

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 WEST
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

May 2021

Spire Missouri West
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	\$1,177,520,391	\$1,177,520,391	\$1,177,520,391
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$79,812,332	\$81,413,760	\$83,003,412
4	Net Income Available	\$45,388,651	\$45,388,651	\$45,388,651
5	Additional Net Income Required	\$34,423,681	\$36,025,109	\$37,614,761
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,695,957	\$21,197,248	\$21,694,853
8	Current Income Tax Available	\$9,920,402	\$9,920,402	\$9,920,402
9	Additional Current Tax Required	\$10,775,555	\$11,276,846	\$11,774,451
10	Revenue Requirement	\$45,199,236	\$47,301,955	\$49,389,212
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$4,800,000	\$4,800,000	\$4,800,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$49,999,236	\$52,101,955	\$54,189,212

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

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,827,484,434
2	Less Accumulated Depreciation Reserve		\$550,777,209
3	Net Plant In Service		<u>\$1,276,707,225</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$893,359
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$26,390,144
8	Materials & Supplies		\$10,167,336
9	OPEBS		-\$298,110
10	Prepayments		\$3,520,800
11	Insulation Financing/Energy Wise		\$568,473
12	Energy Efficiency Program		\$22,306,506
13	Energy Affordability		\$1,303,744
14	One Time Energy Affordability (Spire West Only)		\$156,884
15	Prepaid Pension		-\$19,017,238
16	Transition Costs		\$1,393,333
17	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$47,385,231</u>
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	-2.7014%	-\$486,271
20	State Tax Offset	-2.7014%	-\$86,352
21	City Tax Offset	-2.7014%	\$0
22	Interest Expense Offset	6.8740%	\$1,481,252
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$3,887,675
25	Customer Advances for Construction		\$3,013,882
26	Accumulated Deferred Income Taxes		\$95,107,650
27	GM-2013-0254 Stipulation and Agreement rate-base offset		\$31,553,695
28	Excess ADIT - Protected - TCJA		\$3,228,018
29	Excess ADIT - Unprotected - TCJA		\$7,067,633
30	Excess ADIT - Protected - MO		\$586,016
31	Excess ADIT - Unprotected - MO		\$1,218,867
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$146,572,065</u>
33	Total Rate Base		<u><u>\$1,177,520,391</u></u>

Spire Missouri West
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	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0	\$803,352		\$0	\$803,352
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$4,156,698	P-8	\$0	\$4,156,698	100.0000%	\$0	\$4,156,698
9	375.100	Structures & Improvements - Dist	\$16,194,736	P-9	\$0	\$16,194,736	100.0000%	\$0	\$16,194,736
10	375.210	Structures & Improvements - Leased Property	\$9,724	P-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$254,098,605	P-11	\$0	\$254,098,605	100.0000%	\$0	\$254,098,605
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,498,180	P-13	\$0	\$36,498,180	100.0000%	\$0	\$36,498,180
14	376.300	Mains - Plastic	\$625,449,507	P-14	\$0	\$625,449,507	100.0000%	\$0	\$625,449,507
15	378.000	Meas. & Reg. Station - General	\$14,453,894	P-15	\$0	\$14,453,894	100.0000%	\$0	\$14,453,894
16	379.000	Meas. & Reg. Station - City Gate	\$6,324,961	P-16	\$0	\$6,324,961	100.0000%	\$0	\$6,324,961
17	380.100	Services - Steel	\$7,498,076	P-17	\$0	\$7,498,076	100.0000%	\$0	\$7,498,076
18	380.200	Services - Plastic	\$493,239,603	P-18	-\$1,260,341	\$493,979,262	100.0000%	\$0	\$493,979,262
19	381.000	Meters	\$44,418,766	P-19	\$0	\$44,418,766	100.0000%	\$0	\$44,418,766
20	381.100	Smart Meters	\$4,419,631	P-20	-\$4,419,631	\$0	100.0000%	\$0	\$0
21	382.000	Meters Installation - Dist Plant	\$102,591,179	P-21	\$0	\$102,591,179	100.0000%	\$0	\$102,591,179
22	382.100	Smart Meters Installation	\$919,416	P-22	-\$919,416	\$0	100.0000%	\$0	\$0
23	383.000	House Regulators	\$18,309,720	P-23	\$0	\$18,309,720	100.0000%	\$0	\$18,309,720
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	\$0	\$2,832,808	100.0000%	\$0	\$2,832,808
25	387.000	Other Equipment - Dist.	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$1,646,596,575		-\$6,599,388	\$1,639,997,187		\$0	\$1,639,997,187
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$0	\$878,378
32	390.200	LH Improvements 700 Market	\$0	P-32	\$1,499,326	\$1,499,326	100.0000%	\$0	\$1,499,326
33	391.000	Office Furniture & Equipment	\$5,861,083	P-33	\$0	\$5,861,083	100.0000%	\$0	\$5,861,083
34	391.300	Data Processing Software	\$2,028,036	P-34	\$0	\$2,028,036	100.0000%	\$0	\$2,028,036
35	391.500	Enterprise Software - EIMS	\$0	P-35	\$59,590,944	\$59,590,944	100.0000%	\$0	\$59,590,944
36	391.950	Enterprise Software SS Alloc	\$13,890,925	P-36	\$0	\$13,890,925	100.0000%	\$0	\$13,890,925
37	392.000	Transportation Eq - Trailer	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$5,528,948	P-38	\$0	\$5,528,948	100.0000%	\$0	\$5,528,948
39	392.110	Transportation Misc-Sm MGE	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$22,048,867	P-40	\$0	\$22,048,867	100.0000%	\$0	\$22,048,867
41	393.000	Stores Equipment	\$664,474	P-41	\$0	\$664,474	100.0000%	\$0	\$664,474
42	394.000	Tools, Shop, & Garage Equipment	\$11,457,562	P-42	\$0	\$11,457,562	100.0000%	\$0	\$11,457,562
43	395.000	Lab Equipment	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$11,461,179	P-44	\$0	\$11,461,179	100.0000%	\$0	\$11,461,179
45	397.000	Communication Equipment	\$6,187,530	P-45	\$0	\$6,187,530	100.0000%	\$0	\$6,187,530
46	397.010	Communication Equipment-Software	\$0	P-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$42,711,662	P-47	\$0	\$42,711,662	100.0000%	\$0	\$42,711,662
48	398.000	Misc. Equipment	\$1,816,916	P-48	\$0	\$1,816,916	100.0000%	\$0	\$1,816,916
49		TOTAL GENERAL PLANT	\$125,593,625		\$61,090,270	\$186,683,895		\$0	\$186,683,895
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	\$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
55		TOTAL PLANT IN SERVICE	\$1,772,993,552		\$54,490,882	\$1,827,484,434		\$0	\$1,827,484,434

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-18	Services - Plastic	380.200		-\$1,260,341		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-20	Smart Meters	381.100		-\$4,419,631		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$4,419,631		\$0	
P-22	Smart Meters Installation	382.100		-\$919,416		\$0
	1. To remove smart meters installation (Luebbert) - West Only		-\$919,416		\$0	
P-32	LH Improvements 700 Market	390.200		\$1,499,326		\$0
	1. To allocate leasehold improvements (Juliette)		\$1,499,326		\$0	
P-35	Enterprise Software - EIMS	391.500		\$59,590,944		\$0
	1. To allocate enterprise software (Juliette)		\$59,590,944		\$0	
Total Plant Adjustments				<u>\$54,490,882</u>		<u>\$0</u>

Spire Missouri West
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	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$773,929	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$4,156,698	1.33%	\$55,284	75	0.00%
9	375.100	Structures & Improvements - Dist	\$16,194,736	2.40%	\$388,674	50	-20.00%
10	375.210	Structures & Improvements - Leased Property	\$9,724	0.00%	\$0	0	0.00%
11	376.100	Mains - Steel	\$254,098,605	1.95%	\$4,954,923	82	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,498,180	3.12%	\$1,138,743	80	-150.00%
14	376.300	Mains - Plastic	\$625,449,507	2.34%	\$14,635,518	60	-40.00%
15	378.000	Meas. & Reg. Station - General	\$14,453,894	2.86%	\$413,381	49	-40.00%
16	379.000	Meas. & Reg. Station - City Gate	\$6,324,961	2.66%	\$168,244	45	-20.00%
17	380.100	Services - Steel	\$7,498,076	4.20%	\$314,919	50	-110.00%
18	380.200	Services - Plastic	\$493,979,262	3.77%	\$18,623,018	45	-70.00%
19	381.000	Meters	\$44,418,766	2.85%	\$1,265,935	34	3.00%
20	381.100	Smart Meters	\$0	6.67%	\$0	15	0.00%
21	382.000	Meters Installation - Dist Plant	\$102,591,179	1.91%	\$1,959,492	55	-5.00%
22	382.100	Smart Meters Installation	\$0	6.67%	\$0	15	0.00%
23	383.000	House Regulators	\$18,309,720	2.00%	\$366,194	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	2.20%	\$62,322	50	-10.00%
25	387.000	Other Equipment - Dist.	\$0	1.84%	\$0	60	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,639,997,187		\$44,594,394		
27		PRODUCTION PLANT					
28		TOTAL PRODUCTION PLANT	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,499,326	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$5,861,083	4.71%	\$276,057	20	0.00%
34	391.300	Data Processing Software	\$2,028,036	12.12%	\$245,798	5	0.00%
35	391.500	Enterprise Software - EIMS	\$59,590,944	0.00%	\$0	0	0.00%
36	391.950	Enterprise Software SS Alloc	\$13,890,925	0.00%	\$0	0	0.00%
37	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0	0	0.00%
38	392.100	Transportation Eq - Automobiles	\$5,528,948	10.00%	\$552,895	8	20.00%
39	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0	0	0.00%
40	392.200	Transportation Eq - Trucks	\$22,048,867	7.69%	\$1,695,558	11	15.00%
41	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
42	394.000	Tools, Shop, & Garage Equipment	\$11,457,562	3.62%	\$414,764	25	0.00%
43	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
44	396.000	Power Operated Equipment	\$11,461,179	6.07%	\$695,694	14	15.00%
45	397.000	Communication Equipment	\$6,187,530	5.81%	\$359,495	15	0.00%
46	397.010	Communication Equipment-Software	\$0	0.00%	\$0	0	0.00%
47	397.100	Communication Equipment-MGE ERT	\$42,711,662	5.67%	\$2,421,751	15	0.00%
48	398.000	Misc. Equipment	\$1,816,916	4.58%	\$83,215	20	0.00%
49		TOTAL GENERAL PLANT	\$186,683,895		\$6,759,580		
50		GENERAL PLANT - ALLOCATED					
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Spire Missouri West
 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	F Average Life	G Net Salvage
52		RETIREMENT WORK IN PROGRESS					
53		Retirement Work-In Progress	\$0	0.00%	\$0	0	0.00%
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0		
55		Total Depreciation	<u>\$1,827,484,434</u>		<u>\$51,353,974</u>		

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

Spire Missouri West
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		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	R-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$773,929		\$0	\$773,929		\$0	\$773,929
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$1,184,516	R-8	\$0	\$1,184,516	100.0000%	\$0	\$1,184,516
9	375.100	Structures & Improvements - Dist	\$2,923,597	R-9	\$0	\$2,923,597	100.0000%	\$0	\$2,923,597
10	375.210	Structures & Improvements - Leased Property	\$9,724	R-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains - Steel	\$96,415,691	R-11	-\$114,107	\$96,301,584	100.0000%	\$0	\$96,301,584
12	376.101	Mains-Steel Transmission-MGE	\$3,997,650	R-12	-\$5,705	\$3,991,945	100.0000%	\$0	\$3,991,945
13	376.200	Mains - Cast Iron	\$4,919,878	R-13	-\$4,919,878	\$0	100.0000%	\$0	\$0
14	376.300	Mains - Plastic	\$97,168,274	R-14	-\$280,868	\$96,887,406	100.0000%	\$0	\$96,887,406
15	378.000	Meas. & Reg. Station - General	\$7,027,507	R-15	\$0	\$7,027,507	100.0000%	\$0	\$7,027,507
16	379.000	Meas. & Reg. Station - City Gate	\$2,270,384	R-16	\$0	\$2,270,384	100.0000%	\$0	\$2,270,384
17	380.100	Services - Steel	\$3,854,288	R-17	\$0	\$3,854,288	100.0000%	\$0	\$3,854,288
18	380.200	Services - Plastic	\$221,934,098	R-18	-\$31,980	\$221,902,118	100.0000%	\$0	\$221,902,118
19	381.000	Meters	\$7,200,722	R-19	\$0	\$7,200,722	100.0000%	\$0	\$7,200,722
20	381.100	Smart Meters	\$41,416	R-20	-\$41,416	\$0	100.0000%	\$0	\$0
21	382.000	Meters Installation - Dist Plant	\$47,271,180	R-21	\$0	\$47,271,180	100.0000%	\$0	\$47,271,180
22	382.100	Smart Meters Installation	\$5,529	R-22	-\$5,529	\$0	100.0000%	\$0	\$0
23	383.000	House Regulators	\$7,100,368	R-23	\$0	\$7,100,368	100.0000%	\$0	\$7,100,368
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$511,029	R-24	\$0	\$511,029	100.0000%	\$0	\$511,029
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$503,835,851		-\$5,399,483	\$498,436,368		\$0	\$498,436,368
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$327,191	R-31	\$0	\$327,191	100.0000%	\$0	\$327,191
32	390.200	LH Improvements 700 Market	\$0	R-32	\$333,249	\$333,249	100.0000%	\$0	\$333,249
33	391.000	Office Furniture & Equipment	\$3,337,493	R-33	-\$1,875,089	\$1,462,404	100.0000%	\$0	\$1,462,404
34	391.300	Data Processing Software	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	391.500	Enterprise Software - EIMS	\$0	R-35	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
36	391.950	Enterprise Software SS Alloc	\$1,707,312	R-36	-\$66,679	\$1,640,633	100.0000%	\$0	\$1,640,633
37	392.000	Transportation Eq - Trailer	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$4,807,447	R-38	\$0	\$4,807,447	100.0000%	\$0	\$4,807,447
39	392.110	Transportation Misc-Sm MGE	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$8,769,680	R-40	\$0	\$8,769,680	100.0000%	\$0	\$8,769,680
41	393.000	Stores Equipment	\$300,830	R-41	\$0	\$300,830	100.0000%	\$0	\$300,830
42	394.000	Tools, Shop, & Garage Equipment	\$4,858,008	R-42	\$0	\$4,858,008	100.0000%	\$0	\$4,858,008
43	395.000	Lab Equipment	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	396.000	Power Operated Equipment	\$2,106,515	R-44	\$0	\$2,106,515	100.0000%	\$0	\$2,106,515
45	397.000	Communication Equipment	\$922,886	R-45	\$0	\$922,886	100.0000%	\$0	\$922,886
46	397.010	Communication Equipment-Software	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$9,304,139	R-47	\$0	\$9,304,139	100.0000%	\$0	\$9,304,139
48	398.000	Misc. Equipment	\$740,377	R-48	\$0	\$740,377	100.0000%	\$0	\$740,377
49		TOTAL GENERAL PLANT	\$37,181,878		\$25,521,554	\$62,703,432		\$0	\$62,703,432
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	-\$11,136,520	R-53	\$0	-\$11,136,520	100.0000%	\$0	-\$11,136,520
54		TOTAL RETIREMENT WORK IN PROGRESS	-\$11,136,520		\$0	-\$11,136,520		\$0	-\$11,136,520
55		TOTAL DEPRECIATION RESERVE	\$530,655,138		\$20,122,071	\$550,777,209		\$0	\$550,777,209

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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-11	Mains - Steel	376.100		-\$114,107		\$0
	1. To include reserve adjustment (Buttig)		-\$114,107		\$0	
R-12	Mains-Steel Transmission-MGE	376.101		-\$5,705		\$0
	1. To include reserve adjustment (Buttig)		-\$5,705		\$0	
R-13	Mains - Cast Iron	376.200		-\$4,919,878		\$0
	1. To include reserve adjustment (Buttig)		-\$4,919,878		\$0	
R-14	Mains - Plastic	376.300		-\$280,868		\$0
	1. To include reserve adjustment (Buttig)		-\$280,868		\$0	
R-18	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) - West Only		-\$31,980		\$0	
R-20	Smart Meters	381.100		-\$41,416		\$0
	1. To remove smart meters (Luebbert) - West Only		-\$41,416		\$0	
R-22	Smart Meters Installation	382.100		-\$5,529		\$0
	1. To remove smart meter installation (Luebbert) - West Only		-\$5,529		\$0	
R-32	LH Improvements 700 Market	390.200		\$333,249		\$0
	1. To allocate leasehold improvements (Juliette)		\$333,249		\$0	
R-33	Office Furniture & Equipment	391.000		-\$1,875,089		\$0
	1. To include reserve adjustment (Buttig)		-\$1,875,089		\$0	
R-35	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	1. To allocate enterprise software (Juliette)		\$27,130,073		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-36	Enterprise Software SS Alloc	391.950		-\$66,679		\$0
	1. To include reserve adjustment (Juliette)		-\$66,679		\$0	
Total Reserve Adjustments				<u>\$20,122,071</u>		<u>\$0</u>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$37,153,441	47.86	11.96	35.90	0.098356	\$3,654,264
3	Vacation Non-Union and Union	\$1,858,983	47.86	182.50	-134.64	-0.368877	-\$685,736
4	Pension and OPEB Expense	\$3,614,006	47.86	69.38	-21.52	-0.058959	-\$213,078
5	Incentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
7	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
8	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,507,416	47.86	32.75	15.11	0.041397	\$62,403
10	Bad Debt Expense	\$5,563,816	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$45,130,558	47.86	42.11	5.75	0.015753	\$710,942
12	TOTAL OPERATION AND MAINT. EXPENSE	\$98,137,462					\$8,890,555
13	TAXES						
14	Property Tax	\$20,411,282	47.86	185.27	-137.41	-0.376466	-\$7,684,154
15	Employer Portion of FICA	\$2,305,178	47.86	11.96	35.90	0.098356	\$226,728
16	Federal and State Unemployment Tax	\$20,848	47.86	75.57	-27.71	-0.075918	-\$1,583
17	Use Tax	\$236,844	30.48	61.29	-30.81	-0.084411	-\$19,992
18	Sales Tax	\$6,913,979	30.48	12.22	18.26	0.050027	\$345,886
19	Gross Receipts Tax	\$26,887,416	30.48	42.21	-11.73	-0.032137	-\$864,081
20	TOTAL TAXES	\$56,775,547					-\$7,997,196
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$893,359
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$18,000,696	47.86	38.00	9.86	0.027014	\$486,271
26	State Tax Offset	\$3,196,552	47.86	38.00	9.86	0.027014	\$86,352
27	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
28	Interest Expense Offset	\$21,548,623	47.86	72.95	-25.09	-0.068740	-\$1,481,252
29	TOTAL OFFSET FROM RATE BASE	\$42,745,871					-\$908,629
30	TOTAL CASH WORKING CAPITAL REQUIRED						-\$15,270

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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 OTHER OPERATING REVENUES	\$476,758,039	See Note (1)	See Note (1)	See Note (1)	\$476,758,039	-\$249,388,957	\$227,369,082	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827	-\$208,693,749	-\$82,922	\$0	-\$82,922	\$0	-\$82,922
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918	-\$2,588,952	\$29,585,939	\$0	\$29,585,939	\$20,527,571	\$9,058,368
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573	-\$807,432	\$19,386,015	\$0	\$19,386,015	\$5,891,937	\$13,494,078
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375	\$644,216	\$3,112,362	\$0	\$3,112,362	\$180,066	\$2,932,296
10	TOTAL SALES EXPENSES	\$2,157,050	\$702,365	\$1,454,685	-\$456,665	\$1,700,385	\$0	\$1,700,385	\$623,718	\$1,076,667
11	TOTAL ADMIN. & GENERAL EXPENSES	\$46,250,615	\$11,182,284	\$35,068,331	-\$1,814,932	\$44,435,683	\$0	\$44,435,683	\$9,930,153	\$34,505,530
12	TOTAL DEPRECIATION EXPENSE	\$38,977,032	See Note (1)	See Note (1)	See Note (1)	\$38,977,032	\$10,133,721	\$49,110,753	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884	\$3,619,591	\$5,918,475	\$0	\$5,918,475	\$0	\$5,918,475
14	TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494	-\$21,770,878	\$23,814,616	\$0	\$23,814,616	\$0	\$23,814,616
15	TOTAL OPERATING EXPENSE	\$398,716,386	\$41,838,267	\$317,901,087	-\$231,868,801	\$166,847,585	\$10,133,721	\$176,981,306	\$37,153,445	\$90,717,108
16	NET INCOME BEFORE TAXES	\$78,041,653	\$0	\$0	\$0	\$309,910,454	-\$259,522,678	\$50,387,776	\$0	\$0
17	TOTAL INCOME TAXES	\$1	See Note (1)	See Note (1)	See Note (1)	\$1	\$9,920,401	\$9,920,402	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$10,171,418	See Note (1)	See Note (1)	See Note (1)	\$10,171,418	-\$15,092,695	-\$4,921,277	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$67,870,234	\$0	\$0	\$0	\$299,739,035	-\$254,350,384	\$45,388,651	\$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 Adjust. 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-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$174,232,361	\$175,409,043		
Rev-11	481.000	Small General Service Revenue	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$26,447,296	\$17,367,160		
Rev-12	481.000	Large General Service Revenue	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$26,619,460	\$15,604,508		
Rev-13	481.000	Large Volume Service Revenue	\$671,079			Rev-13		\$671,079	100.0000%	-\$440,316	\$230,763		
Rev-14	481.000	Unmetered Gas Light Revenue	\$3,473			Rev-14		\$3,473	100.0000%	-\$2,202	\$1,271		
Rev-15	0.000	Industrial Marketers	\$1,364,962			Rev-15		\$1,364,962	100.0000%	-\$1,364,962	\$0		
Rev-16	489.000	Transportation	\$16,162,145			Rev-16		\$16,162,145	100.0000%	\$918,906	\$17,081,051		
Rev-17	0.000	Unbilled and Miscellaneous	\$10,223,184			Rev-17		\$10,223,184	100.0000%	-\$10,223,184	\$0		
Rev-18	487.000	Late Payment Charges	\$897,858			Rev-18		\$897,858	100.0000%	\$777,428	\$1,675,286		
Rev-19	495.000	Other Gas Revenue	\$11,755,510			Rev-19		\$11,755,510	100.0000%	-\$11,755,510	\$0		
Rev-20	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-20		\$0	100.0000%	\$0	\$0		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,388,957	\$227,369,082		
Rev-22		TOTAL OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,388,957	\$227,369,082		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper. - Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
7		TESTING											
8		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES											
10	859.000	Other Joint Expenses	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PRODUCTION EXPENSES											
13		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
14		DISTRIBUTION EXPENSES											
15	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-15	-\$214,203	\$1,749,401	100.0000%	\$0	\$1,749,401	\$1,698,759	\$50,642
16	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-16	-\$43,997	\$379,801	100.0000%	\$0	\$379,801	\$348,925	\$30,876
17	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-17	-\$243,192	\$6,459,362	100.0000%	\$0	\$6,459,362	\$1,928,655	\$4,530,707
18	875.000	Measuring & Regulating Station Expenses - General	\$685,163	\$468,358	\$216,805	E-18	-\$52,444	\$632,719	100.0000%	\$0	\$632,719	\$415,914	\$216,805
19	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	877.000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21	878.000	Meter & House Regulator Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-21	-\$568,035	\$2,630,115	100.0000%	\$0	\$2,630,115	\$4,504,858	-\$1,874,743
22	879.000	Customer Installations Expenses	\$909,223	\$759,481	\$149,742	E-22	-\$85,043	\$824,180	100.0000%	\$0	\$824,180	\$674,438	\$149,742

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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 Adjust. 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
23	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-23	-\$136,825	\$1,527,109	100.0000%	\$0	\$1,527,109	\$1,080,746	\$446,363
24	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-24	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
25	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-25	-\$138,807	\$1,193,055	100.0000%	\$0	\$1,193,055	\$1,100,819	\$92,236
26	886.000	Maint. of Structures and Improvements	\$112,659	\$0	\$112,659	E-26	\$0	\$112,659	100.0000%	\$0	\$112,659	\$0	\$112,659
27	887.000	Maint. of Mains	\$10,342,437	\$6,401,956	\$3,940,481	E-27	-\$716,857	\$9,625,580	100.0000%	\$0	\$9,625,580	\$5,685,099	\$3,940,481
28	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-28	-\$152,163	\$1,884,826	100.0000%	\$0	\$1,884,826	\$1,206,740	\$678,086
29	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-29	-\$10,811	\$128,959	100.0000%	\$0	\$128,959	\$85,740	\$43,219
30	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-30	-\$4,772	\$57,320	100.0000%	\$0	\$57,320	\$37,846	\$19,474
31	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-31	-\$172,015	\$1,734,083	100.0000%	\$0	\$1,734,083	\$1,364,181	\$369,902
32	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-32	-\$49,788	\$455,280	100.0000%	\$0	\$455,280	\$394,851	\$60,429
33	894.000	Maintenance of Other Equipment	\$56,138	\$0	\$56,138	E-33	\$0	\$56,138	100.0000%	\$0	\$56,138	\$0	\$56,138
34		TOTAL DISTRIBUTION EXPENSES	\$32,174,891	\$23,115,973	\$9,058,918		-\$2,588,952	\$29,585,939		\$0	\$29,585,939	\$20,527,571	\$9,058,368
35		CUSTOMER ACCOUNTS EXPENSE											
36	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	902.000	Meter Reading Expenses	\$3,315,540	\$2,875,047	\$440,493	E-37	-\$321,932	\$2,993,608	100.0000%	\$0	\$2,993,608	\$2,553,115	\$440,493
38	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-38	-\$1,678,423	\$10,704,958	100.0000%	\$0	\$10,704,958	\$3,228,023	\$7,476,935
39	904.000	Uncollectible Expense	\$4,356,922	\$0	\$4,356,922	E-39	\$1,206,894	\$5,563,816	100.0000%	\$0	\$5,563,816	\$0	\$5,563,816
40	905.000	Misc. Customer Accounts Expense	\$137,604	\$124,770	\$12,834	E-40	-\$13,971	\$123,633	100.0000%	\$0	\$123,633	\$110,799	\$12,834
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573		-\$807,432	\$19,386,015		\$0	\$19,386,015	\$5,891,937	\$13,494,078
42		CUSTOMER SERVICE & INFO. EXP.											
43	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	908.000	Customer Assistance Expenses	\$2,444,670	\$202,771	\$2,241,899	E-44	\$644,429	\$3,089,099	100.0000%	\$0	\$3,089,099	\$180,066	\$2,909,033
45	909.000	Informational & Instructional Advertising Expenses	\$23,476	\$0	\$23,476	E-45	-\$213	\$23,263	100.0000%	\$0	\$23,263	\$0	\$23,263
46	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375		\$644,216	\$3,112,362		\$0	\$3,112,362	\$180,066	\$2,932,296
48		SALES EXPENSES											
49	911.000	Supervision - Sales Exp.	\$892,892	\$370,670	\$522,222	E-49	-\$51,070	\$841,822	100.0000%	\$0	\$841,822	\$329,164	\$512,658
50	912.000	Demonstrating & Selling Expenses	\$1,264,158	\$331,695	\$932,463	E-50	-\$405,595	\$858,563	100.0000%	\$0	\$858,563	\$294,554	\$564,009
51	913.000	Advertising Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53		TOTAL SALES EXPENSES	\$2,157,050	\$702,365	\$1,454,685		-\$456,665	\$1,700,385		\$0	\$1,700,385	\$623,718	\$1,076,667
54		ADMIN. & GENERAL EXPENSES											
55	920.000	Admin. & General Salaries	\$24,604,016	\$10,662,980	\$13,941,036	E-55	-\$4,391,643	\$20,212,373	100.0000%	\$0	\$20,212,373	\$9,468,997	\$10,743,376
56	921.000	Office Supplies & Expenses	\$6,689,631	\$3,950	\$6,685,681	E-56	-\$40,896	\$6,644,785	100.0000%	\$0	\$6,644,785	\$3,508	\$6,645,227
57	921.100	Office Supplies & Expenses - Non Alloc	\$6,384,763	\$0	\$6,384,763	E-57	\$0	\$6,384,763	100.0000%	\$0	\$6,384,763	\$0	\$6,384,763
58	922.000	Admin. Expenses Transferred - Credit	-\$11,590,961	\$0	-\$11,590,961	E-58	\$0	-\$11,590,961	100.0000%	\$0	-\$11,590,961	\$0	-\$11,590,961
59	923.000	Outside Services Employed	\$5,441,900	\$0	\$5,441,900	E-59	-\$899,861	\$4,542,039	100.0000%	\$0	\$4,542,039	\$0	\$4,542,039
60	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-60	\$73,765	\$521,247	100.0000%	\$0	\$521,247	\$0	\$521,247
61	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-61	\$4,000,166	\$6,921,797	100.0000%	\$0	\$6,921,797	\$0	\$6,921,797
62	926.000	Employee Pensions & Benefits	\$6,955,333	\$57,303	\$6,898,030	E-62	-\$157,516	\$6,797,817	100.0000%	\$0	\$6,797,817	\$50,887	\$6,746,930
63	927.000	Franchise Requirements	\$0	\$0	\$0	E-63	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
64	928.000	Regulatory Commission Expenses	\$1,679,561	\$0	\$1,679,561	E-64	-\$181,822	\$1,497,739	100.0000%	\$0	\$1,497,739	\$0	\$1,497,739
65	930.000	Misc. General Expenses	\$835,121	\$0	\$835,121	E-65	-\$173,410	\$661,711	100.0000%	\$0	\$661,711	\$0	\$661,711
66	931.000	Rents	\$894,351	\$0	\$894,351	E-66	\$7,575	\$901,926	100.0000%	\$0	\$901,926	\$0	\$901,926
67	932.000	Maint. of General Plant	\$987,787	\$458,051	\$529,736	E-67	-\$51,290	\$936,497	100.0000%	\$0	\$936,497	\$406,761	\$529,736

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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 Adjust. 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
68		TOTAL ADMIN. & GENERAL EXPENSES	\$46,250,615	\$11,182,284	\$35,068,331		-\$1,814,932	\$44,435,683		\$0	\$44,435,683	\$9,930,153	\$34,505,530
69		DEPRECIATION EXPENSE											
70	403.000	Depreciation Expense, Dep. Exp.	\$38,977,032	See note (1)	See note (1)	E-70	See note (1)	\$38,977,032	100.0000%	\$10,133,721	\$49,110,753	See note (1)	See note (1)
71	403.001	Depreciation Clearing	\$0			E-71		\$0	100.0000%	\$0	\$0		
72		TOTAL DEPRECIATION EXPENSE	\$38,977,032	\$0	\$0		\$0	\$38,977,032		\$10,133,721	\$49,110,753	\$0	\$0
73		AMORTIZATION EXPENSE											
74	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-74	\$3,619,591	\$5,918,475	100.0000%	\$0	\$5,918,475	\$0	\$5,918,475
75		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$3,619,591	\$5,918,475		\$0	\$5,918,475	\$0	\$5,918,475
76		OTHER OPERATING EXPENSES											
77	408.000	Property Taxes	\$15,332,989	\$0	\$15,332,989	E-77	\$6,017,162	\$21,350,151	100.0000%	\$0	\$21,350,151	\$0	\$21,350,151
78	408.000	Payroll Taxes	\$2,715,392	\$0	\$2,715,392	E-78	-\$389,367	\$2,326,025	100.0000%	\$0	\$2,326,025	\$0	\$2,326,025
79	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-79	-\$26,887,416	\$0	100.0000%	\$0	\$0	\$0	\$0
80	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-80	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Other Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	431.000	Interest on Customer Deposits	\$649,697	\$0	\$649,697	E-83	-\$511,257	\$138,440	100.0000%	\$0	\$138,440	\$0	\$138,440
84		TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494		-\$21,770,878	\$23,814,616		\$0	\$23,814,616	\$0	\$23,814,616
85		TOTAL OPERATING EXPENSE	\$398,716,386	\$41,838,267	\$317,901,087		-\$231,868,801	\$166,847,585		\$10,133,721	\$176,981,306	\$37,153,445	\$90,717,108
86		NET INCOME BEFORE TAXES	\$78,041,653					\$309,910,454		-\$259,522,678	\$50,387,776		
87		INCOME TAXES											
88	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-88	See note (1)	\$1	100.0000%	\$9,920,401	\$9,920,402	See note (1)	See note (1)
89		TOTAL INCOME TAXES	\$1					\$1		\$9,920,401	\$9,920,402		
90		DEFERRED INCOME TAXES											
91	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-91	See note (1)	\$15,075,619	100.0000%	-\$18,750,932	-\$3,675,313	See note (1)	See note (1)
92	411.000	Amortization of Deferred ITC	-\$4,904,201			E-92		-\$4,904,201	100.0000%	\$4,904,201	\$0		
93	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	-\$97,117	-\$97,117		
94	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-94		\$0	100.0000%	-\$1,009,662	-\$1,009,662		
95	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	-\$17,298	-\$17,298		
96	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-96		\$0	100.0000%	-\$121,887	-\$121,887		
97		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418		-\$15,092,695	-\$4,921,277		
98		NET OPERATING INCOME	\$67,870,234					\$299,739,035		-\$254,350,384	\$45,388,651		

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

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Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$174,232,361	-\$174,232,361
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$20,492,107	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$1,358,200	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$759,356	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$149,870,733	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$5,987,303	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$226	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,447,296	-\$26,447,296
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$3,111,156	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$162,585	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$22,992,525	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$544,460	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$38,260	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$26,619,460	-\$26,619,460
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$2,993,051	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$261,189	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$23,539,854	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$322,505	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$91,964	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$440,316	-\$440,316
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,016	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	\$1,231	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$6,717	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$44	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$399,602	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,632	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$0	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$2,202	-\$2,202
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$347	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,833	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	\$0	

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	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$22	
Rev-15	Industrial Marketers		\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
Rev-16	Transportation	489.000	\$0	\$0	\$0	\$0	\$918,906	\$918,906
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$245,794	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$396,962	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	\$0	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$1,618,846	
	6. Update period adjustment (Roling) - West Only		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling) - West Only		\$0	\$0		\$0	\$52,898	
Rev-17	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	1. Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$8,034,563	
	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	\$0	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$777,428	\$777,428
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777,428	
Rev-19	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,755,510	-\$11,755,510
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	1. To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$9,089,377		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-15	Operation Supervision & Engineering - Dist	870.000	-\$214,203	\$0	-\$214,203	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$214,203	\$0		\$0	\$0	

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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-16	Distribution Load Dispatching	871.000	-\$43,997	\$0	-\$43,997	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$43,997	\$0		\$0	\$0	
E-17	Main & Service Expenses	874.000	-\$243,192	\$0	-\$243,192	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$243,192	\$0		\$0	\$0	
E-18	Measuring & Regulating Station Expenses - General	875.000	-\$52,444	\$0	-\$52,444	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$52,444	\$0		\$0	\$0	
E-21	Meter & House Regulator Expenses	878.000	-\$568,035	\$0	-\$568,035	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$568,035	\$0		\$0	\$0	
E-22	Customer Installations Expenses	879.000	-\$85,043	\$0	-\$85,043	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$85,043	\$0		\$0	\$0	
E-23	Other Expenses - Dist. Exp.	880.000	-\$136,275	-\$550	-\$136,825	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$136,275	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
E-25	Maintenance Supervision & Engineering	885.000	-\$138,807	\$0	-\$138,807	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$138,807	\$0		\$0	\$0	
E-27	Maint. of Mains	887.000	-\$716,857	\$0	-\$716,857	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$716,857	\$0		\$0	\$0	
E-28	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$152,163	\$0	-\$152,163	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$152,163	\$0		\$0	\$0	
E-29	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$10,811	\$0	-\$10,811	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,811	\$0		\$0	\$0	
E-30	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$4,772	\$0	-\$4,772	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,772	\$0		\$0	\$0	
E-31	Maintenance of Services	892.000	-\$172,015	\$0	-\$172,015	\$0	\$0	\$0

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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 adjust payroll for 12/31/2020 update period (Giacone)		-\$172,015	\$0		\$0	\$0	
E-32	Maint. of Meters and House Regulators	893.000	-\$49,788	\$0	-\$49,788	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$49,788	\$0		\$0	\$0	
E-37	Meter Reading Expenses	902.000	-\$321,932	\$0	-\$321,932	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$321,932	\$0		\$0	\$0	
E-38	Customer Records & Collection Expenses	903.000	-\$407,034	-\$1,271,389	-\$1,678,423	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$20,331		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$407,034	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
E-39	Uncollectible Expense	904.000	\$0	\$1,206,894	\$1,206,894	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense (Nieto)		\$0	\$1,206,894		\$0	\$0	
E-40	Misc. Customer Accounts Expense	905.000	-\$13,971	\$0	-\$13,971	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$13,971	\$0		\$0	\$0	
E-44	Customer Assistance Expenses	908.000	-\$22,705	\$667,134	\$644,429	\$0	\$0	\$0
	1. To adjust energy efficiency balances (Nieto)		\$0	\$697,025		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	-\$1,876		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$22,705	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$28,015		\$0	\$0	
E-45	Informational & Instructional Advertising Expenses	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0
	1. To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	
E-49	Supervision - Sales Exp.	911.000	-\$41,506	-\$9,564	-\$51,070	\$0	\$0	\$0
	1. To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$41,506	\$0		\$0	\$0	
E-50	Demonstrating & Selling Expenses	912.000	-\$37,141	-\$368,454	-\$405,595	\$0	\$0	\$0
	1. To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$45,199		\$0	\$0	

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	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$37,141	\$0		\$0	\$0	
E-55	Admin. & General Salaries	920.000	-\$1,193,983	-\$3,197,660	-\$4,391,643	\$0	\$0	\$0
	1. To exclude earnings based portion of AIP (Juliette)		\$0	-\$1,266,415		\$0	\$0	
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$1,927,512		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,193,983	\$0		\$0	\$0	
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0	
E-56	Office Supplies & Expenses	921.000	-\$442	-\$40,454	-\$40,896	\$0	\$0	\$0
	1. To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,063		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$442	\$0		\$0	\$0	
E-59	Outside Services Employed	923.000	\$0	-\$899,861	-\$899,861	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$1,045,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$145,139		\$0	\$0	
E-60	Property Insurance	924.000	\$0	\$73,765	\$73,765	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$73,765		\$0	\$0	
E-61	Injuries & Damages	925.000	\$0	\$4,000,166	\$4,000,166	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$1,003,607		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$2,996,559		\$0	\$0	
E-62	Employee Pensions & Benefits	926.000	-\$6,416	-\$151,100	-\$157,516	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$68,400		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	\$0		\$0	\$0	

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	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	\$263,822		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,416	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$63,189		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$210,617		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$493,950		\$0	\$0	
E-64	Regulatory Commission Expenses	928.000	\$0	-\$181,822	-\$181,822	\$0	\$0	\$0
	1. To include an annualized level of PSC Assessment (Giacone)		\$0	-\$19,103		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$110,517		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$147,877		\$0	\$0	
	4. To remove test year depreciation study amortization (Majors)		\$0	-\$5,165		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$95,675		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$5,165		\$0	\$0	
E-65	Misc. General Expenses	930.000	\$0	-\$173,410	-\$173,410	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$31,733		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$51,617		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$90,060		\$0	\$0	
E-66	Rents	931.000	\$0	\$7,575	\$7,575	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$7,575		\$0	\$0	
E-67	Maint. of General Plant	932.000	-\$51,290	\$0	-\$51,290	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$51,290	\$0		\$0	\$0	
E-70	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,133,721	\$10,133,721
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,376,942	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$2,243,221	
E-74	Amortization of Expense	405.000	\$0	\$3,619,591	\$3,619,591	\$0	\$0	\$0

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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 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	\$236,336		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$386,499		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
E-77	Property Taxes	408.000	\$0	\$6,017,162	\$6,017,162	\$0	\$0	\$0
	1. To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$682,028		\$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-78	Payroll Taxes	408.000	\$0	-\$389,367	-\$389,367	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$389,367		\$0	\$0	
E-79	Gross Receipts Tax	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
E-83	Interest on Customer Deposits	431.000	\$0	-\$511,257	-\$511,257	\$0	\$0	\$0
	1. To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$484,471		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$20,348		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$6,438		\$0	\$0	
E-88	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$9,920,401	\$9,920,401
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$9,920,401	
E-91	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$18,750,932	-\$18,750,932
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$18,750,932	
E-92	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$4,904,201	\$4,904,201
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$4,904,201	
E-93	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$97,117	-\$97,117
	1. To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$97,117	

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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-94	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,009,662	-\$1,009,662
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,009,662	
E-95	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$17,298	-\$17,298
	1. To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$17,298	
E-96	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$121,887	-\$121,887
	1. To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$121,887	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$249,388,957	-\$249,388,957
Total Operating & Maint. Expense			-\$4,684,822	-\$227,183,979	-\$231,868,801	\$0	\$4,961,427	\$4,961,427

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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		\$50,387,776	\$95,587,012	\$97,689,731	\$99,776,988
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$49,110,753	\$49,110,753	\$49,110,753	\$49,110,753
4	Uncertain Tax Position Adjustment		\$0	\$0	\$0	\$0
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6	Meals & Entertainment		\$270,671	\$270,671	\$270,671	\$270,671
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$49,381,424	\$49,381,424	\$49,381,424	\$49,381,424
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8300%	\$21,548,623	\$21,548,623	\$21,548,623	\$21,548,623
10	Tax Straight-Line Depreciation		\$49,110,753	\$49,110,753	\$49,110,753	\$49,110,753
11	Excess Tax Depreciation		-\$15,416,516	-\$15,416,516	-\$15,416,516	-\$15,416,516
12	Admin & General Nondeductible		\$0	\$0	\$0	\$0
13	ESOP		\$42,040	\$42,040	\$42,040	\$42,040
14	Depreciation 263A		\$2,872,102	\$2,872,102	\$2,872,102	\$2,872,102
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$58,157,002	\$58,157,002	\$58,157,002	\$58,157,002
16	NET TAXABLE INCOME		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$40,116,198	\$83,690,477	\$85,717,601	\$87,729,819
22	Federal Income Tax at the Rate of	21.000%	\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
23	Subtract Federal Income Tax Credits					
24	Net Federal Income Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
27	Deduct Federal Income Tax at the Rate of	50.000%	\$4,212,201	\$8,787,500	\$9,000,348	\$9,211,631
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$37,399,997	\$78,023,934	\$79,913,805	\$81,789,779
30	Subtract Missouri Income Tax Credits					
31	Missouri Income Tax at the Rate of	4.000%	\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
34	Deduct Federal Income Tax - City Inc. Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
35	Deduct Missouri Income Tax - City Inc. Tax		\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
36	City Taxable Income		\$31,691,796	\$66,115,477	\$67,716,905	\$69,306,557
37	Subtract City Income Tax Credits					
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
41	State Income Tax		\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$9,920,402	\$20,695,957	\$21,197,248	\$21,694,853
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$3,675,313	-\$3,675,313	-\$3,675,313	-\$3,675,313
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	Amortization of Protected Excess ADIT (TCJA)		-\$97,117	-\$97,117	-\$97,117	-\$97,117
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$1,009,662	-\$1,009,662	-\$1,009,662	-\$1,009,662
49	Amortization of Protected Excess ADIT (MO)		-\$17,298	-\$17,298	-\$17,298	-\$17,298
50	Amortization of Unprotected Excess ADIT (MO)		-\$121,887	-\$121,887	-\$121,887	-\$121,887
51	TOTAL DEFERRED INCOME TAXES		-\$4,921,277	-\$4,921,277	-\$4,921,277	-\$4,921,277
52	TOTAL INCOME TAX		\$4,999,125	\$15,774,680	\$16,275,971	\$16,773,576

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.12%	F Weighted Cost of Capital 9.37%	G 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	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%