Exhibit No.: .

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

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



MISSOURI PUBLIC SERVICE COMMISSION REGULATORY REVIEW DIVISION REBUTTAL

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2014-0152

Jefferson City, MO

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

Line	<u>A</u>	<u>B</u> 6.39%	<u>C</u> 6.62%	<u>D</u> 6.85%
Number	Description	Return	Return	Return
110.1110.01				11000
1	Net Orig Cost Rate Base	\$42,426,001	\$42,426,001	\$42,426,001
2	Rate of Return	6.39%	6.62%	6.85%
3	Net Operating Income Requirement	\$2,712,294	\$2,809,450	\$2,907,030
4	Net Income Available	\$3,606,921	\$3,606,921	\$3,606,921
5	Additional Net Income Required	-\$894,627	-\$797,471	-\$699,891
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,003,332	\$1,064,391	\$1,125,717
8	Current Income Tax Available	\$1,565,572	\$1,565,572	\$1,565,572
9	Additional Current Tax Required	-\$562,240	-\$501,181	-\$439,855
10	Revenue Requirement	-\$1,456,867	-\$1,298,652	-\$1,139,746
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	-\$1,456,867	-\$1,298,652	-\$1,139,746

Accounting Schedule: 01 Sponsor: Lisa Hanneken

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

RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$62,645,600
2	Less Accumulated Depreciation Reserve		\$12,280,695
3	Net Plant In Service		\$50,364,905
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$104,536
6	Storage Gas		\$2,171,841
7	Energy Efficiency Regulatory Asset		\$704
8	Prepayments		\$144,310
9	TOTAL ADD TO NET PLANT IN SERVICE		\$2,212,319
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$550
12	State Tax Offset	0.0603%	\$92
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$164,680
15	Accumulated Deferred Income Tax		\$1,638,674
16	Customer Advances for Construction		\$55,486
17	Customer Deposits		\$763,086
18	Stipulated Rate Base Offset		\$7,528,655
19	TOTAL SUBTRACT FROM NET PLANT		\$10,151,223
20	Total Rate Base	II	\$42,426,001

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
-	Account #		Total	Adjust.				Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	P-2	\$1	\$895	100.0000%	\$0	\$895
3	302.000	Franchises & Consents	\$25,888	P-3	\$23	\$25,911	100.0000%	\$0	\$25,911
4	303.000	Misc. Intangible Plant	\$13,990	P-4	\$12	\$14,002	100.0000%	\$0	\$14,002
5		TOTAL INTANGIBLE PLANT	\$40,772		\$36	\$40,808		\$0	\$40,808
•		TRANSMISSION BLANT							
6 7	365.000	TRANSMISSION PLANT Land and Land Rights - TP	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.100	Rights of Way - TP	\$106,661	P-8	\$0 \$91	\$106,752	100.0000%	\$0 \$0	\$106,752
9	366.000	Structures & Improvements - TP	\$2,473	P-9	\$2	\$2,475	100.0000%	\$0	\$2,475
10	367.000	Mains - Cathodic Protection - TP	\$34,441	P-10	\$29	\$34,470	100.0000%	\$0	\$34,470
11	367.100	Mains - Steel - TP	\$7,272,946	P-11	-\$753	\$7,272,193	100.0000%	\$0	\$7,272,193
12	367.200	Mains - Plastic - TP	\$24,788	P-12	\$22	\$24,810	100.0000%	\$0	\$24,810
13	369.000	Meas. & Reg. Station Equipment - TP	\$449,796	P-13	\$382	\$450,178	100.0000%	\$0	\$450,178
14	370.000	Communication Equipment - TP	\$5,038	P-14	\$5	\$5,043	100.0000%	\$0	\$5,043
15		TOTAL TRANSMISSION PLANT	\$7,896,143		-\$222	\$7,895,921		\$0	\$7,895,921
16		DISTRIBUTION PLANT							
17	374.000	Land and Land Rights - DP	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	374.100	T&D Land - DP	\$178,295	P-18	\$151	\$178,446	100.0000%	\$0	\$178,446
19	374.200	Land Rights - DP	\$150,607	P-19	\$128	\$150,735	100.0000%	\$0	\$150,735
20	375.000	Structures & Improvements - DP	\$28,479	P-20	\$24	\$28,503	100.0000%	\$0	\$28,503
21	376.000	Mains - Cathodic Protection - DP	\$934,821	P-21	\$349,053	\$1,283,874	100.0000%	\$0	\$1,283,874
22	376.100	Mains - Steel - DP	\$7,171,583	P-22	\$61,535	\$7,233,118	100.0000%	\$0	\$7,233,118
23	376.200	Mains - Plastic - DP	\$8,634,485	P-23	\$58,854	\$8,693,339	100.0000%	\$0	\$8,693,339
24 25	378.000 379.000	Meas. & Reg. Sta. Equip - General - DP Meas. & Reg. Sta. Equip - City Gate - DP	\$210,582	P-24 P-25	\$3,073 \$4,793	\$213,655 \$747,528	100.0000% 100.0000%	\$0 \$0	\$213,655 \$747,528
25 26	380.000	Services - DP	\$742,735 \$10,244,146	P-25 P-26	\$4,793 \$492,679	\$10,736,825	100.0000%	\$0 \$0	\$10,736,825
27	381.000	Meters - DP	\$3,342,154	P-27	\$163,898	\$3,506,052	100.0000%	\$0	\$3,506,052
28	382.000	Meter Installations - DP	\$6,327,208	P-28	\$460,492	\$6,787,700	100.0000%	\$0	\$6,787,700
29	383.000	House Regulators - DP	\$1,443,579	P-29	\$54,001	\$1,497,580	100.0000%	\$0	\$1,497,580
30	384.000	House Regulators Installations - DP	\$578,018	P-30	\$65,408	\$643,426	100.0000%	\$0	\$643,426
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$327,219	P-31	\$278	\$327,497	100.0000%	\$0	\$327,497
32	387.000	Other Equipment - DP	\$0	P-32	\$2,628	\$2,628	100.0000%	\$0	\$2,628
33		TOTAL DISTRIBUTION PLANT	\$40,313,911		\$1,716,995	\$42,030,906		\$0	\$42,030,906
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
•					4.0	***		***	, ,
36		TESTING							
37		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
38		GENERAL PLANT							
39	389.000	Land and Land Rights - GP	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40 41	390.000 390.100	Structures & Improvements - GP Structures - Frame - GP	\$566,047 \$0	P-40 P-41	\$591,577 \$0	\$1,157,624 \$0	100.0000% 100.0000%	\$0 \$0	\$1,157,624 \$0
42		Improvements - GP	\$20,968	P-42	\$18	\$20,986	100.0000%	\$0	\$20,986
43	391.000	Office Furniture & Equipment - GP	\$212,818	P-43	\$1,249	\$214,067	100.0000%	\$0	\$214,067
44	392.000	Transportation Equipment - GP	\$160,005	P-44	\$387,764	\$547,769	100.0000%	\$0	\$547,769
45	393.000	Stores Equipment - GP	\$606	P-45	\$1	\$607	100.0000%	\$0	\$607
46	394.000	Tools, Shop, & Garage Equipment - GP	\$394,802	P-46	\$77,328	\$472,130	100.0000%	\$0	\$472,130
47	395.000	Laboratory Equipment - GP	\$1,271	P-47	\$1	\$1,272	100.0000%	\$0	\$1,272
48	396.000	Power Operated Equipment - GP	\$33,222	P-48	\$258,994	\$292,216	100.0000%	\$0	\$292,216
49 50	396.100	Ditchers - GP	\$110,580	P-49	\$94 \$71	\$110,674	100.0000%	\$0 *0	\$110,674
50 51	396.200 396.300	Backhoes - GP Ditchers - Group	\$83,928 \$0	P-50 P-51	\$71 \$0	\$83,999 \$0	100.0000%	\$0 \$0	\$83,999 \$0
51 52	396.300	Communication Equipment - GP	\$0 \$851	P-51 P-52	\$0 \$7,240	\$0 \$8,091	100.0000% 100.0000%	\$0 \$0	\$0 \$8,091
53	397.200	Communication Equipment - GF Communication Equip - Fixed Radios	\$11,004	P-53	\$7,240 \$10	\$11,014	100.0000%	\$0	\$11,014
54	397.300	Communication Equip - Telemetering	\$3,173	P-54	\$3	\$3,176	100.0000%	\$0	\$3,176
55	397.500	Communication Equipment	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56	398.000	Miscellaneous Equipment	\$588,738	P-56	\$181,551	\$770,289	100.0000%	\$0	\$770,289
57	399.000	OTH - Other Tangible Property	\$730	P-57	\$1	\$731	100.0000%	\$0	\$731
58	399.400	OTH - Other Tangible Prop - PC Hardware	\$264,987	P-58	\$1,555	\$266,542	100.0000%	\$0	\$266,542
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Liberty Utilities (Midstates Nat. Gas) Corp. GR-2014-0152 Southeast Missouri District (SEMO) Test Year Ending 9/30/13 with updates to 3/31/2014 Plant In Service

	Α	<u>B</u>	С	D	<u>E</u>	F	G	Н	-
Line	Account #	<u> </u>	<u>U</u> Total	Adjust.	=	As Adjusted	Jurisdictional	_	MO Adjusted
-	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
59	399.500	OTH - Other Tangible Prop - PC Software	\$0	P-59	\$106,964	\$106.964	100.0000%	\$0	\$106,964
		and the grant top and the grant top	**		******	*****	10000000	**	*****
60	399.600	OTH - Other Tangible Prop - PC HW	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61		TOTAL GENERAL PLANT	\$2,453,730		\$1,614,421	\$4,068,151		\$0	\$4,068,151
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$0	P-63	\$57,317	\$57,317	100.0000%	\$0	\$57,317
64	390.000	Structures & Improvements - Corporate	\$23,928	P-64	\$2,363,648	\$2,387,576	100.0000%	\$0	\$2,387,576
65	391.000	Office Furniture & Equipment - Corporate	\$56,944	P-65	\$310,522	\$367,466	100.0000%	\$0	\$367,466
	200 400	T	A=0.004	D 00		470.004	400 00000/	**	270 004
66	392.100	Transportation Equipment < 12,000 lbs -	\$70,324	P-66	\$0	\$70,324	100.0000%	\$0	\$70,324
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$3,226	P-67	\$0	\$3,226	100.0000%	\$0	\$3,226
01	394.000	100is, Shop, and Garage Equip - Corporate	\$3,220	P-0/	φu	\$3,220	100.0000%	ΨU	\$3,226
68	398.000	Miscellaneous Equip - Corporate	\$49,457	P-68	\$0	\$49,457	100.0000%	\$0	\$49,457
69	399.000	Other Tangible Property - Corporate	\$5,020,134	P-69	-\$4,929,471	\$90,663	100.0000%	\$0	\$90,663
70	399.100	Other Tangible Prop - Servers - H/W -	\$0	P-70	\$11,017	\$11,017	100.0000%	\$0	\$11,017
		Corporate			, ,	. ,			
71	399.300	Other Tangible Prop - Network H/W -	\$0	P-71	\$112,906	\$112,906	100.0000%	\$0	\$112,906
		Corporate							
72	399.400	Other Tangible Prop - PC Hardware -	\$0	P-72	\$973,460	\$973,460	100.0000%	\$0	\$973,460
		Corporate							
73	399.500	Other Tangible Prop - PC Software -	\$0	P-73	\$4,517,719	\$4,517,719	100.0000%	\$0	\$4,517,719
		Corporate	AT 004 040		20.447.440	00.044.404		***	00.044.404
74		TOTAL GENERAL PLANT - ALLOCATED	\$5,224,013		\$3,417,118	\$8,641,131		\$0	\$8,641,131
75		INCENTIVE COMPENSATION							
73		CAPITALIZATION							
76		ICC Adjustment	\$0	P-76	-\$31,317	-\$31,317	100.0000%	\$0	-\$31,317
77		TOTAL INCENTIVE COMPENSATION	\$0	1 -70	-\$31,317	-\$31,317	1.00.00076	\$0	-\$31,317
••		CAPITALIZATION	Ψ0		\$01,011	401,011		4 0	\$01,011
78	•	TOTAL PLANT IN SERVICE	\$55,928,569		\$6,717,031	\$62,645,600	•	\$0	\$62,645,600

Southeast Missouri District (SEMO)

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-2	Organization	301.000		\$1		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-3	Franchises & Consents	302.000		\$23		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$26		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
P-4	Misc. Intangible Plant	303.000		\$12		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$14		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
P-8	Rights of Way - TP	365.100		\$91		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$106		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$9		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-9	Structures & Improvements - TP	366.000		\$2		\$0

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

Southeast Missouri District (SEMO)

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

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

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

Southeast Missouri District (SEMO)

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

<u>A</u> Blant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u> Total
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number P-13	Plant In Service Adjustment Description Meas. & Reg. Station Equipment - TP	Number 369.000	Amount	Amount \$382	Adjustments	Adjustments \$0
F-13	1. To adjust plant for capitalized depreciation. (Sharpe)	369.000	\$446	\$302	\$0	\$ 0
	To remove relocation expenses from plant. (Ferguson)		-\$20		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$40		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
P-14	Communication Equipment - TP	370.000		\$5		\$0
	To adjust plant for capitalized depreciation. (Sharpe)	0.000	\$5	•	\$0	**
P-18	T&D Land - DP	374.100		\$151		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$177		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$8		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$16		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
P-19	Land Rights - DP	374.200		\$128		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$149		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$7		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$13		\$0	

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

Southeast Missouri District (SEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Ámount	Adjustments	Adjustments
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-20	Structures & Improvements - DP	375.000		\$24		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$28		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$3		\$0	
P-21	Mains - Cathodic Protection - DP	376.000		\$349,053		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$1,281		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$58		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$114		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$11		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$355,955		\$0	
	6. To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$8,000		\$0	
P-22	Mains - Steel - DP	376.100		\$61,535		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$7,172		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$326		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$639		\$0	

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

Southeast Missouri District (SEMO)

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

Λ.	В		n	-	E	C
A Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number	4. To reclassify capitalized advertising to expense. (Sharpe) 5. To include plant updated to March 31, 2014.	Number	-\$61 \$55,389	Allount	\$0	Adjustments
	(Sharpe)		\$33,369		φυ	
P-23	Mains - Plastic - DP	376.200		\$58,854		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$8,620		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$391		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$768		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$73		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$51,466		\$0	
P-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$3,073		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$212		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$10		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$19		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$2,892		\$0	
P-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$4,793		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$741		\$0	

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

Southeast Missouri District (SEMO)

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To remove relocation expenses from plant. (Ferguson)		-\$34		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$66		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$6		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$4,158		\$0	
P-26	Services - DP	380.000		\$492,679		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$10,587		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$481		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$944		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$90		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$424,357		\$0	
	6. To adjust plant to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust plant to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
P-27	Meters - DP	381.000		\$163,898		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$3,476		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$158		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 15

Southeast Missouri District (SEMO)

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

Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>
Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
3. pc	. To remove costs related to transition costs - er Stipulation & Agreement in case GM-2012- 037. (Hanneken)		-\$310		\$0	,
	. To reclassify capitalized advertising to xpense. (Sharpe)		-\$30		\$0	
	. To include plant updated to March 31, 2014. Sharpe)		\$160,920		\$0	
P-28 M	leter Installations - DP	382.000		\$460,492		\$0
	. To adjust plant for capitalized depreciation. Sharpe)		\$6,748		\$0	
	. To remove relocation expenses from plant. Ferguson)		-\$306		\$0	
pe	. To remove costs related to transition costs - er Stipulation & Agreement in case GM-2012- 037. (Hanneken)		-\$601		\$0	
	. To reclassify capitalized advertising to xpense. (Sharpe)		-\$57		\$0	
	. To include plant updated to March 31, 2014. Sharpe)		\$472,089		\$0	
pe	. To remove costs related to transition costs - er Stipulation & Agreement in case GM-2012- 037. (Hanneken)		-\$17,381		\$0	
P-29 H	louse Regulators - DP	383.000		\$54,001		\$0
	. To adjust plant for capitalized depreciation. Sharpe)		\$1,485		\$0	
	. To remove relocation expenses from plant. Ferguson)		-\$67		\$0	
pe	. To remove costs related to transition costs - er Stipulation & Agreement in case GM-2012- 037. (Hanneken)		-\$132		\$0	
	. To reclassify capitalized advertising to xpense. (Sharpe)		-\$13		\$0	

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

Southeast Missouri District (SEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	5. To include plant updated to March 31, 2014. (Sharpe)		\$52,728		\$0	
P-30	House Regulators Installations - DP	384.000		\$65,408		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$638		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$29		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$57		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$64,861		\$0	
P-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$278		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$325		\$0	
	2. To remove relocation expenses from plant.		-\$15			
	(Ferguson)		-\$15		\$0	
	(Ferguson) 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$29		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-		•			
P-32	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 4. To reclassify capitalized advertising to	387.000	-\$29	\$2,62 8	\$0 \$0	\$0
P-32	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe)	387.000	-\$29	\$2,628	\$0 \$0	\$0
P-32	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) Other Equipment - DP 1. To adjust plant for capitalized depreciation.	387.000	-\$29 -\$3	\$2,62 8	\$0 \$0	\$0
P-32	 To remove costs related to transition costs per Stipulation & Agreement in case GM-2012-0037. (Hanneken) To reclassify capitalized advertising to expense. (Sharpe) Other Equipment - DP To adjust plant for capitalized depreciation. (Sharpe) To include plant updated to March 31, 2014. 	387.000	-\$29 -\$3 \$3	\$2,628 \$591,577	\$0 \$0 \$0	\$0

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

Southeast Missouri District (SEMO)

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 1. To adjust plant for capitalized depreciation. (Sharpe)	Number	Amount \$1,148	Amount	Adjustments \$0	Adjustments
	To remove relocation expenses from plant. (Ferguson)		-\$52		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$102		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$10		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$590,593		\$0	
P-42	Improvements - GP	390.300		\$18		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$21		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	 To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 		-\$2		\$0	
P-43	Office Furniture & Equipment - GP	391.000		\$1,249		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$212		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$10		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$19		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$1,068		\$0	
P-44	Transportation Equipment - GP	392.000		\$387,764		\$0

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

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Plant	브			Total		Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To adjust plant for capitalized depreciation. (Sharpe)		\$543		\$0	. ,
	To remove relocation expenses from plant. (Ferguson)		-\$25		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$48		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$387,299		\$0	
P-45	Stores Equipment - GP	393.000		\$1		\$0
	1. To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-46	Tools, Shop, & Garage Equipment - GP	394.000		\$77,328		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$468		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$21		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$42		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$76,927		\$0	
P-47	Laboratory Equipment - GP	395.000		\$1		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$1		\$0	
P-48	Power Operated Equipment - GP	396.000		\$258,994		\$0

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

Southeast Missouri District (SEMO)

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To adjust plant for capitalized depreciation. (Sharpe)		\$290		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$13		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$26		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$258,745		\$0	
P-49	Ditchers - GP	396.100		\$94		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$110		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$10		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-50	Backhoes - GP	396.200		\$71		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$83		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$4		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$7		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	

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

Adjustments to Plant in Service

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj.	District Construction Advanced Description	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number P-52	Plant In Service Adjustment Description Communication Equipment - GP	Number 397.000	Amount	Amount \$7,240	Adjustments	Adjustments \$0
. 32	To adjust plant for capitalized depreciation. (Sharpe)	6071666	\$8	V.,_ 10	\$0	· ·
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To include plant updated to March 31, 2014. (Sharpe)		\$7,233		\$0	
P-53	Communication Equip - Fixed Radios	397.200		\$10		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$11		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
P-54	Communication Equip - Telemetering	397.300		\$3		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$3		\$0	
P-56	Miscellaneous Equipment	398.000		\$181,551		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$764	V 101,001	\$0	***
	To remove relocation expenses from plant. (Ferguson)		-\$35		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$68		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$180,897		\$0	
P-57	OTH - Other Tangible Property	399.000		\$1		\$0
	January					

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

Southeast Missouri District (SEMO)

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

A	5	•			-	
A.	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Hambon	1. To adjust plant for capitalized depreciation.		\$1	7 anount	\$0	7 tajaoanionto
	(Sharpe)					
P-58	OTH - Other Tangible Prop - PC Hardware	399.400		\$1,555		\$0
F-30	OTH - Other Taligible FTOP - FC Hardware	399.400		φ1,555		φυ
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$24		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	3. To include plant updated to March 31, 2014. (Sharpe)		\$1,329		\$0	
	4. To adjust plant for capitalized depreciation. (Sharpe)		\$264		\$0	
	5. To remove relocation expenses from plant. (Ferguson)		-\$12		\$0	
P-59	OTH - Other Tangible Prop - PC Software	399.500		\$106,964		\$0
	To adjust plant for capitalized depreciation. (Sharpe)		\$106		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$9		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$106,873		\$0	
P-63	Land and Land Rights - Corporate	374.000		\$57,317		\$0
	To include plant updated to March 31, 2014. (Sharpe)		\$57,317		\$0	
P-64	Structures & Improvements - Corporate	390.000		\$2,363,648		\$0

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

Southeast Missouri District (SEMO)

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

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To include plant updated to March 31, 2014. (Sharpe)		\$2,363,648		\$0	
P-65	Office Furniture & Equipment - Corporate	391.000		\$310,522		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$310,522		\$0	
P-69	Other Tangible Property - Corporate	399.000		-\$4,929,471		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		-\$4,929,471		\$0	
P-70	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$11,017		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$11,017		\$0	
P-71	Other Tangible Prop - Network H/W - Corporate	399.300		\$112,906		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$112,906	. ,	\$0	
P-72	Other Tangible Prop - PC Hardware - Corporate	399.400		\$973,460		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$973,460		\$0	
P-73	Other Tangible Prop - PC Software - Corporate	399.500		\$4,517,719		\$0
	1. To include plant updated to March 31, 2014. (Sharpe)		\$4,715,515		\$0	
	2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$197,796		\$0	
P-76	ICC Adjustment			-\$31,317		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$31,317		\$0	
	 Total Plant Adjustments	II		\$6,717,031		\$0

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

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

Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant				Total		Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments

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

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$895	0.00%	\$0
3	302.000	Franchises & Consents	\$25,911	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$14,002	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$40,808		\$0
6		TRANSMISSION PLANT			
7	365.000	Land and Land Rights - TP	\$0	0.00%	\$0
8	365.100	Rights of Way - TP	\$106,752	0.00%	\$0
9	366.000	Structures & Improvements - TP	\$2,475	3.24%	\$80
10	367.000	Mains - Cathodic Protection - TP	\$34,470	1.53%	\$527
11	367.100	Mains - Steel - TP	\$7,272,193	1.53%	\$111,265
12	367.200	Mains - Plastic - TP	\$24,810	1.53%	\$380
13	369.000	Meas. & Reg. Station Equipment - TP	\$450,178	3.60%	\$16,206
14	370.000	Communication Equipment - TP	\$5,043	4.36%	\$220
15		TOTAL TRANSMISSION PLANT	\$7,895,921		\$128,678
16		DISTRIBUTION PLANT			
17	374.000	Land and Land Rights - DP	\$0	0.00%	\$0
18	374.100	T&D Land - DP	\$178,446	0.00%	\$0
19	374.200	Land Rights - DP	\$150,735	0.00%	\$0
20	375.000	Structures & Improvements - DP	\$28,503	2.33%	\$664
21	376.000	Mains - Cathodic Protection - DP	\$1,283,874	1.53%	\$19,643
22	376.100	Mains - Steel - DP	\$7,233,118	1.53%	\$110,667
23	376.200	Mains - Plastic - DP	\$8,693,339	1.53%	\$133,008
24	378.000	Meas. & Reg. Sta. Equip - General - DP	\$213,655	3.00%	\$6,410
25	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$747,528	3.21%	\$23,996
26	380.000	Services - DP	\$10,736,825	5.00%	\$536,841
27	381.000	Meters - DP	\$3,506,052	2.16%	\$75,731
28	382.000	Meter Installations - DP	\$6,787,700	3.00%	\$203,631
29	383.000	House Regulators - DP	\$1,497,580	4.55%	\$68,140
30	384.000	House Regulators Installations - DP	\$643,426	3.33%	\$21,426
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$327,497	3.60%	\$11,790
32	387.000	Other Equipment - DP	\$2,628	4.50%	\$118
33		TOTAL DISTRIBUTION PLANT	\$42,030,906		\$1,212,065
_					
34		PRODUCTION PLANT			
35		TOTAL PRODUCTION PLANT	\$0		\$0
36		TESTING	<u> </u>		<u> </u>
37		TOTAL TESTING	\$0		\$0
00		OENEDAL DI ANT			
38	l	GENERAL PLANT	I	l	

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

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

	Α	<u>B</u>	<u>C</u>	D	<u>E</u>
Line	Account		MO Adjusted	 Depreciation	 Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
39	389.000	Land and Land Rights - GP	\$0	0.00%	\$0
40	390.000	Structures & Improvements - GP	\$1,157,624	5.00%	\$57,881
41	390.100	Structures - Frame - GP	\$0	5.00%	\$0
42	390.300	Improvements - GP	\$20,986	5.00%	\$1,049
43	391.000	Office Furniture & Equipment - GP	\$214,067	4.75%	\$10,168
44	392.000	Transportation Equipment - GP	\$547,769	10.39%	\$56,913
45	393.000	Stores Equipment - GP	\$607	4.50%	\$27
46	394.000	Tools, Shop, & Garage Equipment - GP	\$472,130	4.50%	\$21,246
47	395.000	Laboratory Equipment - GP	\$1,272	4.00%	\$51
48	396.000	Power Operated Equipment - GP	\$292,216	7.92%	\$23,144
49	396.100	Ditchers - GP	\$110,674	7.92%	\$8,765
50	396.200	Backhoes - GP	\$83,999	7.92%	\$6,653
51	396.300	Ditchers - Group	\$0	0.00%	\$0
52	397.000	Communication Equipment - GP	\$8,091	4.55%	\$368
53	397.200	Communication Equip - Fixed Radios	\$11,014	4.55%	\$501
54	397.300	Communication Equip - Telemetering	\$3,176	4.55%	\$145
55	397.500	Communication Equipment	\$0	0.00%	\$0
56	398.000	Miscellaneous Equipment	\$770,289	3.60%	\$27,730
57	399.000	OTH - Other Tangible Property	\$731	4.75%	\$35
58	399.400	OTH - Other Tangible Prop - PC Hardware	\$266,542	4.75%	\$12,661
59	399.500	OTH - Other Tangible Prop - PC Software	\$106,964	4.75%	\$5,081
60	399.600	OTH - Other Tangible Prop - PC HW	\$0	4.75%	\$0
61		TOTAL GENERAL PLANT	\$4,068,151		\$232,418
62		GENERAL PLANT - ALLOCATED			
63	374.000	Land and Land Rights - Corporate	\$57,317	0.00%	\$0
64	390.000	Structures & Improvements - Corporate	\$2,387,576	5.00%	\$119,379
65	391.000	Office Furniture & Equipment - Corporate	\$367,466	4.75%	\$17,455
					4
66	392.100	Transportation Equipment < 12,000 lbs - Corporate	\$70,324	10.39%	\$7,307
67	394.000	Tools, Shop, and Garage Equip - Corporate	\$3,226	4.50%	\$145
68	398.000	Miscellaneous Equip - Corporate	\$49,457	3.60%	\$1,780
69	399.000	Other Tangible Property - Corporate	\$90,663	4.75%	\$4,306
70	399.100	Other Tangible Prop - Servers - H/W -	\$11,017	4.75%	\$523
70	333.100	Corporate	Ψ11,017	4.7370	ΨυΖυ
71	399.300	Other Tangible Prop - Network H/W -	\$112,906	4.75%	\$5,363
• •	000.000	Corporate	4112,000	417 6 70	ψ0,000
72	399.400	Other Tangible Prop - PC Hardware -	\$973,460	4.75%	\$46,239
- -		Corporate	ļ , , , , , , , , , , , , , , , , , , ,	570	¥ . 0,230
73	399.500	Other Tangible Prop - PC Software -	\$4,517,719	4.75%	\$214,592
		Corporate			

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

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

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
74	Number	TOTAL GENERAL PLANT - ALLOCATED	\$8,641,131	Nate	\$417,089
75		INCENTIVE COMPENSATION CAPITALIZATION			
76		ICC Adjustment	-\$31,317	0.00%	\$0
77		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$31,317		\$0
78	•	Total Depreciation	\$62,645,600		\$1,990,250

Accounting Schedule: 05 Sponsor: John Robinett

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

								-	
Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	트	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$894	R-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchises & Consents	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0	\$25,888
4	303.000	Misc. Intangible Plant	\$13,990	R-4	\$0 \$0	\$13,990	100.0000%	\$0	\$13,990
5		TOTAL INTANGIBLE PLANT	\$40,772		\$0	\$40,772		\$0	\$40,772
6		TRANSMISSION PLANT							
7	365.000	Land and Land Rights - TP	-\$127	R-7	\$0	-\$127	100.0000%	\$0	-\$127
8 9	365.100 366.000	Rights of Way - TP Structures & Improvements - TP	\$2,241 \$1,691	R-8 R-9	\$0 \$34	\$2,241 \$1,725	100.0000% 100.0000%	\$0 \$0	\$2,241 \$1,725
10	367.000	Mains - Cathodic Protection - TP	\$17,444	R-10	\$210	\$17,654	100.0000%	\$0 \$0	\$17,654
11	367.100	Mains - Steel - TP	\$3,132,732	R-11	\$33,351	\$3,166,083	100.0000%	\$0	\$3,166,083
12	367.200	Mains - Plastic - TP	\$12,528	R-12	\$150	\$12,678	100.0000%	\$0	\$12,678
13 14	369.000 370.000	Meas. & Reg. Station Equipment - TP Communication Equipment - TP	\$263,894 \$1,137	R-13 R-14	\$6,945 \$23	\$270,839 \$1,160	100.0000% 100.0000%	\$0 \$0	\$270,839 \$1,160
15	370.000	TOTAL TRANSMISSION PLANT	\$3,431,540	10-14	\$40,713	\$3,472,253	100.0000 /6	\$0	\$3,472,253
-			, , , , , ,		,	,		•	, , , , , , , , , , , , , , , , , , , ,
16	074 000	DISTRIBUTION PLANT	**	D 47	**	**	400 00000/	***	**
17 18	374.000 374.100	Land and Land Rights - DP T&D Land - DP	\$0 \$0	R-17 R-18	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
19	374.200	Land Rights - DP	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20	375.000	Structures & Improvements - DP	\$11,408	R-20	\$230	\$11,638	100.0000%	\$0	\$11,638
21	376.000	Mains - Cathodic Protection - DP Mains - Steel - DP	\$185,054	R-21	\$2,197	\$187,251	100.0000%	\$0	\$187,251
22 23	376.100 376.200	Mains - Steel - DP	\$1,925,737 \$1,946,195	R-22 R-23	\$26,461 \$24,711	\$1,952,198 \$1,970,906	100.0000% 100.0000%	\$0 \$0	\$1,952,198 \$1,970,906
24		Meas. & Reg. Sta. Equip - General - DP	\$113,643	R-24	\$2,314	\$115,957	100.0000%	\$0	\$115,957
25	379.000	Meas. & Reg. Sta. Equip - City Gate - DP	\$295,920	R-25	\$5,948	\$301,868	100.0000%	\$0	\$301,868
26	380.000	Services - DP	-\$1,688,583	R-26	-\$77,284	-\$1,765,867	100.0000%	\$0	-\$1,765,867
27 28	381.000 382.000	Meters - DP Meter Installations - DP	\$982,759 \$2,367,767	R-27 R-28	\$32,211 \$90,283	\$1,014,970 \$2,458,050	100.0000% 100.0000%	\$0 \$0	\$1,014,970 \$2,458,050
29		House Regulators - DP	\$745,655	R-29	\$18,185	\$763,840	100.0000%	\$0	\$763,840
30	384.000	House Regulators Installations - DP	\$324,782	R-30	\$6,568	\$331,350	100.0000%	\$0	\$331,350
31	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$127,294	R-31	\$2,851	\$130,145	100.0000%	\$0	\$130,145
32 33	387.000	Other Equipment - DP TOTAL DISTRIBUTION PLANT	\$31 \$7,337,662	R-32	\$1 \$134,676	\$32 \$7,472,338	100.0000%	\$0 \$0	\$32 \$7,472,338
			41,001,002		\$10.,010	4 1,112,000		4.0	4 1,112,000
34		PRODUCTION PLANT							
35		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
36		TESTING							
37		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
••		OFNERAL BLANT							
38 39	389.000	GENERAL PLANT Land and Land Rights - GP	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	390.000	Structures & Improvements - GP	\$307,381	R-40	\$6,201	\$313,582	100.0000%	\$0 \$0	\$313,582
41	390.100	Structures - Frame - GP	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	390.300	Improvements - GP	\$10,062	R-42	\$203	\$10,265	100.0000%	\$0	\$10,265
43 44	391.000 392.000	Office Furniture & Equipment - GP Transportation Equipment - GP	\$22,047 \$149,987	R-43 R-44	\$449 \$2,685	\$22,496 \$152,672	100.0000% 100.0000%	\$0 \$0	\$22,496 \$152,672
45	393.000	Stores Equipment - GP	\$489	R-45	\$10	\$499	100.0000%	\$0	\$499
46	394.000	Tools, Shop, & Garage Equipment - GP	\$38,573	R-46	\$793	\$39,366	100.0000%	\$0	\$39,366
47	395.000	Laboratory Equipment - GP	\$1,026	R-47	\$22	\$1,048	100.0000%	\$0	\$1,048
48 49	396.000 396.100	Power Operated Equipment - GP Ditchers - GP	\$7,564 \$68,985	R-48 R-49	-\$4,106 \$1,389	\$3,458 \$70,374	100.0000% 100.0000%	\$0 \$0	\$3,458 \$70,374
50	396.200	Backhoes - GP	\$82,390	R-50	\$1,655	\$84,045	100.0000%	\$0	\$84,045
51	396.300	Ditchers - Group	-\$4,273	R-51	\$4,273	\$0	100.0000%	\$0	\$0
52 53	397.000	Communication Equipment - GP	\$967 \$3.500	R-52	\$372 \$70	\$1,339 \$3,570	100.0000%	\$0 \$0	\$1,339 \$3,570
53 54	397.200 397.300	Communication Equip - Fixed Radios Communication Equip - Telemetering	\$3,509 \$325	R-53 R-54	\$70 \$7	\$3,579 \$332	100.0000% 100.0000%	\$0 \$0	\$3,579 \$332
55	397.500	Communication Equipment	\$352	R-55	-\$352	\$0	100.0000%	\$0	\$0
56		Miscellaneous Equipment	\$91,523	R-56	\$3,370	\$94,893	100.0000%	\$0	\$94,893
57 58	399.000	OTH - Other Tangible Property	\$329 \$85.454	R-57	\$26 \$1.722	\$355 \$87.176	100.0000%	\$0 \$0	\$355 \$97.176
90	399.400	OTH - Other Tangible Prop - PC Hardware	\$85,454	R-58	\$1,722	\$87,176	100.0000%	\$ 0	\$87,176
59	399.500	OTH - Other Tangible Prop - PC Software	\$2,591	R-59	\$56	\$2,647	100.0000%	\$0	\$2,647
		I	l	I				l	

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

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	G	<u>H</u>	1
Line	Account	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
60	399.600	OTH - Other Tangible Prop - PC HW	\$16	R-60	-\$16	\$0	100.0000%	\$0	\$0
61		TOTAL GENERAL PLANT	\$869,297		\$18,829	\$888,126		\$0	\$888,126
62		GENERAL PLANT - ALLOCATED							
63	374.000	Land and Land Rights - Corporate	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	390.000	Structures & Improvements - Corporate	\$13	R-64	\$10,726	\$10,739	100.0000%	\$0	\$10,739
65	391.000	Office Furniture & Equipment - Corporate	\$3	R-65	\$2,666	\$2,669	100.0000%	\$0	\$2,669
66	392.100	Transportation Equipment < 12,000 lbs -	\$7	R-66	\$6,057	\$6,064	100.0000%	\$0	\$6,064
67	394.000	Corporate	\$0	R-67	\$230	\$230	100.0000%	\$0	£220
67	394.000	Tools, Shop, and Garage Equip - Corporate	φu	K-0/	\$230	\$230	100.0000%	\$U	\$230
68	398.000	Miscellaneous Equip - Corporate	\$5	R-68	\$3.891	\$3.896	100.0000%	\$0	\$3.896
69	399.000	Other Tangible Property - Corporate	\$8	R-69	\$6,471	\$6,479	100.0000%	\$0	\$6,479
70	399.100	Other Tangible Prop - Servers - H/W -	\$1	R-70	\$786	\$787	100.0000%	\$0	\$787
	000.100	Corporate	Ψ.		1	\$ 7.57	100.000076		4.0 .
71	399.300	Other Tangible Prop - Network H/W -	\$10	R-71	\$8,059	\$8,069	100.0000%	\$0	\$8,069
		Corporate	***		, ,,,,,,,,	, ,,,,,,,,			, ,,,,,,,,
72	399.400	Other Tangible Prop - PC Hardware -	\$83	R-72	\$69,105	\$69,188	100.0000%	\$0	\$69,188
		Corporate	•		,				
73	399.500	Other Tangible Prop - PC Software -	\$402	R-73	\$299,588	\$299,990	100.0000%	\$0	\$299,990
		Corporate							
74		TOTAL GENERAL PLANT - ALLOCATED	\$532		\$407,579	\$408,111		\$0	\$408,111
75		INCENTIVE COMPENSATION							
		CAPITALIZATION							
76		ICC Adjustment	\$0	R-76	-\$905	-\$905	100.0000%	\$0	-\$905
77		TOTAL INCENTIVE COMPENSATION	\$0		-\$905	-\$905		\$0	-\$905
		CAPITALIZATION							
78	l	TOTAL DEPRECIATION RESERVE	\$11,679,803	Į.	\$600,892	\$12,280,695		\$0	\$12,280,695
70		TOTAL DEFRECIATION RESERVE	\$11,079,003		\$600,69Z	\$12,200,695		<u> </u>	⊅12,200,095

Southeast Missouri District (SEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 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 Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-9	Structures & Improvements - TP	366.000		\$34		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$34		\$0	
R-10	Mains - Cathodic Protection - TP	367.000		\$210		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$210	·	\$0	
R-11	Mains - Steel - TP	367.100		\$33,351		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$92		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$10		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$33,273		\$0	
R-12	Mains - Plastic - TP	367.200		\$150		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$150		\$0	
R-13	Meas. & Reg. Station Equipment - TP	369.000		\$6,945		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$13		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	To update reserve through March 31, 2014. (Sharpe)		\$6,934		\$0	
R-14	Communication Equipment - TP	370.000		\$23		\$0

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

Southeast Missouri District (SEMO)

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

	-					
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	To update reserve through March 31, 2014. (Sharpe)		\$23		\$0	
R-20	Structures & Improvements - DP	375.000		\$230		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$229		\$0	
R-21	Mains - Cathodic Protection - DP	376.000		\$2,197		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$16		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$2,234		\$0	
	To remove injuries and damages from plant and reclassify as expense. (Sharpe)		-\$51		\$0	
R-22	Mains - Steel - DP	376.100		\$26,461		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$91		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$10		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$26,384		\$0	
R-23	Mains - Plastic - DP	376.200		\$24,711		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$110		\$0	

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

Southeast Missouri District (SEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Ámount	Ámount	Adjustments	Adjustments
	To remove relocation expenses from reserve. (Ferguson)		-\$3		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$12		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$24,617		\$0	
R-24	Meas. & Reg. Sta. Equip - General - DP	378.000		\$2,314		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$2,310		\$0	
R-25	Meas. & Reg. Sta. Equip - City Gate - DP	379.000		\$5,948		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$19	. ,	\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$5,932		\$0	
R-26	Services - DP	380.000		-\$77,284		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$441		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$12		\$0	

Accounting Schedule: 07 Sponsor: Sarah Sharpe

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Southeast Missouri District (SEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>E</u>	<u> </u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Number	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)	i i i i i i i i i i i i i i i i i i i	-\$47	Zundunt	\$0	rajuotinonto
	To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$137,652		\$0	
	To adjust reserve to remove erroneous retirement entries. (Sharpe)		\$89,746		\$0	
	7. To adjust reserve to rebook retirement entries. (Sharpe)		-\$30,496		\$0	
	To adjust reserve for incorrect retirement effects on reserve accumulation. (Sharpe)		\$741		\$0	
R-27	Meters - DP	381.000		\$32,211		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$63		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$7		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$32,158		\$0	
R-28	Meter Installations - DP	382.000		\$90,283		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$166		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$5		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$18		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	

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

Southeast Missouri District (SEMO)

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

A Reserve Adjustment Account Adjustment Adjustment Adjustment Adjustment Adjustments Adjustments							
Adjustment Accumulated Depreciation Reserve Accumt Adjustment Adjustrest Adjustive Adjustment Adjustrest Adjustment Adjustrest Adjustment Adjustrest Adjustment Adjustment Adjustrest Adjustment		В	<u>C</u>	<u>D</u>		E	
S. To update reserve through March 31, 2014. (Sharpe) S0	Adjustment			_	Adjustment		Jurisdictional
(Sharpe) 6. To remove costs related to transition costs-per Stipulation & Agreement in case GM-2012-0037. (Hanneken) R-29 House Regulators - DP 383.000 \$18,185 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove relocation expenses from reserve. (Ferguson) 3. To remove costs related to transition costs-per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) 5. To update reserve through March 31, 2014. (Sharpe) R-30 House Regulators Installations - DP 384,000 \$18,142 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs-per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$6,552 \$0 R-31 Ind. Meas. & Reg. Sta. Equip - DP 385,000 \$2,851 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs-per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs-per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve for capitalized depreciation. S10 \$0 1. To adjust reserve for capitalized depreciation. S10 \$0 2. To remove costs related to transition costs-per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$2,842 \$0	Number		Number		Amount	· ·	Adjustments
per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) R-29 House Regulators - DP 383.000 \$18,185 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove relocation expenses from reserve. (Ferguson) 3. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) 5. To update reserve through March 31, 2014. (Sharpe) R-30 House Regulators Installations - DP 384.000 \$6,568 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$2,851 \$0 \$10 \$10 \$10 \$0 \$10 \$0 \$10 \$0 \$		II = -		Ψ30,271		40	
1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove relocation expenses from reserve. (Ferguson) 3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) 5. To update reserve through March 31, 2014. (Sharpe) R-30 House Regulators Installations - DP 384.000 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$6,552 R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$6,552 S0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$2,842 \$0 S0 S2,851 S0 S2,851 S0 S0 S2,851 S0 S0 S2,851 S0 S0 S1 To adjust reserve for capitalized depreciation. (Sharpe) S1 S2,842 S0 S2,842 S0		per Stipulation & Agreement in case GM-2012-		-\$129		\$0	
(Sharpe) 2. To remove relocation expenses from reserve. (Ferguson) 3. To remove costs related to transition costsper Stipulation & Agreement in case GM-2012-0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) 5. To update reserve through March 31, 2014. (Sharpe) R-30 House Regulators Installations - DP 384.000 \$1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costsper Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costsper Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) 2. To remove costs related to transition costsper Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe)	R-29	House Regulators - DP	383.000		\$18,185		\$0
2. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) 5. To update reserve through March 31, 2014. (Sharpe) R-30 House Regulators installations - DP 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) 2. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) 2. To remove costs related to transition costs- per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe)				\$52		\$0	
per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 4. To reclassify capitalized advertising to expense. (Sharpe) 5. To update reserve through March 31, 2014. (Sharpe) 8. To update reserve through March 31, 2014. (Sharpe) 8. To update reserve through March 31, 2014. (Sharpe) 9. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 9. To update reserve through March 31, 2014. (Sharpe) 8. To update reserve through March 31, 2014. (Sharpe) 9. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 9. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 9. To update reserve through March 31, 2014. (Sharpe) 9. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 9. To update reserve through March 31, 2014. (Sharpe)		2. To remove relocation expenses from reserve.		-\$2		\$0	
Expense. (Sharpe)		per Stipulation & Agreement in case GM-2012-		-\$6		\$0	
R-30 House Regulators Installations - DP 384.000 \$6,568 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$2,851 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$2,842 \$0 (Sharpe)				-\$1		\$0	
1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$2,851 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. \$2,842 \$0		II = -		\$18,142		\$0	
(Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$2,851 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) \$2,842 \$0	R-30	House Regulators Installations - DP	384.000		\$6,568		\$0
per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$2,851 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) \$2,842 \$0				\$18		\$0	
(Sharpe) R-31 Ind. Meas. & Reg. Sta. Equip - DP 385.000 \$2,851 \$0 1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) \$2,842 \$0		per Stipulation & Agreement in case GM-2012-		-\$2		\$0	
1. To adjust reserve for capitalized depreciation. (Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe) \$10 \$0 \$0 \$10 \$0 \$2,842 \$0				\$6,552		\$0	
(Sharpe) 2. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken) 3. To update reserve through March 31, 2014. (Sharpe)	R-31	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$2,851		\$0
per Stipulation & Agreement in case GM-2012- 0037. (Hanneken) 3. To update reserve through March 31, 2014. \$2,842 \$0 (Sharpe)				\$10		\$0	
(Sharpe)		per Stipulation & Agreement in case GM-2012-		-\$1		\$0	
R-32 Other Equipment - DP 387.000 \$1 \$0		II = -		\$2,842		\$0	
	R-32	Other Equipment - DP	387.000		\$1		\$0

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

Southeast Missouri District (SEMO)

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

A	P		_	-	-	C
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	To update reserve through March 31, 2014. (Sharpe)		\$1		\$0	
R-40	Structures & Improvements - GP	390.000		\$6,201		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$48		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$5		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$6,161		\$0	
R-42	Improvements - GP	390.300		\$203		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$202		\$0	
R-43	Office Furniture & Equipment - GP	391.000		\$449		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$8	,	\$0	,,
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$442		\$0	
R-44	Transportation Equipment - GP	392.000		\$2,685		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)	002.000	\$47		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	

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

Southeast Missouri District (SEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$5		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		\$2,646		\$0	
R-45	Stores Equipment - GP	393.000		\$10		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		\$793		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$17		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$779		\$0	
R-47	Laboratory Equipment - GP	395.000		\$22		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$22		\$0	
R-48	Power Operated Equipment - GP	396.000		-\$4,106		\$0
	1. To adjust reserve for capitalized depreciation. (Sharpe)		\$19	. ,	\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	

Accounting Schedule: 07 Sponsor: Sarah Sharpe

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Southeast Missouri District (SEMO)

Test Year Ending 9/30/13 with updates to 3/31/2014 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 Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	4. To include the cost of removal to the appropriate account. (Robinett) 5. To update reserve through March 31, 2014. (Sharpe)	Number	-\$4,273 \$151	Amount	\$0 \$0	Aujustinents
R-49	Ditchers - GP	396.100		\$1,389		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)	330.100	\$7	ψ1,30 9	\$0	Ψυ
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$1,383		\$0	
R-50	Backhoes - GP	396.200		\$1,655		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$5		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$1,651		\$0	
R-51	Ditchers - Group	396.300		\$4,273		\$0
	To move the cost of removal to the appropriate account. (Robinett)		\$4,273		\$0	
R-52	Communication Equipment - GP	397.000		\$372		\$0
	To include the cost of removal to the appropriate account. (Robinett)		\$352		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		\$20		\$0	
R-53	Communication Equip - Fixed Radios	397.200		\$70		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$70		\$0	

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

Southeast Missouri District (SEMO)

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

-						
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-54	Communication Equip - Telemetering	397.300		\$7		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$7		\$0	
R-55	Communication Equipment	397.500		-\$352		\$0
	To move the cost of removal to the appropriate account. (Robinett)	301.333	-\$352	\$302	\$0	V
R-56	Miscellaneous Equipment	398.000		\$3,370		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)		\$23		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		\$3,350		\$0	
R-57	OTH - Other Tangible Property	399.000		\$26		\$0
	To include the cost of removal to the appropriate account. (Robinett)	000.000	\$16	V 20	\$0	· ·
	2. To update reserve through March 31, 2014. (Sharpe)		\$10		\$0	
R-58	OTH - Other Tangible Prop - PC Hardware	399.400		\$1,722		\$0
	To adjust reserve for capitalized depreciation. (Sharpe)	0001100	\$10	¥.,. ==	\$0	V
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		\$1,713		\$0	
R-59	OTH - Other Tangible Prop - PC Software	399.500		\$56		\$0

Accounting Schedule: 07 Sponsor: Sarah Sharpe

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Southeast Missouri District (SEMO)

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

	_					
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	To adjust reserve for capitalized depreciation. (Sharpe)		\$4		\$0	
	To update reserve through March 31, 2014. (Sharpe)		\$52		\$0	
R-60	OTH - Other Tangible Prop - PC HW	399.600		-\$16		\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$16		\$0	
R-64	Structures & Improvements - Corporate	390.000		\$10,726		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$10,726		\$0	
R-65	Office Furniture & Equipment - Corporate	391.000		\$2,666		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$2,666		\$0	
R-66	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$6,057		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$6,057		\$0	
R-67	Tools, Shop, and Garage Equip - Corporate	394.000		\$230		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$230		\$0	
R-68	Miscellaneous Equip - Corporate	398.000		\$3,891		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$3,891	¥3,000	\$0	,,
D 00		000 000		**		
R-69	Other Tangible Property - Corporate	399.000		\$6,471		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$6,471		\$0	
R-70	Other Tangible Prop - Servers - H/W - Corporate	399.100		\$786		\$0

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

Southeast Missouri District (SEMO)

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
	To update reserve through March 31, 2014. (Sharpe)		\$786		\$0	
R-71	Other Tangible Prop - Network H/W - Corporate	399.300		\$8,059		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$8,059		\$0	
R-72	Other Tangible Prop - PC Hardware - Corporate	399.400		\$69,105		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$69,105		\$0	
R-73	Other Tangible Prop - PC Software - Corporate	399.500		\$299,588		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$334,559		\$0	
	To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012- 0037. (Hanneken)		-\$34,971		\$0	
R-76	ICC Adjustment			-\$905		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$905		\$0	
	Total Reserve Adjustments			\$600,892		\$0

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

Liberty Utilities (Midstates Nat. Gas) Corp. GR-2014-0152

Southeast Missouri District (SEMO)

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </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
1	OPERATION AND MAINT. EXPENSE						
2	Payroll, Incentive Compensation, 401-k, ESPP	\$1,883,966	37.28	14.00	23.28	0.063781	\$120,161
•			07.00	07.00	0.00		
3	Pension Expense	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$423,878	37.28	6.58	30.70	0.084110	\$35,652
6	Uncollectibles	\$266,864	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$2,162,837	37.28	32.38	4.90	0.013425	\$29,036
8	TOTAL OPERATION AND MAINT. EXPENSE	\$4,737,545					\$184,849
9	TAXES						
10	Property Tax	\$513,090	37.28	182.50	-145.22	-0.397863	-\$204,140
11	Payroll Tax	\$149,290	37.28	18.87	18.41	0.050438	\$7,530
12	Sales Tax	\$555,081	37.28	21.27	16.01	0.043863	\$24,348
13	TOTAL TAXES	\$1,217,461	07.20		10.01	0.04000	-\$172,262
.0	TOTAL TAKES	ψ1,Σ17,401					Ψ172,202
14	OTHER EXPENSES						
15	Purchased Gas	\$16,418,664	37.28	40.16	-2.88	-0.007890	-\$129,543
16	MOPSC Assessment	\$66,266	37.28	-31.13	68.41	0.187425	\$12,420
17	TOTAL OTHER EXPENSES	\$16,484,930					-\$117,123
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$104,536
40							
19	TAX OFFSET FROM RATE BASE	6044.600	07.00	07.50	0.00	0.000000	6
20	Federal Tax Offset	\$911,963	37.28	37.50	-0.22	-0.000603	-\$550
21	State Tax Offset	\$152,428	37.28	37.50	-0.22	-0.000603	-\$92
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$1,115,804	37.28	91.15	-53.87	-0.147589	-\$164,680
24	TOTAL OFFSET FROM RATE BASE	\$2,180,195					-\$165,322
		I	L				4000 5-5
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$269,858

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

Line Account Test Year Test Year Test Year Adjust. Total Company Total Company Jurisdictional Jurisdictional MO Final Adj		Λ	В.	<u>c</u>	<u>D</u>	E	F	G	<u>H</u>			K .		M
Number Number Number Number Number Number Adjustments Ad	Line		₽				_			<u>!</u> .lurisdictional	<u>ป</u> .lurisdictional		<u>∟</u> MO Adj.	MO Adj. Juris.
Rev-1	-		Income Description										Juris. Labor	Non Labor
Rev-2 48,000 Rev-3 48,000 Rev-3 48,000 Rev-3 48,000 Rev-3 48,000 Rev-4 49,000 Rev-4 49,000 Rev-4 49,000 Rev-3 49,000 49													L + N	
Rev-2	Rev-1		OPERATING REVENUES											
Rev-4 0.000 Rev. Gen. Service So Rev-5 So 100,0000% \$710,517	Rev-2				See note (1)	See note (1)	-	See note (1)					See note (1)	See note (1)
Rev-5 0.000 Med. Gen. Service 50 Rev-6 50 100,0000% 51244,604 51244,604 8124,4604 86v-7 481200 La. Gen. Service 50 Rev-6 50 100,0000% 5224,604 8244,694 86v-7 481200 La. Gen. Service 50 Rev-7 50 100,0000% 511,595														
Rev-6 0.000 La. Gen. Service 50 Rev-7 Rev-7 Siz 010,0000% \$224,694 824,694 Rev-7 Rev-7 83,000 Rev-7 Rev-8 \$1 00,0000% \$17,7771 \$17,777 \$	Rev-4						_							
Rev-7														
Rev-8 483.00 Small General Service Schools & 50 Rev-8 \$0 100.0000% \$17,771 \$17,771 \$17,771 Rev-9 489.00 Medium General Service Schools & 50 Rev-9 \$0 100.0000% \$22,5741 \$225,741 \$225,741 \$10.0000 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$225,741 \$10.0000 \$225,741 \$225,74														
Rev-9			•				-							
Rev-9 489,000 Modium General Service Schools & S0 Rev-10 S0 100,0000% \$225,741 \$225	Rev-8	483.000		\$0			Rev-8		\$0	100.0000%	\$17,771	\$17,771		
Rev-10	D 0	400.000		**			D 0			400 00000/	COOF 744	\$005.744		
Rev-10 0.000 Large General Service Schools & So Rev-10 So 100,0000% \$396,818 \$896,818 \$896,818 \$700	Rev-9	489.000		\$0			Rev-9		\$0	100.0000%	\$225,741	\$225,741		
Rev-11	Day 40	0.000		**			Day 40		-	400 00000/	¢00¢ 040	£00£ 040		
Rev-11 495.000 Other Gas Revenue - Oper. Rev. \$683,969 Rev-11 \$683,969 Rev-12 TOTAL OPERATING REVENUES \$9,915,036 \$9,915,036 \$9,915,036 \$0.0000% \$2,275,916 \$3,059,885 \$1.00000% \$2,275,916 \$3,059,885 \$1.00000% \$2,275,916 \$3,059,885 \$1.00000% \$2,275,916 \$3,059,885 \$1.00000% \$1.000000% \$1.0000000% \$1.0000000% \$1.0000000% \$1.000000000000% \$1.000000000000000000000000000000000000	Rev-10	0.000		φu			Rev-10		φu	100.0000%	\$090,010	\$090,010		
Natural Gas Storage Expense Substance	Pov-11	495 000		\$683.060			Pov-11		\$683.060	100 0000%	\$2 275 016	\$3.050.885		
1		493.000					IXEV-11			100.000076				
EXPENSES	100-12		TOTAL OF LIGHTING REVEROES	ψ3,310,000					ψ3,313,030		Ψ2,017,000	ψ12,002,0 4 1		
2 733,000 Gas Mixing Expenses S0 S0 S0 S0 S0 S0 S0 S	1		MANUFACTURED GAS PRODUCTION											
3 735,000 Misc. Production Expenses - MGPE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			EXPENSES											
3 735,000 Misc. Production Expenses - MGPE 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2	733.000	Gas Mixing Expenses	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
TOTAL MANUFACTURED GAS PRODUCTION \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	3	735.000	Misc. Production Expenses - MGPE	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%		\$0	\$0	\$0
EXPENSES 6 GAS SUPPLY EXPENSES 7 TOTAL GAS SUPPLY EXPENSES 8 NATURAL GAS STORAGE EXPENSE 9 820.000 Measuring & Regulation Station Expenses \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	4	742.000	Maint. of Production Equip - MGPE	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
Section Content Cont	5		TOTAL MANUFACTURED GAS PRODUCTION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
TOTAL GAS SUPPLY EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			EXPENSES											
TOTAL GAS SUPPLY EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	•		CAS SUPPLY EXPENSES											
Section Sect	-			60	¢n	60		en.	ŧo.		en.	en.	\$0	\$0
9 820.000 Measuring & Regulation Station Expenses \$0	,		TOTAL GAS SUFFLI EXPENSES	φu	φu	ΨU		φU	\$0		, Ju	φu	φυ	φu
9 820.000 Measuring & Regulation Station Expenses \$0	8		NATURAL GAS STORAGE EXPENSE											
10	-	820.000		\$0	\$0	\$0	F-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	-						-						\$0	\$0
12 TOTAL NATURAL GAS STORAGE EXPENSE \$118 \$118 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			Operation Labor & Expenses - NGSE										\$68	\$0
13 TESTING 14 TOTAL TESTING 15 TRANSMISSION EXPENSES 16 851.000 Operating Supervision & Engin TE 17 852.000 Communication System Expenses 18 856.000 Mains Expense - TE 19 857.000 Measuring & Regulating Station Expenses 19 857.000 Measuring & Regulating Station Expenses 10 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0													\$68	\$0
TOTAL TESTING \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				, -	, -	, ,		,	,		, .	• • • • • • • • • • • • • • • • • • • •	,	
15 TRANSMISSION EXPENSES 16 851.000 Operating Supervision & Engin TE \$0 \$0 \$0 \$0 E-16 \$0 \$0 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	13		TESTING											
16 851.000 Operating Supervision & Engin TE \$0 <td>14</td> <td></td> <td>TOTAL TESTING</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td></td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td>	14		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
16 851.000 Operating Supervision & Engin TE \$0 <td>15</td> <td></td> <td>TRANSMISSION EXPENSES</td> <td></td>	15		TRANSMISSION EXPENSES											
17 852.000 Communication System Expenses \$0 \$0 \$0 \$0 E-17 \$0 \$0 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		851 000		¢n.	¢n	¢n	F-16	¢n	¢n	100 0000%	¢n	¢n	\$0	\$0
18 856.000 Mains Expense - TE \$0													\$0 \$0	\$0 \$0
19 857.000 Measuring & Regulating Station Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0													\$0	\$0
20 858.000 Transmission & Compression of Gas by Others 21 861.000 Maint. Supervision & Engin TE 22 863.000 Maint. Of Mains - TE 33 864.000 Maint. of Compressor Station Equip - TE 30 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0							-						\$0	\$0
Others 21 861.000 Maint. Supervision & Engin TE \$0 \$0 \$0 E-21 \$0 \$35,158 \$0 \$0 \$0 \$0 \$35,158 \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>* * *</td><td></td><td></td><td></td><td></td><td>\$0</td><td>\$0</td></t<>							-	* * *					\$0	\$0
21 861.000 Maint. Supervision & Engin TE \$0 \$0 \$0 E-21 \$0 \$0.0000% \$0 \$0 22 863.000 Maint. Of Mains - TE \$35,158 \$35,158 \$0 E-22 \$0 \$35,158 100.0000% \$0 \$35,158 23 864.000 Maint. of Compressor Station Equip - TE \$0 \$0 \$0 E-23 \$0 \$0 100.0000% \$0 \$0				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		7,200		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				1		
22 863.000 Maint. Of Mains - TE \$35,158 \$35,158 \$0 E-22 \$0 \$35,158 100.0000% \$0 \$35,158 23 864.000 Maint. of Compressor Station Equip - TE \$0 \$0 \$0 E-23 \$0 \$0 100.0000% \$0 \$0	21	861.000	Maint. Supervision & Engin TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
		863.000	Maint. Of Mains - TE	\$35,158	\$35,158		E-22	\$0	\$35,158	100.0000%		\$35,158	\$35,158	\$0
24 865.000 Maint. of Measuring & Regulating Equip - TE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	23	864.000	Maint. of Compressor Station Equip - TE	\$0	\$0		E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
	24	865.000	Maint. of Measuring & Regulating Equip - TE	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25 867.000 Maint. of Other Equipment - TE \$0 \$0 \$0 E-25 \$0 \$0 100.0000% \$0 \$0	25	867.000	Maint, of Other Equipment - TE	\$n	\$0	\$0	F-25	\$0	\$n	100.0000%	\$n	\$0	\$0	\$0
26 TOTAL TRANSMISSION EXPENSES -\$648,072 \$35,158 -\$683,230 \$683,230 \$35,158 \$0 \$35,158		301.000								. 55.55570			\$35,158	\$0
25				Ψ0-10,01 Σ	\$55,100	\$555,250		\$555,250	\$33,100			ψ55,100	400,100	

	A	В	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>Н</u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				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
27		PRODUCTION EXPENSES	(D+E)			l	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
2 <i>1</i> 28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
20		TOTAL FRODUCTION EXPENSES	ΨU	Ψ0	Ψ		\$0	φ0		φυ	Ψ	φ0	Ψ0
29		DISTRIBUTION EXPENSES											
30	870.000	Operation Supervisor & Engineering	\$69.638	\$63.993	\$5.645	E-30	-\$1.475	\$68,163	100.0000%	\$0	\$68.163	\$62,518	\$5.645
31	871.000	Load Dispatching & Odorization	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	871.100	Load Dispatching & Odorization - DE	\$7,769	\$0	\$7,769	E-32	\$0	\$7,769	100.0000%	\$0	\$7,769	\$0	\$7,769
33	872.000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874.000	Mains & Service Expenses	\$1,146,936	\$634,692	\$512,244	E-34	\$234	\$1,147,170	100.0000%	\$0	\$1,147,170	\$634,926	\$512,244
35	875.000	Meas. & Reg. Station Expenses - General	\$11,347	\$7,347	\$4,000	E-35	-\$638	\$10,709	100.0000%	\$0	\$10,709	\$6,709	\$4,000
36	876.000	Meas. & Reg. Station Expenses - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877.000	Meas. & Reg. Station Expenses - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878.000	Meter & House Regulator Expenses	\$196,355	\$196,355	\$0	E-38	\$560	\$196,915	100.0000%	\$0	\$196,915	\$196,915	\$0
39	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880.000	Other Expenses - DE Rents - DE	\$587	\$521	\$66	E-40	-\$53	\$534	100.0000%	\$0	\$534 \$40.500	\$468	\$66
41 42	881.000 885.000	Maint. Supervision & Engin DE	\$60,994	\$21,854	\$39,140	E-41 E-42	-\$41,471	\$19,523	100.0000%	\$0 \$0	\$19,523	\$21,854	-\$2,331
42 43	886.000	Maint. Supervision & Engin DE Maint. Structures & Improvements - DE	\$0 \$0	\$0 \$0	\$0 \$0	E-42 E-43	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
44	887.000	Mains - DE	\$15.381	\$15.356	\$25	E-43	-\$6.169	\$9.212	100.0000%	\$0 \$0	\$9.212	\$9.187	\$25
45	888.000	Compressor Station & Equip DE	\$15,361	\$15,356	\$25 \$0	E-44	-\$6,169	\$9,212	100.0000%	\$0 \$0	\$9,212	\$9,187	\$25 \$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	\$1,156	\$1,156	\$0	E-48	-\$330	\$826	100.0000%	\$0	\$826	\$826	\$0
49	893.000	Meter & House Regulators - DE	\$4,597	\$4,424	\$173	E-49	-\$1,207	\$3,390	100.0000%	\$0	\$3,390	\$3,217	\$173
50	894.000	Other Equipment	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	895.000	Other Equipment - DE	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52		TOTAL DISTRIBUTION EXPENSES	\$1,514,760	\$945,698	\$569,062		-\$50,549	\$1,464,211		\$0	\$1,464,211	\$936,620	\$527,591
53		CUSTOMER ACCOUNTS EXPENSE											
54	901.000	Supervision - Cust. Acct. Exp.	\$95	\$95	\$0	E-54	\$105	\$200	100.0000%	\$0	\$200	\$200	\$0
55	902.000	Meter Reading Expenses	\$204,403	\$203,523	\$880	E-55	-\$9,842	\$194,561	100.0000%	\$0	\$194,561	\$193,681	\$880
56 57	903.000	Customer Records & Collection Expenses	\$13,052	\$12,589	\$463 \$263,948	E-56 E-57	\$7,285	\$20,337 \$494,514	100.0000% 100.0000%	\$0 \$0	\$20,337	\$19,874	\$463
5 <i>1</i> 58	904.000 905.000	Uncollectible Amounts Misc. Customer Accounts Expense	\$263,948 \$0	\$0 \$0	\$263,948 \$0	E-57 E-58	\$230,566 \$32.431	\$494,514 \$32.431	100.0000%	\$0 \$0	\$494,514 \$32,431	\$0 \$0	\$494,514 \$32,431
50 59	905.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$481.498	\$216,207	\$265,291	E-30	\$260.545	\$742.043	100.0000%	\$0	\$742.043	\$213,755	\$528,288
33		TOTAL COSTOMER ACCOUNTS EXPENSE	\$401,430	φ210,207	Ψ203,29 I		\$200,343	\$742,043		φυ	\$742,043	Ψ213,733	\$320,200
60		CUSTOMER SERVICE & INFO. EXP.							1				
61	907.000	Supervision - CSIE	\$0	\$0	\$0	E-61	-\$191	-\$191	100.0000%	\$0	-\$191	-\$191	\$0
62	908.000	Customer Assistant Expenses - CSIE	\$203,907	\$145,873	\$58,034	E-62	\$10,536	\$214,443	100.0000%	\$0	\$214,443	\$156,409	\$58,034
63	909.000	Informational & Instructional Advertising	\$52,379	\$11,877	\$40,502	E-63	-\$9,210	\$43,169	100.0000%	\$0	\$43,169	\$6,845	\$36,324
		Expenses	•	·			· ·						
64	910.000	Misc. Customer Service & Info. Expenses	\$1,043	\$0	\$1,043	E-64	\$0	\$1,043	100.0000%	\$0	\$1,043	\$0	\$1,043
65		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$257,329	\$157,750	\$99,579		\$1,135	\$258,464		\$0	\$258,464	\$163,063	\$95,401
									1				
66		SALES EXPENSES											
67	911.000	Supervision	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912.000	Demostrating & Selling Expenses	\$221	\$221	\$0	E-68	\$9	\$230	100.0000%	\$0	\$230	\$230	\$0
69	913.000	Advertising Expenses	\$8,400	\$0	\$8,400	E-69	-\$7,868	\$532	100.0000%	\$0	\$532	\$0	\$532
70	915.000	Supervision - SE	\$0 \$77.4	\$0 60	\$0 \$774	E-70	\$0 \$740	\$0 \$25	100.0000%	\$0 \$0	\$0	\$0	\$0
71 72	916.000	Misc. Sales Expenses TOTAL SALES EXPENSES	\$774 \$9.395	\$0 \$221	\$774 \$9.174	E-71	-\$749 -\$8.608	\$25 \$787	100.0000%	\$0 \$0	\$25 \$787	\$0 \$230	\$25 \$557
12		TO THE GREEN ENTEROLO	φ σ, 3 3 3	Ψ221	φ3,174	l	-φυ,ουο	φ/0/	1	, 3 0	φ/0/	φ230	φυσ1

Test Year Test Year Test Year Test Year Test Year Non-Labor Number N		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>	<u>H</u>		1	<u>K</u>		М
CP-E CP-E From Adj. Sch.) (From Adj. Sch.	Line		₽							Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Cheb	Number	Number	Income Description	Total	Labor	Non Labor						Jurisdictional	Juris. Labor	Non Labor
74 920,000 Admin. & General Salaries \$376,383 \$376,383 \$0 E-74 \$34,222 \$410,612 \$00,0000% \$0 Ferror Supplies & Expenses \$306,866 \$130,637 \$376,229 \$1.76 \$1.00 \$1.			·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	Л = K
74 920,000 Admin. & General Salaries \$376,383 \$376,383 \$0 E-74 \$34,222 \$410,612 \$00,0000% \$0 Ferror Supplies & Expenses \$306,866 \$130,637 \$376,229 \$1.76 \$1.00 \$1.														
75 921,000 Office Supplies & Exponses \$506,866 \$130,637 \$337,6229 \$-75 \$-38,318 \$486,8548 100,0000% \$0 \$76 \$92,000 Admin. Exponses Transferred \$-403,238 \$-377,739 \$23,549 \$-75 \$-75 \$-21,919 \$852,028 \$100,0000% \$0 \$0 \$78 \$92,000 Property Insurance - Debits \$206,332 \$0 \$50,322 \$-78 \$-74,722,191 \$852,028 \$100,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0														
76 922.00 Admin. Expenses Transferred												\$410,612	\$410,612	\$0
77 923.000 Outside Services Employed \$1,574,947 \$13,018 \$1,561,929 \$1.77 \$722,919 \$882,028 \$100,000% \$0 \$1 \$1,000 \$10 \$1,000 \$1,000 \$10 \$1,000 \$1,0												\$468,548	\$130,637	\$337,911
78 924,000 Property Insurance - Debits			•					7 -				-\$403,238	-\$377,739	-\$25,499
Total Admin Representation Total Representation Total Operating Expenses So So So So E-81 So So 100,0000% So So So So So So So S												\$852,028	\$13,018	\$839,010
Bit Section												\$206,332	\$0	\$206,332
81 927.000 Franchise Requirements \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0					• •							\$1,419	\$0	\$1,419
82 928,000 Regulatory Commission Expenses			• •									\$583,808	\$596,036	-\$12,228
83 929.000 Duplicate Charges				• • •	• •		-					\$0	\$0	\$0
Second S												\$94,580	\$0	\$94,580
Society								* -				\$0	\$0	\$0
Second S												\$0	\$0	\$0
87 931,000 Rents - Admin. Gen. Exp. \$12,449 \$0 \$12,449 \$0 \$12,449 \$0 \$2,154,378 \$-87 \$-\$927,360 \$2,236,814 \$0,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0				• • •								\$0	\$0	\$0
Second S												\$14,436	\$0	\$14,436
Second (1) Sec		931.000					E-87			100.0000%		\$8,289	\$0	\$8,289
90	88		TOTAL ADMIN. & GENERAL EXPENSES	\$3,164,174	\$1,009,796	\$2,154,378		-\$927,360	\$2,236,814		\$0	\$2,236,814	\$772,564	\$1,464,250
90			DEDDECIATION EVDENCE											
91 TOTAL DEPRECIATION EXPENSE \$1,363,412 \$0 \$0 \$0 \$0 \$1,363,412 \$594,513 \$ 92 AMORTIZATION EXPENSE \$583 \$0 \$583 \$0 \$583 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		402.000		64 262 442	Coo noto (1)	Coo note (1)	E 00	Coo note (1)	64 262 442	400 00000/	¢504.542	£4.0E7.02E	Coo noto (1)	Coo noto (1)
92		403.000					E-90			100.0000%		\$1,957,925	See note (1)	See note (1)
93	91		TOTAL DEPRECIATION EXPENSE	\$1,363,412	φu	\$0		\$0	\$1,363,412		\$594,513	\$1,957,925	\$0	\$0
93	92		AMORTIZATION EXPENSE											
94 407.400 Energy Efficiency Amortization		40E 100		¢502	en.	¢502	E 02	\$502	60	100 0000%	¢0	\$0	\$0	\$0
95 TOTAL AMORTIZATION EXPENSE \$583 \$0 \$\$594,330 \$0 \$\$513,090 \$0 \$\$513,090 \$0 \$\$594,330 \$0 \$\$513,090 \$0 \$\$594,330 \$0 \$\$513,090 \$0 \$\$594,330 \$0 \$\$513,090 \$0 \$\$594,330 \$0 \$\$594,330 \$0 \$\$594,330 \$0 \$\$594,330 \$0 \$\$50 \$\$594,330 \$0 \$\$50 \$\$594,330 \$0 \$\$50 \$\$50 \$\$50 \$\$50 \$\$50 \$\$50 \$\$5												\$117	\$0	\$117
96 OTHER OPERATING EXPENSES 97 408.000 Property Taxes/Ad Valorem Taxes \$654,330 \$0 \$654,330 E-97 -\$141,240 \$513,090 100.0000% \$0 98 408.000 Payroli Taxes \$138,632 \$138,632 \$0 E-98 \$10,658 \$149,290 100.0000% \$0 99 408.000 Gross Receipts Tax \$0 \$0 \$0 E-99 \$0 \$0 100.0000% \$0 100 408.000 Missouri Franchise Taxes \$0 \$0 \$0 \$0 E-100 \$0 \$0 100.0000% \$0 101 408.000 Allocated Taxes \$33,466 \$0 \$33,466 \$0 \$33,466 E-101 \$31,885 \$1,581 \$100.0000% \$0 102 TOTAL OTHER OPERATING EXPENSES \$826,428 \$138,632 \$687,796 \$100.0000% \$0 103 TOTAL OPERATING EXPENSE \$6,969,625 \$2,503,580 \$3,102,633 \$100.0000% \$3,1565,572 \$100 \$0 104 NET INCOME BEFORE TAXES \$2,945,411 \$100.0000% \$2,022,492 \$100.0000% \$1,565,572 \$100 \$0 107 OTAL INCOME TAXES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		407.400					E-94			100.0000 /6		\$117	\$0	\$117
97	33		TO THE AMORTIZATION EXTENSE	\$303	40	\$303		-φ400	\$117		φυ	Ψ117	Ψ0	Ψ117
97	96		OTHER OPERATING EXPENSES											
98		408.000		\$654,330	\$0	\$654.330	F-97	-\$141.240	\$513,090	100.0000%	\$0	\$513.090	\$0	\$513.090
99				,	• •	, ,	-	. ,	,			\$149,290	\$149,290	\$0
100												\$0	\$0	\$0
101 408.000 Allocated Taxes \$33,466 \$0 \$33,466 \$0 \$33,466 \$0 \$33,466 \$0 \$0 \$0 \$0 \$0 \$0 \$0					• •			* -				\$0	\$0	\$0
102 TOTAL OTHER OPERATING EXPENSES \$826,428 \$138,632 \$687,796 -\$162,467 \$663,961 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				7.				7.7				\$1.581	\$0	\$1,581
103 TOTAL OPERATING EXPENSE \$6,969,625 \$2,503,580 \$3,102,633 \$-\$204,590 \$6,765,035 \$594,513 \$ 104 NET INCOME BEFORE TAXES \$2,945,411 \$ \$3,150,001 \$2,022,492 \$ 105 INCOME TAXES \$0 See note (1) See note (1) See note (1) \$0 100.0000% \$1,565,572 \$ 107 TOTAL INCOME TAXES \$0 DEFERRED INCOME TAXES												\$663,961	\$149,290	\$514,671
104 NET INCOME BEFORE TAXES \$2,945,411 \$3,150,001 \$2,022,492 \$ 105 INCOME TAXES 106 0.000 Current Income Taxes \$0 See note (1) See note (1) \$0 100.0000% \$1,565,572 \$ 107 TOTAL INCOME TAXES \$0 DEFERRED INCOME TAXES				, , , , ,	,,	, ,			, ,			, ,	, , , , , ,	
105 INCOME TAXES 106 0.000 Current Income Taxes 107 TOTAL INCOME TAXES 108 DEFERRED INCOME TAXES 109 See note (1) 100 See not	103		TOTAL OPERATING EXPENSE	\$6,969,625	\$2,503,580	\$3,102,633		-\$204,590	\$6,765,035		\$594,513	\$7,359,548	\$2,270,748	\$3,130,875
105 INCOME TAXES 106 0.000 Current Income Taxes 107 TOTAL INCOME TAXES 108 DEFERRED INCOME TAXES 109 See note (1) 100 See not														
106 0.000 Current Income Taxes	104		NET INCOME BEFORE TAXES	\$2,945,411					\$3,150,001		\$2,022,492	\$5,172,493		
106 0.000 Current Income Taxes														
107 TOTAL INCOME TAXES \$0 \$1,565,572 \$ 108 DEFERRED INCOME TAXES									ĺ					
108 DEFERRED INCOME TAXES		0.000			See note (1)	See note (1)	E-106	See note (1)		100.0000%		\$1,565,572	See note (1)	See note (1)
	107		TOTAL INCOME TAXES	\$0					\$0		\$1,565,572	\$1,565,572		
109 U.000 Deterred income Taxes - Def. inc. Tax. \$0 See note (1) E-109 See note (1) \$0 100.0000% \$0											_	_		
				7.7	See note (1)	See note (1)		See note (1)				\$0	See note (1)	See note (1)
110 0.000 Amortization of Deferred ITC \$0 E-110 \$0 100.0000% \$0												\$0		
111 0.000 Deferred Income Tax - Test Line \$0 E-111 \$0 100.0000% \$0		0.000					E-111	<u> </u>		100.0000%		\$0		
112 TOTAL DEFERRED INCOME TAXES \$0 \$0 \$0	112		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$0	\$0		
113 NET OPERATING INCOME \$2,945,411 \$3,150,001 \$456,920 \$	113		NET OPERATING INCOME	\$2 945 411				1	\$3 150 001	1	\$456 920	\$3,606,921		ı
113 112 113 113 113 113 113 113 113 113	113		NET OF ENATING INCOME	\$Z,343,411					\$3,130,001		\$450,92U	\$3,000,321		

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	Ī	<u>J</u>	<u>K</u>	L	<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+1	VI = K

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

•		•		-		•		
<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj.	Income Adjustment Decemention	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$16,114	-\$16,114
	To Annualize Residential Revenue		\$0	\$0		\$0	-\$16,114	
			**	**		**	¥.0,	
Rev-3	Commercial	481.100	\$0	\$0	\$0	\$0	-\$3,204,501	-\$3,204,501
	To Annualize Commercial Revenue		\$0	\$0		\$0	-\$3,204,501	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$710,517	\$710,517
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$710,517	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$1,264,604	\$1,264,604
	1. To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	\$1,264,604	
D			***	^^	**	***	0044.004	0044.004
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$244,694	\$244,694
	To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$244,694	
Rev-7	Interruptible Industrial	481.200	\$0	\$0	\$0	\$0	\$101,559	\$101.559
1104-7		401.200			Ψ			Ψ101,303
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$101,559	
Rev-8	Small General Service Schools & Transportation	483.000	\$0	\$0	\$0	\$0	\$17,771	\$17,771
	To update revenues for weather normalization,		\$0	\$0		\$0	\$17,771	
	growth/decline, seasonality. (Boateng)							
Rev-9	Medium General Service Schools & Transportation	489.000	\$0	\$0	\$0	\$0	\$225,741	\$225,741
	To update revenues for weather normalization,		\$0	\$0		\$0	\$225,741	, ,
	growth/decline, seasonality. (Boateng)		φυ	φυ		φυ	φ223,741	
Rev-10	Large General Service Schools & Transportation		\$0	\$0	\$0	\$0	\$896,818	\$896,818
	To update revenues for weather normalization, growth/decline, seasonality. (Boateng)		\$0	\$0		\$0	\$896,818	
	growth/decline, seasonality. (Boateng)							
Rev-11	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$2,375,916	\$2,375,916
	To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	-\$115,204	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	-\$72,649	
	a. 15 dayust revenues for the update period. (Dodteny)		U	φυ		φυ	-\$12, 043	
	3. To adjust contractual revenues. (Cox, Sommerer)		\$0	\$0		\$0	\$2,563,769	
E-11	Operation Labor & Expenses - NGSE	841.000	-\$50	\$0	-\$50	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive		-\$3	\$0		\$0	\$0	
	stock/stock options. (Ferguson)							
	2. To annualize payroll. (Ferguson)		-\$47	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858.000	\$0	\$683,230	\$683,230	\$0	\$0	. en
L-20	Transmission & compression of das by others	030.000	Φ 0	φ υ ου,230	ψ003, 23 U		20	\$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>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$683,230		\$0	\$0	
E-30	Operation Supervisor & Engineering	870.000	-\$1,475	\$0	-\$1,475	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2,554	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,079	\$0		\$0	\$0	
E-34	Mains & Service Expenses	874.000	\$234	\$0	\$234	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$25,939	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$26,173	\$0		\$0	\$0	
E-35	Meas. & Reg. Station Expenses - General	875.000	-\$638	\$0	-\$638	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$274	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$364	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878.000	\$560	\$0	\$560	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8,045	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$8,605	\$0		\$0	\$0	
E-40	Other Expenses - DE	880.000	-\$53	\$0	-\$53	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$19	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$34	\$0		\$0	\$0	
E-41	Rents - DE	881.000	\$0	-\$41,471	-\$41,471	\$0	\$0	\$0
	1. To annualize rents/leases. (Hanneken)		\$0	-\$41,471		\$0	\$0	
E-44	Mains - DE	887.000	-\$6,169	\$0	-\$6,169	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$375	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$5,794	\$0		\$0	\$0	
E-48	Services - DE	892.000	-\$330	\$0	-\$330	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$34	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$296	\$0		\$0	\$0	
E-49	Meter & House Regulators - DE	893.000	-\$1,207	\$0	-\$1,207	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$131	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,076	\$0		\$0	\$0	

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

<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> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-54	Supervision - Cust. Acct. Exp.	901.000	\$105	\$0	\$105	\$0	\$0	\$
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$8	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$113	\$0		\$0	\$0	
E-55	Meter Reading Expenses	902.000	-\$9,842	\$0	-\$9,842	\$0	\$0	\$
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$7,913	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$1,929	\$0		\$0	\$0	
E-56	Customer Records & Collection Expenses	903.000	\$7,285	\$0	\$7,285	\$0	\$0	\$
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$812	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$8,097	\$0		\$0	\$0	
E-57	Uncollectible Amounts	904.000	\$0	\$230,566	\$230,566	\$0	\$0	,
	To normalize uncollectible account expense. (Boateng)		\$0	\$230,566		\$0	\$0	
E-58	Misc. Customer Accounts Expense	905.000	\$0	\$32,431	\$32,431	\$0	\$0	:
	To include interest expense on customer deposits. (Sharpe)		\$0	\$32,431		\$0	\$0	
E-61	Supervision - CSIE	907.000	-\$191	\$0	-\$191	\$0	\$0	:
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$8	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$199	\$0		\$0	\$0	
E-62	Customer Assistant Expenses - CSIE	908.000	\$10,536	\$0	\$10,536	\$0	\$0	:
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$6,390	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$16,926	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	-\$5,032	-\$4,178	-\$9,210	\$0	\$0	
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$280	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		-\$4,752	\$0		\$0	\$0	
	3. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$4,634		\$0	\$0	
	To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$456		\$0	\$0	
F 60	Daniel attacking 9 Calling Funda	040.000						:
E-68	Demostrating & Selling Expenses	912.000	\$9	\$0	\$9	\$0	\$0	

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 3 of 6

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)	Number	Labor -\$9	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	2. To annualize payroll. (Ferguson)		\$18	\$0		\$0	\$0	
	and the same party of the same same same same same same same sam		4.5	**		**	**	
E-69	Advertising Expenses	913.000	\$0	-\$7,868	-\$7,868	\$0	\$0	\$0
	To remove certain advertising expenses. (Sharpe)		\$0	-\$158		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$7,710		\$0	\$0	
E-71	Misc. Sales Expenses	916.000	\$0	-\$749	-\$749	\$0	\$0	\$0
	To remove certain promotional advertising. (Sharpe)		\$0	-\$749		\$0	\$0	
E-74	Admin. & General Salaries	920.000	\$34,229	\$0	\$34,229	\$0	\$0	\$0
E-74	To disallow certain incentive compensation & restrictive	920.000	-\$11,640	\$0	\$34,225	\$0	\$0	φ0
	stock/stock options. (Ferguson)		-\$11,040	ΨŪ		Ψ	40	
	2. To annualize payroll. (Ferguson)		\$45,869	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	\$0	-\$38,318	-\$38,318	\$0	\$0	\$0
	To annualize postage expense. (Boateng)		\$0	\$11,570		\$0	\$0	
	2. To annualize rents/leases. (Hanneken)		\$0	-\$26,092		\$0	\$0	
	3. To remove relocation expense. (Ferguson)		\$0	-\$2,101		\$0	\$0	
	To annualize utility costs related to new building in Jackson, MO. (Hanneken)		\$0	\$6,249		\$0	\$0	
	5. To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$10,873		\$0	\$0	
	6. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$5,195		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$7,661		\$0	\$0	
	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$4,215		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	-\$722,919	-\$722,919	\$0	\$0	\$0
	To remove relocation expense. (Ferguson)		\$0	-\$206		\$0	\$0	
	To annualize outside auditor expenses. (Sharpe)		\$0	-\$18,323		\$0	\$0	
	3. To annualize APUC allocated legal expense. (Boateng)		\$0	\$879		\$0	\$0	
	4. To remove costs related to transition costs - per Stipulation & Agreement in case GM-2012-0037. (Hanneken)		\$0	-\$575,295		\$0	\$0	
	5. To remove APUC and LUC corporate allocations that provide no ratepayer benefit. (Sharpe)		\$0	-\$859		\$0	\$0	
	6. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$161		\$0	\$0	

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

Income	<u>A</u>	В	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>	Н	ı
Number Income Adjustment Description Number Liabor Non Labor Total Labor Non Labor Total Number Non Labor Total Number Non Labor Non	Income	-		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
7. To remove promotional advertising sepanese from LUC and LLAS allocated costs. (Hanneken) 50		Income Adjustment Description							
8. To remove certain APUC allocated costs. (Hanneken) 9. To remove certain LUC allocated costs. (Hanneken) 10. To remove certain LUC allocated costs. (Hanneken) 11. To update APUC allocations and factors. (Hanneken) 12. To update LUC allocations and factors. (Hanneken) 13. To update LABS allocations and factors. (Hanneken) 14. To normalize injuries and damages expense. (Sharpe) 15. To normalize injuries and damages expense. (Sharpe) 16. To normalize injuries and damages expense. (Sharpe) 17. To normalize injuries and damages expense. (Sharpe) 18. To normalize normalize injuries and damages expense. (Sharpe) 19. September Pensions & Benefits 1926.000 1927.4661 1928.000 1928.000 1928.000 1928.000 1928.000 1928.000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.0000 1938.00000 1938.00000 1938.000000000000000000000000000000000000						7000			7000
9. To remove certain LUC allocated costs. (Hanneken) 10. To remove certain LABS allocated costs. (Hanneken) 11. To update APUC allocations and factors. (Hanneken) 12. To update LUC allocations and factors. (Hanneken) 13. To update LUC allocations and factors. (Hanneken) 14. To update LABS allocated costs. (Hanneken) 15. To update LUC allocations and factors. (Hanneken) 16. To update LABS allocations and factors. (Hanneken) 17. To update LABS allocations and factors. (Hanneken) 18. To update LABS allocations and factors. (Hanneken) 19. To update LABS allocations and factors. (Hanneken) 19. To normalize injuries and damages expense. (Sharpe) 19. To normalize injuries and damages expense. (Sharpe) 19. To normalize injuries and damages expense. (Sharpe) 19. To normalize pensions & Benefits 19. To annualize medical, dental, vision, and life insurance, ESPP, and 414: employee benefits. (Ferguson) 2. To remove relocation expense. (Fouteng) 3. To normalize pension expense. (Boateng) 3. To normalize pension expense. (Boateng) 4. To normalize pension expense. (Boateng) 4. To normalize pension expense. (Boateng) 5. To annualize Missouri PSC Assessment. (Sharpe) 5. To annualize depreciation on power operated equipment. transportation expense. (Sharpe) 5. To annualize depreciation on power operated equipment. transportation expense. (Sha									
10. To remove certain LABS allocated costs. (Hanneken) 11. To update APUC allocations and factors. (Hanneken) 12. To update LUC allocations and factors. (Hanneken) 13. To update LUC allocations and factors. (Hanneken) 14. To update LABS allocations and factors. (Hanneken) 15. To update LABS allocations and factors. (Hanneken) 16. To update LABS allocations and factors. (Hanneken) 17. To normalize injuries and damages expense. (Sharpe) 18. To update LABS allocations and factors. (Hanneken) 18. To update LABS allocations and factors. (Hanneken) 19. S57,444 19. S0 10. S57,444 10. S0 10. S57,444 10. S0 10. S57,444 10. S0 10. S0 10. S57,444 10. S0 10. S0 10. S57,444 10. S0 10. S0 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S0 10. S1,419 10. S1,419 10. S0 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S0 10. S1,419 10. S1,419 10. S1,419 10. S0 10. S0 10. S1,419 10. S1,419 10. S0 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S0 10. S1,419 10. S0 10. S1,419 10. S0 10. S0 10. S1,419 10. S1,419 10. S0 10. S1,419 10. S1,419 10. S1,419 10. S0 10. S1,419 10. S1,419 10. S1,419 10. S0 10. S1,419 10. S1,419 10. S0 10. S1,419 10. S1,41		8. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$1,960		\$0	\$0	
11. To update APUC allocations and factors. (Hanneken) 12. To update LUC allocations and factors. (Hanneken) 13. To update LUC allocations and factors. (Hanneken) 14. To normalize injuries and damages expense. (Sharpe) 15. To normalize injuries and damages expense. (Sharpe) 15. To normalize injuries and damages expense. (Sharpe) 16. To normalize injuries and damages expense. (Sharpe) 17. To normalize injuries and damages expense. (Sharpe) 18. To normalize injuries and damages expense. (Sharpe) 19. To normalize injuries and damages expense. (Sharpe) 19. To normalize injuries and damages expense. (Sharpe) 20. To remove relocation expense. (Forgruson) 21. To normalize pension expense. (Boateng) 22. To remove relocation expense. (Boateng) 23. To normalize pension expense. (Boateng) 24. To normalize pension expense. (Boateng) 25. Se2,767 26. Se2,767 27. Se2,767 28. Se2,767 28. Se2,767 29. Se2,869 20. Se2		To remove certain LUC allocated costs. (Hanneken)		\$0	-\$8,841		\$0	\$0	
12. To update LUC allocations and factors. (Hanneken) 13. To update LABS allocations and factors. (Hanneken) 13. To update LABS allocations and factors. (Hanneken) 15. To update LABS allocations and factors. (Hanneken) 16. To normalize injuries and damages expense. (Sharpe) 17. To normalize injuries and damages expense. (Sharpe) 18. To normalize injuries and damages expense. (Sharpe) 18. To normalize injuries and damages expense. (Sharpe) 19. To normalize medical, dental, vision, and life insurance, ESPP, and 401-4 employee benefits. (Ferguson) 20. To remove relocation expense. (Ferguson) 30. \$11,228 30. \$10. \$0. \$0. \$0. \$0. \$0. \$0. \$0. \$0. \$0. \$		10. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$4,410		\$0	\$0	
13. To update LABS allocations and factors. (Hanneken) 15. To update LABS allocations and factors. (Hanneken) 17. To injuries & Damages 18. To normalize injuries and damages expense. (Sharpe) 19. To normalize injuries and damages expense. (Sharpe) 19. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) 19. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) 19. To remove relocation expense. (Ferguson) 19. To normalize pension expense. (Boateng) 19. To annualize Missouri PSC Assessment. (Sharpe) 19. To annualize Missouri PSC Assessment. (Sharpe) 19. To disallow certain dues and donations attributed to lobbying. (Sharpe) 20. To adjust miscaliansous expenses. (Sharpe) 21. To adjust miscaliansous expenses. (Sharpe) 22. To adjust miscaliansous expenses. (Sharpe) 23. To annualize mentaleses. (Manneken) 24. To annualize mentaleses. (Manneken) 25. To adjust miscaliansous expenses. (Sharpe) 26. To adjust miscaliansous expenses. (Sharpe) 27. To aliminate annualize depreciation on power operated equipment, transportation expenses 28. To aliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		11. To update APUC allocations and factors. (Hanneken)		\$0	-\$83,174		\$0	\$0	
E-79 Injuries & Damages 1. To normalize injuries and damages expense. (Sharpe) 25,000 \$0 \$1,419 \$1,419 \$0 \$0 \$0 1. To normalize injuries and damages expense. (Sharpe) 26,000 \$2,71,461 \$12,228 \$23,689 \$0 \$0 1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-4 employee benefits. (Ferguson) 2. To remove relocation expense. (Ferguson) 3. To normalize pension expense. (Boateng) 4. To normalize opension expense. (Boateng) 4. To normalize OPEB expense. (Boateng) 50 \$28,2767 \$0 \$0 \$0 \$0 50 \$0 \$0 50 \$0 \$0 50		12. To update LUC allocations and factors. (Hanneken)		\$0	-\$87,747		\$0	\$0	
1. To normalize injuries and damages expense. (Sharpe) E-80 Employee Pensions & Benefits 1. To annualize medical, dental, vision, and life insurance, ESPP, and 4014. employee benefits. (Ferguson) 2. To remove relocation expense. (Ferguson) 3. To normalize pension expense. (Boateng) 4. To normalize pension expense. (Boateng) 50 \$12,228 50 \$0 5		13. To update LABS allocations and factors. (Hanneken)		\$0	\$57,444		\$0	\$0	
1. To normalize injuries and damages expense. (Sharpe) E-80 Employee Pensions & Benefits 1. To annualize medical, dental, vision, and life insurance, ESPP, and 4014. employee benefits. (Ferguson) 2. To remove relocation expense. (Ferguson) 3. To normalize pension expense. (Boateng) 4. To normalize pension expense. (Boateng) 50 \$12,228 50 \$0 5	E-79	Injuries & Damages	925.000	\$0	\$1,419	\$1,419	\$0	\$0	\$0
E-80 Employee Pensions & Benefits 926.000 -\$271,461 -\$12,228 -\$283,689 \$0 \$0 \$1 1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) 2. To remove relocation expense. (Ferguson) 3. To normalize pension expense. (Boateng) 4. To normalize oPEB expense. (Boateng) 50 -\$12,228 \$0 \$0 \$0 50 \$0 50 \$0 50 \$0 E-82 Regulatory Commission Expenses 928.000 \$0 \$94,580 \$94,580 \$0 \$0 50 \$0 E-82 Regulatory Commission Expenses 928.000 \$0 \$94,580 \$94,580 \$0 50 \$0 50 \$0 E-86 Misc. General Expenses 930.200 \$0 \$86,266 \$0 50 \$0 E-86 Misc. General Expenses 1. To disallow certain dues and donations attributed to lobbying. (Sharpe) 2. To adjust miscellaneous expenses. (Sharpe) 50 \$4,845 \$0 \$0 50 \$0 E-87 Rents - Admin. Gen. Exp. 931.000 \$0 \$4,160 \$0 \$0 50 \$594,513 \$594,51 E-80 Depreciation Expenses \$0 \$0 \$0 \$0 \$628,838 \$0 \$0 \$0 \$30 \$523,325		-				, ,			
1. To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson) 2. To remove relocation expense. (Ferguson) 3. To normalize pension expense. (Boateng) 4. To normalize OPEB expense. (Boateng) 5. \$62,767 80 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		To normalize injuries and damages expense. (Sharpe)		\$0	\$1,419		\$0	\$0	
ESPP, and 401-k employee benefits. (Ferguson) 2. To remove relocation expense. (Ferguson) 3. To normalize pension expense. (Boateng) 4. To normalize OPEB expense. (Boateng) 5. \$62,767 50 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	E-80	Employee Pensions & Benefits	926.000	-\$271,461	-\$12,228	-\$283,689	\$0	\$0	\$0
3. To normalize pension expense. (Boateng) 4. To normalize OPEB expense. (Boateng) 5.\$62,767 \$0 \$0 \$0 \$0 4. To normalize OPEB expense. (Boateng) 5.\$193,506 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				-\$15,188	\$0		\$0	\$0	
4. To normalize OPEB expense. (Boateng) -\$193,506 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		2. To remove relocation expense. (Ferguson)		\$0	-\$12,228		\$0	\$0	
E-82 Regulatory Commission Expenses 928.000 \$0 \$94,580 \$94,580 \$0 \$0 \$0 1. To normalize rate case expense over 3 years. (Boateng) \$0 \$28,314 \$0 \$0 \$0 2. To annualize Missouri PSC Assessment. (Sharpe) \$0 \$66,266 \$0 \$0 \$0 E-86 Misc. General Expenses 930.200 \$0 -\$8,502 -\$8,502 \$0 \$0 \$0 1. To disallow certain dues and donations attributed to lobbying. (Sharpe) \$0 -\$3,657 \$0 \$0 2. To adjust miscellaneous expenses. (Sharpe) \$0 -\$4,465 \$0 \$0 \$0 E-87 Rents - Admin. Gen. Exp. 931.000 \$0 -\$4,160 -\$4,160 \$0 \$0 1. To annualize rents/leases. (Hanneken) \$0 -\$4,160 \$0 \$0 \$0 E-90 Depreciation Expense, Dep. Exp. 403.000 \$0 \$0 \$0 \$0 \$594,513 \$594,513 E-90 Legiminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		3. To normalize pension expense. (Boateng)		-\$62,767	\$0		\$0	\$0	
1. To normalize rate case expense over 3 years. (Boateng) 2. To annualize Missouri PSC Assessment. (Sharpe) 80 \$66,266 \$0 \$0 \$0 E-86 Misc. General Expenses 930.200 \$0 -\$8,502 -\$8,502 \$0 \$0 \$0 1. To disallow certain dues and donations attributed to lobbying. (Sharpe) 2. To adjust miscellaneous expenses. (Sharpe) 80 \$3,657 \$0 \$0 \$0 E-87 Rents - Admin. Gen. Exp. 931.000 \$0 -\$4,160 -\$4,160 \$0 \$0 \$0 1. To annualize rents/leases. (Hanneken) 80 \$0 -\$4,160 \$0 \$0 \$0 E-90 Depreciation Expense, Dep. Exp. 403.000 \$0 \$0 \$0 \$0 \$0 \$0 \$50 \$50,50 \$50,50 \$50,50 \$50 2. To eliminate annualized depreciation on power operated equipment, ransportation equipment, etc charged to O&M and construction. (Sharpe)		4. To normalize OPEB expense. (Boateng)		-\$193,506	\$0		\$0	\$0	
2. To annualize Missouri PSC Assessment. (Sharpe) 80 \$66,266 \$0 \$0 \$0 \$0 \$1. To disallow certain dues and donations attributed to lobbying. (Sharpe) 2. To adjust miscellaneous expenses. (Sharpe) 80 \$31,000 \$0 \$4,8502 \$0 \$0 \$0	E-82	Regulatory Commission Expenses	928.000	\$0	\$94,580	\$94,580	\$0	\$0	\$0
E-86 Misc. General Expenses 930.200 \$0 -\$8,502 -\$8,502 \$0 \$0 \$1 1. To disallow certain dues and donations attributed to lobbying. (Sharpe) 2. To adjust miscellaneous expenses. (Sharpe) E-87 Rents - Admin. Gen. Exp. 931.000 \$0 -\$4,160 -\$4,160 \$0 \$0 1. To annualize rents/leases. (Hanneken) E-90 Depreciation Expense, Dep. Exp. 403.000 \$0 \$0 \$0 \$0 \$0 \$594,513 \$594,513 1. To Annualize Depreciation Expense \$0 \$0 \$0 \$0 \$0 \$626,838 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		To normalize rate case expense over 3 years. (Boateng)		\$0	\$28,314		\$0	\$0	
1. To disallow certain dues and donations attributed to lobbying. (Sharpe) 2. To adjust miscellaneous expenses. (Sharpe) E-87 Rents - Admin. Gen. Exp. 1. To annualize rents/leases. (Hanneken) E-90 Depreciation Expense, Dep. Exp. 1. To Annualize Depreciation Expense 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) \$0		To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$66,266		\$0	\$0	
Lobbying. (Sharpe)	E-86	Misc. General Expenses	930.200	\$0	-\$8,502	-\$8,502	\$0	\$0	\$0
E-87 Rents - Admin. Gen. Exp. 931.000 \$0 -\$4,160 -\$4,160 \$0 \$0 \$1 1. To annualize rents/leases. (Hanneken) \$0 -\$4,160 \$0 \$0 \$0 E-90 Depreciation Expense, Dep. Exp. 403.000 \$0 \$0 \$0 \$0 \$594,513 \$594,513 1. To Annualize Depreciation Expense \$0 \$0 \$0 \$0 \$626,838 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)				\$0	-\$3,657		\$0	\$0	
1. To annualize rents/leases. (Hanneken) So -\$4,160 So \$0 E-90 Depreciation Expense, Dep. Exp. 1. To Annualize Depreciation Expense 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) So -\$4,160 So \$0 So \$594,513 \$594,		To adjust miscellaneous expenses. (Sharpe)		\$0	-\$4,845		\$0	\$0	
E-90 Depreciation Expense, Dep. Exp. 1. To Annualize Depreciation Expense 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) 403.000 \$0 \$0 \$0 \$594,513 \$594,513 \$594,513 \$594,513 \$594,513 \$594,513 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	E-87	Rents - Admin. Gen. Exp.	931.000	\$0	-\$4,160	-\$4,160	\$0	\$0	\$0
1. To Annualize Depreciation Expense \$0 \$0 \$0 \$626,838 2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		To annualize rents/leases. (Hanneken)		\$0	-\$4,160		\$0	\$0	
2. To eliminate annualized depreciation on power operated equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)	E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$594,513	\$594,513
equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)		To Annualize Depreciation Expense		\$0	\$0		\$0	\$626,838	
E 02 Amentination		equipment, transportation equipment, etc charged to O&M		\$0	\$0		\$0	-\$32,325	
	E 00	A	405 404		A===	A		**	\$0

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 5 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>	Ī
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove non-recurring items. (Hanneken)		\$0	-\$583		\$0	\$0	
E-94	Energy Efficiency Amortization	407.400	\$0	\$117	\$117	\$0	\$0	\$0
	To amortize Energy Efficiency Regulatory Asset as of 3/31/14 per Stipulation in GR-2010-0192. (Hanneken)		\$0	\$117		\$0	\$0	
E-97	Property Taxes/Ad Valorem Taxes	408.000	\$0	-\$141,240	-\$141,240	\$0	\$0	\$0
	To annualize property tax expense. (Ferguson)		\$0	-\$141,240		\$0	\$0	
E-98	Payroll Taxes	408.000	\$10,658	\$0	\$10,658	\$0	\$0	\$0
	To annualize payroll tax expense. (Ferguson)		\$10,658	\$0		\$0	\$0	
E-101	Allocated Taxes	408.000	\$0	-\$31,885	-\$31,885	\$0	\$0	\$0
	To remove PSC assessment charges from account 408. (Sharpe)		\$0	-\$31,885		\$0	\$0	
E-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$1,565,572	\$1,565,572
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,565,572	
	l Total Operating Revenues	·	\$0	\$0	\$0	\$0	\$2,617,005	\$2,617,005
	Total Operating & Maint. Expense		-\$232,832	\$28,242	-\$204,590	\$0	\$2,160,085	\$2,160,085

Liberty Utilities (Midstates Nat. Gas) Corp. GR-2014-0152

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

	<u>A</u>	<u>B</u>	_ <u>c</u>	<u>D</u>	<u>E</u>	<u> </u>
Line Number	Description	Percentage Rate	Test Year	6.39% Return	6.62% Return	6.85% Return
Italiiboi	Boschphon	ruto	Tour	rectarri	Rotum	Rotain
1	TOTAL NET INCOME BEFORE TAXES		\$5,172,493	\$3,715,626	\$3,873,841	\$4,032,747
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.6300%	\$1,115,804	\$1,115,804	\$1,115,804	\$1,115,804
7	Tax Straight-Line Depreciation		\$1,957,925	\$1,957,925	\$1,957,925	\$1,957,925
8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$3,073,729	\$3,073,729	\$3,073,729	\$3,073,729
9	NET TAXABLE INCOME		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
10	PROVISION FOR FED. INCOME TAX					
11	Net Taxable Inc Fed. Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
12	Deduct Missouri Income Tax at the Rate of	100.000%	\$224,201	\$143,684	\$152,428	\$161,210
13	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
14	Federal Taxable Income - Fed. Inc. Tax	05.0000/	\$3,832,488	\$2,456,138	\$2,605,609	\$2,755,733
15 16	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	35.000%	\$1,341,371	\$859,648	\$911,963	\$964,507
17	Net Federal Income Tax		\$1,341,371	\$859,648	\$911,963	\$964,507
18	PROVISION FOR MO. INCOME TAX					
19	Net Taxable Income - MO. Inc. Tax	27 2224	\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
20	Deduct Federal Income Tax at the Rate of	35.000%	\$469,480	\$300,877	\$319,187	\$337,577
21 22	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$0 \$3,587,209	\$0 \$2,298,945	\$0 \$2,438,850	\$0 \$2,579,366
23	Subtract Missouri Income Tax Credits		\$5,567,209	\$2,230,345	\$2, 4 30,030	\$2,579,500
24	Missouri Income Tax at the Rate of	6.250%	\$224,201	\$143,684	\$152,428	\$161,210
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$4,056,689	\$2,599,822	\$2,758,037	\$2,916,943
30	Subtract City Income Tax Credits	0.0000/			**	
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$1,341,371	\$859,648	\$911,963	\$964,507
34	State Income Tax		\$224,201	\$143,684	\$152,428	\$161,210
35 36	City Income Tax TOTAL SUMMARY OF CURRENT INCOME TAX	_	\$0	\$0 \$1,003,332	\$0	\$0 \$4.435.747
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,565,572	\$1,003,332	\$1,064,391	\$1,125,717
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40 41	Deferred Income Tax - Test Line TOTAL DEFERRED INCOME TAXES	-	\$0 \$0	\$0 \$0	\$0 \$0	<u>\$0</u> \$0
			·			
42	TOTAL INCOME TAX	_	\$1,565,572	\$1,003,332	\$1,064,391	\$1,125,717

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

Liberty Utilities (Midstates Nat. Gas) Corp. GR-2014-0152

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

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 8.20%	Cost of Capital 8.70%	Cost of Capital 9.20%
1	Common Stock	\$19,469,292	45.89%		3.763%	3.992%	4.222%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$22,956,709	54.11%	4.86%	2.630%	2.630%	2.630%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$42,426,001	100.00%		6.393%	6.622%	6.852%
8	PreTax Cost of Capital				8.758%	9.131%	9.505%

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