1                  |                               | \$0                           |  |

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

| <u>A</u><br>Reserve | <u>B</u>  | <u>C</u> | <u>D</u>   | <u>E</u><br>Total | <u>E</u>       | <u>G</u><br>Total |
|---------------------|---|----------|------------|-------------------|----------------|-------------------|
| Adjustment          | Accumulated Depreciation Reserve  | Account  | Adjustment | Adjustment        | Jurisdictional | Jurisdictional    |
| Number              | Adjustments Description   | Number   | Amount     | Amount            | Adjustments    | Adjustments       |
|                     | 4. To update reserve through March 31, 2014.<br>(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            |                   |
|                     | To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$43      |                   | \$0            |                   |
|                     | To reclassify capitalized advertising to expense. (Sharpe)  |          | -\$5       |                   | \$0            |                   |
|                     | To include cost of removal in the appropriate account. (Robinett)   |          | \$997      |                   | \$0            |                   |
|                     | 6. To update reserve through March 31, 2014.<br>(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         |                | \$(               |
|                     | To include cost of removal in the appropriate account. (Robinett)   |          | -\$95      |                   | \$0            |                   |
|                     | To update reserve through March 31, 2014. (Sharpe)  |          | -\$26,871  |                   | \$0            |                   |
| R-27                | Meter Installations - DP  | 382.000  |            | \$6,346           |                | \$(               |
|                     | To adjust reserve for capitalized     Depreciation. (Sharpe)  |          | \$54       |                   | \$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)       |          | -\$6       |                   | \$0            |                   |
|                     | To reclassify capitalized advertising to expense. (Sharpe)  |          | -\$1       |                   | \$0            |                   |

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

| -            | _  |          |            |                   |                |                   |
|--------------|--|----------|------------|-------------------|----------------|-------------------|
| A<br>Reserve | <u>B</u>   | <u>C</u> | <u>D</u>   | <u>E</u><br>Total | <u>E</u>       | <u>G</u><br>Total |
| Adjustment   | Accumulated Depreciation Reserve   | Account  | Adjustment | Adjustment        | Jurisdictional | Jurisdictional    |
| Number       | Adjustments Description  | Number   | Amount     | Amount            | Adjustments    | Adjustments       |
|              | To include cost of removal in the appropriate account. (Robinett)  |          | -\$130     |                   | \$0            |                   |
|              | 6. To update reserve through March 31, 2014.<br>(Sharpe)   |          | \$6,686    |                   | \$0            |                   |
|              | 7. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>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            |                   |
|              | To update reserve through March 31, 2014. (Sharpe)   |          | -\$18,288  |                   | \$0            |                   |
| R-29         | House Regulators Installations - DP  | 384.000  |            | -\$3,079          |                | \$0               |
|              | To adjust reserve for capitalized     Depreciation. (Sharpe)   |          | \$2        |                   | \$0            |                   |
|              | To include cost of removal in the appropriate account. (Robinett)  |          | \$3        |                   | \$0            |                   |
|              | 3. To update reserve through March 31, 2014.<br>(Sharpe)   |          | -\$3,084   |                   | \$0            |                   |
| R-30         | Ind. Meas. & Reg. Sta. Equip - DP  | 385.000  |            | -\$1,424          |                | \$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.<br>(Sharpe)   |          | -\$1,426   |                   | \$0            |                   |
| R-31         | Other Equipment - DP   | 387.000  |            | -\$381            |                | \$0               |
|              | To adjust reserve for capitalized     Depreciation. (Sharpe)   |          | \$1        | 7301              | \$0            |                   |
|              | To update reserve through March 31, 2014. (Sharpe)   |          | -\$382     |                   | \$0            |                   |
|              | <b> </b>   |          |            |                   |                |                   |

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

| <u>A</u>   | <u>B</u>   | <u>C</u> | <u>D</u>   | <u>E</u>           | <u>F</u>       | <u>G</u>          |
|------------|--|----------|------------|--------------------|----------------|-------------------|
| Reserve    | 2  |          |            | Total              | _              | <u>ਤ</u><br>Total |
| Adjustment | Accumulated Depreciation Reserve   | Account  | Adjustment | Adjustment         | Jurisdictional | Jurisdictional    |
| Number     | Adjustments Description  | Number   | Amount     | Amount             | Adjustments    | Adjustments       |
| R-39       | Structures & Improvements - GP   | 390.000  |            | -\$11,889          |                | \$0               |
|            | To adjust reserve for capitalized Depreciation. (Sharpe)   |          | \$22       |                    | \$0            |                   |
|            | To remove relocation expenses from reserve. (Ferguson)   |          | -\$1       |                    | \$0            |                   |
|            | 3. To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$2       |                    | \$0            |                   |
|            | To include cost of removal in the appropriate account. (Robinett)  |          | \$8        |                    | \$0            |                   |
|            | 5. To update reserve through March 31, 2014.<br>(Sharpe)   |          | -\$11,916  |                    | \$0            |                   |
| R-40       | Structures - Frame - GP  | 390.100  |            | -\$581             |                | \$0               |
| K-40       | Structures - Frame - GP  | 390.100  |            | - <del>4</del> 561 |                | Ψυ                |
|            | To adjust reserve for capitalized     Depreciation. (Sharpe)   |          | \$1        |                    | \$0            |                   |
|            | 2. To update reserve through March 31, 2014.<br>(Sharpe)   |          | -\$582     |                    | \$0            |                   |
| R-41       | Improvements - GP  | 390.300  |            | -\$958             |                | \$0               |
|            | To adjust reserve for capitalized     Depreciation. (Sharpe)   |          | \$1        |                    | \$0            |                   |
|            | To include cost of removal in the appropriate account. (Robinett)  |          | \$1        |                    | \$0            |                   |
|            | 3. To update reserve through March 31, 2014.<br>(Sharpe)   |          | -\$960     |                    | \$0            |                   |
| R-42       | Office Furniture & Equipment - GP  | 391.000  |            | -\$509             |                | \$0               |
|            | To adjust reserve for capitalized     Depreciation. (Sharpe)   |          | \$1        | , , ,              | \$0            |                   |
|            | To update reserve through March 31, 2014. (Sharpe)   |          | -\$510     |                    | \$0            |                   |
| R-43       | Transportation Equipment - GP  | 392.000  |            | -\$505             |                | \$0               |
| K-43       | 1. To adjust reserve for capitalized Depreciation. (Sharpe)  | 392.000  | \$13       | - <del>-</del>     | \$0            | <b>3</b> 0        |

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

| •            | 2   |          |            |                   |                |                   |
|--------------|---|----------|------------|-------------------|----------------|-------------------|
| A<br>Reserve | <u>B</u>  | <u>C</u> | <u>D</u>   | <u>E</u><br>Total | E              | <u>G</u><br>Total |
| Adjustment   | Accumulated Depreciation Reserve  | Account  | Adjustment | Adjustment        | Jurisdictional | Jurisdictional    |
| Number       | Adjustments Description   | Number   | Amount     | Amount            | Adjustments    | Adjustments       |
|              | To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$1       |                   | \$0            |                   |
|              | 3. To update reserve through March 31, 2014.<br>(Sharpe)  |          | -\$517     |                   | \$0            |                   |
| R-45         | Stores Equipment - GP   | 393.000  |            | -\$433            |                | \$0               |
|              | 1. To update reserve through March 31, 2014.<br>(Sharpe)  |          | -\$433     |                   | \$0            |                   |
| R-46         | Tools, Shop, & Garage Equipment - GP  | 394.000  |            | -\$5,225          |                | \$0               |
|              | To adjust reserve for capitalized Depreciation. (Sharpe)  |          | \$7        |                   | \$0            |                   |
|              | To remove costs related to transition costs -<br>per stipulation & agreement in case GM-2012-<br>0037. (Hanneken) |          | -\$1       |                   | \$0            |                   |
|              | To include cost of removal in the appropriate account. (Robinett)   |          | \$2        |                   | \$0            |                   |
|              | 4. To update reserve through March 31, 2014.<br>(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 -<br>per stipulation & agreement in case GM-2012-<br>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.<br>(Sharpe)  |          | -\$2,823   |                   | \$0            |                   |
| R-48         | Ditchers - GP   | 396.100  |            | -\$4,988          |                | \$0               |
|              |   |          |            |                   |                |                   |

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

### Adjustments for Depreciation Reserve

| _ <u>A</u>           | <u>B</u>   | <u>C</u>          | <u>D</u>   | _ <u>E</u>           | <u>E</u>          | <u>G</u>       |
|----------------------|--|-------------------|------------|----------------------|-------------------|----------------|
| Reserve              | Assumulated Day 11 11 D  | A                 | Adlination | Total                | Level and Control | Total          |
| Adjustment<br>Number | Accumulated Depreciation Reserve                                   | Account<br>Number | Adjustment | Adjustment<br>Amount | Jurisdictional    | Jurisdictional |
| Number               | Adjustments Description  1. To adjust reserve for capitalized      | Number            | Amount \$4 | Amount               | Adjustments \$0   | Adjustments    |
|                      | Depreciation. (Sharpe)   |                   | Ψ-         |                      | 40                |                |
|                      | To include cost of removal in the appropriate account. (Robinett)  |                   | \$3        |                      | \$0               |                |
|                      | To update reserve through March 31, 2014. (Sharpe)                 |                   | -\$4,995   |                      | \$0               |                |
| R-49                 | Backhoes - GP  | 396.200           |            | -\$2,233             |                   | \$0            |
|                      | To adjust reserve for capitalized     Depreciation. (Sharpe)       |                   | \$3        |                      | \$0               |                |
|                      | To include cost of removal in the appropriate account. (Robinett)  |                   | \$1        |                      | \$0               |                |
|                      | 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.<br>(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                |                   | \$0            |
|                      | To update reserve through March 31, 2014. (Sharpe)                 |                   | -\$31      |                      | \$0               | •              |
| R-54                 | Miscellaneous Equipment  | 398.000           |            | -\$3,755             |                   | \$0            |
| IX-04                | imiscendieous Equipment  | 390.000           |            | -ps, <i>i</i> 55     |                   | <b>\$</b> 0    |
|                      | To adjust reserve for capitalized     Depreciation. (Sharpe)       |                   | \$3        |                      | \$0               |                |

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

|                     | P  |          |            |                   |                | •                 |
|---------------------|--|----------|------------|-------------------|----------------|-------------------|
| <u>A</u><br>Reserve | <u>B</u>   | <u>C</u> | <u>D</u>   | <u>E</u><br>Total | <u>E</u>       | <u>G</u><br>Total |
| Adjustment          | Accumulated Depreciation Reserve                                   | Account  | Adjustment | Adjustment        | Jurisdictional | Jurisdictional    |
| Number              | Adjustments Description  | Number   | Amount     | Amount            | Adjustments    | Adjustments       |
|                     | To include cost of removal in the appropriate account. (Robinett)  |          | \$1        |                   | \$0            |                   |
|                     | 3. To update reserve through March 31, 2014.<br>(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.<br>(Sharpe)           |          | -\$91      |                   | \$0            |                   |
| R-57                | Other Tangible Prop - PC Hardware                                  | 399.400  |            | -\$3,256          |                | \$0               |
|                     | To adjust reserve for capitalized Depreciation. (Sharpe)           |          | \$2        | . ,               | \$0            |                   |
|                     | 2. To update reserve through March 31, 2014.<br>(Sharpe)           |          | -\$3,258   |                   | \$0            |                   |
| R-58                | Other Tangible Prop - PC Software                                  | 399.500  |            | -\$73             |                | \$0               |
|                     | To adjust reserve for capitalized Depreciation. (Sharpe)           |          | \$1        |                   | \$0            |                   |
|                     | 2. To update reserve through March 31, 2014.<br>(Sharpe)           |          | -\$74      |                   | \$0            |                   |
| R-59                | Other Tangible Prop - PC HW  | 399.600  |            | -\$2              |                | \$0               |
|                     | To move the cost of removal to the appropriate account. (Robinett) |          | -\$2       |                   | \$0            |                   |
| R-63                | Structures & Improvements - Corporate                              | 390.000  |            | \$7,313           |                | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                 |          | \$7,313    | . ,               | \$0            |                   |
| R-64                | Office Furniture & Equip - Corporate                               | 391.000  |            | \$1,818           |                | \$0               |
|                     |  |          |            |                   |                |                   |

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

| <u>A</u><br>Reserve | <u>B</u>  | <u>C</u> | <u>D</u>          | <u>E</u><br>Total | <u>E</u>        | <u>G</u><br>Total |
|---------------------|---|----------|-------------------|-------------------|-----------------|-------------------|
| Adjustment          | Accumulated Depreciation Reserve                                      | Account  | Adjustment        | Adjustment        | Jurisdictional  | Jurisdictional    |
| Number              | Adjustments Description  1. To update reserve through March 31, 2014. | Number   | Amount<br>\$1,818 | Amount            | Adjustments \$0 | Adjustments       |
|                     | (Sharpe)  |          | \$1,010           |                   | <b>\$</b> 0     |                   |
| R-65                | Transportation Equipment < 12,000 lbs -<br>Corporate                  | 392.100  |                   | \$4,130           |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$4,130           |                   | \$0             |                   |
| R-66                | Tools, Shop, and Garage Equipment - Corporate                         | 394.000  |                   | \$157             |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$157             |                   | \$0             |                   |
| R-67                | Miscellaneous Equipment - Corporate                                   | 398.000  |                   | \$2,653           |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$2,653           |                   | \$0             |                   |
| R-68                | Other Tangible Property - Corporate                                   | 399.000  |                   | \$4,412           |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$4,412           |                   | \$0             |                   |
| R-69                | Other Tangible Property - Servers H/W -<br>Corporate                  | 399.100  |                   | \$536             |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$536             |                   | \$0             |                   |
| R-70                | Other Tangible Property - Network - H/W -<br>Corporate                | 399.300  |                   | \$5,494           |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$5,494           |                   | \$0             |                   |
| R-71                | Other Tangible Property - PC Hardware -<br>Corporate                  | 399.400  |                   | \$47,116          |                 | \$0               |
|                     | To update reserve through March 31, 2014. (Sharpe)                    |          | \$47,116          |                   | \$0             |                   |
| R-72                | Other Tangible Property - PC Software -<br>Corporate                  | 399.500  |                   | \$204,261         |                 | \$0               |

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

| <u>A</u>   | <u>B</u>  | <u>C</u> | <u>D</u>   | <u>E</u>   | <u>E</u>       | <u>G</u>       |
|------------|---|----------|------------|------------|----------------|----------------|
| Reserve    |   |          |            | Total      |                | Total          |
| Adjustment | Accumulated Depreciation Reserve  | Account  | Adjustment | Adjustment | Jurisdictional | Jurisdictional |
| Number     | Adjustments Description   | Number   | Amount     | Amount     | Adjustments    | Adjustments    |
|            | 1. To update reserve through March 31, 2014. (Sharpe)   |          | \$228,104  |            | \$0            |                |
|            | 2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken) |          | -\$23,843  |            | \$0            |                |
| R-75       | ICC Adjustment  |          |            | -\$601     |                | \$0            |
|            | To remove disallowed incentive compensation. (Ferguson)   |          | -\$601     | ·          | \$0            |                |
|            | Total Reserve Adjustments   |          |            | \$786,842  |                | \$0            |

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

|          | <u>A</u>                                     | <u>B</u>      | <u>C</u>       | <u>D</u> | <u>E</u> | <u>E</u>      | <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        |
| 4        | OPERATION AND MAINT EXPENSE                  |               |                |          |          |               |            |
| 1        | OPERATION AND MAINT. EXPENSE                 |               |                | 44.00    |          |               | A ===      |
| 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  |
| 0        | ITAXES                                       |               |                |          |          |               |            |
| 9<br>10  |  | \$459,882     | 37.28          | 182.50   | -145.22  | -0.397863     | ¢492.070   |
| 10       | Property Tax                                 |               | 37.28<br>37.28 | 18.87    | 18.41    | 0.050438      | -\$182,970 |
|          | Payroll Tax Sales Tax                        | \$131,681     |                | 21.27    | 16.41    |               | \$6,642    |
| 12<br>13 |  | \$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  |
| 40       |  |               |                |          |          |               | <b>***</b> |
| 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          | 37.50    | -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   |                |          |          |               | -\$150,783 |
| 0.5      | TOTAL CASH MORKING CARITAL FESTIVETS         |               |                |          |          |               | 2004 612   |
| 25       | TOTAL CASH WORKING CAPITAL REQUIRED          |               |                |          |          |               | -\$231,610 |

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| Line Account Test Year Test Year Test Year Adjust. Total Company Total Company Jurisdictional Jurisdictional Jurisdictional MO Final Adj MO Adj. MO Ad  |        |         | D   | <u> </u>              | n                     |                       | -                  | C                  | u                  |                            |                             | V                        |              | M              |
|---|--------|---------|---|-----------------------|-----------------------|-----------------------|--------------------|--------------------|--------------------|----------------------------|-----------------------------|--------------------------|--------------|----------------|
| Number   Number   Number   Income Description   Total   Labor   Non Labor   Number  | Line   | Account | <u>B</u>                                    | <u>C</u><br>Test Year | <u>D</u><br>Test Year | <u>E</u><br>Test Year | <u>F</u><br>∆diust | G<br>Total Company | H<br>Total Company | <u>l</u><br>Jurisdictional | <u>ل</u><br>ایرانsdictional | <u>Κ</u><br>MO Final Adi | MO Adi       | MO Adj. Juris. |
| Rev-1   |        |         | Income Description                          |                       |                       |                       |                    |                    |                    |                            |                             |                          |              | Non Labor      |
| Rev-2   449.000   Residential Revenue   \$5.339.444   See note (1)   See note (1)   Rev-3   441.000   Commercial   \$2.701.665   \$2.800.0000   \$2.800.401   \$2.800.665   \$3.280.441   \$2.800.665   \$3.2800.401   \$2.800.665   \$3.2800.401   \$2.800.665   \$3.2800.401   \$3.28  | Humbon | Humbon  | moonie Beooripaen                           |                       | Luboi                 | Non Eubor             | Humbon             |                    |                    | Allocations                |                             |                          |              |                |
| Rev-3   481.100   Commercial   \$2.870.165   Rev-4   \$0.000   \$5.270.165   \$1.00.0000   \$1.23.825   \$1.03.852   \$            | Rev-1  |         | OPERATING REVENUES                          |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| Rev-1   0.000   Sm. Gen. Service   50   Rev-3   50   Rev-4   50   100.0000/%   \$173,438   372,438   Rev-6   Rev-5   50   100.0000/%   \$103,832   \$103,83     |        | 480.000 | Residential Revenue                         | \$5,339,434           | See note (1)          | See note (1)          | Rev-2              | See note (1)       | \$5,339,434        | 100.0000%                  | \$290,341                   | \$5,629,775              | See note (1) | See note (1)   |
| Rev-5   0.00  | Rev-3  | 481.100 | Commercial                                  | \$2,870,165           |                       |                       | Rev-3              |                    | \$2,870,165        | 100.0000%                  | -\$2,870,165                | \$0                      |              |                |
| Rev-7   413,00   41  | Rev-4  | 0.000   | Sm. Gen. Service                            | \$0                   |                       |                       | Rev-4              |                    | \$0                | 100.0000%                  | \$752,438                   | \$752,438                |              |                |
| Rev-7   | Rev-5  | 0.000   | Med. Gen. Service                           | \$0                   |                       |                       | Rev-5              |                    | \$0                | 100.0000%                  | \$1,038,852                 | \$1,038,852              |              |                |
| Rev-9   483.000   Small General Service Schools & 50   S0   Rev-9   S0   100.0000%   S1,922   S3,922  | Rev-6  | 0.000   | Lg. Gen. Service                            | \$0                   |                       |                       | Rev-6              |                    | \$0                | 100.0000%                  | \$104,098                   | \$104,098                |              |                |
| Rev-9   48 0.00   Modium General Service Schools & 50   Rev-10   So 100.0000% \$160.672   S160.672   | Rev-7  | 481.200 | Interruptible Industrial                    | \$0                   |                       |                       | Rev-7              |                    | \$0                | 100.0000%                  | \$125,450                   | \$125,450                |              |                |
| Rev-10   0.00   | Rev-8  | 483.000 |   | \$0                   |                       |                       | Rev-8              |                    | \$0                | 100.0000%                  | \$3,922                     | \$3,922                  |              |                |
| Rev-10   0.000   Large General Service Schools & 50   Rev-10   S0   100.0000%   3437,213   \$487,213   S487,213   S487,213   Rev-11   495.000   Cher Gas Revenue Oper. Rev.   \$391,650   Rev-11   \$391,650   100.0000%   \$155,925   \$547,575   S247,675   S2   |        |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| Rev-10   0.000   Large General Service Schools & 50   S0   Rev-10   S0   100.0000%   \$437,213   \$ | Rev-9  | 489.000 |   | \$0                   |                       |                       | Rev-9              |                    | \$0                | 100.0000%                  | \$160,672                   | \$160,672                |              |                |
| Rev-11   45.000   Other Gas Revenue - Oper. Rev.   \$391.650   Rev-11   \$391.650   Rev-12   \$38.601.249   \$38.601                                      |        |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| Rev-12   495.000   Other Gas Revenue - Operations   \$391.650   S8.601.249   S8.60   | Rev-10 | 0.000   |   | \$0                   |                       |                       | Rev-10             |                    | \$0                | 100.0000%                  | \$487,213                   | \$487,213                |              |                |
| National Color  |        |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| NATURAL GAS SUPPLY EXPENSES   SO   SO   SO   SO   SO   SO   SO  |        | 495.000 |   |                       |                       |                       | Rev-11             |                    |                    | 100.0000%                  |                             |                          |              |                |
| EXPENSES  | Rev-12 |         | TOTAL OPERATING REVENUES                    | \$8,601,249           |                       |                       |                    |                    | \$8,601,249        |                            | \$248,746                   | \$8,849,995              |              |                |
| EXPENSES 2 733,000 Gas Mixing Expenses - Operations 5 50 50 50 50 50 50 50 50 50 50 50 50 5   |        |         | MANUEL ACTURED CAS RECRUSTION               |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| 2 733.000 Gas Mixing Expenses - Operations  | 1      |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| 3   735,000   Misc. Production Expenses - Operations   5171   50   5171   50   50   50   50   50   50   50   5  | _      |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| A   742,000   Maintenance of Production Equipment   S0   S0   S0   S0   S171   S0   S0   S0   S0   S0   S0   S0   S   | _      |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              | \$0            |
| STOTAL MANUFACTURED GAS PRODUCTION   \$171  | 3      |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              | \$171          |
| EXPENSES  | 4      | 742.000 |   |                       |                       |                       | E-4                |                    |                    | 100.0000%                  |                             |                          |              | \$0            |
| 6 GAS SUPPLY EXPENSES 7 TOTAL GAS SUPPLY EXPENSES 8 NATURAL GAS STORAGE EXPENSE 9 820.000 Measuring & Regulating Station Expenses - S0  | 5      |         |   | \$171                 | \$0                   | \$171                 |                    | \$0                | \$171              |                            | \$0                         | \$171                    | \$0          | \$171          |
| TOTAL GAS SUPPLY EXPENSES   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$  |        |         | EXPENSES                                    |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| TOTAL GAS SUPPLY EXPENSES   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$  | 6      |         | CAS SUDDI V EVDENSES                        |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| S   | -      |         |   | 60                    | ¢n                    | *0                    |                    | <u>¢0</u>          | *0                 |                            | en.                         | en.                      | en.          | \$0            |
| 9   820.000   Measuring & Regulating Station Expenses - NGS   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$  | ,      |         | TOTAL GAS SUPPLY EXPENSES                   | φu                    | φu                    | <b>\$0</b>            |                    | \$0                | φu                 |                            | φu                          | , \$U                    | φu           | φu             |
| 9   820.000   Measuring & Regulating Station Expenses - NGS   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$  | Ω      |         | NATURAL GAS STORAGE EXPENSE                 |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| NGS Rents Operation Labor and Expenses SO   | -      | 820 000 |   | ¢n                    | \$0                   | \$n                   | F-9                | \$0                | \$0                | 100 0000%                  | \$0                         | \$0                      | 90           | \$0            |
| 10  | 3      | 020.000 |   | Ψ0                    | ΨΟ                    | Ψ0                    |                    | Ψ0                 | Ψ                  | 100.000076                 | Ψ                           | Ψ0                       | Ψ            | 40             |
| 11  | 10     | 826 000 |   | \$n                   | \$0                   | \$0                   | F-10               | \$0                | \$0                | 100 0000%                  | \$0                         | \$0                      | \$0          | \$0            |
| 12 TOTAL NATURAL GAS STORAGE EXPENSE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              | \$0            |
| 13 TESTING 14 TOTAL TESTING 15 TRANSMISSION EXPENSES 16 851.000 Operating Supervision & Engineering \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 5  |        | 041.000 |   |                       |                       |                       |                    |                    |                    | 100.000076                 |                             |                          |              | \$0            |
| TOTAL TESTING   \$0   | 12     |         | TO THE NATIONAL GAO OTOMAGE EXITENCE        | Ψ                     | ΨΟ                    | 40                    |                    | ΨΟΙ                | Ψ01                |                            | Ψ                           | 401                      | Ψ01          | Ψ0             |
| TOTAL TESTING   \$0   | 13     |         | TESTING                                     |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| 16 851.000 Operating Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        |         |   | \$0                   | \$0                   | \$0                   |                    | \$0                | \$0                |                            | \$0                         | \$0                      | \$0          | \$0            |
| 16 851.000 Operating Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        |         |   | ***                   | **                    | , ,                   |                    | 1                  | , , ,              |                            |                             | , , ,                    | , ,          |                |
| 17 852.000 Communication System Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  | 15     |         | TRANSMISSION EXPENSES                       |                       |                       |                       |                    |                    |                    |                            |                             |                          |              |                |
| 17 852.000 Communication System Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        | 851.000 | Operating Supervision & Engineering         | \$0                   | \$0                   | \$0                   | E-16               | \$0                | \$0                | 100.0000%                  | \$0                         | \$0                      | \$0          | \$0            |
| 18 856.000 Mains Expense - Trans. Exp. \$0 \$0 \$0 \$0 E-18 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |        |         |   |                       |                       |                       |                    |                    |                    |                            |                             |                          |              | \$0            |
| 19 857.000 Measuring & Regulating Station Expenses - TE 20 858.000 Transmission & Compression of Gas by Others 21 861.000 Maint.Supervision & Engineering - TE 22 863.000 Maintenance of Mains - TE 30 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0  |        | 856.000 | Mains Expense - Trans. Exp.                 |                       |                       |                       | E-18               | \$0                |                    | 100.0000%                  |                             |                          |              | \$0            |
| TE 20 858.000 Transmission & Compression of Gas by Others 21 861.000 Maint. Supervision & Engineering - TE 22 863.000 Maintenance of Mains - TE 33 864.000 Maint. of Compressor Station Equipment - TE 30 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |        |         |   | \$0                   |                       |                       | E-19               |                    |                    |                            |                             |                          |              | \$0            |
| Others 21 861.000 Maint.Supervision & Engineering - TE \$0 \$0 \$0 E-21 \$0 \$0.0000% \$0 \$0 \$0.0000% \$0 \$0.0000% \$0 \$0.0000% \$0 \$0.0000% \$0 \$0.0000% \$0 \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.0000% \$0.00000% \$0.00000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.000000% \$0.0000000% \$0.0000000% \$0.0000000000   |        |         |   | , ,                   | •                     |                       |                    |                    |                    | 1                          |                             |                          |              |                |
| 21       861.000 Maint.Supervision & Engineering - TE       \$0   | 20     | 858.000 | Transmission & Compression of Gas by        | -\$447,135            | \$0                   | -\$447,135            | E-20               | \$447,135          | \$0                | 100.0000%                  | \$0                         | \$0                      | \$0          | \$0            |
| 22 863.000 Maintenance of Mains - TE \$23,971 \$23,971 \$0 E-22 \$0 \$23,971 100.0000% \$0 \$23,971 \$23,971 23 864.000 Maint. of Compressor Station Equipment - TE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0   |        |         | Others                                      | •                     | •                     |                       |                    |                    |                    | 1                          |                             |                          |              |                |
| 23 864.000 Maint. of Compressor Station Equipment - TE \$0 \$0 \$0 E-23 \$0 \$0 100.0000% \$0 \$0 \$0   | 21     | 861.000 | Maint.Supervision & Engineering - TE        | \$0                   | \$0                   | \$0                   | E-21               |                    | \$0                | 100.0000%                  |                             | \$0                      | \$0          | \$0            |
|   | 22     | 863.000 | Maintenance of Mains - TE                   | \$23,971              | \$23,971              | \$0                   | E-22               |                    | \$23,971           | 100.0000%                  | \$0                         | \$23,971                 | \$23,971     | \$0            |
| 24 865.000 Maint. of Measuring & Regulating Equip - TE \$0 \$0 \$0 E-24 \$0 \$0 100.0000% \$0 \$0 \$0   | 23     | 864.000 | Maint. of Compressor Station Equipment - TE | \$0                   | \$0                   | \$0                   | E-23               | \$0                | \$0                | 100.0000%                  | \$0                         | \$0                      | \$0          | \$0            |
| 24 865.000 Maint. of Measuring & Regulating Equip - TE  |        |         |   |                       |                       |                       |                    |                    |                    | 1                          |                             | 1                        |              |                |
|   | 24     | 865.000 | Maint. of Measuring & Regulating Equip - TE | \$0                   | \$0                   | \$0                   | E-24               | \$0                | \$0                | 100.0000%                  | \$0                         | \$0                      | \$0          | \$0            |
|   |        |         |   |                       |                       |                       | l                  |                    |                    | I                          |                             | 1                        |              |                |

|          |                     | P   |                       | D                     | -                     | F                   |                    | ļ.                 |                        |                            | V.                       |                     | N                    |
|----------|---------------------|---|-----------------------|-----------------------|-----------------------|---------------------|--------------------|--------------------|------------------------|----------------------------|--------------------------|---------------------|----------------------|
| Line     | <u>A</u><br>Account | <u>B</u>  | <u>C</u><br>Test Year | <u>D</u><br>Test Year | <u>E</u><br>Test Year | <u>F</u><br>Adjust. | G<br>Total Company | H<br>Total Company | .lurisdictional        | <u>J</u><br>Lurisdictional | <u>K</u><br>MO Final Adj | <u>L</u><br>MO Adj. | MO Adj. Juris.       |
| Number   | Number              | Income Description  | Total                 | Labor                 | Non Labor             | Number              | Adjustments        | Adjusted           | Allocations            | Adjustments                | Jurisdictional           | Juris, Labor        | Non Labor            |
| Humber   | Humbon              | moonie Beschpilon   | (D+E)                 | Luboi                 | Hom Eubor             | Humbon              | (From Adj. Sch.)   | (C+G)              | Allocations            | (From Adj. Sch.)           | (H x I) + J              | L + N               |                      |
| 25       | 867.000             | Maint. of Other Equipment - TE                                | \$0                   | \$0                   | \$0                   | E-25                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 26       |                     | TOTAL TRANSMISSION EXPENSES                                   | -\$423,164            | \$23,971              | -\$447,135            |                     | \$447,135          | \$23,971           |                        | \$0                        | \$23,971                 | \$23,971            | \$0                  |
|          |                     |   |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |
| 27       |                     | PRODUCTION EXPENSES   |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |
| 28       |                     | TOTAL PRODUCTION EXPENSES                                     | \$0                   | \$0                   | \$0                   |                     | \$0                | \$0                |                        | \$0                        | \$0                      | \$0                 | \$0                  |
| 29       |                     | DISTRIBUTION EXPENSES   |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |
| 30       | 870.000             | Operations Supervision & Engineering - DE                     | \$42,842              | \$36,869              | \$5,973               | E-30                | \$18,995           | \$61,837           | 100.0000%              | \$0                        | \$61,837                 | \$55,864            | \$5,973              |
| 31       | 871.000             | Load Dispatching & Odorization                                | \$42,042              | \$0,009               | \$0,973               | E-31                | \$10,933           | \$01,037           | 100.0000%              | \$0                        | \$01,037                 | \$0,004             | \$0,573              |
| 32       | 871.100             | Load Dispatching & Odorization - DE                           | \$13,440              | \$0                   | \$13,440              | E-32                | \$0                | \$13,440           | 100.0000%              | \$0                        | \$13,440                 | \$0                 | \$13,440             |
| 33       | 872.000             | Compressor Station Labor & Expense - DE                       | \$0                   | \$0                   | \$0                   | E-33                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 34       | 874.000             | Mains & Service Expenses - DE                                 | \$661,434             | \$331,765             | \$329,669             | E-34                | \$235,582          | \$897,016          | 100.0000%              | \$0                        | \$897,016                | \$567,347           | \$329,669            |
| 35       | 875.000             | Meas. & Reg. Sta. Expenses - General                          | \$4,836               | \$3,648               | \$1,188               | E-35                | \$2,347            | \$7,183            | 100.0000%              | \$0                        | \$7,183                  | \$5,995             | \$1,188              |
| 36       | 876.000             | Meas. & Reg. Sta. Expenses - Industrial                       | \$0                   | \$0                   | \$0                   | E-36                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 37       | 877.000             | Meas. & Reg. Sta. Expenses - City Gate                        | \$0                   | \$0                   | \$0                   | E-37                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 38       | 878.000             | Meter & House Regulator Expenses                              | \$127,729             | \$127,681             | \$48                  | E-38                | \$48,276           | \$176,005          | 100.0000%              | \$0                        | \$176,005                | \$175,957           | \$48                 |
| 39       | 879.000             | Customer Installations Expenses                               | \$0                   | \$0                   | \$0                   | E-39                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 40<br>41 | 880.000<br>881.000  | Other Expenses - Dist. Exp. Rents - Dist. Exp.                | \$488<br>\$53,784     | \$0<br>\$6.619        | \$488<br>\$47,165     | E-40<br>E-41        | \$418<br>\$0       | \$906<br>\$53.784  | 100.0000%<br>100.0000% | \$0<br>\$0                 | \$906<br>\$53,784        | \$418<br>\$6,619    | \$488<br>\$47,165    |
| 42       | 885.000             | Maint. Supervision & Engineering - DE                         | \$53,764<br>\$0       | \$0,019               | \$47,165<br>\$0       | E-41<br>E-42        | \$0                | \$53,764<br>\$0    | 100.0000%              | \$0                        | \$53,764<br>\$0          | \$0,619             | \$47,165             |
| 43       | 886.000             | Structures & Improvements - DE                                | \$0<br>\$0            | \$0                   | \$0<br>\$0            | E-43                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 44       | 887.000             | Mains - DE  | \$584                 | \$584                 | \$0                   | E-44                | \$7,625            | \$8.209            | 100.0000%              | \$0                        | \$8.209                  | \$8.209             | \$0                  |
| 45       | 888.000             | Compressor Station Equip DE                                   | \$0                   | \$0                   | \$0                   | E-45                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 46       | 890.000             | Meas. & Reg. Sta. Equip Industrial                            | \$0                   | \$0                   | \$0                   | E-46                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 47       | 891.000             | Meas. & Reg. Sta. Equip City Gate                             | \$0                   | \$0                   | \$0                   | E-47                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 48       | 892.000             | Services - DE   | \$277                 | \$277                 | \$0                   | E-48                | \$461              | \$738              | 100.0000%              | \$0                        | \$738                    | \$738               | \$0                  |
| 49       | 893.000             | Meter & House Regulators - DE                                 | \$705                 | \$484                 | \$221                 | E-49                | \$2,389            | \$3,094            | 100.0000%              | \$0                        | \$3,094                  | \$2,873             | \$221                |
| 50       | 894.000             | Other Equipment   | \$0                   | \$0                   | \$0                   | E-50                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 51       | 895.000             | Other Equipment - DE  | \$0                   | \$0                   | \$0                   | E-51                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 52       |                     | TOTAL DISTRIBUTION EXPENSES                                   | \$906,119             | \$507,927             | \$398,192             |                     | \$316,093          | \$1,222,212        |                        | \$0                        | \$1,222,212              | \$824,020           | \$398,192            |
| 53       |                     | CUSTOMER ACCOUNTS EXPENSE                                     |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |
| 54       | 901.000             | Supervision - Cust. Acct. Exp.                                | \$252                 | \$252                 | \$0                   | E-54                | -\$74              | \$178              | 100.0000%              | \$0                        | \$178                    | \$178               | \$0                  |
| 55       | 902.000             | Meter Reading Expenses  | \$110.063             | \$109,818             | \$245                 | E-55                | \$63,250           | \$173,313          | 100.0000%              | \$0                        | \$173,313                | \$173,068           | \$245                |
| 56       | 903.000             | Customer Records & Collection Expenses                        | \$19,502              | \$19,286              | \$216                 | E-56                | -\$1,526           | \$17,976           | 100.0000%              | \$0                        | \$17,976                 | \$17,760            | \$216                |
| 57       | 904.000             | Uncollectible Amounts   | \$192,874             | \$0                   | \$192,874             | E-57                | -\$20,470          | \$172,404          | 100.0000%              | \$0                        | \$172,404                | \$0                 | \$172,404            |
| 58       | 905.000             | Misc. Customer Accounts Expense                               | \$0                   | \$0                   | \$0                   | E-58                | \$24,808           | \$24,808           | 100.0000%              | \$0                        | \$24,808                 | \$0                 | \$24,808             |
| 59       |                     | TOTAL CUSTOMER ACCOUNTS EXPENSE                               | \$322,691             | \$129,356             | \$193,335             |                     | \$65,988           | \$388,679          |                        | \$0                        | \$388,679                | \$191,006           | \$197,673            |
|          |                     | CUSTOMED SERVICE & INFO EVD                                   |                       |                       |                       |                     | 1                  |                    |                        | 1                          |                          |                     |                      |
| 60<br>61 | 907.000             | CUSTOMER SERVICE & INFO. EXP. Supervision - Cust. Serv. Info. | -\$332                | -\$332                | \$0                   | E-61                | \$161              | -\$171             | 100.0000%              | \$0                        | -\$171                   | -\$171              | \$0                  |
| 62       | 908.000             | Customer Assistance Expenses                                  | -5332<br>\$174,613    | -5332<br>\$102,381    | \$72,232              | E-61                | \$37,382           | \$211,995          | 100.0000%              | \$0                        | -\$171<br>\$211,995      | \$139,763           | \$72,232             |
| 63       | 909.000             | Informational & Instructional Advertising                     | \$29,358              | \$102,361             | \$72,232<br>\$29,358  | E-62                | \$3,268            | \$32,626           | 100.0000%              | \$0                        | \$32,626                 | \$6,116             | \$72,232<br>\$26,510 |
| 00       | 303.000             | Expenses  | Ψ23,000               | **                    | Ψ23,330               | L-00                | ψ0,200             | \$52,020           | 100.000078             | 40                         | Ψ02,020                  | ψ0,110              | Ψ20,310              |
| 64       | 910.000             | Misc. Customer Service & Info. Expenses                       | \$211                 | \$0                   | \$211                 | E-64                | \$0                | \$211              | 100.0000%              | \$0                        | \$211                    | \$0                 | \$211                |
| 65       |                     | TOTAL CUSTOMER SERVICE & INFO. EXP.                           | \$203,850             | \$102,049             | \$101,801             |                     | \$40,811           | \$244,661          |                        | \$0                        | \$244,661                | \$145,708           | \$98,953             |
|          |                     |   |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |
| 66       |                     | SALES EXPENSES  |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |
| 67       | 911.000             | Supervision - Sales Exp.                                      | \$0                   | \$0                   | \$0                   | E-67                | \$0                | \$0                | 100.0000%              | \$0                        | \$0                      | \$0                 | \$0                  |
| 68       | 912.000             | Demostrating & Selling Expenses                               | \$151                 | \$151                 | \$0                   | E-68                | \$55               | \$206              | 100.0000%              | \$0                        | \$206                    | \$206               | \$0                  |
| 69       | 913.000             | Advertising Expenses  | \$7,611               | \$0                   | \$7,611               | E-69                | -\$4,600           | \$3,011            | 100.0000%              | \$0                        | \$3,011                  | \$0                 | \$3,011              |
|          |                     |   |                       |                       |                       |                     |                    |                    |                        |                            |                          |                     |                      |

|            | Α                  | <u>B</u>  | <u>c</u>                                | <u>D</u>                                | <u>E</u>               | <u>F</u>            | <u>G</u>              | <u>H</u>                                |                            |                  | <u>K</u>                                |   | <u>M</u>               |
|------------|--------------------|---|---|---|------------------------|---------------------|-----------------------|---|----------------------------|------------------|---|---|------------------------|
| Line       | Account            | 므   | Test Year                               | Test Year                               | ⊑<br>Test Year         | <u>r</u><br>Adjust. |                       | Total Company                           | <u>.</u><br>Jurisdictional | Jurisdictional   | MO Final Adj                            | <u>∟</u><br>MO Adj.                     | MO Adj. Juris.         |
| Number     | Number             | Income Description  | Total                                   | Labor                                   | Non Labor              | Number              | Adjustments           | Adjusted                                | Allocations                | Adjustments      | Jurisdictional                          | Juris. Labor                            | Non Labor              |
|            |                    |   | (D+E)                                   |   |                        |                     | (From Adj. Sch.)      | (C+G)                                   |                            | (From Adj. Sch.) | (H x I) + J                             | L+N                                     | 1 = K                  |
| 70         | 915.000            | Supervision - SPE   | \$0                                     | \$0                                     | \$0                    | E-70                | \$0                   | \$0                                     | 100.0000%                  | \$0              | \$0                                     | \$0                                     | \$0                    |
| 71         | 916.000            | Misc. Sales Expenses  | \$554                                   | \$0                                     | \$554                  | E-71                | -\$511                | \$43                                    | 100.0000%                  | \$0              | \$43                                    | \$0                                     | \$43                   |
| 72         |                    | TOTAL SALES EXPENSES  | \$8,316                                 | \$151                                   | \$8,165                |                     | -\$5,056              | \$3,260                                 |                            | \$0              | \$3,260                                 | \$206                                   | \$3,054                |
|            |                    | ADMIN A GENERAL EXPENSES  |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 73         | 000 000            | ADMIN. & GENERAL EXPENSES   | 6004 700                                | £204 700                                | 60                     | 4                   | 600.004               | 6040 770                                | 400 00000/                 | **               | 6040 770                                | 6040 770                                | **                     |
| 74<br>75   | 920.000<br>921.000 | Admin. & General Salaries Office Supplies & Expenses                | \$301,782<br>\$407,219                  | \$301,782                               | \$0<br>\$288.912       | E-74<br>E-75        | \$38,991<br>-\$14,799 | \$340,773<br>\$392,420                  | 100.0000%<br>100.0000%     | \$0<br>\$0       | \$340,773<br>\$392.420                  | \$340,773                               | \$0<br>\$274.113       |
| 75<br>76   | 921.000            | Admin. Expenses Transferred   | \$407,219<br>-\$280,960                 | \$118,307<br>-\$263,575                 | \$288,912<br>-\$17,385 | E-75<br>E-76        | -\$14,799<br>\$0      | -\$280,960                              | 100.0000%                  | \$0<br>\$0       | \$392,420<br>-\$280.960                 | \$118,307<br>-\$263,575                 | \$274,113<br>-\$17,385 |
| 76<br>77   | 923.000            | Outside Services Employed   | \$1,133,878                             | -\$263,575<br>\$8.950                   | \$1,124,928            | E-76<br>E-77        | -\$499.773            | \$634.105                               | 100.0000%                  | \$0<br>\$0       | \$634.105                               | -\$263,575<br>\$8,950                   | \$625.155              |
| 78         | 924.000            | Property Insurance - Debits   | \$1,153,076<br>\$153,718                | \$0,330<br>\$0                          | \$1,124,520            | E-78                | \$0                   | \$153,718                               | 100.0000%                  | \$0              | \$153,718                               | \$0,950                                 | \$153,718              |
| 79         | 925.000            | Injuries & Damages  | \$0                                     | \$0                                     | \$0                    | E-79                | \$1.044               | \$1.044                                 | 100.0000%                  | \$0              | \$1.044                                 | \$0                                     | \$1.044                |
| 80         | 926.000            | Employee Pensions & Benefits  | \$639.023                               | \$639,023                               | \$0                    | E-80                | -\$151,361            | \$487,662                               | 100.0000%                  | \$0              | \$487.662                               | \$497,001                               | -\$9,339               |
| 81         | 927.000            | Franchise Requirements  | \$0                                     | \$0                                     | \$0                    | E-81                | \$0                   | \$0                                     | 100.0000%                  | \$0              | \$0                                     | \$0                                     | \$0                    |
| 82         | 928.000            | Regulatory Commission Expenses                                      | \$0                                     | \$0                                     | \$0                    | E-82                | \$68,112              | \$68,112                                | 100.0000%                  | \$0              | \$68,112                                | \$0                                     | \$68,112               |
| 83         | 929.000            | Duplicate Charges   | \$0                                     | \$0                                     | \$0                    | E-83                | \$0                   | \$0                                     | 100.0000%                  | \$0              | \$0                                     | \$0                                     | \$0                    |
| 84         | 930.000            | Misc. General Expenses - A&G  | \$0                                     | \$0                                     | \$0                    | E-84                | \$0                   | \$0                                     | 100.0000%                  | \$0              | \$0                                     | \$0                                     | \$0                    |
| 85         | 930.100            | General Advertisting Expenses                                       | \$0                                     | \$0                                     | \$0                    | E-85                | \$0                   | \$0                                     | 100.0000%                  | \$0              | \$0                                     | \$0                                     | \$0                    |
| 86         | 930.200            | Misc. General Expenses  | \$17,512                                | \$0                                     | \$17,512               | E-86                | -\$4,007              | \$13,505                                | 100.0000%                  | \$0              | \$13,505                                | \$0                                     | \$13,505               |
| 87         | 931.000            | Rents - Admin. Gen. Exp.  | \$3,314                                 | \$0                                     | \$3,314                | E-87                | \$4,520               | \$7,834                                 | 100.0000%                  | \$0              | \$7,834                                 | \$0                                     | \$7,834                |
| 88         |                    | TOTAL ADMIN. & GENERAL EXPENSES                                     | \$2,375,486                             | \$804,487                               | \$1,570,999            |                     | -\$557,273            | \$1,818,213                             |                            | \$0              | \$1,818,213                             | \$701,456                               | \$1,116,757            |
| 89         |                    | DEPRECIATION EXPENSE  |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 90         | 403.000            | Depreciation Expense, Dep. Exp.                                     | \$1,749,826                             | See note (1)                            | See note (1)           | E-90                | See note (1)          | \$1,749,826                             | 100.0000%                  | -\$63,151        | \$1,686,675                             | See note (1)                            | See note (1)           |
| 91         | 403.000            | TOTAL DEPRECIATION EXPENSE  | \$1,749,826                             | \$0                                     | \$0                    | L-30                | \$0                   | \$1,749,826                             | 100.0000 /6                | -\$63,151        | \$1,686,675                             | \$0                                     | \$0                    |
| ٥.         |                    | TOTAL DEL REGIATION EXITENSE  | ψ1,743,020                              | ΨΟ                                      | ΨŪ                     |                     | Ψ0                    | ψ1,743,020                              |                            | -\$00,101        | ψ1,000,070                              | ΨŪ                                      | Ψ0                     |
| 92         |                    | AMORTIZATION EXPENSE  |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 93         | 407.400            | Energy Efficiency Amortization                                      | \$0                                     | \$0                                     | \$0                    | E-93                | \$5,031               | \$5,031                                 | 100.0000%                  | \$0              | \$5,031                                 | \$0                                     | \$5,031                |
| 94         | 405.100            | Amortization  | \$379                                   | \$0                                     | \$379                  | E-94                | -\$379                | \$0                                     | 100.0000%                  | \$0              | \$0                                     | \$0                                     | \$0                    |
| 95         |                    | TOTAL AMORTIZATION EXPENSE  | \$379                                   | \$0                                     | \$379                  |                     | \$4,652               | \$5,031                                 |                            | \$0              | \$5,031                                 | \$0                                     | \$5,031                |
|            |                    |   |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 96         |                    | OTHER OPERATING EXPENSES  |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 97         | 408.000            | Property Taxes/Ad Valorem Taxes                                     | \$630,369                               | \$0                                     | \$630,369              | E-97                | -\$170,487            | \$459,882                               | 100.0000%                  | \$0              | \$459,882                               | \$0                                     | \$459,882              |
| 98         | 408.000            | Payroll Taxes   | \$96,822                                | \$96,822                                | \$0                    | E-98                | \$34,859              | \$131,681                               | 100.0000%                  | \$0              | \$131,681                               | \$131,681                               | \$0                    |
| 99         | 408.000            | Gross Receipts Tax  | \$0<br>\$0                              | \$0<br>\$0                              | \$0                    | E-99<br>E-100       | \$0                   | \$0                                     | 100.0000%                  | \$0<br>\$0       | \$0<br>\$0                              | \$0                                     | \$0                    |
| 100<br>101 | 408.000<br>408.000 | Missouri Franchise Taxes Allocated Taxes Other                      | -\$12.600                               | \$0<br>\$0                              | \$0<br>-\$12.600       | E-100<br>E-101      | \$0<br>\$13,767       | \$0<br>\$1.167                          | 100.0000%<br>100.0000%     | \$0<br>\$0       | \$0<br>\$1.167                          | \$0<br>\$0                              | \$0<br>\$1.167         |
| 101        | 406.000            | TOTAL OTHER OPERATING EXPENSES                                      | \$714,591                               | \$96,822                                | \$617,769              | E-101               | -\$121,861            | \$592,730                               | 100.0000%                  | \$0              | \$592,730                               | \$131,681                               | \$461,049              |
| 102        |                    | TOTAL OTTLER OF ERVATING EXTERIOLS                                  | Ψ714,031                                | Ψ30,022                                 | ψ011,103               |                     | -ψ121,001             | ψ03 <b>2</b> ,730                       |                            | Ψ                | ψ03 <b>2</b> ,700                       | Ψ101,001                                | ψ+01,0+3               |
| 103        |                    | TOTAL OPERATING EXPENSE   | \$5,858,265                             | \$1,664,763                             | \$2,443,676            |                     | \$190,550             | \$6,048,815                             |                            | -\$63,151        | \$5,985,664                             | \$2,018,109                             | \$2,280,880            |
|            |                    |   | , | , |                        |                     |                       | , |                            |                  | , | , |                        |
| 104        |                    | NET INCOME BEFORE TAXES   | \$2,742,984                             |   |                        |                     |                       | \$2,552,434                             |                            | \$311,897        | \$2,864,331                             |   |                        |
|            |                    |   |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 105        |                    | INCOME TAXES  |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 106        | 0.000              | Current Income Taxes  | \$0                                     | See note (1)                            | See note (1)           | E-106               | See note (1)          | \$0                                     | 100.0000%                  | \$712,670        | \$712,670                               | See note (1)                            | See note (1)           |
| 107        |                    | TOTAL INCOME TAXES  | \$0                                     |   |                        |                     |                       | \$0                                     |                            | \$712,670        | \$712,670                               |   |                        |
| 400        |                    | DEFENDED INCOME TAYER   |   |   |                        |                     |                       |   |                            |                  |   |   |                        |
| 108        | 0.000              | DEFERRED INCOME TAXES   | **                                      | Soo noto (1)                            | See note (1)           | E 400               | Soo noto (1)          | **                                      | 400 00000                  | **               | **                                      | See note (1)                            | Soo noto (1)           |
| 109<br>110 | 0.000<br>0.000     | Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC | \$0<br>\$0                              | See note (1)                            | See note (1)           | E-109<br>E-110      | See note (1)          | \$0<br>\$0                              | 100.0000%<br>100.0000%     | \$0<br>\$0       | \$0<br>\$0                              | See note (1)                            | See note (1)           |
| 110        | 0.000              | Deferred Income Tax - Test Line                                     | \$0<br>\$0                              |   |                        | E-110<br>E-111      |                       | \$0<br>\$0                              | 100.0000%                  | \$0<br>\$0       | \$0<br>\$0                              |   |                        |
| 112        | 0.000              | TOTAL DEFERRED INCOME TAXES   | \$0                                     |   |                        | L-111               | <u> </u>              | \$0                                     | 100.0000 /6                | \$0              | \$0<br>\$0                              |   | <u> </u>               |
|            |                    |   | , 40                                    | !                                       |                        | ı                   | 1                     | , ψυ                                    | 1                          | , ψυ             | Ψ                                       | ı                                       | 1                      |

|        | A       | <u>B</u>             | <u>C</u>    | <u>D</u>  | <u>E</u>  | <u>E</u> | <u>G</u>         | <u>H</u>      | <u>I</u>       | <u>J</u>         | <u>K</u>       | <u>L</u>     | <u>M</u>       |
|--------|---------|----------------------|-------------|-----------|-----------|----------|------------------|---------------|----------------|------------------|----------------|--------------|----------------|
| Line   | Account |                      | Test Year   | Test Year | Test Year | Adjust.  | Total Company    | Total Company | Jurisdictional | Jurisdictional   | MO Final Adj   | MO Adj.      | MO Adj. Juris. |
| Number | Number  | Income Description   | Total       | Labor     | Non Labor | Number   | Adjustments      | Adjusted      | Allocations    | Adjustments      | Jurisdictional | Juris. Labor | Non Labor      |
|        |         |                      | (D+E)       |           |           |          | (From Adj. Sch.) | (C+G)         |                | (From Adj. Sch.) | (H x I) + J    | L+I          | И = K          |
|        |         |                      |             |           |           |          |                  |               |                |                  |                |              |                |
| 113    |         | NET OPERATING INCOME | \$2,742,984 |           |           |          |                  | \$2,552,434   |                | -\$400,773       | \$2,151,661    |              |                |

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

| A              | <u>B</u>  | <u>c</u>          | D                   | <u>E</u>                | <u>F</u>             | <u>G</u>            | Н                       |                      |
|----------------|---|-------------------|---------------------|-------------------------|----------------------|---------------------|-------------------------|----------------------|
| Income         | <u> =</u>   | <u> </u>          | Company             | ⊑<br>Company            | Company              | Jurisdictional      | Jurisdictional          | Jurisdictional       |
| Adj.<br>Number | Income Adjustment Description   | Account<br>Number | Adjustment<br>Labor | Adjustment<br>Non Labor | Adjustments<br>Total | Adjustment<br>Labor | Adjustment<br>Non Labor | Adjustments<br>Total |
| Number         | meone Adjustment Description  | Number            | Labor               | NON Eabor               | Total                | Labor               | NON EUDOI               | Total                |
| Rev-2          | Residential Revenue   | 480.000           | \$0                 | \$0                     | \$0                  | \$0                 | \$290,341               | \$290,341            |
|                | To Annualize Residential Revenue  |                   | \$0                 | \$0                     |                      | \$0                 | \$290,341               |                      |
|                | 1. To Amuanze Residential Revenue   |                   | φυ                  | <b>40</b>               |                      | φυ                  | φ230,341                |                      |
| Rev-3          | Commercial  | 481.100           | \$0                 | \$0                     | \$0                  | \$0                 | -\$2,870,165            | -\$2,870,165         |
|                | To Annualize Commercial Revenue   |                   | \$0                 | \$0                     |                      | \$0                 | -\$2,870,165            |                      |
|                |   |                   |                     | •                       |                      |                     | . ,,                    |                      |
| Rev-4          | Sm. Gen. Service  |                   | \$0                 | \$0                     | \$0                  | \$0                 | \$752,438               | \$752,438            |
|                | 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          |
|                | To Annualize Med. Gen. Service Revenue  |                   | \$0                 | \$0                     |                      | \$0                 | \$1,038,852             |                      |
|                |   |                   |                     | •                       |                      |                     | . ,,                    |                      |
| Rev-6          | Lg. Gen. Service  |                   | \$0                 | \$0                     | \$0                  | \$0                 | \$104,098               | \$104,098            |
|                | To Annualize Lg. Gen. Service Revenue   |                   | \$0                 | \$0                     |                      | \$0                 | \$104,098               |                      |
|                |   |                   |                     |                         |                      |                     |                         |                      |
| Rev-7          | Interruptible Industrial  | 481.200           | \$0                 | \$0                     | \$0                  | \$0                 | \$125,450               | \$125,450            |
|                | To update revenues for weather normalization,   |                   | \$0                 | \$0                     |                      | \$0                 | \$125,450               |                      |
|                | growth/decline, seasonality. (Boateng)  |                   |                     |                         |                      |                     |                         |                      |
|                |   |                   | •                   |                         |                      | •                   |                         |                      |
| Rev-8          | Small General Service Schools & Transportation  | 483.000           | \$0                 | \$0                     | \$0                  | \$0                 | \$3,922                 | \$3,922              |
|                | To update revenues for weather normalization,<br>growth/decline, seasonality. (Boateng) |                   | \$0                 | \$0                     |                      | \$0                 | \$3,922                 |                      |
|                | growth/decime, seasonality. (Boateng)   |                   |                     |                         |                      |                     |                         |                      |
| Rev-9          | Medium General Service Schools & Transportation   | 489.000           | \$0                 | \$0                     | \$0                  | \$0                 | \$160,672               | \$160,672            |
|                | To update revenues for weather normalization,   |                   | \$0                 | \$0                     |                      | \$0                 | \$160,672               |                      |
|                | growth/decline, seasonality. (Boateng)  |                   | **                  | **                      |                      | **                  | ¥100,012                |                      |
|                |   |                   |                     |                         |                      |                     |                         |                      |
| Rev-10         | Large General Service Schools & Transportation  |                   | \$0                 | \$0                     | \$0                  | \$0                 | \$487,213               | \$487,213            |
|                | To update revenues for weather normalization,   |                   | \$0                 | \$0                     |                      | \$0                 | \$487,213               |                      |
|                | growth/decline, seasonality. (Boateng)  |                   |                     |                         |                      |                     |                         |                      |
| Rev-11         | Other Gas Revenue - Oper. Rev.  | 495.000           | \$0                 | \$0                     | \$0                  | \$0                 | \$155,925               | \$155,925            |
|                | To Annualize Other Gas Revenue - Oper. Rev.   | 100.000           |                     |                         | **                   |                     |                         | ¥ 100,020            |
|                | ·   |                   | \$0                 | \$0                     |                      | \$0                 | -\$135,163              |                      |
|                | To adjust revenues for the update period. (Boateng)                                     |                   | \$0                 | \$0                     |                      | \$0                 | \$17,100                |                      |
|                | 2. To include contractual revenues. (Carr)  |                   | ė.                  | 60                      |                      | ė.o.                | ¢072 000                |                      |
|                | 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                  |
|                | To disallow certain incentive compensation & restrictive                                |                   | -\$2                | \$0                     |                      | \$0                 | \$0                     |                      |
|                | stock/stock options. (Ferguson)   |                   | <b>-</b> ↓2         | φυ                      |                      | φυ                  | φυ                      |                      |
|                | To annualize payroll. (Ferguson)  |                   | \$63                | \$0                     |                      | \$0                 | \$0                     |                      |
|                |   |                   | •                   | ,                       |                      | **                  | **                      |                      |
|                |   | 858.000           |                     |                         |                      | \$0                 |                         |                      |

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

| <u>A</u>       | <u>B</u>   | <u>C</u>          | <u>D</u>            | <u>E</u>                | <u>E</u>             | <u>G</u>            | <u>H</u>                | 1                    |
|----------------|--|-------------------|---------------------|-------------------------|----------------------|---------------------|-------------------------|----------------------|
| Income         |  |                   | Company             | Company                 | Company              | Jurisdictional      | Jurisdictional          | Jurisdictional       |
| Adj.<br>Number | Income Adjustment Description  | Account<br>Number | Adjustment<br>Labor | Adjustment<br>Non Labor | Adjustments<br>Total | Adjustment<br>Labor | Adjustment<br>Non Labor | Adjustments<br>Total |
|                | To reclassify correcting entry performed by Company<br>for incorrect booking of transmission expense during 2012.<br>(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           | \$0                     | \$235,582            | \$0                 | \$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-35           | Meas. & Reg. Sta. Expenses - General   | 875.000           | \$2,347             | \$0                     | \$2,347              | \$0                 | \$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                     |                      |
| E-38           | Meter & House Regulator Expenses   | 878.000           | \$48,276            | \$0                     | \$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              | \$0                 | \$0                     | \$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           | Meter & House Regulators - DE  | 893.000           | \$2,389             | \$0                     | \$2,389              | \$0                 | \$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                     |                      |
|                |  | l l               |                     |                         |                      |                     |                         |                      |

| A<br>Income<br>Adj. | <u>B</u>  | <u>C</u><br>Account | <u>D</u><br>Company<br>Adjustment | <u>E</u><br>Company<br>Adjustment | <u>F</u><br>Company<br>Adjustments | <u>G</u><br>Jurisdictional<br>Adjustment | H<br>Jurisdictional<br>Adjustment | <u>I</u><br>Jurisdictional<br>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                          | \$0                               | -\$1,526                           | \$0                                      | \$0                               | \$0                                       |
|                     | 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   | 904.000             | \$0                               | -\$20,470                         | -\$20,470                          | \$0                                      | \$0                               | \$0                                       |
|                     | To normalize uncollectible account expense. (Boateng)   |                     | \$0                               | -\$20,470                         |                                    | \$0                                      | \$0                               |   |
| E-58                | Misc. Customer Accounts Expense   | 905.000             | \$0                               | \$24,808                          | \$24,808                           | \$0                                      | \$0                               | \$0                                       |
|                     | To include interest expense on customer deposits.     (Sharpe)  |                     | \$0                               | \$24,808                          |                                    | \$0                                      | \$0                               |   |
| E-61                | Supervision - Cust. Serv. Info.   | 907.000             | \$161                             | \$0                               | \$161                              | \$0                                      | \$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                           | \$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 disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)                        |                     | -\$191                            | \$0                               |                                    | \$0                                      | \$0                               |   |
|                     | 2. To annualize payroll. (Ferguson)   |                     | \$6,307                           | \$0                               |                                    | \$0                                      | \$0                               |   |
|                     | 3. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken) |                     | \$0                               | -\$3,159                          |                                    | \$0                                      | \$0                               |   |
|                     | To reclassify advertising capitalized during the test year. (Sharpe)  |                     | \$0                               | \$311                             |                                    | \$0                                      | \$0                               |   |
| E-68                | Demostrating & Selling Expenses   | 912.000             | \$55                              | \$0                               | \$55                               | \$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                               |   |

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| <u>A</u><br>Income<br>Adj. | <u>B</u>   | <u>C</u><br>Account | <u>D</u><br>Company<br>Adjustment | <u>E</u><br>Company<br>Adjustment | <u>F</u><br>Company<br>Adjustments | <u>G</u><br>Jurisdictional<br>Adjustment | <u>H</u><br>Jurisdictional<br>Adjustment | <u>I</u><br>Jurisdictional<br>Adjustments |
|----------------------------|--|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|--|---|
| Number                     | Income Adjustment Description  | Number              | Labor                             | Non Labor                         | Total                              | Labor                                    | Non Labor                                | Total                                     |
| E-69                       | Advertising Expenses   | 913.000             | \$0                               | -\$4,600                          | -\$4,600                           | \$0                                      | \$0                                      | \$0                                       |
|                            | To remove certain advertising expenses. (Sharpe)   |                     | \$0                               | -\$265                            |                                    | \$0                                      | \$0                                      |   |
|                            | 2. To remove certain promotional advertising. (Sharpe)   |                     | \$0                               | -\$4,335                          |                                    | \$0                                      | \$0                                      |   |
| E-71                       | Misc. Sales Expenses   | 916.000             | \$0                               | -\$511                            | -\$511                             | \$0                                      | \$0                                      | \$0                                       |
|                            | To remove certain promotional advertising. (Sharpe)  |                     | \$0                               | -\$511                            |                                    | \$0                                      | \$0                                      |   |
| E-74                       | Admin. & General Salaries  | 920.000             | \$38,991                          | \$0                               | \$38,991                           | \$0                                      | \$0                                      | \$0                                       |
|                            | 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                          | \$0                                      | \$0                                      | \$0                                       |
|                            | 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                                      |   |
|                            | To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken) |                     | \$0                               | -\$3,542                          |                                    | \$0                                      | \$0                                      |   |
|                            | To remove items that provide no ratepayer benefit. (Sharpe)  |                     | \$0                               | -\$3,619                          |                                    | \$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                                      | \$0                                       |
|                            | To remove relocation expense. (Ferguson)   |                     | \$0                               | -\$141                            |                                    | \$0                                      | \$0                                      |   |
|                            | 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                                      |   |
|                            | To remove certain LABS allocated costs. (Hanneken)   |                     | \$0                               | -\$3,007                          |                                    | \$0                                      | \$0                                      |   |

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

| <u>A</u><br>Income<br>Adj. | В   | <u>C</u><br>Account | <u>D</u><br>Company<br>Adjustment | <u>E</u><br>Company<br>Adjustment | <u>F</u><br>Company<br>Adjustments | <u>G</u><br>Jurisdictional<br>Adjustment | H<br>Jurisdictional<br>Adjustment | <u>I</u><br>Jurisdictional<br>Adjustments |
|----------------------------|---|---------------------|-----------------------------------|-----------------------------------|------------------------------------|--|-----------------------------------|---|
| Number                     | Income Adjustment Description   | Number              | Labor                             | Non 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             | \$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                               |   |
|                            | To remove relocation expense. (Ferguson)  |                     | \$0                               | -\$9,339                          |                                    | \$0                                      | \$0                               |   |
|                            | 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                          | \$68,112                           | \$0                                      | \$0                               | \$0                                       |
|                            | 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 disallow certain dues and donations attributed to lobbying. (Sharpe)   |                     | \$0                               | -\$2,493                          |                                    | \$0                                      | \$0                               |   |
|                            | 2. To adjust miscellaneous expenses. (Sharpe)   |                     | \$0                               | -\$1,514                          |                                    | \$0                                      | \$0                               |   |
| E-87                       | Rents - Admin. Gen. Exp.  | 931.000             | \$0                               | \$4,520                           | \$4,520                            | \$0                                      | \$0                               | \$0                                       |
|                            | To annualize rents/leases. (Hanneken)   |                     | \$0                               | \$4,520                           |                                    | \$0                                      | \$0                               |   |
| E-90                       | Depreciation Expense, Dep. Exp.   | 403.000             | \$0                               | \$0                               | \$0                                | \$0                                      | -\$63,151                         | -\$63,151                                 |
|                            | 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)                                      |                     | \$0                               | \$5,031                           |                                    | \$0                                      | \$0                               | · ·                                       |
| E-94                       | Amortization  | 405.100             | \$0                               | -\$379                            | -\$379                             | \$0                                      | \$0                               | \$0                                       |
|                            |   |                     |                                   |                                   |                                    |  |                                   |   |

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

| A<br>Income | <u>B</u>  | <u>c</u> | <u>D</u><br>Company | <u>E</u><br>Company | <u>F</u><br>Company | <u>G</u><br>Jurisdictional | H<br>Jurisdictional | <u>l</u><br>Jurisdictional |
|-------------|---|----------|---------------------|---------------------|---------------------|----------------------------|---------------------|----------------------------|
| Adj.        |   | Account  | Adjustment          | Adjustment          | Adjustments         | Adjustment                 | Adjustment          | Adjustments                |
| Number      | Income Adjustment Description   | Number   | Labor               | Non Labor           | Total               | Labor                      | Non Labor           | Total                      |
|             |   |          |                     |                     |                     |                            |                     |                            |
| E-97        | Property Taxes/Ad Valorem Taxes   | 408.000  | \$0                 | -\$170,487          | -\$170,487          | \$0                        | \$0                 | \$0                        |
|             | To adjust property tax expense. (Ferguson)  |          | \$0                 | -\$170,487          |                     | \$0                        | \$0                 |                            |
| E-98        | Payroll Taxes   | 408.000  | \$34,859            | \$0                 | \$34,859            | \$0                        | \$0                 | \$0                        |
|             | To annualize payroll taxes. (Ferguson)  |          | \$34,859            | \$0                 |                     | \$0                        | \$0                 |                            |
| E-101       | Allocated Taxes Other   | 408.000  | \$0                 | \$13,767            | \$13,767            | \$0                        | \$0                 | \$0                        |
|             | To remove PSC assessment charges from account 408 and move to Account 928. (Sharpe) |          | \$0                 | \$13,767            |                     | \$0                        | \$0                 |                            |
| E-106       | Current Income Taxes  |          | \$0                 | \$0                 | \$0                 | \$0                        | \$712,670           | \$712,670                  |
|             | To Annualize Current Income Taxes   |          | \$0                 | \$0                 |                     | \$0                        | \$712,670           |                            |
|             | Total Operating Revenues  | I        | \$0                 | \$0                 | \$0                 | \$0                        | \$248,746           | \$248,746                  |
|             | Total Operating & Maint. Expense  |          | \$353,346           | -\$162,796          | \$190,550           | \$0                        | \$649,519           | \$649,519                  |

### 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 Income Tax Calculation

|          | <u> </u>  | В                      | •                  | D                  | _                  | F                  |
|----------|---|------------------------|--------------------|--------------------|--------------------|--------------------|
| Line     | <u>A</u>  | <u>B</u><br>Percentage | <u>C</u><br>Test   | <u>D</u><br>6.39%  | <u>E</u><br>6.62%  | <u>F</u><br>6.85%  |
| Number   | Description   | Rate                   | Year               | Return             | Return             | Return             |
|          |   | 11000                  |                    |                    |                    | 1 10 00001         |
| 1        | TOTAL NET INCOME BEFORE TAXES   |                        | \$2,864,331        | \$3,388,839        | \$3,533,138        | \$3,678,067        |
| 2        | ADD TO NET INCOME BEFORE TAXES  |                        |                    |                    |                    |                    |
| 3        | Book Depreciation Expense   |                        | \$1,686,675        | \$1,686,675        | <b>\$1,686,675</b> | \$1,686,675        |
| 4        | TOTAL ADD TO NET INCOME BEFORE TAXES                                    |                        | \$1,686,675        | \$1,686,675        | \$1,686,675        | \$1,686,675        |
| 5        | SUBT. FROM NET INC. BEFORE TAXES  |                        |                    |                    |                    |                    |
| 6        | Interest Expense calculated at the Rate of                              | 2.6300%                | \$1,017,669        | \$1,017,669        | \$1,017,669        | \$1,017,669        |
| 7        | Tax Straight-Line Depreciation  |                        | \$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   |                        |                    |                    |                    |                    |
| 11       | Net Taxable Inc Fed. Inc. Tax   |                        | \$1,846,662        | \$2,371,170        | \$2,515,469        | \$2,660,398        |
| 12       | Deduct Missouri Income Tax at the Rate of                               | 100.000%               | \$102,059          | \$131,047          | \$139,022          | \$147,032          |
| 13       | Deduct City Inc Tax - Fed. Inc. Tax                                     |                        | \$0                | \$0                | \$0                | \$0                |
| 14       | Federal Taxable Income - Fed. Inc. Tax                                  |                        | \$1,744,603        | \$2,240,123        | \$2,376,447        | \$2,513,366        |
| 15       | Federal Income Tax at the Rate of                                       | 35.000%                | \$610,611          | \$784,043          | \$831,756          | \$879,678          |
| 16       | Subtract Federal Income Tax Credits                                     |                        | 2010.011           | <b>ATO 1 0 10</b>  | 4004 ==0           | ****               |
| 17       | Net Federal Income Tax  |                        | \$610,611          | \$784,043          | \$831,756          | \$879,678          |
| 18       | PROVISION FOR MO. INCOME TAX  |                        |                    |                    |                    |                    |
| 19       | Net Taxable Income - MO. Inc. Tax                                       |                        | \$1,846,662        | \$2,371,170        | \$2,515,469        | \$2,660,398        |
| 20       | Deduct Federal Income Tax at the Rate of                                | 35.000%                | \$213,714          | \$274,415          | \$291,115          | \$307,887          |
| 21       | Deduct City Income Tax - MO. Inc. Tax                                   |                        | \$0                | \$0                | \$0                | \$0                |
| 22       | Missouri Taxable Income - MO. Inc. Tax                                  |                        | \$1,632,948        | \$2,096,755        | \$2,224,354        | \$2,352,511        |
| 23<br>24 | Subtract Missouri Income Tax Credits Missouri Income Tax at the Rate of | 6.250%                 | \$102,059          | \$131,047          | \$139,022          | \$147,032          |
|          |   | 0.230 /6               | ψ102,003           | Ψ101,047           | Ψ100,022           | Ψ147,002           |
| 25       | PROVISION FOR CITY INCOME TAX   |                        |                    |                    |                    |                    |
| 26       | Net Taxable Income - City Inc. Tax                                      |                        | \$1,846,662        | \$2,371,170        | \$2,515,469        | \$2,660,398        |
| 27       | Deduct Federal Income Tax - City Inc. Tax                               |                        | \$0                | \$0                | \$0                | \$0                |
| 28<br>29 | Deduct Missouri Income Tax - City Inc. Tax City Taxable Income          |                        | \$0<br>\$1,846,662 | \$0<br>\$2,371,170 | \$0<br>\$2,515,469 | \$0<br>\$2,660,398 |
| 29<br>30 | Subtract City Income Tax Credits  |                        | \$1,040,002        | \$2,371,170        | \$2,515,469        | \$2,000,390        |
| 31       | City Income Tax at the Rate of  | 0.000%                 | \$0                | \$0                | \$0                | \$0                |
| 32       | SUMMARY OF CURRENT INCOME TAX   |                        |                    |                    |                    |                    |
| 33       | Federal Income Tax  |                        | \$610,611          | \$784,043          | \$831,756          | \$879,678          |
| 34       | State Income Tax  |                        | \$102,059          | \$131,047          | \$139,022          | \$147,032          |
| 35       | City Income Tax   |                        | \$0                | \$0                | \$0                | \$0                |
| 36       | TOTAL SUMMARY OF CURRENT INCOME TAX                                     |                        | \$712,670          | \$915,090          | \$970,778          | \$1,026,710        |
| 37       | DEFERRED INCOME TAXES   |                        |                    |                    |                    |                    |
| 38       | Deferred Income Taxes - Def. Inc. Tax.                                  |                        | \$0                | \$0                | \$0                | \$0                |
| 39       | Amortization of Deferred ITC  |                        | \$0                | \$0                | \$0                | \$0<br>\$0         |
| 40<br>41 | Deferred Income Tax - Test Line TOTAL DEFERRED INCOME TAXES             | -                      | \$0<br>\$0         | \$0<br>\$0         | \$0<br>\$0         | <u>\$0</u><br>\$0  |
|          |   |                        | · .                |                    | ·                  | · .                |
| 42       | TOTAL INCOME TAX  | _                      | \$712,670          | \$915,090          | \$970,778          | \$1,026,710        |

Accounting Schedule: 11 Sponsor: Lisa 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 Capital Structure Schedule

|                | Δ                                    | <u>B</u>         | <u>C</u><br>Percentage           | D                              | <u>E</u><br>Weighted        | <u>F</u><br>Weighted        | <u>G</u><br>Weighted        |
|----------------|--------------------------------------|------------------|----------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|
| Line<br>Number | Description                          | Dollar<br>Amount | of Total<br>Capital<br>Structure | Embedded<br>Cost of<br>Capital | Cost of<br>Capital<br>8.20% | Cost of<br>Capital<br>8.70% | Cost of<br>Capital<br>9.20% |
| 1              | Common Stock                         | \$17,756,974     | 45.89%                           |                                | 3.763%                      | 3.992%                      | 4.222%                      |
| 2              | Other Security-Non Tax<br>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%                      |
| 6              | Other Security Tax<br>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%                      |

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