

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Reserve for Depreciation at September 30, 2013

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Gallatin

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total				
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)		
1	Organization	3010												
2	Franchises and consents	3020	\$ (7,590)	\$ (2,992)	\$ (4,598)							\$ (7,590)	\$ (2,992)	\$ (4,598)
3	Misc. intangible plant	3030	-	-	-							-	-	-
4	Land & land rights	3740	-	-	-							-	-	-
5	Structures & Improvements (new bldg only)	3750	(13,764)	(5,426)	(8,338)							(13,764)	(5,426)	(8,338)
6	Mains	3760	(612,528)	-	(612,528)							(612,528)	-	(612,528)
7	Measuring & regulating station equip.- general	3780	(13,068)	-	(13,068)							(13,068)	-	(13,068)
8	Services	3800	(286,971)	(286,971)	-							(286,971)	(286,971)	-
9	Meters (materials)	3810	(71,328)	(71,328)	-							(71,328)	(71,328)	-
10	Meter installations (labor only)	3820	(13,337)	(13,337)	-							(13,337)	(13,337)	-
11	House regulators	3830	(3,412)	(3,412)	-							(3,412)	(3,412)	-
12	Industrial measuring and regulating equipment	3850	-	-	-							-	-	-
13	Conversions (not SMNG)	3860	(32,078)	(32,078)	-							(32,078)	(32,078)	-
14	Structures & improvements (ongoing)	3900	(12,446)	(4,906)	(7,539)							(12,446)	(4,906)	(7,539)
15	Office furniture & equipment	3910	(1,301)	(513)	(788)							(1,301)	(513)	(788)
16	Office furniture & equipment	3911	-	-	-							-	-	-
17	Transportation equipment (vehicles)	3920	(38,693)	(15,254)	(23,439)							(38,693)	(15,254)	(23,439)
18	Stores equipment	3930	-	-	-							-	-	-
19	Tools, shop & garage equipment (no labor)	3940	(28,513)	(11,240)	(17,272)							(28,513)	(11,240)	(17,272)
20	Power operated equipment (backhoes, trenchers, etc)	3960	(12,197)	(4,808)	(7,389)							(12,197)	(4,808)	(7,389)
21	Communication equipment	3970	6,660	2,626	4,034							6,660	2,626	4,034
22	Miscellaneous equipment (no addns)	3980	-	-	-							-	-	-
23	Other tangible property (no addns)	3990	-	-	-							-	-	-
24	Total		\$ (1,140,564)	\$ (449,640)	\$ (690,925)		\$ -	\$ -	\$ -			\$ (1,140,564)	\$ (449,640)	\$ (690,925)
	chk sum to GL		(1,140,564)	(449,640)	(690,925)									(1,140,564)

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Warsaw

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total				
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)		
1	Organization	3010												
2	Franchises and consents	3020	\$ (2,047)	\$ (516)	\$ (1,530)							\$ (2,047)	\$ (516)	\$ (1,530)
3	Misc. intangible plant	3030	-	-	-							-	-	-
4	Land & land rights	3740	-	-	-							-	-	-
5	Structures & Improvements (new bldg only)	3750	-	-	-							-	-	-
6	Mains	3760	(1,259,148)	-	(1,259,148)	ADJ-1	346,856		346,856			(912,293)	-	(912,293)
7	Measuring & regulating station equip.- general	3780	(17,928)	-	(17,928)	ADJ-2	14,506		14,506			(3,422)	-	(3,422)
8	Services	3800	(165,246)	(165,246)	-							(165,246)	(165,246)	-
9	Meters (materials)	3810	(34,514)	(34,514)	-							(34,514)	(34,514)	-
10	Meter installations (labor only)	3820	(19,286)	(19,286)	-							(19,286)	(19,286)	-
11	House regulators	3830	(13,155)	(13,155)	-							(13,155)	(13,155)	-
12	Industrial measuring and regulating equipment	3850	-	-	-							-	-	-
13	Conversions (not SMNG)	3860	(76,604)	(76,604)	-							(76,604)	(76,604)	-
14	Structures & improvements (ongoing)	3900	(3,483)	(878)	(2,605)							(3,483)	(878)	(2,605)
15	Office furniture & equipment	3910	(765)	(193)	(572)							(765)	(193)	(572)
16	Office furniture & equipment	3911	-	-	-							-	-	-
17	Transportation equipment (vehicles)	3920	(29,346)	(11,355)	(17,991)							(29,346)	(11,355)	(17,991)
18	Stores equipment	3930	-	1	2							-	1	2
19	Tools, shop & garage equipment (no labor)	3940	(18,027)	(4,546)	(13,481)							(18,027)	(4,546)	(13,481)
20	Power operated equipment (backhoes, trenchers, etc)	3960	(4,821)	(1,216)	(3,605)							(4,821)	(1,216)	(3,605)
21	Communication equipment	3970	(8,912)	(2,247)	(6,664)							(8,912)	(2,247)	(6,664)
22	Miscellaneous equipment (no addns)	3980	-	-	-							-	-	-
23	Other tangible property (no addns)	3990	-	-	-							-	-	-
24	Total		<u>\$ (1,653,281)</u>	<u>\$ (329,755)</u>	<u>\$ (1,323,522)</u>		<u>\$ 361,361</u>	<u>\$ -</u>	<u>\$ 361,361</u>			<u>\$ (1,291,919)</u>	<u>\$ (329,755)</u>	<u>\$ (962,161)</u>
		chk sum to GL	<u>(1,653,281)</u>	<u>(329,756)</u>	<u>(1,323,524)</u>									<u>(1,653,281)</u>

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Rogersville

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total				
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)		
1	Organization	3010												
2	Franchises and consents	3020	\$ (705)	\$ (123)	\$ (581)							\$ (705)	\$ (123)	\$ (581)
3	Misc. intangible plant	3030	-	-	-							-	-	-
4	Land & land rights	3740	-	-	-							-	-	-
5	Structures & Improvements (new bldg only)	3750	-	-	-							-	-	-
6	Mains	3760	(15,318,509)	-	(15,318,509)							(15,318,509)	-	(15,318,509)
7	Measuring & regulating station equip.- general	3780	(162,322)	-	(162,322)							(162,322)	-	(162,322)
8	Services	3800	(2,142,834)	(2,142,834)	-							(2,142,834)	(2,142,834)	-
9	Meters (materials)	3810	(828,208)	(828,208)	-							(828,208)	(828,208)	-
10	Meter installations (labor only)	3820	(987)	(987)	-							(987)	(987)	-
11	House regulators	3830	(1,116)	(1,116)	-							(1,116)	(1,116)	-
12	Industrial measuring and regulating equipment	3850	(154,448)	(154,448)	-							(154,448)	(154,448)	-
13	Conversions (not SMNG)	3860	(159,917)	(159,917)	-							(159,917)	(159,917)	-
14	Structures & improvements (ongoing)	3900	(46,312)	(8,112)	(38,200)							(46,312)	(8,112)	(38,200)
15	Office furniture & equipment	3910	(105,773)	(18,527)	(87,246)							(105,773)	(18,527)	(87,246)
16	Office furniture & equipment	3911	39,612	6,939	32,674							39,612	6,939	32,674
17	Transportation equipment (vehicles)	3920	(354,239)	(62,049)	(292,190)							(354,239)	(62,049)	(292,190)
18	Stores equipment	3930	-	-	-							-	-	-
19	Tools, shop & garage equipment (no labor)	3940	(124,154)	(21,747)	(102,407)							(124,154)	(21,747)	(102,407)
20	Power operated equipment (backhoes, trenchers, etc)	3960	(53,828)	(9,429)	(44,399)							(53,828)	(9,429)	(44,399)
21	Communication equipment	3970	(19,606)	(3,434)	(16,172)							(19,606)	(3,434)	(16,172)
22	Miscellaneous equipment (no addns)	3980	-	-	-							-	-	-
23	Other tangible property (no addns)	3990	-	-	-							-	-	-
24	Total		<u>\$ (19,433,347)</u>	<u>\$ (3,403,995)</u>	<u>\$ (16,029,352)</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ (19,433,347)</u>	<u>\$ (3,403,995)</u>	<u>\$ (16,029,352)</u>
	chk sum to GL		<u>(19,433,347)</u>	<u>(3,403,995)</u>	<u>(16,029,352)</u>									<u>(19,433,347)</u>

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Branson

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total				
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)		
1	Organization	3010												
2	Franchises and consents	3020	\$ (137,815)	\$ (12,025)	\$ (125,790)							\$ (137,815)	\$ (12,025)	\$ (125,790)
3	Misc. intangible plant	3030	-	-	-							-	-	-
4	Land & land rights	3740	-	-	-							-	-	-
5	Structures & Improvements (new bldg only)	3750	-	-	-							-	-	-
6	Mains	3760	(1,933,019)	-	(1,933,019)							(1,932,841)	-	(1,933,019)
7	Measuring & regulating station equip.- general	3780	(6,667)	-	(6,667)							(6,667)	-	(6,667)
8	Services	3800	(113,127)	(113,127)	-	ADJ-3	178	178				(112,948)	(112,948)	-
9	Meters (materials)	3810	(27,294)	(27,294)	-							(27,294)	(27,294)	-
10	Meter installations (labor only)	3820	(2,120)	(2,120)	-							(2,120)	(2,120)	-
11	House regulators	3830	(875)	(875)	-							(875)	(875)	-
12	Industrial measuring and regulating equipment	3850	-	-	-							-	-	-
13	Conversions (not SMNG)	3860	(42,005)	(42,005)	-							(42,005)	(42,005)	-
14	Structures & improvements (ongoing)	3900	(130)	(11)	(119)							(130)	(11)	(119)
15	Office furniture & equipment	3910	(5,548)	(484)	(5,064)							(5,548)	(484)	(5,064)
16	Office furniture & equipment	3911	(6,077)	(530)	(5,546)							(6,077)	(530)	(5,546)
17	Transportation equipment (vehicles)	3920	(20,636)	(1,801)	(18,835)							(20,636)	(1,801)	(18,835)
18	Stores equipment	3930	-	-	-							-	-	-
19	Tools, shop & garage equipment (no labor)	3940	(5,816)	(507)	(5,309)							(5,816)	(507)	(5,309)
20	Power operated equipment (backhoes, trenchers, etc)	3960	85,335	7,446	77,890							85,335	7,446	77,890
21	Communication equipment	3970	(3,444)	(301)	(3,144)							(3,444)	(301)	(3,144)
22	Miscellaneous equipment (no addns)	3980	-	-	-							-	-	-
23	Other tangible property (no addns)	3990	-	-	-							-	-	-
24	Total		<u>\$ (2,219,238)</u>	<u>\$ (193,633)</u>	<u>\$ (2,025,605)</u>		<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ -</u>			<u>\$ (2,218,882)</u>	<u>\$ (193,455)</u>	<u>\$ (2,025,605)</u>
	chk sum to GL		(2,219,238)	(193,633)	(2,025,605)									(2,219,238)

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Lake of the Ozarks

Line No	Account Name (a)	Account No (b)	Reserve for Depreciation at 9-30-13			Adjustment reference (f)	Adjustments			Adjusted Total		
			Total (c)	Customer (d)	Demand/comm (e)		Total (g)	Customer (h)	Demand/comm (i)	Total (j)	Customer (k)	Demand/comm (l)
1	Organization	3010										
2	Franchises and consents	3020	\$ (95)	\$ (2)	\$ (93)				\$ (95)	\$ (2)	\$ (93)	
3	Misc. intangible plant	3030	-	-	-				-	-	-	
4	Land & land rights	3740	-	-	-				-	-	-	
5	Structures & Improvements (new bldg only)	3750	-	-	-				-	-	-	
6	Mains	3760	(117,362)	-	(117,362)	ADJ-1	(346,856)		(346,856)		(464,217)	(464,217)
7	Measuring & regulating station equip.- general	3780	(227)	-	(227)	ADJ-2	(14,506)		(14,506)		(14,733)	(14,733)
8	Services	3800	(7,302)	(7,302)	-				(7,302)	(7,302)	-	-
9	Meters (materials)	3810	(923)	(923)	-				(923)	(923)	-	-
10	Meter installations (labor only)	3820	(77)	(77)	-				(77)	(77)	-	-
11	House regulators	3830	-	-	-				-	-	-	-
12	Industrial measuring and regulating equipment	3850	-	-	-				-	-	-	-
13	Conversions (not SMNG)	3860	(3,716)	(3,716)	-				(3,716)	(3,716)	-	-
14	Structures & improvements (ongoing)	3900	-	-	-				-	-	-	-
15	Office furniture & equipment	3910	(1,908)	(47)	(1,861)				(1,908)	(47)	(1,861)	-
16	Office furniture & equipment	3911	(1,229)	(30)	(1,198)				(1,229)	(30)	(1,198)	-
17	Transportation equipment (vehicles)	3920	(92,357)	(36,409)	(55,947)				(92,357)	(36,409)	(55,947)	-
18	Stores equipment	3930	-	-	-				-	-	-	-
19	Tools, shop & garage equipment (no labor)	3940	(5,262)	(129)	(5,133)				(5,262)	(129)	(5,133)	-
20	Power operated equipment (backhoes, trenchers, etc)	3960	(770)	(19)	(752)				(770)	(19)	(752)	-
21	Communication equipment	3970	(2,329)	(57)	(2,272)				(2,329)	(57)	(2,272)	-
22	Miscellaneous equipment (no addns)	3980	-	-	-				-	-	-	-
23	Other tangible property (no addns)	3990	-	-	-				-	-	-	-
24	Total		\$ (233,556)	\$ (48,711)	\$ (184,845)		\$ (361,361)	\$ -	\$ (361,361)	\$ (594,917)	\$ (48,711)	\$ (546,206)
		chk sum to GL	(233,556)	(48,711)	(184,845)							(233,556)