Exhibit No.: _____ Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: GR-2017-0215 Date Prepared: March 14, 2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

LACLEDE GAS COMPANY Commission Amended Report & Order-March 7, 2018 Test Year Ended: 12/31/2016 Update Period Ended: 06/30/2017 True-Up Period Ended: 09/30/2017

CASE NO. GR-2017-0215

Jefferson City, MO

March 2018

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Revenue Requirement

Line	<u>A</u>	<u>B</u> 7.20%	<u>C</u> 7.20%	<u>D</u> 7.20%
Number	Description	7.20% Return	7.20% Return	7.20% Return
Number	Description	Ketuin	Netuin	Ketum
1	Net Orig Cost Rate Base	\$1,220,578,917	\$1,220,578,917	\$1,220,578,917
2	Rate of Return	7.20%	7.20%	7.20%
3	Net Operating Income Requirement	\$87,857,270	\$87,857,270	\$87,857,270
4	Net Income Available	\$74,414,439	\$74,414,439	\$74,414,439
5	Additional Net Income Required	\$13,442,831	\$13,442,831	\$13,442,831
6	Income Tax Requirement			
7	Required Current Income Tax	\$11,630,545	\$11,630,545	\$11,630,545
8	Current Income Tax Available	\$7,041,831	\$7,041,831	\$7,041,831
9	Additional Current Tax Required	\$4,588,714	\$4,588,714	\$4,588,714
10	Revenue Requirement	\$18,031,545	\$18,031,545	\$18,031,545
	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	\$18,031,545	\$18,031,545	\$18,031,545

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line		Percentage	Dollar
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$1,916,737,520
2	Less Accumulated Depreciation Reserve		\$686,751,666
3	Net Plant In Service		\$1,229,985,854
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,450,758
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$82,577,720
8	Propane Inventory		\$11,951,141
9	Materials & Supplies		\$4,431,114
10	Prepayments		\$10,547,722
11	Insulation Financing/Energy Wise		\$1,748,707
12	Low Income Program Net of Amortization		\$32,083
13	Initial Energy Efficiency Asset Net of Amortization		\$239,166
14	Leasehold Improvements		\$0
15	Prepaid Pension Asset		\$131,393,693
16	OPEBS		\$41,575,188
17	Energy Efficiency Program		\$13,331,607
18	MGE Transition Cost - SETTLEMENT		\$5,320,000
19	TOTAL ADD TO NET PLANT IN SERVICE		\$312,598,899
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	-3.6575%	-\$331,266
22	State Tax Offset	-3.6575%	-\$94,122
23	City Tax Offset	-13.9315%	\$0
24	Interest Expense Offset	9.0411%	\$2,085,686
25	Contributions in Aid of Construction		\$0
26	Customer Deposits		\$6,683,129
27	Customer Advances for Construction		\$937,070
28	Deferred Taxes		\$309,109,830
29	Forest Park Relocation - Reg. Liability - ORDER		\$3,615,509
30	TOTAL SUBTRACT FROM NET PLANT		\$322,005,836
31	Total Rate Base		\$1,220,578,917

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account #	Plant Assount Description	Total	Adjust.	Adiustmente	-		Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
5		DISTRIBUTION PLANT							
6	374.000	Land - Dist Plant	\$3,040,444	P-6	\$84,433	\$3,124,877	100.0000%	\$0	\$3,124,877
7	375.100	Structures & Improvements - Dist	\$786,503	P-7	\$285,812	\$1,072,315	100.0000%	\$0	\$1,072,315
8	375.200	Structures & Improvements - Service	\$13,378,049	P-8	\$1,078,978	\$14,457,027	100.0000%	\$0	\$14,457,027
9	375.210	Centers	¢04 641	P-9	¢200	\$04.252	100.0000%	¢o	¢04 252
9	375.210	Structures & Improvements - Leased Property	\$94,641	P-9	-\$289	\$94,352	100.0000%	\$0	\$94,352
10	375.300	Structures & Improvements - Garage	\$290,197	P-10	-\$885	\$289,312	100.0000%	\$0	\$289,312
11	375.410	Structures & Improvements - Other Small	\$6,448	P-10	-\$885	\$6,429	100.0000%	\$0 \$0	\$205,312
	575.410	Structures	ψ0,440		ψισ	ψ0,420	100.000078	ψŪ	ψ0,423
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$230,736,646	P-13	\$4,626,229	\$235,362,875	100.0000%	\$0	\$235,362,875
14	376.200	Mains - Cast Iron	\$21,555,524	P-14	\$737,599	\$22,293,123	100.0000%	\$0	\$22,293,123
15	376.300	Mains - Plastic	\$451,903,950	P-15	\$42,106,026	\$494,009,976	100.0000%	\$0	\$494,009,976
16	378.000	Meas. & Reg. Station - General	\$12,743,518	P-16	\$41,096	\$12,784,614	100.0000%	\$0	\$12,784,614
17	379.000	Meas. & Reg. Station - City Gate	\$2,844,287	P-17	\$32,752	\$2,877,039	100.0000%	\$0	\$2,877,039
18	380.100	Services - Steel	\$38,730,897	P-18	\$20,877	\$38,751,774	100.0000%	\$0	\$38,751,774
19	380.200	Services - Plastic	\$645,762,615	P-19	\$22,198,330	\$667,960,945	100.0000%	\$0	\$667,960,945
20	381.000	Meters	\$129,541,012	P-20	\$1,392,087	\$130,933,099	100.0000%	\$0	\$130,933,099
21	383.000	House Regulators	\$25,568,099	P-21	\$352,730	\$25,920,829	100.0000%	\$0	\$25,920,829
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,480,417	P-22	\$300,117	\$14,780,534	100.0000%	\$0	\$14,780,534
23	386.000	Other Property - Customer Premises	\$22,975	P-23	-\$70	\$22,905	100.0000%	\$0	\$22,905
24	387.000	Other Equipment - Dist.	\$406,070	P-24	-\$1,239	\$404,831	100.0000%	\$0	\$404,831
25		TOTAL DISTRIBUTION PLANT	\$1,591,961,340		\$73,254,564	\$1,665,215,904		\$0	\$1,665,215,904
26		PRODUCTION PLANT							
20	304.000	Land and Land Rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvments - Mfg Gas	\$1,869,054	P-28	-\$5,704	\$1,863,350	100.0000%	\$0 \$0	\$1,863,350
29	307.000	Other Power Equipment	\$159,016	P-29	-\$126,362	\$32,654	100.0000%	\$0	\$32,654
30	311.000	Propane Equipment - Gas Operations	\$4,749,845	P-30	-\$359,514	\$4,390,331	100.0000%	\$0	\$4,390,331
31	311.100	Propane Stroage Cavern - Gas Ops	\$4,829,688	P-31	-\$16,493	\$4,813,195	100.0000%	\$0	\$4,813,195
32		TOTAL PRODUCTION PLANT	\$11,727,532		-\$508,073	\$11,219,459		\$0	\$11,219,459
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$1,201,600	P-34	\$0	\$1,201,600	100.0000%	\$0	\$1,201,600
35	350.200	Rights of Way - UG Storage	\$778,418	P-35	-\$2,375	\$776,043	100.0000%	\$0	\$776,043
36	351.200	Structures - Compression Station	\$612,741	P-36	\$61,979	\$674,720	100.0000%	\$0	\$674,720
37	351.400	Other Structures - UG Storage	\$1,009,838	P-37	-\$3,082	\$1,006,756	100.0000%	\$0	\$1,006,756
38	352.000	Wells	\$6,090,514	P-38	-\$18,589	\$6,071,925	100.0000%	\$0	\$6,071,925
39	352.100	Storage Leaseholds & Rights	\$2,055,422	P-39	-\$6,274	\$2,049,148	100.0000%	\$0 \$0	\$2,049,148
40		Reservoirs	\$245,023	P-40 P-41	-\$748	\$244,275	100.0000%	\$0 \$0	\$244,275 \$6,493,779
41 42	352.300	Non-Recoverable Natural Gas	\$6,503,628		-\$19,850	\$6,483,778	100.0000%	\$0 \$0	\$6,483,778
42 43	352.400 353.000	Wells - Oil & Vent Gas Lines	\$1,932,818 \$2,876,382	P-42 P-43	-\$5,899 -\$8,779	\$1,926,919 \$2,867,603	100.0000% 100.0000%	\$0 \$0	\$1,926,919 \$2,867,603
43 44	353.000	Equipment - Compressor Station	\$2,876,382	P-43 P-44	-\$8,779 -\$8,387	\$2,867,603	100.0000%	\$0 \$0	\$2,739,323
44 45	355.000	Measuring & Regulating Equipment	\$2,247,516	P-44 P-45	-\$6,860	\$2,240,656	100.0000%	\$0 \$0	\$2,240,656
45 46	356.000	Purification Equipment	\$233,042	P-45	-\$0,800 -\$711	\$232,331	100.0000%	\$0 \$0	\$232,331
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	-\$204	\$66,692	100.0000%	\$0	\$66,692
48		TOTAL UNDERGROUND GAS STORAGE	\$28,601,548		-\$19,779	\$28,581,769		\$0	\$28,581,769
-			,		,	,,		÷	, ,
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	-\$327	\$106,906	100.0000%	\$0	\$106,906
		-							
52	362.000	Gas Holders	\$659,027	P-52	-\$2,012	\$657,015	100.0000%	\$0	\$657,015
53	363.300	Compressor Equip. Other Storage	\$338,616	P-53	-\$1,034	\$337,582	100.0000%	\$0	\$337,582
	1	TOTAL OTHER STORAGE	\$1,155,530	1	-\$3,373	\$1,152,157	1	\$0	\$1,152,157
54		TOTAL OTHER STORAGE	\$1,100,000		\$0,010	\$1,102,101		ψŪ	<i><i><i></i></i></i>

	Α	B	С	D	E	F	G	Н	
Line	Account #	<u>–</u>	Total	Adjust.	-	As Adjusted		Jurisdictional	MO Adjusted
-	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153
57	367.000	Structures & Improvements - Trans	\$2,013,840	P-57	-\$6,147	\$2,007,693	100.0000%	\$0	\$2,007,693
58	371.000	Other Equipment - Transmission	\$9,654	P-58	-\$29	\$9,625	100.0000%	\$0	\$9,625
59		TOTAL TRANSMISSION PLANT	\$2,064,647		-\$6,176	\$2,058,471		\$0	\$2,058,471
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$10,089	P-61	-\$10,089	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$2,253,171	P-63	-\$1,221,759	\$1,031,412	100.0000%	\$0	\$1,031,412
64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	-\$109	\$35,532	100.0000%	\$0	\$35,532
65	390.700	Structures - Gen Plant - MoNat	\$569,960	P-65	-\$408,580	\$161,380	100.0000%	\$0	\$161,380
66	390.710	Structures - Leased - MoNat	\$119,738	P-66	-\$366	\$119,372	100.0000%	\$0	\$119,372
67	390.810	Structures - Leased - Franklin County	\$52,745	P-67	-\$161	\$52,584	100.0000%	\$0	\$52,584
68	391.000	Office Furniture & Equipment	\$4,008,541	P-68	\$239,690	\$4,248,231	100.0000%	\$0	\$4,248,231
69	391.100	Computers	\$12,891,697	P-69	-\$305,449	\$12,586,248	100.0000%	\$0	\$12,586,248
70	391.200	Mech. Office Equipment	\$30,559	P-70	-\$93	\$30,466	100.0000%	\$0	\$30,466
71	391.300	Data Processing Software	\$34,308,318	P-71	\$1,100,260	\$35,408,578	100.0000%	\$0	\$35,408,578
72	391.400	Data Processing Systems	\$329,979	P-72	\$316,760	\$646,739	100.0000%	\$0	\$646,739
73	391.500	Enterprise Software - EIMS	\$116,904,317	P-73	-\$61,871,019	\$55,033,298	100.0000%	\$0	\$55,033,298
74	391.950	EIMS - Shared Services	\$0	P-74	\$3,725,713	\$3,725,713	100.0000%	\$0	\$3,725,713
75	392.100	Transportation Eq - Automobiles	\$2,932,261	P-75	\$504,127	\$3,436,388	100.0000%	\$0	\$3,436,388
76	392.200	Transporation Eq - Trucks	\$16,547,461	P-76	\$10,596,727	\$27,144,188	100.0000%	\$0	\$27,144,188
77	393.000	Stores Equipment	\$332,530	P-77	-\$1,015	\$331,515	100.0000%	\$0	\$331,515
78	394.000	Tools, Shop, & Garage Equipment	\$14,615,834	P-78	\$2,389,745	\$17,005,579	100.0000%	\$0	\$17,005,579
79	395.000	Lab Equipment	\$306,723	P-79	-\$936	\$305,787	100.0000%	\$0	\$305,787
80	396.000	Power Operated Equipment	\$8,935,199	P-80	\$3,022,884	\$11,958,083	100.0000%	\$0	\$11,958,083
81	396.100	Power Operated Equipment T	\$13,414,711	P-81	-\$84,089	\$13,330,622	100.0000%	\$0	\$13,330,622
82	397.000	Communication Equipment	\$1,237,715	P-82	\$798,567	\$2,036,282	100.0000%	\$0	\$2,036,282
83	397.200	Comm Equipment - AMRs	\$0	P-83	\$16,624,220	\$16,624,220	100.0000%	\$0	\$16,624,220
84	398.000	Misc. Equipment	\$3,134,059	P-84	\$112,499	\$3,246,558	100.0000%	\$0	\$3,246,558
85		TOTAL GENERAL PLANT	\$232,971,248		-\$24,472,473	\$208,498,775		\$0	\$208,498,775
86		GENERAL PLANT - ALLOCATED					.		
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	\$0	P-89	\$0	\$0	100.0000%	\$0	\$0
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
04		TOTAL PLANT IN SERVICE	¢4 969 403 630		¢49.044.000	¢4.046.727.500		**	¢4.046.737.500
91		IUTAL PLANT IN SERVICE	\$1,868,492,830		\$48,244,690	\$1,916,737,520		\$0	\$1,916,737,520

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-6	Land - Dist Plant	374.000		\$84,433		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$51,950		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$41,763		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,365		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,915		\$0	
P-7	Structures & Improvements - Dist	375.100		\$285,812		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$13,502		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$274,710		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,646		\$0	
	4. To remove capitalized equity compensation (Young)		-\$754		\$0	
P-8	Structures & Improvements - Service Centers	375.200		\$1,078,978		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$803,178		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$316,631		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$28,004		\$0	
	4. To remove capitalized equity compensation (Young)		-\$12,827		\$0	
P-9	Structures & Improvements - Leased Property	375.210		-\$289		\$0

Accounting Schedule: 04 Sponsor: Featherstone Page: 1 of 15

A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u><u> </u></u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Ámount	Adjustments	Adjustments
	1. To remove capitalized incentive compensation (Young)		-\$198		\$0	
	2. To remove capitalized equity compensation (Young)		-\$91		\$0	
P-10	Structures & Improvements - Garage	375.300		-\$885		\$0
	1. To remove capitalized incentive compensation (Young)		-\$607		\$0	
	 To remove capitalized equity compensation (Young) 		-\$278		\$0	
P-11	Structures & Improvements - Other Small Struc	375.410		-\$19		\$0
	1. To remove capitalized incentive compensation (Young)		-\$13		\$0	
	2. To remove capitalized equity compensation (Young)		-\$6		\$0	
P-13	Mains - Steel	376.100		\$4,626,229		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$222,896		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$5,107,566		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$482,998		\$0	
	4. To remove capitalized equity compensation (Young)		-\$221,235		\$0	
P-14	Mains - Cast Iron	376.200		\$737,599		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$885,034		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$81,645		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$45,122		\$0	

Accounting Schedule: 04 Sponsor: Featherstone Page: 2 of 15

<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
	4. To remove capitalized equity compensation (Young)		-\$20,668		\$0	
P-15	Mains - Plastic	376.300		\$42,106,026		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$17,742,522		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,742,762		\$0	
	 To remove capitalized incentive compensation (Young) 		-\$945,964		\$0	
	4. To remove capitalized equity compensation (Young)		-\$433,294		\$0	
P-16	Meas. & Reg. Station - General	378.000		\$41,096		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$394,131		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$314,140		\$0	
	To remove capitalized incentive compensation (Young)		-\$26,676		\$0	
	4. To remove capitalized equity compensation (Young)		-\$12,219		\$0	
P-17	Meas. & Reg. Station - City Gate	379.000		\$32,752		\$0
1	1. To include plant additions through 6/30/17 (Featherstone)		\$41,433		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$5,954		\$0	
	To remove capitalized equity compensation (Young)		-\$2,727		\$0	
P-18	Services - Steel	380.100		\$20,877		\$0

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 1. To include plant additions through 6/30/17 (Featherstone)	Number	Amount \$55,687	Amount	Adjustments \$0	Adjustments
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$83,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$81,075		\$0	
	4. To remove capitalized equity compensation (Young)		-\$37,136		\$0	
P-19	Services - Plastic	380.200		\$22,198,330		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$11,723,365		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$12,445,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,351,766		\$0	
	4. To remove capitalized equity compensation (Young)		-\$619,170		\$0	
P-20	Meters	381.000		\$1,392,087		\$0
. 10	1. To include plant additions through 6/30/17 (Featherstone)		\$1,483,443	¢ 1,002,001	\$0	ţ.
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$304,016		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$271,166		\$0	
	4. To remove capitalized equity compensation (Young)		-\$124,206		\$0	
P-21	House Regulators	383.000		\$352,730		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,107		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u>E</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Ámount	Amount	Adjustments	Adjustments
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$130,659		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$53,521		\$0	
	4. To remove capitalized equity compensation (Young)		-\$24,515		\$0	
P-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$300,117		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$175,912		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$168,401		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30,312		\$0	
	4. To remove capitalized equity compensation (Young)		-\$13,884		\$0	
P-23	Other Property - Customer Premises	386.000		-\$70		\$0
	1. To remove capitalized incentive compensation (Young)		-\$48		\$0	
	2. To remove capitalized equity compensation (Young)		-\$22		\$0	
P-24	Other Equipment - Dist.	387.000		-\$1,239		\$0
	1. To remove capitalized incentive compensation (Young)		-\$850		\$0	
	2. To remove capitalized equity compensation (Young)		-\$389		\$0	
P-28	Structures & Improvments - Mfg Gas	305.000		-\$5,704		\$0
	1. To remove capitalized incentive compensation (Young)		-\$3,912		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,792		\$0	

Accounting Schedule: 04 Sponsor: Featherstone Page: 5 of 15

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
_						
P-29	Other Power Equipment	307.000		-\$126,362		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$125,877		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$333		\$0	
	3. To remove capitalized equity compensation (Young)		-\$152		\$0	
P-30	Propane Equipment - Gas Operations	311.000		-\$359,514		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$345,017		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$9,943		\$0	
	3. To remove capitalized equity compensation (Young)		-\$4,554		\$0	
P-31	Propane Stroage Cavern - Gas Ops	311.100		-\$16,493		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,752		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$10,110		\$0	
	3. To remove capitalized equity compensation (Young)		-\$4,631		\$0	
P-35	Rights of Way - UG Storage	350.200		-\$2,375		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,629		\$0	
	2. To remove capitalized equity compensation (Young)		-\$746		\$0	
P-36	Structures - Compression Station	351.200		\$61,979		\$0

A	В	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Plant	_			Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$63,850	Amount	\$0	Adjuotinionio
	2. To remove capitalized incentive compensation (Young)		-\$1,283		\$0	
	3. To remove capitalized equity compensation (Young)		-\$588		\$0	
P-37	Other Structures - UG Storage	351.400		-\$3,082		\$0
	1. To remove capitalized incentive compensation (Young)		-\$2,114		\$0	
	2. To remove capitalized equity compensation (Young)		-\$968		\$0	
P-38	Wells	352.000		-\$18,589		\$0
	1. To remove capitalized incentive compensation (Young)		-\$12,749		\$0	
	2. To remove capitalized equity compensation (Young)		-\$5,840		\$0	
P-39	Storage Leaseholds & Rights	352.100		-\$6,274		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,303	. ,	\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,971		\$0	
P-40	Reservoirs	352.200		-\$748		\$0
	1. To remove capitalized incentive compensation (Young)		-\$513		\$0	
	2. To remove capitalized equity compensation (Young)		-\$235		\$0	
P-41	Non-Recoverable Natural Gas	352.300		-\$19,850		\$0
	1. To remove capitalized incentive compensation (Young)		-\$13,614		\$0	

<u>A</u> Plant	B	<u>C</u>	D	<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
	2. To remove capitalized equity compensation (Young)		-\$6,236		\$0	
P-42	Wells - Oil & Vent Gas	352.400		-\$5,899		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,046		\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,853		\$0	
P-43	Lines	353.000		-\$8,779		\$0
	1. To remove capitalized incentive compensation (Young)		-\$6,021		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,758		\$0	
P-44	Equipment - Compressor Station	354.000		-\$8,387		\$0
	1. To remove capitalized incentive compensation (Young)		-\$5,752		\$0	
	2. To remove capitalized equity compensation (Young)		-\$2,635		\$0	
		355.000	-\$2,635	-\$6,860	\$0	\$0
	(Young)	355.000	-\$2,635 -\$4,705	-\$6,860	\$0 \$0	\$0
P-45	(Young) Measuring & Regulating Equipment 1. To remove capitalized incentive	355.000		-\$6,860		\$0
P-45	 (Young) Measuring & Regulating Equipment 1. To remove capitalized incentive compensation (Young) 2. To remove capitalized equity compensation 	355.000	-\$4,705	-\$6,860 -\$711	\$0	\$0
P-45 P-46	 (Young) Measuring & Regulating Equipment 1. To remove capitalized incentive compensation (Young) 2. To remove capitalized equity compensation (Young) 		-\$4,705		\$0	
P-45 P-46	 (Young) Measuring & Regulating Equipment 1. To remove capitalized incentive compensation (Young) 2. To remove capitalized equity compensation (Young) Purification Equipment 1. To remove capitalized incentive 		-\$4,705 -\$2,155		\$0 \$0	

<u>A</u> Diant	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u> Total
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Åmount	Adjustments	Adjustments
P-47	Other Equipment - UG Storage	357.000		-\$204		\$0
	1. To remove capitalized incentive compensation (Young)		-\$140		\$0	
	2. To remove capitalized equity compensation (Young)		-\$64		\$0	
P-51	Structures & Improvements - Other Storage	361.000		-\$327		\$0
	1. To remove capitalized incentive compensation (Young)		-\$224		\$0	
	2. To remove capitalized equity compensation (Young)		-\$103		\$0	
P-52	Gas Holders	362.000		-\$2,012		\$0
	1. To remove capitalized incentive compensation (Young)		-\$1,380		\$0	
	2. To remove capitalized equity compensation (Young)		-\$632		\$0	
P-53	Compressor Equip. Other Storage	363.300		-\$1,034		\$0
	1. To remove capitalized incentive compensation (Young)		-\$709	. ,	\$0	
	2. To remove capitalized equity compensation (Young)		-\$325		\$0	
P-57	Structures & Improvements - Trans	367.000		-\$6,147		\$0
	1. To remove capitalized incentive compensation (Young)		-\$4,216	. ,	\$0	
	2. To remove capitalized equity compensation (Young)		-\$1,931		\$0	
P-58	Other Equipment - Transmission	371.000		-\$29		\$0
	1. To remove capitalized incentive compensation (Young)		-\$20		\$0	

Accounting Schedule: 04 Sponsor: Featherstone Page: 9 of 15

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2. To remove capitalized equity compensation (Young)		-\$9		\$0	
P-61	Land - Gen Plant	389.000		-\$10,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$10,089		\$0	
	2. To remove capitalized incentive compensation (Young)		\$0		\$0	
	3. To remove capitalized equity compensation (Young)		\$0		\$0	
P-63	LH Improvements 700 Market	390.200		-\$1,221,759		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$41,965		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$25,582		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$1,282,429		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$4,717		\$0	
	5. To remove capitalized equity compensation (Young)		-\$2,160		\$0	
P-64	Structures - Leased - St. Charles	390.300		-\$109		\$0
	1. To remove capitalized incentive compensation (Young)		-\$75		\$0	
	2. To remove capitalized equity compensation (Young)		-\$34		\$0	
P-65	Structures - Gen Plant - MoNat	390.700		-\$408,580		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$406,841		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$1,193		\$0	

Accounting Schedule: 04 Sponsor: Featherstone Page: 10 of 15

<u>A</u> Plant	B	<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
	3. To remove capitalized equity compensation (Young)		-\$546		\$0	
P-66	Structures - Leased - MoNat	390.710		-\$366		\$0
	1. To remove capitalized incentive compensation (Young)		-\$251		\$0	
	2. To remove capitalized equity compensation (Young)		-\$115		\$0	
P-67	Structures - Leased - Franklin County	390.810		-\$161		\$0
	1. To remove capitalized incentive compensation (Young)		-\$110		\$0	
	2. To remove capitalized equity compensation (Young)		-\$51		\$0	
P-68	Office Furniture & Equipment	391.000		\$239,690		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$190,673		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$61,251		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$8,391		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,843		\$0	
P-69	Computers	391.100		-\$305,449		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$743,993		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		-\$1,010,095		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$26,986		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>
Plant Adj.	Plant In Convice Adjustment Description	Account Number	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description 4. To remove capitalized equity compensation (Young)	Number	Amount -\$12,361	Amount	Adjustments \$0	Adjustments
P-70	Mech. Office Equipment	391.200		-\$93		\$0
	1. To remove capitalized incentive compensation (Young)		-\$64		\$0	
	2. To remove capitalized equity compensation (Young)		-\$29		\$0	
P-71	Data Processing Software	391.300		\$1,100,260		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$511,740		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$693,232		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$71,817		\$0	
	4. To remove capitalized equity compensation (Young)		-\$32,895		\$0	
P-72	Data Processing Systems	391.400		\$316,760		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$317,767		\$0	
	2. To remove capitalized incentive compensation (Young)		-\$691		\$0	
	3. To remove capitalized equity compensation (Young)		-\$316		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$61,871,019		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$752,478		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$647,175		\$0	
	3. To allocate enterprise management software (Kunst)		-\$62,913,868		\$0	

Accounting Schedule: 04 Sponsor: Featherstone Page: 12 of 15

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	4. To remove capitalized incentive compensation (Young)		-\$244,714		\$0	
	5. To remove capitalized equity compensation (Young)		-\$112,090		\$0	
P-74	EIMS - Shared Services	391.950		\$3,725,713		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$3,725,713		\$0	
P-75	Transportation Eq - Automobiles	392.100		\$504,127		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$42,253		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$555,330		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,138		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2,812		\$0	
P-76	Transporation Eq - Trucks	392.200		\$10,596,727		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$4,369,200		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$6,278,032		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$34,639		\$0	
	4. To remove capitalized equity compensation (Young)		-\$15,866		\$0	
P-77	Stores Equipment	393.000		-\$1,015		\$0
	1. To remove capitalized incentive compensation (Young)		-\$696		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Ámount	Amount	Adjustments	Adjustments
	2. To remove capitalized equity compensation (Young)		-\$319		\$0	
P-78	Tools, Shop, & Garage Equipment	394.000		\$2,389,745		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$831,537		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$1,602,817		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30,595		\$0	
	4. To remove capitalized equity compensation (Young)		-\$14,014		\$0	
P-79	Lab Equipment	395.000		-\$936		\$0
	1. To remove capitalized incentive compensation (Young)		-\$642		\$0	
	2. To remove capitalized equity compensation (Young)		-\$294		\$0	
P-80	Power Operated Equipment	396.000		\$3,022,884		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$300,198		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$2,790,901		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$46,785		\$0	
	4. To remove capitalized equity compensation (Young)		-\$21,430		\$0	
P-81	Power Operated Equipment T	396.100		-\$84,089		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		-\$133,530		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$49,441		\$0	

Accounting Schedule: 04 Sponsor: Featherstone Page: 14 of 15

Α	В	<u>C</u>	D	<u>E</u>	<u>F</u>	G
Plant	_	_	_	Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Humbon			, unount	/ unount		Reguernente
P-82	Communication Equipment	397.000		\$798,567		\$0
1-02	communication Equipment	397.000		\$130,301		φυ
	1. To include plant additions through 6/30/17 (Featherstone)		-\$17,097		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$819,442		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,591		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,187		\$0	
P-83	Comm Equipment - AMRs	397.200		\$16,624,220		\$0
	1. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$16,624,220		\$0	
P-84	Misc. Equipment	398.000		\$112,499		\$0
	1. To include plant additions through 6/30/17 (Featherstone)		\$12,500		\$0	
	2. To update plant from 6/30/17 update level to 9/30/17 True-up level (Featherstone)		\$109,564		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$6,560		\$0	
	4. To remove capitalized equity compensation (Young)		-\$3,005		\$0	
	Total Plant Adjustments		-	\$48.244.690	U	\$0
			=			

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Depreciation Expense

	A	B	<u>C</u>	<u>D</u>	<u><u> </u></u>	<u> </u>	G
Line	Account	Plant Account Description	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	0	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
_							
5		DISTRIBUTION PLANT	AA A A A A A				
6	374.000 375.100	Land - Dist Plant	\$3,124,877	0.00%	\$0 \$22.460	0	0.00%
7 8	375.100	Structures & Improvements - Dist Structures & Improvements - Service	\$1,072,315 \$14,457,027	3.00% 3.00%	\$32,169 \$433,711	45 45	-35.00% -35.00%
0	373.200	Centers	\$14,4 57,027	5.00 %	\$433,711	45	-33.00 /6
9	375.210	Structures & Improvements - Leased	\$94,352	0.00%	\$0	0	0.00%
•		Property	<i>vo</i> 1,002		֥	•	010070
10	375.300	Structures & Improvements - Garage	\$289,312	3.00%	\$8,679	45	-35.00%
11	375.410	Structures & Improvements - Other Small	\$6,429	0.00%	\$0	0	-10.00%
		Structures					
12	375.700	Structures & Improvements - MONAT	\$69,048	3.00%	\$2,071	45	-35.00%
13	376.100	Mains - Steel	\$235,362,875	1.44%	\$3,389,225	80	-15.00%
14	376.200	Mains - Cast Iron	\$22,293,123	3.31%	\$737,902	80	-165.00%
15 16	376.300 378.000	Mains - Plastic Meas. & Reg. Station - General	\$494,009,976 \$12,784,614	1.57% 3.71%	\$7,755,957 \$474,309	70 35	-10.00% -30.00%
10	379.000	Meas. & Reg. Station - City Gate	\$2,877,039	3.71%	\$106,738	35	-30.00%
18	380.100	Services - Steel	\$38,751,774	5.23%	\$2,026,718	55 44	-130.00%
19	380.200	Services - Plastic	\$667,960,945	3.75%	\$25,048,535	44	-65.00%
20	381.000	Meters	\$130,933,099	2.37%	\$3,103,114	38	10.00%
21	383.000	House Regulators	\$25,920,829	2.00%	\$518,417	50	0.00%
22	385.000	Commercial & Ind. Meas. & Reg Equip	\$14,780,534	3.25%	\$480,367	40	-30.00%
23	386.000	Other Property - Customer Premises	\$22,905	7.14%	\$1,635	14	0.00%
24	387.000	Other Equipment - Dist.	\$404,831	2.78%	\$11,254	36	0.00%
25		TOTAL DISTRIBUTION PLANT	\$1,665,215,904		\$44,130,801		
26		PRODUCTION PLANT					
20 27	304.000	Land and Land Rights	\$119,929	0.00%	\$0	0	0.00%
28	305.000	Structures & Improvments - Mfg Gas	\$1,863,350	1.67%	\$31,118	60	0.00%
29	307.000	Other Power Equipment	\$32,654	3.50%	\$1,143	30	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$4,390,331	3.71%	\$162,881	35	-30.00%
31	311.100	Propane Stroage Cavern - Gas Ops	\$4,813,195	1.11%	\$53,426	90	0.00%
32		TOTAL PRODUCTION PLANT	\$11,219,459		\$248,568		
33		UNDERGROUND GAS STORAGE					
34	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0	0	0.00%
35	350.200	Rights of Way - UG Storage	\$776,043	0.00%	\$0 \$22.468	0	0.00%
36 37	351.200 351.400	Structures - Compression Station Other Structures - UG Storage	\$674,720 \$1,006,756	3.33% 2.18%	\$22,468 \$21,947	45 55	-50.00% -20.00%
38	352.000	Wells	\$6,071,925	1.22%	\$74,077	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,049,148	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$244,275	1.22%	\$2,980	90	-10.00%
41	352.300	Non-Recoverable Natural Gas	\$6,483,778	1.11%	\$71,970	90	0.00%
42	352.400	Wells - Oil & Vent Gas	\$1,926,919	1.22%	\$23,508	90	-10.00%
43	353.000	Lines	\$2,867,603	1.17%	\$33,551	90	-5.00%
44	354.000	Equipment - Compressor Station	\$2,739,323	1.22%	\$33,420	90	-10.00%
45	355.000	Measuring & Regulating Equipment	\$2,240,656	1.79%	\$40,108	56	0.00%
46	356.000	Purification Equipment	\$232,331	2.38%	\$5,529 \$2,024	42	0.00%
47 48	357.000	Other Equipment - UG Storage TOTAL UNDERGROUND GAS STORAGE	\$66,692 \$28,581,769	4.55%	\$3,034 \$332,592	20	0.00%
40		I CIAL UNDERGROUND GAS STORAGE	φ 20,301,70 9		₩332,39 2		
49		OTHER STORAGE					
50	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%
		· – – –					

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Depreciation Expense

Line	<u>A</u> Account	<u>B</u>	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Number	Number		Julisuictional	Nale	Expense	LIIE	Salvaye
51	361.000	Structures & Improvements - Other Storage	\$106,906	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$657,015	0.00%	\$0	0	0.00%
53	363.300	Compressor Equip. Other Storage	\$337,582	0.00%	\$0	0	0.00%
54		TOTAL OTHER STORAGE	\$1,152,157		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57	367.000	Structures & Improvements - Trans	\$2,007,693	1.44%	\$28,911	80	15.00%
58	371.000	Other Equipment - Transmission	\$9,625	2.33%	\$224	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,058,471		\$29,135		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0 \$0	0.00%	\$0 \$0	35	0.00%
63	390.200	LH Improvements 700 Market	\$1,031,412	0.00%	\$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,532	0.00%	\$0	0	0.00%
65	390,700	Structures - Gen Plant - MoNat	\$161,380	3.00%	\$4.841	35	-5.00%
66	390.710	Structures - Leased - MoNat	\$119,372	0.00%	\$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$52,584	0.00%	\$0	35	0.00%
68	391.000	Office Furniture & Equipment	\$4,248,231	3.33%	\$141,466	30	0.00%
69	391.100	Computers	\$12,586,248	20.00%	\$2,517,250	5	0.00%
70	391.200	Mech. Office Equipment	\$30,466	10.00%	\$3,047	10	0.00%
71	391.300	Data Processing Software	\$35,408,578	0.00%	\$0	0	0.00%
72	391.400	Data Processing Systems	\$646,739	10.00%	\$64,674	10	0.00%
73	391.500	Enterprise Software - EIMS	\$55,033,298	0.00%	\$0	15	-5.00%
74	391.950	EIMS - Shared Services	\$3,725,713	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$3,436,388	14.17%	\$486,936	6	15.00%
76	392.200	Transporation Eq - Trucks	\$27,144,188	8.18%	\$2,220,395	11	10.00%
77	393.000	Stores Equipment	\$331,515	2.22%	\$7,360	45	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$17,005,579	2.63%	\$447,247	38	0.00%
79	395.000	Lab Equipment	\$305,787	3.57%	\$10,917	28	0.00%
80	396.000	Power Operated Equipment	\$11,958,083	6.92%	\$827,499	13	10.00%
81	396.100	Power Operated Equipment T	\$13,330,622	6.92%	\$922,479	13	10.00%
82	397.000	Communication Equipment	\$2,036,282	5.00%	\$101,814	20	0.00%
83	397.200	Comm Equipment - AMRs	\$16,624,220	0.00%	\$0	0	0.00%
84	398.000	Misc. Equipment	\$3,246,558	3.45%	\$112,006	29	0.00%
85		TOTAL GENERAL PLANT	\$208,498,775		\$7,867,931		
86		GENERAL PLANT - ALLOCATED					
87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
88		RETIREMENT WORK IN PROGRESS					
89		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
90		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	-	
91		Total Depreciation	\$1,916,737,520		\$52,609,027		

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

Line Action Adjustment Adjustment Adjustment Adjustment Adjustment Mo Adjustment 1 Jone IVTANOBLE PLANT 5 Statustics 88.3 5 1 10.0000% 50 51 2 JOLEO Organization 80 R.2 51 51 10.0000% 50 51 5 DSTRIBUTON PLANT 51 51 51 51 510.000 50 51.0000% 50 5		A	B	<u>C</u>	D	<u>E</u>	E	G	H	1
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6 77.00 Land. Dist Plant 513.24 513.23 513.23 513.25 513.000 50 513.03 9 375.20 Structures & improvements - Service \$1,37.58 520.415 526.511 100.0000% 50 \$34.23.930 9 375.20 Structures & improvements - Leased \$34.641 P.9 \$31.0 \$34.631 100.0000% \$50 \$54.632 10 375.300 Structures & improvements - Charge \$51.037 R-10 \$54.462 100.0000% \$50 \$54.822 11 375.410 Structures & improvements - Other Small \$54.487 R-11 \$30 \$64.690 \$100.0000% \$50 \$53.557 12 375.00 Mains - Steel \$13.76.708 R-13 \$12.2534 \$132.40.663 \$100.0000% \$50 \$51.57.7163 13 376.00 Mains - Steel \$37.7778 R-15 \$34.661 \$14.57.59 \$100.0000% \$50 \$50 \$53.557.572 13 380.00 Serices - Resi \$34.610.2288	5		DISTRIBUTION PLANT							
8 375.200 Structures & Improvements - Service Centers \$1,247.527 R-8 \$2,085,343 \$1,42,320 100.0000% 50 \$3,432,390 9 375.210 Structures & Improvements - Carage Tropers \$34,027 \$34,027 \$35,462 100.0000% \$50 \$54,462 10 375.200 Structures & Improvements - Cher Small Structures & Improvements - Other Small \$8,464 R-11 \$50 \$54,462 100.0000% \$50 \$53,462 12 375.700 Structures & Improvements - Other Small \$13,41,1069 R-14 \$50,853 \$134,049,063 100.0000% \$50 \$153,400,663 13 375.200 Maine - Stelel \$51,327, R-1 \$51,302,865 \$13,400,663 \$10,0000% \$50 \$589,389 17 370,000 Meas. & Reg. Station - Ciry Gate \$587,608 R-14 \$51,302,781 100,0000% \$50 \$353,157,77 18 380,200 Services - Plasit \$24,601,237 R-16 \$54,623 \$32,135,775 \$10,0000% \$50 \$53,233,662 100,0000% \$50<		374.000		\$19,361	R-6	-\$322	\$19,039	100.0000%	\$0	\$19,039
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Proporty	0	275 240		¢04.044	D O	¢40	¢04.004	400.00000/	¢o	¢04.024
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14 376.200 Mains - Cast from \$1,966,041 R-14 -3308,846 \$18,271,96 100.0000% \$0 \$16,71,96 376,000 Mains - Mess, & Reg. Station - General \$881,327 R-16 \$3,304,0685 \$81,215,777 100.0000% \$0 \$890,669 100.0000% \$0 \$890,669 17 370,000 Mess, & Reg. Station - Ciry Gate \$376,778 R-18 \$439,398 \$253,940,25 100.0000% \$0 \$322,3960,22 21 381,000 Bervices - Steel \$30,282,56 R-20 \$1,849,368 \$23,960,22 \$10,0000% \$0 \$32,136,073 22 385,000 Commertial Intol Mess, & Reg Equip \$778,276 R-22 \$14,232 \$10,0000% \$0 \$159,20,90 23 Moins - Property - Customer Premises \$16,416 R-23 \$14,2432 \$16,2432 \$16,4263 \$100.0000% \$0 \$1592,016 24 387,000 Chimer Property - Customer Premises \$16,416 R-23 \$17,292,42 \$16,4263 \$100,0000% \$0 \$100,0000%			-							
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52 362.000 Gas Holders \$5,851,325 R-52 -\$69 \$5,851,256 100.0000% \$0 \$5,851,256 53 363.300 Compressor Equip. Other Storage \$5,851,325 R-53 -\$36 \$523,387 100.0000% \$0 \$5,851,256 54 TOTAL OTHER STORAGE \$6,718,070 -\$116 \$6,717,954 \$0 \$6,717,954 55 TRANSMISSION PLANT R-56 \$0 \$0 100.0000% \$0 \$0 56 365.200 Rights of Way - Transmission \$0 R-56 \$0 \$0 100.0000% \$0 \$0	50									
53 363.300 Compressor Equip. Other Storage \$523,423 R-53 -\$36 \$523,387 54 TOTAL OTHER STORAGE \$6,718,070 *6 \$6,717,954 100.0000% \$0 \$523,387 55 TRANSMISSION PLANT R-56 \$0 \$0 \$0 \$0 56 365.200 Rights of Way - Transmission \$0 R-56 \$0 \$0 \$0 \$0	51	361.000	Structures & Improvements - Other Storage	\$343,322	R-51	-\$11	\$343,311	100.0000%	\$0	\$343,311
53 363.300 Compressor Equip. Other Storage \$523,423 R-53 -\$36 \$523,387 54 TOTAL OTHER STORAGE \$6,718,070 *6 \$6,717,954 100.0000% \$0 \$523,387 55 TRANSMISSION PLANT R-56 \$0 \$0 \$0 \$0 56 365.200 Rights of Way - Transmission \$0 R-56 \$0 \$0 \$0 \$0	50	262.000	Can Haldara	¢E 0E4 22E	D 50	¢c0	¢E 054 056	100 00009/	¢o	¢E 954 256
54 TOTAL OTHER STORAGE \$6,718,070 -\$116 \$6,717,954 \$0 \$6,717,954 55 TRANSMISSION PLANT \$0 R-56 \$0 \$0 100.0000% \$0 \$0										
55 TRANSMISSION PLANT 56 365.200 Rights of Way - Transmission \$0 R-56 \$0 56 \$0										
56 365.200 Rights of Way - Transmission \$0 R-56 \$0 \$0 100.0000% \$0 \$0			-				. , ,			,
סין איז										
	57	307.000	jouructures & improvements - Trans	ຈ າ,980,146	K-3/	-942,473	a1,937,673	100.0000%	1 20	\$1,937,673

	Α	<u>B</u>	<u>C</u>	D	E	F	G	Н	
Line	Account	=	Total	Adjust.	=	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	371.000	Other Equipment - Transmission	-\$64,156	R-58	\$64,177	\$21	100.0000%	\$0	\$21
59		TOTAL TRANSMISSION PLANT	\$1,915,990		\$21,704	\$1,937,694		\$0	\$1,937,694
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$143,896	R-63	-\$40,050	\$103,846	100.0000%	\$0	\$103,846
64	390.300	Structures - Leased - St. Charles	\$16,257	R-64	\$218	\$16,475	100.0000%	\$0	\$16,475
65	390.700	Structures - Gen Plant - MoNat	\$195,707	R-65	-\$182,369	\$13,338	100.0000%	\$0	\$13,338
66	390.710	Structures - Leased - MoNat	\$91,456	R-66	-\$8,903	\$82,553	100.0000%	\$0	\$82,553
67	390.810	Structures - Leased - Franklin County	\$17,363	R-67	\$2,647	\$20,010	100.0000%	\$0	\$20,010
68	391.000	Office Furniture & Equipment	-\$2,401,812	R-68	\$2,410,237	\$8,425	100.0000%	\$0	\$8,425
69	391.100	Computers	\$11,644,788	R-69	-\$1,838,044	\$9,806,744	100.0000%	\$0	\$9,806,744
70	391.200	Mech. Office Equipment	-\$241,580	R-70	\$241,645	\$65	100.0000%	\$0	\$65
71	391.300	Data Processing Software	\$27,947,380	R-71	\$1,718,909	\$29,666,289	100.0000%	\$0	\$29,666,289
72	391.400	Data Processing Systems	-\$903,381	R-72	\$904,074	\$693	100.0000%	\$0	\$693
73	391.500	Enterprise Software - EIMS	\$24,164,971	R-73	-\$6,847,526	\$17,317,445	100.0000%	\$0	\$17,317,445
74	391.950	EIMS - Shared Services	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	392.100	Transportation Eq - Automobiles	\$1,817,056	R-75	\$123,615	\$1,940,671	100.0000%	\$0	\$1,940,671
76	392.200	Transporation Eq - Trucks	\$5,203,901	R-76	\$1,097,804	\$6,301,705	100.0000%	\$0	\$6,301,705
77	393.000	Stores Equipment	\$260,864	R-77	-\$30,921	\$229,943	100.0000%	\$0	\$229,943
78	394.000	Tools, Shop, & Garage Equipment	\$3,323,099	R-78	\$284,730	\$3,607,829	100.0000%	\$0	\$3,607,829
79	395.000	Lab Equipment	\$150,649	R-79	-\$804	\$149,845	100.0000%	\$0	\$149,845
80	396.000	Power Operated Equipment	\$7,016,087	R-80	-\$286,957	\$6,729,130	100.0000%	\$0	\$6,729,130
81	396.100	Power Operated Equipment T	\$7,230,439	R-81	\$6,196	\$7,236,635	100.0000%	\$0	\$7,236,635
82	397.000	Communication Equipment	\$894,175	R-82	\$9,381	\$903,556	100.0000%	\$0	\$903,556
83	397.200	Comm Equipment - AMRs	\$0	R-83	\$593,722	\$593,722	100.0000%	\$0	\$593,722
84	398.000	Misc. Equipment	-\$109,158	R-84	\$115,746	\$6,588	100.0000%	\$0	\$6,588
85		TOTAL GENERAL PLANT	\$86,462,157		-\$1,726,650	\$84,735,507		\$0	\$84,735,507
86		GENERAL PLANT - ALLOCATED							
80 87		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
87		TOTAL GENERAL PLANT - ALLOCATED	Ф О		\$U	\$U		\$U	\$U
88		RETIREMENT WORK IN PROGRESS							
89		Retirement Work-In Progress	-\$5,013,089	R-89	-\$2,087,764	-\$7,100,853	100.0000%	\$0	-\$7,100,853
90		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,013,089		-\$2,087,764	-\$7,100,853		\$0	-\$7,100,853
91		TOTAL DEPRECIATION RESERVE	\$672,614,560	I	\$14,137,106	\$686,751,666		\$0	\$686,751,666
91		IUTAL DEPRECIATION RESERVE	3072,014,360		\$14,137,106	<u>000,101,000</u>		\$0	9000,101,0000

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-2	Organization	301.000		\$1		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1		\$0	
R-6	Land - Dist Plant	374.000		-\$322		\$0
	1. To remove capitalized incentive compensation (Young)		-\$223		\$0	
	2. To remove capitalized equity compensation (Young)		-\$99		\$0	
R-7	Structures & Improvements - Dist	375.100		\$20,415		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$12,951		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,548		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$58		\$0	
	4. To remove capitalized equity compensation (Young)		-\$26		\$0	
R-8	Structures & Improvements - Service Centers	375.200		\$2,085,343		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$208,952		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$107,421		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$983		\$0	
	4. To remove capitalized equity compensation (Young)		-\$435		\$0	
	5. ORDER: To include reserve for Forest Park Service Facility.		\$1,770,388		\$0	
R-9	Structures & Improvements - Leased Property	375.210		-\$10		\$0
	1. To remove capitalized incentive compensation (Young)		-\$7		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To remove capitalized equity compensation (Young)		-\$3		\$0	
R-10	Structures & Improvements - Garage	375.300		\$6,499		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,353		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,176		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$21		\$0	
	4. To remove capitalized equity compensation (Young)		-\$9		\$0	
R-13	Mains - Steel	376.100		\$1,228,594		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$619,956		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$633,105		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$16,959		\$0	
	4. To remove capitalized equity compensation (Young)		-\$7,508		\$0	
R-14	Mains - Cast Iron	376.200		-\$308,845		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$121,661		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$184,899		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,584		\$0	
	4. To remove capitalized equity compensation (Young)		-\$701		\$0	
R-15	Mains - Plastic	376.300		\$3,040,685		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,238,464		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$850,142		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$33,215		\$0	
	4. To remove capitalized equity compensation (Young)		-\$14,706		\$0	
R-16	Meas. & Reg. Station - General	378.000		\$39,542		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$220,841		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$179,947		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$937		\$0	
	4. To remove capitalized equity compensation (Young)		-\$415		\$0	
R-17	Meas. & Reg. Station - City Gate	379.000		\$77,055		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$50,592		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$26,765		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$209		\$0	
	4. To remove capitalized equity compensation (Young)		-\$93		\$0	
R-18	Services - Steel	380.100		\$439,989		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$330,693		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$113,403		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,847		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,260		\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
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R-19	Services - Plastic	380.200		\$8,879,590		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$6,097,765		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,850,302		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$47,463		\$0	
	4. To remove capitalized equity compensation (Young)		-\$21,014		\$0	
R-20	Meters	381.000		\$1,849,383		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,160,544		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$702,575		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9,521		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4,215		\$0	
R-21	House Regulators	383.000		\$384,421		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$257,459		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$129,673		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,879		\$0	
	4. To remove capitalized equity compensation (Young)		-\$832		\$0	
R-22	Commercial & Ind. Meas. & Reg Equip	385.000		\$142,632		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$190,627		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$46,460		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$1,064		\$0	
	4. To remove capitalized equity compensation (Young)		-\$471		\$0	
R-23	Other Property - Customer Premises	386.000		\$1,227		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$820		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$410		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1		\$0	
R-24	Other Equipment - Dist.	387.000		\$8,423		\$0
	1. To include reserve adjustments through June		\$5,644		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,822		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$30		\$0	
	4. To remove capitalized equity compensation (Young)		-\$13		\$0	
R-28	Structures & Improvments - Mfg Gas	305.000		\$23,212		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$15,607		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$7,803		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$137		\$0	
	4. To remove capitalized equity compensation (Young)		-\$61		\$0	
R-29	Other Power Equipment	307.000		-\$127,211		\$0
	N	I I	1			

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	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,783		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$129,977		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$12		\$0	
	4. To remove capitalized equity compensation (Young)		-\$5		\$0	
R-30	Propane Equipment - Gas Operations	311.000		-\$213,889		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$88,110		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$301,495		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$349		\$0	
	4. To remove capitalized equity compensation (Young)		-\$155		\$0	
R-31	Propane Stroage Cavern - Gas Ops	311.100		\$37,942		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$26,805		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$11,649		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$355		\$0	
	4. To remove capitalized equity compensation (Young)		-\$157		\$0	
R-35	Rights of Way - UG Storage	350.200		-\$82		\$0
	1. To remove capitalized incentive compensation (Young)		-\$57		\$0	
	2. To remove capitalized equity compensation (Young)		-\$25		\$0	
R-36	Structures - Compression Station	351.200		\$84,485		\$0

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u><u>G</u></u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$10,202		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$74,348		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$45		\$0	
	4. To remove capitalized equity compensation (Young)		-\$20		\$0	
R-37	Other Structures - UG Storage	351.400		\$16,404		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,007		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,504		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$74		\$0	
	4. To remove capitalized equity compensation (Young)		-\$33		\$0	
R-38	Wells	352.000		\$55,082		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$37,152		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,576		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$448		\$0	
	4. To remove capitalized equity compensation (Young)		-\$198		\$0	
R-39	Storage Leaseholds & Rights	352.100		\$86		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$203		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$151		\$0	

<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
	4. To remove capitalized equity compensation (Young)		-\$67		\$0	
R-40	Reservoirs	352.200		\$2,216		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,495		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$747		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$18		\$0	
	4. To remove capitalized equity compensation (Young)		-\$8		\$0	
R-41	Non-Recoverable Natural Gas	352.300		\$53,453		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$36,095		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$18,048		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$478		\$0	
	4. To remove capitalized equity compensation (Young)		-\$212		\$0	
R-42	Wells - Oil & Vent Gas	352.400		\$17,480		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$11,790		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$5,895		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$142		\$0	
	4. To remove capitalized equity compensation (Young)		-\$63		\$0	
R-43	Lines	353.000		\$24,935		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,827		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,413		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$211		\$0	
	4. To remove capitalized equity compensation (Young)		-\$94		\$0	
R-44	Equipment - Compressor Station	354.000		\$24,851		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$16,761		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$8,381		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$202		\$0	
	4. To remove capitalized equity compensation (Young)		-\$89		\$0	
R-45	Measuring & Regulating Equipment	355.000		\$29,935		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$20,115		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$10,058		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$165		\$0	
	4. To remove capitalized equity compensation (Young)		-\$73		\$0	
R-46	Purification Equipment	356.000		\$4,135		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,773		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,387		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$17		\$0	
	4. To remove capitalized equity compensation (Young)		-\$8		\$0	

Reserve		<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-47 Otl	her Equipment - UG Storage	357.000		\$2,276		\$0
	To include reserve adjustments through June , 2017 (Featherstone)		\$1,522		\$0	
	To update reserve from 6/30/17 update level to 30/17 true-up level (Featherstone)		\$761		\$0	
	To remove capitalized incentive mpensation (Young)		-\$5		\$0	
	To remove capitalized equity compensation oung)		-\$2		\$0	
R-51 Str	ructures & Improvements - Other Storage	361.000		-\$11		\$0
	To remove capitalized incentive mpensation (Young)		-\$8		\$0	
	To remove capitalized equity compensation oung)		-\$3		\$0	
R-52 Ga	as Holders	362.000		-\$69		\$0
	To remove capitalized incentive mpensation (Young)		-\$48		\$0	
	To remove capitalized equity compensation oung)		-\$21		\$0	
R-53 Co	ompressor Equip. Other Storage	363.300		-\$36		\$0
	To remove capitalized incentive mpensation (Young)		-\$25		\$0	
	To remove capitalized equity compensation oung)		-\$11		\$0	
R-57 Str	ructures & Improvements - Trans	367.000		-\$42,473		\$0
	To include reserve adjustments through June , 2017 (Featherstone)		\$14,500		\$0	
	To update reserve from 6/30/17 update level to 30/17 true-up level (Featherstone)		\$7,250		\$0	
	To remove capitalized incentive mpensation (Young)		-\$148		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	4. To remove capitalized equity compensation (Young)		-\$66		\$0	
	5. To adjust negative reserve. (Patterson)		-\$64,009		\$0	
R-58	Other Equipment - Transmission	371.000		\$64,177		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$113		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$56		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1		\$0	
	4. To adjust negative reserve (Patterson)		\$64,009		\$0	
	5. To remove capitalized equity compensation (Young)		\$0		\$0	
R-63	LH Improvements 700 Market	390.200		-\$40,050		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$59,081		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$29,668		\$0	
	3. To allocate leasehold improvements (Kunst)		-\$128,560		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$166		\$0	
	5. To remove capitalized equity compensation (Young)		-\$73		\$0	
R-64	Structures - Leased - St. Charles	390.300		\$218		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$596		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$299		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$3		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	5. To adjust negative reserve. (Patterson)		-\$673		\$0	
R-65	Structures - Gen Plant - MoNat	390.700		-\$182,369		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$183,532		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,224		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$42		\$0	
	4. To remove capitalized equity compensation (Young)		-\$19		\$0	
R-66	Structures - Leased - MoNat	390.710		-\$8,903		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$2,752		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,376		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$9		\$0	
	4. To remove capitalized equity compensation (Young)		-\$4		\$0	
	5. To adjust negative reserve. (Patterson)		-\$13,018		\$0	
R-67	Structures - Leased - Franklin County	390.810		\$2,647		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,769		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$884		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$4		\$0	
	4. To remove capitalized equity compensation (Young)		-\$2		\$0	
R-68	Office Furniture & Equipment	391.000		\$2,410,237		\$0

A	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Totol
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$69,096	, inount	\$0	hajuotinonto
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$35,043		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$295		\$0	
	4. To adjust negative reserve (Patterson)		\$2,306,523		\$0	
	5. To remove capitalized equity compensation (Young)		-\$130		\$0	
R-69	Computers	391.100		-\$1,838,044		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$446,293		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$473,982		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$948		\$0	
	4. To remove capitalized equity compensation (Young)		-\$420		\$0	
	5. To adjust negative reserve. (Patterson)		-\$1,808,987		\$0	
R-70	Mech. Office Equipment	391.200		\$241,645		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,528		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$764		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2		\$0	
	4. To adjust negative reserve (Patterson)		\$239,356		\$0	
	5. To remove capitalized equity compensation (Young)		-\$1		\$0	
R-71	Data Processing Software	391.300		\$1,718,909		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$1,122,360		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Adjustment Number	Adjustments Description	Number	Adjustment Amount	Adjustment Amount	Adjustments	Adjustments
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$600,187		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$2,522		\$0	
	4. To remove capitalized equity compensation (Young)		-\$1,116		\$0	
R-72	Data Processing Systems	391.400		\$904,074		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$17,946		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,210		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$24		\$0	
	4. To adjust negative reserve (Patterson)		\$869,953		\$0	
	5. To remove capitalized equity compensation (Young)		-\$11		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$6,847,526		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$4,105,968		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,061,219		\$0	
	3. To allocate enterprise management software (Kunst)		-\$13,002,317		\$0	
	4. To remove capitalized incentive compensation (Young)		-\$8,592		\$0	
	5. To remove capitalized equity compensation (Young)		-\$3,804		\$0	
R-75	Transportation Eq - Automobiles	392.100		\$123,615		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$186,699		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$138,824		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	3. To remove capitalized incentive compensation (Young)		-\$216		\$0	<u> </u>
	4. To remove capitalized equity compensation (Young)		-\$95		\$0	
	5. To adjust negative reserve. (Patterson)		-\$201,597		\$0	
R-76	Transporation Eq - Trucks	392.200		\$1,097,804		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$612,333		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$487,225		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,216		\$0	
	4. To remove capitalized equity compensation (Young)		-\$538		\$0	
R-77	Stores Equipment	393.000		-\$30,921		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$3,691		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$1,846		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$24		\$0	
	4. To adjust negative reserve (Patterson)		-\$36,423		\$0	
	5. To remove capitalized equity compensation (Young)		-\$11		\$0	
R-78	Tools, Shop, & Garage Equipment	394.000		\$284,730		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$184,955		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$101,325		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,074		\$0	
	4. To remove capitalized equity compensation (Young)		-\$476		\$0	

<u>A</u> Reserve	B	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
Humber				, uno uno		hajuotinonto
R-79	Lab Equipment	395.000		-\$804		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$5,475		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$2,738		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$23		\$0	
	4. To adjust negative reserve (Patterson)		-\$8,984		\$0	
	5. To remove capitalized equity compensation (Young)		-\$10		\$0	
R-80	Power Operated Equipment	396.000		-\$286,957		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$279,200		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$148,727		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$1,643		\$0	
	4. To adjust negative reserve (Patterson)		-\$712,514		\$0	
	5. To remove capitalized equity compensation (Young)		-\$727		\$0	
R-81	Power Operated Equipment T	396.100		\$6,196		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$422,275		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$231,424		\$0	
	3. To adjust negative reserve (Patterson)		-\$647,503		\$0	
R-82	Communication Equipment	397.000		\$9,381		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$13,738		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$16,966		\$0	

<u>A</u> Reserve	B	<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
	3. To remove capitalized incentive compensation (Young)		-\$91		\$0	
	4. To remove capitalized equity compensation (Young)		-\$40		\$0	
	5. To adjust negative reserve (Patterson)		-\$21,192		\$0	
R-83	Comm Equipment - AMRs	397.200		\$593,722		\$0
	1. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$593,722		\$0	
R-84	Misc. Equipment	398.000		\$115,746		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		\$53,722		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		\$27,297		\$0	
	3. To remove capitalized incentive compensation (Young)		-\$230		\$0	
	4. To adjust negative reserve (Patterson).		\$35,059		\$0	
	5. To remove capitalized equity compensation (Young)		-\$102		\$0	
R-89	Retirement Work-In Progress			-\$2,087,764		\$0
	1. To include reserve adjustments through June 30, 2017 (Featherstone)		-\$1,739,812		\$0	
	2. To update reserve from 6/30/17 update level to 9/30/17 true-up level (Featherstone)		-\$347,952		\$0	
	I Total Reserve Adjustments		-	\$14,137,106		\$0

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Cash Working Capital

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
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	Purchased Gas Costs	\$303,832,562	50.85	39.44	11.41	0.031260	\$9,497,806
3	Purchase Gas - Back Out	-\$303,832,562	50.85	50.85	0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$63,700,879	50.85	11.96	38.89	0.106548	\$6,787,201
5	Vacation - Union & Non-Union	\$4,703,075	50.85	182.50	-131.65	-0.360685	-\$1,696,329
6	Pension & OPEBS	\$20,428,080	50.85	84.95	-34.10	-0.093425	-\$1,908,493
7	Employee Benefits	\$10,070,300	50.85	9.46	41.39	0.113397	\$1,141,942
8	Incentive Comp	\$2,851,822	50.85	258.50	-207.65	-0.568904	-\$1,622,413
9	Bad Debt	\$8,328,097	50.85	50.85	0.00	0.000000	\$0
10	PSC Assessment	\$1,956,325	50.85	50.85	0.00	0.000000	\$0
11	Cash Vouchers	\$62,586,157	50.85	36.90	13.95	0.038219	\$2,391,980
12	TOTAL OPERATION AND MAINT. EXPENSE	\$174,624,735					\$14,591,694
13	TAXES						
14	Payroll Taxes	\$3,709,924	50.85	11.96	38.89	0.106548	\$395,285
15	Federal & State SUTA	\$78,255	50.85	60.25	-9.40	-0.025753	-\$2,015
16	Property Taxes	\$16,924,301	50.85	182.50	-131.65	-0.360685	-\$6,104,342
17	Gross Reciept Taxes	\$33,503,393	33.47	31.39	2.08	0.005699	\$190,936
18	Use Tax	\$358,929	33.47	52.66	-19.19	-0.052575	-\$18,871
19	Sales Tax	\$8,204,103	33.47	15.76	17.71	0.048521	\$398,071
20	TOTAL TAXES	\$62,778,905					-\$5,140,936
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,450,758
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$9,057,161	50.85	37.50	13.35	0.036575	\$331,266
26	State Tax Offset	\$2,573,384	50.85	37.50	13.35	0.036575	\$94,122
27	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
28	Interest Expense Offset	\$23,068,942	50.85	83.85	-33.00	-0.090411	-\$2,085,686
29	TOTAL OFFSET FROM RATE BASE	\$34,699,487					-\$1,660,298
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$7,790,460

Line	Ā	<u>B</u> Total Test	<u>C</u> Test Year	<u>D</u> Test Year	Ē	<u>F</u> Total Company	<u>G</u> Jurisdictional	<u>H</u> MO Final Adj	<u>I</u> MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Non Labor	Adjustments	Adjusted	Adjustments	Jurisdictional	Labor	Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$688,359,442	See Note (1)	See Note (1)	See Note (1)	\$688,359,442	-\$356,757,510	\$331,601,932	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$302,328,239	\$0	\$302,328,239	-\$302,756,502	-\$428,263	\$0	-\$428,263	\$0	-\$428,263
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422	\$149,394	\$3,364,683	\$0	\$3,364,683	\$2,042,743	\$1,321,940
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757	-\$1,599,540	\$179,028	\$0	\$179,028	\$224,371	-\$45,343
6	TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885	\$3,779,381	\$60,221,253	\$0	\$60,221,253	\$48,455,372	\$11,765,881
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$32,606,735	\$8,076,672	\$24,530,063	-\$2,863,248	\$29,743,487	\$0	\$29,743,487	\$8,762,471	\$20,981,016
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,582,603	\$177,845	\$1,404,758	\$1,197,116	\$2,779,719	\$0	\$2,779,719	\$192,946	\$2,586,773
9	TOTAL SALES EXPENSES	\$2,094,121	\$928,918	\$1,165,203	-\$246,967	\$1,847,154	\$0	\$1,847,154	\$1,007,793	\$839,361
10	TOTAL ADMIN. & GENERAL EXPENSES	\$58,449,181	\$7,114,186	\$51,334,995	\$18,468,493	\$76,917,674	\$0	\$76,917,674	\$7,787,243	\$69,130,431
11	TOTAL DEPRECIATION EXPENSE	\$47,472,639	See Note (1)	See Note (1)	See Note (1)	\$47,472,639	\$3,590,941	\$51,063,580	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$10,778,862	\$10,778,862	\$0	-\$9,952,847	\$826,015	-\$2,481,446	-\$1,655,431	\$10,778,862	-\$12,434,293
13	TOTAL OTHER OPERATING EXPENSES	\$56,629,115	\$56,629,115	\$0	-\$33,975,512	\$22,653,603	\$0	\$22,653,603	\$56,629,115	-\$33,975,512
14	TOTAL OPERATING EXPENSE	\$573,377,224	\$130,458,263	\$395,446,322	-\$327,800,232	\$245,576,992	\$1,109,495	\$246,686,487	\$135,880,916	\$59,741,991
15	NET INCOME BEFORE TAXES	\$114,982,218	\$0	\$0	\$0	\$442,782,450	-\$357,867,005	\$84,915,445	\$0	\$0
16	TOTAL INCOME TAXES	\$5,222,239	See Note (1)	See Note (1)	See Note (1)	\$5,222,239	\$1,819,592	\$7,041,831	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$18,876,265	See Note (1)	See Note (1)	See Note (1)	\$18,876,265	-\$15,417,090	\$3,459,175	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$90,883,714	\$0	\$0	\$0	\$418,683,946	-\$344,269,507	\$74,414,439	\$0	\$0

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

	<u>A</u>	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u> </u>	<u> </u>	G	<u><u> </u></u>	<u>!</u>	<u>J</u>	<u>K</u>	<u>L</u>	M
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Day 4		OPERATING REVENUES	(D+E)		-	1	(From Adj. Sch.)	(C+G)	1	(From Adj. Sch.)	(H x I) + J	L + M	I = K
Rev-4	480.000	Residential Revenue	\$476,773,725	See note (1)	Cas note (1)	Day 5	See note (1)	\$476,773,725	100.0000%	-\$218,451,031	\$258,322,694	Cas note (1)	Cas note (1)
Rev-5 Rev-6	480.000	Commercial	\$476,773,725 \$134,804,365	See note (1)	See note (1)	Rev-5 Rev-6	See note (1)	\$134,804,365	100.0000%	-\$216,451,031 -\$83,534,582	\$256,322,694 \$51,269,783	See note (1)	See note (1)
Rev-6 Rev-7	481.000	Sm. Gen. Service	\$134,804,365 \$0			Rev-6 Rev-7		\$134,804,365 \$0	100.0000%	-\$83,534,582 \$0	\$51,269,783		
Rev-7	0.000	Med. Gen. Service	\$0 \$0			Rev-7		\$0 \$0	100.0000%	\$0 \$0	\$0 \$0		
Rev-o	0.000	Lg. Gen. Service	\$0 \$0			Rev-o		\$0 \$0	100.0000%	\$0 \$0	\$0 \$0		
Rev-10	0.000	Residential - Seasonal/Air Conditioning	\$0 \$0			Rev-10		\$0 \$0	100.0000%	\$3.048	\$3,048		
Rev-10	0.000	C&I 1 - Seasonal/Air Conditioning	\$0			Rev-10		\$0 \$0	100.0000%	\$1,510	\$1,510		
Rev-12	0.000	C&I 2 - Seasonal/Air Conditioning	\$0			Rev-12		\$0	100.0000%	\$44,099	\$44,099		
Rev-13	0.000	C&I 3 - Seasonal/Air Conditioning	\$0			Rev-13		\$0	100.0000%	\$222,391	\$222,391		
Rev-14	480.000	Residential - LP	\$26,373			Rev-14		\$26,373	100.0000%	-\$16,512	\$9.861		
Rev-15	481.000	Large Volume	\$6,381,116			Rev-15		\$6,381,116	100.0000%	-\$4,431,510	\$1,949,606		
Rev-16	481.000	Interruptible	\$2,342,422			Rev-16		\$2,342,422	100.0000%	-\$1,947,947	\$394.475		
Rev-17	481.000	Vehicle Fuel	\$1,228,043			Rev-17		\$1.228.043	100.0000%	-\$1.055.138	\$172.905		
Rev-18	481.000	Transportation	\$631,233			Rev-18		\$631,233	100.0000%	-\$444,479	\$186,754		
Rev-19	481.000	Unmetered Gas Lighting	\$43,662			Rev-19		\$43,662	100.0000%	\$0	\$43,662		
Rev-20	481.000	C&I-LP	\$4,353			Rev-20		\$4.353	100.0000%	-\$3,102	\$1,251		
Rev-21	487.000	Late Payment Charges	\$4,749,544			Rev-21		\$4,749,544	100.0000%	\$0	\$4,749,544		
Rev-22	488.000	Misc. Service Revenue	\$0			Rev-22		\$0	100.0000%	\$0	\$0		
Rev-23	489.000	Transport	\$16,743,806			Rev-23		\$16,743,806	100.0000%	-\$3,257,025	\$13,486,781		
Rev-24	493.000	Rent From Property	\$29,241			Rev-24		\$29,241	100.0000%	\$0	\$29,241		
Rev-25	495.000	Other Gas Revenue - Oper. Rev.	\$44,601,559			Rev-25		\$44,601,559	100.0000%	-\$43,887,232	\$714,327		
Rev-26		TOTAL OTHER OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$356,757,510	\$331,601,932		
Rev-27		TOTAL OPERATING REVENUES	\$688,359,442					\$688,359,442		-\$356,757,510	\$331,601,932		
1101-21			\$000,333,44Z					\$000,333,44Z		-\$330,737,310	4001,001,002		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$298,486,626	\$0	\$298,486,626	E-2	-\$302,756,502	-\$4,269,876	100.0000%	\$0	-\$4,269,876	\$0	-\$4,269,876
3	808.100	Gas Withdrawn from Storage Debt.	\$4,038,366	\$0	\$4,038,366	E-3	\$0	\$4,038,366	100.0000%	\$0	\$4,038,366	\$0	\$4,038,366
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$63,447	\$0	-\$63,447	E-4	\$0	-\$63,447	100.0000%	\$0	-\$63,447	\$0	-\$63,447
5	812.000	Gas Used for Other Utility Oper Cred.	-\$133,306	\$0	-\$133,306	E-5	\$0	-\$133,306	100.0000%	\$0	-\$133,306	\$0	-\$133,306
5	012.000	TOTAL GAS SUPPLY EXPENSES	\$302,328,239	<u>\$0</u> \$0	\$302,328,239	E-3	-\$302,756,502	-\$428,263	100.0000%	\$0	-\$133,306	<u>\$0</u> \$0	-\$133,306
0		TOTAL GAS SUFFLI EXPENSES	\$302,320,239	φU	\$302,320,239		-\$302,730,502	-\$420,203		φU	-9420,203	φU	-9420,203
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$261,517	\$207.824	\$53,693	E-8	\$15.369	\$276,886	100.0000%	\$0	\$276.886	\$225,471	\$51,415
9	815.000	Maps and Records	\$57,853	\$50,627	\$7,226	E-9	\$3,751	\$61,604	100.0000%	\$0	\$61,604	\$54,926	\$6,678
10	816.000	Wells Expenses	\$359,840	\$290,632	\$69,208	E-10	\$23,467	\$383,307	100.0000%	\$0	\$383,307	\$315,310	\$67,997
11	817.000	Lines Expenses	\$13,694	\$11,628	\$2,066	E-11	\$941	\$14,635	100.0000%	\$0	\$14,635	\$12,615	\$2,020
12	818.000	Compressor Station Expenses	\$112,123	\$98,460	\$13,663	E-12	\$7,963	\$120,086	100.0000%	\$0	\$120,086	\$106,820	\$13,266
13	819.000	Compressor Station Fuel and Power	\$65,942	\$0	\$65,942	E-13	\$0	\$65,942	100.0000%	\$0	\$65,942	\$0	\$65,942
14	820.000	Measuring & Regulation Station Expenses	\$518,160	\$431,384	\$86,776	E-14	\$34,628	\$552,788	100.0000%	\$0	\$552,788	\$468,013	\$84,775
15	821.000	Purification Expenses	\$106,553	\$78,755	\$27,798	E-15	\$6,379	\$112,932	100.0000%	\$0	\$112,932	\$85,442	\$27,490
16	823.000	Gas Losses	\$6,883	\$0	\$6,883	E-16	\$0	\$6,883	100.0000%	\$0	\$6,883	\$0	\$6,883
17	824.000	Other Expenses	\$237,850	\$116,002	\$121,848	E-17	\$9,345	\$247,195	100.0000%	\$0	\$247,195	\$125,852	\$121,343
18	825.000	Storage Well Royalties	\$99,907	\$0	\$99,907	E-18	\$0	\$99,907	100.0000%	\$0	\$99,907	\$0	\$99,907
19	830.000	Maint. Supervision & Engineering	\$30,457	\$27,066	\$3,391	E-19	\$2,032	\$32,489	100.0000%	\$0	\$32,489	\$29,364	\$3,125
20	831.000	Maint. Of Structures & Improvements	\$207,692	\$104,991	\$102,701	E-20	\$8,514	\$216,206	100.0000%	\$0	\$216,206	\$113,906	\$102,300
21	832.000	Maint. Of Reservoirs & Wells	\$200,399	\$41,936	\$158,463	E-21	\$3,155	\$203,554	100.0000%	\$0	\$203,554	\$45,497	\$158,057
22	833.000	Maint. Of Lines	\$180,531	\$109,735	\$70,796	E-22	\$8,952	\$189,483	100.0000%	\$0	\$189,483	\$119,053	\$70,430
23	834.000	Maint. Of Compressor Station Equipment	\$308,876	\$136,441	\$172,435	E-23	\$11,072	\$319,948	100.0000%	\$0	\$319,948	\$148,026	\$171,922

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	<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>l</u>	<u>J</u>	<u>K</u>	L	M
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)	-	(From Adj. Sch.)	(H x I) + J	L + M	
24	835.000	Maint. Of Measuring & Regulating Station	\$44,832	\$37,639	\$7,193	E-24	\$3,051	\$47,883	100.0000%	\$0	\$47,883	\$40,835	\$7,048
25	836.000	Maint. Of Purification Equipment	\$51,568	\$15,081	\$36,487	E-25	\$1,155	\$52,723	100.0000%	\$0	\$52,723	\$16,362	\$36,361
26	837.000	Maint. Of Other Equipment	\$244,982	\$50,969	\$194,013	E-26	\$4,111	\$249,093	100.0000%	\$0	\$249,093	\$55,297	\$193,796
27	840.000	Operation Supervision & Engineering	\$20,870	\$18,139	\$2,731	E-27	\$1,329	\$22,199	100.0000%	\$0	\$22,199	\$19,679	\$2,520
28	841.000	Operation Labor & Expenses	\$6,068	\$2,877	\$3,191	E-28	\$237	\$6,305	100.0000%	\$0	\$6,305	\$3,121	\$3,184
29	842.100	Fuel	\$9,497	\$0	\$9,497	E-29	\$0	\$9,497	100.0000%	\$0	\$9,497	\$0	\$9,497
30	843.200	Maintenance of Structures & Improvements	\$69,195	\$52,681	\$16,514	E-30	\$3,943	\$73,138	100.0000%	\$0	\$73,138	\$57,154	\$15,984
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,215,289	\$1,882,867	\$1,332,422		\$149,394	\$3,364,683		\$0	\$3,364,683	\$2,042,743	\$1,321,940
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
		PRODUCTION EXPENSES											
34 35	710.000		\$86.504	\$75,582	¢40.000	E-35	\$5.574	\$92.078	100.0000%	\$0	\$92.078	\$82.000	\$10.078
35		Operation Supervisor and Engineering Other Power Expense		\$75,562 \$135	\$10,922	E-35 E-36		\$92,078	100.0000%		\$92,078	• • • • • •	
36	712.000 717.000	Liquified Petroleum Gas Expenses	\$137 \$2,927	\$135 \$531	\$2 \$2.396	E-36 E-37	\$11 \$43	\$148 \$2,970	100.0000%	\$0 \$0	\$148 \$2,970	\$146 \$576	\$2 \$2,394
37	723.000	Fuel for Liquified Petroleum Gas Process	\$2,927 \$1,275	\$328	\$2,396 \$947	E-37 E-38	\$43 \$27	\$2,970	100.0000%	\$0 \$0	\$2,970	\$356	\$2,394 \$946
30	723.000	Liquified Petroleum Gas	\$1,275	\$328 \$0	\$947 \$1,504,322	E-30 E-39	-\$1,615,570	-\$111,248	100.0000%	\$0 \$0	-\$111,248	\$356 \$0	⁵⁹⁴⁶ 111,248-
40	735.000	Misc. Production Expenses	\$1,504,322	\$63,243	\$1,504,322	E-39 E-40	\$5,104	\$85,379	100.0000%	\$0	\$85,379	\$68,613	\$16,766
40 41	735.000	Maint. Supervision & Eng	\$60,275	\$63,243 \$16,500	\$17,032	E-40 E-41	\$5,104	\$20,187	100.0000%	\$0 \$0	\$20,187	\$17,901	\$10,700
41	740.000	Maint. Of Structures and Improv	\$18,969	\$3,782	\$2,409	E-41 E-42	\$309	\$5.807	100.0000%	\$0	\$5,807	\$4,103	\$2,200 \$1,704
42	741.000	Maint. Of Production Equipment	\$78,661	\$46.710	\$31.951	E-42 E-43	\$3.744	\$82.405	100.0000%	\$0 \$0	\$3,807	\$50.676	\$31,729
43	742.000	TOTAL PRODUCTION EXPENSES	\$1,778,568	\$206,811	\$1,571,757	L-43	-\$1,599,540	\$179,028	100.0000 /8	\$0	\$179,028	\$224,371	-\$45,343
			ψ1,770,000	φ200,011	ψ1,011,101		-\$1,555,540	ψ17 3 ,020		ψυ	\$175,020	ΨΖΖ4,571	-4-0,0+0
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$4,914,668	\$4,321,280	\$593,388	E-46	\$366,621	\$5,281,289	100.0000%	\$0	\$5.281.289	\$4,688,205	\$593.084
47	871.000	Distribution Load Dispatching	\$1,180,217	\$957,083	\$223,134	E-47	\$70,972	\$1,251,189	100.0000%	\$0	\$1,251,189	\$1,038,350	\$212.839
48	874.000	Mains & Service Expenses	\$9,640,343	\$5,439,701	\$4,200,642	E-48	\$558,874	\$10,199,217	100.0000%	\$0	\$10,199,217	\$5,901,592	\$4,297,625
49	875.000	Measuring & Regulating Station Expenses -	\$792,828	\$615,299	\$177,529	E-49	\$47,917	\$840,745	100.0000%	\$0	\$840,745	\$667,545	\$173,200
		General	<i>,</i>	****,=**	•••••••		• • • • • •				*****		+,
50	876.000	Measuring & Regulating Station Expenses -	\$155,837	\$105,256	\$50,581	E-50	\$7,564	\$163,401	100.0000%	\$0	\$163,401	\$114,193	\$49,208
		Industrial	,	• • • • • •			• ,• •	, .		• •	, .	. ,	,
51	877.000	Measuring & Regulating Station Expenses-	\$110,205	\$67,862	\$42,343	E-51	\$5,181	\$115,386	100.0000%	\$0	\$115,386	\$73,624	\$41,762
		City Gate Check Stations	,			-	, .			• •	• • • • • • •	,.	
52	878.000	Meter & House Regulator Expenses	\$14,896,146	\$12,186,351	\$2,709,795	E-52	\$1,000,348	\$15,896,494	100.0000%	\$0	\$15,896,494	\$13,221,108	\$2,675,386
53	879.000	Customer Installations Expenses	\$2,371,255	\$3,925,651	-\$1,554,396	E-53	\$322,746	\$2,694,001	100.0000%	\$0	\$2,694,001	\$4,258,982	-\$1,564,981
54	880.000	Other Expenses - Dist. Exp.	\$2,034,041	\$883,204	\$1,150,837	E-54	\$74,095	\$2,108,136	100.0000%	\$0	\$2,108,136	\$958,198	\$1,149,938
55	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	885.000	Maintenance Supervision & Engineering	\$2,740,753	\$2,507,346	\$233,407	E-56	\$212,066	\$2,952,819	100.0000%	\$0	\$2,952,819	\$2,720,248	\$232,571
57	886.000	Maint. Of Structures and Improvements	\$810,702	\$346,831	\$463,871	E-57	\$28,419	\$839,121	100.0000%	\$0	\$839,121	\$376,281	\$462,840
58	887.000	Maint. Of Mains	\$8,162,915	\$6,153,661	\$2,009,254	E-58	\$503,532	\$8,666,447	100.0000%	\$0	\$8,666,447	\$6,676,175	\$1,990,272
59	889.000	Maint. Of Measuring & Regulating Eq - Gen	\$673,932	\$500,869	\$173,063	E-59	\$39,454	\$713,386	100.0000%	\$0	\$713,386	\$543,398	\$169,988
60	890.000	Maint. Of Measuring & Regulating Eq - Ind	\$60,228	\$41,228	\$19,000	E-60	\$3,238	\$63,466	100.0000%	\$0	\$63,466	\$44,729	\$18,737
61	891.000	Maint. Of Measuring & Regulating Eq - City	\$34,504	\$20,584	\$13,920	E-61	\$1,551	\$36,055	100.0000%	\$0	\$36,055	\$22,332	\$13,723
		Gate											
62	892.000	Maintenance Of Services	\$4,715,313	\$4,078,343	\$636,970	E-62	\$333,737	\$5,049,050	100.0000%	\$0	\$5,049,050	\$4,424,640	\$624,410
63	893.000	Maint. Of Meters and House Regulators	\$2,791,293	\$2,259,852	\$531,441	E-63	\$182,553	\$2,973,846	100.0000%	\$0	\$2,973,846	\$2,451,739	\$522,107
64	894.000	Maintenance of Other Equipment	\$356,692	\$252,586	\$104,106	E-64	\$20,513	\$377,205	100.0000%	\$0	\$377,205	\$274,033	\$103,172
65		TOTAL DISTRIBUTION EXPENSES	\$56,441,872	\$44,662,987	\$11,778,885		\$3,779,381	\$60,221,253		\$0	\$60,221,253	\$48,455,372	\$11,765,881
66		CUSTOMER ACCOUNTS EXPENSE							I			I I	

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69 903.000 Customer Records & Collection Expenses \$17,549,572 \$7,607,563 \$9,942,009 \$6,257,451 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$0 71 905.000 Misc. Customer Accounts Expense \$119,382 \$97,873 \$21,509 \$-70 \$8,089 \$12,774,118 \$8,328,097 \$00000% \$0 \$12,578,084 \$8,328,097 \$0 \$0 \$12,7471 \$0 \$0 \$12,7471 \$100.0000% \$0 \$12,7471 \$0 \$0 \$12,7471 \$0 \$0 \$12,7471 \$0 \$0 \$0 \$12,7471 \$0 \$0 \$12,7471 \$0 \$0 \$12,7471 \$0 \$0 \$12,7471 \$0 \$0 \$12,7471 \$0 \$0 \$0 \$12,7471 \$0 \$0 \$0 \$12,7471 \$0	or Non Labor + M = K \$0 \$0 758 \$8,307,077 \$30 \$4,324,554 \$0 \$8,328,097 <u>83</u> \$21,288 \$71 \$20,981,016
Number Number Income Description Total (D+E) Labor Non Labor Number Adjustments Adjusted	or Non Labor + M = K \$0 \$0 758 \$8,307,077 \$30 \$4,324,554 \$0 \$8,328,097 <u>83</u> \$21,288 \$71 \$20,981,016
(D+E) (From Adj. Sch.) (C+G) (From Adj. Sch.) (H × I) + J 67 901.000 Meter Reading Expenses \$0	+ M = K \$0 \$0 758 \$8,307,077 30 \$4,324,554 \$0 \$8,328,097 88 \$21,288 171 \$20,981,016
67 901.000 Supervision - Cust. Acct. Exp 50 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$0 \$00.000% \$0 \$	\$0 \$0 758 \$8,307,077 530 \$4,324,554 \$0 \$8,328,097 183 \$21,288 171 \$20,981,016
68 902.000 Meter Reading Expenses \$8,803.30 \$371,236 \$8,309,094 E-68 \$29,505 \$8,709,835 \$10.0000% \$0 \$8,709,835 \$8,809,094 \$6,99 \$4,971,488 \$12,578,084 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$20,070,645 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$20,000,046 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$20,000,046 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$20,000,046 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$12,578,084 \$8,328,097 \$100.0000% \$0 \$100,0000% \$0 \$12,578,084 \$8,328,097 \$100,0000% \$0 \$12,578,084 \$100,0000% \$0 <td>\$8,307,077 \$30 \$4,324,554 \$0 \$8,328,097 183 \$21,288 171 \$20,981,016</td>	\$8,307,077 \$30 \$4,324,554 \$0 \$8,328,097 183 \$21,288 171 \$20,981,016
69 903.000 Customer Records & Collection Expenses \$17,549,572 \$7,607,563 \$9,942,009 E-69 -\$4,971,488 \$12,578,084 \$00,0000% \$0 \$12,578,084 \$8, 70 904.000 Uncollectible Expense \$52,7451 \$0 \$6,257,451 E-70 \$2,070,646 \$8,328,097 \$0 \$8,328,097 \$0 \$8,328,097 \$0 \$8,328,097 \$0 \$0 \$22,574,741 \$0 \$0 \$00,000% \$0 \$8,328,097 \$0 \$0 \$22,574,51 \$5 \$24,609 \$10,300% \$0 \$2,27,471 \$0 \$0 \$0 \$0,227,471 \$0 \$0 \$0 \$29,743,487 \$8, \$0 \$0 \$29,743,487 \$0 \$0 \$0 \$29,743,487 \$0 \$0 \$0 \$29,743,487 \$0 \$0 \$29,743,487 \$0 \$0 \$0 \$29,743,487 \$0 \$0 \$0 \$29,743,487 \$0 \$0 \$0 \$29,743,487 \$0 \$0 \$0 \$29,743,487 \$0 \$0 \$29,743,487 \$0 \$0 \$29,743,487 \$0 \$0 \$29,743,487	530 \$4,324,554 \$0 \$8,328,097 183 \$21,288 \$71 \$20,981,016
70 904.000 Uncollectible Expense \$6,257,451 \$0 \$6,257,451 \$10,000% \$0 \$8,328,097 \$10,0000% \$0 \$8,328,097 \$10,0000% \$0 \$127,471 \$5 72 TOTAL CUSTOMER ACCOUNTS EXPENSE \$32,606,735 \$32,606,735 \$24,530,063 F-71 \$2,070,646 \$8,328,097 \$10,0000% \$0 \$127,471 \$5 73 CUSTOMER SERVICE & INFO. EXP. \$32,606,735 \$8,076,672 \$24,530,063 F-74 \$0 \$0 \$0 \$2,9,743,487 \$8,77 74 907,000 Supervision - Cust. Serv. Info. \$0 \$2,681,100 \$0 \$0	\$0 \$8,328,097 183 \$21,288 171 \$20,981,016
71 905.000 Misc. Customer Accounts Expense \$119,382 \$97,873 \$221,509 E-71 \$8,089 \$127,471 \$0 72 TOTAL CUSTOMER ACCOUNTS EXPENSE \$32,606,735 \$8,076,672 \$24,530,063 F-71 \$8,089 \$127,471 \$0 73 CUSTOMER SERVICE & INFO. EXP. \$32,606,735 \$8,076,672 \$24,530,063 F-74 \$0 \$0 \$0 \$29,743,487 \$8 74 907.000 Supervision - Cust. Serv. Info. \$0	183 \$21,288 171 \$20,981,016
72 TOTAL CUSTOMER ACCOUNTS EXPENSE \$32,606,735 \$8,076,672 \$24,530,063 \$50 \$29,743,487 \$60 \$29,743,487 \$60 73 CUSTOMER SERVICE & INFO. EXP. \$0<	\$20,981,016
74 907.000 Supervision - Cust. Serv. Info. \$0 \$2,681,100 \$0 \$0 \$0 \$2,681,100 \$0 \$0 \$2,681,100 \$0 \$2,681,100 \$0 \$2,681,100 \$0 \$2,681,100 \$0 \$0 \$2,681,100 \$0 \$0 \$2,779,719 \$0 \$0 \$0 \$2,779,71	a a b a
74 907.000 Supervision - Cust. Serv. Info. \$0 \$2,681,100 \$0 \$0 \$0 \$2,681,100 \$0 \$0 \$2,681,100 \$0 \$2,681,100 \$0 \$2,681,100 \$0 \$2,681,100 \$0 \$0 \$2,681,100 \$0 \$0 \$2,779,719 \$0 \$0 \$0 \$2,779,71	
75 908.000 Customer Assistance Expenses \$1,483,989 \$177,148 \$1,306,841 E-75 \$1,197,111 \$2,681,100 \$0 \$2,681,100 \$0 \$99,000 \$0 \$2,681,100 \$0 \$98,619 \$0 \$90,619 \$0	A0
76 909.000 Informational & Instructional Advertising Expenses \$98,614 \$697 \$97,917 E-76 \$5 \$98,619 100.0000% \$0 \$98,619 77 TOTAL CUSTOMER SERVICE & INFO. EXP. \$1,582,603 \$1177,845 \$1,404,758 \$1,197,116 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$2,779,719 \$0 \$0 \$2,779,719 \$0 \$0 \$2,779,719 \$0 \$0 \$2,779,719 \$0 \$0 \$2,779,719 \$0 \$0 \$2,779,719 \$0 \$0 \$2,779,719 \$0 \$0 \$0 \$2,779,719 \$0	\$0 \$0
Expenses Expenses Image: Constraint of the state of	90 \$2,488,910
77 TOTAL CUSTOMER SERVICE & INFO. EXP. \$1,582,603 \$177,845 \$1,404,758 \$1,197,116 \$2,779,719 \$0 \$2,779,719 \$0 78 SALES EXPENSES \$1,000 Supervision - Sales Exp. \$328,536 \$67,064 \$261,472 E-79 \$2,402 \$330,938 100.0000% \$0 \$330,938 \$9 80 912.000 Demostrating & Selling Expenses \$1,626,886 \$859,567 \$767,319 E-80 -\$131 \$1,626,755 100.0000% \$0 \$1,626,755 \$10 \$10,0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$1,626,755 \$100.0000% \$0 \$0 \$1,626,755 \$100.0000% \$0 \$0 \$1,626,755 \$100.0000% \$0 \$0 \$1,626,755 \$100.0000% \$0 \$0 \$0 \$1,0539 \$0<	756 \$97,863
78 SALES EXPENSES \$328,536 \$67,064 \$261,472 E-79 \$2,402 \$330,938 100.0000% \$0 \$330,938 \$9 79 911.000 Supervision - Sales Exp. \$328,536 \$67,064 \$261,472 E-79 \$2,402 \$330,938 100.0000% \$0 \$330,938 \$9 80 912.000 Demostrating & Selling Expenses \$1,626,886 \$859,567 \$767,319 E-80 -\$131 \$1,626,755 100.0000% \$0 \$1,626,755 \$1 81 913.000 Advertising Expenses \$1,626,899 \$2,287 \$136,412 E-81 -\$249,238 \$110,309 \$0 \$1,626,755 \$0 82 916.000 Misc. Sales Expenses \$0 \$1,053 <td></td>	
79 911.000 Supervision - Sales Exp. \$328,536 \$67,064 \$261,472 E-79 \$2,402 \$330,938 100.0000% \$0 \$330,938 \$330,938 \$100,000% \$0 \$330,938 \$100,000% \$0 \$330,938 \$100,000% \$0 \$330,938 \$100,000% \$0 \$130,030 \$100,000% \$0 \$130,038 \$100,000% \$0 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,053,93 \$0 \$0 \$0 \$1,053,93 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	946 \$2,586,773
79 911.000 Supervision - Sales Exp. \$328,536 \$67,064 \$261,472 E-79 \$2,402 \$330,938 100.0000% \$0 \$330,938 \$330,938 \$100,000% \$0 \$330,938 \$100,000% \$0 \$330,938 \$100,000% \$0 \$330,938 \$100,000% \$0 \$130,030 \$100,000% \$0 \$130,038 \$100,000% \$0 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,626,755 \$100,000% \$0 \$1,053,93 \$0 \$0 \$0 \$1,053,93 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
80 912.000 Demostrating & Selling Expenses \$1,626,886 \$859,567 \$767,319 E-80 -\$131 \$1,626,755 100.0000% \$0 \$1,626,755 \$1 81 913.000 Advertising Expenses \$138,699 \$2,287 \$136,412 E-81 -\$249,238 -\$110,539 100.0000% \$0 \$1,626,755 \$1 82 916.000 Misc. Sales Expenses \$0	758 \$258,180
81 913.000 Advertising Expenses \$138,699 \$2,287 \$136,412 E-81 -\$249,238 -\$110,539 100.0000% \$0 -\$110,539 82 916.000 Misc. Sales Expenses \$0 \$1,0 \$0 \$1,0 \$0 \$1,0 \$0 \$1,0 \$0 \$0 \$1,0 \$0 \$0 \$1,0 \$0 \$1,0 \$0 \$1,0 \$1,0	554 \$694,201
82 916.000 Misc. Sales Expenses \$0 \$1,847,154 \$1,0000% \$0 \$0 \$1,847,154 \$1,0000% \$0 \$1,847,154 \$1,000% \$0 \$1,847,154 \$1,000% \$0 \$1,847,154 \$1,000% \$0 \$1,847,154 \$1,000% \$0 \$1,847,154 \$1,000% \$0 \$1,847,154 \$1,000% \$0 \$1,847,154 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000% \$0 \$1,000%<	481 -\$113,020
83 TOTAL SALES EXPENSES \$2,094,121 \$928,918 \$1,165,203 -\$246,967 \$1,847,154 \$0 \$1,847,154	\$0 \$0
84 ADMIN. & GENERAL EXPENSES	
85 920.000 Admin. & General Salaries \$20,728,266 \$14,173,840 \$6,554,426 E-85 -\$365,903 \$20,362,363 100.0000% \$0 \$20,362,363 \$15,	
	589 \$903,924
87 922.000 Admin. Expenses Transferred - Credit -\$12,025,514 -\$7,426,536 -\$4,598,978 E-87 -\$630,595 -\$12,656,109 100.0000% \$0 -\$12,656,109 -\$8,	
88 923,000 Outside Services Employed \$10,302,849 \$0 \$10,302,849 E-88 -\$644,724 \$9,658,125 100,000% \$0 \$9,658,125	\$0 \$9,658,125
89 924.000 Property Insurance \$632,413 \$0 \$632,413 E-89 \$36,173 \$668,586 100.0000% \$0 \$668,586 90 925.000 Injuries & Damages \$5,268,150 \$0 \$5,268,150 E-90 \$1,026,708 \$6,294,858 100.0000% \$0 \$6,6294,858	\$0 \$668,586 \$0 \$6,294,858
	\$0 \$6,294,656 978 \$43,276,386
92 928.000 Regulatory Commission Expenses \$1,946,243 \$0 \$1,946,243 \$0 \$1,946,243 \$0 \$2,212,738 100,0000/\$ \$0 \$2,212,738	\$0 \$2.212.738
	\$3,941,396
94 931.000 Rents \$2,148,699 \$0 \$2,148,699 E-94 -\$451,165 \$1,697,534 100.0000% \$0 \$1,697,534	\$0 \$1,697,534
	92 \$90,855
96 TOTAL ADMIN. & GENERAL EXPENSES \$58,449,181 \$7,114,186 \$51,334,995 \$18,468,493 \$76,917,674 \$0 \$76,917,674 \$7,	243 \$69,130,431
97 DEPRECIATION EXPENSE	
98 403.000 Depreciation Expense, Dep. Exp. \$47,472,639 See note (1) See note (1) E-98 See note (1) \$47,472,639 100.0000% \$3,590,941 \$51,063,580 See note (1) \$47,472,639 100.0000% \$3,590,941 \$51,063,580 See note (1) \$47,472,639 100.0000% \$3,590,941 \$51,063,580 See note (1) \$47,472,639 See note (1	
99 TOTAL DEPRECIATION EXPENSE \$47,472,639 \$0 \$0 \$47,472,639 \$3,590,941 \$51,063,580	\$0 \$0
100 AMORTIZATION EXPENSE	
100 AMORTIZATION EXPENSE 101 404.000 Amortization of Net Cost of Removal \$10,778,862 \$10,778,862 \$0 E-101 \$0 \$10,778,862 100.0000% -\$2,481,446 \$8,297,416 \$10,778,862	-\$2,481,446
101 404.000 Amontzation of Removal \$10,778,802 \$10,778,802 \$0 E-101 \$0 \$10,778,802 100.000% -\$2,461,446 \$8,297,416 \$10, 102 405.000 Amontization of Expense \$0 \$0 \$0 \$0 E-102 -\$9,952,847 -\$9,952,847 100.0000% \$0 -\$9,952,847	\$0 -\$9,952,847
102 403.000 AIROTAL2ATION EXPENSE \$10,778,862 \$10,778,862 \$0 -39,952,647 \$826,017 \$39,592,647 \$826,017 \$42,481,446 -\$2,481,446 \$-\$2,481	
	-912,454,255
104 OTHER OPERATING EXPENSES	
105 408.000 Property Taxes \$16,116,471 \$16,116,471 \$0 E-105 \$807,830 \$16,924,301 100.0000% \$0 \$16,924,301 \$16,	\$807,830
106 408.000 Payroll Taxes \$4,736,408 \$4,736,408 \$0 E-106 \$540,613 \$5,277,021 100.0000% \$0 \$5,277,021 \$4,	
107 408.000 Gross Receipts Tax \$33,503,393 \$33,503,393 \$0 E-107 -\$33,503,393 \$0 100.0000% \$0 \$0 \$33,503,393	
	-\$33,503,393
109 431.000 Interest on Customer Deposits \$1,957,942 \$1,957,942 \$0 E-109 -\$1,691,885 \$266,057 100.0000% \$0 \$266,057 \$1,4	393 -\$33,503,393 901 -\$128,677
110 TOTAL OTHER OPERATING EXPENSES \$56,629,115 \$6,629,115 \$0 -\$33,975,512 \$22,653,603 \$0 \$0 \$22,653,603 \$56,6	901 -\$128,677 942 -\$1,691,885

Accounting Schedule: 09 Sponsor: Staff Page: 3 of 4

	A	<u>B</u>	<u>C</u>	<u>D</u> Tart Vara	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u> 	<u>J</u>	<u>K</u>	L	<u>M</u>
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOT Labor	Number	(From Adj. Sch.)	•	Anocations	(From Adj. Sch.)	(H x I) + J		A = K
					[(From Auj. Och.)	(0+0)	1	(i toin Auj. och.)	(11 x 1) + 0	L T 1	n = 13
111		TOTAL OPERATING EXPENSE	\$573,377,224	\$130,458,263	\$395,446,322		-\$327,800,232	\$245,576,992		\$1,109,495	\$246,686,487	\$135,880,916	\$59,741,991
112		NET INCOME BEFORE TAXES	\$114,982,218					\$442,782,450		-\$357,867,005	\$84,915,445		
113		INCOME TAXES											
114	409.000	Current Income Taxes	\$5,222,239	See note (1)	See note (1)	E-114	See note (1)	\$5,222,239	100.0000%	\$1,819,592	\$7,041,831	See note (1)	See note (1)
115		TOTAL INCOME TAXES	\$5,222,239					\$5,222,239		\$1,819,592	\$7,041,831		
116		DEFERRED INCOME TAXES											
117	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$23.596.831	See note (1)	See note (1)	E-117	See note (1)	\$23,596,831	100.0000%	-\$19.928.256	\$3,668,575	See note (1)	See note (1)
118	411.000	Amortization of Deferred ITC	-\$4,720,566	. ,		E-118		-\$4,720,566	100.0000%	\$4,511,166	-\$209,400		. ,
119		TOTAL DEFERRED INCOME TAXES	\$18,876,265					\$18,876,265		-\$15,417,090	\$3,459,175		
120		NET OPERATING INCOME	\$90,883,714			[1	\$418,683,946	1	-\$344,269,507	\$74,414,439		l

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

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$218,451,031	-\$218,451,031
	1. To Annualize Residential Revenue		\$0	\$0	·	\$0	-\$218,451,031	
Rev-6	Commercial	481.000	\$0	\$0	\$0	\$0	-\$83,534,582	-\$83,534,582
	1. To Annualize Commercial Revenue		\$0	\$0		\$0	-\$83,534,582	
Rev-10	Residential - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$3,048	\$3,048
	1. To include residential seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$3,048	
Rev-11	C&I 1 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$1,510	\$1,510
	1. To include commercial & industrial (C&I 1) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$1,510	
Rev-12	C&I 2 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$44,099	\$44,099
	1. To include commercial & industrial (C&I 2) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$44,099	
Rev-13	C&I 3 - Seasonal/Air Conditioning		\$0	\$0	\$0	\$0	\$222,391	\$222,391
	1. To include commercial & industrial (C&I 3) seasonal air conditioning service (R. Kliethermes)		\$0	\$0		\$0	\$222,391	
Rev-14	Residential - LP	480.000	\$0	\$0	\$0	\$0	-\$16,512	-\$16,512
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$950	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$15,562	
Rev-15	Large Volume	481.000	\$0	\$0	\$0	\$0	-\$4,431,510	-\$4,431,510
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	-\$22,105	
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	\$15,030	
	3. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$99,725	
	4. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$373,481	
	5. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,951,229	
Rev-16	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$1,947,947	-\$1,947,947
	1. Revenue Adjustment for Rate-Switching (Roling)		\$0	\$0		\$0	\$115,725	
	2. Days Adjustment (Roling)		\$0	\$0		\$0	-\$311	
	3. Misc. Adj to annualize customer bills (Roling)		\$0	\$0		\$0	-\$1,167	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$24,471	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$114,819	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,564,529	

<u>A</u> 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> Jurisdictiona Adjustments
Number Rev-17	Income Adjustment Description	Number 481.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor -\$1,055,138	Total -\$1,055,13
Rev-II		401.000	φU	φU	φU	¢0	-\$1,000,100	-\$1,055,15
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$290	
	2. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$76,436	
	3. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$978,412	
Rev-18	Transportation	481.000	\$0	\$0	\$0	\$0	-\$444,479	-\$444,47
	1. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$444,479	
Rev-20	C&I - LP	481.000	\$0	\$0	\$0	\$0	-\$3,102	-\$3,10
	1. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$85	
	2. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$3,017	
Rev-23	Transport	489.000	\$0	\$0	\$0	\$0	-\$3,257,025	-\$3,257,02
	1. Revenue Adjustment for Rate-Switching & Gains/Losses		\$0	\$0		\$0	\$4,648	
	(Roling)							
	2. Weather Adjustment (Roling)		\$0	\$0		\$0	-\$8,919	
	3. Adj to Sales due to Weather (Roling)		\$0	\$0		\$0	-\$4	
	4. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$501,492	
	5. Removal of GRT (McMellen)		\$0	\$0		\$0	-\$1,248,395	
	6. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$1,502,863	
Rev-25	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	-\$43,887,232	-\$43,887,23
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$311,006,272	
	2. Removal of ISRS revenues (McMellen)		\$0	\$0		\$0	-\$21,680,059	
	3. Removal of Gross Receipts Taxes (McMellen)		\$0	\$0		\$0	-\$31,405,377	
				-				
	4. Removal of Gas Costs (McMellen)		\$0	\$0		\$0	-\$238,184,288	
	5. Removal of Unbilled Revenues (McMellen)		\$0	\$0		\$0	-\$19,777,428	
	6. Removal of OSS (McMellen)		\$0	\$0		\$0	-\$43,846,352	
F 0	Purchased One Furnance	004.000	¢0.	\$200 7FC F00	¢202 750 502	¢0.	* 0	
E-2	Purchased Gas Expense	804.000		-\$302,756,502	-\$302,750,502	\$0	\$0	
	1. Remove purchase gas costs (McMellen)		\$0	-\$302,756,502		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	\$17,647	-\$2,278	\$15,369	\$0	\$0	
					1.0,000			
	1. To annualize payroll (Nieto)		\$17,647	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2,278		\$0	\$0	
E-9	Maps and Records	815.000	\$4,299	-\$548	\$3,751	\$0	\$0	:
	1. To annualize payroll (Nieto)		\$4,299	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$548		\$0	\$0	
	compensation.		\$ 0	<i>40 10</i>		<i>‡</i> 0	40	

<u>A</u> 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> Jurisdiction Adjustment
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-10	Wells Expenses	816.000	\$24,678	-\$1,211	\$23,467	\$0	\$0	
	1. To annualize payroll (Nieto)		\$24,678	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$1,211		\$0	\$0	
	compensation.							
E-11	Lines Expenses	817.000	\$987	-\$46	\$941	\$0	\$0	
	1. To annualize payroll (Nieto)		\$987	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$46		\$0	\$0	
	compensation.							
E-12	Compressor Station Expenses	818.000	\$8,360	-\$397	\$7,963	\$0	\$0	
	1. To annualize payroll (Nieto)		\$8,360	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$397		\$0	\$0	
	compensation.							
E-14	Measuring & Regulation Station Expenses	820.000	\$36,629	-\$2,001	\$34,628	\$0	\$0	
	1. To annualize payroll (Nieto)		\$36,629	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$2,001		\$0	\$0	
	compensation.							
E-15	Purification Expenses	821.000	\$6,687	-\$308	\$6,379	\$0	\$0	
	1. To annualize payroll (Nieto)		\$6,687	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$308		\$0	\$0	
	compensation.							
E-17	Other Expenses	824.000	\$9,850	-\$505	\$9,345	\$0	\$0	
	1. To annualize payroll (Nieto)		\$9,850	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$505		\$0	\$0	
	compensation.							
E-19	Maint. Supervision & Engineering	830.000	\$2,298	-\$266	\$2,032	\$0	\$0	
	1. To annualize payroll (Nieto)		\$2,298	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$266		\$0	\$0	
	compensation.							
E-20	Maint. Of Structures & Improvements	831.000	\$8,915	-\$401	\$8,514	\$0	\$0	
	1. To annualize payroll (Nieto)		\$8,915	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$401		\$0	\$0	
	compensation.			• • •				
E-21	Maint. Of Reservoirs & Wells	832.000	\$3,561	-\$406	\$3,155	\$0	\$0	
	1. To annualize payroll (Nieto)		\$3,561	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive		\$0	-\$406		\$0	\$0 \$0	
	compensation.		φU	- φ + 0 0		φŪ	φu	

<u>A</u> 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> Jurisdiction Adjustments
lumber	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-22	Maint. Of Lines	833.000	\$9,318	-\$366	\$8,952	\$0	\$0	
	1. To annualize payroll (Nieto)		\$9,318	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$366		\$0	\$0	
E-23	Maint. Of Compressor Station Equipment	834.000	\$11,585	-\$513	\$11,072	\$0	\$0	
	1. To annualize payroll (Nieto)		\$11,585	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$513		\$0	\$0	
E-24	Maint. Of Measuring & Regulating Station	835.000	\$3,196	-\$145	\$3,051	\$0	\$0	
	1. To annualize payroll (Nieto)		\$3,196	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$145		\$0	\$0	
E-25	Maint. Of Purification Equipment	836.000	\$1,281	-\$126	\$1,155	\$0	\$0	
	1. To annualize payroll (Nieto)		\$1,281	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$126		\$0	\$0	
E-26	Maint. Of Other Equipment	837.000	\$4,328	-\$217	\$4,111	\$0	\$0	
	1. To annualize payroll (Nieto)		\$4,328	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$217		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$1,540	-\$211	\$1,329	\$0	\$0	
	1. To annualize payroll (Nieto)		\$1,540	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$211		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	\$244	-\$7	\$237	\$0	\$0	
	1. To annualize payroll (Nieto)		\$244	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$7		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	\$4,473	-\$530	\$3,943	\$0	\$0	
	1. To annualize payroll (Nieto)		\$4,473	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$530		\$0	\$0	
E-35	Operation Supervisor and Engineering	710.000	\$6,418	-\$844	\$5,574	\$0	\$0	
	1. To annualize payroll (Nieto)		\$6,418	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$844		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdiction Adjustment Total
E-36	Other Power Expense	712.000	\$11	\$0	\$11	\$0	\$0	
	1. To annualize payroll (Nieto)		\$11	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	\$0		\$0	\$0	
E-37	Liquified Petroleum Gas Expenses	717.000	\$45	-\$2	\$43	\$0	\$0	
	1. To annualize payroll (Nieto)		\$45	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2		\$0	\$0	
E-38	Fuel for Liquified Petroleum Gas Process	723.000	\$28	-\$1	\$27	\$0	\$0	
	1. To annualize payroll (Nieto)		\$28	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1		\$0	\$0	
E-39	Liquified Petroleum Gas	728.000	\$0	-\$1,615,570	-\$1,615,570	\$0	\$0	
	1. To remove purchased gas costs (McMellen)		\$0	-\$1,615,570		\$0	\$0	
E-40	Misc. Production Expenses	735.000	\$5,370	-\$266	\$5,104	\$0	\$0	
	1. To annualize payroll (Nieto)		\$5,370	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$266		\$0	\$0	
E-41	Maint. Supervision & Eng	740.000	\$1,401	-\$183	\$1,218	\$0	\$0	
	1. To annualize payroll (Nieto)		\$1,401	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$183		\$0	\$0	
E-42	Maint. Of Structures and Improv	741.000	\$321	-\$12	\$309	\$0	\$0	
	1. To annualize payroll (Nieto)		\$321	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$12		\$0	\$0	
E-43	Maint. Of Production Equipment	742.000	\$3,966	-\$222	\$3,744	\$0	\$0	
	1. To annualize payroll (Nieto)		\$3,966	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$222		\$0	\$0	
E-46	Operation Supervision & Engineering - Dist	870.000	\$366,925	-\$304	\$366,621	\$0	\$0	
	1. To annualize payroll (Nieto)		\$366,925	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$304		\$0	\$0	

<u>A</u> 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> Jurisdictiona Adjustments
Number	Income Adjustment Description 1. To annualize payroll (Nieto)	Number	Labor \$81,267	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$10,295		\$0	\$0	
E-48	Mains & Service Expenses	874.000	\$461,891	\$96,983	\$558,874	\$0	\$0	\$
	1. To annualize payroll (Nieto)		\$461,891	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$17,152		\$0	\$0	
	3. To Annualize Line Locate Expense (Kunst)		\$0	\$114,135		\$0	\$0	
E-49	Measuring & Regulating Station Expenses - General	875.000	\$52,246	-\$4,329	\$47,917	\$0	\$0	:
	1. To annualize payroll (Nieto)		\$52,246	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$4,329		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	\$8,937	-\$1,373	\$7,564	\$0	\$0	:
	1. To annualize payroll (Nieto)		\$8,937	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1,373		\$0	\$0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$5,762	-\$581	\$5,181	\$0	\$0	
	1. To annualize payroll (Nieto)		\$5,762	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$581		\$0	\$0	
E-52	Meter & House Regulator Expenses	878.000	\$1,034,757	-\$34,409	\$1,000,348	\$0	\$0	
	1. To annualize payroll (Nieto)		\$1,034,757	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$34,409		\$0	\$0	
E-53	Customer Installations Expenses	879.000	\$333,331	-\$10,585	\$322,746	\$0	\$0	
	1. To annualize payroll (Nieto)		\$333,331	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$10,585		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	\$74,994	-\$899	\$74,095	\$0	\$0	
	1. To annualize payroll (Nieto)		\$74,994	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$899		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	\$212,902	-\$836	\$212,066	\$0	\$0	
	1. To annualize payroll (Nieto)		\$212,902	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$836		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdiction Adjustment Total
E-57	Maint. Of Structures and Improvements	886.000	\$29,450	-\$1,031	\$28,419	\$0	\$0	
	1. To annualize payroll (Nieto)		\$29,450	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$1,031		\$0	\$0	
E-58	Maint. Of Mains	887.000	\$522,514	-\$18,982	\$503,532	\$0	\$0	
	1. To annualize payroll (Nieto)		\$522,514	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$18,982		\$0	\$0	
E-59	Maint. Of Measuring & Regulating Eq - Gen	889.000	\$42,529	-\$3,075	\$39,454	\$0	\$0	
	1. To annualize payroll (Nieto)		\$42,529	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$3,075		\$0	\$0	
E-60	Maint. Of Measuring & Regulating Eq - Ind	890.000	\$3,501	-\$263	\$3,238	\$0	\$0	
	1. To annualize payroll (Nieto)		\$3,501	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$263		\$0	\$0	
E-61	Maint. Of Measuring & Regulating Eq - City Gate	891.000	\$1,748	-\$197	\$1,551	\$0	\$0	
	1. To annualize payroll (Nieto)		\$1,748	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$197		\$0	\$0	
E-62	Maintenance Of Services	892.000	\$346,297	-\$12,560	\$333,737	\$0	\$0	
	1. To annualize payroll (Nieto)		\$346,297	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$12,560		\$0	\$0	
E-63	Maint. Of Meters and House Regulators	893.000	\$191,887	-\$9,334	\$182,553	\$0	\$0	
	1. To annualize payroll (Nieto)		\$191,887	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$9,334		\$0	\$0	
E-64	Maintenance of Other Equipment	894.000	\$21,447	-\$934	\$20,513	\$0	\$0	
	1. To annualize payroll (Nieto)		\$21,447	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$934		\$0	\$0	
E-68	Meter Reading Expenses	902.000	\$31,522	-\$2,017	\$29,505	\$0	\$0	
	1. To annualize payroll (Nieto)		\$31,522	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$2,017		\$0	\$0	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Customer Records & Collection Expenses	903.000	\$645,967	-\$5,617,455	-\$4,971,488	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$645,967	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$47,094		\$0	\$0	
	3. ORDER: To include credit card processing fees		\$0	\$632,266		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst)		\$0	-\$645		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,429		\$0	\$0	
	6. To reduce meter reading expense due to the purchase of Landis+Gyr AMR devices. (Ferguson)		\$0	-\$6,200,553		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	\$2,070,646	\$2,070,646	\$0	\$0	\$0
	1. ORDER: To include a five year average level of bad debt expense		\$0	\$2,070,646		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	\$8,310	-\$221	\$8,089	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$8,310	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$221		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	\$15,042	\$1,182,069	\$1,197,111	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$15,042	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$183		\$0	\$0	
	3. To include an annual amortization of the Energy Efficiency Program (Lyons)		\$0	\$1,183,161		\$0	\$0	
	4. Amortization of Low Income Program & Initial Energy Efficiency Program (Lyons)		\$0	-\$9,978		\$0	\$0	
	5. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons)		\$0	\$9,069		\$0	\$0	
E-76	Informational & Instructional Advertising Expenses	909.000	\$59	-\$54	\$5	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$59	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$54		\$0	\$0	
E-79	Supervision - Sales Exp.	911.000	\$5,694	-\$3,292	\$2,402	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$5,694	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$158		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst)		\$0	-\$1,688		\$0	\$0	
	4. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,446		\$0	\$0	
E-80	Demostrating & Selling Expenses	912.000	\$72,987	-\$73,118	-\$131	\$0	\$0	\$0

Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
nualize payroll (Nieto)		\$72,987	\$0	Total	\$0	\$0	Total
R: To remove only earnings based incentive sation.		\$0	-\$9,929		\$0	\$0	
nove ticket and entertainment expenses (Kunst)		\$0	-\$62,162		\$0	\$0	
nove certain dues and donations (Hodges)		\$0	-\$500		\$0	\$0	
nove certain dues and donations (Hodges)		\$0	-\$527		\$0	\$0	
ing Expenses	913.000	\$194	-\$249,432	-\$249,238	\$0	\$0	\$0
nualize payroll (Nieto)		\$194	\$0		\$0	\$0	
R: To remove only earnings based incentive sation.		\$0	-\$40		\$0	\$0	
nove institutional advertising expense (Hodges)		\$0	-\$17,623		\$0	\$0	
nove social media institutional advertising s (Hodges)		\$0	-\$2,011		\$0	\$0	
nove Energy Efficiency advertising expense		\$0	-\$18,362		\$0	\$0	
nove test year Pipeline Upgrade Advertising s (Hodges)		\$0	-\$281,862		\$0	\$0	
rmalize Pipeline Upgrade Advertising Expenses vars (Hodges)		\$0	\$70,466		\$0	\$0	
General Salaries	920.000	\$1,203,516	-\$1,569,419	-\$365,903	\$0	\$0	\$0
nualize payroll (Nieto)	0200000	\$1,203,516	\$0	¥000,000	\$0	\$0	
R: To remove only earnings based incentive sation.		\$0	-\$177,958		\$0	\$0	
R: To remove Equity Based Incentive sation		\$0	-\$1,336,159		\$0	\$0	
nove test year MGE acquisition transition costs		\$0	-\$55,302		\$0	\$0	
ipplies & Expenses	921.000	-\$907	-\$442,928	-\$443,835	\$0	\$0	\$0
nualize payroll (Nieto)		-\$907	\$0		\$0	\$0	
nove ticket and entertainment expenses (Kunst)		\$0	-\$485,180		\$0	\$0	
nove certain officer expense account charges		\$0	-\$19,170		\$0	\$0	
nove rebranding costs (Kunst)		\$0	-\$41,865		\$0	\$0	
nove test year MGE acquisition transition costs		\$0	-\$10,383		\$0	\$0	
lude an annualized level of Software maintenance ements (Lyons)		\$0	\$113,670		\$0	\$0	
xpenses Transferred - Credit	922.000	-\$630,595	\$0	-\$630,595	\$0	\$0	\$0
nualize payroll (Nieto)		-\$630,595	\$0		\$0	\$0	
xper	nses Transferred - Credit	nses Transferred - Credit 922.000	nses Transferred - Credit 922.000 -\$630,595	nses Transferred - Credit 922.000 -\$630,595 \$0	nses Transferred - Credit 922.000 -\$630,595 \$0 -\$630,595	nses Transferred - Credit 922.000 -\$630,595 \$0 -\$630,595 \$0	nses Transferred - Credit 922.000 -\$630,595 \$0 -\$630,595 \$0 \$0 \$0

<u>A</u> ncome 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> Jurisdictiona Adjustments
umber E-88	Income Adjustment Description Outside Services Employed	Number 923.000	Labor \$0	Non Labor -\$644,724	Total -\$644,724	Labor \$0	Non Labor \$0	Total
L-00	1. To remove advertising expense related to Spire name change (Hodges)	523.000	\$0	-\$13,312	-4044,124	\$0	\$0	
	2. To remove certain outside service expenses (Kunst)		\$0	-\$161,995		\$0	\$0	
	3. SETTLEMENT: To remove rebranding costs (Kunst)		\$0	-\$427,792		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst)		\$0	-\$93,410		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges)		\$0	-\$90,495		\$0	\$0	
	6. SETTLEMENT: To include a 4 year amortization of transition costs (Majors)		\$0	\$1,330,000		\$0	\$0	
	7. To include an annualized level of Software maintenance and agreements (Lyons)		\$0	\$45,581		\$0	\$0	
	8. To remove test year MGE acqusition transition costs (Majors)		\$0	-\$1,233,301		\$0	\$0	
E-89	Property Insurance	924.000	\$0	\$36,173	\$36,173	\$0	\$0	:
	1. To adjust insurance expense (Taylor)		\$0	\$36,173		\$0	\$0	
E-90	Injuries & Damages	925.000	\$0	\$1,026,708	\$1,026,708	\$0	\$0	
	1. To adjust Injuries & Damages (Taylor)		\$0	\$597,141		\$0	\$0	
	2. To adjust insurance expense (Taylor)		\$0	\$429,567		\$0	\$0	
E-91	Employee Pensions & Benefits	926.000	\$22,226	\$18,761,713	\$18,783,939	\$0	\$0	
	1. To annualize payroll (Nieto)		\$22,226	\$0		\$0	\$0	
	2. ORDER: To remove only earnings based incentive compensation.		\$0	-\$150		\$0	\$0	
	3. To annualize employee benefits (Nieto)		\$0	\$526,971		\$0	\$0	
	4. To remove test year severance costs (Young)		\$0	-\$314,493		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$23,671		\$0	\$0	
	6. To include pension expense (Young)		\$0	\$16,257,824		\$0	\$0	
	7. To inlcude OPEB expense (Young)		\$0	\$2,358,954		\$0	\$0	
	8. To normalize SERP expense (Young)		\$0	-\$8,850		\$0	\$0	
	9. To annualize 401k (Nieto) 10. To allocate LIRS insurance proceeds (Majors)		\$0 \$0	-\$400,544 \$0		\$0 \$0	\$0 \$0	
	11. To include uniform expense (Ferguson)		\$0 \$0	\$U \$365,672		\$0 \$0	\$0 \$0	
E 00		020.000			\$000 405			
E-92	Regulatory Commission Expenses 1. To adjust PSC Assessment (Taylor)	928.000	\$0 \$0	\$266,495	\$266,495	\$0 \$0	\$0	
	1. To adjust PSC Assessment (Taylor) 2. To include an annualized level of NRRI fees (Lyons)		\$U \$0	\$103,517 \$5,341		\$0 \$0	\$0 \$0	
	3. To remove test year rate case expense amortization		\$0 \$0	-\$18,573		\$0 \$0	\$0 \$0	
	(Majors)			,				

5 E-93 1	<u>B</u> Income Adjustment Description 4. ORDER: To include depreciation study expense over 5 years 5. ORDER: To include shared rate case expenses, and rate case mailings expense over 4 years.	<u>C</u> Account Number	D Company Adjustment Labor \$0	E Company Adjustment Non Labor \$5,869	<u>E</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor \$0	<u>H</u> Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
Number 4 1 5 5 6 6 7 1 1 1 1	 ORDER: To include depreciation study expense over 5 years ORDER: To include shared rate case expenses, and rate 		Labor	Non Labor		Labor	Non Labor	
5 E-93 1	years 5. ORDER: To include shared rate case expenses, and rate		\$0	\$5,869		¢0		
E-93 I	•					φu	\$0	
1			\$0	\$170,341		\$0	\$0	
1			4		*** *	**		
	Misc. General Expenses 1. To annualize payroll (Nieto)	930.000	\$68,862 \$68,862	\$812,869 \$0	\$881,731	\$0 \$0	\$0 \$0	\$0
	2. ORDER: To remove only earnings based incentive		\$0	-\$23		\$0	\$0	
3	compensation. 3. To remove dues and donations AGA lobbying expense (Hodges)		\$0	-\$2,575		\$0	\$0	
2	4. To remove certain dues and donations (Hodges)		\$0	-\$20,000		\$0	\$0	
	5. To remove certain officer expense account charges (Kunst)		\$0	-\$1,125		\$0	\$0	
e	6. To remove ticket and entertainment expenses (Kunst)		\$0	-\$1,711		\$0	\$0	
7	7. To remove dues and donations expense (Hodges)		\$0	-\$5,267		\$0	\$0	
٤	8. To eliminate MEDA lobbying expense (Hodges)		\$0	-\$81,645		\$0	\$0	
e t	9. SETTLEMENT: To include a settled amount for energy efficiency & institutional advertising; dues & donations; ticket/entertainment expense; outside services; lobbying; and 800 Market. (Ferguson)		\$0	\$234,663		\$0	\$0	
	10. SETTLEMENT: To include a settled amount for officers expense. (Ferguson)		\$0	-\$150,856		\$0	\$0	
1	11. SETTLEMENT: Cash Working Capital.		\$0	-\$42,025		\$0	\$0	
	12. ORDER: To include union incentive compensation previously removed (estimated adjustment for TU hearing).		\$0	\$0		\$0	\$0	
	13. ORDER: To include gas carrying costs and associated line of credit fees.		\$0	\$883,433		\$0	\$0	
E-94 F	Rents	931.000	\$0	-\$451,165	-\$451,165	\$0	\$0	\$0
1	1. To annualize lease expense (Kunst)		\$0	-\$428,997		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst)		\$0	-\$22,168		\$0	\$0	
E-95	Maint. Of General Plant	932.000	\$9,955	-\$286	\$9,669	\$0	\$0	\$0
	1. To annualize payroll (Nieto)		\$9,955	\$0	.,	\$0	\$0	
2	2. To include incentive compensation (Young)		\$0	-\$286		\$0	\$0	
E-98 [Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$3,590,941	\$3,590,941
	1. To Annualize Depreciation Expense	400.000	\$0	\$0	ψU	\$0	\$5,136,388	
	2. To capitalize a portion of vehicles and equipment used		\$0	\$0		\$0	-\$1,545,447	
	for construction activities (Featherstone)							
E-101	Amortization of Net Cost of Removal	404.000	\$0	\$0	\$0	\$0	-\$2,481,446	-\$2,481,446
1	1. To annualize amortization expense (Kunst)		\$0	\$0		\$0	-\$4,186,025	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To return overcollection of gas safety AAO (Ferguson)		\$0	\$0		\$0	-\$43,073	
	3. ORDER: To include amortization of Forest Park sale gain (Kunst)		\$0	\$0		\$0	\$0	
	4. To amortize underground storage easements/royalties (Ferguson)		\$0	\$0		\$0	\$313	
	5. To remove test year 720 Olive leasehold improvement amortizations (Majors)		\$0	\$0		\$0	-\$469,224	
	6. ORDER: To include amortization of AMR devices purchased on July 1, 2017.		\$0	\$0		\$0	\$2,216,563	
E-102	Amortization of Expense	405.000	\$0	-\$9,952,847	-\$9,952,847	\$0	\$0	\$0
	1. To include an annual amortization of the St. Peters Pipeline Lateral Costs (Lyons)		\$0	\$529,501		\$0	\$0	
	2. ORDER: To amortize excess deferred taxes reflecting Tax Cut and Jobs Act tax reform.		\$0	-\$10,482,348		\$0	\$0	
E-105	Property Taxes	408.000	\$0	\$807,830	\$807,830	\$0	\$0	\$0
	1. ORDER: To include 2017 property taxes as an annualized level.		\$0	\$807,830		\$0	\$0	
E-106	Payroll Taxes	408.000	\$0	\$540,613	\$540,613	\$0	\$0	\$0
	1. To annualize payroll Tax (Nieto)		\$0	\$540,613		\$0	\$0	
E-107	Gross Receipts Tax	408.000	\$0	-\$33,503,393	-\$33,503,393	\$0	\$0	\$0
	1. To remove gross receipts tax (McMellen)		\$0	-\$33,503,393		\$0	\$0	
E-108	Other Taxes	408.000	\$0	-\$128,677	-\$128,677	\$0	\$0	\$0
	1. To remove MO Franchise Tax (Hodges)		\$0	-\$128,677		\$0	\$0	
E-109	Interest on Customer Deposits	431.000	\$0	-\$1,691,885	-\$1,691,885	\$0	\$0	\$0
	1. To annualize interest on customer deposits (Hodges)		\$0	-\$1,607,078		\$0	\$0	
	2. To include EnergyWise financing interest income (Ferguson)		\$0	-\$53,910		\$0	\$0	
	3. To include insulation financing interest income (Ferguson)		\$0	-\$30,897		\$0	\$0	
E-114	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,819,592	\$1,819,592
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,819,592	
E-117	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$19,928,256	-\$19,928,256
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$19,928,256	
E-118	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,511,166	\$4,511,166
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,511,166	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	l
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$356,757,510	-\$356,757,510
	Total Operating & Maint. Expense		\$5,422,653	-\$333,222,885	-\$327,800,232	\$0	-\$12,488,003	-\$12,488,003

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Income Tax Calculation

	<u>A</u>	B	<u>C</u>	D	E	E
Line		Percentage	Test	7.20%	7.20%	7.20%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$84,915,445	\$102,946,990	\$102,946,990	\$102,946,990
•			<i>\\\</i> ,01,010,110	<i><i><i><i>x</i></i> 102,010,000</i></i>	\$10 <u>2</u> ,040,000	¢102,040,000
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$51,063,580	\$51,063,580	\$51,063,580	\$51,063,580
4 5	Uncertain Tax Position Adjustment Other Non Operating Non-Deductible Expense		\$1,152,392 \$0	\$1,152,392 \$0	\$1,152,392 \$0	\$1,152,392 \$0
6	Other Non Misc. Non-Deductible Expenses		\$69,769	\$0 \$69,769	\$69,769	\$69,769
7	Meals & Entertainment		\$261,087	\$261,087	\$261,087	\$261,087
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$52,546,828	\$52,546,828	\$52,546,828	\$52,546,828
_						
9	SUBT. FROM NET INC. BEFORE TAXES	1.8900%	¢00.000.040	¢00.000.040	¢00.000.040	¢00.000.040
10	Interest Expense calculated at the Rate of	1.8900%	\$23,068,942	\$23,068,942	\$23,068,942	\$23,068,942
11	Tax Straight-Line Depreciation		\$51,063,580	\$51,063,580	\$51,063,580	\$51,063,580
12	MACRS and Bonus Depreciation in Excess of Boo	ok 🛛	\$14,415,797	\$14,415,797	\$14,415,797	\$14,415,797
13	Life Insurance Proceeds		\$0	\$0	\$0	\$0
14	Nontaxable Insurance - Cash Surrender Value		\$0	\$0	\$0	\$0
15	Admin & General Nondeductible		\$1,272,903	\$1,272,903	\$1,272,903	\$1,272,903
16	ESOP		\$3,773,840	\$3,773,840	\$3,773,840	\$3,773,840
17	Depreciation 263A		\$16,196,036	\$16,196,036	\$16,196,036	\$16,196,036
18	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$109,791,098	\$109,791,098	\$109,791,098	\$109,791,098
				•	•	
19	NET TAXABLE INCOME		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
20 21	PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax		\$27,671,175	\$45,702,720	\$45,702,720	¢ 45 700 700
21	Deduct Missouri Income Tax at the Rate of	100.000%	\$27,671,175	\$45,702,720 \$2,573,384	\$45,702,720 \$2,573,384	\$45,702,720 \$2,573,384
23	Deduct City Inc Tax - Fed. Inc. Tax	100.00070	\$0	¢2,070,004 \$0	\$0	¢2,070,004 \$0
24	Federal Taxable Income - Fed. Inc. Tax		\$26,113,094	\$43,129,336	\$43,129,336	\$43,129,336
25	Federal Income Tax at the Rate of	21.000%	\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
26	Subtract Federal Income Tax Credits					
27	Net Federal Income Tax		\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO, Inc. Tax		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
30	Deduct Federal Income Tax at the Rate of	50.000%	\$2,741,875	\$4,528,581	\$4,528,581	\$4,528,581
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$24,929,300	\$41,174,139	\$41,174,139	\$41,174,139
33	Subtract Missouri Income Tax Credits	0.050%	\$4 FF0 004	* 0 5 70 00 4	¢0.570.004	* 0 57 0 00 /
34	Missouri Income Tax at the Rate of	6.250%	\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$27,671,175	\$45,702,720	\$45,702,720	\$45,702,720
37	Deduct Federal Income Tax - City Inc. Tax		\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
38	Deduct Missouri Income Tax - City Inc. Tax		\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
39	City Taxable Income		\$20,629,344	\$34,072,175	\$34,072,175	\$34,072,175
40 41	Subtract City Income Tax Credits City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
41	City income tax at the Rate of	0.000 %	φŪ	φŪ	φU	4 0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$5,483,750	\$9,057,161	\$9,057,161	\$9,057,161
44	State Income Tax		\$1,558,081	\$2,573,384	\$2,573,384	\$2,573,384
45			\$0	\$0 \$14 COD E4E	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$7,041,831	\$11,630,545	\$11,630,545	\$11,630,545
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		\$3,668,575	\$3,668,575	\$3,668,575	\$3,668,575
49	Amortization of Deferred ITC		-\$209,400	-\$209,400	-\$209,400	-\$209,400
50	TOTAL DEFERRED INCOME TAXES		\$3,459,175	\$3,459,175	\$3,459,175	\$3,459,175
51	TOTAL INCOME TAX		\$10,501,006	\$15,089,720	\$15,089,720	\$15,089,720
			φ10,301,000	ψ13,003,120	ψ13,003,120	ψ13,003,120

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 9.80%	Capital 9.80%	Capital 9.80%
1	Common Stock	\$1,170,951,764	54.16%		5.308%	5.308%	5.308%
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	\$990,894,186	45.84%	4.12%	1.890%	1.890%	1.890%
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	\$2,161,845,950	100.00%		7.198%	7.198%	7.198%
8	PreTax Cost of Capital				9.010%	9.010%	9.010%

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Residential Revenue Feeder Sheet

Month Desc	Bill Description	<u>A</u> Annualized Customers	<u>B</u> Normalized Use Per Customer	<u>C</u> Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	<u>E</u> Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 30 Bills > 30	609,805	162.452970	99,064,633	17.9861% 82.0139%	17,817,864 81,246,769	0.91686 0.00000	\$16,336,487 \$0	609,805
February	Bills < 30 Bills > 30	609,807	147.166940	89,743,430	19.8826% 80.1174%	17,843,327 71,900,103	0.91686 0.00000	\$16,359,833 \$0	609,807
March	Bills < 30 Bills > 30	617,065	120.411700	74,301,846	24.0640% 75.9360%	17,879,996 56,421,850	0.91686 0.00000	\$16,393,453 \$0	617,065
April	Bills < 30 Bills > 30	609,805	77.048890	46,984,798	36.0870% 63.9130%	16,955,404 30,029,394	0.91686 0.00000	\$15,545,732 \$0	609,805
May	Bills < 30 Bills > 30	609,806	29.292270	17,862,602	78.4028% 21.5972%	14,004,780 3,857,822	0.31290 0.15297	\$4,382,096 \$590,131	609,806
June	Bills < 30 Bills > 30	602,547	20.112040	12,118,449	87.3353% 12.6647%	10,583,684 1,534,765	0.31290 0.15297	\$3,311,635 \$234,773	602,547
July	Bills < 30 Bills > 30	602,547	14.748050	8,886,393	93.1255% 6.8745%	8,275,498 610,895	0.31290 0.15297	\$2,589,403 \$93,449	602,547
August	Bills < 30 Bills > 30	602,547	13.278490	8,000,914	94.9208% 5.0792%	7,594,532 406,382	0.31290 0.15297	\$2,376,329 \$62,164	602,547
Septembe	r Bills < 30 Bills > 30	595,288	16.009980	9,530,549	89.7302% 10.2698%	8,551,781 978,768	0.31290 0.15297	\$2,675,852 \$149,722	595,288
October	Bills < 30 Bills > 30	595,287	25.500000	15,179,819	80.3922% 19.6078%	12,203,390 2,976,429	0.31290 0.15297	\$3,818,441 \$455,304	595,287
November	Bills < 30 Bills > 30	595,286	52.814550	31,439,762	52.0843% 47.9157%	16,375,180 15,064,582	0.91686 0.00000	\$15,013,748 \$0	595,286
December	Bills < 30 Bills > 30	609,807	126.253610	76,990,335	23.1933% 76.8067%	17,856,599 59,133,736	0.91686 0.00000	\$16,372,001 \$0	609,807

Total Annualized Customers	7,259,597	490,103,530	490,103,530	\$116,760,552	7,259,597
Monthly Customer Charge	\$19.50		Annualized Monthly Charge Customers	\$141,562,142	
Total Monthly Charge Customers	\$141,562,142		Annualized Revenues	\$258,322,694	

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	<u>A</u> Annualized Customers	<u>B</u> Normalized Use Per Customer	<u>C</u> Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	<u>F</u> Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 50 Bills > 50	31,625	308.085680	9,743,210	14.2243% 85.7757%	1,385,903 8,357,307	0.87711 0.00000	\$1,215,589 \$0	31,625
February	Bills < 50 Bills > 50	31,789	311.452700	9,900,770	14.2888% 85.7112%	1,414,701 8,486,069	0.87711 0.00000	\$1,240,848 \$0	31,789
March	Bills < 50 Bills > 50	31,864	251.918180	8,027,121	16.5968% 83.4032%	1,332,245 6,694,876	0.87711 0.00000	\$1,168,525 \$0	31,864
April	Bills < 50 Bills > 50	31,603	141.555300	4,473,572	28.5063% 71.4937%	1,275,250 3,198,322	0.87711 0.00000	\$1,118,535 \$0	31,603
May	Bills < 50 Bills > 50	31,108	54.843780	1,706,080	38.9835% 61.0165%	665,090 1,040,990	0.33832 0.11492	\$225,013 \$119,631	31,108
June	Bills < 50 Bills > 50	30,797	35.874680	1,104,833	36.3206% 63.6794%	401,282 703,551	0.33832 0.11492	\$135,762 \$80,852	30,797
July	Bills < 50 Bills > 50	30,538	29.814750	910,483	34.4621% 65.5379%	313,772 596,711	0.33832 0.11492	\$106,155 \$68,574	30,538
August	Bills < 50 Bills > 50	30,397	28.324700	860,986	34.7635% 65.2365%	299,309 561,677	0.33832 0.11492	\$101,262 \$64,548	30,397
Septembe	r Bills < 50 Bills > 50	30,245	34.439840	1,041,633	31.7670% 68.2330%	330,896 710,737	0.33832 0.11492	\$111,949 \$81,678	30,245
October	Bills < 50 Bills > 50	30,198	56.560240	1,708,006	35.5442% 64.4558%	607,097 1,100,909	0.33832 0.11492	\$205,393 \$126,516	30,198
November	Bills < 50 Bills > 50	30,452	92.058200	2,803,356	33.9600% 66.0400%	952,020 1,851,336	0.87711 0.00000	\$835,026 \$0	30,452
December	Bills < 50 Bills > 50	31,160	228.121940	7,108,280	17.7863% 82.2137%	1,264,300 5,843,980	0.87711 0.00000	\$1,108,930 \$0	31,160

Total Annualized Customers	371,776	49,388,330	49,388,330	\$8,114,787	371,776
Monthly Customer Charge	\$25.50		Annualized Monthly Charge Customers	\$9,480,288	
Total Monthly Charge Customers	\$9,480,288		Annualized Revenues	\$17,595,075	

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 C - 2 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	<u>A</u> Annualized Customers	<u>B</u> Normalized Use Per Customer	<u>C</u> Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	<u>F</u> Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 500	9,082	1,955.056540	17,755,823	23.5440%	4,180,431	0.61244	\$2,560,263	9,082
	Bills > 500				76.4560%	13,575,392	0.00000	\$0	
February	Bills < 500	9,115	2,101.894210	19,158,766	21.8574%	4 4 97 6 0 9	0.61244	\$2,564,659	9,115
	Bills > 500				78.1426%	4,187,608 14,971,158	0.00000	\$2,564,659 \$0	
March		9,103	1,834.926230	16,703,333					9,103
	Bills < 500 Bills > 500				24.4452% 75.5548%	4,083,163 12,620,170	0.61244 0.00000	\$2,500,692 \$0	
April		9,067	1,164.944470	10,562,552					9,067
	Bills < 500 Bills > 500				37.9552% 62.0448%	4,009,038 6,553,514	0.61244 0.00000	\$2,455,295 \$0	
May		9,012	599.028910	5,398,449					9,012
	Bills < 500 Bills > 500				51.0388% 48.9612%	2,755,304 2,643,145	0.15306 0.12421	\$421,727 \$328,305	
June		8,960	424.735120	3,805,627					8,960
	Bills < 500 Bills > 500				53.2937% 46.7063%	2,028,159 1,777,468	0.15306 0.12421	\$310,430 \$220,779	
July		8,935	360.000610	3,216,605		, , ,		• • • • •	8,935
	Bills < 500 Bills > 500	-,		-,,	54.2758% 45.7242%	1,745,838 1,470,767	0.15306 0.12421	\$267,218 \$182,684	-,
August	Biii3 > 500	9.044	337.420140	3 047 996	-5.7 2-72 /0	1,470,707	0.12421	ψ102,00 4	8,944
August	Bills < 500	8,944	337.420140	3,017,886	55.2206%	1,666,495	0.15306	\$255,074	0,944
	Bills > 500				44.7794%	1,351,391	0.12421	\$167,856	
September	Bills < 500	8,902	378.944410	3,373,363	52.8521%	1,782,893	0.15306	\$272,890	8,902
	Bills > 500				47.1479%	1,590,470	0.12421	\$197,552	
October	Bills < 500	8,925	530.579460	4,735,422	50.8137%	2,406,243	0.15306	\$368,300	8,925
	Bills > 500				49.1863%	2,329,179	0.12421	\$289,307	
November	Bills < 500	8,905	763.756490	6,801,252	46.8244%	3,184,645	0.61244	\$1,950,404	8,905
	Bills > 500				53.1756%	3,616,607	0.00000	\$0	
December	Bills < 500	9,047	1,509.668130	13,657,968	28 6285%	2 040 074	0.61244	£0.204.604	9,047
	Bills > 500 Bills > 500				28.6285% 71.3715%	3,910,071 9,747,897	0.61244 0.00000	\$2,394,684 \$0	

Total Annualized Customers	107,997	108,187,046	108,187,046	\$17,708,119	107,997
Monthly Customer Charge	\$44.29		Annualized Monthly Charge Customers	\$4,783,187	
Total Monthly Charge Customers	\$4,783,187		Annualized Revenues	\$22,491,306	

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 C - 3 Commercial Revenue Feeder Sheet

Month Desc	Bill Description	<u>A</u> Annualized Customers	<u>B</u> Normalized Use Per Customer	<u>C</u> Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	<u>F</u> Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 3000	627	12,707.177480	7,967,400	22.2937%	1,776,228	0.85663	\$1,521,570	627
February	Bills > 3000 Bills < 3000	612	13,342.950530	8,165,886	77.7063% 20.9674%	6,191,172	0.00000	\$0 \$1,466,700	612
	Bills > 3000				79.0326%	6,453,712	0.00000	\$1,466,700 \$0	
March	Bills < 3000 Bills > 3000	613	12,434.016330	7,622,052	22.5073% 77.4927%	1,715,518 5,906,534	0.85663 0.00000	\$1,469,564 \$0	613
April	Bills < 3000	620	8,413.057240	5,216,095	33.2731%	1,735,557	0.85663	\$1,486,730	620
May	Bills > 3000	616	4,626.026340	2,849,632	66.7269%	3,480,538	0.00000	\$0	616
way	Bills < 3000 Bills > 3000	010	4,020.020340	2,049,032	49.7949% 50.2051%	1,418,971 1,430,661	0.15444 0.12457	\$219,146 \$178,217	010
June	Bills < 3000	616	3,557.247960	2,191,265	50.2413%	1,100,920	0.15444	\$170,026	616
July	Bills > 3000	614	2,810.520050	1,725,659	49.7587%	1,090,345	0.12457	\$135,824	614
	Bills < 3000 Bills > 3000				53.8756% 46.1244%	929,709 795,950	0.15444 0.12457	\$143,584 \$99,151	
August	Bills < 3000 Bills > 3000	622	2,720.239410	1,691,989	54.0033% 45.9967%	913,730 778,259	0.15444 0.12457	\$141,116 \$96,948	622
September	Bills < 3000	605	3,015.326170	1,824,272	52.1065%	950,564	0.15444	\$146,805	605
October	Bills > 3000	619	4,370.504420	2,705,342	47.8935%	873,708	0.12457	\$108,838	619
October	Bills < 3000 Bills > 3000	019	4,370.304420	2,703,342	47.1717% 52.8283%	1,276,156 1,429,186	0.15444 0.12457	\$197,090 \$178,034	019
November	Bills < 3000	589	6,299.849090	3,710,611	41.6789%	1,546,542	0.85663	\$1,324,814	589
December	Bills > 3000	624	11,102.161690	6,927,749	58.3211%	2,164,069	0.00000	\$0	624
	Bills < 3000 Bills > 3000		-		24.3636% 75.6364%	1,687,849 5,239,900	0.85663 0.00000	\$1,445,862 \$0	

Total Annualized Customers	7,377	52,597,952	52,597,952	\$10,530,020	7,377
Monthly Customer Charge	\$88.57	Annualized	I Monthly Charge Customers	\$653,381	
Total Monthly Charge Customers	\$653,381	Annualized	I Revenues	\$11,183,401	

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Other Gas Revenue - Oper. Rev.

<u>A</u>	<u>B</u>	
Description	Amount	
Other Gas Povenue	\$714,327	
Total Miscellaneous Revenues	\$714,327	
	Description Other Gas Revenue	

Laclede Gas Company Case No. GR-2017-0215 Test Year Ending 12-31-2016 True-Up through 9-30-2017 Executive Case Summary

	<u>A</u>	<u>B</u>
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$331,601,932
2	Annualized Customer Numbers	7,746,747
3	Annualized Customer Usage	700,276,858
4	Profit (Return on Equity)	\$64,788,329
5	Interest Expense	\$23,068,942
6	Annualized Payroll	\$135,880,916
7	Utility Employees	1,344
8	Depreciation	\$52,609,027
9	Net Investment Plant	\$1,229,985,854