

**Exhibit No.:** \_\_\_\_\_  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2021-0108  
**Date Prepared:** May 12, 2021



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**STAFF ACCOUNTING SCHEDULES**

**SPIRE MISSOURI INC.**  
**Direct Filing May 12, 2021**  
**Test Year Ended 9/30/2020**  
**Update Period Through 12/31/2020**  
**True-Up Period Through 5/31/2021**

**CASE NO. GR-2021-0108**

**Jefferson City, Missouri**

**May 2021**

**Spire Missouri Inc.**  
**Case No. GR-2021-0108**  
**Test Year Ending 09/30/2020**  
**Updated Through 12/31/2020**  
**Revenue Requirement**

Line Number	A Description	B 6.78% Return	C 6.91% Return	D 7.05% Return
1	Net Orig Cost Rate Base	\$2,751,005,952	\$2,751,005,952	\$2,751,005,952
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$186,463,183	\$190,204,552	\$193,918,409
4	Net Income Available	\$149,117,593	\$149,117,593	\$149,117,593
5	Additional Net Income Required	\$37,345,590	\$41,086,959	\$44,800,816
6	Income Tax Requirement			
7	Required Current Income Tax	\$38,907,515	\$40,078,667	\$41,241,207
8	Current Income Tax Available	\$27,217,322	\$27,217,322	\$27,217,322
9	Additional Current Tax Required	\$11,690,193	\$12,861,345	\$14,023,885
10	Revenue Requirement	\$49,035,783	\$53,948,304	\$58,824,701
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$11,100,000	\$11,100,000	\$11,100,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$60,135,783</b>	<b>\$65,048,304</b>	<b>\$69,924,701</b>

**Spire Missouri Inc.**  
**Case No. GR-2021-0108**  
**Test Year Ending 09/30/2020**  
**Updated Through 12/31/2020**  
**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$4,233,578,008
2	Less Accumulated Depreciation Reserve		\$1,317,260,697
3	Net Plant In Service		\$2,916,317,311
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,107,273
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$87,242,237
8	Propane Inventory		\$10,712,018
9	Materials & Supplies		\$15,821,904
10	Prepayments		\$22,803,990
11	Insulation Financing/Energy Wise		\$3,896,451
12	Energy Affordability		\$3,182,697
13	One Time Energy Affordability (Spire West Only)		\$156,884
14	Prepaid Pension		\$73,017,613
15	OPEBS		\$8,282,386
16	Energy Efficiency Program		\$41,833,486
17	Transition Costs		\$3,166,666
18	TOTAL ADD TO NET PLANT IN SERVICE		\$280,223,605
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset		-\$1,050,751
21	State Tax Offset		-\$186,592
22	City Tax Offset		\$0
23	Interest Expense Offset		\$3,224,719
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$8,981,852
26	Customer Advances for Construction		\$3,457,568
27	Accumulated Deferred Income Taxes		\$285,514,590
28	Forest Park Relocation - Regulatory Liability		\$3,615,509
29	Excess ADIT - Protected - TCJA		\$46,526,384
30	Excess ADIT - Unprotected - TCJA		\$45,625,138
31	Excess ADIT - Protected - MO		\$9,136,426
32	Excess ADIT - Unprotected - MO		\$9,136,426
33	GM-2013-0254 Stipulation and Agreement rate-base offset		\$31,553,695
34	TOTAL SUBTRACT FROM NET PLANT		\$445,534,964
35	Total Rate Base		\$2,751,005,952

Spire Missouri Inc.  
Case No. GR-2021-0108  
Test Year Ending 09/30/2020  
Updated Through 12/31/2020  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$18,101	P-2	\$0	\$18,101		\$0	\$18,101
3	302.000	Franchises	\$22,307	P-3	\$0	\$22,307		\$0	\$22,307
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929		\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$814,337		\$0	\$814,337		\$0	\$814,337
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$4,714,899	P-7	\$0	\$4,714,899		\$0	\$4,714,899
8	374.200	Land Rights - Dist Plant	\$4,156,698	P-8	\$0	\$4,156,698		\$0	\$4,156,698
9	375.100	Structures & Improvements - Dist	\$17,273,663	P-9	\$0	\$17,273,663		\$0	\$17,273,663
10	375.200	Structures & Improvements - Service Centers	\$16,317,550	P-10	\$0	\$16,317,550		\$0	\$16,317,550
11	375.210	Structures & Improvements - Leased Property	\$100,083	P-11	\$0	\$100,083		\$0	\$100,083
12	375.300	Structures & Improvements - Garage	\$290,197	P-12	\$0	\$290,197		\$0	\$290,197
13	375.410	Structures & Improvements - Other Small Structures	\$0	P-13	\$0	\$0		\$0	\$0
14	375.700	Structures & Improvements - MONAT	\$69,048	P-14	\$0	\$69,048		\$0	\$69,048
15	376.100	Mains - Steel	\$500,131,510	P-15	\$0	\$500,131,510		\$0	\$500,131,510
16	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-16	\$0	\$12,704,983		\$0	\$12,704,983
17	376.200	Mains - Cast Iron	\$69,179,190	P-17	\$0	\$69,179,190		\$0	\$69,179,190
18	376.300	Mains - Plastic	\$1,313,794,861	P-18	\$0	\$1,313,794,861		\$0	\$1,313,794,861
19	378.000	Meas. & Reg. Station - General	\$26,660,382	P-19	\$0	\$26,660,382		\$0	\$26,660,382
20	379.000	Meas. & Reg. Station - City Gate	\$9,616,396	P-20	\$0	\$9,616,396		\$0	\$9,616,396
21	380.100	Services - Steel	\$46,818,416	P-21	\$0	\$46,818,416		\$0	\$46,818,416
22	380.200	Services - Plastic	\$1,335,612,880	P-22	-\$1,260,341	\$1,334,352,539		\$0	\$1,334,352,539
23	381.000	Meters	\$188,721,499	P-23	\$0	\$188,721,499		\$0	\$188,721,499
24	381.100	Smart Meters	\$4,419,631	P-24	-\$4,419,631	\$0		\$0	\$0
25	382.000	Meters Installation - Dist Plant	\$102,591,179	P-25	\$0	\$102,591,179		\$0	\$102,591,179
26	382.100	Smart Meters Installation	\$919,416	P-26	-\$919,416	\$0		\$0	\$0
27	383.000	House Regulators	\$47,259,568	P-27	\$0	\$47,259,568		\$0	\$47,259,568
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$21,001,223	P-28	\$0	\$21,001,223		\$0	\$21,001,223
29	386.000	Other Property - Customer Premises	\$22,975	P-29	\$0	\$22,975		\$0	\$22,975
30	387.000	Other Equipment - Dist.	\$406,070	P-30	\$0	\$406,070		\$0	\$406,070
31		TOTAL DISTRIBUTION PLANT	\$3,722,782,317		-\$6,599,388	\$3,716,182,929		\$0	\$3,716,182,929
32		PRODUCTION PLANT							
33	304.000	Land and Land rights	\$119,929	P-33	\$0	\$119,929		\$0	\$119,929
34	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-34	\$0	\$1,869,054		\$0	\$1,869,054
35	307.000	Other Power Equipment	\$33,139	P-35	\$0	\$33,139		\$0	\$33,139
36	311.000	Propane Equipment - Gas Operations	\$4,577,999	P-36	\$0	\$4,577,999		\$0	\$4,577,999
37	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-37	\$0	\$4,827,936		\$0	\$4,827,936
38		TOTAL PRODUCTION PLANT	\$11,428,057		\$0	\$11,428,057		\$0	\$11,428,057
39		UNDERGROUND GAS STORAGE							
40	350.100	Land - UG Storage	\$1,201,600	P-40	\$0	\$1,201,600		\$0	\$1,201,600
41	350.200	Rights of Way - UG Storage	\$778,418	P-41	\$0	\$778,418		\$0	\$778,418
42	351.200	Structures - Compression Station	\$830,420	P-42	\$0	\$830,420		\$0	\$830,420
43	351.400	Other Structures - UG Storage	\$1,093,321	P-43	\$0	\$1,093,321		\$0	\$1,093,321
44	352.000	Wells	\$7,722,940	P-44	\$0	\$7,722,940		\$0	\$7,722,940
45	352.100	Storage Leaseholds & Rights	\$2,126,882	P-45	\$0	\$2,126,882		\$0	\$2,126,882
46	352.200	Reservoirs	\$245,023	P-46	\$0	\$245,023		\$0	\$245,023
47	352.300	Non-Recoverable Natural Gas	\$9,149,448	P-47	\$0	\$9,149,448		\$0	\$9,149,448
48	352.400	Wells - Oil & Vent Gas	\$2,089,630	P-48	\$0	\$2,089,630		\$0	\$2,089,630
49	353.000	Lines	\$3,238,918	P-49	\$0	\$3,238,918		\$0	\$3,238,918
50	354.000	Equipment - Compressor Station	\$3,143,239	P-50	\$0	\$3,143,239		\$0	\$3,143,239
51	355.000	Measuring & Regulating Equipment	\$2,304,527	P-51	\$0	\$2,304,527		\$0	\$2,304,527
52	356.000	Purification Equipment	\$233,042	P-52	\$0	\$233,042		\$0	\$233,042
53	357.000	Other Equipment - UG Storage	\$66,896	P-53	\$0	\$66,896		\$0	\$66,896
54		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$0	\$34,224,304		\$0	\$34,224,304
55		OTHER STORAGE							
56	360.000	Land & Land Rights - Other Storage	\$50,654	P-56	\$0	\$50,654		\$0	\$50,654
57	361.000	Structures & Improvements - Other Storage	\$107,233	P-57	\$0	\$107,233		\$0	\$107,233
58	362.000	Gas Holders	\$34,530	P-58	\$0	\$34,530		\$0	\$34,530

Spire Missouri Inc.  
Case No. GR-2021-0108  
Test Year Ending 09/30/2020  
Updated Through 12/31/2020  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	363.000	Compressor Equip. Other Storage	\$338,616	P-59	\$0	\$338,616		\$0	\$338,616
60		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
61		TRANSMISSION PLANT							
62	365.200	Rights of Way - Transmission	\$41,153	P-62	\$0	\$41,153		\$0	\$41,153
63	367.000	Structures & Improvements - Trans	\$2,013,840	P-63	\$0	\$2,013,840		\$0	\$2,013,840
64	371.000	Other Equipment - Transmission	\$9,654	P-64	\$0	\$9,654		\$0	\$9,654
65		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
66		GENERAL PLANT							
67	389.000	Land - Gen Plant	\$1,058,065	P-67	\$0	\$1,058,065		\$0	\$1,058,065
68	390.100	Structures - Leased - GO	\$878,378	P-68	\$0	\$878,378		\$0	\$878,378
69	390.200	LH Improvements 700 Market	\$5,578,360	P-69	-\$1,439,274	\$4,139,086		\$0	\$4,139,086
70	390.300	Structures - Leased - St. Charles	\$35,641	P-70	\$0	\$35,641		\$0	\$35,641
71	390.700	Structures - Gen Plant - MoNat	\$163,119	P-71	\$0	\$163,119		\$0	\$163,119
72	390.710	Structures - Leased - MoNat	\$87,581	P-72	\$0	\$87,581		\$0	\$87,581
73	390.810	Structures - Leased - Franklin County	\$171,308	P-73	\$0	\$171,308		\$0	\$171,308
74	391.000	Office Furniture & Equipment	\$10,826,096	P-74	\$0	\$10,826,096		\$0	\$10,826,096
75	391.100	Computers	\$18,081,532	P-75	\$0	\$18,081,532		\$0	\$18,081,532
76	391.200	Mech. Office Equipment	\$307,555	P-76	\$0	\$307,555		\$0	\$307,555
77	391.300	Data Processing Software	\$19,721,191	P-77	\$0	\$19,721,191		\$0	\$19,721,191
78	391.400	Data Processing Systems	\$584,933	P-78	\$0	\$584,933		\$0	\$584,933
79	391.500	Enterprise Software - EIMS	\$122,811,485	P-79	\$0	\$122,811,485		\$0	\$122,811,485
80	391.950	EIMS - Shared Services	\$20,746,607	P-80	\$0	\$20,746,607		\$0	\$20,746,607
81	391.950	Enterprise Software SS Alloc	\$13,890,925	P-81	\$0	\$13,890,925		\$0	\$13,890,925
82	392.000	Transportation Eq - Trailer	\$0	P-82	\$0	\$0		\$0	\$0
83	392.100	Transportation Eq - Automobiles	\$10,177,208	P-83	\$0	\$10,177,208		\$0	\$10,177,208
84	392.110	Transportation Misc-Sm MGE	\$0	P-84	\$0	\$0		\$0	\$0
85	392.200	Transportation Eq - Trucks	\$50,099,939	P-85	\$0	\$50,099,939		\$0	\$50,099,939
86	393.000	Stores Equipment	\$993,374	P-86	\$0	\$993,374		\$0	\$993,374
87	394.000	Tools, Shop, & Garage Equipment	\$38,286,579	P-87	\$0	\$38,286,579		\$0	\$38,286,579
88	394.500	Equip CNG Fuel Station	\$1,641,681	P-88	\$0	\$1,641,681		\$0	\$1,641,681
89	395.000	Lab Equipment	\$320,500	P-89	\$0	\$320,500		\$0	\$320,500
90	396.000	Power Operated Equipment	\$50,080,933	P-90	\$0	\$50,080,933		\$0	\$50,080,933
91	396.100	Power Operated Equipment - T	\$21,372,548	P-91	\$0	\$21,372,548		\$0	\$21,372,548
92	397.000	Communication Equipment	\$16,743,095	P-92	\$0	\$16,743,095		\$0	\$16,743,095
93	397.010	Communication Equipment-Software	\$0	P-93	\$0	\$0		\$0	\$0
94	397.100	Communication Equipment-MGE ERT	\$42,711,662	P-94	\$0	\$42,711,662		\$0	\$42,711,662
95	397.200	Comm Equipment - AMRs	\$16,624,220	P-95	\$0	\$16,624,220		\$0	\$16,624,220
96	398.000	Misc. Equipment	\$5,777,460	P-96	\$0	\$5,777,460		\$0	\$5,777,460
97		TOTAL GENERAL PLANT	\$469,771,975		-\$1,439,274	\$468,332,701		\$0	\$468,332,701
98		RETIREMENT WORK IN PROGRESS							
99	0.000	Retirement Work-In Progress	\$0	P-99	\$0	\$0		\$0	\$0
100		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
101		TOTAL PLANT IN SERVICE	\$4,241,616,670		-\$8,038,662	\$4,233,578,008		\$0	\$4,233,578,008

**Spire Missouri Inc.**  
**Case No. GR-2021-0108**  
**Test Year Ending 09/30/2020**  
**Updated Through 12/31/2020**  
**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-22	Services - Plastic	380.200		-\$1,260,341		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-24	Smart Meters	381.100		-\$4,419,631		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$4,419,631		\$0	
P-26	Smart Meters Installation	382.100		-\$919,416		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$919,416		\$0	
P-69	LH Improvements 700 Market	390.200		-\$1,439,274		\$0
	1. To allocate leasehold improvements (Juliette)		-\$1,439,274		\$0	
<b>Total Plant Adjustments</b>				<b>-\$8,038,662</b>		<b>\$0</b>

Spire Missouri Inc.  
Case No. GR-2021-0108  
Test Year Ending 09/30/2020  
Updated Through 12/31/2020  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$18,101	0.00%	\$0
3	302.000	Franchises	\$22,307	0.00%	\$0
4	303.000	Intangible Property-MGE	\$773,929	0.00%	\$0
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$814,337</b>		<b>\$0</b>
6		<b>DISTRIBUTION PLANT</b>			
7	374.000	Land - Dist Plant	\$4,714,899	0.00%	\$0
8	374.200	Land Rights - Dist Plant	\$4,156,698	1.33%	\$55,284
9	375.100	Structures & Improvements - Dist	\$17,273,663	2.40%	\$414,568
10	375.200	Structures & Improvements - Service Centers	\$16,317,550	2.40%	\$391,621
11	375.210	Structures & Improvements - Leased Property	\$100,083	0.00%	\$0
12	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965
13	375.410	Structures & Improvements - Other Small Structures	\$0	0.00%	\$0
14	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657
15	376.100	Mains - Steel	\$500,131,510	1.95%	\$9,752,565
16	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747
17	376.200	Mains - Cast Iron	\$69,179,190	3.12%	\$2,158,391
18	376.300	Mains - Plastic	\$1,313,794,861	2.34%	\$30,742,799
19	378.000	Meas. & Reg. Station - General	\$26,660,382	2.86%	\$762,487
20	379.000	Meas. & Reg. Station - City Gate	\$9,616,396	2.66%	\$255,796
21	380.100	Services - Steel	\$46,818,416	4.20%	\$1,966,373
22	380.200	Services - Plastic	\$1,334,352,539	3.77%	\$50,305,091
23	381.000	Meters	\$188,721,499	2.85%	\$5,378,563
24	381.100	Smart Meters	\$0	0.00%	\$0
25	382.000	Meters Installation - Dist Plant	\$102,591,179	1.91%	\$1,959,492
26	382.100	Smart Meters Installation	\$0	0.00%	\$0
27	383.000	House Regulators	\$47,259,568	2.00%	\$945,191
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$21,001,223	2.20%	\$462,027
29	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627
30	387.000	Other Equipment - Dist.	\$406,070	1.84%	\$7,472
31		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$3,716,182,929</b>		<b>\$105,814,716</b>
32		<b>PRODUCTION PLANT</b>			
33	304.000	Land and Land rights	\$119,929	0.00%	\$0
34	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	1.77%	\$33,082
35	307.000	Other Power Equipment	\$33,139	1.91%	\$633
36	311.000	Propane Equipment - Gas Operations	\$4,577,999	2.56%	\$117,197
37	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591
38		<b>TOTAL PRODUCTION PLANT</b>	<b>\$11,428,057</b>		<b>\$218,503</b>

Spire Missouri Inc.  
Case No. GR-2021-0108  
Test Year Ending 09/30/2020  
Updated Through 12/31/2020  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		<b>UNDERGROUND GAS STORAGE</b>			
40	350.100	Land - UG Storage	\$1,201,600	0.00%	\$0
41	350.200	Rights of Way - UG Storage	\$778,418	0.00%	\$0
42	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608
43	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866
44	352.000	Wells	\$7,722,940	1.22%	\$94,220
45	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0
46	352.200	Reservoirs	\$245,023	1.11%	\$2,720
47	352.300	Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559
48	352.400	Wells - Oil & Vent Gas	\$2,089,630	1.85%	\$38,658
49	353.000	Lines	\$3,238,918	1.39%	\$45,021
50	354.000	Equipment - Compressor Station	\$3,143,239	1.57%	\$49,349
51	355.000	Measuring & Regulating Equipment	\$2,304,527	1.91%	\$44,016
52	356.000	Purification Equipment	\$233,042	2.20%	\$5,127
53	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341
54		<b>TOTAL UNDERGROUND GAS STORAGE</b>	<b>\$34,224,304</b>		<b>\$421,485</b>
55		<b>OTHER STORAGE</b>			
56	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0
57	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0
58	362.000	Gas Holders	\$34,530	0.00%	\$0
59	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0
60		<b>TOTAL OTHER STORAGE</b>	<b>\$531,033</b>		<b>\$0</b>
61		<b>TRANSMISSION PLANT</b>			
62	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0
63	367.000	Structures & Improvements - Trans	\$2,013,840	1.44%	\$28,999
64	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225
65		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$2,064,647</b>		<b>\$29,224</b>
66		<b>GENERAL PLANT</b>			
67	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0
68	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0
69	390.200	LH Improvements 700 Market	\$4,139,086	0.00%	\$0
70	390.300	Structures - Leased - St. Charles	\$35,641	0.00%	\$0
71	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899
72	390.710	Structures - Leased - MoNat	\$87,581	0.00%	\$0
73	390.810	Structures - Leased - Franklin County	\$171,308	0.00%	\$0
74	391.000	Office Furniture & Equipment	\$10,826,096	4.71%	\$509,909
75	391.100	Computers	\$18,081,532	4.71%	\$851,640
76	391.200	Mech. Office Equipment	\$307,555	5.47%	\$16,823
77	391.300	Data Processing Software	\$19,721,191	12.12%	\$2,390,208

**Spire Missouri Inc.**  
**Case No. GR-2021-0108**  
**Test Year Ending 09/30/2020**  
**Updated Through 12/31/2020**  
**Depreciation Expense**

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense
78	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894
79	391.500	Enterprise Software - EIMS	\$122,811,485	0.00%	\$0
80	391.950	EIMS - Shared Services	\$20,746,607	0.00%	\$0
81	391.950	Enterprise Software SS Alloc	\$13,890,925	0.00%	\$0
82	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0
83	392.100	Transportation Eq - Automobiles	\$10,177,208	10.00%	\$1,017,721
84	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0
85	392.200	Transportation Eq - Trucks	\$50,099,939	7.69%	\$3,852,685
86	393.000	Stores Equipment	\$993,374	2.16%	\$21,457
87	394.000	Tools, Shop, & Garage Equipment	\$38,286,579	3.62%	\$1,385,974
88	394.500	Equip CNG Fuel Station	\$1,641,681	3.62%	\$59,429
89	395.000	Lab Equipment	\$320,500	3.62%	\$11,602
90	396.000	Power Operated Equipment	\$50,080,933	6.07%	\$3,039,913
91	396.100	Power Operated Equipment - T	\$21,372,548	6.07%	\$1,297,314
92	397.000	Communication Equipment	\$16,743,095	5.81%	\$972,773
93	397.010	Communication Equipment-Software	\$0	0.00%	\$0
94	397.100	Communication Equipment-MGE ERT	\$42,711,662	5.67%	\$2,421,751
95	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009
96	398.000	Misc. Equipment	\$5,777,460	4.58%	\$264,608
97		<b>TOTAL GENERAL PLANT</b>	<b>\$468,332,701</b>		<b>\$20,404,609</b>
98		<b>RETIREMENT WORK IN PROGRESS</b>			
99	0.000	Retirement Work-In Progress	\$0	0.00%	\$0
100		<b>TOTAL RETIREMENT WORK IN PROGRESS</b>	<b>\$0</b>		<b>\$0</b>
101		<b>Total Depreciation</b>	<b>\$4,233,578,008</b>		<b>\$126,888,537</b>

Spire Missouri Inc.  
Case No. GR-2021-0108  
Test Year Ending 09/30/2020  
Updated Through 12/31/2020  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$1	P-2	\$0	\$1		\$0	\$1
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929		\$0	\$773,929
5		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$773,930</b>		<b>\$0</b>	<b>\$773,930</b>		<b>\$0</b>	<b>\$773,930</b>
6		<b>DISTRIBUTION PLANT</b>							
7	374.000	Land - Dist Plant	\$19,361	P-7	\$0	\$19,361		\$0	\$19,361
8	374.200	Land Rights - Dist Plant	\$1,184,516	P-8	\$0	\$1,184,516		\$0	\$1,184,516
9	375.100	Structures & Improvements - Dist	\$3,212,473	P-9	\$0	\$3,212,473		\$0	\$3,212,473
10	375.200	Structures & Improvements - Service Centers	\$4,683,180	P-10	\$0	\$4,683,180		\$0	\$4,683,180
11	375.210	Structures & Improvements - Leased Property	\$69,774	P-11	\$0	\$69,774		\$0	\$69,774
12	375.300	Structures & Improvements - Garage	\$236,483	P-12	\$0	\$236,483		\$0	\$236,483
13	375.410	Structures & Improvements - Other Small Structures	\$0	P-13	\$0	\$0		\$0	\$0
14	375.700	Structures & Improvements - MONAT	\$77,270	P-14	\$0	\$77,270		\$0	\$77,270
15	376.100	Mains - Steel	\$238,650,806	P-15	-\$224,592	\$238,426,214		\$0	\$238,426,214
16	376.101	Mains-Steel Transmission-MGE	\$3,997,650	P-16	-\$5,705	\$3,991,945		\$0	\$3,991,945
17	376.200	Mains - Cast Iron	-\$820,278	P-17	\$820,278	\$0		\$0	\$0
18	376.300	Mains - Plastic	\$194,543,580	P-18	-\$589,980	\$193,953,600		\$0	\$193,953,600
19	378.000	Meas. & Reg. Station - General	\$7,786,450	P-19	\$0	\$7,786,450		\$0	\$7,786,450
20	379.000	Meas. & Reg. Station - City Gate	\$3,574,233	P-20	\$0	\$3,574,233		\$0	\$3,574,233
21	380.100	Services - Steel	\$39,085,901	P-21	\$0	\$39,085,901		\$0	\$39,085,901
22	380.200	Services - Plastic	\$502,109,536	P-22	-\$31,980	\$502,077,556		\$0	\$502,077,556
23	381.000	Meters	\$43,775,145	P-23	\$0	\$43,775,145		\$0	\$43,775,145
24	381.100	Smart Meters	\$41,416	P-24	-\$41,416	\$0		\$0	\$0
25	382.000	Meters Installation - Dist Plant	\$47,271,180	P-25	\$0	\$47,271,180		\$0	\$47,271,180
26	382.100	Smart Meters Installation	\$5,529	P-26	-\$5,529	\$0		\$0	\$0
27	383.000	House Regulators	\$20,291,545	P-27	\$0	\$20,291,545		\$0	\$20,291,545
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,659,248	P-28	\$0	\$7,659,248		\$0	\$7,659,248
29	386.000	Other Property - Customer Premises	\$172,978	P-29	\$0	\$172,978		\$0	\$172,978
30	387.000	Other Equipment - Dist.	\$436,446	P-30	\$0	\$436,446		\$0	\$436,446
31		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$1,118,064,422</b>		<b>-\$78,924</b>	<b>\$1,117,985,498</b>		<b>\$0</b>	<b>\$1,117,985,498</b>
32		<b>PRODUCTION PLANT</b>							
33	304.000	Land and Land rights	\$0	P-33	\$0	\$0		\$0	\$0
34	305.000	Structures & Improvements - Mfg Gas	\$1,037,715	P-34	\$0	\$1,037,715		\$0	\$1,037,715
35	307.000	Other Power Equipment	\$51,867	P-35	\$0	\$51,867		\$0	\$51,867
36	311.000	Propane Equipment - Gas Operations	\$3,625,260	P-36	\$0	\$3,625,260		\$0	\$3,625,260
37	311.100	Propane Storage Cavern - Gas Ops	\$5,500,538	P-37	\$0	\$5,500,538		\$0	\$5,500,538
38		<b>TOTAL PRODUCTION PLANT</b>	<b>\$10,215,380</b>		<b>\$0</b>	<b>\$10,215,380</b>		<b>\$0</b>	<b>\$10,215,380</b>
39		<b>UNDERGROUND GAS STORAGE</b>							
40	350.100	Land - UG Storage	\$0	P-40	\$0	\$0		\$0	\$0
41	350.200	Rights of Way - UG Storage	\$772,160	P-41	\$0	\$772,160		\$0	\$772,160
42	351.200	Structures - Compression Station	\$946,764	P-42	\$0	\$946,764		\$0	\$946,764
43	351.400	Other Structures - UG Storage	\$1,082,788	P-43	\$0	\$1,082,788		\$0	\$1,082,788
44	352.000	Wells	\$6,747,364	P-44	\$0	\$6,747,364		\$0	\$6,747,364
45	352.100	Storage Leaseholds & Rights	\$2,053,275	P-45	\$0	\$2,053,275		\$0	\$2,053,275
46	352.200	Reservoirs	\$215,366	P-46	\$0	\$215,366		\$0	\$215,366
47	352.300	Non-Recoverable Natural Gas	\$3,210,785	P-47	\$0	\$3,210,785		\$0	\$3,210,785
48	352.400	Wells - Oil & Vent Gas	\$387,455	P-48	\$0	\$387,455		\$0	\$387,455
49	353.000	Lines	\$2,583,156	P-49	\$0	\$2,583,156		\$0	\$2,583,156
50	354.000	Equipment - Compressor Station	\$2,676,630	P-50	\$0	\$2,676,630		\$0	\$2,676,630
51	355.000	Measuring & Regulating Equipment	\$2,365,151	P-51	\$0	\$2,365,151		\$0	\$2,365,151
52	356.000	Purification Equipment	\$272,865	P-52	\$0	\$272,865		\$0	\$272,865
53	357.000	Other Equipment - UG Storage	\$54,978	P-53	\$0	\$54,978		\$0	\$54,978
54		<b>TOTAL UNDERGROUND GAS STORAGE</b>	<b>\$23,368,737</b>		<b>\$0</b>	<b>\$23,368,737</b>		<b>\$0</b>	<b>\$23,368,737</b>
55		<b>OTHER STORAGE</b>							
56	360.000	Land & Land Rights - Other Storage	\$0	P-56	\$0	\$0		\$0	\$0
57	361.000	Structures & Improvements - Other Storage	\$343,322	P-57	\$0	\$343,322		\$0	\$343,322
58	362.000	Gas Holders	\$5,316,393	P-58	\$0	\$5,316,393		\$0	\$5,316,393
59	363.000	Compressor Equip. Other Storage	\$523,423	P-59	\$0	\$523,423		\$0	\$523,423

Spire Missouri Inc.  
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
61		TRANSMISSION PLANT							
62	365.200	Rights of Way - Transmission	\$0	P-62	\$0	\$0		\$0	\$0
63	367.000	Structures & Improvements - Trans	\$2,096,144	P-63	-\$63,256	\$2,032,888		\$0	\$2,032,888
64	371.000	Other Equipment - Transmission	-\$63,256	P-64	\$63,256	\$0		\$0	\$0
65		TOTAL TRANSMISSION PLANT	\$2,032,888		\$0	\$2,032,888		\$0	\$2,032,888
66		GENERAL PLANT							
67	389.000	Land - Gen Plant	\$0	P-67	\$0	\$0		\$0	\$0
68	390.100	Structures - Leased - GO	\$327,191	P-68	\$0	\$327,191		\$0	\$327,191
69	390.200	LH Improvements 700 Market	\$1,237,227	P-69	-\$315,443	\$921,784		\$0	\$921,784
70	390.300	Structures - Leased - St. Charles	\$21,029	P-70	\$0	\$21,029		\$0	\$21,029
71	390.700	Structures - Gen Plant - MoNat	\$29,303	P-71	\$0	\$29,303		\$0	\$29,303
72	390.710	Structures - Leased - MoNat	\$72,670	P-72	\$0	\$72,670		\$0	\$72,670
73	390.810	Structures - Leased - Franklin County	\$33,140	P-73	\$0	\$33,140		\$0	\$33,140
74	391.000	Office Furniture & Equipment	\$1,514,371	P-74	-\$51,967	\$1,462,404		\$0	\$1,462,404
75	391.100	Computers	\$17,898,361	P-75	\$0	\$17,898,361		\$0	\$17,898,361
76	391.200	Mech. Office Equipment	-\$224,603	P-76	\$224,603	\$0		\$0	\$0
77	391.300	Data Processing Software	\$13,066,473	P-77	-\$94,665	\$12,971,808		\$0	\$12,971,808
78	391.400	Data Processing Systems	-\$677,814	P-78	\$677,814	\$0		\$0	\$0
79	391.500	Enterprise Software - EIMS	\$57,886,683	P-79	-\$589,518	\$57,297,165		\$0	\$57,297,165
80	391.950	EIMS - Shared Services	\$2,421,665	P-80	-\$99,588	\$2,322,077		\$0	\$2,322,077
81	391.950	Enterprise Software SS Alloc	\$1,707,312	P-81	-\$66,679	\$1,640,633		\$0	\$1,640,633
82	392.000	Transportation Eq - Trailer	\$0	P-82	\$0	\$0		\$0	\$0
83	392.100	Transportation Eq - Automobiles	\$8,147,490	P-83	\$0	\$8,147,490		\$0	\$8,147,490
84	392.110	Transportation Misc-Sm MGE	\$0	P-84	\$0	\$0		\$0	\$0
85	392.200	Transportation Eq - Trucks	\$20,127,641	P-85	\$0	\$20,127,641		\$0	\$20,127,641
86	393.000	Stores Equipment	\$555,445	P-86	\$0	\$555,445		\$0	\$555,445
87	394.000	Tools, Shop, & Garage Equipment	\$9,788,169	P-87	\$0	\$9,788,169		\$0	\$9,788,169
88	394.500	Equip CNG Fuel Station	\$162,619	P-88	\$0	\$162,619		\$0	\$162,619
89	395.000	Lab Equipment	\$176,106	P-89	\$0	\$176,106		\$0	\$176,106
90	396.000	Power Operated Equipment	\$11,903,982	P-90	\$0	\$11,903,982		\$0	\$11,903,982
91	396.100	Power Operated Equipment - T	\$7,488,983	P-91	\$0	\$7,488,983		\$0	\$7,488,983
92	397.000	Communication Equipment	\$2,024,602	P-92	\$0	\$2,024,602		\$0	\$2,024,602
93	397.010	Communication Equipment-Software	\$0	P-93	\$0	\$0		\$0	\$0
94	397.100	Communication Equipment-MGE ERT	\$9,304,139	P-94	\$0	\$9,304,139		\$0	\$9,304,139
95	397.200	Comm Equipment - AMRs	\$7,863,520	P-95	\$0	\$7,863,520		\$0	\$7,863,520
96	398.000	Misc. Equipment	\$1,001,049	P-96	\$0	\$1,001,049		\$0	\$1,001,049
97		TOTAL GENERAL PLANT	\$173,856,753		-\$315,443	\$173,541,310		\$0	\$173,541,310
98		RETIREMENT WORK IN PROGRESS							
99	0.000	Retirement Work-In Progress	-\$16,840,184	P-99	\$0	-\$16,840,184		\$0	-\$16,840,184
100		TOTAL RETIREMENT WORK IN PROGRESS	-\$16,840,184		\$0	-\$16,840,184		\$0	-\$16,840,184
101		TOTAL DEPRECIATION RESERVE	\$1,317,655,064		-\$394,367	\$1,317,260,697		\$0	\$1,317,260,697

Spire Missouri Inc.  
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-15	Mains - Steel	376.100		-\$224,592		\$0
	1. To include reserve adjustment (Buttig)		-\$224,592		\$0	
R-16	Mains-Steel Transmission-MGE	376.101		-\$5,705		\$0
	1. To include reserve adjustment (Buttig)		-\$5,705		\$0	
R-17	Mains - Cast Iron	376.200		\$820,278		\$0
	1. To include reserve adjustment (Buttig)		\$820,278		\$0	
R-18	Mains - Plastic	376.300		-\$589,980		\$0
	1. To include reserve adjustment (Buttig)		-\$589,980		\$0	
R-22	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
R-24	Smart Meters	381.100		-\$41,416		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$41,416		\$0	
R-26	Smart Meters Installation	382.100		-\$5,529		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$5,529		\$0	
R-63	Structures & Improvements - Trans	367.000		-\$63,256		\$0
	1. To include reserve adjustment (Buttig)		-\$63,256		\$0	
R-64	Other Equipment - Transmission	371.000		\$63,256		\$0
	1. To include reserve adjustment (Buttig)		\$63,256		\$0	
R-69	LH Improvements 700 Market	390.200		-\$315,443		\$0
	1. To allocate leasehold improvements (Juliette)		-\$315,443		\$0	

Spire Missouri Inc.  
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-74	Office Furniture & Equipment	391.000		-\$51,967		\$0
	1. To include reserve adjustment (Buttig)		-\$51,967		\$0	
R-76	Mech. Office Equipment	391.200		\$224,603		\$0
	1. To include reserve adjustment (Buttig)		\$224,603		\$0	
R-77	Data Processing Software	391.300		-\$94,665		\$0
	1. To include reserve adjustment (Buttig) - East Only		-\$94,665		\$0	
R-78	Data Processing Systems	391.400		\$677,814		\$0
	1. To include reserve adjustment (Buttig)		\$677,814		\$0	
R-79	Enterprise Software - EIMS	391.500		-\$589,518		\$0
	1. To allocate enterprise software (Juliette)		\$0		\$0	
	2. To include reserve adjustment (Buttig)		-\$589,518		\$0	
R-80	EIMS - Shared Services	391.950		-\$99,588		\$0
	1. To include reserve adjustment (Buttig)		-\$99,588		\$0	
R-81	Enterprise Software SS Alloc	391.950		-\$66,679		\$0
	1. To include reserve adjustment (Juliette)		-\$66,679		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$394,367</b>		<b>\$0</b>

Spire Missouri Inc.  
Case No. GR-2021-0108  
Test Year Ending 09/30/2020  
Updated Through 12/31/2020  
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Purchased Gas Costs	\$306,230,537			12.40	0.033973	\$10,403,570
3	Purchased Gas - Back Out	-\$306,230,537			0.00	0.000000	\$0
4	Payroll & Employee Withholdings	\$65,705,738			38.89	0.106548	\$7,000,815
5	Vacation - Union & Non-Union	\$4,361,079			-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$11,912,468			-40.59	-0.111205	-\$1,324,726
7	Employee Benefits	\$13,345,033			43.16	0.118260	\$1,578,179
8	Incentive Compensation	\$1,525,139			-208.76	-0.571933	-\$872,277
9	Bad Debt	\$6,377,984			0.00	0.000000	\$0
10	PSC Assessment	\$3,627,843			16.86	0.046185	\$167,553
11	Payroll and Employee Withholdings	\$37,153,441			35.90	0.098356	\$3,654,264
12	Vacation Non-Union and Union	\$1,858,983			-134.64	-0.368877	-\$685,736
13	Pension and OPEB Expense	\$3,614,006			-21.52	-0.058959	-\$213,078
14	Purchased Gas Expense	\$208,693,749			9.41	0.025781	\$5,380,334
15	Purchased Gas Expense (Back out)	-\$208,693,749			0.00	0.000000	\$0
16	Bad Debt Expense	\$5,563,816			0.00	0.000000	\$0
17	Cash Vouchers	\$80,137,137			7.06	0.019332	\$1,549,175
18	TOTAL OPERATION AND MAINT. EXPENSE	\$235,182,667					\$25,065,097
19	TAXES						
20	Payroll Taxes	\$4,313,980			38.89	0.106548	\$459,646
21	Federal & States SUTA	\$39,773			-24.72	-0.067734	-\$2,694
22	Property Taxes	\$22,411,521			-134.42	-0.368274	-\$8,253,580
23	Gross Receipts Taxes	\$36,620,782			2.08	0.005699	\$208,702
24	Use Tax	\$623,273			-28.96	-0.079331	-\$49,445
25	Sales Tax	\$18,194,682			20.11	0.055106	\$1,002,637
26	OTHER EXPENSES	\$0			0.00	0.000000	\$0
27	Property Tax	\$20,411,282			-137.41	-0.376466	-\$7,684,154
28	Employer Portion of FICA	\$2,305,178			35.90	0.098356	\$226,728
29	Federal and State Unemployment Tax	\$20,848			-27.71	-0.075931	-\$1,583
30	Gross Receipts Tax	\$26,887,416			-11.73	-0.032137	-\$864,081
31	TOTAL TAXES	\$131,828,735					-\$14,957,824
32	CWC REQ'D BEFORE RATE BASE OFFSETS	\$367,011,402			10.05	0.027539	\$10,107,273
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$34,034,791			11.27	0.030873	\$1,050,751
35	State Tax Offset	\$6,043,876			11.27	0.030873	\$186,592
36	City Tax Offset	\$0			0.00	0.000000	\$0
37	Interest Expense Offset	\$50,343,409			-23.38	-0.064054	-\$3,224,719
38	TOTAL TAX OFFSET FROM RATE BASE	\$90,422,076					-\$1,987,376
39	TOTAL CASH WORKING CAPITAL REQUIRED	\$457,433,478					\$8,119,897

Spire Missouri Inc.  
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Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$514,701,933	\$0	\$514,701,933	-\$514,924,286	-\$222,353	\$0	-\$222,353	\$0	-\$222,353
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186	-\$6,549,656	\$86,018,726	\$0	\$86,018,726	\$60,752,939	\$25,265,787
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284	-\$3,591,278	\$42,801,835	\$0	\$42,801,835	\$10,420,021	\$32,381,814
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529	\$1,232,449	\$6,452,268	\$0	\$6,452,268	\$412,260	\$6,040,008
9	TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429	-\$1,066,517	\$3,037,873	\$0	\$3,037,873	\$1,399,393	\$1,638,480
10	TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374	-\$18,251,394	\$92,388,252	\$0	\$92,388,252	\$27,815,464	\$64,572,788
11	TOTAL DEPRECIATION EXPENSE	\$100,497,413	See Note (1)	See Note (1)	See Note (1)	\$100,497,413	\$20,230,089	\$120,727,502	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463	-\$3,859,894	\$13,660,569	\$0	\$13,660,569	\$0	\$13,660,569
13	TOTAL OTHER OPERATING EXPENSES	\$104,896,081	\$0	\$104,896,081	-\$53,091,959	\$51,804,122	\$0	\$51,804,122	\$0	\$51,804,122
14	TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242	-\$600,309,381	\$401,144,771	\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
15	NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0	\$0	\$789,637,571	-\$630,721,278	\$158,916,293	\$0	\$0
16	TOTAL INCOME TAXES	\$122,851	See Note (1)	See Note (1)	See Note (1)	\$122,851	\$27,094,471	\$27,217,322	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$17,149,844	See Note (1)	See Note (1)	See Note (1)	\$17,149,844	-\$34,568,466	-\$17,418,622	See Note (1)	See Note (1)
18	NET OPERATING INCOME	\$172,055,495	\$0	\$0	\$0	\$772,364,876	-\$623,247,283	\$149,117,593	\$0	\$0

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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$0			Rev-2		\$0	0.00%	\$0	\$0		
Rev-3	481.000	Commercial	\$0			Rev-3		\$0	0.00%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	0.00%	\$0	\$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	0.00%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	480.000	Residential Rev	\$857,926,360			Rev-7		\$857,926,360	100.00%	-\$407,433,580	\$450,492,780		
Rev-8	481.000	Small General Service Revenue	\$106,683,526			Rev-8		\$106,683,526	100.00%	-\$60,131,005	\$46,552,521		
Rev-9	481.000	Large General Service Revenue	\$127,215,938			Rev-9		\$127,215,938	100.00%	-\$84,657,296	\$42,558,642		
Rev-10	481.000	Large Volume Service Revenue	\$4,781,791			Rev-10		\$4,781,791	100.00%	-\$3,545,503	\$1,236,288		
Rev-11	481.000	Unmetered Gas Light Revenue	\$114,352			Rev-11		\$114,352	100.00%	-\$70,319	\$44,033		
Rev-12	481.300	Interruptible	\$1,628,312			Rev-12		\$1,628,312	100.00%	-\$1,083,472	\$544,840		
Rev-13	481.000	General LP Revenue	\$62,382			Rev-13		\$62,382	100.00%	-\$49,965	\$12,417		
Rev-14	481.000	Vehicular Fuel	\$581,348			Rev-14		\$581,348	100.00%	-\$556,602	\$24,746		
Rev-15	487.000	Late Payment Charges	\$3,864,654			Rev-15		\$3,864,654	100.00%	\$2,738,200	\$6,602,854		
Rev-16	489.000	Transport Sales	\$0			Rev-16		\$0	0.00%	\$0	\$0		
Rev-17	0.000	Misc Rate Class	\$4,548			Rev-17		\$4,548	100.00%	-\$2,589	\$1,959		
Rev-18	0.000	Transportation	\$33,556,113			Rev-18		\$33,556,113	100.00%	-\$1,584,561	\$31,971,552		
Rev-19	0.000	Unbilled and Miscellaneous	\$16,911,096			Rev-19		\$16,911,096	100.00%	-\$16,911,095	\$1		
Rev-20	492.000	Incidental Gasoline and Oil Sales	\$236,141			Rev-20		\$236,141	100.00%	\$0	\$236,141		
Rev-21	493.000	Rent From Gas Property	\$12,379			Rev-21		\$12,379	100.00%	\$0	\$12,379		
Rev-22	495.000	Other Gas Revenue	\$35,838,440			Rev-22		\$35,838,440	100.00%	-\$35,838,440	\$0		
Rev-23	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-23		\$0	0.00%	\$0	\$0		
Rev-24	0.000	Industrial Marketers	\$1,364,962			Rev-24		\$1,364,962	100.00%	-\$1,364,962	\$0		
Rev-25		<b>TOTAL OPERATING REVENUES</b>	<b>\$1,190,782,342</b>					<b>\$1,190,782,342</b>		<b>-\$610,491,189</b>	<b>\$580,291,153</b>		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$509,764,256	\$0	\$509,764,256	E-2	-\$514,924,286	-\$5,160,030	100.00%	\$0	-\$5,160,030	\$0	-\$5,160,030
3	808.100	Gas Withdrawn from Storage Debt.	\$5,155,905	\$0	\$5,155,905	E-3	\$0	\$5,155,905	100.00%	\$0	\$5,155,905	\$0	\$5,155,905
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$1,398	\$0	-\$1,398	E-4	\$0	-\$1,398	100.00%	\$0	-\$1,398	\$0	-\$1,398
5	812.000	Gas Used for Other Utility Oper. - Cred.	-\$216,830	\$0	-\$216,830	E-5	\$0	-\$216,830	100.00%	\$0	-\$216,830	\$0	-\$216,830
6		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>\$514,701,933</b>	<b>\$0</b>	<b>\$514,701,933</b>		<b>-\$514,924,286</b>	<b>-\$222,353</b>		<b>\$0</b>	<b>-\$222,353</b>	<b>\$0</b>	<b>-\$222,353</b>
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$397,449	\$300,153	\$97,296	E-8	-\$27,399	\$370,050	100.00%	\$0	\$370,050	\$272,754	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	-\$1,325	\$21,368	100.00%	\$0	\$21,368	\$13,194	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	-\$34,216	\$427,436	100.00%	\$0	\$427,436	\$340,609	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	-\$4,450	\$51,567	100.00%	\$0	\$51,567	\$44,299	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	-\$19,489	\$228,665	100.00%	\$0	\$228,665	\$194,010	\$34,655
13	819.000	Compressor Station Fuel and Power	\$1,398	\$0	\$1,398	E-13	\$0	\$1,398	100.00%	\$0	\$1,398	\$0	\$1,398
14	820.000	Measuring & Regulation Station Expenses	\$368,058	\$330,419	\$37,639	E-14	-\$30,162	\$337,896	100.00%	\$0	\$337,896	\$300,257	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	-\$2,806	\$34,334	100.00%	\$0	\$34,334	\$27,930	\$6,404
16	823.000	Gas Losses	\$4,126	\$0	\$4,126	E-16	\$0	\$4,126	100.00%	\$0	\$4,126	\$0	\$4,126
17	824.000	Other Expenses	\$275,737	\$94,181	\$181,556	E-17	-\$8,597	\$267,140	100.00%	\$0	\$267,140	\$85,584	\$181,556
18	825.000	Storage Well Royalties	\$98,041	\$2,003	\$96,038	E-18	-\$183	\$97,858	100.00%	\$0	\$97,858	\$1,820	\$96,038
19	830.000	Maint. Supervision & Engineering	\$29,452	\$10,453	\$18,999	E-19	-\$954	\$28,498	100.00%	\$0	\$28,498	\$9,499	\$18,999
20	831.000	Maint. of Structures & Improvements	\$200,455	\$100,766	\$99,689	E-20	-\$9,198	\$191,257	100.00%	\$0	\$191,257	\$91,568	\$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	-\$8,087	\$495,333	100.00%	\$0	\$495,333	\$80,507	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	-\$6,421	\$114,841	100.00%	\$0	\$114,841	\$63,915	\$50,926
23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$6,813	\$95,557	100.00%	\$0	\$95,557	\$67,823	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$6,401	\$161,514	100.00%	\$0	\$161,514	\$63,718	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$647	\$21,367	100.00%	\$0	\$21,367	\$6,446	\$14,921

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$11,934	\$298,312	100.00%	\$0	\$298,312	\$118,800	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$40	-\$425	100.00%	\$0	-\$425	-\$398	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$255	\$9,574	100.00%	\$0	\$9,574	\$2,534	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.00%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	-\$7,242	\$84,335	100.00%	\$0	\$84,335	\$72,090	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$186,539	\$3,356,388		\$0	\$3,356,388	\$1,856,959	\$1,499,429
32		TRANSMISSION EXPENSES											
33	859.000	Other Joint Expenses	\$0	\$0	\$0	E-33	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
34		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		PRODUCTION EXPENSES											
36	710.000	Operation Supervisor and Engineering	\$6,392	\$6,132	\$260	E-36	-\$560	\$5,832	100.00%	\$0	\$5,832	\$5,572	\$260
37	712.000	Other Power Expenses	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
38	717.000	Liquified Petroleum Gas Expenses	\$3,161	\$0	\$3,161	E-38	\$0	\$3,161	100.00%	\$0	\$3,161	\$0	\$3,161
39	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-39	-\$7	\$663	100.00%	\$0	\$663	\$65	\$598
40	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-40	\$0	\$1,085,220	100.00%	\$0	\$1,085,220	\$0	\$1,085,220
41	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-41	-\$10,528	\$115,174	100.00%	\$0	\$115,174	\$104,803	\$10,371
42	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-42	\$26	-\$271	100.00%	\$0	-\$271	-\$254	-\$17
43	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-43	-\$1,628	\$21,558	100.00%	\$0	\$21,558	\$16,206	\$5,352
44	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-44	-\$7,610	\$118,341	100.00%	\$0	\$118,341	\$75,752	\$42,589
45		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		-\$20,307	\$1,349,678		\$0	\$1,349,678	\$202,144	\$1,147,534
46		DISTRIBUTION EXPENSES											
47	870.000	Operation Supervision & Engineering - Dist	\$5,901,903	\$5,632,410	\$269,493	E-47	-\$553,734	\$5,348,169	100.00%	\$0	\$5,348,169	\$5,078,676	\$269,493
48	871.000	Distribution Load Dispatching	\$932,155	\$852,711	\$79,444	E-48	-\$85,969	\$846,186	100.00%	\$0	\$846,186	\$766,742	\$79,444
49	874.000	Main & Service Expenses	\$19,458,103	\$6,886,001	\$12,572,102	E-49	-\$593,239	\$18,864,864	100.00%	\$0	\$18,864,864	\$6,212,476	\$12,652,388
50	875.000	Measuring & Regulating Station Expenses - General	\$1,670,865	\$1,352,301	\$318,564	E-50	-\$133,135	\$1,537,730	100.00%	\$0	\$1,537,730	\$1,219,166	\$318,564
51	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-51	-\$312	\$3,319	100.00%	\$0	\$3,319	\$3,105	\$214
52	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$28,409	\$7,703	\$20,706	E-52	-\$703	\$27,706	100.00%	\$0	\$27,706	\$7,000	\$20,706
53	878.000	Meter & House Regulator Expenses	\$19,406,308	\$19,480,438	-\$74,130	E-53	-\$1,883,232	\$17,523,076	100.00%	\$0	\$17,523,076	\$17,597,206	-\$74,130
54	879.000	Customer Installations Expenses	\$4,042,823	\$4,216,211	-\$173,388	E-54	-\$400,592	\$3,642,231	100.00%	\$0	\$3,642,231	\$3,815,619	-\$173,388
55	880.000	Other Expenses - Dist. Exp.	\$3,311,480	\$2,179,339	\$1,132,141	E-55	-\$224,670	\$3,086,810	100.00%	\$0	\$3,086,810	\$1,955,219	\$1,131,591
56	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-56	\$0	\$135,352	100.00%	\$0	\$135,352	\$0	\$135,352
57	885.000	Maintenance Supervision & Engineering	\$3,168,475	\$2,981,666	\$186,809	E-57	-\$297,830	\$2,870,645	100.00%	\$0	\$2,870,645	\$2,683,836	\$186,809
58	886.000	Maint. of Structures and Improvements	\$890,049	\$73,066	\$816,983	E-58	-\$6,670	\$883,379	100.00%	\$0	\$883,379	\$66,396	\$816,983
59	887.000	Maint. of Mains	\$20,977,220	\$14,025,772	\$6,951,448	E-59	-\$1,412,799	\$19,564,421	100.00%	\$0	\$19,564,421	\$12,612,973	\$6,951,448
60	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,686,651	\$1,830,267	\$856,384	E-60	-\$195,192	\$2,491,459	100.00%	\$0	\$2,491,459	\$1,635,075	\$856,384
61	890.000	Maint. of Measuring & Regulating Eq - Ind	\$406,173	\$318,153	\$88,020	E-61	-\$31,040	\$375,133	100.00%	\$0	\$375,133	\$287,113	\$88,020
62	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$67,503	\$47,493	\$20,010	E-62	-\$5,217	\$62,286	100.00%	\$0	\$62,286	\$42,276	\$20,010
63	892.000	Maintenance of Services	\$8,132,911	\$6,396,629	\$1,736,282	E-63	-\$615,701	\$7,517,210	100.00%	\$0	\$7,517,210	\$5,780,928	\$1,736,282
64	893.000	Maint. of Meters and House Regulators	\$1,178,688	\$1,021,975	\$156,713	E-64	-\$102,490	\$1,076,198	100.00%	\$0	\$1,076,198	\$919,485	\$156,713
65	894.000	Maintenance of Other Equipment	\$169,683	\$76,644	\$93,039	E-65	-\$7,131	\$162,552	100.00%	\$0	\$162,552	\$69,648	\$92,904
66		TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186		-\$6,549,656	\$86,018,726		\$0	\$86,018,726	\$60,752,939	\$25,265,787
67		CUSTOMER ACCOUNTS EXPENSE											
68	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69	902.000	Meter Reading Expenses	\$5,899,593	\$3,182,281	\$2,717,312	E-69	-\$349,978	\$5,549,615	100.00%	\$0	\$5,549,615	\$2,832,303	\$2,717,312
70	903.000	Customer Records & Collection Expenses	\$27,549,558	\$8,208,277	\$19,341,281	E-70	-\$2,474,753	\$25,074,805	100.00%	\$0	\$25,074,805	\$7,383,775	\$17,691,030

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71	904.000	Uncollectible Expense	\$12,685,019	\$0	\$12,685,019	E-71	-\$743,219	\$11,941,800	100.00%	\$0	\$11,941,800	\$0	\$11,941,800
72	905.000	Misc. Customer Accounts Expense	\$258,943	\$227,271	\$31,672	E-72	-\$23,328	\$235,615	100.00%	\$0	\$235,615	\$203,943	\$31,672
73		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284		-\$3,591,278	\$42,801,835		\$0	\$42,801,835	\$10,420,021	\$32,381,814
74		CUSTOMER SERVICE & INFO. EXP.											
75	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-75	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
76	908.000	Customer Assistance Expenses	\$5,121,570	\$458,290	\$4,663,280	E-76	\$1,247,252	\$6,368,822	100.00%	\$0	\$6,368,822	\$412,260	\$5,956,562
77	909.000	Informational & Instructional Advertising Expenses	\$98,249	\$0	\$98,249	E-77	-\$14,803	\$83,446	100.00%	\$0	\$83,446	\$0	\$83,446
78	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529		\$1,232,449	\$6,452,268		\$0	\$6,452,268	\$412,260	\$6,040,008
80		SALES EXPENSES											
81	911.000	Supervision - Sales Exp.	\$1,787,858	\$865,204	\$922,654	E-81	-\$201,508	\$1,586,350	100.00%	\$0	\$1,586,350	\$778,554	\$807,796
82	912.000	Demonstrating & Selling Expenses	\$2,315,171	\$689,938	\$1,625,233	E-82	-\$864,021	\$1,451,150	100.00%	\$0	\$1,451,150	\$620,095	\$831,055
83	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-83	-\$988	\$373	100.00%	\$0	\$373	\$744	-\$371
84	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-84	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
85		TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429		-\$1,066,517	\$3,037,873		\$0	\$3,037,873	\$1,399,393	\$1,638,480
86		ADMIN. & GENERAL EXPENSES											
87	920.000	Admin. & General Salaries	\$48,972,104	\$29,446,623	\$19,525,481	E-87	-\$11,435,276	\$37,536,828	100.00%	\$0	\$37,536,828	\$26,537,970	\$10,998,858
88	921.000	Office Supplies & Expenses	\$18,952,045	\$34,301	\$18,917,744	E-88	-\$188,312	\$18,763,733	100.00%	\$0	\$18,763,733	\$31,088	\$18,732,645
89	921.100	Office Supplies & Expenses - Non Alloc	\$616,595	\$0	\$616,595	E-89	\$0	\$616,595	100.00%	\$0	\$616,595	\$0	\$616,595
90	922.000	Admin. Expenses Transferred - Credit	-\$28,492,716	\$0	-\$28,492,716	E-90	\$0	-\$28,492,716	100.00%	\$0	-\$28,492,716	\$0	-\$28,492,716
91	923.000	Outside Services Employed	\$15,922,576	\$0	\$15,922,576	E-91	-\$1,782,579	\$14,139,997	100.00%	\$0	\$14,139,997	\$0	\$14,139,997
92	924.000	Property Insurance	\$1,154,340	\$0	\$1,154,340	E-92	\$117,503	\$1,271,843	100.00%	\$0	\$1,271,843	\$0	\$1,271,843
93	925.000	Injuries & Damages	\$9,423,748	\$0	\$9,423,748	E-93	\$4,276,378	\$13,700,126	100.00%	\$0	\$13,700,126	\$0	\$13,700,126
94	926.000	Employee Pensions & Benefits	\$33,587,537	\$696,141	\$32,891,396	E-94	-\$8,169,115	\$25,418,422	100.00%	\$0	\$25,418,422	\$631,408	\$24,787,014
95	928.000	Regulatory Commission Expenses	\$4,202,424	\$0	\$4,202,424	E-95	-\$604,906	\$3,597,518	100.00%	\$0	\$3,597,518	\$0	\$3,597,518
96	930.000	Misc. General Expenses	\$2,472,816	\$0	\$2,472,816	E-96	-\$420,068	\$2,052,748	100.00%	\$0	\$2,052,748	\$0	\$2,052,748
97	931.000	Rents	\$2,520,578	\$0	\$2,520,578	E-97	\$27,338	\$2,547,916	100.00%	\$0	\$2,547,916	\$0	\$2,547,916
98	932.000	Maint. of General Plant	\$1,307,599	\$687,207	\$620,392	E-98	-\$72,357	\$1,235,242	100.00%	\$0	\$1,235,242	\$614,998	\$620,244
99	927.000	Franchise Requirements	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
100		TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374		-\$18,251,394	\$92,388,252		\$0	\$92,388,252	\$27,815,464	\$64,572,788
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$100,497,413	See note (1)	See note (1)	E-102	See note (1)	\$100,497,413	100.00%	\$20,230,089	\$120,727,502	See note (1)	See note (1)
103	403.001	Depreciation Clearing	\$0	\$0	\$0	E-103	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
104		TOTAL DEPRECIATION EXPENSE	\$100,497,413	\$0	\$0		\$0	\$100,497,413		\$20,230,089	\$120,727,502	\$0	\$0
105		AMORTIZATION EXPENSE											
106	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-106	-\$7,189,437	\$8,032,142	100.00%	\$0	\$8,032,142	\$0	\$8,032,142
107	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-107	\$3,329,543	\$5,628,427	100.00%	\$0	\$5,628,427	\$0	\$5,628,427
108		TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463		-\$3,859,894	\$13,660,569		\$0	\$13,660,569	\$0	\$13,660,569
109		OTHER OPERATING EXPENSES											
110	408.000	Property Taxes	\$32,047,143	\$0	\$32,047,143	E-110	\$12,878,150	\$44,925,293	100.00%	\$0	\$44,925,293	\$0	\$44,925,293
111	408.000	Payroll Taxes	\$7,646,001	\$0	\$7,646,001	E-111	-\$966,222	\$6,679,779	100.00%	\$0	\$6,679,779	\$0	\$6,679,779
112	408.000	Gross Receipts Tax	\$63,508,198	\$0	\$63,508,198	E-112	-\$63,508,198	\$0	0.00%	\$0	\$0	\$0	\$0
113	408.000	Other Taxes	\$0	\$0	\$0	E-113	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
114	431.000	Interest on Customer Deposits	\$1,694,739	\$0	\$1,694,739	E-114	-\$1,495,689	\$199,050	100.00%	\$0	\$199,050	\$0	\$199,050
115	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
116	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-116	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
117		TOTAL OTHER OPERATING EXPENSES	\$104,896,081	\$0	\$104,896,081		-\$53,091,959	\$51,804,122		\$0	\$51,804,122	\$0	\$51,804,122
118		TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242		-\$600,309,381	\$401,144,771		\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
119		NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0		\$0	\$789,637,571		-\$630,721,278	\$158,916,293	\$0	\$0
120		INCOME TAXES											
121	409.000	Current Income Taxes	\$122,851	See note (1)	See note (1)	E-121	See note (1)	\$122,851	100.00%	\$27,094,471	\$27,217,322	See note (1)	See note (1)
122		TOTAL INCOME TAXES	\$122,851	\$0	\$0		\$0	\$122,851		\$27,094,471	\$27,217,322	\$0	\$0
123		DEFERRED INCOME TAXES											
124	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$24,138,054	See note (1)	See note (1)	E-124	See note (1)	\$24,138,054	100.00%	-\$31,610,009	-\$7,471,955	See note (1)	See note (1)
125	411.000	Amortization of Deferred ITC	-\$6,988,210			E-125		-\$6,988,210	100.00%	\$6,785,665	-\$202,545		
126	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-126		\$0	0.00%	-\$1,939,752	-\$1,939,752		
127	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-127		\$0	0.00%	-\$6,517,877	-\$6,517,877		
128	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-128		\$0	0.00%	-\$372,850	-\$372,850		
129	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-129		\$0	0.00%	-\$913,643	-\$913,643		
130		TOTAL DEFERRED INCOME TAXES	\$17,149,844	\$0	\$0		\$0	\$17,149,844		-\$34,568,466	-\$17,418,622	\$0	\$0
131		NET OPERATING INCOME	\$172,055,495	\$0	\$0		\$0	\$772,364,876		-\$623,247,283	\$149,117,593	\$0	\$0

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Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$0	
Rev-7	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$407,433,580	-\$407,433,580
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,339,030	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$2,338,454	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$1,684,002	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$352,040,717	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$14,065,524	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,765	
Rev-8	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$60,131,005	-\$60,131,005
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,265,698	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$280,738	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,923,628	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$1,280,127	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$57,710	
Rev-9	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$84,657,296	-\$84,657,296
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$8,910,830	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$344,414	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$75,264,475	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$737,619	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$155,511	
Rev-10	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,545,503	-\$3,545,503
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$300,677	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$71,230	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$132,605	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$589	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$3,022,863	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$33,793	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-11	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$70,319	-\$70,319
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,537	

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	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$62,509	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$19	
Rev-12	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-13	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-14	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-15	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$2,738,200	\$2,738,200
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$2,738,200	
Rev-17	Misc Rate Class	0.000	\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-18	Transportation	0.000	\$0	\$0	\$0	\$0	-\$1,584,561	-\$1,584,561
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,546,715	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$582,286	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	

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	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$2,074,850	
	6. Update period adjustment (Roling) - West Only		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling) - West Only		\$0	\$0		\$0	\$52,898	
<b>Rev-19</b>	<b>Unbilled and Miscellaneous</b>	<b>0.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$16,911,095</b>	<b>-\$16,911,095</b>
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$1,591,285	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$2,294,288	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$13,009,772	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
<b>Rev-22</b>	<b>Other Gas Revenue</b>	<b>495.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$35,838,440</b>	<b>-\$35,838,440</b>
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$35,838,440	
<b>Rev-24</b>	<b>Industrial Marketers</b>	<b>0.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,364,962</b>	<b>-\$1,364,962</b>
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
<b>E-2</b>	<b>Purchased Gas Expense</b>	<b>804.000</b>	<b>\$0</b>	<b>-\$514,924,286</b>	<b>-\$514,924,286</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$27,734,883		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$487,189,403		\$0	\$0	
<b>E-8</b>	<b>Operation Supervision and Engineering</b>	<b>814.000</b>	<b>-\$27,399</b>	<b>\$0</b>	<b>-\$27,399</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$27,399	\$0		\$0	\$0	
<b>E-9</b>	<b>Maps and Records</b>	<b>815.000</b>	<b>-\$1,325</b>	<b>\$0</b>	<b>-\$1,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,325	\$0		\$0	\$0	
<b>E-10</b>	<b>Wells Expenses</b>	<b>816.000</b>	<b>-\$34,216</b>	<b>\$0</b>	<b>-\$34,216</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$34,216	\$0		\$0	\$0	
<b>E-11</b>	<b>Lines Expenses</b>	<b>817.000</b>	<b>-\$4,450</b>	<b>\$0</b>	<b>-\$4,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,450	\$0		\$0	\$0	
E-12	Compressor Station Expenses	818.000	-\$19,489	\$0	-\$19,489	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$19,489	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$30,162	\$0	-\$30,162	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$30,162	\$0		\$0	\$0	
E-15	Purification Expenses	821.000	-\$2,806	\$0	-\$2,806	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,806	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$8,597	\$0	-\$8,597	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,597	\$0		\$0	\$0	
E-18	Storage Well Royalties	825.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$183	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$954	\$0	-\$954	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$954	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$9,198	\$0	-\$9,198	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,198	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$8,087	\$0	-\$8,087	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,087	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$6,421	\$0	-\$6,421	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,421	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$6,813	\$0	-\$6,813	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,813	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	-\$6,401	\$0	-\$6,401	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,401	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$647	\$0	-\$647	\$0	\$0	\$0

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	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$647	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$11,934	\$0	-\$11,934	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$11,934	\$0		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$40	\$0	\$40	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$40	\$0		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	-\$255	\$0	-\$255	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$255	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$7,242	\$0	-\$7,242	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,242	\$0		\$0	\$0	
E-36	Operation Supervisor and Engineering	710.000	-\$560	\$0	-\$560	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$560	\$0		\$0	\$0	
E-39	Fuel for Liquefied Petroleum Gas Process	723.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7	\$0		\$0	\$0	
E-41	Misc. Production Expenses	735.000	-\$10,528	\$0	-\$10,528	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,528	\$0		\$0	\$0	
E-42	Maint. Supervision & Eng	740.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$26	\$0		\$0	\$0	
E-43	Maint. of Structures and Improv	741.000	-\$1,628	\$0	-\$1,628	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,628	\$0		\$0	\$0	
E-44	Maint. of Production Equipment	742.000	-\$7,610	\$0	-\$7,610	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,610	\$0		\$0	\$0	
E-47	Operation Supervision & Engineering - Dist	870.000	-\$553,734	\$0	-\$553,734	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$553,734	\$0		\$0	\$0	
E-48	Distribution Load Dispatching	871.000	-\$85,969	\$0	-\$85,969	\$0	\$0	\$0

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	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$85,969	\$0		\$0	\$0	
E-49	Main & Service Expenses	874.000	-\$673,525	\$80,286	-\$593,239	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$673,525	\$0		\$0	\$0	
	2. To adjust line locate expense for refunds (Nieto) - East Only		\$0	\$606,015		\$0	\$0	
	3. To include a normalized level of hydro-static testing expense (Juliette) - East Only		\$0	-\$525,729		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - General	875.000	-\$133,135	\$0	-\$133,135	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$133,135	\$0		\$0	\$0	
E-51	Measuring & Regulating Station Expenses - Industrial	876.000	-\$312	\$0	-\$312	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$312	\$0		\$0	\$0	
E-52	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$703	\$0	-\$703	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$703	\$0		\$0	\$0	
E-53	Meter & House Regulator Expenses	878.000	-\$1,883,232	\$0	-\$1,883,232	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,883,232	\$0		\$0	\$0	
E-54	Customer Installations Expenses	879.000	-\$400,592	\$0	-\$400,592	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$400,592	\$0		\$0	\$0	
E-55	Other Expenses - Dist. Exp.	880.000	-\$224,120	-\$550	-\$224,670	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$224,120	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-57	Maintenance Supervision & Engineering	885.000	-\$297,830	\$0	-\$297,830	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$297,830	\$0		\$0	\$0	
E-58	Maint. of Structures and Improvements	886.000	-\$6,670	\$0	-\$6,670	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,670	\$0		\$0	\$0	
E-59	Maint. of Mains	887.000	-\$1,412,799	\$0	-\$1,412,799	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,412,799	\$0		\$0	\$0	

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E-60	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$195,192	\$0	-\$195,192	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$195,192	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$31,040	\$0	-\$31,040	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$31,040	\$0		\$0	\$0	
E-62	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$5,217	\$0	-\$5,217	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$5,217	\$0		\$0	\$0	
E-63	Maintenance of Services	892.000	-\$615,701	\$0	-\$615,701	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$615,701	\$0		\$0	\$0	
E-64	Maint. of Meters and House Regulators	893.000	-\$102,490	\$0	-\$102,490	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$102,490	\$0		\$0	\$0	
E-65	Maintenance of Other Equipment	894.000	-\$6,996	-\$135	-\$7,131	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,996	\$0		\$0	\$0	
E-69	Meter Reading Expenses	902.000	-\$349,978	\$0	-\$349,978	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$349,978	\$0		\$0	\$0	
E-70	Customer Records & Collection Expenses	903.000	-\$824,502	-\$1,650,251	-\$2,474,753	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$189,345		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$824,502	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,839,596		\$0	\$0	
E-71	Uncollectible Expense	904.000	\$0	-\$743,219	-\$743,219	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	-\$743,219		\$0	\$0	
E-72	Misc. Customer Accounts Expense	905.000	-\$23,328	\$0	-\$23,328	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$23,328	\$0		\$0	\$0	
E-76	Customer Assistance Expenses	908.000	-\$46,030	\$1,293,282	\$1,247,252	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$1,316,562		\$0	\$0	

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	2. To adjust Red Tag program amortization (Nieto)		\$0	\$4,735		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$46,030	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$28,015		\$0	\$0	
<b>E-77</b>	<b>Informational &amp; Instructional Advertising Expenses</b>	<b>909.000</b>	<b>\$0</b>	<b>-\$14,803</b>	<b>-\$14,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$14,803		\$0	\$0	
<b>E-81</b>	<b>Supervision - Sales Exp.</b>	<b>911.000</b>	<b>-\$86,650</b>	<b>-\$114,858</b>	<b>-\$201,508</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To disallow certain officer expenses (Juliette)		\$0	-\$24,277		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$86,650	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	
<b>E-82</b>	<b>Demonstrating &amp; Selling Expenses</b>	<b>912.000</b>	<b>-\$69,843</b>	<b>-\$794,178</b>	<b>-\$864,021</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To disallow alcohol expenses (Juliette)		\$0	-\$37,673		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$519,644		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$53,186		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$183,675		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$69,843	\$0		\$0	\$0	
<b>E-83</b>	<b>Advertising Expenses</b>	<b>913.000</b>	<b>-\$75</b>	<b>-\$913</b>	<b>-\$988</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust for insttutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$75	\$0		\$0	\$0	
<b>E-87</b>	<b>Admin. &amp; General Salaries</b>	<b>920.000</b>	<b>-\$2,908,653</b>	<b>-\$8,526,623</b>	<b>-\$11,435,276</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$3,440,536		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$5,082,354		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,908,653	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
<b>E-88</b>	<b>Office Supplies &amp; Expenses</b>	<b>921.000</b>	<b>-\$3,213</b>	<b>-\$185,099</b>	<b>-\$188,312</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include a normalized level of information technology expense (Young)		\$0	-\$36,097		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,760		\$0	\$0	

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	3. To disallow certain officer expenses (Juliette)		\$0	-\$44,635		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$97,244		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,363		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$3,213	\$0		\$0	\$0	
<b>E-91</b>	<b>Outside Services Employed</b>	<b>923.000</b>	<b>\$0</b>	<b>-\$1,782,579</b>	<b>-\$1,782,579</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$2,090,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$329,861		\$0	\$0	
<b>E-92</b>	<b>Property Insurance</b>	<b>924.000</b>	<b>\$0</b>	<b>\$117,503</b>	<b>\$117,503</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust for insurance expense (Nieto)		\$0	\$117,503		\$0	\$0	
<b>E-93</b>	<b>Injuries &amp; Damages</b>	<b>925.000</b>	<b>\$0</b>	<b>\$4,276,378</b>	<b>\$4,276,378</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$1,414,430		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$2,861,948		\$0	\$0	
<b>E-94</b>	<b>Employee Pensions &amp; Benefits</b>	<b>926.000</b>	<b>-\$64,733</b>	<b>-\$8,104,382</b>	<b>-\$8,169,115</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust for severance expense (Nieto)		\$0	-\$464,488		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	-\$270,268		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$64,733	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$152,216		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$771,940		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$5,527,525		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	-\$917,545		\$0	\$0	
<b>E-95</b>	<b>Regulatory Commission Expenses</b>	<b>928.000</b>	<b>\$0</b>	<b>-\$604,906</b>	<b>-\$604,906</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$245,329		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$237,824		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$318,218		\$0	\$0	

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	4. To remove test year depreciation study amortization (Majors)		\$0	-\$11,034		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$196,465		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$11,034		\$0	\$0	
<b>E-96</b>	<b>Misc. General Expenses</b>	<b>930.000</b>	<b>\$0</b>	<b>-\$420,068</b>	<b>-\$420,068</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$47,233		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$135,835		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$237,000		\$0	\$0	
<b>E-97</b>	<b>Rents</b>	<b>931.000</b>	<b>\$0</b>	<b>\$27,338</b>	<b>\$27,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize rents and leases (Nieto)		\$0	\$27,338		\$0	\$0	
<b>E-98</b>	<b>Maint. of General Plant</b>	<b>932.000</b>	<b>-\$72,209</b>	<b>-\$148</b>	<b>-\$72,357</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$72,209	\$0		\$0	\$0	
<b>E-102</b>	<b>Depreciation Expense, Dep. Exp.</b>	<b>403.000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,230,089</b>	<b>\$20,230,089</b>
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$26,391,124	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$6,161,035	
<b>E-106</b>	<b>Amortization of Net Cost of Removal</b>	<b>404.000</b>	<b>\$0</b>	<b>-\$7,189,437</b>	<b>-\$7,189,437</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	-\$391,020		\$0	\$0	
<b>E-107</b>	<b>Amortization of Expense</b>	<b>405.000</b>	<b>\$0</b>	<b>\$3,329,543</b>	<b>\$3,329,543</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized amount of amortization expense (Juliette) - West Only		\$0	\$3,308,351		\$0	\$0	
	2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)		\$0	\$639,712		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$416,177		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	

Spire Missouri Inc.  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-110	Property Taxes	408.000	\$0	\$12,878,150	\$12,878,150	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$10,914,371		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$1,845,648		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	4. To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only		\$0	\$34,400		\$0	\$0	
E-111	Payroll Taxes	408.000	\$0	-\$966,222	-\$966,222	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$966,222		\$0	\$0	
E-112	Gross Receipts Tax	408.000	\$0	-\$63,508,198	-\$63,508,198	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$63,508,198		\$0	\$0	
E-114	Interest on Customer Deposits	431.000	\$0	-\$1,495,689	-\$1,495,689	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$1,313,011		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$137,548		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$45,130		\$0	\$0	
E-121	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$27,094,471	\$27,094,471
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$27,094,471	
E-124	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$31,610,009	-\$31,610,009
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$31,610,009	
E-125	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$6,785,665	\$6,785,665
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$6,785,665	
E-126	Amortization of Protected Excess ADIT (TCJA)	0.000	\$0	\$0	\$0	\$0	-\$1,939,752	-\$1,939,752
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,939,752	
E-127	Amortization of Unprotected Excess ADIT (TCJA)	0.000	\$0	\$0	\$0	\$0	-\$6,517,877	-\$6,517,877
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,517,877	
E-128	Amortization of Protected Excess ADIT (MO)	0.000	\$0	\$0	\$0	\$0	-\$372,850	-\$372,850
	1. To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$372,850	
E-129	Amortization of Unprotected Excess ADIT (MO)	0.000	\$0	\$0	\$0	\$0	-\$913,643	-\$913,643

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$913,643	
	Retail Rate Revenue- No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	Retail Rate Revenue-No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
		0.000						
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$610,491,189	-\$610,491,189
	Total Operating & Maint. Expense		-\$11,285,317	-\$589,024,064	-\$600,309,381	\$0	\$12,756,094	\$12,756,094

Spire Missouri Inc.  
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
1	TOTAL NET INCOME BEFORE TAXES		\$158,916,293	\$207,952,076	\$212,864,597	\$217,740,994
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$120,727,502	\$120,727,502	\$120,727,502	\$120,727,502
4	Uncertain Tax Position Adjustment		\$2,010,966	\$2,010,966	\$2,010,966	\$2,010,966
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$718,047	\$718,047	\$718,047	\$718,047
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$123,456,515	\$123,456,515	\$123,456,515	\$123,456,515
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of		\$50,343,409	\$50,343,409	\$50,343,409	\$50,343,409
10	Tax Straight-Line Depreciation		\$120,727,502	\$120,727,502	\$120,727,502	\$120,727,502
11	Excess Tax Depreciation		-\$31,341,962	-\$31,341,962	-\$31,341,962	-\$31,341,962
12	Admin & General Nondeductible		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13	ESOP		\$2,424,972	\$2,424,972	\$2,424,972	\$2,424,972
14	Depreciation 263A		\$24,629,677	\$24,629,677	\$24,629,677	\$24,629,677
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$168,206,804	\$168,206,804	\$168,206,804	\$168,206,804
16	NET TAXABLE INCOME		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
19	Deduct Missouri Income Tax at the Rate of		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$110,061,623	\$157,334,521	\$162,070,432	\$166,771,517
22	Federal Income Tax at the Rate of	See Tax Table	\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
28	Deduct Federal Income Tax at the Rate of	50.00%	\$11,556,471	\$16,520,125	\$17,017,396	\$17,511,010
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$102,609,533	\$146,681,662	\$151,096,912	\$155,479,695
31	Subtract Missouri Income Tax Credits					
32	Missouri Income Tax at the Rate of	6.25%	\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
36	Deduct Federal Income Tax - City Inc. Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
37	Deduct Missouri Income Tax - City Inc. Tax		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
38	City Taxable Income		\$86,948,682	\$124,294,272	\$128,035,641	\$131,749,498
39	Subtract City Income Tax Credits					
40	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
44	State Income Tax		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$27,217,322	\$38,907,515	\$40,078,667	\$41,241,207
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		-\$7,471,955	-\$7,471,955	-\$7,471,955	-\$7,471,955
49	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
50	Amortization of Protected Excess ADIT (TCJA)		-\$1,939,752	-\$1,939,752	-\$1,939,752	-\$1,939,752
51	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,517,877	-\$6,517,877	-\$6,517,877	-\$6,517,877
52	Amortization of Protected Excess ADIT (MO)		-\$372,850	-\$372,850	-\$372,850	-\$372,850

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 Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.78% Return	E 6.91% Return	F 7.05% Return
53	Amortization of Unprotected Excess ADIT (MO)		-\$913,643	-\$913,643	-\$913,643	-\$913,643
54	TOTAL DEFERRED INCOME TAXES		-\$17,418,622	-\$17,418,622	-\$17,418,622	-\$17,418,622
55	TOTAL INCOME TAX		<u>\$9,798,700</u>	<u>\$21,488,893</u>	<u>\$22,660,045</u>	<u>\$23,822,585</u>

**Federal Tax Table**

Federal Taxable Income	\$110,061,623	\$157,334,521	\$162,070,432	\$166,771,517
15% on first \$50,000	\$15,000	\$15,000	\$15,000	\$15,000
25% on next \$25,000	\$12,500	\$12,500	\$12,500	\$12,500
34% > \$75,000 < \$100,001	\$17,000	\$17,000	\$17,000	\$17,000
39% > \$100,000 < \$335,001	\$183,300	\$183,300	\$183,300	\$183,300
34% > \$335,000 < \$10,000,001	\$6,572,200	\$6,572,200	\$6,572,200	\$6,572,200
35% > \$10MM < \$15,000,001	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
38% > \$15MM < \$18,333,334	\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
35% > \$18,333,333	\$25,688,235	\$42,233,749	\$43,891,318	\$45,536,698
<b>Total Federal Income Taxes</b>	<u>\$38,521,569</u>	<u>\$55,067,083</u>	<u>\$56,724,652</u>	<u>\$58,370,032</u>

Spire Missouri Inc.  
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 Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.12%	Weighted Cost of Capital 9.37%	Weighted Cost of Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
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	<b>TOTAL CAPITALIZATION</b>	<b>\$2,892,000,000</b>	<b>100.00%</b>		<b>6.778%</b>	<b>6.914%</b>	<b>7.049%</b>
8	PreTax Cost of Capital				8.327%	8.505%	8.683%