Exhibit No.: .

Issue: Accounting Schedules

Witness: PSC Staff

Sponsoring Party: PSC Auditors

**Case No:** GR-2014-0152 **Date Prepared:** 6/6/2014



## MISSOURI PUBLIC SERVICE COMMISSION

### **REGULATORY REVIEW DIVISION**

#### **DIRECT**

### STAFF ACCOUNTING SCHEDULES

# LIBERTY UTILITIES (MIDSTATES NAT. GAS) CORP. NORTHEAST MISSOURI (NEMO) DISTRICT

CASE NO. GR-2014-0152

**Jefferson City, MO** 

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

Line	<u>A</u>	<u>B</u> 6.34%	<u>C</u> 6.57%	<u>D</u> 6.80%
Number	Description	Return	Return	Return
Number	Description	Ketam	Ketam	Ketaiii
1	Net Orig Cost Rate Base	\$38,661,308	\$38,661,308	\$38,661,308
2	Rate of Return	6.34%	6.57%	6.80%
3	Net Operating Income Requirement	\$2,450,740	\$2,539,275	\$2,628,196
4	Net Income Available	\$2,734,338	\$2,734,338	\$2,734,338
5	Additional Net Income Required	-\$283,598	-\$195,063	-\$106,142
6	Income Tax Requirement			
7	Required Current Income Tax	\$914,301	\$969,942	\$1,025,826
8	Current Income Tax Available	\$1,092,532	\$1,092,532	\$1,092,532
9	Additional Current Tax Required	-\$178,231	-\$122,590	-\$66,706
10	Revenue Requirement	-\$461,829	-\$317,653	-\$172,848
	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	-\$461,829	-\$317,653	-\$172,848

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

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

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Hambon	Nato Base Bescription		Amount
1	Plant In Service		\$54,497,766
2	Less Accumulated Depreciation Reserve		\$9,204,739
3	Net Plant In Service		\$45,293,027
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$85,243
6	Storage Gas		\$1,911,150
7	Energy Efficiency Regulatory Asset		\$30,188
8	Prepayments		\$101,529
9	TOTAL ADD TO NET PLANT IN SERVICE		\$1,957,624
10	SUBTRACT FROM NET PLANT		
11	Federal Tax Offset	0.0603%	\$501
12	State Tax Offset	0.0603%	\$84
13	City Tax Offset	0.0000%	\$0
14	Interest Expense Offset	14.7589%	\$146,986
15	Accumulated Deferred Income Tax		\$2,706,524
16	Customer Advances for Construction		-\$1,020
17	Customer Deposits		\$583,721
18	Stipulated Ratebase Offset		\$5,152,547
19	TOTAL SUBTRACT FROM NET PLANT		\$8,589,343
20	Total Rate Base	I	\$38,661,308

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

Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	F As Adjusted	<u>G</u>	<u>H</u> Jurisdictional	<u>l</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
		,							
1 2	301.000	INTANGIBLE PLANT Organization	\$5,249	P-2	\$3	\$5,252	100.0000%	\$0	\$5,252
3		Franchises & Consents	\$45,803	P-3	\$25	\$45,828	100.0000%	\$0 \$0	\$45,828
4	303.000	Misc. Intangible Plant	\$2,136	P-4	\$1	\$2,137	100.0000%	\$0	\$2,137
5		TOTAL INTANGIBLE PLANT	\$53,188		\$29	\$53,217		\$0	\$53,217
		TRANSMISSION PLANT							
6 7	311.000	Liquified Petroleum Gas Equipment	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	365.000	Land and Land Rights - TP	\$200	P-8	\$0	\$200	100.0000%	\$0	\$200
9		Rights of Way - TP	\$8,742	P-9	\$5	\$8,747	100.0000%	\$0	\$8,747
10	366.000	Structures & Improvements - TP	\$0	P-10	-\$26,128	-\$26,128	100.0000%	\$0	-\$26,128
11 12	367.000 367.100	Mains - Cathodic Protection - TP Mains - Steel - TP	\$12,062 \$1,073,844	P-11 P-12	\$7 \$595	\$12,069 \$1,074,439	100.0000% 100.0000%	\$0 \$0	\$12,069 \$1,074,439
13		Meas. & Reg. Station Equipment - TP	\$1,073,644	P-12	\$393 \$46	\$1,074,439 \$84,767	100.0000%	\$0 \$0	\$1,074,439 \$84,767
14	000.000	TOTAL TRANSMISSION PLANT	\$1,179,569		-\$25,475	\$1,154,094	100.000070	\$0	\$1,154,094
15	074000	DISTRIBUTION PLANT	***	D 40	***	407.040	400 00000/	**	***
16 17	374.000 374.100	Land and Land Rights - DP T&D Land - DP	\$67,774 \$700	P-16 P-17	\$38 \$0	\$67,812 \$700	100.0000% 100.0000%	\$0 \$0	\$67,812 \$700
18		Land Rights - DP	\$100,326	P-18	\$56	\$100,382	100.0000%	\$0 \$0	\$100,382
19		Structures & Improvements - DP	\$51,414	P-19	\$29	\$51,443	100.0000%	\$0	\$51,443
20	376.000	Mains - Cathodic Protection - DP	\$884,415	P-20	\$159,298	\$1,043,713	100.0000%	\$0	\$1,043,713
21	376.100	Mains - Steel - DP	\$9,279,506	P-21	-\$1,205,553	\$8,073,953	100.0000%	\$0	\$8,073,953
22		Mains - Plastic - DP	\$14,417,293	P-22	-\$317,476	\$14,099,817	100.0000%	\$0	\$14,099,817
23 24	378.000 379.000	Meas. & Reg. Sta. Equip - General - DP Meas. & Reg Sta. Equip City Gate - DP	\$1,139,912 \$698,276	P-23 P-24	\$9,612 \$387	\$1,149,524 \$698.663	100.0000% 100.0000%	\$0 \$0	\$1,149,524 \$698,663
2 <del>4</del> 25	380.000	Services - DP	\$12,713,893	P-25	\$367 \$1,598,874	\$14,312,767	100.0000%	\$0 \$0	\$14,312,767
26	381.000	Meters - DP	\$1,563,294	P-26	\$62,972	\$1,626,266	100.0000%	\$0	\$1,626,266
27	382.000	Meter Installations - DP	\$3,169,725	P-27	\$140,345	\$3,310,070	100.0000%	\$0	\$3,310,070
28	383.000	House Regulators - DP	\$701,456	P-28	\$17,517	\$718,973	100.0000%	\$0	\$718,973
29	384.000	House Regulators Installations - DP	\$93,833	P-29	\$39,425	\$133,258	100.0000%	\$0	\$133,258
30 31	385.000 387.000	Ind. Meas. & Reg. Sta. Equip - DP Other Equipment - DP	\$46,856	P-30 P-31	\$26 \$24,420	\$46,882	100.0000% 100.0000%	\$0 \$0	\$46,882
32	307.000	TOTAL DISTRIBUTION PLANT	\$5,947 \$44,934,620	F-31	\$21,139 \$526,689	\$27,086 \$45,461,309	100.0000%	\$0	\$27,086 \$45,461,309
-			<b>*</b> * * *,* * * *,* * * *		<b>¥</b> 3=3,333	*,,		**	<b>*</b> 10, 10 1,000
33		PRODUCTION PLANT							
34		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
35		TESTING							
36		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT			<b>^</b>	***			***
38 39	389.000 390.000	Land and Land Rights - GP Structures & Improvements - GP	\$30,364	P-38 P-39	\$17	\$30,381	100.0000% 100.0000%	\$0 \$0	\$30,381
39 40	390.000	Structures & Improvements - GP Structures - Frame - GP	\$764,309 \$21,504	P-39 P-40	\$28,516 \$12	\$792,825 \$21,516	100.0000%	\$0 \$0	\$792,825 \$21,516
41	390.300	Improvements - GP	\$30,740	P-41	\$17	\$30,757	100.0000%	\$0	\$30,757
42	391.000	Office Furniture & Equipment - GP	\$31,677	P-42	\$3,374	\$35,051	100.0000%	\$0	\$35,051
43		Transportation Equipment - GP	\$9,517	P-43	\$223,028	\$232,545	100.0000%	\$0	\$232,545
44	392.100	Transportation Equip < 12,000 LB	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45 46	393.000 394.000	Stores Equipment - GP	\$7,185	P-45 P-46	\$5 \$42,078	\$7,190 \$275,849	100.0000%	\$0 \$0	\$7,190 \$275,849
46 47	396.000	Tools, Shop, & Garage Equipment - GP Power Operated Equipment - GP	\$233,771 \$43,941	P-46 P-47	\$42,078 \$38,388	\$275,849 \$82,329	100.0000% 100.0000%	\$0 \$0	\$275,849 \$82,329
48	396.100	Ditchers - GP	\$83,813	P-48	\$46	\$83,859	100.0000%	\$0 \$0	\$83,859
49	396.200	Backhoes - GP	\$63,804	P-49	\$36	\$63,840	100.0000%	\$0	\$63,840
50	396.300	Ditchers - Group	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	397.000	Communication Equipment - GP	\$17,359	P-51	\$9	\$17,368	100.0000%	\$0	\$17,368
52 52	397.200	Communication Equip - Fixed Radios	\$2,936	P-52	\$2	\$2,938	100.0000%	\$0 \$0	\$2,938 \$519
53 54	397.300 398.000	Communication Equip - Telemetering Miscellaneous Equipment	\$518 \$161,798	P-53 P-54	\$0 \$89	\$518 \$161,887	100.0000% 100.0000%	\$0 \$0	\$518 \$161,887
55	399.000	OTH-Other Tangible Property	\$101,798	P-55	-\$134,855	-\$134,855	100.0000%	\$0 \$0	-\$134,855
56	399.300	Other Tangible Prop - Network H/W	\$4,683	P-56	\$3	\$4,686	100.0000%	\$0	\$4,686
57	399.400	Other Tangible Prop - PC Hardware	\$73,010	P-57	\$42	\$73,052	100.0000%	\$0	\$73,052
58	399.500	Other Tangible Prop - PC Software	\$0	P-58	\$42,324	\$42,324	100.0000%	\$0	\$42,324
59 60	399.600	Other Tangible Prop - PC HW	\$0 \$4.590.030	P-59	\$0	\$0	100.0000%	<u>\$0</u>	\$0
60	l	TOTAL GENERAL PLANT	\$1,580,929	I	\$243,131	\$1,824,060	I I	\$0	\$1,824,060

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	G	<u>H</u>	<u>I</u>
Line	Account #		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
-									
61		GENERAL PLANT - ALLOCATED							
62	374.000	Land and Land Rights - Corporate	\$0	P-62	\$39,079	\$39,079	100.0000%	\$0	\$39,079
63	390.000	Structures & Improvements - Corporate	\$16,314	P-63	\$1,611,549	\$1,627,863	100.0000%	\$0	\$1,627,863
64	391.000	Office Furniture & Equip - Corporate	\$38,825	P-64	\$211,715	\$250,540	100.0000%	\$0	\$250,540
65	392.100	Transportation Equipment < 12,000 lbs -	\$47,948	P-65	\$0	\$47,948	100.0000%	\$0	\$47,948
		Corporate							
66	394.000	Tools, Shop, and Garage Equipment -	\$2,199	P-66	\$0	\$2,199	100.0000%	\$0	\$2,199
		Corporate							
67	398.000	Miscellaneous Equipment - Corporate	\$33,720	P-67	\$0	\$33,720	100.0000%	\$0	\$33,720
68	399.000	Other Tangible Property - Corporate	\$3,422,756	P-68	-\$3,360,941	\$61,815	100.0000%	\$0	\$61,815
69	399.100	Other Tangible Property - Servers H/W -	\$0	P-69	\$7,512	\$7,512	100.0000%	\$0	\$7,512
		Corporate							
70	399.300	Other Tangible Property - Network - H/W -	\$0	P-70	\$76,980	\$76,980	100.0000%	\$0	\$76,980
		Corporate			. ,	. ,			, ,
71	399.400	Other Tangible Property - PC Hardware -	\$0	P-71	\$663,711	\$663,711	100.0000%	\$0	\$663,711
		Corporate			. ,	. ,			, ,
72	399.500	Other Tangible Property - PC Software -	\$0	P-72	\$3.215.065	\$3,215,065	100.0000%	\$0	\$3,215,065
		Corporate	• •		, , , , , , , , , , , , , , , , , , , ,	, , ,, ,, ,,		, -	, , , , , , , ,
73		TOTAL GENERAL PLANT - ALLOCATED	\$3,561,762		\$2,464,670	\$6,026,432		\$0	\$6,026,432
			, , , , ,		, , , , ,	, -,, -		, -	, , , , ,
74		INCENTIVE COMPENSATION							
		CAPITALIZATION							
75		ICC Adjustment	\$0	P-75	-\$21,346	-\$21,346	100.0000%	\$0	-\$21,346
76		TOTAL INCENTIVE COMPENSATION	\$0		-\$21,346	-\$21,346		\$0	-\$21,346
. •		CAPITALIZATION			72.,0.0	<b>V</b> =1,010		•	<b>\$</b>
77		TOTAL PLANT IN SERVICE	\$51,310,068		\$3,187,698	\$54,497,766		\$0	\$54,497,766

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-2	Organization	301.000		\$3		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-3	Franchises & Consents	302.000		\$25		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$30		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$3		\$0	
P-4	Misc. Intangible Plant	303.000		\$1		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$1		\$0	
P-9	Rights of Way - TP	365.100		\$5		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$6		\$0	
	2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
P-10	Structures & Improvements - TP	366.000		-\$26,128		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$26,128		\$0	
P-11	Mains - Cathodic Protection - TP	367.000		\$7		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$8		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 1 of 14

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

<u>A</u> Plant	<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
Number	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)	Number	-\$1	Amount	\$0	Aujustilielits
P-12	Mains - Steel - TP	367.100		\$595		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$703		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$37		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$64		<b>\$0</b>	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
P-13	Meas. & Reg. Station Equipment - TP	369.000		\$46		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$55		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$5		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-16	Land and Land Rights - DP	374.000		\$38		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$44		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 2 of 14

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Plant	_	Account	Adjustment	Total	Jurisdictional	Total Jurisdictional
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment	Adjustment Amount	Adjustments	Adjustments
P-18	Land Rights - DP	374.200		\$56		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$66		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$6		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-19	Structures & Improvements - DP	375.000		\$29		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$34		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	<ol> <li>To remove costs related to transition costs - per stipulation &amp; agreement in case GM-2012- 0037. (Hanneken)</li> </ol>		-\$3		\$0	
P-20	Mains - Cathodic Protection - DP	376.000		\$159,298		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$683	. ,	\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$36		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$63		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$158,721		\$0	
P-21	Mains - Steel - DP	376.100		-\$1,205,553		\$0
. 2.		0.0.100		ψ1,200,000		<del>0</del>

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 3 of 14

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u>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
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$5,285		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$275		\$0	
	<ol> <li>To remove costs related to transition costs - per stipulation &amp; agreement in case GM-2012- 0037. (Hanneken)</li> </ol>		-\$484		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$52		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$1,210,027		\$0	
P-22	Mains - Plastic - DP	376.200		-\$317,476		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,229		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$480		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$845		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$90		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		-\$325,290		\$0	
P-23	Meas. & Reg. Sta. Equip - General - DP	378.000		\$9,612		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$752		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$39		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$69		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$7		\$0	

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

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant	₽	<u> </u>	<u> </u>	<u>⊑</u> Total	<u>-</u>	<u>G</u> Total
Adj.	Plant la Camina Adinatment Paradistian	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	5. To include plant updated to March 31, 2014. (Sharpe)		\$8,975		\$0	
P-24	Meas. & Reg Sta. Equip City Gate - DP	379.000		\$387		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$457		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$24		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$42		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$4		\$0	
P-25	Services - DP	380.000		\$1,598,874		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$9,368		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$487		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$858		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$91		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$1,590,942		\$0	
P-26	Meters - DP	381.000		\$62,972		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$1,064		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$55		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 5 of 14

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

<u>A</u> Plant	<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
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$98		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$10		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$62,071		\$0	
P-27	Meter Installations - DP	382.000		\$140,345		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$2,167		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$113		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$198		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$21		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$138,510		\$0	
P-28	House Regulators - DP	383.000		\$17,517		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$471		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$24		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$43		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$17,118		\$0	
P-29	House Regulators Installations - DP	384.000		\$39,425		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 6 of 14

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Plant	브	<u> </u>	<u> </u>	⊑ Total	<u>-</u>	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number	To adjust plant for Capitalized Depreciation.		\$87	Amount	\$0	Aujustinents
	(Sharpe)		·		·	
	To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$8		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include plant updated to March 31, 2014. (Sharpe)		\$39,352		\$0	
P-30	Ind. Meas. & Reg. Sta. Equip - DP	385.000		\$26		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$31		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$3		\$0	
P-31	Other Equipment - DP	387.000		\$21,139		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$18		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012-0037. (Hanneken)		-\$2		\$0	
	4. To include plant updated to March 31, 2014. (Sharpe)		\$21,124		\$0	
P-38	Land and Land Rights - GP	389.000		\$17		\$0
					I	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 7 of 14

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

<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	Number	Amount	Amount	Adjustments	Adjustments
	<ol> <li>To adjust plant for Capitalized Depreciation. (Sharpe)</li> </ol>		\$20		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	<ol> <li>To remove costs related to transition costs - per stipulation &amp; agreement in case GM-2012- 0037. (Hanneken)</li> </ol>		-\$2		\$0	
P-39	Structures & Improvements - GP	390.000		\$28,516		\$0
	<ol> <li>To adjust plant for Capitalized Depreciation. (Sharpe)</li> </ol>		\$519		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$27		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$48		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$28,077		\$0	
P-40	Structures - Frame - GP	390.100		\$12		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$14		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	<ol> <li>To remove costs related to transition costs - per stipulation &amp; agreement in case GM-2012- 0037. (Hanneken)</li> </ol>		-\$1		\$0	
P-41	Improvements - GP	390.300		\$17		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$20		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 8 of 14

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

•			-	-	-	
<u>A</u> 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	Number	Amount	Amount	Adjustments	Adjustments
	3. To remove costs related to transition costs -		-\$2		\$0	
	per stipulation & agreement in case GM-2012-					
	0037. (Hanneken)					
P-42	Office Furniture & Equipment - GP	391.000		<b>#2.274</b>		\$0
P-42	Office Furniture & Equipment - GP	391.000		\$3,374		\$0
	1. To adjust plant for Capitalized Depreciation.		\$23		\$0	
	(Sharpe)					
	2. To remove relocation expenses from plant.		-\$1		\$0	
	(Ferguson)					
	3. To remove costs related to transition costs -		-\$2		\$0	
	per stipulation & agreement in case GM-2012-					
	0037. (Hanneken)					
	4. To include updated plant through March 31,		\$3,354		\$0	
	2014. (Sharpe)					
P-43	Transportation Equipment - GP	392.000		\$223,028		\$0
	1. To adjust plant for Capitalized Depreciation.		\$152		\$0	
	(Sharpe)					
	2. To remove relocation expenses from plant.		-\$8		\$0	
	(Ferguson)					
	3. To remove costs related to transition costs -		-\$14		\$0	
	per stipulation & agreement in case GM-2012-		<b>V</b> 1-4		•	
	0037. (Hanneken)					
	4. To reclassify capitalized advertising to		-\$1		\$0	
	expense. (Sharpe)					
	5. To include updated plant through March 31,		\$222,899		\$0	
	2014. (Sharpe)		<b>V</b> ===,000		-	
P-45	Stores Equipment - GP	393.000		\$5		\$0
	To adjust plant for Capitalized Depreciation.		\$5		\$0	
	(Sharpe)		<b>45</b>			
P-46	Tools, Shop, & Garage Equipment - GP	394.000		\$42,078		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 9 of 14

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

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description  1. To adjust plant for Capitalized Depreciation.	Number	Amount \$181	Amount	Adjustments \$0	Adjustments
	(Sharpe)		<b>\$101</b>		<b>40</b>	
	To remove relocation expenses from plant. (Ferguson)		-\$9		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$17		\$0	
	4. To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$41,925		\$0	
P-47	Power Operated Equipment - GP	396.000		\$38,388		\$0
	To remove overaccrual of vehicle booked to plant as of 3/31/2014. (Sharpe)		-\$69,475		\$0	
	2. To adjust plant for Capitalized Depreciation. (Sharpe)		\$99		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$5		\$0	
	4. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$9		\$0	
	5. To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	5. To include updated plant through March 31, 2014. (Sharpe)		\$107,779		\$0	
P-48	Ditchers - GP	396.100		\$46		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$55		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$3		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$5		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 10 of 14

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

٨	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
<u>A</u> Plant	<u> 모</u>	<u>U</u>	<u> </u>	<u>⊑</u> Total	<u></u>	Total
Adj.	Plant la Camina Adinatment Paradistian	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
P-49	Backhoes - GP	396.200		\$36		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$42		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4		\$0	
P-51	Communication Equipment - GP	397.000		\$9		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$11	,,	\$0	**
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
P-52	Communication Equip - Fixed Radios	397.200		\$2		\$0
	1. To adjust plant for Capitalized Depreciation. (Sharpe)		\$2		\$0	
P-54	Miscellaneous Equipment	398.000		\$89		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$106		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$6		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$10		\$0	

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 11 of 14

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Plant Adj.	Diant in Complex Adjustment Description	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
	Plant In Service Adjustment Description 4. To reclassify capitalized advertising to expense. (Sharpe)	Number	Amount -\$1	Amount	Adjustments \$0	Adjustments
P-55	OTH-Other Tangible Property	399.000		-\$134,855		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$134,855		\$0	
P-56	Other Tangible Prop - Network H/W	399.300		\$3		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$3		\$0	
P-57	Other Tangible Prop - PC Hardware	399.400		\$42		\$0
	To adjust plant for Capitalized Depreciation. (Sharpe)		\$48		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$4		\$0	
P-58	Other Tangible Prop - PC Software	399.500		\$42,324		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$42,300		\$0	
	To remove relocation expenses from plant. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$3		\$0	
	4. To adjust plant for Capitalized Depreciation. (Sharpe)		\$28		\$0	
P-62	Land and Land Rights - Corporate	374.000		\$39,079		\$0
	To include updated plant through March 31, 2014. (Sharpe)		\$39,079	,	\$0	,,,

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 12 of 14

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

<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 Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-63	Structures & Improvements - Corporate	390.000		\$1,611,549		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$1,611,549		\$0	
P-64	Office Furniture & Equip - Corporate	391.000		\$211,715		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$211,715		\$0	
P-68	Other Tangible Property - Corporate	399.000		-\$3,360,941		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		-\$3,360,941	. , ,	\$0	
P-69	Other Tangible Property - Servers H/W - Corpor	399.100		\$7,512		\$0
	To include updated plant through March 31, 2014. (Sharpe)		\$7,512	, , ,	\$0	
P-70	Other Tangible Property - Network - H/W - Corp	399.300		\$76,980		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$76,980		\$0	
P-71	Other Tangible Property - PC Hardware - Corpo	399.400		\$663,711		\$0
	To include updated plant through March 31, 2014. (Sharpe)		\$663,711		\$0	
P-72	Other Tangible Property - PC Software - Corpor	399.500		\$3,215,065		\$0
	1. To include updated plant through March 31, 2014. (Sharpe)		\$3,215,065		\$0	
P-75	ICC Adjustment			-\$21,346		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$21,346		\$0	
	Total Plant Adjustments	I	- -	\$3,187,698		\$0

Accounting Schedule: 04 Sponsor: Sarah Sharpe Page: 13 of 14

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

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

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

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account	<del>-</del>	MO Adjusted	Depreciation	 Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$5,252	0.00%	\$0
3	302.000	Franchises & Consents	\$45,828	0.00%	\$0
4	303.000	Misc. Intangible Plant	\$2,137	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$53,217		\$0
6		TRANSMISSION PLANT			
7	311.000	Liquified Petroleum Gas Equipment	\$0	0.00%	\$0
8	365.000	Land and Land Rights - TP	\$200	0.00%	\$0
9	365.100	Rights of Way - TP	\$8,747	0.00%	\$0
10	366.000	Structures & Improvements - TP	-\$26,128	3.24%	-\$847
11	367.000	Mains - Cathodic Protection - TP	\$12,069	1.53%	\$185
12	367.100	Mains - Steel - TP	\$1,074,439	1.53%	\$16,439
13	369.000	Meas. & Reg. Station Equipment - TP	\$84,767	3.60%	\$3,052
14		TOTAL TRANSMISSION PLANT	\$1,154,094		\$18,829
15		DISTRIBUTION PLANT			
16	374.000	Land and Land Rights - DP	\$67,812	0.00%	\$0
17	374.100	T&D Land - DP	\$700	0.00%	\$0
18	374.200	Land Rights - DP	\$100,382	0.00%	\$0
19	375.000	Structures & Improvements - DP	\$51,443	2.33%	\$1,199
20	376.000	Mains - Cathodic Protection - DP	\$1,043,713	1.53%	\$15,969
21	376.100	Mains - Steel - DP	\$8,073,953	1.53%	\$123,531
22	376.200	Mains - Plastic - DP	\$14,099,817	1.53%	\$215,727
23	378.000	Meas. & Reg. Sta. Equip - General - DP	\$1,149,524	3.00%	\$34,486
24	379.000	Meas. & Reg Sta. Equip City Gate - DP	\$698,663	3.21%	\$22,427
25	380.000	Services - DP	\$14,312,767	5.00%	\$715,638
26	381.000	Meters - DP	\$1,626,266	2.16%	\$35,127
27	382.000	Meter Installations - DP	\$3,310,070	3.00%	\$99,302
28	383.000	House Regulators - DP	\$718,973	4.55%	\$32,713
29	384.000	House Regulators Installations - DP	\$133,258	3.33%	\$4,437
30	385.000	Ind. Meas. & Reg. Sta. Equip - DP	\$46,882	3.60%	\$1,688
31	387.000	Other Equipment - DP	\$27,086	4.50%	\$1,219
32		TOTAL DISTRIBUTION PLANT	\$45,461,309		\$1,303,463
33		PRODUCTION PLANT			
34		TOTAL PRODUCTION PLANT	\$0		\$0
0.5		TECTING			
35		TESTING	*-		*-
36		TOTAL TESTING	\$0		\$0
37		GENERAL PLANT			
3 <i>1</i> 38	389.000	Land and Land Rights - GP	\$30,381	0.00%	\$0
30	303.000	Land and Land Rights - GF	\$3U,361	U.UU%	Į ĐƯ

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

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

	A	<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	390.000	Structures & Improvements - GP	\$792,825	5.00%	\$39,641
40	390.100	Structures - Frame - GP	\$21,516	5.00%	\$1,076
41	390.300	Improvements - GP	\$30,757	5.00%	\$1,538
42	391.000	Office Furniture & Equipment - GP	\$35,051	4.75%	\$1,665
43	392.000	Transportation Equipment - GP	\$232,545	10.39%	\$24,161
44	392.100	Transportation Equip < 12,000 LB	\$0	10.39%	\$0
45	393.000	Stores Equipment - GP	\$7,190	4.50%	\$324
46	394.000	Tools, Shop, & Garage Equipment - GP	\$275,849	4.50%	\$12,413
47	396.000	Power Operated Equipment - GP	\$82,329	7.92%	\$6,520
48	396.100	Ditchers - GP	\$83,859	7.92%	\$6,642
49	396.200	Backhoes - GP	\$63,840	7.92%	\$5,056
50	396.300	Ditchers - Group	\$0	0.00%	\$0
51	397.000	Communication Equipment - GP	\$17,368	4.55%	\$790
52	397.200	Communication Equip - Fixed Radios	\$2,938	4.55%	\$134
53	397.300	Communication Equip - Telemetering	\$518	4.55%	\$24
54	398.000	Miscellaneous Equipment	\$161,887	3.60%	\$5,828
55	399.000	OTH-Other Tangible Property	-\$134,855	4.75%	-\$6,406
56	399.300	Other Tangible Prop - Network H/W	\$4,686	4.75%	\$223
57	399.400	Other Tangible Prop - PC Hardware	\$73,052	4.75%	\$3,470
58	399.500	Other Tangible Prop - PC Software	\$42,324	4.75%	\$2,010
59	399.600	Other Tangible Prop - PC HW	\$0	4.75%	\$0
60		TOTAL GENERAL PLANT	\$1,824,060		\$105,109
61		GENERAL PLANT - ALLOCATED			
62	374.000	Land and Land Rights - Corporate	\$39,079	0.00%	\$0
63	390.000	Structures & Improvements - Corporate	\$1,627,863	5.00%	\$81,393
64	391.000	Office Furniture & Equip - Corporate	\$250,540	4.75%	\$11,901
65	392.100	Transportation Equipment < 12,000 lbs -	\$47,948	10.39%	\$4,982
		Corporate			
66	394.000	Tools, Shop, and Garage Equipment -	\$2,199	4.50%	\$99
		Corporate			
67	398.000	Miscellaneous Equipment - Corporate	\$33,720	3.60%	\$1,214
68	399.000	Other Tangible Property - Corporate	\$61,815	4.75%	\$2,936
69	399.100	Other Tangible Property - Servers H/W -	\$7,512	4.75%	\$357
		Corporate			
70	399.300	Other Tangible Property - Network - H/W -	\$76,980	4.75%	\$3,657
		Corporate			
71	399.400	Other Tangible Property - PC Hardware -	\$663,711	4.75%	\$31,526
		Corporate			*
72	399.500	Other Tangible Property - PC Software -	\$3,215,065	4.75%	\$152,716
		Corporate	40.000.400		4000 =01
73		TOTAL GENERAL PLANT - ALLOCATED	\$6,026,432		\$290,781
74		INCENTIVE COMPENSATION			
74		INCENTIVE COMPENSATION	1		
	l	CAPITALIZATION	1		I

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

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

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
75 76		ICC Adjustment TOTAL INCENTIVE COMPENSATION	-\$21,346 -\$21,346	0.00%	\$0 \$0
		CAPITALIZATION	<b>4</b> =1 <b>,</b> 010		**
77		Total Depreciation	\$54,497,766		\$1,718,182

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

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

Lime   Account   Depreciation Reserve Description   Total   Adjustments   Reserve   Adjustments   Reserve   Adjustments   Adju										
			<u>B</u>			<u>E</u>				<u>I</u>
1			Depresiation Reserve Description		-	Adimeteranta	•			
2 301.000 Organization	Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
2 301.000 Organization										
3 302,000   Franchises & Consents			INTANGIBLE PLANT							
30,30,000   Misc. Inhangible Plant   \$2,136   \$47,039   \$0   \$2,136   \$100,0000%   \$0   \$37,039   \$35,000   \$35,00				* -						
TOTAL NTAKGIBLE PLANT						· ·				
TRANSMISSION PLANT   St. 184   R.7   St. 184   St. 100.000000000000000000000000000000000		303.000			R-4			100.0000%		
7 311.000   Liquilled Petroleum Gas Equipment   \$1,184   R.7   \$-4,184   \$0   100.0000%   \$0   \$30   \$	3		TOTAL INTANGIBLE PLANT	\$47,939		φu	\$41,939		\$0	\$47,939
7 311.000   Liquilled Petroleum Gas Equipment   \$1,184   R.7   \$-4,184   \$0   100.0000%   \$0   \$30   \$	6		TRANSMISSION PLANT							
9 385.100   Rights of Way - TP		311.000		\$1,184	R-7	-\$1,184	\$0	100.0000%	\$0	\$0
10   365.00   Structures & Improvements - TP			_							
11   367,000   Mains - Cathodic Protection - TP   \$7,408   R-11   \$546   \$58,862   100,0000%   \$0   \$58,822   \$100,0000%   \$0   \$598,326   \$100,0000%   \$0   \$598,326   \$100,0000%   \$0   \$30   \$3598,326   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$353,136   \$100,0000%   \$0   \$10,285   \$10,285   \$100,0000%   \$0   \$10,285   \$10,285   \$100,0000%   \$0   \$10,285   \$10,0000%   \$0   \$10,285   \$10,0000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,000000%   \$0   \$10,00000000000000000000000000000000000				* -	-	· ·				
22   367.100   Mains - Steel - TP   \$646,102   R-12   \$47,776   \$359,326   100,0000%   \$0   \$598,326   \$100,0000%   \$0   \$598,326   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$533,316   \$100,0000%   \$0   \$50,316   \$100,0000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   \$100,00000%   \$0   \$1				-		· ·				· ·
13   389,000   Meas. & Reg. Station Equipment - IP   535,712   R-13   -\$2,576   \$333,136   100,0000%   50   \$333,136   100,0000%   50   \$533,136   100,00000%   50   \$533,136   100,00000%   50   \$5										
TOTAL TRANSMISSION PLANT										
Distribution Plant										
16   374,000   Land and Land Rights - DP   \$10,285   R-16   \$0   \$10,0000%   \$0   \$10,285   \$10,374,200   \$10,37										
17   374.100   T&D Land - DP							*			A
18   374.200   Land Rights - DP   \$72,010   R-18   \$0   \$72,010   100,0000%   \$0   \$14,194   \$10,0000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,00000%   \$0   \$10,000000%   \$0   \$10,000000%   \$0   \$10,000000%   \$0   \$10,000000%   \$0   \$10,000000%   \$0   \$10,0000000000%   \$0   \$10,00000000000000000000000000000000000						· ·				
19   375.000   Structures & Improvements - DP   S44,548   R-19   \$-22,556   \$41,994   100,0000%   \$0   \$41,994   \$19,075   \$191,07				-						
20					_	· ·	. ,			
23   376,200   Mains - Plastic - DP   \$3,835,692   R-22   \$291,135   \$3,344,557   100,0000%   \$0   \$3,344,557   200,0000   \$3,000   Meas. & Reg. Sta. Equip - City Gate - DP   \$264,322   R-24   \$414,642   \$240,280   100,0000%   \$0   \$220,478   \$240,280   \$381,000   Services - DP   \$1,264,063   R-26   \$385,000   Services - DP   \$1,264,063   R-26   \$385,000   Services - DP   \$1,264,063   R-26   \$385,000   Meters - DP   \$1,264,063   R-26   \$259,966   \$1,237,097   100,0000%   \$0   \$1,237,097   200,000   Meter installations - DP   \$1,264,063   R-26   \$259,966   \$1,237,097   100,0000%   \$0   \$1,237,097   200,000   \$1,			T							
378,000   Meas. & Reg. Sta. Equip - General -DP   \$254,362   R-23   \$13,884   \$250,478   100,0000%   \$0   \$250,478   \$38,000   Meas. & Reg. Sta. Equip - City Gate -DP   \$254,222   R-24   \$51,646   \$324,0280   100,0000%   \$0   \$254,0280   \$254,0		376.100	Mains - Steel - DP	\$2,722,672	R-21	-\$203,840	\$2,518,832	100.0000%	\$0	\$2,518,832
24   379,000   Meas, & Reg Sta, Equip City Gate - DP   \$254,922   R-24   \$-34,0428   \$24,0280   \$100,0000%   \$0   \$344,028   \$34,000   Meters - DP   \$1,244,063   R-26   \$-\$26,966   \$1,237,097   \$100,0000%   \$0   \$1,237,097										
25   380,000   Services - DP										
26   381,000   Meters - DP										
27   382,000   Meter Installations - DP										
28 383.000 House Regulators - DP										
385,000   1nd. Meas. & Reg. Sta. Equip - DP   \$19,472   \$-30   \$-51,424   \$18,048   100,0000%   \$0   \$53,6343   \$0   \$53,433   \$2   \$10	28	383.000	House Regulators - DP		R-28	-\$18,282	\$293,794	100.0000%	\$0	\$293,794
31   387.000   Other Equipment - OP										
TOTAL DISTRIBUTION PLANT										
RESTING   SO   SO   SO   SO   SO   SO   SO   S		387.000			R-31			100.0000%		
TOTAL PRODUCTION PLANT   \$0	32		TOTAL DISTRIBUTION PLANT	\$6,000,916		-\$949,675	\$7,009,043		\$0	\$7,659,043
TOTAL PRODUCTION PLANT   \$0	33		PRODUCTION PLANT							
Section   Sect			TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
Section   Sect										
Seminary   General Plant   Seminary   Semi										
38         389.000         Land and Land Rights - GP         \$9,016         R-38         \$0         \$9,016         100.0000%         \$0         \$9,016           39         390.000         Structures & Improvements - GP         \$183,879         R-39         -\$11,889         \$171,990         100.0000%         \$0         \$171,990           40         390.000         Improvements - GP         \$13,005         R-41         -\$958         \$12,047         100.0000%         \$0         \$9,667           41         390.300         Improvements - GP         \$13,005         R-41         -\$958         \$12,047         100.0000%         \$0         \$12,047           42         391.000         Office Furniture & Equipment - GP         \$7,564         R-42         -\$509         \$7,055         100.0000%         \$0         \$7,055           43         392.000         Transportation Equipment - GP         \$5,235         R-43         -\$505         \$4,730         100.0000%         \$0         \$6,923           45         393.000         Stores Equipment - GP         \$7,356         R-45         -\$433         \$6,923         100.0000%         \$0         \$6,923           46         394.000         Tools, Shop, & Garage Equipment - GP         \$73,697	36		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
38         389.000         Land and Land Rights - GP         \$9,016         R-38         \$0         \$9,016         100.0000%         \$0         \$9,016           39         390.000         Structures & Improvements - GP         \$183,879         R-39         -\$11,889         \$171,990         100.0000%         \$0         \$171,990           40         390.000         Improvements - GP         \$13,005         R-41         -\$958         \$12,047         100.0000%         \$0         \$9,667           41         390.300         Improvements - GP         \$13,005         R-41         -\$958         \$12,047         100.0000%         \$0         \$12,047           42         391.000         Office Furniture & Equipment - GP         \$7,564         R-42         -\$509         \$7,055         100.0000%         \$0         \$7,055           43         392.000         Transportation Equipment - GP         \$5,235         R-43         -\$505         \$4,730         100.0000%         \$0         \$6,923           45         393.000         Stores Equipment - GP         \$7,356         R-45         -\$433         \$6,923         100.0000%         \$0         \$6,923           46         394.000         Tools, Shop, & Garage Equipment - GP         \$73,697	37		GENERAL PLANT							
39 390.000 Structures & Improvements - GP \$13,879 R-39 -\$11,889 \$171,990 100.0000% \$0 \$171,990 40 390.100 Structures - Frame - GP \$10,248 R-40 -\$581 \$9,667 100.0000% \$0 \$9,667 41 390.300 Improvements - GP \$13,005 R-41 -\$958 \$12,047 100.0000% \$0 \$12,047 42 391.000 Office Furniture & Equipment - GP \$7,564 R-42 -\$509 \$7,055 100.0000% \$0 \$7,055 43 392.000 Transportation Equip < 8,5235 R-43 -\$505 \$4,730 100.0000% \$0 \$4,730 44 \$92.100 Transportation Equip < 12,000 LB \$0 R-44 \$0 \$0 100.0000% \$0 \$4,730 \$0 \$0 \$12,047 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		389.000		\$9.016	R-38	\$0	\$9.016	100.0000%	\$0	\$9.016
41   390.300   Improvements - GP   \$13,005   R-41   -\$958   \$12,047   100.0000%   \$0   \$12,047   \$13,005   \$12,047   \$100,0000%   \$10   \$10,0000%   \$10   \$14,730			_							
42         391.000         Office Furniture & Equipment - GP         \$7,564         R-42         -\$509         \$7,055         100.0000%         \$0         \$7,055           43         392.000         Transportation Equipment - GP         \$5,235         R-43         -\$505         \$4,730         100.0000%         \$0         \$4,730           44         392.100         Transportation Equip < 12,000 LB	40	390.100	Structures - Frame - GP	\$10,248	R-40	-\$581	\$9,667	100.0000%	\$0	\$9,667
43       392.000       Transportation Equipment - GP       \$5,235       R-43       -\$505       \$4,730       100.0000%       \$0       \$4,730         44       392.100       Transportation Equip < 12,000 LB			_ =			· ·				
44         392.100         Transportation Equip < 12,000 LB										
45         393.000         Stores Equipment - GP         \$7,356         R-45         -\$433         \$6,923         100.0000%         \$0         \$6,923           46         394.000         Tools, Shop, & Garage Equipment - GP         \$84,341         R-46         -\$5,225         \$79,116         100.0000%         \$0         \$79,116           47         396.000         Power Operated Equipment - GP         \$37,047         R-47         -\$1,733         \$35,314         100.0000%         \$0         \$35,314           48         396.100         Ditchers - GP         \$36,424         R-49         -\$2,233         \$34,191         100.0000%         \$0         \$66,709           49         396.200         Backhoes - GP         \$36,424         R-49         -\$2,233         \$34,191         100.0000%         \$0         \$0           50         396.300         Ditchers - Group         \$1,083         R-50         -\$1,083         \$0         100.0000%         \$0         \$0           51         397.200         Communication Equipment - GP         \$8,884         R-51         -\$655         \$8,229         100.0000%         \$0         \$1,544           53         397.300         Communication Equip - Fixed Radios         \$1,637         R-52										
46         394.000         Tools, Shop, & Garage Equipment - GP         \$84,341         R-46         -\$5,225         \$79,116         100.0000%         \$0         \$79,116           47         396.000         Power Operated Equipment - GP         \$37,047         R-47         -\$1,733         \$35,314         100.0000%         \$0         \$35,314           48         396.100         Ditchers - GP         \$73,697         R-48         -\$4,988         \$68,709         100.0000%         \$0         \$68,709           49         396.200         Backhoes - GP         \$36,424         R-49         -\$2,233         \$34,191         100.0000%         \$0         \$34,191           50         396.300         Ditchers - Group         \$1,083         R-50         -\$1,083         \$0         100.0000%         \$0         \$34,191           51         397.000         Communication Equipment - GP         \$8,884         R-51         -\$655         \$8,229         100.0000%         \$0         \$8,229           52         397.200         Communication Equip - Fixed Radios         \$1,637         R-52         -\$93         \$1,544         100.0000%         \$0         \$392           54         398.000         Miscellaneous Equipment         \$64,017         R-54<										
47       396.000       Power Operated Equipment - GP       \$37,047       R-47       -\$1,733       \$35,314       100.0000%       \$0       \$35,314         48       396.100       Ditchers - GP       \$73,697       R-48       -\$4,988       \$68,709       100.0000%       \$0       \$68,709         49       396.200       Backhoes - GP       \$36,424       R-49       -\$2,233       \$34,191       100.0000%       \$0       \$34,191         50       397.000       Communication Equipment - GP       \$8,884       R-51       -\$655       \$8,229       100.0000%       \$0       \$8,229         52       397.200       Communication Equip - Fixed Radios       \$1,637       R-52       -\$93       \$1,544       100.0000%       \$0       \$3,544         53       397.300       Communication Equip - Telemetering       \$423       R-53       -\$31       \$392       100.0000%       \$0       \$392         54       398.000       Miscellaneous Equipment       \$64,017       R-54       -\$3,755       \$60,262       100.0000%       \$0       \$60,262         55       399.000       OTH-Other Tangible Property       \$0       R-55       -\$7,923       100.0000%       \$0       \$1,520         57										
49         396.200         Backhoes - GP         \$36,424         R-49         -\$2,233         \$34,191         100.0000%         \$0         \$34,191           50         396.300         Ditchers - Group         \$1,083         R-50         -\$1,083         \$0         100.0000%         \$0         \$0           51         397.000         Communication Equip - Fixed Radios         \$1,637         R-52         -\$93         \$1,544         100.0000%         \$0         \$1,544           53         397.300         Communication Equip - Fixed Radios         \$1,637         R-52         -\$93         \$1,544         100.0000%         \$0         \$1,544           54         398.000         Miscellaneous Equipment         \$423         R-53         -\$31         \$392         100.0000%         \$0         \$392           55         399.000         OTH-Other Tangible Property         \$0         R-55         -\$7,923         -\$7,923         100.0000%         \$0         \$60,262           56         399.300         Other Tangible Prop - Network H/W         \$1,611         R-56         -\$91         \$1,520         100.0000%         \$0         \$1,520           57         399.400         Other Tangible Prop - PC HW         \$57,188         R-57	47	396.000			R-47	-\$1,733		100.0000%		
50         396.300         Ditchers - Group         \$1,083         R-50         -\$1,083         \$0         100.0000%         \$0         \$0           51         397.000         Communication Equipment - GP         \$8,884         R-51         -\$655         \$8,229         100.0000%         \$0         \$8,229           52         397.200         Communication Equip - Fixed Radios         \$1,637         R-52         -\$93         \$1,544         100.0000%         \$0         \$1,544           53         397.300         Communication Equip - Telemetering         \$423         R-53         -\$31         \$392         100.0000%         \$0         \$392           54         398.000         Miscellaneous Equipment         \$64,017         R-54         -\$3,755         \$60,262         100.0000%         \$0         \$60,262           55         399.000         OTH-Other Tangible Property         \$0         R-55         -\$7,923         -\$7,923         100.0000%         \$0         -\$7,923           56         399.300         Other Tangible Prop - Network H/W         \$1,611         R-56         -\$91         \$1,520         100.0000%         \$0         \$1,520           57         399.400         Other Tangible Prop - PC Hardware         \$57,188										
51         397.000         Communication Equipment - GP         \$8,884         R-51         -\$655         \$8,229         100.0000%         \$0         \$8,229           52         397.200         Communication Equip - Fixed Radios         \$1,637         R-52         -\$93         \$1,544         100.0000%         \$0         \$1,544           53         397.300         Communication Equip - Telemetering         \$423         R-53         -\$31         \$392         100.0000%         \$0         \$392           54         398.000         Miscellaneous Equipment         \$64,017         R-54         -\$3,755         \$60,262         100.0000%         \$0         \$60,262           55         399.000         OTH-Other Tangible Property         \$0         R-55         -\$7,923         -\$7,923         100.0000%         \$0         -\$7,923           56         399.300         Other Tangible Prop - Network H/W         \$1,611         R-56         -\$1,520         \$1,520         100.0000%         \$0         \$1,520           57         399.400         Other Tangible Prop - PC Hardware         \$57,188         R-57         -\$3,256         \$53,932         100.0000%         \$0         \$53,932           58         399.500         Other Tangible Prop - PC Software										
52         397.200         Communication Equip - Fixed Radios         \$1,637         R-52         -\$93         \$1,544         100.0000%         \$0         \$1,544           53         397.300         Communication Equip - Telemetering         \$423         R-53         -\$31         \$392         100.0000%         \$0         \$392           54         398.000         Miscellaneous Equipment         \$64,017         R-54         -\$3,755         \$60,262         100.0000%         \$0         \$60,262           55         399.00         OTH-Other Tangible Property         \$0         R-55         -\$7,923         -\$7,923         100.0000%         \$0         -\$7,923           56         399.300         Other Tangible Prop - Network H/W         \$1,611         R-56         -\$91         \$1,520         100.0000%         \$0         \$1,520           57         399.400         Other Tangible Prop - PC Hardware         \$57,188         R-57         -\$3,256         \$53,932         100.0000%         \$0         \$53,932           58         399.500         Other Tangible Prop - PC Software         \$1,309         R-58         -\$73         \$1,236         100.0000%         \$0         \$1,236           59         399.600         Other Tangible Prop - PC HW										
53         397.300         Communication Equip - Telemetering         \$423         R-53         -\$31         \$392         100.0000%         \$0         \$392           54         398.000         Miscellaneous Equipment         \$64,017         R-54         -\$3,755         \$60,262         100.0000%         \$0         \$60,262           55         399.000         OTH-Other Tangible Property         \$0         R-55         -\$7,923         100.0000%         \$0         -\$7,923           56         399.300         Other Tangible Prop - Network H/W         \$1,611         R-56         -\$91         \$1,520         100.0000%         \$0         \$1,520           57         399.400         Other Tangible Prop - PC Hardware         \$57,188         R-57         -\$3,256         \$53,932         100.0000%         \$0         \$53,932           58         399.500         Other Tangible Prop - PC Software         \$1,309         R-58         -\$73         \$1,236         100.0000%         \$0         \$1,236           59         399.600         Other Tangible Prop - PC HW         \$2         R-59         -\$2         \$0         100.0000%         \$0         \$1,236										
54     398.000     Miscellaneous Equipment     \$64,017     R-54     -\$3,755     \$60,262     100.0000%     \$0     \$60,262       55     399.000     OTH-Other Tangible Property     \$0     R-55     -\$7,923     -\$7,923     100.0000%     \$0     -\$7,923       56     399.300     Other Tangible Prop - Network H/W     \$1,611     R-56     -\$91     \$1,520     100.0000%     \$0     \$1,520       57     399.400     Other Tangible Prop - PC Hardware     \$57,188     R-57     -\$3,256     \$53,932     100.0000%     \$0     \$53,932       58     399.500     Other Tangible Prop - PC Software     \$1,309     R-58     -\$73     \$1,236     100.0000%     \$0     \$1,236       59     399.600     Other Tangible Prop - PC HW     \$2     R-59     -\$2     \$0     100.0000%     \$0     \$0										
55     399.000 OTH-Other Tangible Property     \$0     R-55 -\$7,923     -\$7,923     100.0000%     \$0     -\$7,923       56     399.300 Other Tangible Prop - Network H/W     \$1,611 R-56 -\$91     \$1,520 100.0000%     \$0     \$1,520       57     399.400 Other Tangible Prop - PC Hardware     \$57,188 R-57 -\$3,256     \$53,932 100.0000%     \$0     \$53,932       58     399.500 Other Tangible Prop - PC Software     \$1,309 R-58 -\$73 \$1,236 100.0000%     \$0     \$1,236       59     399.600 Other Tangible Prop - PC HW     \$2     R-59 -\$2     \$0     100.0000%     \$0     \$0										· ·
57     399.400     Other Tangible Prop - PC Hardware     \$57,188     R-57     -\$3,256     \$53,932     100.0000%     \$0     \$53,932       58     399.500     Other Tangible Prop - PC Software     \$1,309     R-58     -\$73     \$1,236     100.0000%     \$0     \$1,236       59     399.600     Other Tangible Prop - PC HW     \$2     R-59     -\$2     \$0     100.0000%     \$0     \$0     \$0	55	399.000	OTH-Other Tangible Property	\$0	R-55	-\$7,923	-\$7,923	100.0000%	\$0	-\$7,923
58     399.500     Other Tangible Prop - PC Software     \$1,309     R-58     -\$73     \$1,236     100.0000%     \$0     \$1,236       59     399.600     Other Tangible Prop - PC HW     \$2     R-59     -\$2     \$0     100.0000%     \$0     \$0     \$0			_ = -							
59   399.600   Other Tangible Prop - PC HW   \$2   R-59   -\$2   \$0   100.0000%   \$0   \$0										
			_ = -							\$1,236
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# Liberty Utilities (Midstates Natural Gas) Corp. GR-2014-0152 Northeast Missouri District (NEMO) Test Year Ending 9/30/13 with updates to 3/31/14 Accumulated Depreciation Reserve

	Α	<u>B</u>	С	D	Е	F	G	Н	1
Line	Account	<del>-</del>	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
61		GENERAL PLANT - ALLOCATED							
62	374.000	Land and Land Rights - Corporate	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.000	Structures & Improvements - Corporate	\$9	R-63	\$7,313	\$7,322	100.0000%	\$0	\$7,322
64	391.000	Office Furniture & Equip - Corporate	\$2	R-64	\$1,818	\$1,820	100.0000%	\$0	\$1,820
65	392.100	Transportation Equipment < 12,000 lbs -	\$5	R-65	\$4,130	\$4,135	100.0000%	\$0	\$4,135
		Corporate							
66	394.000	Tools, Shop, and Garage Equipment -	\$0	R-66	\$157	\$157	100.0000%	\$0	\$157
		Corporate							
67	398.000	Miscellaneous Equipment - Corporate	\$3	R-67	\$2,653	\$2,656	100.0000%	\$0	\$2,656
68	399.000	Other Tangible Property - Corporate	\$5	R-68	\$4,412	\$4,417	100.0000%	\$0	\$4,417
69	399.100	Other Tangible Property - Servers H/W -	\$1	R-69	\$536	\$537	100.0000%	\$0	\$537
		Corporate							
70	399.300	Other Tangible Property - Network - H/W -	\$7	R-70	\$5,494	\$5,501	100.0000%	\$0	\$5,501
		Corporate							
71	399.400	Other Tangible Property - PC Hardware -	\$57	R-71	\$47,116	\$47,173	100.0000%	\$0	\$47,173
		Corporate							
72	399.500	Other Tangible Property - PC Software -	\$274	R-72	\$228,104	\$228,378	100.0000%	\$0	\$228,378
		Corporate							
73		TOTAL GENERAL PLANT - ALLOCATED	\$363		\$301,733	\$302,096		\$0	\$302,096
74		INCENTIVE COMPENSATION							
		CAPITALIZATION							
75		ICC Adjustment	\$0	R-75	-\$601	-\$601	100.0000%	\$0	-\$601
76		TOTAL INCENTIVE COMPENSATION	\$0		-\$601	-\$601		\$0	-\$601
		CAPITALIZATION							
77		TOTAL DEPRECIATION RESERVE	\$9,951,792		-\$747,053	\$9,204,739		\$0	\$9,204,739

#### Northeast Missouri District (NEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve				Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Number	Aujustinents Description	Number	Amount	Amount	Aujustinents	Aujustillelits
D 7	Linuitia d Bataslassas Con Essainmant	244 000		<b>#4.404</b>		**
R-7	Liquified Petroleum Gas Equipment	311.000		-\$1,184		\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$1,184		\$0	
R-10	Structures & Improvements - TP	366.000		-\$212		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$212		\$0	
R-11	Mains - Cathodic Protection - TP	367.000		-\$546		\$0
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	To update reserve through March 31, 2014. (Sharpe)		-\$547		\$0	
R-12	Mains - Steel - TP	367.100		-\$47,776		\$0
IX-12	Mains - Steer - 11	307.100		-φ+1,110		ΨΟ
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$9		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$46		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$47,830		\$0	
R-13	Meas. & Reg. Station Equipment - TP	369.000		-\$2,576		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$2		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$2,580		\$0	
R-19	Structures & Improvements - DP	375.000		¢2 554		\$0
K-19	Journal of Hilliprovenients - DF	373.000		-\$2,554		\$0

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#### Northeast Missouri District (NEMO)

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

Account Adjustment Accumulated Depreciation Reserve Adjustment Adjustment Adjustment Adjustment Speciation  1. To adjust reserve for capitalized Depreciation. (Sharpe)  2. To update reserve through March 31, 2014. (Sharpe)	
Number Adjustments Description Number Amount Amount Adjustment    1. To adjust reserve for capitalized	sts Adjustments
1. To adjust reserve for capitalized Depreciation. (Sharpe)  2. To update reserve through March 31, 2014.	\$0
Depreciation. (Sharpe)  2. To update reserve through March 31, 2014\$2,555	
	\$0
R-20 Mains - Cathodic Protection - DP 376.000 -\$14,730	\$0
To adjust reserve for capitalized     Depreciation. (Sharpe)	\$0
2. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)	\$0
To include cost of removal in the appropriate saccount. (Robinett)	\$0
4. To update reserve through March 31, 2014\$14,748 (Sharpe)	\$0
R-21 Mains - Steel - DP 376.100 -\$203,840	\$0
To adjust reserve for capitalized     Depreciation. (Sharpe)	\$0
2. To remove relocation expenses from reserve\$2 (Ferguson)	\$0
3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)	\$0
4. To reclassify capitalized advertising to -\$1 expense. (Sharpe)	\$0
5. To include cost of removal in the appropriate account. (Robinett) \$124	\$0
6. To update reserve through March 31, 2014\$204,021 (Sharpe)	\$0
R-22 Mains - Plastic - DP 376.200 -\$291,135	\$0
1. To adjust reserve for capitalized \$118	\$0
To remove relocation expenses from reserve\$4 (Ferguson)	\$0

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#### Northeast Missouri District (NEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve	Assumpted Demociation Basema	<b>A</b>	Adlinatora	Total	le colo all'adia e al	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$13		\$0	<b>,</b>
	To reclassify capitalized advertising to expense. (Sharpe)		-\$2		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$200		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		-\$291,434		\$0	
R-23	Meas. & Reg. Sta. Equip - General - DP	378.000		-\$13,884		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$19		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$13,900		\$0	
R-24	Meas. & Reg Sta. Equip City Gate - DP	379.000		-\$14,642		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$12		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$14,654		\$0	
R-25	Services - DP	380.000		-\$365,559		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$390		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$12		\$0	

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#### Northeast Missouri District (NEMO)

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

	2					
<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
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$43		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$5		\$0	
	5. To include cost of removal in the appropriate account. (Robinett)		\$997		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		-\$366,886		\$0	
R-26	Meters - DP	381.000		-\$26,966		\$0
	To include cost of removal in the appropriate account. (Robinett)		-\$95		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$26,871		\$0	
R-27	Meter Installations - DP	382.000		\$6,601		\$0
11-27	Meter installations - DF	302.000		φ0,001		φυ
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$54		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$2		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$6		\$0	
	To reclassify capitalized advertising to expense. (Sharpe)		-\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		-\$130		\$0	
	6. To update reserve through March 31, 2014. (Sharpe)		\$6,686		\$0	
R-28	House Regulators - DP	383.000		-\$18,282		\$0
	To include cost of removal in the appropriate account. (Robinett)		\$6	<b>V.1.,</b>	\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$18,288		\$0	
	<b>I</b> 1					

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#### Northeast Missouri District (NEMO)

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve	브		<u> </u>	<u>=</u> Total	_	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-29	House Regulators Installations - DP	384.000		-\$3,079		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$2		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$3,084		\$0	
R-30	Ind. Meas. & Reg. Sta. Equip - DP	385.000		-\$1,424		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$1,426		\$0	
R-31	Other Equipment - DP	387.000		-\$381		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$1	·	\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$382		\$0	
R-39	Structures & Improvements - GP	390.000		-\$11,889		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$22		\$0	
	To remove relocation expenses from reserve. (Ferguson)		-\$1		\$0	
	3. To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$2		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$8		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$11,916		\$0	
R-40	Structures - Frame - GP	390.100		-\$581		\$0
N-40	Burnera - France - OF	390.100		- <b>Ģ</b> 00 I		<b>\$</b> 0

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#### Northeast Missouri District (NEMO)

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

<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 adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$582		\$0	
R-41	Improvements - GP	390.300		-\$958		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$960		\$0	
R-42	Office Furniture & Equipment - GP	391.000		-\$509		\$0
		331.000		-ψ303		ΨΟ
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$510		\$0	
R-43	Transportation Equipment - GP	392.000		-\$505		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$13	You	\$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)		-\$517		\$0	
R-45	Stores Equipment - GP	393.000		-\$433		\$0
	To update reserve through March 31, 2014. (Sharpe)		-\$433		\$0	
R-46	Tools, Shop, & Garage Equipment - GP	394.000		-\$5,225		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$7		\$0	

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#### Northeast Missouri District (NEMO)

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

-						
<u>A</u> Reserve	<u>В</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  2. To remove costs related to transition costs -	Number	Amount -\$1	Amount	Adjustments \$0	Adjustments
	per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-ψ1		Ψ0	
	To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
	4. To update reserve through March 31, 2014. (Sharpe)		-\$5,233		\$0	
R-47	-47 Power Operated Equipment - GP			-\$1,733		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$7		\$0	
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$1		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$1,083		\$0	
	4. To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	5. To update reserve through March 31, 2014. (Sharpe)		-\$2,823		\$0	
R-48	Ditchers - GP	396.100		-\$4,988		\$0
11-40	Ditchers - Of	330.100		-ψ <del>-1</del> ,300		Ψ
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$4		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$3		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$4,995		\$0	
R-49	Backhoes - GP	396.200		-\$2,233		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$3		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$2,237		\$0	
	(Sharpe)					

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### Northeast Missouri District (NEMO)

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

A 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	Ámount	Ámount	Adjustments	Adjustments
R-50	Ditchers - Group	396.300		-\$1,083		\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$1,083		\$0	
R-51	Communication Equipment - GP	397.000		-\$655		\$0
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	To update reserve through March 31, 2014. (Sharpe)		-\$656		\$0	
R-52	Communication Equip - Fixed Radios	397.200		-\$93		\$0
	To update reserve through March 31, 2014. (Sharpe)		-\$93		\$0	
R-53	Communication Equip - Telemetering	397.300		-\$31		\$0
	To update reserve through March 31, 2014. (Sharpe)		-\$31		\$0	
R-54	Miscellaneous Equipment	398.000		-\$3,755		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$3	, , , , ,	\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$1		\$0	
	3. To update reserve through March 31, 2014. (Sharpe)		-\$3,759		\$0	
R-55	OTH-Other Tangible Property	399.000		-\$7,923		\$0
	To remove costs related to transition costs - per stipulation & agreement in case GM-2012- 0037. (Hanneken)		-\$7,925		\$0	
	To include cost of removal in the appropriate account. (Robinett)		\$2		\$0	
R-56	Other Tangible Prop - Network H/W	399.300		-\$91		\$0
	To update reserve through March 31, 2014. (Sharpe)		-\$91		\$0	

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### Northeast Missouri District (NEMO)

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

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve				Total	_	Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Nullibei	Adjustments Description	Nullibel	Amount	Amount	Aujustinents	Aujustillelits
D 57	Other Tensible Peer DO Headures	200 400		<b>\$2.05</b> 0		**
R-57	Other Tangible Prop - PC Hardware	399.400		-\$3,256		\$0
	To adjust reserve for capitalized Depreciation. (Sharpe)		\$2		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$3,258		\$0	
R-58	Other Tangible Prop - PC Software	399.500		-\$73		\$0
	To adjust reserve for capitalized     Depreciation. (Sharpe)		\$1		\$0	
	2. To update reserve through March 31, 2014. (Sharpe)		-\$74		\$0	
R-59	Other Tangible Prop - PC HW	399.600		-\$2		\$0
	To move the cost of removal to the appropriate account. (Robinett)		-\$2		\$0	
R-63	Structures & Improvements - Corporate	390.000		\$7,313		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$7,313		\$0	
R-64	Office Furniture & Equip - Corporate	391.000		\$1,818		\$0
	To update reserve through March 31, 2014. (Sharpe)	50.1300	\$1,818	<b>V</b> 1,616	\$0	,,
R-65	Transportation Equipment < 12,000 lbs - Corporate	392.100		\$4,130		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$4,130		\$0	
R-66	Tools, Shop, and Garage Equipment - Corporate	394.000	\$157			\$0
	To update reserve through March 31, 2014. (Sharpe)		\$157		\$0	
R-67	Miscellaneous Equipment - Corporate	398.000		\$2,653		\$0

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

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To update reserve through March 31, 2014. (Sharpe)		\$2,653		\$0	,
R-68	Other Tangible Property - Corporate	399.000		\$4,412		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$4,412		\$0	
R-69	Other Tangible Property - Servers H/W - Corporate	399.100		\$536		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$536		\$0	
R-70	Other Tangible Property - Network - H/W - Corporate	399.300		\$5,494		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$5,494		\$0	
R-71	Other Tangible Property - PC Hardware - Corporate	399.400		\$47,116		\$0
	1. To update reserve through March 31, 2014. (Sharpe)		\$47,116		\$0	
R-72	Other Tangible Property - PC Software - Corporate	399.500		\$228,104		\$0
	To update reserve through March 31, 2014. (Sharpe)		\$228,104		\$0	
R-75	ICC Adjustment			-\$601		\$0
	To remove disallowed incentive compensation. (Ferguson)		-\$601		\$0	
	ll Total Reserve Adjustments	II	_	-\$747,053		\$0

Accounting Schedule: 07 Sponsor: Sarah Sharpe

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</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	\$1,620,694	37.28	14.00	23.28	0.063781	\$103,369
3	Pension Expense	\$0	37.28	37.28	0.00	0.000000	\$0
4	OPEBs - FAS 106	\$0	37.28	45.63	-8.35	-0.022877	\$0
5	Group Benefits, Medical Expense	\$377,902	37.28	6.58	30.70	0.084110	\$31,785
6	Uncollectibles	\$172,403	37.28	37.28	0.00	0.000000	\$0
7	Cash Vouchers	\$1,222,274	37.28	32.38	4.90	0.013425	\$16,409
8	TOTAL OPERATION AND MAINT. EXPENSE	\$3,393,273					\$151,563
9	TAXES						
10	Property Tax	\$459,882	37.28	182.50	-145.22	-0.397863	-\$182,970
11	Payroll Tax	\$131,681	37.28	18.87	18.41	0.050438	\$6,642
12	Sales Tax	\$482,143	37.28	21.27	16.01	0.043863	\$21,148
13	TOTAL TAXES	\$1,073,706					-\$155,180
14	OTHER EXPENSES						
15	Purchased Gas	\$10,571,006	37.28	40.16	-2.88	-0.007890	¢02 40E
16	MOPSC Assessment	. , ,	37.28 37.28	-31.13	-2.88 68.41	-0.007890 0.187425	-\$83,405
16 17	TOTAL OTHER EXPENSES	\$9,490	31.28	-31.13	08.41	0.187425	\$1,779
17	IOTAL OTHER EXPENSES	\$10,580,496					-\$81,626
18	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$85,243
19	TAX OFFSET FROM RATE BASE						
20	Federal Tax Offset	\$831,040	37.28	37.50	-0.22	-0.000603	-\$501
21	State Tax Offset	\$138,902	37.28	37.50	-0.22	-0.000603	-\$84
22	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
23	Interest Expense Offset	\$995,915	37.28	91.15	-53.87	-0.147589	-\$146,986
24	TOTAL OFFSET FROM RATE BASE	\$1,965,857					-\$147,571
25	TOTAL CASH WORKING CAPITAL REQUIRED						-\$232,814

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

Line   Account   Number   Nu		٨	P.	<u>C</u>	<u>D</u>	E	F	G	<u>H</u>			K		М
Number   Number   Number   Number   Number   Adjustments	Line		므				_			<u>.</u> Jurisdictional	Jurisdictional		<u>∟</u> MO Adi.	
Check	-		Income Description											
Rev-3   440,000   Recidential Revenue   \$5,344,618   \$50   See note (1)   Rev-3   \$60,000   Rev-3   \$100,000   \$50   See note (1)   Rev-3   \$100,000   \$				(D+E)										
Rev-3   481.100   Commercial   So   Rev-4   Sol   100.0000%   Sol   Sol   Sol   Sol   Rev-4   Sol   100.0000%   Sol														
Rev-4   0.000   Sm. Gen. Service   \$661,812   Rev-4   \$661,812   0.00000%   \$46,607   \$133,055   \$14,20,553					See note (1)	See note (1)		See note (1)					See note (1)	See note (1)
Rev-6   0.000   Med. Gen. Service   \$1,237,450   Rev-6   S1237,450   Rev-6   S1237,450   Rev-7   S122,221   Rev-10   Rev-6   Rev-6   S1237,55   Rev-10   Rev-														
Rev-6   0.000   Lo. Gen. Service   3307/156   Rev-6   3307/156   Rev-7   412.00   Rev-7   412.00   Rev-7   412.00   Rev-8   483.000   Small General Service Transportation   \$4.77   Rev-8   \$43.00   Small General Service Transportation   \$4.77   Rev-8   \$43.00   Small General Service Transportation   \$4.77   Rev-8   \$43.00   Small General Service Transportation   \$4.77   Rev-9   \$4.30.77   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$5.59   \$100.0000%   \$4.82   \$100.0000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100														
Rev-9   483.00   Interruptible Industrial   \$22.222   Rev-9   \$8.00   Rev-9   489.00   Small General Service Transportation   \$3.776   Rev-9   \$3.3778   Rev-10   \$3.378   Rev-10   \$														
Rev-9   433,000   Small General Service Transportation   \$477   Rev-9   \$3477   100,0000%   \$482   \$959   Rev-10   \$0.000   Large General Service Transportation   \$32778   Rev-10   \$32778   \$100,0000%   \$7308   \$3178   \$100,0000%   \$31708   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$328,478   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$447,877   \$100,0000%   \$448   \$447,877   \$100,0000%   \$447,877   \$100,00000%   \$447,877   \$100,00000%   \$447,877   \$100,00000%														
Rev-10   493,000   Medium General Service Transportation   \$337.78   Rev-10   \$337.791   \$100,00000%   \$7,036   \$310,814   \$100,000000   \$100,00000000   \$100,000000   \$100,000000   \$100,0000000   \$100,000000   \$100,000000   \$100,0000000   \$100,00000000000000   \$100,0000000000			•											
Rev-10   0.00   Large General Service Transportation   \$307.975   Rev-11   \$307.975   \$256.487   \$329.688   \$349.881   \$329.688														
Rev-12   495.00   Other Gas Revenue - Oper. Rev.   \$256.487   S9.181.975   S9.181														
Rev-12   TOTAL OPERATING REVENUES   \$9,181,975   \$9,181,975   \$9,181,975   \$334,775   \$9,516,750   \$9,181,975   \$10,0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0														
MANUFACTURED GAS PRODUCTION   FEPNASES   S							1101 11			100.0007.0				
### EXPENSES   2 733,000   Gas Mixing Expenses - Operations   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$				7.7.2.7.					, , , , , ,		, , ,	, , , , , , , , , , , , , , , , , , , ,		
3   735,000   Misc. Production Expenses - Operations   S171   S0   S0   S0   S0   S0   S0   S0   S	1													
A   742,000   Maintenance of Production Equipment   S0   S0   S0   S171   S0   S0   S0   S0   S0   S0   S0   S	2													\$0
TOTAL MANUFACTURED GAS PRODUCTION   S171   S0   S171	3													\$171
EXPENSES  6	4	742.000					E-4			100.0000%				\$0
Section   Sect	5			\$171	\$0	\$171		\$0	\$171		\$0	\$171	\$0	\$171
NATURAL GAS SUPPLY EXPENSES   \$0			EXPENSES											
NATURAL GAS SUPPLY EXPENSES   \$0	•		CAS SUDDLY EXPENSES											
8 NATURAL GAS STORAGE EXPENSE 9 820.000 Measuring & Regulating Station Expenses - \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•			<u>¢0</u>	40	*0		*0	¢o.		*0	*0	*0	*0
Section   Sect	,		TOTAL GAS SUFFLY EXPENSES	φu	φu	ΨU		\$0	, Ju		ΨU	<b>\$0</b>	<b>\$</b> 0	\$0
Section   Sect	8		NATURAL GAS STORAGE EXPENSE											
NGS Rents	-	820.000		\$0	\$0	\$0	F-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	·	020.000		44	40	**		•	•		***			
11	10	826.000	Rents	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13 TESTING 14 TOTAL TESTING 15 TRANSMISSION EXPENSES 16 851.000 Operating Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	11	841.000	Operation Labor and Expenses	\$0	\$0	\$0	E-11	\$49	\$49	100.0000%	\$0	\$49	\$49	\$0
TRANSMISSION EXPENSES  TRANSMISSION EXPENSES  16 851,000 Operating Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	12		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$49	\$49		\$0	\$49	\$49	\$0
14 TOTAL TESTING \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	13		TESTING											
15 TRANSMISSION EXPENSES 16 851.000 Operating Supervision & Engineering \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
16 851.000 Operating Supervision & Engineering				, -	, -	• •		, ,			, ,	• •	• •	
17 852.000 Communication System Expenses \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	15		TRANSMISSION EXPENSES							1			1	
18 856.000 Mains Expense - Trans. Exp. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	16	851.000	Operating Supervision & Engineering							100.0000%				\$0
19 857.000 Measuring & Regulating Station Expenses - \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	17	852.000					E-17							\$0
TE  20 858.000 Transmission & Compression of Gas by Others Others 21 861.000 Maint. Supervision & Engineering - TE 22 863.000 Maintenance of Mains - TE 23 864.000 Maint. of Compressor Station Equipment - TE 24 865.000 Maint. of Measuring & Regulating Equip - TE 25 867.000 Maint. of Other Equipment - TE 26 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														\$0
Others  21 861.000 Maint. Supervision & Engineering - TE \$0 \$0 \$0 E-21 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	19	857.000		\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22       863.000 Maintenance of Mains - TE       \$23,971       \$23,971       \$0       E-22       \$2,886       \$26,857       100.0000%       \$0       \$26,857       \$26,857       \$0	20	858.000		-\$447,135	\$0	-\$447,135	E-20	\$447,135	\$0	100.0000%	\$0	\$0	\$0	\$0
23 864.000 Maint. of Compressor Station Equipment - TE	21	861.000	Maint.Supervision & Engineering - TE	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%		\$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 \$0 E-25 \$0 \$0 100.0000% \$0 \$0 \$0 \$0 \$0														\$0
25 867.000 Maint. of Other Equipment - TE	23	864.000	Maint. of Compressor Station Equipment - TE	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
	24	865.000	Maint. of Measuring & Regulating Equip - TE	\$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	\$0	\$0
														\$0
				, ,,,,,,	,									

	<u>A</u>	В	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u>G</u>	<u>н</u>	<u>l</u>	ī	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	to one Book to the	Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor L + M	Non Labor
27		PRODUCTION EXPENSES	(D+E)			l	(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x l) + J	L + IV	= N
27 28		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
20		TOTAL PRODUCTION EXPENSES	φ0	<b>40</b>	φυ		40	40		φυ	Ψ0	φυ	φυ
29		DISTRIBUTION EXPENSES											
30	870.000	Operations Supervision & Engineering - DE	\$42,842	\$36.869	\$5.973	E-30	\$9.014	\$51.856	100.0000%	\$0	\$51.856	\$45.883	\$5.973
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	\$13,440	\$0	\$13,440	E-32	\$0	\$13,440	100.0000%	\$0	\$13,440	\$0	\$13,440
33	872.000	Compressor Station Labor & Expense - DE	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	874.000	Mains & Service Expenses - DE	\$661,434	\$331,765	\$329,669	E-34	\$134,223	\$795,657	100.0000%	\$0	\$795,657	\$465,988	\$329,669
35	875.000	Meas. & Reg. Sta. Expenses - General	\$4,836	\$3,648	\$1,188	E-35	\$1,276	\$6,112	100.0000%	\$0	\$6,112	\$4,924	\$1,188
36	876.000	Meas. & Reg. Sta. Expenses - Industrial	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	877.000	Meas. & Reg. Sta. Expenses - City Gate	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	878.000	Meter & House Regulator Expenses	\$127,729	\$127,681	\$48	E-38	\$16,840	\$144,569	100.0000%	\$0	\$144,569	\$144,521	\$48
39	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	880.000	Other Expenses - Dist. Exp.	\$488	\$0	\$488	E-40	\$343	\$831	100.0000%	\$0	\$831	\$343	\$488
41	881.000	Rents - Dist. Exp.	\$53,784	\$6,619	\$47,165	E-41	\$6,852	\$60,636	100.0000%	\$0	\$60,636	\$13,471	\$47,165
42	885.000	Maint. Supervision & Engineering - DE	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	886.000	Structures & Improvements - DE	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	887.000	Mains - DE	\$584	\$584	\$0	E-44	\$6,159	\$6,743	100.0000%	\$0	\$6,743	\$6,743	\$0
45	888.000	Compressor Station Equip DE	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	890.000	Meas. & Reg. Sta. Equip Industrial	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	891.000	Meas. & Reg. Sta. Equip City Gate	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	892.000	Services - DE	\$277	\$277	\$0	E-48	\$329	\$606	100.0000%	\$0	\$606	\$606	\$0
49	893.000	Meter & House Regulators - DE	\$705	\$484	\$221	E-49	\$1,876	\$2,581	100.0000%	\$0	\$2,581	\$2,360	\$221
50 51	894.000 895.000	Other Equipment Other Equipment - DE	\$0 \$0	\$0 \$0	\$0 \$0	E-50 E-51	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
51 52	695.000	TOTAL DISTRIBUTION EXPENSES	\$906.119	\$507,927	\$398.192	E-31	\$176.912	\$1,083,031	100.0000%	\$0	\$1,083,031	\$684,839	\$398.192
32		TOTAL DISTRIBUTION EXPENSES	\$300,113	φ301,921	φ330,132		\$170,312	\$1,003,031		φυ	\$1,005,051	\$004,039	\$330,132
53		CUSTOMER ACCOUNTS EXPENSE											
54	901.000	Supervision - Cust. Acct. Exp.	\$252	\$252	\$0	E-54	-\$106	\$146	100.0000%	\$0	\$146	\$146	\$0
55	902.000	Meter Reading Expenses	\$110.063	\$109,818	\$245	E-55	\$32,330	\$142,393	100.0000%	\$0	\$142,393	\$142,148	\$245
56	903.000	Customer Records & Collection Expenses	\$19,502	\$19,286	\$216	E-56	-\$4,700	\$14,802	100.0000%	\$0	\$14,802	\$14,586	\$216
57	904.000	Uncollectible Amounts	\$192,874	\$0	\$192,874	E-57	-\$20,470	\$172,404	100.0000%	\$0	\$172,404	\$0	\$172,404
58	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-58	\$6,818	\$6,818	100.0000%	\$0	\$6,818	\$0	\$6,818
59		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$322,691	\$129,356	\$193,335		\$13,872	\$336,563		\$0	\$336,563	\$156,880	\$179,683
60	007.000	CUSTOMER SERVICE & INFO. EXP.	-\$332	<b>#</b>	**	F 64	0404		400 00000		6444		**
61	907.000	Supervision - Cust. Serv. Info.		-\$332	\$0	E-61 E-62	\$191	-\$141	100.0000%	\$0	-\$141	-\$141	\$0
62	908.000	Customer Assistance Expenses Informational & Instructional Advertising	\$174,613	\$102,381	\$72,232	E-62 E-63	\$12,413	\$187,026	100.0000%	\$0	\$187,026	\$114,794	\$72,232
63	909.000	Expenses	\$29,358	\$0	\$29,358	E-63	\$2,175	\$31,533	100.0000%	\$0	\$31,533	\$5,023	\$26,510
64	910.000	Misc. Customer Service & Info. Expenses	\$211	\$0	\$211	E-64	\$0	\$211	100.0000%	\$0	\$211	\$0	\$211
65	310.000	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$203.850	\$102,049	\$101,801	L-04	\$14,779	\$218,629	100.000078	\$0	\$218.629	\$119,676	\$98,953
03		TO TAL GOOT OMER GERVIOL & INT G. EXT.	Ψ203,030	ψ10 <u>2</u> ,0 <del>4</del> 3	Ψ101,001		ψ14,773	Ψ210,023		40	Ψ210,023	Ψ113,070	ψ30,333
66		SALES EXPENSES											
67	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	912.000	Demostrating & Selling Expenses	\$151	\$151	\$0	E-68	\$18	\$169	100.0000%	\$0	\$169	\$169	\$0
69	913.000	Advertising Expenses	\$7,611	\$0	\$7,611	E-69	-\$4,600	\$3,011	100.0000%	\$0	\$3,011	\$0	\$3,011
70	915.000	Supervision - SPE	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	916.000	Misc. Sales Expenses	\$554	\$0	\$554	E-71	-\$511	\$43	100.0000%	\$0	\$43	\$0	\$43
72		TOTAL SALES EXPENSES	\$8,316	\$151	\$8,165		-\$5,093	\$3,223		\$0	\$3,223	\$169	\$3,054

Number   Number   Number   Number   Number   Number   Number   Number   Adjustments	Juris. Labor No L + M = K  66 \$305,346 77 \$115,168 80 -\$263,575 88 \$8,950 8 \$8,950 8 \$0 14 \$0 16 \$491,405 10 \$0 22 \$0 10	\$305,346 \$305, \$388,477 \$115, -\$280,960 -\$263, \$585,608 \$153,718 \$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	Jurisdictional	Allocations Adju (From)  100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$305,346 100.0 \$388,477 100.0 \$585,608 100.0 \$153,718 100.0 \$482,066 100.0 \$0 100.0 \$0 100.0 \$0 100.0 \$0 100.0	\$3,564 \$3 \$4 \$3 \$4 \$3 \$4 \$3 \$4 \$5 \$4 \$5 \$4 \$5 \$4 \$5 \$4 \$5 \$6 \$5 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	Adjustments (From Adj. Sch.) \$3,564 -\$18,742 \$0 -\$548,270	E-74 E-75 E-76	Non Labor	Labor	Total (D+E)	ADMIN. & GENERAL EXPENSES	Number	Number
Che	L + M = K    16	\$305,346 \$305, \$388,477 \$115, \$280,960 \$263, \$585,608 \$8, \$153,718 \$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$305,346 \$0 \$388,477 \$0 \$280,960 \$0 \$585,608 \$0 \$153,718 \$0 \$482,066 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$305,346 100.0 \$388,477 100.0 \$585,608 100.0 \$153,718 100.0 \$1482,066 100.0 \$0 100.0	Adj. Sch.) (C+C \$3,564 \$3 -\$18,742 \$3 \$0 -\$2 \$548,270 \$5 \$0 \$1	\$3,564 -\$18,742 \$0 -\$548,270	E-75 E-76			(D+E)	ADMIN. & GENERAL EXPENSES		73
74   92,0,00   Admin. & General Salaries   \$301,782	77 \$115,168 100 -\$263,575 18 \$8,950 18 \$0 14 \$0 16 \$491,405 10 \$0 10 \$0	\$388,477 \$115, -\$280,960 -\$263, \$585,608 \$8, \$153,718 \$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$388,477 \$0 -\$280,960 \$0 \$585,608 \$0 \$153,718 \$0 \$1,044 \$0 \$482,066 \$0 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0	100.000% 100.000% 100.000% 100.000% 100.000% 100.000% 100.000%	\$388,477	-\$18,742 \$3 \$0 -\$2 \$548,270 \$5 \$0 \$1,044	-\$18,742 \$0 -\$548,270	E-75 E-76		\$301,782	\$301.782			73
74   92,0,00   Admin. & General Salaries   \$301,782	77 \$115,168 100 -\$263,575 18 \$8,950 18 \$0 14 \$0 16 \$491,405 10 \$0 10 \$0	\$388,477 \$115, -\$280,960 -\$263, \$585,608 \$8, \$153,718 \$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$388,477 \$0 -\$280,960 \$0 \$585,608 \$0 \$153,718 \$0 \$1,044 \$0 \$482,066 \$0 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0	100.000% 100.000% 100.000% 100.000% 100.000% 100.000% 100.000%	\$388,477	-\$18,742 \$3 \$0 -\$2 \$548,270 \$5 \$0 \$1,044	-\$18,742 \$0 -\$548,270	E-75 E-76		\$301,782	\$301.782			73
75   921,000   Office Supplies & Expenses   \$407.219   \$118,307   \$288,912   \$275,245   \$388,477   \$100,0000%   \$0   \$388,477   \$100,0000%   \$0   \$280,505   \$173,245   \$280,960   \$280,505   \$1124,928   \$17.358   \$15.3718   \$15.37	77 \$115,168 100 -\$263,575 18 \$8,950 18 \$0 14 \$0 16 \$491,405 10 \$0 10 \$0	\$388,477 \$115, -\$280,960 -\$263, \$585,608 \$8, \$153,718 \$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$388,477 \$0 -\$280,960 \$0 \$585,608 \$0 \$153,718 \$0 \$1,044 \$0 \$482,066 \$0 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0	100.000% 100.000% 100.000% 100.000% 100.000% 100.000% 100.000%	\$388,477	-\$18,742 \$3 \$0 -\$2 \$548,270 \$5 \$0 \$1,044	-\$18,742 \$0 -\$548,270	E-75 E-76		\$301,782	\$301.782			
76   922,000   Admin. Expenses Transferred   \$280,960   \$280,575   \$17,385   E-76   \$0   \$-5280,560   100,0000% \$0   \$5,280,576   \$77   392,000   Outside Services Employed   \$1,133,878   \$8,950   \$1,124,926   E-77   \$585,000   100,0000% \$0   \$5,856,778   \$20,000   Property Insurance - Debits   \$153,718   \$0   \$1,133,878   \$8,950   \$1,124,926   E-77   \$585,000   100,0000% \$0   \$5,856,778   \$1,0000% \$0   \$153,718   \$100,0000% \$0   \$153,718   \$153,	-\$263,575 -\$263,575 -\$8 \$8,950 -\$4 \$0 -\$6 \$491,405 -\$0 \$0 -\$0 \$0	-\$280,960 -\$263, \$585,608 \$8, \$153,718 \$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	-\$280,960	\$0 -\$2 \$548,270 \$5 \$0 \$1 \$1,044	\$0 -\$548,270	E-76	\$288.912					
77   92,000   Outside Services Employed   \$1,133,878   \$8,950   \$1,124,928   E-77   \$558,270   \$585,608   100,000%   \$0   \$585,778   \$0   \$25,000   Injuries & Damages   \$0   \$153,718   E-78   \$0   \$153,718   E-78   \$0   \$154,044   \$1,044   \$10,000%   \$0   \$11,000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0	88 \$8,950 8 \$0 14 \$0 16 \$491,405 160 \$0 2 \$0 160	\$585,608 \$153,718 \$1,044 \$482,066 \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$585,608 \$0 \$153,718 \$0 \$1,044 \$0 \$482,066 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0 \$0	100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$585,608 100.0 \$153,718 100.0 \$1,044 100.0 \$482,066 100.0 \$0 100.0	\$548,270 \$5 \$0 \$1 \$1,044	-\$548,270							
78   924,000   Property Insurance - Debits   \$153,718   \$0   \$153,718   \$0   \$0   \$00,000%   \$0   \$153,718   \$0   \$25,000   Injuries & Damages   \$0   \$0   \$0   \$0   \$153,718   \$0   \$25,000   \$0   \$25,000   \$0   \$25,000   \$0   \$0   \$0   \$0   \$0   \$0   \$0	8 \$0 14 \$0 16 \$491,405 10 \$0 2 \$0 10 \$0	\$153,718 \$1,044 \$482,066 \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$153,718 \$0 \$1,044 \$0 \$482,066 \$0 \$0 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0	100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$153,718	\$0 \$1 \$1,044								
\$25,000   Injuries & Damages   \$0   \$0   \$0   \$0   \$1,044   \$1,044   \$1,040   \$0,0000%   \$0   \$482,068   \$1,040   \$27,000   \$7,	14	\$1,044 \$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$1,044 \$0 \$482,066 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0 \$0	100.0000% 100.0000% 100.0000% 100.0000%	\$1,044   100.0 \$482,066   100.0 \$0   100.0	\$1,044								
80   926.000   Employee Pensions & Benefits   \$639.023   \$639.023   \$0   E-80   \$-\$156.957   \$482.066   \$100.0000%   \$0   \$82   \$28.000   Regulatory Commission Expenses   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	\$66 \$491,405 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$482,066 \$491, \$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$482,066 \$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0 \$0	100.0000% 100.0000% 100.0000%	\$482,066 100.0 \$0 100.0		* -	_				• •		
81   927,000   Franchise Requirements   50   \$0   \$0   \$0   \$0   \$0   \$0   \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$0 \$0 \$68,112 \$0 \$0 \$0 \$0 \$0 \$0	100.0000% 100.0000%	\$0 100.0	\$4EC 0E7 \$4		_						
82         928,000         Regulatory Commission Expenses         \$0         \$0         \$0         \$0         \$68,112         \$68,112         \$100,0000%         \$0         \$68,183         \$29,000         Duplicate Charges         \$0	2 \$0 50 \$0 60 \$0 60 \$0 15 \$0 14 \$0	\$68,112 \$0 \$0 \$0 \$13,505 \$7,834	\$0 \$68,112 \$0 \$0 \$0 \$0 \$0 \$0	100.0000%								• •		
83 929.000 Duplicate Charges \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$5 \$0 \$5 \$0 \$4 \$0	\$0 \$0 \$0 \$13,505 \$7,834	\$0 \$0 \$0 \$0 \$0 \$0					-						
84 930.000 Misc. General Expenses - A&G \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$5 \$5 \$0 \$4 \$0	\$0 \$0 \$13,505 \$7,834	\$0 \$0 \$0											
85   930,100   General Advertisting Expenses   \$0   \$0   \$0   \$17,512   \$0   \$17,512   \$0   \$17,512   \$0   \$17,512   \$0   \$13,505   \$13,505   \$10,0000%   \$0   \$13,605   \$13,5	\$0 \$0 95 \$0 84 \$0	\$0 \$13,505 \$7,834	\$0 \$0			·								
86   330,200   Misc. General Expenses   \$17,512   \$0   \$17,512   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$3,314   \$0   \$0   \$13,505   \$0   \$0,0000%   \$0   \$0   \$17,724,750   \$0   \$0   \$0   \$0   \$0   \$0   \$0	\$0 \$4 \$0	\$13,505 \$7,834												
87 931.000 Rents - Admin. Gen. Exp.  88 TOTAL ADMIN. & GENERAL EXPENSES  \$3,314 \$0 \$3.314 \$0 \$-\$650,736 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0 \$1,724,750 \$0 \$0 \$1,724,750 \$0	\$4 \$0	\$7,834	\$0   \$13 505		*	* -					* -			
88 TOTAL ADMIN. & GENERAL EXPENSES \$2,375,486 \$804,487 \$1,570,999														
Second   S	, , , , , , , , , , , , , , , , , , , ,	1 \$1./24./50   \$65/.												
90		7.,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	77,723,755		<b>*</b> 1,1-1,1-0	*****	*****		4 1,0 1 0,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4=,0:0,:00			
90	1											DEPRECIATION EXPENSE		89
91 TOTAL DEPRECIATION EXPENSE \$1,749,826 \$0 \$0 \$0 \$0 \$0 \$1,749,826 \$0 \$1,698,8 \$1,698,8 \$1,698,8 \$1,749,826 \$0 \$0 \$0 \$0 \$1,749,826 \$0 \$1,698,8 \$1,698,8 \$1,698,8 \$1,749,826 \$0 \$1,749,826 \$0 \$1,749,826 \$0 \$1,698,8 \$1,698,	6 See note (1) See	\$1,698,846 See note (	-\$50,980 \$1,698,846	100.0000%	\$1,749,826 100.0	note (1) \$1,7	See note (1)	E-90	See note (1)	See note (1)	\$1,749,826	Depreciation Expense, Dep. Exp.	403.000	
93	\$0	\$1,698,846	-\$50,980 \$1,698,846		\$1,749,826	\$0 \$1,7	\$0		\$0	\$0	\$1,749,826	TOTAL DEPRECIATION EXPENSE		91
93														
94 405.100 Amortization												AMORTIZATION EXPENSE		92
95 TOTAL AMORTIZATION EXPENSE \$379 \$0 \$379 \$ \$4,652 \$5,031 \$0 \$5,000 \$5,	\$1 \$0	\$5,031	\$0 \$5,031	100.0000%	\$5,031 100.0	\$5,031	\$5,031	E-93	\$0		\$0	Energy Efficiency Amortization	407.400	
96 OTHER OPERATING EXPENSES 97 408.000 Property Taxes/Ad Valorem Taxes \$630,369 \$0 \$630,369 E-97 -\$170,487 \$459,882 100.0000% \$0 \$459,890 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				100.0000%				E-94					405.100	
97 408.000 Property Taxes/Ad Valorem Taxes \$630,369 \$0 \$630,369 E-97 -\$170,487 \$459,882 100.0000% \$0 \$459,898	\$1 \$0	\$5,031	\$0 \$5,031		\$5,031	\$4,652	\$4,652		\$379	\$0	\$379	TOTAL AMORTIZATION EXPENSE		95
97 408.000 Property Taxes/Ad Valorem Taxes \$630,369 \$0 \$630,369 E-97 -\$170,487 \$459,882 100.0000% \$0 \$459,89														
98														
99 408.000 Gross Receipts Tax \$0 \$0 \$0 \$0 E-99 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0														
100 408.000 Missouri Franchise Taxes \$0 \$0 \$0 \$0 \$0 \$101 408.000 Allocated Taxes Other TOTAL OTHER OPERATING EXPENSES \$714,591 \$96,822 \$617,769 \$														
101 408.000 Allocated Taxes Other -\$12,600 \$0 -\$12,600 E-101 \$13,767 \$1,167 \$100.0000% \$0 \$1,102 TOTAL OTHER OPERATING EXPENSES \$714,591 \$96,822 \$617,769 E-101 \$13,767 \$1,167 \$592,730 \$0 \$592,730	·					·								
102 TOTAL OTHER OPERATING EXPENSES \$714,591 \$96,822 \$617,769 -\$121,861 \$592,730 \$0 \$592,7							* -				* *			
				100.0000%				E-101					406.000	
103 TOTAL OPERATING EXPENSE \$5.858.265 \$1.664.763 \$2.443.676 -\$117.405 \$5.740.860 -\$50.980 \$5.889.	\$131,001	\$392,730 \$131,	\$0 \$392,730		\$392,730	\$121,001 \$3	-\$121,001		\$017,709	\$90,022	\$7 14,391	TOTAL OTTLER OF LIKATING EXPENSES		102
	30 \$1,777,445 \$	\$5,689,880 \$1,777,	-\$50.980 \$5.689.880		\$5,740,860	\$117.405 \$5.7	-\$117.405		\$2,443,676	\$1,664,763	\$5.858.265	TOTAL OPERATING EXPENSE		103
VII. 121 VII	<u> </u>	¥3,233,333	<del></del>		40,1.10,000	7,	*****		<del>, , , , , , , , , , , , , , , , , , , </del>	4.,	70,000,000			
104 NET INCOME BEFORE TAXES \$3,323,710 \$3,441,115 \$385,755 \$3,826,6	о	\$3,826,870	\$385,755 \$3,826,870		\$3,441,115	\$3,4					\$3,323,710	NET INCOME BEFORE TAXES		104
105 INCOME TAXES												INCOME TAXES		105
106 0.000 Current Income Taxes \$0 See note (1) See note (1) E-106 See note (1) \$0 100.0000% \$1,092,532 \$1,092,5	See note (1) See	\$1,092,532 See note (	\$1,092,532 \$1,092,532	100.0000%	\$ <u>0</u> 100.0	note (1)	See note (1)	E-106	See note (1)	See note (1)	\$0	Current Income Taxes	0.000	106
107 TOTAL INCOME TAXES \$0 \$1,092,532 \$1,092,5	.2	\$1,092,532	\$1,092,532 \$1,092,532	\$	\$0						\$0	TOTAL INCOME TAXES		107
108 DEFERRED INCOME TAXES														
109 0.000 Deferred Income Taxes - Def. Inc. Tax. \$0 See note (1) See note (1) E-109 See note (1) \$0 100.0000% \$0 \$						note (1)	See note (1)		See note (1)	See note (1)				
110 0.000 Amortization of Deferred ITC \$0   E-110   \$0   100.0000%   \$0														
111 0.000 Deferred Income Tax - Test Line \$0 E-111 \$0 100.0000% \$0				100.0000%				E-111					0.000	
112 TOTAL DEFERRED INCOME TAXES \$0 \$0 \$0 \$0	60	\$0	\$0 \$0		\$0						\$0	TOTAL DEFERRED INCOME TAXES		112
MET OPERATING INCOME	60			l <u> </u>	CO 444 445			l .		1	£2,202,742	NET OPED ATING INCOME		440
113 NET OPERATING INCOME \$3,323,710 \$3,441,115 -\$706,777 \$2,734,3	60				\$3,441,115	\$3,4					\$3,323,710	NET OPERATING INCOME		113

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	Н	Ī	<u>J</u>	<u>K</u>	L	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	<b>Total Company</b>	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

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

A Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>l</u> Jurisdictional
Adj.	Income Adinaturant Decembring	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	-\$332,062	-\$332,062
	To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$606,594	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$274,532	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	-\$66,607	-\$66,607
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	2. To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$78,615	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$12,009	
Rev-5	Med. Gen. Service		\$0	\$0	\$0	\$0	\$183,103	\$183,103
	To Annualize Med. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$51,982	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$235,086	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$73,102	\$73,102
	To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$1	
	To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$9,550	
	3. To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$82,653	
Rev-7	Interruptible Industrial	481.200	\$0	\$0	\$0	\$0	\$38,791	\$38,791
	To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$488	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$39,279	
Rev-8	Small General Service Transportation	483.000	\$0	\$0	\$0	\$0	\$482	\$482
	To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$57	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$539	
Rev-9	Medium General Service Transportation	489.000	\$0	\$0	\$0	\$0	\$7,036	\$7,036
	To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$251	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$7,287	
Rev-10	Large General Service Transportation		\$0	\$0	\$0	\$0	\$139,842	\$139,842
	To adjust for ISRS revenues. (Boateng)		\$0	\$0		\$0	-\$4,113	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$143,955	
	pane penet. (2-stong)		40	70			÷5,556	

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

Adj.	<u>В</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	<u>G</u> Jurisdictional Adjustment	H Jurisdictional Adjustment	<u>l</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-11	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$291,088	\$291,088
	To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$0	
	To adjust revenues for the update period. (Boateng)		\$0	\$0		\$0	\$17,100	
	3. To include contractual revenues. (Cox)		\$0	\$0		\$0	\$273,988	
E-11	Operation Labor and Expenses	841.000	\$49	\$0	\$49	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$2	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$51	\$0		\$0	\$0	
E-20	Transmission & Compression of Gas by Others	858.000	\$0	\$447,135	\$447,135	\$0	\$0	\$0
	To reclassify correcting entry performed by Company for incorrect booking of transmission expense during 2012. (Boateng)		\$0	\$447,135		\$0	\$0	
E-22	Maintenance of Mains - TE	863.000	\$2,886	\$0	\$2,886	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$837	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$3,723	\$0		\$0	\$0	
E-30	Operations Supervision & Engineering - DE	870.000	\$9,014	\$0	\$9,014	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$1,430	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$10,444	\$0		\$0	\$0	
E-34	Mains & Service Expenses - DE	874.000	\$134,223	\$0	\$134,223	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$14,522	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$148,745	\$0		\$0	\$0	
E-35	Meas. & Reg. Sta. Expenses - General	875.000	\$1,276	\$0	\$1,276	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$153	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$1,429	\$0		\$0	\$0	
E-38	Meter & House Regulator Expenses	878.000	\$16,840	\$0	\$16,840	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$4,504	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$21,344	\$0		\$0	\$0	
E-40	Other Expenses - Dist. Exp.	880.000	\$343	\$0	\$343	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$11	\$0		\$0	\$0	

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

E-41 R: 1. st 2. E-44 M 1. st 2. E-48 S: 1. st 2.	Income Adjustment Description  To annualize payroll. (Ferguson)  ents - Dist. Exp.  To disallow certain incentive compensation & restrictive lock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ains - DE  To disallow certain incentive compensation & restrictive lock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive lock/stock options. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive lock/stock options. (Ferguson)  To annualize payroll. (Ferguson)	881.000 887.000 892.000	Company Adjustment Labor \$354 \$6,852 -\$420 \$7,272 \$6,159 -\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Company Adjustments Total \$6,852 \$6,159	Jurisdictional Adjustment Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Jurisdictional Adjustment Non Labor \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Jurisdictional Adjustments Total \$0
E-41 R: 1. st 2. E-44 M 1. st 2. E-48 S: 1. st 2.	ents - Dist. Exp.  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  lains - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)	881.000 887.000	\$354 \$6,852 -\$420 \$7,272 \$6,159 -\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$6,852 \$6,159	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0
E-44 M 1. st 2. E-48 Si 1. st 2.	To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)	887.000 892.000	-\$420 \$7,272 \$6,159 -\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0 \$0 \$0	\$6,159	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0
E-44 M 1. st 2. E-48 Si 1. st 2.	To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)	887.000 892.000	-\$420 \$7,272 \$6,159 -\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0 \$0 \$0	\$6,159	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0
E-44 M 1. st 2. E-48 S. 1. st 2.	tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)	892.000	\$7,272 \$6,159 -\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	
E-44 M 1. st 2. E-48 Sc 1. st 2.	lains - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)	892.000	\$6,159 -\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0 \$0		\$0 \$0 \$0 \$0	\$0 \$0 \$0	
1. st 2. E-48 Si 1. st	To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)	892.000	-\$210 \$6,369 \$329 -\$19	\$0 \$0 \$0 \$0		\$0 \$0 \$0	\$0 \$0	
E-48 So 1. st 2.	cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)  ervices - DE  To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)		\$6,369 \$329 -\$19	\$0 \$0 \$0	\$329	\$0 \$0 \$0	\$0 \$0	\$0
E-48 Se 1. st 2.	ervices - DE  To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)		\$329 -\$19	\$0 \$0	\$329	\$0 \$0	\$0	\$0
1. st	To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)  To annualize payroll. (Ferguson)		-\$19	\$0	\$329	\$0		\$0
st 2.	cock/stock options. (Ferguson)  To annualize payroll. (Ferguson)	893.000					\$0	
		893.000	\$348	\$0				
F-49 M	leter & House Regulators - DE	893.000				\$0	\$0	
E-43 IV			\$1,876	\$0	\$1,876	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)		-\$74	\$0		\$0	\$0	
2.	To annualize payroll. (Ferguson)		\$1,950	\$0		\$0	\$0	
E-54 S	upervision - Cust. Acct. Exp.	901.000	-\$106	\$0	-\$106	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
2.	To annualize payroll. (Ferguson)		-\$101	\$0		\$0	\$0	
E-55 M	eter Reading Expenses	902.000	\$32,330	\$0	\$32,330	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive cock/stock options. (Ferguson)		-\$4,430	\$0		\$0	\$0	
2.	. To annualize payroll. (Ferguson)		\$36,760	\$0		\$0	\$0	
E-56 C	ustomer Records & Collection Expenses	903.000	-\$4,700	\$0	-\$4,700	\$0	\$0	\$0
	To disallow certain incentive compensation & restrictive tock/stock options. (Ferguson)		-\$455	\$0		\$0	\$0	
2.	To annualize payroll. (Ferguson)		-\$4,245	\$0		\$0	\$0	
E-57 U	ncollectible Amounts	904.000	\$0	-\$20,470	-\$20,470	\$0	\$0	\$0
1.	To normalize uncollectible account expense. (Boateng)		\$0	-\$20,470		\$0	\$0	
E-58 M	lisc. Customer Accounts Expense	905.000	\$0	\$6,818	\$6,818	\$0	\$0	\$0
	To include interest expense on customer deposits. Sharpe)		\$0	\$6,818		\$0	\$0	
E-61 S	upervision - Cust. Serv. Info.	907.000	\$191	\$0	\$191	\$0	\$0	\$0

Accounting Schedule: 10 Sponsor: Lisa Hanneken Page: 3 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	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		\$4	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$187	\$0		\$0	\$0	
E-62	Customer Assistance Expenses	908.000	\$12,413	\$0	\$12,413	\$0	\$0	\$(
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,577	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$15,990	\$0		\$0	\$0	
E-63	Informational & Instructional Advertising Expenses	909.000	\$5,023	-\$2,848	\$2,175	\$0	\$0	\$(
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$157	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$5,180	\$0		\$0	\$0	
	To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$3,159		\$0	\$0	
	To reclassify advertising capitalized during the test year. (Sharpe)		\$0	\$311		\$0	\$0	
E-68	Demostrating & Selling Expenses	912.000	\$18	\$0	\$18	\$0	\$0	\$(
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$5	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$23	\$0		\$0	\$0	
E-69	Advertising Expenses	913.000	\$0	-\$4,600	-\$4,600	\$0	\$0	\$(
	To remove certain advertising expenses. (Sharpe)		\$0	-\$265		\$0	\$0	
	2. To remove certain promotional advertising. (Sharpe)		\$0	-\$4,335		\$0	\$0	
F 74	W. O.L. 5	040.000	***	<b>0</b> 544	<b>6544</b>	••	***	•
E-71	Misc. Sales Expenses	916.000	\$0	-\$511	-\$511	\$0	\$0	\$
	To remove certain promotional advertising. (Sharpe)		\$0	-\$511		\$0	\$0	
E-74	Admin. & General Salaries	920.000	\$3,564	\$0	\$3,564	\$0	\$0	\$
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$9,516	\$0		\$0	\$0	
	2. To annualize payroll. (Ferguson)		\$13,080	\$0		\$0	\$0	
E-75	Office Supplies & Expenses	921.000	-\$3,139	-\$15,603	-\$18,742	\$0	\$0	\$
	To disallow certain incentive compensation & restrictive stock/stock options. (Ferguson)		-\$3,588	\$0		\$0	\$0	
	2. To remove relocation expense. (Ferguson)		\$0	-\$2,684		\$0	\$0	
	To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$7,236		\$0	\$0	
	4. To annualize postage expense. (Boateng)		\$0	\$6,666		\$0	\$0	

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

A Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	5. To annualize payroll. (Ferguson)		\$449	\$0		\$0	\$0	
	6. To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$3,542		\$0	\$0	
	7. To remove items that provide no ratepayer benefit. (Sharpe)		\$0	-\$1,753		\$0	\$0	
	8. To remove certain dues & donations costs. (Sharpe)		\$0	-\$6,741		\$0	\$0	
	9. To annualize rents/leases. (Hanneken)		\$0	-\$313		\$0	\$0	
E-77	Outside Services Employed	923.000	\$0	-\$548,270	-\$548,270	\$0	\$0	\$(
	To remove relocation expense. (Ferguson)		\$0	-\$141		\$0	\$0	
	2. To annualize outside auditor expenses. (Sharpe)		\$0	-\$13,273		\$0	\$0	
	To remove costs related to transition costs - per stipulation and agreement in case GM-2012-0037. (Hanneken)		\$0	-\$392,239		\$0	\$0	
	To annualize APUC allocated legal expense. (Boateng)		\$0	\$599		\$0	\$0	
	5. To remove APUC and LUC Corporate allocations that provide no ratepayer benefit. (Sharpe)		\$0	-\$586		\$0	\$0	
	6. To remove certain allocated dues & donations costs. (Sharpe)		\$0	-\$109		\$0	\$0	
	7. To remove certain APUC allocated costs. (Hanneken)		\$0	-\$1,337		\$0	\$0	
	8. To remove certain LUC allocated costs. (Hanneken)		\$0	-\$6,028		\$0	\$0	
	9. To remove certain LABS allocated costs. (Hanneken)		\$0	-\$3,007		\$0	\$0	
	10. To update APUC allocations and factors. (Hanneken)		\$0	-\$76,516		\$0	\$0	
	11. To update LUC allocations and factors. (Hanneken)		\$0	-\$93,588		\$0	\$0	
	12. To update LABS allocations and factors. (Hanneken)		\$0	\$38,136		\$0	\$0	
	13. To remove promotional advertising expenses from LUC and LABS allocated costs. (Sharpe)		\$0	-\$181		\$0	\$0	
E-79	Injuries & Damages	925.000	\$0	\$1,044	\$1,044	\$0	\$0	\$(
		5_2.003			<del>\</del>			
	To normalize injuries and damages expense. (Sharpe)		\$0	\$1,044		\$0	\$0	
E-80	Employee Pensions & Benefits	926.000	-\$147,618	-\$9,339	-\$156,957	\$0	\$0	\$(
	To annualize medical, dental, vision, and life insurance, ESPP, and 401-k employee benefits. (Ferguson)		\$42,477	\$0		\$0	\$0	
	To remove relocation expense. (Ferguson)		\$0	-\$9,339		\$0	\$0	
	3. To normalize pension expense. (Boateng)		-\$47,465	\$0		\$0	\$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>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description  4. To normalize OPEB expense. (Boateng)	Number	Labor -\$142,630	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	To normalize of 25 expense. (Boateng)		ψ14 <u>2</u> ,000	Ų.		Ψ0	Ų.	
E-82	Regulatory Commission Expenses	928.000	\$0	\$68,112	\$68,112	\$0	\$0	\$0
	To normalize rate case expense over 3 years. (Boateng)		\$0	\$19,368		\$0	\$0	
	, , , ,							
	2. To annualize Missouri PSC Assessment. (Sharpe)		\$0	\$48,744		\$0	\$0	
E-86	Misc. General Expenses	930.200	\$0	-\$4,007	-\$4,007	\$0	\$0	\$0
	To disallow certain dues and donations attributed to lobbying. (Sharpe)		\$0	-\$2,493		\$0	\$0	
			\$0	¢4 54.4		\$0	\$0	
	2. To adjust miscellaneous expenses. (Sharpe)		φυ	-\$1,514		φυ	Ψυ	
E-87	Rents - Admin. Gen. Exp.	931.000	\$0	\$4,520	\$4,520	\$0	\$0	\$0
	To annualize rents/leases. (Hanneken)		\$0	\$4,520		\$0	\$0	
	, ,					·		
E-90	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$50,980	-\$50,980
	To Annualize Depreciation Expense		\$0	\$0		\$0	-\$31,644	
	2. To eliminate annualized depreciation on power operated		\$0	\$0		\$0	-\$19,336	
	equipment, transportation equipment, etc charged to O&M and construction. (Sharpe)							
	(							
E-93	Energy Efficiency Amortization	407.400	\$0	\$5,031	\$5,031	\$0	\$0	\$0
	To amortize Energy Efficiency Regulatory Asset as of		\$0	\$5,031		\$0	\$0	
	3/31/14 Stipulation in GR-2010-0192. (Hanneken)							
E-94	Amortization	405.100	\$0	-\$379	-\$379	\$0	\$0	\$0
	To remove non-recurring items. (Hanneken)		\$0	-\$379	70.0	\$0	\$0	**
	1. To remove non-recurring items. (nameken)		φυ	-\$379		φυ	φυ	
E-97	Property Taxes/Ad Valorem Taxes	408.000	\$0	-\$170,487	-\$170,487	\$0	\$0	\$0
	To adjust property tax expense. (Ferguson)		\$0	-\$170,487		\$0	\$0	
E-98	Payroll Taxes	408.000	\$34,859	\$0	\$34,859	\$0	\$0	\$0
	To annualize payroll taxes. (Ferguson)		\$34,859	\$0		\$0	\$0	
E-101	Allocated Taxes Other	408.000	\$0	\$13,767	\$13,767	\$0	\$0	\$0
	To remove PSC assessment charges from account 408 and move to Account 928. (Sharpe)		\$0	\$13,767		\$0	\$0	
	and move to Account 920. (Snarpe)							
E-106	Current Income Taxes		\$0	\$0	\$0	\$0	\$1,092,532	\$1,092,532
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,092,532	
			43	+0			, ., . J <b>_, . J</b> _	
	Total Operating Revenues	·	\$0	\$0	\$0	\$0	\$334,775	\$334,775
	Total Operating & Maint. Expense		\$112,682	-\$230,087	-\$117,405	\$0	\$1,041,552	\$1,041,552

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

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

Line		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
TOTAL NET INCOME BEFORE TAXES   \$3,826,870   \$3,365,041   \$3,509,217   \$3,654,022	Line		Percentage		6.34%	6.57%	6.80%
ADD TO NET INCOME BEFORE TAXES   Sides   Sid	Number	Description	Rate	Year	Return	Return	Return
ADD TO NET INCOME BEFORE TAXES   S1.698,846   \$1.698,84					<b>.</b>		<b>.</b>
Book Depreciation Expense	1	TOTAL NET INCOME BEFORE TAXES		\$3,826,870	\$3,365,041	\$3,509,217	\$3,654,022
Book Depreciation Expense	2	ADD TO NET INCOME BEFORE TAYES					
TOTAL ADD TO NET INCOME BEFORE TAXES   \$1,698,846   \$1,				\$1 698 846	\$1 698 846	\$1 698 846	\$1 698 846
SUBT. FROM NET INC. BEFORE TAXES							
Interest Expense calculated at the Rate of   2.5760%   \$995,915   \$995,915   \$1,598,846   \$1,6				, ,,	, , , , , , , ,	, ,,.	, , , , , , , ,
Tax Straight-Line Depreciation   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$1,698,846   \$2,694,761   \$2,694,76	5	SUBT. FROM NET INC. BEFORE TAXES					
Section   Sect	6	Interest Expense calculated at the Rate of	2.5760%	\$995,915	\$995,915	\$995,915	\$995,915
9 NET TAXABLE INCOME    \$2,830,955   \$2,369,126   \$2,513,302   \$2,658,107	7	Tax Straight-Line Depreciation		\$1,698,846	\$1,698,846	\$1,698,846	\$1,698,846
PROVISION FOR FED. INCOME TAX   Net Taxable Inc Fed. Inc. Tax   Substitute Tax - Fed. Inc. Tax   Substitute Tax - Fed. Inc. Tax   Substitute Tederal Income Tax at the Rate of   100.000%   \$156,458   \$130,934   \$138,902   \$146,905   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$156,458   \$156,458   \$150,934   \$156,458   \$156,	8	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,694,761	\$2,694,761	\$2,694,761	\$2,694,761
PROVISION FOR FED. INCOME TAX   Net Taxable Inc Fed. Inc. Tax   Substitute Tax - Fed. Inc. Tax   Substitute Tax - Fed. Inc. Tax   Substitute Tederal Income Tax at the Rate of   100.000%   \$156,458   \$130,934   \$138,902   \$146,905   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$156,458   \$156,458   \$150,934   \$156,458   \$156,							
PROVISION FOR FED. INCOME TAX   Net Taxable Inc Fed. Inc. Tax   Substitute Tax - Fed. Inc. Tax   Substitute Tax - Fed. Inc. Tax   Substitute Tederal Income Tax at the Rate of   100.000%   \$156,458   \$130,934   \$138,902   \$146,905   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$130,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$138,902   \$146,905   \$156,458   \$150,934   \$156,458   \$156,458   \$150,934   \$156,458   \$156,	9	NET TAXABLE INCOME		\$2.830.955	\$2,369,126	\$2.513.302	\$2.658.107
Net Taxable Inc Fed. Inc. Tax   St. 2,830,955   St. 2,869,126   St. 2,513,302   St. 2,658,107   St. 2,600   St. 2,600   St. 3,000   S	-			, ,,	,,,,,,,	, ,,-	, ,===, =
Net Taxable Inc Fed. Inc. Tax   St. 2,830,955   St. 2,869,126   St. 2,513,302   St. 2,658,107   St. 2,600   St. 2,600   St. 3,000   S	10	PROVISION FOR FED. INCOME TAY					
Deduct Missouri Income Tax at the Rate of   100.000%   \$156,458   \$130,934   \$138,902   \$146,905   \$0   \$0   \$0   \$0   \$0   \$0   \$0	-			\$2.830.955	\$2,369,126	\$2.513.302	\$2,658,107
13			100.000%			. , ,	\$146,905
15	13	Deduct City Inc Tax - Fed. Inc. Tax					\$0
16   Subtract Federal Income Tax Credits   Sys6,074   Sys3,367   Sys3,367   Sys7,921				\$2,674,497	\$2,238,192	\$2,374,400	\$2,511,202
17			35.000%	\$936,074	\$783,367	\$831,040	\$878,921
18				*		*	*
Net Taxable Income - MO. Inc. Tax   \$2,830,955   \$2,369,126   \$2,513,302   \$2,658,107	17	Net Federal Income Tax		\$936,074	\$783,367	\$831,040	\$878,921
Net Taxable Income - MO. Inc. Tax   \$2,830,955   \$2,369,126   \$2,513,302   \$2,658,107	10	PROVISION FOR MO INCOME TAY					
Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax				\$2.830.955	\$2,369,126	\$2.513.302	\$2,658,107
Deduct City Income Tax - MO. Inc. Tax   \$0		Deduct Federal Income Tax at the Rate of	35.000%				\$307,622
Subtract Missouri Income Tax Credits   Missouri Income Tax at the Rate of   6.250%   \$156,458   \$130,934   \$138,902   \$146,905	21	Deduct City Income Tax - MO. Inc. Tax				· .	\$0
Missouri Income Tax at the Rate of   6.250%   \$156,458   \$130,934   \$138,902   \$146,905		Missouri Taxable Income - MO. Inc. Tax		\$2,503,329	\$2,094,948	\$2,222,438	\$2,350,485
25 PROVISION FOR CITY INCOME TAX 26 Net Taxable Income - City Inc. Tax 27 Deduct Federal Income Tax - City Inc. Tax 28 Deduct Missouri Income Tax - City Inc. Tax 29 City Taxable Income 30 Subtract City Income Tax Credits 31 City Income Tax at the Rate of 32 SUMMARY OF CURRENT INCOME TAX 33 Federal Income Tax 34 State Income Tax 35 City Income Tax 36 City Income Tax 37 DEFERRED INCOME TAX 38 Deferred Income Tax 39 Amortization of Deferred ITC 40 Deferred Income Tax - Test Line 41 TOTAL DEFERRED INCOME TAXES 40 \$2,830,955 \$2,369,126 \$2,513,302 \$2,658,107 \$0 \$							
Net Taxable Income - City Inc. Tax   \$2,830,955   \$2,369,126   \$2,513,302   \$2,658,107	24	Missouri Income Tax at the Rate of	6.250%	\$156,458	\$130,934	\$138,902	\$146,905
Net Taxable Income - City Inc. Tax   \$2,830,955   \$2,369,126   \$2,513,302   \$2,658,107	25	PROVISION FOR CITY INCOME TAY					
Deduct Federal Income Tax - City Inc. Tax   \$0				\$2 830 955	\$2 369 126	\$2 513 302	\$2 658 107
Deduct Missouri Income Tax - City Inc. Tax   \$0					' ' '		
Subtract City Income Tax Credits   City Income Tax at the Rate of   0.000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0				· ·		•	\$0
SUMMARY OF CURRENT INCOME TAX   \$936,074   \$783,367   \$831,040   \$878,921   \$156,458   \$130,934   \$138,902   \$146,905   \$0   \$0   \$0   \$0   \$0   \$0   \$0	29	City Taxable Income		\$2,830,955	\$2,369,126	\$2,513,302	\$2,658,107
SUMMARY OF CURRENT INCOME TAX   \$936,074   \$783,367   \$831,040   \$878,921							
State   Income   Tax   Sy36,074   \$783,367   \$831,040   \$878,921	31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
State   Income   Tax   Sy36,074   \$783,367   \$831,040   \$878,921	22	SHMMADY OF CHIDDENT INCOME TAY					
34       State Income Tax       \$156,458       \$130,934       \$138,902       \$146,905         35       City Income Tax       \$0       \$0       \$0       \$0         36       TOTAL SUMMARY OF CURRENT INCOME TAX       \$1,092,532       \$914,301       \$969,942       \$1,025,826         37       DEFERRED INCOME TAXES       \$0       \$0       \$0       \$0         38       Deferred Income Taxes - Def. Inc. Tax.       \$0       \$0       \$0       \$0         39       Amortization of Deferred ITC       \$0       \$0       \$0       \$0         40       Deferred Income Tax - Test Line       \$0       \$0       \$0       \$0         41       TOTAL DEFERRED INCOME TAXES       \$0       \$0       \$0       \$0				\$036.074	¢783 367	\$831.040	\$878 021
So   So   So   So   So   So   So   So					. ,		. ,
36         TOTAL SUMMARY OF CURRENT INCOME TAX         \$1,092,532         \$914,301         \$969,942         \$1,025,826           37         DEFERRED INCOME TAXES         \$0         \$0         \$0           38         Deferred Income Taxes - Def. Inc. Tax.         \$0         \$0         \$0           39         Amortization of Deferred ITC         \$0         \$0         \$0           40         Deferred Income Tax - Test Line         \$0         \$0         \$0           41         TOTAL DEFERRED INCOME TAXES         \$0         \$0         \$0							\$0
38         Deferred Income Taxes - Def. Inc. Tax.         \$0							\$1,025,826
38         Deferred Income Taxes - Def. Inc. Tax.         \$0							
39       Amortization of Deferred ITC       \$0							
40         Deferred Income Tax - Test Line         \$0						·	\$0
41 TOTAL DEFERRED INCOME TAXES \$0 \$0 \$0						·	
42 TOTAL INCOME TAY \$4.002.522 \$044.204 \$000.042 \$4.005.000	71	TOTAL DEL ENTED INCOMIL TAXES		ΨΟ	φυ	φυ	φ0
42 TOTAL TROUBLE TAX \$1,032,332 \$314,301 \$369,342 \$7,025,826	42	TOTAL INCOME TAX		\$1,092,532	\$914,301	\$969,942	\$1,025,826

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

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
			Percentage		Weighted	Weighted	Weighted
		5.11	of Total	Embedded	Cost of	Cost of	Cost of
Line	December 11 and	Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	8.20%	8.70%	9.20%
1	Common Stock	\$17,741,674	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	\$20,919,634	54.11%	4.76%	2.576%	2.576%	2.576%
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	\$38,661,308	100.00%		6.339%	6.568%	6.798%
8	PreTax Cost of Capital				8.704%	9.077%	9.451%

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