

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0320
Date Prepared: 3/17/2022



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT GAS COMPANY

CASE NO. GR-2021-0320

Jefferson City, MO

March 2022

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 6.72% Return	<u>C</u> 6.85% Return	<u>D</u> 6.99% Return
1	Net Orig Cost Rate Base	\$65,724,692	\$65,724,692	\$65,724,692
2	Rate of Return	6.72%	6.85%	6.99%
3	Net Operating Income Requirement	\$4,414,070	\$4,502,799	\$4,590,870
4	Net Income Available	\$3,660,613	\$3,660,613	\$3,660,613
5	Additional Net Income Required	\$753,457	\$842,186	\$930,257
6	Income Tax Requirement			
7	Required Current Income Tax	\$588,533	\$616,307	\$643,877
8	Current Income Tax Available	\$352,680	\$352,680	\$352,680
9	Additional Current Tax Required	\$235,853	\$263,627	\$291,197
10	Revenue Requirement	\$989,310	\$1,105,813	\$1,221,454
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$989,310	\$1,105,813	\$1,221,454

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$147,347,983
2	Less Accumulated Depreciation Reserve		\$78,046,186
3	Net Plant In Service		<u>\$69,301,797</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$633,719
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas		\$3,302,893
8	Materials & Supplies		\$560,359
9	Prepaid Pension Asset		\$841,624
10	Pension Tracker		\$8,064,442
11	EDG DSM Costs GR-2009-0434		\$905,418
12	Prepayments		<u>\$131,218</u>
13	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$13,172,235</u>
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	90.9616%	\$476,064
16	State Tax Offset	90.9616%	\$84,539
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	15.9233%	\$181,682
19	Contributions in Aid of Construction		\$0
20	Customer Deposits		\$1,989,207
21	Amortization Reserve of Gas Plant		\$765,612
22	Customer Advances for Construction		\$0
23	Deferred Income Taxes		\$0
24	Regulatory Asset		\$0
25	OPEB Tracker		\$2,793,360
26	Deferred Income Taxes- Accumulated		\$5,345,837
27	Excess ADIT Liability		\$3,875,916
28	Deferred Tax Liability-Fas 109		\$1,213,268
29	Regulatory Liability- ROW Clearing		<u>\$23,855</u>
30	TOTAL SUBTRACT FROM NET PLANT		<u>\$16,749,340</u>
31	Total Rate Base		<u><u>\$65,724,692</u></u>

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang-Organization	\$8,321	P-2	\$0	\$8,321	100.0000%	\$0	\$8,321
3	302.000	Intang-Franchises and Consents	\$22,760	P-3	\$0	\$22,760	100.0000%	\$0	\$22,760
4	303.000	Gas Misc Intangible Plant	\$825,946	P-4	\$0	\$825,946	100.0000%	\$0	\$825,946
5		TOTAL INTANGIBLE PLANT	\$857,027		\$0	\$857,027		\$0	\$857,027
6		DISTRIBUTION PLANT							
7	365.000	Gas Trans - Land	\$235,281	P-7	\$0	\$235,281	100.0000%	\$0	\$235,281
8	366.000	Gas Trans - Structures and Improvements	\$10,880	P-8	\$0	\$10,880	100.0000%	\$0	\$10,880
9	367.000	Gas Trans - Steel Mains	\$11,468,662	P-9	\$0	\$11,468,662	100.0000%	\$0	\$11,468,662
10	369.000	Gas Tran - Mea & Reg Sta Eqpmt	\$440,023	P-10	\$0	\$440,023	100.0000%	\$0	\$440,023
11	374.000	Gas Dist - Land	\$37,329	P-11	\$0	\$37,329	100.0000%	\$0	\$37,329
12	375.000	Gas Dist - Structures and Improvements	\$300,686	P-12	\$0	\$300,686	100.0000%	\$0	\$300,686
13	376.000	Gas Dist - Iron Mains	\$59,309,956	P-13	\$0	\$59,309,956	100.0000%	\$0	\$59,309,956
14	378.000	Gas Dist - Gen Mea/Reg Sta	\$727,455	P-14	\$0	\$727,455	100.0000%	\$0	\$727,455
15	379.000	Gas Dist- City Gate Mea/Reg	\$1,229,648	P-15	\$0	\$1,229,648	100.0000%	\$0	\$1,229,648
16	380.000	Gas Dist - Services Iron	\$33,502,271	P-16	\$0	\$33,502,271	100.0000%	\$0	\$33,502,271
17	381.000	Gas Dist - Meters - Small Vol	\$13,372,541	P-17	\$0	\$13,372,541	100.0000%	\$0	\$13,372,541
18	383.000	Gas Dist - House Regulator	\$3,250,404	P-18	\$0	\$3,250,404	100.0000%	\$0	\$3,250,404
19	385.000	Gas Dist - Industrial Mea/Reg	\$1,500,311	P-19	\$0	\$1,500,311	100.0000%	\$0	\$1,500,311
20	387.000	Gas Dist - Other Equipment	\$5,472	P-20	\$0	\$5,472	100.0000%	\$0	\$5,472
21		TOTAL DISTRIBUTION PLANT	\$125,390,919		\$0	\$125,390,919		\$0	\$125,390,919
22		PRODUCTION PLANT							
23		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
24		INCENTIVE COMPENSATION CAPITALIZATION							
25	0.000	Incentive Compensation Capitalization Adj.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	389.000	Gen Plant - Land	\$1,026,084	P-28	\$56,186	\$1,082,270	100.0000%	\$0	\$1,082,270
29	390.000	Gen Plt - Str & Improve-Own	\$6,185,410	P-29	\$801,184	\$6,986,594	100.0000%	\$0	\$6,986,594
30	391.100	Gen Plt - Office Furniture & Equip	\$208,229	P-30	\$237,168	\$445,397	100.0000%	\$0	\$445,397
31	391.300	Gen Plt - Office Computer Equipment	\$534,635	P-31	\$764,742	\$1,299,377	100.0000%	\$0	\$1,299,377
32	392.000	Gen Plt - Trans Equip Light Truck	\$4,474,935	P-32	\$0	\$4,474,935	100.0000%	\$0	\$4,474,935
33	393.000	Gen Plt - Stores Equipment	\$103,310	P-33	\$0	\$103,310	100.0000%	\$0	\$103,310
34	394.000	Gen Plt - Tools/Shop/Garage	\$3,395,989	P-34	\$0	\$3,395,989	100.0000%	\$0	\$3,395,989
35	395.000	Gen Plt - Laboratory Equipment	\$101,823	P-35	\$0	\$101,823	100.0000%	\$0	\$101,823
36	396.000	Gen Plt - Shrt Life Power Equip	\$2,291,098	P-36	\$0	\$2,291,098	100.0000%	\$0	\$2,291,098
37	397.000	Gen Plt - Communication Equip	\$593,030	P-37	\$228,394	\$821,424	100.0000%	\$0	\$821,424
38	398.000	Gn Plt - Misc Equipment	\$88,086	P-38	\$9,734	\$97,820	100.0000%	\$0	\$97,820
39		TOTAL GENERAL PLANT	\$19,002,629		\$2,097,408	\$21,100,037		\$0	\$21,100,037
40		GENERAL PLANT - ALLOCATED							
41		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
42		TOTAL PLANT IN SERVICE	\$145,250,575		\$2,097,408	\$147,347,983		\$0	\$147,347,983

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-28	Gen Plant - Land	389.000		\$56,186		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas- to individual plant accounts.		\$56,186		\$0	
P-29	Gen Plt - Str & Improve-Own	390.000		\$801,184		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas- to individual plant accounts.		\$801,184		\$0	
P-30	Gen Plt - Office Furniture & Equip	391.100		\$237,168		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas- to individual plant accounts.		\$237,168		\$0	
P-31	Gen Plt - Office Computer Equipment	391.300		\$764,742		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas- to individual plant accounts.		\$764,742		\$0	
P-37	Gen Plt - Communication Equip	397.000		\$228,394		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas- to individual plant accounts.		\$228,394		\$0	
P-38	Gn Plt - Misc Equipment	398.000		\$9,734		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas- to individual plant accounts.		\$9,734		\$0	
Total Plant Adjustments				\$2,097,408		\$0

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Intang-Organization	\$8,321	0.00%	\$0	0	0.00%
3	302.000	Intang-Franchises and Consents	\$22,760	0.00%	\$0	0	0.00%
4	303.000	Gas Misc Intangible Plant	\$825,946	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$857,027		\$0		
6		DISTRIBUTION PLANT					
7	365.000	Gas Trans - Land	\$235,281	0.00%	\$0	0	0.00%
8	366.000	Gas Trans - Structures and Improvements	\$10,880	0.00%	\$0	0	0.00%
9	367.000	Gas Trans - Steel Mains	\$11,468,662	1.43%	\$164,002	70	0.00%
10	369.000	Gas Tran - Mea & Reg Sta Eqpmt	\$440,023	1.82%	\$8,008	55	0.00%
11	374.000	Gas Dist - Land	\$37,329	0.00%	\$0	0	0.00%
12	375.000	Gas Dist - Structures and Improvements	\$300,686	2.00%	\$6,014	50	0.00%
13	376.000	Gas Dist - Iron Mains	\$59,309,956	1.82%	\$1,079,441	55	0.00%
14	378.000	Gas Dist - Gen Mea/Reg Sta	\$727,455	1.82%	\$13,240	55	0.00%
15	379.000	Gas Dist- City Gate Mea/Reg	\$1,229,648	1.82%	\$22,380	55	0.00%
16	380.000	Gas Dist - Services Iron	\$33,502,271	2.02%	\$676,746	50	-1.00%
17	381.000	Gas Dist - Meters - Small Vol	\$13,372,541	3.33%	\$445,306	30	0.00%
18	383.000	Gas Dist - House Regulator	\$3,250,404	2.50%	\$81,260	40	0.00%
19	385.000	Gas Dist - Industrial Mea/Reg	\$1,500,311	2.00%	\$30,006	50	0.00%
20	387.000	Gas Dist - Other Equipment	\$5,472	0.00%	\$0	0	0.00%
21		TOTAL DISTRIBUTION PLANT	\$125,390,919		\$2,526,403		
22		PRODUCTION PLANT					
23		TOTAL PRODUCTION PLANT	\$0		\$0		
24		INCENTIVE COMPENSATION CAPITALIZATION					
25		Incentive Compensation Capitalization Adj.	\$0	0.00%	\$0	0	20.00%
26		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
27		GENERAL PLANT					
28	389.000	Gen Plant - Land	\$1,082,270	0.00%	\$0	0	0.00%
29	390.000	Gen Plt - Str & Improve-Own	\$6,986,594	2.50%	\$174,665	40	0.00%
30	391.100	Gen Plt - Office Furniture & Equip	\$445,397	9.09%	\$40,487	11	0.00%
31	391.300	Gen Plt - Office Computer Equipment	\$1,299,377	14.29%	\$185,681	7	0.00%
32	392.000	Gen Plt - Trans Equip Light Truck	\$4,474,935	7.07%	\$316,378	14	1.00%
33	393.000	Gen Plt - Stores Equipment	\$103,310	3.33%	\$3,440	30	0.00%
34	394.000	Gen Plt - Tools/Shop/Garage	\$3,395,989	2.50%	\$84,900	40	0.00%
35	395.000	Gen Plt - Laboratory Equipment	\$101,823	2.86%	\$2,912	35	0.00%
36	396.000	Gen Plt - Shrt Life Power Equip	\$2,291,098	5.50%	\$126,010	18	1.00%
37	397.000	Gen Plt - Communication Equip	\$821,424	4.00%	\$32,857	25	0.00%
38	398.000	Gn Plt - Misc Equipment	\$97,820	3.85%	\$3,766	26	0.00%
39		TOTAL GENERAL PLANT	\$21,100,037		\$971,096		
40		GENERAL PLANT - ALLOCATED					
41		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
42		Total Depreciation	\$147,347,983		\$3,497,499		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intang-Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Intang-Franchises and Consents	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Gas Misc Intangible Plant	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		DISTRIBUTION PLANT							
7	365.000	Gas Trans - Land	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	366.000	Gas Trans - Structures and Improvements	\$10,880	R-8	\$0	\$10,880	100.0000%	\$0	\$10,880
9	367.000	Gas Trans - Steel Mains	\$6,696,586	R-9	\$0	\$6,696,586	100.0000%	\$0	\$6,696,586
10	369.000	Gas Tran - Mea & Reg Sta Eqpmt	\$277,453	R-10	\$0	\$277,453	100.0000%	\$0	\$277,453
11	374.000	Gas Dist - Land	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	375.000	Gas Dist - Structures and Improvements	\$49,813	R-12	\$0	\$49,813	100.0000%	\$0	\$49,813
13	376.000	Gas Dist - Iron Mains	\$39,899,428	R-13	\$0	\$39,899,428	100.0000%	\$0	\$39,899,428
14	378.000	Gas Dist - Gen Mea/Reg Sta	\$487,729	R-14	\$0	\$487,729	100.0000%	\$0	\$487,729
15	379.000	Gas Dist- City Gate Mea/Reg	\$712,645	R-15	\$0	\$712,645	100.0000%	\$0	\$712,645
16	380.000	Gas Dist - Services Iron	\$18,059,491	R-16	\$0	\$18,059,491	100.0000%	\$0	\$18,059,491
17	381.000	Gas Dist - Meters - Small Vol	\$3,251,032	R-17	\$0	\$3,251,032	100.0000%	\$0	\$3,251,032
18	383.000	Gas Dist - House Regulator	\$2,576,167	R-18	\$0	\$2,576,167	100.0000%	\$0	\$2,576,167
19	385.000	Gas Dist - Industrial Mea/Reg	\$428,732	R-19	\$0	\$428,732	100.0000%	\$0	\$428,732
20	387.000	Gas Dist - Other Equipment	\$5,472	R-20	\$0	\$5,472	100.0000%	\$0	\$5,472
21		TOTAL DISTRIBUTION PLANT	\$72,455,428		\$0	\$72,455,428		\$0	\$72,455,428
22		PRODUCTION PLANT							
23		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
24		INCENTIVE COMPENSATION CAPITALIZATION							
25		Incentive Compensation Capitalization Adj.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
27		GENERAL PLANT							
28	389.000	Gen Plant - Land	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	390.000	Gen Plt - Str & Improve-Own	\$813,085	R-29	\$349,705	\$1,162,790	100.0000%	\$0	\$1,162,790
30	391.100	Gen Plt - Office Furniture & Equip	\$208,229	R-30	\$102,146	\$310,375	100.0000%	\$0	\$310,375
31	391.300	Gen Plt - Office Computer Equipment	\$391,840	R-31	\$614,632	\$1,006,472	100.0000%	\$0	\$1,006,472
32	392.000	Gen Plt - Trans Equip Light Truck	\$874,382	R-32	\$0	\$874,382	100.0000%	\$0	\$874,382
33	393.000	Gen Plt - Stores Equipment	\$29,607	R-33	\$0	\$29,607	100.0000%	\$0	\$29,607
34	394.000	Gen Plt - Tools/Shop/Garage	\$1,106,308	R-34	\$0	\$1,106,308	100.0000%	\$0	\$1,106,308
35	395.000	Gen Plt - Laboratory Equipment	\$101,823	R-35	\$0	\$101,823	100.0000%	\$0	\$101,823
36	396.000	Gen Plt - Shrt Life Power Equip	\$733,791	R-36	\$0	\$733,791	100.0000%	\$0	\$733,791
37	397.000	Gen Plt - Communication Equip	\$32,206	R-37	\$140,234	\$172,440	100.0000%	\$0	\$172,440
38	398.000	Gn Plt - Misc Equipment	\$88,086	R-38	\$4,684	\$92,770	100.0000%	\$0	\$92,770
39		TOTAL GENERAL PLANT	\$4,379,357		\$1,211,401	\$5,590,758		\$0	\$5,590,758
40		GENERAL PLANT - ALLOCATED							
41		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
42		TOTAL DEPRECIATION RESERVE	\$76,834,785		\$1,211,401	\$78,046,186		\$0	\$78,046,186

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-29	Gen Plt - Str & Improve-Own	390.000		\$349,705		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas to individual plant accounts.		\$349,705		\$0	
R-30	Gen Plt - Office Furniture & Equip	391.100		\$102,146		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas to individual plant accounts.		\$102,146		\$0	
R-31	Gen Plt - Office Computer Equipment	391.300		\$614,632		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas to individual plant accounts.		\$614,632		\$0	
R-37	Gen Plt - Communication Equip	397.000		\$140,234		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas to individual plant accounts.		\$140,234		\$0	
R-38	Gn Plt - Misc Equipment	398.000		\$4,684		\$0
	1. To add common plant shared between water, non-utility operating, Empire Electric, Empire Gas, fibercom, MO water, and MO Midstates Gas to individual plant accounts.		\$4,684		\$0	
Total Reserve Adjustments				\$1,211,401		\$0

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$4,423,920	32.99	12.00	20.99	0.057507	\$254,406
3	Federal Income Tax Withheld	\$598,956	32.99	15.50	17.49	0.047918	\$28,701
4	State Income Tax Withheld	\$192,267	32.99	20.06	12.93	0.035425	\$6,811
5	FICA Tax Withheld	\$307,479	32.99	15.50	17.49	0.047918	\$14,734
6	Accrued Vacation	\$27,799	32.99	182.50	-149.51	-0.409616	-\$11,387
7	Purchased Gas	\$12,212,371	32.99	33.79	-0.80	-0.002192	-\$26,770
8	401K	\$538,629	32.99	11.06	21.93	0.060082	\$32,362
9	Life Insurance and AD&D	-\$7,263	32.99	25.75	7.24	0.019836	-\$144
10	Employers Healthcare/Dental/Vision	\$596,166	32.99	11.29	21.70	0.059452	\$35,443
11	Pension and OPEB Expense	\$2,173,915	32.99	60.75	-27.76	-0.076055	-\$165,337
12	PSC Assessment	\$107,559	32.99	-25.50	58.49	0.160247	\$17,236
13	Incentive Compensation	\$184,589	32.99	290.50	-257.51	-0.705507	-\$130,229
14	Bad Debt Expense	\$132,282	0.00	0.00	0.00	0.000000	\$0
15	Cash Vouchers	-\$9,149,718	32.99	25.11	7.88	0.021589	-\$197,533
16	TOTAL OPERATION AND MAINT. EXPENSE	\$12,338,951					-\$141,707
17	TAXES						
18	FICA- Employer Portion	\$307,479	32.99	15.50	17.49	0.047918	\$14,734
19	Federal Unemployment Taxes	\$12,857	32.99	75.20	-42.21	-0.115644	-\$1,487
20	State Unemployment Taxes	\$14,267	32.99	75.20	-42.21	-0.115644	-\$1,650
21	MO Gross Receipts Tax	\$0	26.92	16.90	10.02	0.027452	\$0
22	Property Tax	\$1,516,747	32.99	166.61	-133.62	-0.366082	-\$555,254
23	Sales Tax	\$841,919	26.92	4.53	22.39	0.061342	\$51,645
24	TOTAL TAXES	\$2,693,269					-\$492,012
25	OTHER EXPENSES						
26	TOTAL OTHER EXPENSES	\$0					\$0
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$633,719
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$523,368	32.99	365.00	-332.01	-0.909616	-\$476,064
30	State Tax Offset	\$92,939	32.99	365.00	-332.01	-0.909616	-\$84,539
31	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
32	Interest Expense Offset	\$1,140,981	32.99	91.11	-58.12	-0.159233	-\$181,682
33	TOTAL OFFSET FROM RATE BASE	\$1,757,288					-\$742,285
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$1,376,004

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Rev-4		OPERATING REVENUES											
Rev-5	0.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	0.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	0.000	Annualized Commercial/Oth Pub Auth Gas Rev	\$9,085,654			Rev-10		\$9,085,654	100.0000%	-\$4,401,390	\$4,684,264		
Rev-11	480.030	Residential Gas Sales	\$20,900,920			Rev-11		\$20,900,920	100.0000%	-\$8,432,535	\$12,468,385		
Rev-12	489.331	Commercial Firm Transport Rev	\$1,841,799			Rev-12		\$1,841,799	100.0000%	\$107,105	\$1,948,904		
Rev-13	489.332	Industrial Firm Transport Rev	\$25,675			Rev-13		\$25,675	100.0000%	\$1,081	\$26,756		
Rev-14	489.333	Commercial Transport Rev	\$489,921			Rev-14		\$489,921	100.0000%	\$22,991	\$512,912		
Rev-15	489.334	Industrial Transport Rev	\$1,124,940			Rev-15		\$1,124,940	100.0000%	-\$21,334	\$1,103,606		
Rev-16	487.030	Forfeited Discounts	\$38,138			Rev-16		\$38,138	100.0000%	\$0	\$38,138		
Rev-17	488.130	Returned Check Charges	\$9,320			Rev-17		\$9,320	100.0000%	\$0	\$9,320		
Rev-18	488.230	Reconnect Charges	\$32,540			Rev-18		\$32,540	100.0000%	\$0	\$32,540		
Rev-19	488.231	Disconnect Charges	\$139,235			Rev-19		\$139,235	100.0000%	\$0	\$139,235		
Rev-20	488.330	Tax Remuneration	\$18,232			Rev-20		\$18,232	100.0000%	\$0	\$18,232		
Rev-21	0.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-21		\$0	100.0000%	\$0	\$0		
Rev-22		TOTAL OTHER OPERATING REVENUES	\$33,706,374					\$33,706,374		-\$12,724,082	\$20,982,292		
Rev-23		TOTAL OPERATING REVENUES	\$33,706,374					\$33,706,374		-\$12,724,082	\$20,982,292		
1		GAS SUPPLY EXPENSES											
2	804.000	Natural Gas City Gate Purchases	\$12,731,741	\$0	\$12,731,741	E-2	\$0	\$12,731,741	100.0000%	-\$12,731,741	\$0	\$0	\$0
3	805.010	Cost of Unbilled Revenue	\$405,542	\$0	\$405,542	E-3	\$0	\$405,542	100.0000%	-\$405,542	\$0	\$0	\$0
4	805.100	Purchased Gas Cost Adjustments	-\$1,252,613	\$0	-\$1,252,613	E-4	\$0	-\$1,252,613	100.0000%	\$1,252,613	\$0	\$0	\$0
5	805.200	Financial Gas Cost Adjustment	-\$161,645	\$0	-\$161,645	E-5	\$0	-\$161,645	100.0000%	\$161,645	\$0	\$0	\$0
6	808.100	Gas Withdrawn from Storage Debit	\$3,419,832	\$0	\$3,419,832	E-6	\$0	\$3,419,832	100.0000%	-\$3,419,832	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage Credit	-\$2,928,431	\$0	-\$2,928,431	E-7	\$0	-\$2,928,431	100.0000%	\$2,928,431	\$0	\$0	\$0
8	813.000	Other Gas Supply Expense	-\$2,055	\$0	-\$2,055	E-8	\$0	-\$2,055	100.0000%	\$0	-\$2,055	\$0	-\$2,055
9		TOTAL GAS SUPPLY EXPENSES	\$12,212,371	\$0	\$12,212,371		\$0	\$12,212,371		-\$12,214,426	-\$2,055	\$0	-\$2,055
10		NATURAL GAS STORAGE EXPENSE											
11		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		TESTING											
13		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		TRANSMISSION EXPENSES											
15	856.000	Mains Expense - Trans. Mains Exp.	\$62,746	\$0	\$62,746	E-15	\$8,312	\$71,058	100.0000%	\$1,303	\$72,361	\$9,615	\$62,746
16	856.010	Electric Bills - Rectifiers	\$4,884	\$0	\$4,884	E-16	\$2,514	\$7,398	100.0000%	\$0	\$7,398	\$2,514	\$4,884
17	856.100	Trans ROW Cleraing GR-2009-0434	\$106,000	\$0	\$106,000	E-17	\$0	\$106,000	100.0000%	-\$24,929	\$81,071	\$472	\$80,599
18		TOTAL TRANSMISSION EXPENSES	\$173,630	\$0	\$173,630		\$10,826	\$184,456		-\$23,626	\$160,830	\$12,601	\$148,229
19		PRODUCTION EXPENSES											
20		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
21		DISTRIBUTION EXPENSES											
22	870.000	Operation Supervisor & Engineering	\$25,467	\$0	\$25,467	E-22	\$11,684	\$37,151	100.0000%	\$0	\$37,151	\$0	\$37,151

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23	874.000	Oper/Inspect UG Dist Mains-Gas	\$234,020	\$204,760	\$29,260	E-23	\$46,429	\$280,449	100.0000%	\$6,837	\$287,286	\$248,143	\$39,143
24	874.010	Perf Distrib Main Locates-Gas	\$753,915	\$562,753	\$191,162	E-24	\$90,757	\$844,672	100.0000%	\$16,718	\$861,390	\$679,911	\$181,479
25	874.020	Routine Leak Surv Mains & Svcs	\$87,093	\$70,954	\$16,139	E-25	\$14,286	\$101,379	100.0000%	\$2,320	\$103,699	\$85,938	\$17,761
26	875.000	Measuring & Regulating Station Expenses - General	\$129,465	\$90,190	\$39,275	E-26	\$11,453	\$140,918	100.0000%	\$2,958	\$143,876	\$109,245	\$34,631
27	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$58,943	\$34,688	\$24,255	E-27	\$14,101	\$73,044	100.0000%	\$754	\$73,798	\$41,633	\$32,165
28	878.000	Oper/Insp Mtrs Collect Data Gas	\$291,680	\$274,929	\$16,751	E-28	\$128,258	\$419,938	100.0000%	\$9,194	\$429,132	\$407,011	\$22,121
29	878.010	Perf Connects/Discon/Recon-Gas	\$515,273	\$413,598	\$101,675	E-29	\$2,805	\$518,078	100.0000%	\$13,159	\$531,237	\$426,757	\$104,480
30	879.000	Customer Installations Expenses	\$458,325	\$417,214	\$41,111	E-30	\$84,421	\$542,746	100.0000%	\$10,399	\$553,145	\$502,077	\$51,068
31	880.000	Other Expenses - Dist. Exp.	\$218,457	\$162,853	\$55,604	E-31	\$36,615	\$255,072	100.0000%	\$5,143	\$260,215	\$197,062	\$63,153
32	880.010	Co Used Gas O&M Offset	\$7,200	\$0	\$7,200	E-32	\$948	\$8,148	100.0000%	\$0	\$8,148	\$0	\$8,148
33	887.000	Maintenance of Mains	\$475,793	\$389,585	\$86,208	E-33	\$75,203	\$550,996	100.0000%	\$12,731	\$563,727	\$471,849	\$91,878
34	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$62,704	\$56,437	\$6,267	E-34	\$11,755	\$74,459	100.0000%	\$1,882	\$76,341	\$68,392	\$7,949
35	890.000	Ds Mnt meas & Reg Stat Eq-Ind	\$127,844	\$86,428	\$41,416	E-35	\$16,142	\$143,986	100.0000%	\$2,264	\$146,250	\$104,118	\$42,132
36	891.000	Ds Mnt Ms & Reg Stat Eq-City G	\$1,128	\$102	\$1,026	E-36	\$13,262	\$14,390	100.0000%	\$3	\$14,393	\$123	\$14,270
37	892.000	Maintenance of Services	\$122,967	\$66,669	\$56,298	E-37	\$4,911	\$127,878	100.0000%	\$1,944	\$129,822	\$80,512	\$49,310
38	893.000	Maintenance of Meters & House Regulators	\$34,166	\$333	\$33,833	E-38	\$21,017	\$55,183	100.0000%	\$11	\$55,194	\$403	\$54,791
39		TOTAL DISTRIBUTION EXPENSES	\$3,604,440	\$2,831,493	\$772,947		\$584,047	\$4,188,487		\$86,317	\$4,274,804	\$3,423,174	\$851,630
40		CUSTOMER ACCOUNTS EXPENSE											
41	901.000	Supervision - Cust Acct. Exp.	\$57,833	\$0	\$57,833	E-41	\$0	\$57,833	100.0000%	\$0	\$57,833	\$0	\$57,833
42	902.000	Meter Reading Expenses	\$41,591	\$592	\$40,999	E-42	\$106	\$41,697	100.0000%	\$20	\$41,717	\$718	\$40,999
43	903.000	Customer Records & Collection Expenses	\$789,690	\$0	\$789,690	E-43	-\$709	\$788,981	100.0000%	\$152,832	\$941,813	\$0	\$941,813
44	904.000	Uncollectible Amounts	\$260,396	\$0	\$260,396	E-44	\$0	\$260,396	100.0000%	-\$128,113	\$132,283	\$0	\$132,283
45	905.000	Misc. Customer Accounts Expenses	\$32,083	\$0	\$32,083	E-45	\$0	\$32,083	100.0000%	\$0	\$32,083	\$0	\$32,083
46		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,181,593	\$592	\$1,181,001		-\$603	\$1,180,990		\$24,739	\$1,205,729	\$718	\$1,205,011
47		CUSTOMER SERVICE & INFO. EXP.											
48	907.000	Supervision - Cust Serv. Info	\$19,899	\$0	\$19,899	E-48	\$0	\$19,899	100.0000%	\$0	\$19,899	\$0	\$19,899
49	908.000	Customer Assistance Expenses	\$158,132	\$128,305	\$29,827	E-49	\$22,900	\$181,032	100.0000%	\$4,299	\$185,331	\$155,504	\$29,827
50	909.000	Information & Instructional Advertising Expenses	\$10,076	\$0	\$10,076	E-50	\$0	\$10,076	100.0000%	\$0	\$10,076	\$0	\$10,076
51		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$188,107	\$128,305	\$59,802		\$22,900	\$211,007		\$4,299	\$215,306	\$155,504	\$59,802
52		SALES EXPENSES											
53	912.000	Demonstration & Selling Expenses	\$425	\$0	\$425	E-53	\$0	\$425	100.0000%	\$0	\$425	\$0	\$425
54		TOTAL SALES EXPENSES	\$425	\$0	\$425		\$0	\$425		\$0	\$425	\$0	\$425
55		ADMIN. & GENERAL EXPENSES											
56	920.000	Admin. & General Salaries	\$1,315,928	\$1,005,866	\$310,062	E-56	\$179,527	\$1,495,455	100.0000%	\$19,201	\$1,514,656	\$1,218,814	\$295,842
57	921.000	Office Supplies & Expenses	\$619,772	\$0	\$619,772	E-57	\$4,037	\$623,809	100.0000%	-\$28	\$623,781	\$0	\$623,781
58	922.000	Admin. Expenses Transferred - Credit	-\$695,494	-\$273,101	-\$422,393	E-58	-\$48,743	-\$744,237	100.0000%	-\$10,234	-\$754,471	-\$332,078	-\$422,393
59	923.000	Outside Services Employed	\$1,431,697	\$0	\$1,431,697	E-59	-\$34,168	\$1,397,529	100.0000%	-\$40,211	\$1,357,318	\$68,990	\$1,288,328
60	924.000	Property Insurance	\$8,905	\$0	\$8,905	E-60	\$0	\$8,905	100.0000%	\$1,174	\$10,079	\$0	\$10,079
61	925.000	Injuries & Damages	\$123,232	\$0	\$123,232	E-61	\$0	\$123,232	100.0000%	\$85,571	\$208,803	\$0	\$208,803
62	926.000	Employee Pensions & Benefits	\$1,483,681	\$0	\$1,483,681	E-62	\$1,551,841	\$3,035,522	100.0000%	\$0	\$3,035,522	\$1,458,022	\$1,577,500
63	928.000	Regulatory Commission Expenses	\$123,091	\$0	\$123,091	E-63	\$0	\$123,091	100.0000%	\$36,380	\$159,471	\$0	\$159,471
64	929.000	Duplicate Charges - Credit	-\$6,681	\$0	-\$6,681	E-64	\$0	-\$6,681	100.0000%	\$0	-\$6,681	\$0	-\$6,681

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65	930.200	Misc. General Expenses	\$24,072	\$0	\$24,072	E-65	\$995	\$25,067	100.0000%	\$0	\$25,067	\$0	\$25,067
66	931.000	Rents - Admin. Gen. Exp.	\$30,491	\$0	\$30,491	E-66	-\$939	\$29,552	100.0000%	\$0	\$29,552	\$0	\$29,552
67	935.000	Bldng, Furn, Office Equip Maintenance	\$176,599	\$109	\$176,490	E-67	\$19,653	\$196,252	100.0000%	\$0	\$196,252	\$128	\$196,124
68	431.100	Interest on Customer Deposits	\$0	\$0	\$0	E-68	\$0	\$0	100.0000%	\$84,563	\$84,563	\$0	\$84,563
69		TOTAL ADMIN. & GENERAL EXPENSES	\$4,635,293	\$732,874	\$3,902,419		\$1,672,203	\$6,307,496		\$176,416	\$6,483,912	\$2,413,876	\$4,070,036
70		DEPRECIATION EXPENSE											
71	403.000	Depreciation Expense, Dep. Exp.	\$4,551,178	See note (1)	See note (1)	E-71	See note (1)	\$4,551,178	100.0000%	-\$1,341,839	\$3,209,339	See note (1)	See note (1)
72		TOTAL DEPRECIATION EXPENSE	\$4,551,178	\$0	\$0		\$0	\$4,551,178		-\$1,341,839	\$3,209,339	\$0	\$0
73		AMORTIZATION EXPENSE											
74	404.000	Amortization of AAOs	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	404.000	Amortization of ROW Clearing	\$44,220	\$0	\$44,220	E-75	\$0	\$44,220	100.0000%	\$4,771	\$48,991	\$0	\$48,991
76	404.000	Amortization of Gas Plant	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	-\$23,612	-\$23,612	\$0	-\$23,612
77	404.000	Amortization of Stock Issuance Costs	\$0	\$0	\$0	E-77	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
78	404.000	DSM Amortization	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$90,542	\$90,542	\$0	\$90,542
79		TOTAL AMORTIZATION EXPENSE	\$44,220	\$0	\$44,220		\$0	\$44,220		\$71,701	\$115,921	\$0	\$115,921
80		OTHER OPERATING EXPENSES											
81	408.610	Property Taxes	\$1,521,292	\$0	\$1,521,292	E-81	\$0	\$1,521,292	100.0000%	-\$4,546	\$1,516,746	\$0	\$1,516,746
82	408.000	Payroll Taxes	\$268,747	\$0	\$268,747	E-82	\$61,278	\$330,025	100.0000%	\$0	\$330,025	\$61,278	\$268,747
83	408.930	Prov - City Tax of Fee Elect/Gas	\$1,379,048	\$0	\$1,379,048	E-83	\$0	\$1,379,048	100.0000%	-\$1,379,048	\$0	\$0	\$0
84		TOTAL OTHER OPERATING EXPENSES	\$3,169,087	\$0	\$3,169,087		\$61,278	\$3,230,365		-\$1,383,594	\$1,846,771	\$61,278	\$1,785,493
85		TOTAL OPERATING EXPENSE	\$29,760,344	\$3,693,264	\$21,515,902		\$2,350,651	\$32,110,995		-\$14,600,013	\$17,510,982	\$6,067,151	\$8,234,492
86		NET INCOME BEFORE TAXES	\$3,946,030					\$1,595,379		\$1,875,931	\$3,471,310		
87		INCOME TAXES											
88	409.000	Current Income Taxes	-\$705,372	See note (1)	See note (1)	E-88	See note (1)	-\$705,372	100.0000%	\$1,058,052	\$352,680	See note (1)	See note (1)
89		TOTAL INCOME TAXES	-\$705,372					-\$705,372		\$1,058,052	\$352,680		
90		DEFERRED INCOME TAXES											
91	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,297,801	See note (1)	See note (1)	E-91	See note (1)	\$2,297,801	100.0000%	-\$2,069,767	\$228,034	See note (1)	See note (1)
92	0.000	Amortization of Deferred ITC	\$0			E-92		\$0	100.0000%	\$0	\$0		
93	411.183	Amortization of Protected Excess ADIT	\$0			E-93		\$0	100.0000%	-\$20,085	-\$20,085		
94	411.183	Amortization of Uprotected Excess ADIT	\$0			E-94		\$0	100.0000%	-\$749,932	-\$749,932		
95	411.000	Deferred Income Tax - Invtry, Capt	-\$1,663,144			E-95		-\$1,663,144	100.0000%	\$1,663,144	\$0		
96		TOTAL DEFERRED INCOME TAXES	\$634,657					\$634,657		-\$1,176,640	-\$541,983		
97		NET OPERATING INCOME	\$4,016,745					\$1,666,094		\$1,994,519	\$3,660,613		

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

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-10	Annualized Commercial/Oth Pub Auth Gas Rev		\$0	\$0	\$0	\$0	-\$4,401,390	-\$4,401,390
	1. To remove PGA revenue from test year. (Newkirk)		\$0	\$0		\$0	-\$4,106,053	
	2. To remove unbilled revenues from test year. (Newkirk)		\$0	\$0		\$0	-\$155,468	
	3. To remove franchise fees from test year. (Newkirk)		\$0	\$0		\$0	-\$371,480	
	4. To remove tax. (McNutt)		\$0	\$0		\$0	\$154,467	
	5. To adjust GL. (McNutt)		\$0	\$0		\$0	\$8,507	
	6. To adjust update period. (McNutt)		\$0	\$0		\$0	\$262,970	
	7. To adjust weather and days. (McNutt)		\$0	\$0		\$0	-\$19,974	
	8. To adjust 12 months of tax. (McNutt)		\$0	\$0		\$0	-\$174,359	
Rev-11	Residential Gas Sales	480.030	\$0	\$0	\$0	\$0	-\$8,432,535	-\$8,432,535
	1. To remove unbilled revenues from test year. (Newkirk)		\$0	\$0		\$0	-\$352,679	
	2. To remove franchise fees from test year. (Newkirk)		\$0	\$0		\$0	-\$927,056	
	3. To remove PGA revenues from test year. (Newkirk)		\$0	\$0		\$0	-\$7,710,898	
	4. To remove tax. (McNutt)		\$0	\$0		\$0	\$392,080	
	5. To adjust GL. (McNutt)		\$0	\$0		\$0	\$90,959	
	6. To adjust update period. (McNutt)		\$0	\$0		\$0	\$335,877	
	7. To adjust weather and days. (McNutt)		\$0	\$0		\$0	\$174,189	
	8. To adjust 12 months of tax. (McNutt)		\$0	\$0		\$0	-\$435,007	
Rev-12	Commercial Firm Transport Rev	489.331	\$0	\$0	\$0	\$0	\$107,105	\$107,105
	1. To remove unbilled revenues from test year. (Newkirk)		\$0	\$0		\$0	\$0	
	2. To remove franchise fees from test year. (Newkirk)		\$0	\$0		\$0	-\$26,304	
	3. To remove PGA revenues from test year. (Newkirk)		\$0	\$0		\$0	\$1,461	
	4. To restate test year. (Roling)		\$0	\$0		\$0	\$192,641	
	5. To adjust update period. (Roling)		\$0	\$0		\$0	-\$62,992	
	6. To adjust large customer annualization. (Roling)		\$0	\$0		\$0	\$2,299	
Rev-13	Industrial Firm Transport Rev	489.332	\$0	\$0	\$0	\$0	\$1,081	\$1,081
	1. To remove unbilled revenues from test year. (Newkirk)		\$0	\$0		\$0	\$0	
	2. To remove franchise fees from test year. (Newkirk)		\$0	\$0		\$0	-\$758	
	3. To remove PGA revenues from test year. (Newkirk)		\$0	\$0		\$0	\$0	
	4. To restate test year. (Roling)		\$0	\$0		\$0	\$2,685	
	5. To adjust update period. (Roling)		\$0	\$0		\$0	-\$878	
	6. To adjust large customer annualization. (Roling)		\$0	\$0		\$0	\$32	
Rev-14	Commercial Transport Rev	489.333	\$0	\$0	\$0	\$0	\$22,991	\$22,991

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	1. To remove franchise fees from test year. (Newkirk)		\$0	\$0		\$0	-\$12,107	
	2. To restate test year. (Roling)		\$0	\$0		\$0	\$51,243	
	3. To adjust update period. (Roling)		\$0	\$0		\$0	-\$16,756	
	4. To adjust large customer annualization. (Roling)		\$0	\$0		\$0	\$611	
Rev-15	Industrial Transport Rev	489.334	\$0	\$0	\$0	\$0	-\$21,334	-\$21,334
	2. To restate test year. (Roling)		\$0	\$0		\$0	\$117,662	
	3. To adjust update period. (Roling)		\$0	\$0		\$0	-\$38,474	
	4. To adjust large customer annualization. (Roling)		\$0	\$0		\$0	\$1,404	
	5. To remove unbilled revenues from test year. (Newkirk)		\$0	\$0		\$0	-\$67,189	
	6. To remove PGA revenues from test year. (Newkirk)		\$0	\$0		\$0	\$6,605	
	7. To remove franchise fees from test year. (Newkirk)		\$0	\$0		\$0	-\$41,342	
E-2	Natural Gas City Gate Purchases	804.000	\$0	\$0	\$0	\$0	-\$12,731,741	-\$12,731,741
	1. To remove expenses related to the PGA. (Newkirk)		\$0	\$0		\$0	-\$12,731,741	
E-3	Cost of Unbilled Revenue	805.010	\$0	\$0	\$0	\$0	-\$405,542	-\$405,542
	1. To remove expenses related to the PGA. (Newkirk)		\$0	\$0		\$0	-\$405,542	
E-4	Purchased Gas Cost Adjustments	805.100	\$0	\$0	\$0	\$0	\$1,252,613	\$1,252,613
	1. To remove expenses related to the PGA. (Newkirk)		\$0	\$0		\$0	\$1,252,613	
E-5	Financial Gas Cost Adjustment	805.200	\$0	\$0	\$0	\$0	\$161,645	\$161,645
	1. To remove expenses related to the PGA. (Newkirk)		\$0	\$0		\$0	\$161,645	
E-6	Gas Withdrawn from Storage Debit	808.100	\$0	\$0	\$0	\$0	-\$3,419,832	-\$3,419,832
	1. To remove expenses related to the PGA. (Newkirk)		\$0	\$0		\$0	-\$3,419,832	
E-7	Gas Delivered to Storage Credit	808.200	\$0	\$0	\$0	\$0	\$2,928,431	\$2,928,431
	1. To remove expenses related to the PGA. (Newkirk)		\$0	\$0		\$0	\$2,928,431	
E-15	Mains Expense - Trans. Mains Exp.	856.000	\$8,312	\$0	\$8,312	\$1,303	\$0	\$1,303
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$8,312	\$0		\$0	\$0	
	2. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$1,303	\$0	
E-16	Electric Bills - Rectifiers	856.010	\$2,514	\$0	\$2,514	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$2,514	\$0		\$0	\$0	
E-17	Trans ROW Cleraing GR-2009-0434	856.100	\$0	\$0	\$0	\$472	-\$25,401	-\$24,929

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	1. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$472	\$0	
	2. To adjust ROW clearing expense. (A. Niemeier)		\$0	\$0		\$0	-\$25,401	
E-22	Operation Supervisor & Engineering	870.000	\$0	\$11,684	\$11,684	\$0	\$0	\$0
	1. To normalize maintenance expense. (Sarver)		\$0	\$11,684		\$0	\$0	
E-23	Oper/Inspect UG Dist Mains-Gas	874.000	\$36,546	\$9,883	\$46,429	\$6,837	\$0	\$6,837
	1. To normalize distribution expense. (Sarver)		\$0	\$9,883		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$36,546	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$6,837	\$0	
E-24	Perf Distrib Main Locates-Gas	874.010	\$100,440	-\$9,683	\$90,757	\$16,718	\$0	\$16,718
	1. To normalize distribution expense. (Sarver)		\$0	-\$9,683		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$100,440	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$16,718	\$0	
E-25	Routine Leak Surv Mains & Svcs	874.020	\$12,664	\$1,622	\$14,286	\$2,320	\$0	\$2,320
	1. To normalize distribution expense. (Sarver)		\$0	\$1,622		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$12,664	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$2,320	\$0	
E-26	Measuring & Regulating Station Expenses - General	875.000	\$16,097	-\$4,644	\$11,453	\$2,958	\$0	\$2,958
	1. To normalize distribution expense. (Sarver)		\$0	-\$4,644		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$16,097	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$2,958	\$0	
E-27	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$6,191	\$7,910	\$14,101	\$754	\$0	\$754
	1. To normalize distribution expense. (Sarver)		\$0	\$7,910		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$6,191	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$754	\$0	
E-28	Oper/Insp Mtrs Collect Data Gas	878.000	\$122,888	\$5,370	\$128,258	\$9,194	\$0	\$9,194
	1. To normalize distribution expense. (Sarver)		\$0	\$5,370		\$0	\$0	

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	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$122,888	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$9,194	\$0	
E-29	Perf Connects/Discon/Recon-Gas	878.010	\$0	\$2,805	\$2,805	\$13,159	\$0	\$13,159
	1. To normalize distribution expense. (Sarver)		\$0	\$2,805		\$0	\$0	
	2. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$13,159	\$0	
E-30	Customer Installations Expenses	879.000	\$74,464	\$9,957	\$84,421	\$10,399	\$0	\$10,399
	1. To normalize distribution expense. (Sarver)		\$0	\$9,957		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$74,464	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$10,399	\$0	
E-31	Other Expenses - Dist. Exp.	880.000	\$29,066	\$7,549	\$36,615	\$5,143	\$0	\$5,143
	1. To normalize distribution expense. (Sarver)		\$0	\$7,549		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$29,066	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$5,143	\$0	
E-32	Co Used Gas O&M Offset	880.010	\$0	\$948	\$948	\$0	\$0	\$0
	1. To normalize distribution expense. (Sarver)		\$0	\$948		\$0	\$0	
E-33	Maintenance of Mains	887.000	\$69,533	\$5,670	\$75,203	\$12,731	\$0	\$12,731
	1. To normalize maintenance expense. (Sarver)		\$0	\$5,670		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$69,533	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$12,731	\$0	
E-34	Maintenance of Meas. & Reg. Sta. Equip.- General	889.000	\$10,073	\$1,682	\$11,755	\$1,882	\$0	\$1,882
	1. To normalize maintenance expense. (Sarver)		\$0	\$1,682		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$10,073	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$1,882	\$0	
E-35	Ds Mnt meas & Reg Stat Eq-Ind	890.000	\$15,426	\$716	\$16,142	\$2,264	\$0	\$2,264
	1. To normalize maintenance expense. (Sarver)		\$0	\$716		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$15,426	\$0		\$0	\$0	

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	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$2,264	\$0	
E-36	Ds Mnt Ms & Reg Stat Eq-City G	891.000	\$18	\$13,244	\$13,262	\$3	\$0	\$3
	1. To normalize maintenance expense. (Sarver)		\$0	\$13,244		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$18	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$3	\$0	
E-37	Maintenance of Services	892.000	\$11,899	-\$6,988	\$4,911	\$1,944	\$0	\$1,944
	1. To normalize maintenance expense. (Sarver)		\$0	-\$6,988		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$11,899	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$1,944	\$0	
E-38	Maintenance of Meters & House Regulators	893.000	\$59	\$20,958	\$21,017	\$11	\$0	\$11
	1. To normalize maintenance expense. (Sarver)		\$0	\$20,958		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$59	\$0		\$0	\$0	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$11	\$0	
E-42	Meter Reading Expenses	902.000	\$106	\$0	\$106	\$20	\$0	\$20
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$106	\$0		\$0	\$0	
	2. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$20	\$0	
E-43	Customer Records & Collection Expenses	903.000	\$0	-\$709	-\$709	\$0	\$152,832	\$152,832
	1. To include Customer Payment Fees. (A. Niemeier)		\$0	\$0		\$0	\$136,442	
	2. To adjust for postal rate increase. (A. Niemeier)		\$0	\$0		\$0	\$16,390	
	3. To remove acquisition costs from the test year. (Foster)		\$0	-\$709		\$0	\$0	
E-44	Uncollectible Amounts	904.000	\$0	\$0	\$0	\$0	-\$128,113	-\$128,113
	1. To normalize bad debt expense. (Newkirk)		\$0	\$0		\$0	-\$128,113	
E-49	Customer Assistance Expenses	908.000	\$22,900	\$0	\$22,900	\$4,299	\$0	\$4,299
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$22,900	\$0		\$0	\$0	
	2. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$4,299	\$0	
E-56	Admin. & General Salaries	920.000	\$179,527	\$0	\$179,527	\$33,421	-\$14,220	\$19,201

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	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$179,527	\$0		\$0	\$0	
	2. To remove directly allocated APUC executive incentive compensation from the test year. (Newkirk)		\$0	\$0		\$0	-\$14,220	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$33,421	\$0	
E-57	Office Supplies & Expenses	921.000	\$0	\$4,037	\$4,037	\$0	-\$28	-\$28
	1. Adjustment for dues and donations. (Horton)		\$0	\$10,699		\$0	\$0	
	2. To annualize software maintenanc expense. (Sarver)		\$0	-\$6,662		\$0	\$0	
	3. To disallow Advertising Expense. (A. Niemeier)		\$0	\$0		\$0	-\$28	
E-58	Admin. Expenses Transferred - Credit	922.000	-\$48,743	\$0	-\$48,743	-\$10,234	\$0	-\$10,234
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		-\$48,743	\$0		\$0	\$0	
	2. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		-\$10,234	\$0	
E-59	Outside Services Employed	923.000	\$0	-\$34,168	-\$34,168	\$68,990	-\$109,201	-\$40,211
	1. Adjustment for outside services. (Horton)		\$0	-\$34,168		\$0	\$0	
	2. To remove indirectly allocated APUC executive incentive compensation from the test year. (Newkirk)		\$0	\$0		\$0	-\$109,201	
	3. To include allowable levels of direct assigned incentive compensation. (Newkirk)		\$0	\$0		\$68,990	\$0	
E-60	Property Insurance	924.000	\$0	\$0	\$0	\$0	\$1,174	\$1,174
	1. To adjust property insurance to current rates. (A. Niemeier)		\$0	\$0		\$0	\$1,174	
E-61	Injuries & Damages	925.000	\$0	\$0	\$0	\$0	\$85,571	\$85,571
	1. To adjust auto insurance, liability insurance, and injuries and damages to current rates. (A. Niemeier)		\$0	\$0		\$0	\$69,573	
	2. To adjust Workers' Compensation to current rates. (A. Niemeier)		\$0	\$0		\$0	\$15,998	
E-62	Employee Pensions & Benefits	926.000	\$1,458,022	\$93,819	\$1,551,841	\$0	\$0	\$0
	1. Ongoing FAS 87 expense. (Sarver)		\$2,018,389	\$0		\$0	\$0	
	2. Ongoing OPEB expense. (Sarver)		-\$727,374	\$0		\$0	\$0	
	3. To Annualize employee benefits. (Horton)		\$0	\$93,819		\$0	\$0	
	4. To adjust for Staff's annualized amount of 401(K). (Horton)		\$167,007	\$0		\$0	\$0	
E-63	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	\$36,380	\$36,380
	1. To adjust PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	-\$15,532	

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	2. To annualize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	\$51,912	
E-65	Misc. General Expenses	930.200	\$0	\$995	\$995	\$0	\$0	\$0
	1. Adjustment for dues and donations. (Horton)		\$0	\$995		\$0	\$0	
E-66	Rents - Admin. Gen. Exp.	931.000	\$0	-\$939	-\$939	\$0	\$0	\$0
	1. Adjustment for lease expense. (Horton)		\$0	-\$939		\$0	\$0	
E-67	Bldng, Furn, Office Equip Maintenance	935.000	\$19	\$19,634	\$19,653	\$0	\$0	\$0
	1. To normalize maintenance expense. (Sarver)		\$0	\$19,634		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Horton)		\$19	\$0		\$0	\$0	
E-68	Interest on Customer Deposits	431.100	\$0	\$0	\$0	\$0	\$84,563	\$84,563
	1. Adjustment for customer deposits interest. (Horton)		\$0	\$0		\$0	\$84,563	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$1,341,839	-\$1,341,839
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$1,053,679	
	2. To eliminate depreciation cleared to other O&M accounts. (Sarver)		\$0	\$0		\$0	-\$288,160	
E-75	Amortization of ROW Clearing	404.000	\$0	\$0	\$0	\$0	\$4,771	\$4,771
	1. Adjustment for ROW Clearing amortization. (A. Niemeier)		\$0	\$0		\$0	\$4,771	
E-76	Amortization of Gas Plant	404.000	\$0	\$0	\$0	\$0	-\$23,612	-\$23,612
	1. Adjustment to annualize Amortization Expense. (A. Niemeier)		\$0	\$0		\$0	-\$23,612	
E-78	DSM Amortization	404.000	\$0	\$0	\$0	\$0	\$90,542	\$90,542
	1. To annualize DSM amortization expense. (McMellen)		\$0	\$0		\$0	\$90,542	
E-81	Property Taxes	408.610	\$0	\$0	\$0	\$0	-\$4,546	-\$4,546
	1. Adjustment to annualize Property Tax. (A. Niemeier)		\$0	\$0		\$0	-\$4,546	
E-82	Payroll Taxes	408.000	\$61,278	\$0	\$61,278	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (Horton)		\$44,375	\$0		\$0	\$0	
	2. To adjust for Staff's annualized amount of FUTA taxes. (Horton)		\$11,001	\$0		\$0	\$0	
	3. To adjust for Staff's annualized amount of SUTA taxes. (Horton)		\$5,902	\$0		\$0	\$0	
E-83	Prov - City Tax of Fee Elect/Gas	408.930	\$0	\$0	\$0	\$0	-\$1,379,048	-\$1,379,048
	1. To remove franchise tax expense. (Newkirk)		\$0	\$0		\$0	-\$1,379,048	

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E-88	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,058,052	\$1,058,052
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,058,052	
E-91	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$2,069,767	-\$2,069,767
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,069,767	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-93	Amortization of Protected Excess ADIT	411.183	\$0	\$0	\$0	\$0	-\$20,085	-\$20,085
	1. To Annualize Amortization of Protected Excess ADIT		\$0	\$0		\$0	-\$20,085	
E-94	Amortization of Uprotected Excess ADIT	411.183	\$0	\$0	\$0	\$0	-\$749,932	-\$749,932
	1. To Annualize Amortization of Uprotected Excess ADIT		\$0	\$0		\$0	-\$749,932	
E-95	Deferred Income Tax - Invtry, Capt	411.000	\$0	\$0	\$0	\$0	\$1,663,144	\$1,663,144
	1. To Annualize Deferred Income Tax - Invtry, Capt		\$0	\$0		\$0	\$1,663,144	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$12,724,082	-\$12,724,082
Total Operating & Maint. Expense			\$2,189,299	\$161,352	\$2,350,651	\$184,588	-\$14,903,189	-\$14,718,601

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Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.72% Return	E 6.85% Return	F 6.99% Return
1	TOTAL NET INCOME BEFORE TAXES		\$3,471,310	\$4,460,620	\$4,577,123	\$4,692,764
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,209,339	\$3,209,339	\$3,209,339	\$3,209,339
4	Non-Deductible Expense		\$19,500	\$19,500	\$19,500	\$19,500
5	Book Amortization		-\$34,323	-\$34,323	-\$34,323	-\$34,323
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,194,516	\$3,194,516	\$3,194,516	\$3,194,516
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.7360%	\$1,140,981	\$1,140,981	\$1,140,981	\$1,140,981
9	Tax Straight-Line Depreciation		\$3,088,975	\$3,088,975	\$3,088,975	\$3,088,975
10	Tax Depreciation Expense		\$956,515	\$956,515	\$956,515	\$956,515
11	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,186,471	\$5,186,471	\$5,186,471	\$5,186,471
12	NET TAXABLE INCOME		\$1,479,355	\$2,468,665	\$2,585,168	\$2,700,809
13	PROVISION FOR FED. INCOME TAX					
14	Net Taxable Inc. - Fed. Inc. Tax		\$1,479,355	\$2,468,665	\$2,585,168	\$2,700,809
15	Deduct Missouri Income Tax at the Rate of	100.000%	\$53,184	\$88,751	\$92,939	\$97,097
16	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
17	Federal Taxable Income - Fed. Inc. Tax		\$1,426,171	\$2,379,914	\$2,492,229	\$2,603,712
18	Federal Income Tax at the Rate of	21.000%	\$299,496	\$499,782	\$523,368	\$546,780
19	Subtract Federal Income Tax Credits					
20	Net Federal Income Tax		\$299,496	\$499,782	\$523,368	\$546,780
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$1,479,355	\$2,468,665	\$2,585,168	\$2,700,809
23	Deduct Federal Income Tax at the Rate of	50.000%	\$149,748	\$249,891	\$261,684	\$273,390
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$1,329,607	\$2,218,774	\$2,323,484	\$2,427,419
26	Subtract Missouri Income Tax Credits					
27	Missouri Income Tax at the Rate of	4.000%	\$53,184	\$88,751	\$92,939	\$97,097
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$1,479,355	\$2,468,665	\$2,585,168	\$2,700,809
30	Deduct Federal Income Tax - City Inc. Tax		\$299,496	\$499,782	\$523,368	\$546,780
31	Deduct Missouri Income Tax - City Inc. Tax		\$53,184	\$88,751	\$92,939	\$97,097
32	City Taxable Income		\$1,126,675	\$1,880,132	\$1,968,861	\$2,056,932
33	Subtract City Income Tax Credits					
34	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
35	SUMMARY OF CURRENT INCOME TAX					
36	Federal Income Tax		\$299,496	\$499,782	\$523,368	\$546,780
37	State Income Tax		\$53,184	\$88,751	\$92,939	\$97,097
38	City Income Tax		\$0	\$0	\$0	\$0
39	TOTAL SUMMARY OF CURRENT INCOME TAX		\$352,680	\$588,533	\$616,307	\$643,877
40	DEFERRED INCOME TAXES					
41	Deferred Income Taxes - Def. Inc. Tax.		\$228,034	\$228,034	\$228,034	\$228,034
42	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
43	Amortization of Protected Excess ADIT		-\$20,085	-\$20,085	-\$20,085	-\$20,085
44	Amortization of Uprotected Excess ADIT		-\$749,932	-\$749,932	-\$749,932	-\$749,932
45	Deferred Income Tax - Invtry, Capt		\$0	\$0	\$0	\$0
46	TOTAL DEFERRED INCOME TAXES		-\$541,983	-\$541,983	-\$541,983	-\$541,983
47	TOTAL INCOME TAX		-\$189,303	\$46,550	\$74,324	\$101,894

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 9.25%	<u>F</u> Weighted Cost of Capital 9.50%	<u>G</u> Weighted Cost of Capital 9.75%
1	Common Stock	\$1,352,849,173	53.84%		4.980%	5.115%	5.249%
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	\$1,160,000,000	46.16%	3.76%	1.736%	1.736%	1.736%
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	\$2,512,849,173	100.00%		6.716%	6.851%	6.985%
8	PreTax Cost of Capital				8.275%	8.452%	8.628%

The EMPIRE DISTRICT GAS COMPANY
Case No. GR-2021-0320
Test Year 12 Months Ending December 31, 2020
Updated Through September 30, 2021
Executive Case Summary

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Annualized Missouri Retail Revenues	\$20,982,292
2	Annualized Customer Numbers	0
3	Annualized Customer Usage	0
4	Profit (Return on Equity)	\$3,361,818
5	Interest Expense	\$1,140,981
6	Annualized Payroll	\$6,067,151
7	Utility Employees	0
8	Depreciation	\$3,497,499
9	Net Investment Plant	\$69,301,797
10	Pensions	\$0