**Exhibit No: Issue:** Witness: **Type of Exhibit:** 

**Sponsoring Party:** 

Case No.:

**True-Up of Revenue** Requirement Michelle Antrainer **True Up Direct** Testimony Spire Missouri Inc. GR-2021-0108 Date Testimony Prepared: August 6, 2021

# SPIRE MISSOURI INC

# CASE NO. GR-2021-0108

# TRUE-UP DIRECT TESTIMONY

# OF

# MICHELLE ANTRAINER

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# **SCHEDULES:**

Schedule MA-TD1	True-Up Schedules for Spire Missouri East
Schedule MA-TD2	True-Up Schedules for Spire Missouri West

1		TRUE-UP DIRECT TESTIMONY OF MICHELLE ANTRAINER
2	Q.	WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS ADDRESS?
3	А.	Michelle Antrainer. My business address is 700 Market Street, St. Louis, MO 63101.
4	Q.	HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN THIS CASE?
5	А.	Yes. I submitted Direct, Rebuttal and Surrebuttal Testimony on behalf of Spire Missouri
6		Inc. ("Spire" or "Company") in this rate case.
7		I. PURPOSE OF TESTIMONY
8	Q.	WHAT IS THE PURPOSE OF YOUR TRUE-UP TESTIMONY?
9	А.	The purpose of my testimony is to support the True-up Adjustments accompanying my
10		testimony identified as True-Up Schedules MA-TD1 for Spire Missouri East and True-Up
11		Schedule MA-TD2 for Spire Missouri West. Spire has prepared its True-up Revenue
12		Deficiency consistent with my understanding of the Commission's practice regarding true-
13		ups and in accordance with the Order Setting Procedural Schedule issued February 3, 2021.
14		II. REVENUE REQUIREMENTS
15	Q.	WOULD YOU PLEASE IDENTIFY THE ITEMS WHICH WERE SUBJECT TO
16		THE TRUE-UP?
17	А.	In accordance with the Commission's Order Setting Procedural Schedule, the issues
18		anticipated for true-up include: changes to plant-in-service, depreciation reserve, all other
19		rate base items (with the exception of revenue and expense lags for cash working capital),
20		revenues (conservation and lost late payment fee adjustments), customer growth, pensions
21		and other post-retirement employee benefit costs, payroll (including changes in pay rate,
22		number of employees), other employee benefits, payroll taxes, insurance expense, rate case
23		expense, depreciation expense, various amortizations, income taxes, property taxes, capital

1		structure, capital costs, and other significant items that must be considered in order to
2		maintain a proper relationship of revenues, expenses and rate base.
3	Q.	PLEASE QUANTIFY THE RATE BASE, OPERATING REVENUES,
4		OPERATING EXPENSES AND CAPITAL STRUCTURE COMPONENTS THAT
5		ARE BEING TRUED-UP FOR SPIRE MISSOURI WEST AND SPIRE MISSOURI
6		EAST.
7	A.	The total amounts for each of these items, before true-up, is as follows:
8		A. Rate Base – The total rate base before true-up items is \$2,777,221,195 for Spire
9		Missouri East and Spire Missouri West. Items that comprise the rate base that are being
10		trued-up include:
11		• Plant in Service
12		Depreciation Reserve
13		Deferred Taxes
14		Materials and Supplies
15		Natural Gas in Storage
16		• Prepayments
17		Customer Deposits and Advances
18		Prepaid Pension/OPEB Assets
19		• All other regulatory assets and liabilities
20		B. Operating Revenues – The total, as adjusted, operating revenues before true-up is
21		\$570,537,909 for Spire Missouri East and Spire Missouri West. A conservation adjustment
22		was made to account for the decrease in customers normal usage per heating degree day.
23		Also, normal levels of late payment fees were added back to normalize the fees that were

1	lost due to Company's policies in place during the initial COVID impact. Customer
2	annualization adjustment was trued-up through May 31, 2021 for Missouri residential and
3	small general service customers.
4	C. Operating Expenses – Total operating expenses before income taxes and true-up items is
5	\$454,439,181 for Spire Missouri East and Spire Missouri West. These expenses are being
6	trued-up as follows:
7	• Payroll and payroll benefits – Payroll is being truedup based on employees on the
8	payroll at May 31, 2021 and the rate of pay at that date. All payroll benefits, including
9	insurance, 401K match, and payroll taxes are being trued-up based upon the trued-up
10	payroll true-up amounts
11	• Insurance expense – Insurance is being trued-up based upon insurance policies in effect
12	at May 31, 2021.
13	• Depreciation and amortization expense – Depreciation and amortization is being trued-
14	up based upon proposed depreciation and amortization rates applied to plant balances
15	and regulatory asset balances as of May 31, 2021.
16	• Pension & OPEBS – Pensions and OPEBS are being trued-up in accordance with
17	existing trackers in effect for each Spire Missouri East and Spire Missouri West based
18	on known and measurable information as of May 31, 2021.
19	• Other items – any other expense items which must be considered to maintain the proper
20	relationship of revenues, expenses and rate base are also being trued-up.
21	• Income taxes.
22	D. Return/Capital Structure

Capital structure and the embedded cost of debt are being trued-up. Company witness
 Adam Woodard is sponsoring true-up testimony related to capital structure and debt
 costs.

4

5

# Q. PLEASE EXPLAIN THE REVENUE DEFICIENCY SUMMARY SCHEDULES ATTACHED TO YOUR TRUE-UP TESTIMONY.

A. The true-up schedules and resultant revenue deficiency are prepared consistent with the
methodology and positions Spire Missouri has previously adopted in this proceeding. The
Company's revenue deficiency as trued-up to May 31, 2021, is \$54,879,118 for Spire
Missouri East and \$79,009,038 for Spire Missouri West. This is based on a true-up rate
base at \$2,920,739,057 and updated operating revenue of \$575,574,273.

# 11 Q. PLEASE DESCRIBE HOW THE COMPANY HAS TREATED TRUE-UP ITEMS.

# 12 A. Under the category of rate base, the Company has treated those individual items as follows:

<u>Plant in service</u> - individual plant balances recorded as of May 31, 2021 have been
 included.

# 15 <u>Depreciation reserve</u> - all individual reserve balances as of May 31, 2021 have been 16 included.

- 17 <u>Rate base offsets</u> the thirteen-month averages of customer deposits and customer
  18 advances have been trued-up to May 31, 2021.
- <u>Regulatory Assets and Liabilities</u> any regulatory asset or liability which was included in
   the initial filing has been trued-up to May 31, 2021.
- 21 Deferred income taxes (including the rate base offset from GM-2013-0254 for MGE) -all
   22 amounts as of May 31, 2021 have been included.

<u>Working capital effects</u> - material and supplies inventory, prepayments, and natural gas in
 storage are included in rate base and were computed using a thirteen-month average ended
 May 31, 2021. The Cash Working Capital requirement reflects the September 30, 2020
 test year amount. In addition, the prepaid pension balance as of May 31, 2021 has also
 been included.

6

# Q. PLEASE DESCRIBE THE TREATMENT OF EXPENSES.

A. <u>Payroll – This includes employee levels, current wage rates and corresponding payroll</u>
taxes and benefits. Annual payroll levels were determined by utilizing the known and
measurable employee levels and wage levels in effect as of May 31, 2021. The associated
payroll benefits and taxes were also determined using the known and measurable tax and
benefit levels in effect as of May 31, 2021.

- <u>Rate case expense</u> Rate case expense has been trued-up to the May 31, 2021 amount from
   the level estimated in the initial filing. The Company will continue to furnish Staff with
   invoices and other cost support supporting the requested rate case expense since it
   continues to pay invoices for services provided to date.
- Depreciation and amortization expense Depreciation and amortization expense has been
   determined utilizing plant balances and regulatory asset balances as of May 31, 2021. The
   depreciation rates used are the rates presented in this case as part of the Company's 2020
   depreciation study.

# Income taxes - The income taxes have been included by synchronizing the changes of items identified herein.

22 Q. PLEASE DESCRIBE THE CAPITAL STRUCTURE AND RELATED COSTS.

5

1	A.	Please refer to the True-Up Direct Testimony of Spire witness Adam Woodard for a
2		discussion of the true-up of capital structure and embedded cost rates.
3	Q.	HAS THE COMPANY CHANGED ITS METHODOLOGY IN DEVELOPMENT
4		OF THE TRUE-UP REVENUE REQUIREMENT?
5	А.	No.
6		III. CONCLUSION
7	Q.	DOES THIS CONCLUDE YOUR TRUE-UP DIRECT TESTIMONY?
8	A.	Yes.

# **BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri Inc.'s d/b/a Spire Request for Authority to Implement a General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Areas

Case No. GR-2021-0108

# AFFIDAVIT

)

STATE OF MISSOURI	)	
	)	SS.
CITY OF ST. LOUIS	)	

Michelle Antrainer, of lawful age, being first duly sworn, deposes and states:

- 1. My name is Michelle Antrainer. I am Lead Regulatory Analyst at Spire Missouri Inc. My business address is 700 Market St., St. Louis, Missouri, 63101.
- 2. Attached hereto and made a part hereof for all purposes is my testimony on behalf of Spire Missouri Inc.
- 3. Under penalty of perjury, I declare that my answers to the questions contained in the foregoing testimony are true and correct to the best of my knowledge and belief.

<u>/s/ Michelle Antrainer</u> Michelle Antrainer

August 6, 2021 Date

## Spire Missouri East

## Index of Schedules

<u>Schedule</u>	Description
А	Revenue Deficiency
A-2	Income Tax
В	Rate Base
B-1	Customer Deposits
B-2	Customer Advances
B-3	Accumulated Deferred Income Taxes
B-4	Regulatory Liabilities
С	Plant In Service
D	Accumulated Reserves for Depreciation and Amortization
E	Working Capital
E-1	Materials & Supplies
E-2	Prepayments
E-3	Gas Inventory
E-4	Summary of Cash Working Capital
E-5	Regulatory Assets
F	Summary Of Cost Of Capital
Н	Distribution of Revenue and Expense Adjustments by Account No.
На	Distribution of Revenue and Expense Adjustments by Account No.
H-1	Test Year Margin Revenue
H-2	Revenue Adjustments
H-3	Remove Purchase Gas Costs and Gross Receipts Tax
H-4	Payroll Adjustment
H-5	Employee Benefits
H-6	Payroll Taxes
H-7	Insurance / Injuries & Damages
H-8	Uncollectible Expense
H-9	Regulatory Commission Expense
H-10	Interest on Customer Deposits
H-11	Depreciation Expense
Ц 10	Other Adjustments
H-12	Amortization Expense
H-13	Locates Expense
H-14 H-15	Other Expense Adjustments
H-15 H-16	Property Tax Adjustment Propane Adjustment
H-10 H-17	Call Center Adjustment
H-18	926 Adjustment
11-10	

## Spire Missouri East May 31, 2021 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$1,590,468,882		
2	Rate of Return	F	7.227%		
3	Required Return		\$114,943,186	\$114,943,186	
4	Adjusted Test Year Net Operating Income	На	_	73,284,565	
5	Earnings Deficiency			\$41,658,621	\$41,658,621
6	Multiply by Income Tax Gross-up Factor			_	1.31735
7	Net Revenue Deficiency Allowance for Known and Measurable Changes/ True				\$54,879,118
8	up Estimate				
9	Total Revenue Deficiency				\$54,879,118

#### Spire Missouri East May 31, 2021 Income Tax

Line			Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	На	\$706,791,490	\$350,155,400
2	Total Operating Expenses	Ha	(613,812,045)	(281,174,021)
3	Net Operating Income	На	\$92,979,446	\$68,981,379
4	Flow Through Adjustments		(\$27,006,033)	(\$27,006,033)
5	Less: Interest on Long Term Debt		(29,041,962)	(29,041,962)
6	Total Tax Adjustments	_	(\$56,047,995)	(\$56,047,995)
7	Net Taxable Income	=	\$36,931,451	\$12,933,384
8	Income Tax	_	\$8,896,866	\$3,115,680

## Income Tax Workpaper

Composite Debt Cost Rate	1.8260%	
Rate Base	\$1,590,468,882	
Interest on Long Term Debt	\$29,041,962	
Net Taxable Income	\$36,931,451	\$12,933,384
Effective Tax Rate	24.09%	24.09%
Income Tax	\$8,896,866	\$3,115,680

#### Spire Missouri Computation of Effective Tax Rate

Effective Federal Tax Rate	(1)	20.18%	
Effective Missouri Tax Rate	(2)	3.58%	
Effective St. Louis City Tax Rate	(3)	0.33%	
Overall Effective Tax Rate		24.0902%	
Reciprocal		75.9098% #	
Tax rate divided by reciprocal		31.7353% #	
Federal			
Total		100.00%	
Less: Effective Missouri Tax Rate (2)		-3.58%	
Less: Effective St. Louis City Rate (3)		-0.33%	
Percentage subject to Federal Tax		96.09%	
Federal Tax Rate		x 21.00%	
Effective Federal Tax Rate		20.18% 20.18% (1	)
Missouri			
Total		100.00%	
Less: Effective St. Louis City Rate(3)		0.33%	
Less: 1/2 Effective Federal Rate (1)		10.09%	
Percentage subject to Missouri Tax		89.58%	
Missouri Tax Rate		x 4.00%	
Effective Missouri Tax Rate		3.58% (2	)
St Louis City/Kansas City			
Total STL tax rate		1.00%	
Apportionment*		x 32.84%	
Effective KC tax rate		0.33% (3	)

## Spire Missouri East May 31, 2021 Rate Base

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intangible Plant	С	\$10,986
2	Production Plant	С	\$2,022,123
3	Underground Storage Plant	С	\$36,547,196
4	Other Storage Equipment	С	\$531,032
5	Transmission Plant	С	\$2,064,647
6	Distribution Plant	С	2,157,619,903
7	General Plant	С	297,858,885
8	True Up Estimate	С	0
	Non-Current Gas		9,006,547
9	Gross Plant In Service		\$2,505,661,319
10	Accumulated Depreciation & Amortization	D	(800,390,688)
11	Net Plant in Service		\$1,705,270,631
12	Working Capital	E	203,080,995
13	Customer Deposits	B-1	(5,346,974)
14	Customer Advances	B-2	(564,842)
15	Deferred Income Taxes - Other (Net of AMT)	B-3	(308,420,928)
16	Other Regulatory Liabilities	B4	(3,550,000)
16	Total Rate Base		\$1,590,468,882

# Spire Missouri East May 31, 2021 Customer Deposits

Line		Residential	
No.	Month	Amount	
	(a)	(b)	
1	May-20	7,035,618	
2	Jun-20		
		7,011,775	
3	Jul-20	6,640,685	
4	Aug-20	5,217,098	
5	Sep-20	5,285,643	
6	Oct-20	5,261,896	
7	Nov-20	5,163,958	
8	Dec-20	5,094,177	
9	Jan-21	4,836,144	
10	Feb-21	4,741,943	
11	Mar-21	4,583,331	
12	Apr-21	4,541,347	
13	May-21	4,535,765	
14	Total	\$64,163,689	
15	Average	\$5,346,974	
16	Interest Rate	4.25%	Prime lending rate effectiv March 2020 = 3.25%
17	Interest Expense	(\$227,246)	Per Tariff

		1

## Spire Missouri East May 31, 2021 Customer Advances

Line		
No.	Month	Amount
	(a)	(b)
1	May-20	400,505
2	Jun-20	453,470
3	Jul-20	390,448
4	Aug-20	436,103
5	Sep-20	429,203
6	Oct-20	430,412
7	Nov-20	435,426
8	Dec-20	443,686
9	Jan-21	447,108
10	Feb-21	719,601
11	Mar-21	735,074
12	Apr-21	1,184,663
13	May-21	945,315
14	Total	\$6,778,103
15	Average	\$564,842

## Accumulated Deferred income Taxes

Line	Description	Amount
No.	(a)	(b)
2	Total Accumulated Deferred Income Taxes	\$ 308,420,928

## Spire Missouri Regulatory Liabilities May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
3	Forest Park Relocation Liability (GR-2017-0215)	(\$3,550,000)
3	Total Regulatory Liabilities	(\$3,550,000)

#### Spire Missouri May 31, 2021 Plant in Service

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 7 18 19 20 21 22 3 24 25 26 77	301 302 303 305 307 311 311.1 350.1 351.2 351.2 351.2 352.2 352.2 352.3 352 353 354 353 356	a) INTANGIBLE PLANT Organization Franchises MGE Website Enhancements Total Intangible Plant PRODUCTION PLANT Land & Land Rights-Mfg Gas Structures & Improvements-Mfg Gas Other Power Equipment Propane Equipment. Propane Storage Cavern-Gas Ops Propane Storage Cavern-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas Wells - Oli & Vent Gas	\$2,501 8,484 0 \$10,986 1,869,054,12 33,139,28 2,899,588,60 4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,009,321 8,622,238 2,126,882 2,45,023	c) (2,899,588.60) (4,827,936.02)	d) \$2.50 8.48 \$10.98 \$119.92 1,869.054.1 33.139.2 0.0 0.0 \$2,022.12 \$1,201.60 778.41 830.42
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 3 24 25 26	302 303 304 305 307 311 311.1 350.2 351.4 352.2 352.4 352.2 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.5 352.4 353 354.5 355.5 356.5 355.5 35	Organization Franchises MGE Website Enhancements Total Intangible Plant PRODUCTION PLANT Land & Land Rights-Mfg Gas Structures & Improvements-Mfg Gas Other Power Equipment Propane Equipment.Cas Ops Propane Storage Cavern-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs	8,484 0 \$10,986 \$119,929 1,866,054.12 3,139.28 2,899,588.60 4,827,936.02 \$9,749.647 \$1,201,600 778.418 830.420 1,093.321 8,622.238 2,126,682		8,48 \$10,98 \$119,92 1,869,054,1 33,139,2 0.0 0.0 \$2,022,12 \$1,201,60 778,41
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 3 24 25 26	302 303 304 305 307 311 311.1 350.2 351.4 352.2 352.4 352.2 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.4 352.5 352.4 353 354.5 355.5 356.5 355.5 35	Franchises MGE Website Enhancements Total Intangible Plant PRODUCTION PLANT Land & Land Rights-Mfg Gas Structures & Improvements-Mfg Gas Other Power Equipment Propane Equipment-Gas Ops Propane Storage Cavern-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	8,484 0 \$10,986 \$119,929 1,866,054.12 3,139.28 2,899,588.60 4,827,936.02 \$9,749.647 \$1,201,600 778.418 830.420 1,093.321 8,622.238 2,126,682		8,48 \$10,98 \$119,92 1,869,054,1 33,139,2 0.0 0.0 \$2,022,12 \$1,201,60 778,41
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	303 304 305 307 311 311.1 350.2 351.2 352.1 352.2 352.1 352.2 352.3 352.4 353 352.4 353 354 355 356	MGE Website Enhancements Total Intangible Plant PRODUCTION PLANT Land & Land Rights-Mfg Gas Structures & Improvements-Mfg Gas Other Power Equipment. Propane Equipment.Gas Ops Propane Storage Cavern-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoiris Non-Recoverable Natural Gas	0 \$10,986 \$119,929 1,869,054.12 33,139,28 2,899,588,60 4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882		\$10,98 \$119,92 1,869,054.1 33,139.2 0.0 0.0 \$2,022,12 \$1,201,60 778,41
4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	304 305 307 311 350.1 350.2 351.4 352 352.1 352.2 352.2 352.2 352.4 353 352.4 355 356	Total Intangible Plant  PRODUCTION PLANT Land & Land Rights-Mtg Gas Structures & Improvements-Mtg Gas Other Power Equipment Propane Education Case Ops Total Production Plant  UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	\$10,986 \$119,929 1,869,054,12 33,139,28 2,899,588,60 4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,682		\$10,98 \$119,92 1,869,054.1 33,139.2 0.0 0.0 0.0 \$2,022,12 \$1,201,60 778,41
5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 3 24 25 26	305 307 311 311.1 350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 352.4 353 355 356	PRODUCTION PLANT Land & Land Rights-Mfg Gas Structures & Improvements-Mfg Gas Other Power Equipment Propane Equipment-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	\$119,929 1,869,054,12 33,139,28 2,899,588,60 4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,682		\$119,92 1,869,054.1 33,139.2 0.0 \$2,022,12 \$1,201,60 778,41
6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	305 307 311 311.1 350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 352.4 353 355 356	Land & Land Righte-Mig Gas Structures & Improvements-Mig Gas Other Power Equipment Propane Equipment-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	1,869,054,12 33,139,28 2,899,588,60 4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882		1,869,054.1 33,139.2 0.0 \$2,022,12 \$1,201,60 778,41
6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	305 307 311 311.1 350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 352.4 353 355 356	Structures & Improvements-Mig Gas Other Power Equipment Propane Equipment-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	1,869,054,12 33,139,28 2,899,588,60 4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882		1,869,054.1 33,139.2 0.0 \$2,022,12 \$1,201,60 778,41
11 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	307 311 311.1 350.2 351.2 351.2 352.1 352.2 352.3 352.4 353 352.4 353 355 356	Other Power Equipment Propane Equipment-Gas Ops Propane Storage Cavern-Gas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	33,139.28 2,899,588.60 4,827,936.02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882		33,139.2 0.0 <u>0.0</u> \$2,022,12 \$1,201,60 778,41
9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	311.1 350.2 351.2 351.4 352.1 352.1 352.2 352.3 352.3 352.3 352.4 355 356	Propane Storage Cavern-Cas Ops Total Production Plant UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	4,827,936,02 \$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882		0.0 \$2,022,12 \$1,201,60 778,41
10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	350.1 350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 354 355 356	Total Production Plant <u>UNDERGROUND STORAGE PLANT</u> Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	\$9,749,647 \$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882	(4,827,936.02)	\$2,022,12 \$1,201,60 778,41
11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 354 355 356	UNDERGROUND STORAGE PLANT Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	\$1,201,600 778,418 830,420 1,093,321 8,622,238 2,126,882		\$1,201,60 778,4
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 354 355 356	Land Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	778,418 830,420 1,093,321 8,622,238 2,126,882		778,41
12 13 14 15 16 17 18 19 20 21 22 23 24 25 26	350.2 351.2 351.4 352 352.1 352.2 352.3 352.4 353 354 355 356	Rights of Way Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	778,418 830,420 1,093,321 8,622,238 2,126,882		778,41
13 14 15 16 17 18 19 20 21 22 23 24 25 26	351.2 351.4 352 352.1 352.2 352.3 352.4 353 354 355 356	Compression Station Structure Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	830,420 1,093,321 8,622,238 2,126,882		
14 15 16 17 18 19 20 21 22 23 24 25 26	351.4 352 352.1 352.2 352.3 352.4 353 354 355 356	Other Structures Wells Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	1,093,321 8,622,238 2,126,882		
16 17 18 19 20 21 22 23 24 25 26	352.1 352.2 352.3 352.4 353 354 355 356	Storage Leaseholds & Rights Reservoirs Non-Recoverable Natural Gas	2,126,882		1,093,3
17 18 19 20 21 22 23 24 25 26	352.2 352.3 352.4 353 354 355 356	Reservoirs Non-Recoverable Natural Gas			8,622,23
18 19 20 21 22 23 24 25 26	352.3 352.4 353 354 355 356	Non-Recoverable Natural Gas	245 023		2,126,88
19 20 21 22 23 24 25 26	352.4 353 354 355 356				245,02
20 21 22 23 24 25 26	353 354 355 356	Wells - Oil & Vent Gas	9,149,448		9,149,44
21 22 23 24 25 26	354 355 356		2,197,749		2,197,74
22 23 24 25 26	355 356	Lines	3,238,918		3,238,9
23 24 25 26	356	Compressor Station Equipment Measuring & Regulating Equipment	3,198,332		3,198,33 3,187,14
24 25 26		Purification Equipment	3,187,140 610,813		3,187,14 610,81
25 26	357	Other Equipment	66,896		66,8
		Total Underground Storage Plant	\$36,547,196		\$36,547,1
		OTHER STORAGE EQUIPMENT			
27	360	Land & Land Rights	\$50,654		\$50,6
	361	Structures & Improvements	107,233		107,23
28	362	Gas Holders	34,530		34,53
29 30	363.3	Compressor Equipment Total Other Storage Equipment	<u>338,616</u> \$531,032		338,6 <sup>-</sup> \$531,03
30		Total Other Storage Equipment	\$331,032		\$331,00
04	205.0	TRANSMISSION PLANT	644.450		\$41.1
31 32	365.2 367	Rights of Way - Transmission Mains - Transmission	\$41,153 2,013,840		\$41,1: 2,013,8
32 33	307	Other Equipment - Transmission	2,013,840		2,013,6
34	5/1	Total Transmission Plant	\$2,064,647		\$2,064,64
		DISTRIBUTION PLANT			
34	374	Land & Land Rights	\$4,333,194		\$4,333,19
	374.2	Land Rights	\$0		5
35	375.1	Str & Imp - District Meas & Reg	1,078,927		1,078,9
36	375.2	Str & Imp - Service Centers	17,048,852		17,048,8
	375.3	Str & Imp - Garage	290,197		290,1
37	375.7 376.1	Struct & Impr - MoNat Mains - Steel	69,048 249,366,658		69,04 249,366,6
38	376.2	Mains - Cast Iron	32,434,668		32,434,66
39	376.3	Mains - Plastic	729,093,980		729,093,9
40	378	Meas. & Reg. Station - General	13,224,885		13,224,8
41	379	Meas. & Reg. Station - City Gate	3,291,435		3,291,4
42	380.1	Services - Steel	40,780,191		40,780,1
43	380.2	Services - Plastic	872,149,303		872,149,3
44	381	Meters	146,328,847		146,328,8
	382	Meter Installations	0		00.070.0
45 46	383 385	House Regulators Commercial & Ind Meas & Reg Eq	29,070,273 18,630,399		29,070,2 18,630,3
46 47	385 386	Other Property - Customer Premises	18,630,399 22,975		18,630,3
48	387	Other Equipment	406,070		406,0
49		Total Distribution Plant	\$2,157,619,903		\$2,157,619,9
		GENERAL PLANT			
50	389	Land	\$0		162.1
51	390.1	Structures	163,119		163,1
52	390.2 391	Structures and Improvements - Leased Property	6,205,573		6,205,5
52 53	391 391.1	Furniture & Fixtures Data Processing Systems	5,095,909 18,018,624		5,095,9 18,018,6
53 54	391.1	Mechanical Office Equipment	307,555		307,5
55	391.3	Data Processing Software	14,747,930		14,747,9
56	391.4	Data Processing Systems	584,933		584,9
57	391.5	Enterprise Software-EIMS	68,160,374		68,160,3
59	391.95	Ent Software SS Alloc	19,393,839		19,393,8
-0	392	Transportation - Sp Trucks	0		
58	392.1	Transportation Eq - Automobiles Transportation Eq - Trucks	4,590,903		4,590,90
59 60	392.2 393	Transportation Eq - Trucks Stores Equipment	34,867,937 328.900		34,867,93 328,90
60 61	393 394	Stores Equipment Tools, Shop & Garage Equipment	328,900 29,941,956		328,90 29,941,95
62	395	Laboratory Equipment	320,500		29,941,9
63	396	Power Operated Equipment	64,012,259		64,012,2
64	397.0	Communication Equipment	10,555,565		10,555,56
	397.1	Communication Equipment - AMR	16,624,220		16,624,22
65	398	Miscellaneous Equipment	3,938,789		3,938,7
66		Total General Plant	\$297,858,885	\$0	\$297,858,8
67		Total Original Cost Plant in Service	\$2,504,382,296	\$0	\$2,496,654,7
~~		True Up Estimate	0		
		Accumulated Depreciation and Amortization	(800,390,688)	0	(800,390,68
68 69			\$1,703,991,608	\$0	\$1,696,264,08

## Spire Missouri East Accumulated Reserves for Depreciation and Amortization May 31, 2021

Line No.	Acct No.	Description	Test Year Direct	Proforma djustments	Test Year As Adjusted
		(a)	(b)	(c)	(d)
1	108	Accumulated Depreciation-Plant in Service	\$ 612,777,082	\$ (7,762,495)	\$605,014,588
2	108.5	Accumulated Depreciation-Removal Costs	115,947,529	0	115,947,529
3	111	Accumulated Amortization	 79,428,572	 0	79,428,572
4		Total Accumulated Depreciation & Amortization	808,153,183	(7,762,495)	800,390,688
5	108.1	Add: Forecasted change in Depr reserve during true-up period	 0	 0	0
6		Accumulated Depreciation and Amortization	 \$808,153,183	 (\$7,762,495)	\$800,390,688

## Spire Missouri East May 31, 2021 Working Capital

Line No.	Description	Reference	Amounts
	(a)	(b)	(c)
1	Materials and Supplies Inventor	E-1	\$5,787,138
2	Prepayments	E-2	20,290,463
3	Gas Inventory - Volumes and Price	E-3	51,438,391
4	Cash Working Capital	E-4	6,969,736
5	Other Regulatory Assets	E-5	118,595,267
6	Total Working Capital		\$203,080,995

	Spire Missouri E	ast				
	May 31, 2021					
Materials and Supplies						
Line						
No.						
1	May-20	\$5,594,994.93				
2	Jun-20	\$5,607,731.08				
3	Jul-20	\$5,810,819.59				
4	Aug-20	\$5,449,881.36				
5	Sep-20	\$5,640,518.95				
6	Oct-20	\$5,676,684.52				
7	Nov-20	\$5,965,829.78				
8	Dec-20	\$5,990,674.27				
9	Jan-21	\$5,709,122.64				
10	Feb-21	\$5,461,365.42				
11	Mar-21	\$5,952,688.87				
12	Apr-21	\$6,186,539.03				
13	May-21	\$6,392,604.61				
14	Total	\$69,445,655.28				
15	Average	5,787,138				

## Spire Missouri East May 31, 2021 Prepayments

1	May-20	25,459,735
2	Jun-20	23,166,495
3	Jul-20	22,151,563
4	Aug-20	19,616,018
5	Sep-20	17,791,270
6	Oct-20	20,606,379
7	Nov-20	19,394,387
8	Dec-20	17,622,156
9	Jan-21	17,401,172
10	Feb-21	15,368,377
11	Mar-21	17,179,666
12	Apr-21	27,026,966
13	May-21	26,862,469
14	Total	\$243,485,551
15	Average	\$20,290,463

# Spire Missouri East May 31, 2021 Gas Inventory - 13 Month Average

Line		
No.	Month	Dollars
	(a)	(b)
1	May-20	40,336,992
2	Jun-20	43,956,714
3	Jul-20	49,219,569
4	Aug-20	55,603,816
5	Sep-20	60,553,470
6	Oct-20	62,839,083
7	Nov-20	64,979,267
8	Dec-20	58,025,554
9	Jan-21	50,795,712
10	Feb-21	42,920,231
11	Mar-21	44,786,435
12	Apr-21	41,041,693
13	May-21	44,741,309
	,	
14	Total	\$617,260,695
45		
15	Average	\$51,438,391

# Summary of Cash Working Capital

Line #	Description	Amount
	(Å)	(B)
1	Cash Working Capital from Tim Lyon's Schedule	\$6,969,736

# Spire Missouri East Regulatory Assets May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
1	Prepaid Pension	\$88,720,808
2	OPEB Asset	846,548
3	Energ Affordability Program	2,214,074
4	Red Tag Program	-
5	Insulation/Energywise	2,153,091
6	Energy Efficiency Program	23,151,574
7	Total Regulatory Assets	\$117,086,095
	MGE Transition Costs/St. Charles Lateral	\$1,509,172
		\$118,595,267

## Spire Missouri East Summary of Cost of Capital May 31, 2021

Line No.	Description	Ratio	Cost Rate	Composite Rate	Pre-Tax
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt	45.720%	3.994%	1.826%	1.826%
2	Short-Term Debt	0.000%	0.000%	0.000%	
3	Preferred Stock	0.000%	0.000%	0.000%	
4	Common Equity	54.280%	9.950%	5.401%	7.115%
5	Total	100.000%		7.227%	8.941%

## Distribution of Revenue and Expense Adjustments by Account No.

No.	Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
	OPERAT	ING REVENUE			
2	480	Residential	\$508,328,812	(\$235,197,304)	\$273,131,508
	481.1 481.2	Commercial Industrial	155,076,898 0	(97,886,807)	57,190,091 0
4	483	Sales for Resale	0	0	c
5	487 488	Late Payment Charges Miscellaneous Service Revenue	2,967,027	2,158,281	5,125,308
6 7	400	Transport	16,632,436	(2,172,462)	14,459,973
8	495	Other Revenue	23,786,318	(23,537,798)	248,520
9		Total Operating Revenue	\$706,791,490	(\$356,636,090)	\$350,155,400.24
	OPERAT	ING & MAINTENANCE EXPENSE			
	Manufac	tured Gas Production Expense			
10	710 712	Operation Supervisor & Engineering Other Power Expenses	\$6,392 0	(\$6,392)	\$( (
11 12	717	Liquefied Petroleum Gas Expenses	3.161	(3,161)	
12 13	723	Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process	670	(670)	0
14 15	728 735	Liquefied Petroleum Gas Miscellaneous Production Expenses	1,085,220	(1,085,220) (175,034)	(49.332
16	740	Maintenance Supervision & Engineering	(297)	297	(49,332
17	741	Maintenance of Structures & Improvements Maintenance of Production Equipment	23,186	(23,186)	(
18 19	742	Maintenance of Production Equipment Total Manufactured Gas Production Expense	125,951 \$1,369,986	(\$1,419,318)	(\$49,332
10			31,303,800	(31,418,310)	(348,332
20	Purchas	ed Gas Expense Purchased Gas Expense	\$305,856,348	(\$305,856,348)	\$0
21	808.1	Gas Withdrawn From Storage - Debit	5,155,905	(5,155,905)	4 (
22	810	Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit	(1,398)	0	(1,398
23 24	812	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense	(133,908) \$310,876,947	(\$311,012,253)	(\$135,306)
2.4			0010,010,041	(0011,012,200)	(0100,000
25	Natural (	Gas Storage Expenses Operation Supervisor & Engineering	\$397,449	\$0	\$397,449
25	814	Maps and Records	22 693	\$0	22 693
26 27	816	Wells Expenses	461,652	0	461,652
28 29	817	Line Expenses	56,017	0	56,017
29 30	818 819	Compressor Station Expenses Compressor Station Fuel & Power	248,154 1,398	0	248,154 1,398
31	820	Measuring & Regulating Station Expenses	368,058	0	368,058
32	821	Measuring & Regulating Station Expenses Purification Expenses	37 140	0	37 140
33 34	823 824	Gas Losses Other Expenses	4,126 275,737	0	4,126 275,737
34 35	824	Storage Well Royalities	2/5,/3/ 98,041	0	275,737 98,041
36	830	MaintenanceSupervision & Engineering	29,452	0	29.452
37	831	MaintenanceSupervision & Engineering Maintenance of Structures & Improvements Maintenance of Reservoirs & Wells	200,455	0	200,455
38 39	832 833		503,420 121,262	0	503,420 121,262
40	834	Maintenance of Compressor Station Equipment Maint of Measuring & Regulating Station Exp Maintenance of Purification Equipment Maintenance of Other Equipment	102.370	0	102 370
41	835	Maint of Measuring & Regulating Station Exp	167,915	0	167,915
42 43	836 837	Maintenance of Purification Equipment	22,014 310,246	0	22,014 310,246
44	840	Operation Supervisor & Engineering	(465)	0	(465
45	841	Operation Labor & Expenses Fuel	9,829	0	9,829
46 47	842.1 843.2	Fuel Maintenance of Structures & Improvements	14,387 91,051	0	14,387 91,051
48	\$844	Maintenance Other Storage Compr Equip	526	ő	526
49		Total Natural Gas Storage Expenses	\$3,542,925	\$0	\$3,542,925
	Distribu	tion Operation Expense			
50	870	Operation, Supervision and Engineering	\$3,938,299	\$0	3,938,299
51 52	871 874	Distribution and Load Dispatching	508,357 12,755,549	0 606.015	508,357 13.361.564
52	875	Mains and Service Expenses Distributing Regulating Station Expenses	985,702	000,015	985,702
54	876	Measuring and Regulating Station Exp-Industrial	3,631	0	3,631
55	877 878		28,409 16,208,158	0	28,409 16,208,158
56 57	879	Meter and House Regulator Expenses Customer Installation Expenses	3,133,600	0	3,133,600
58	880	Other Expenses	1,647,546	0	1,647,546
59	881	Rents	0	0	£20.045.000
60		Total Operation Expense	\$39,209,251	\$606,015	\$39,815,266
	Distribut	tion Maintenance Expense			
61	885	Maintenance Supervision and Engineering Maintenance of Structures and Improvements	\$1,836,613	\$0 0	\$1,836,613
62 63	886 887	Maintenance of Mains	777,390 10.634,783	0	777,390
63 64	889	Maintenance of Mains Maint. of Measuring and Regulating Eq-General	649,662	0	649,662
65	890	Maint, of Measuring and Regulating Eg-Industrial	266,403	0	266,403
66 67	891 892	Maint. of Measuring and Regulating Eq-City Gate Maintenance of Services	5,411 6,226,813	0	5,411 6,226,813
68	893		673,620	0	673,620
69	894	Maintenance of Other Equipment	113,545	0	113,545
70		Total Maintenance Expenses	\$21,184,240	\$0	\$21,184,240
		Total Distribution Expense	\$60,393,491	\$606,015	\$60,999,506
71					
71		ar Accounts Expense			
72	901	er Accounts Expense Supervision	\$0	\$0	si
72 73	901 902	Supervision Meter Reading Expense	2,584,053		\$0 2,584,053
72 73 74	901 902 903	Supervision Meter Reading Expense Customer Records and Collection Expense	2,584,053 15,166,177	\$0 0	\$0 2,584,053 15,166,177
72 73 74 75	901 902	Supervision Meter Reading Expense Customer Records and Collection Expense Uncollectible Accounts Miscellaneous Customer Accounts Expense	2,584,053 15,166,177 8,328,097 121,339	\$0 0 (1,950,113) 0	\$0 2,584,053 15,166,177 6,377,984 121,335
72	901 902 903 904	Supervision Meter Reading Expense Customer Records and Collection Expense	2,584,053 15,166,177 8,328,097	\$0 0 (1,950,113)	\$0 2,584,053 15,166,177 6,377,984
72 73 74 75 76 77	901 902 903 904 905 Custome	Supervision Meter Reading Expense Customer Records and Collection Expense Uncollectible Accounts Miscellaneous Customer Accounts Expense Total Customer Accounts Expenses Service and Informational Expense	2,584,053 15,166,177 8,328,097 121,339	\$0 0 (1,950,113) 0 (\$1,950,113)	\$ 2,584,055 15,166,177 6,377,984 121,335 \$24,249,555
72 73 74 75 76 77 78	901 902 903 904 905 Custome 907	Supervision Meter Reading Expense Customer Reacrots and Collection Expense Minolectible Accounts Minolectible Accounts Expenses Total Customer Accounts Expenses er Service and Informational Expense Supervision	2,584,053 15,166,177 8,328,097 121,339 \$26,199,666 \$0	\$0 0 (1,950,113) 0 (\$1,950,113) \$0	\$ 2,584,053 15,166,177 6,377,98 121,333 \$24,249,553 \$24,249,553
72 73 74 75 76 77 78 79	901 902 903 904 905 Custome 907 908	Supervision Meet Reading Expense Uncollectible Acounts Miscolaneous Cutomer Acounts Expense Total Customer Acounts Expenses <b>Service and Informational Expenses</b> Supervision Supervision	2,584,053 15,166,177 8,328,097 121,339	\$0 0 (1,950,113) 0 (\$1,950,113)	\$ 2,584,055 15,166,177,98- 121,335 \$24,249,555 \$ \$ \$ 5,246,211
72 73 74 75 76 77 78	901 902 903 904 905 Custome 907	Supervision Meter Reading Expense Customer Reacrots and Collection Expense Minolectible Accounts Minolectible Accounts Expenses Total Customer Accounts Expenses er Service and Informational Expense Supervision	2,584,053 15,166,177 8,328,097 121,339 \$26,199,666 \$0 2,676,900	\$0 0 (1,950,113) (\$1,950,113) \$0 2,569,313	\$ 2,584,05: 15,166,177,98- 121,333 \$24,249,55: \$24,249,55: \$ 5,246,21: 74,77:
72 73 74 75 76 77 78 79 80 81	901 902 903 904 905 <b>Custome</b> 907 908 909	Supervision Marine References Expense Uncollectible Accounts Miscellanesco Ustomer Accounts Expense Total Customer Accounts Expenses <b>vs dencis and (Intermational Expenses</b> Supervision Customer Assistance Informational and Instructional Advertising Exp. Total Cust. Saveture and Information Exp.	2.584.053 15.166.177 8.328.007 121.339 \$26.199.666 \$0 2.676.900 74.773 \$2.751.672	\$0 (1,950,113) (\$1,950,113) \$0 2,569,313 \$2,569,313	\$ 2,584,055 15,166,177 6,377,98 121,333 \$24,249,555 \$ 5,246,213 74,777 \$5,320,986
72 73 74 75 76 77 78 79 80 81 81	901 902 903 904 905 Custome 907 908 909 Sales an 911	Supervision Supervision Meter Reading Desponse Uncollectible Accounts Expense Uncollectible Accounts Expense Total Customer Accounts Expenses <b>v Service and Informational Expense</b> Supervision Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp. <b>d Advertising Expense</b> Supervision	2.584.053 15.166,177 8.328,097 121,339 \$26,199,666 \$0 2.676,900 74,773 \$2,751,672 \$894,966	\$0 0 (1,950,113) 0 (\$1,950,113) 2,569,313 0 \$2,569,313 \$0	\$ 2,584,055 15,166,177 6,377,984 121,333 \$24,249,555 \$ 5,246,211 74,777 \$5,320,986 \$894,964
72 73 74 75 76 77 78 79 80 81 82 83	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912	Supervision Supervision Uncollectible Accounts Expense Uncollectible Accounts Expenses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Assistance Uncollection and Assistance Uncollection and Assistance Customer Assistance Uncollection and Assistance Customer Custome	2.584.053 15.166.177 8.328.097 121.339 \$26,199,666 \$0 2.676,900 74.773 \$2.751.672 \$894.966 1.051.013	\$0 0 (1,950,113) 0 (\$1,950,113) 5 (\$1,950,113) 0 \$2,569,313 0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313	\$ 2,584,055 15,166,177 6,377,98- 121,333 \$242,249,555 \$242,249,555 \$242,249,555 \$242,249,555 \$242,241 74,777 \$5,5220,966 \$3894,966 6441,191
72 73 74 75 76 77 77 78 79 80 81 82 83 84	901 902 903 904 905 Custome 907 908 909 Sales an 911	Supervision Supervision Uncollectible Accounts Expense Uncollectible Accounts Expenses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Assistance Uncollection and Assistance Uncollection and Assistance Customer Assistance Uncollection and Assistance Customer Custome	2.584.053 15.166.177 8.328.097 121.339 326.199.666 2.676.900 24.773 32.751.672 \$894.966 1.051.013 1.361	\$0 0 (1,950,113) 0 (\$1,950,113) 2,569,313 0 \$2,569,313 \$0	\$ 2,584,055 15,166,177 6,377,98- 121,333 \$224,249,555 \$242,249,555 \$242,249,555 \$242,249,555 \$242,241 7,4,777 \$5,5220,986 \$3894,986 641,199 1,366
72 73 74 75 76 77 78 79 80 81 82 82 83	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912 913	Supervision Supervision Meter Reading Desponse Uncollectible Accounts Expense Uncollectible Accounts Expense Total Customer Accounts Expenses <b>v Service and Informational Expense</b> Supervision Informational and Instructional Advertising Exp. Total Cust. Service and Information Exp. <b>d Advertising Expense</b> Supervision	2.584.053 15.166.177 8.328.097 121.339 \$26,199,666 0.2.676.900 74.773 \$2.751.672 \$894.966 1.051.013 1.361	\$0 0 (1,950,113) 0 (\$1,950,113) 5 (\$1,950,113) 0 \$2,569,313 0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313	\$ 2,584,055 15,166,177 6,377,98- 121,333 \$224,249,555 \$242,249,555 \$242,249,555 \$242,249,555 \$242,241 7,4,777 \$5,5220,986 \$3894,986 641,199 1,366
72 73 74 75 76 77 78 80 81 81 82 83 84 85	901 902 903 904 905 <b>Custome</b> 907 908 909 909 <b>Sales an</b> 911 912 913 916	Supervision Supervision Uncollectible Accounts Capense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expenses Supervision Customer Assistance Informational and Instructional Advertising Exp. Total Cust. Survey and Information Exp. Advertising Expenses Advertising Expenses Advertising Expenses Total Sales and Advertising Expenses	2.584.053 15.166.177 8.328.097 121.339 326.199.666 2.676.900 24.773 32.751.672 \$894.966 1.051.013 1.361	\$0 0 (1,950,113) 0 (\$1,950,113) 0 2,569,313 0 \$2,569,313 0 \$2,569,313 0 (409,822) 0 0	\$ 2,584,055 15,166,177 6,377,98- 121,333 \$224,249,555 \$242,249,555 \$242,249,555 \$242,249,555 \$242,241 7,4,777 \$5,5220,986 \$3894,986 641,199 1,366
72 73 74 75 76 77 77 80 81 82 83 84 85 86 87	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920	Supervision Supervision Londomer Revorts and Collaction Expense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Informational and Informational Expense Supervision Informational and Informational Advertising Exp. Total Cust. Service and Information Exp. Advertising Expense Supervision Demonstrating and Selling Expenses Advertising Expenses Advertising Expenses Infold Advertising Expenses Infold Select and Advertising Expenses Infold Select and Advertising Expenses Expervision	2.584.053 15,166,177 8.328.097 121.339 528,158,060 74.773 52,2576,672 \$894.966 1.051,013 1.381 0 351,947,340	\$0 0 (1.950,113) 2.569,313 0 (409,822) 0 (409,822) 0 (55,328,962)	\$ 2,584,055 15,166,177 8,377,98- 121,333 \$24,249,555 \$ 5,246,215 74,777 \$5,520,984 \$ \$ \$ 9,49,496 641,191 1,537,511 \$ 19,039,122 \$
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 921	Supervision Supervision Londomer Revorts and Collaction Expense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Informational and Informational Expense Supervision Informational and Informational Advertising Exp. Total Cust. Service and Information Exp. Advertising Expense Supervision Demonstrating and Selling Expenses Advertising Expenses Advertising Expenses Infold Advertising Expenses Infold Select and Advertising Expenses Infold Select and Advertising Expenses Expervision	2.584.053 15.166.177 8.328.077 521.339 526.159.050 2.6778.000 2.6778.000 3.5276.1672 \$894.966 1.051.013 1.30 51.347.340 \$24.368.088 \$22.272.214	\$0 (1,950,113) (\$1,950,113) 2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$2,569,313 \$0 \$0 \$2,569,313 \$0 \$0 \$2,569,313 \$0 \$0 \$2,569,313 \$0 \$0 \$2,569,313 \$0 \$0 \$2,569,313 \$0 \$0 \$0 \$2,569,313 \$0 \$0 \$0 \$2,569,313 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ 2,584,055 15,166,177,98- 121,333 524,249,555 5,246,211 74,777 5,320,084 \$ 8894,964 641,19 1,38 \$1,537,517 \$1,9039,112 \$19,039,112 \$10,039,112\$\$10,039,112\$10,039,112\$\$10,039,112\$\$10,039,112\$\$10,039
72 73 74 75 76 77 78 80 81 82 83 84 85 86 88 88 88 88 88 88 87 88	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912 913 916 920 921 921	Supervision Supervision Londomer Revorts and Collaction Expense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Informational and Informational Expense Supervision Informational and Informational Advertising Exp. Total Cust. Service and Information Exp. Advertising Expense Supervision Demonstrating and Selling Expenses Advertising Expenses Advertising Expenses Infold Advertising Expenses Infold Select and Advertising Expenses Infold Select and Advertising Expenses Expervision	2,284,053 15,166,177 8,328,007 12,1339 528,169,056 9,2675,900 747,773 52,2751,672 5394,966 1,051,013 1,051,013 1,051,013 1,051,013 1,051,013 1,051,013 1,051,013 1,051,013 1,054,018 2,054,058,058 12,252,414 (5,788,168)	\$0 0 (1,950,113) (\$1,950,113) 2,569,313 0 \$2,569,313 0 (409,822) 0 (409,822) (409,822) (409,822) 0 (\$5,328,962) 0 0	\$2,584,055 15,166,177,984 121,355 5242,249,555 5,246,215 5,246,215 5,246,215 5,320,986 641,191 1,387 (\$1,537,511 \$19,039,122 11,852,595 (5,768,166
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	901 902 903 905 <b>Customm</b> 907 908 909 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 921 922	Supervision Supervision Uncollectible Accounts Capense Uncollectible Accounts Expenses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Assistance Informational and Instructional Advertising Exp. Total Cust. Survey and Information Exp. Supervision Survey and Sulling Expenses Advertising Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Total Sales and Expenses Total Sales and Expenses Childs Supplies a Expenses - Non Alac Childs Supplies and Expenses	2,284,053 15,1666,177 8,335,0079 326,198,065 2,2676,900 2,2676,900 2,2676,900 2,2676,900 1,2675,007 3,2751,672 3,24,473 1,361 1,361,1547,746 3,24,388,086 12,262,2418 (1,2168,176) 12,058,1769 (1,048,076)	\$0 (1,950,113) 2,569,313 \$0 (409,822) (409,82)	2,554,052 15,165,177 6,377,084 127,335 \$24,249,555 \$24,249,555 \$5,246,211 74,777 \$5,520,986 641,191 1,387 \$11,537,511 \$11,537,511 \$11,952,957 \$11,1952,957 \$11,953,1557,511 \$11,952,957 \$10,840,677 \$10,840,677
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912 913 913 912 921 921 921 921 922 923 924	Supervision Supervision Londomer Revork and Collection Expense Uncollectible Accounts Maccillections Cultomer Accounts Expenses Total Cultomer Accounts Expenses Supervision Supervision Informational and Informational Expense Supervision Informational and Information Exp. 4 Adventising Expenses Adventising Expenses Adventis	2,584,653 15,166,1777 8,3721,389 526,199,585 526,199,585 500 2,676,900 74,773 52,751,672 52,751,672 53,04,966 1,051,013 1,380 53,04,960,088 12,282,414 (5,788,168) 10,706,858	50 (1.950,113) (\$1.950,113) 2.569,313 50 (409,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,822) 0 (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,820,113) (\$409,822) (\$409,82	2,554,055 15,166,17, 15,166,17,17, 12,153,35 224,249,555 5,246,215 5,246,215 5,246,215 5,246,215 5,246,215 5,246,215 5,246,215 5,246,215 5,250,215,250,215 5,250,215,250,2150,2150,2155 5,250,215,25
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 88 89 90 91 92	901 902 903 905 <b>Customm</b> 907 908 909 909 <b>Sales an</b> 911 912 913 916 920 920 921 921 921 922 923 924 925	Supervision Marine Refresoration Expenses Uncollectible Accounts Miscellanecos Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Assistance Informational and Instructional Advertising Exp. Total Cust. Savet end Information Exp. d Advertising Expenses Supervision Customer Assistance Informational and Instructional Advertising Exp. Total Cust. Savet end Information Exp. d Advertising Expenses Supervision Supervision Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Total Sales and Expenses Not Sales and Expenses Advertising Expenses Total Sales and Expenses Administrative Expenses Innotered Customer Expresses Total Sales Expenses Innotered Customer Expresses Total Sales Expenses Innotered Customer Services Employed	2,584,653 15,166,1777 8,321,339 226,199,666 2,676,000 2,676,000 2,676,000 2,676,000 2,575,007 3,031 0,051,017,340 6,050,01765) 16,0480,67616,0480,676 16,0480,676 16,0480,67616,0480,676 16,0480,67616,0480,676 16,0480,67616,0480,676 16,0480,67616,0480,676 16,0480,67616,0480,056 16,0480,05616,0480,056 16,0480,05616,0480,056 16,0480,05616,056 16,0480,05616,0	\$0 (1,950,113) (3,1950,113) (409,822) (409,82) (409,	2 554 55 2 554 55 2 554 55 15 556 17 15 556 17 15 556 17 5 542 244 55 5 546 24 5 546 54 5 1537 51 1 18 52 55 5 1537 51 1 18 52 55 1 18 55
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 994	901 902 903 904 905 <b>Custome</b> 907 908 909 <b>Sales an</b> 911 912 911 912 916 <b>Adminis</b> 920 921 921 921 921 921 922 923 924 925 928	Supervision Supervision Luxioner Records and Collaction Expense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Informational and Information Expense Supervision Informational and Information Exp. Total Cust. Service and Information Exp. Total Cust. Service and Information Exp. Adventising Expense Supervision Demonstrating and Salling Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Manipulski Advertising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Collide Supplies and Expenses Office Supplies & Expenses A Adventising Expenses Office Supplies & Expenses A Adventising Expenses Office Supplies & Expenses A Adventising Expense	2,584,653 15,166,1777 8,3721,389 526,199,585 526,199,585 50,2,676,900 74,773 52,751,672 53,751,672 54,751,772 54,751,7725 54,751,7725 54,755555555555555555555555555	50 0 (1.950,113) (31.950,113) 2.569,313 5 5 (409,822) (409,822) (409,822) (409,822) 0 0 0 9 (409,822) 0 0 0 0 9 2.122 (409,822) 0 0 0 0 9 2.122 (40,822) 0 0 0 0 9 2.122 (40,822) 0 0 0 0 0 0 0 0 0 0 0 0 0	2,554,055 15,166,17,364 12,133,35 224,249,555 5,246,213 5,246,214,555 5,246,213 5,246,214,555 5,246,213 5,246,214 5,257,511 1,182,527,512,527,511 1,182,527,512,527,512 1,182,527,527,512,527,512,527,512,527,512,527,512,527,527,527,527,527,527,527,527,527,52
72 73 74 75 76 77 78 80 81 82 83 84 85 86 88 88 88 88 89 90 91 92 93 94 95	901 902 903 904 905 <b>Custome</b> 907 909 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 921 921 922 923 924 925 926 928 930	Supervision Supervision Uncollectible Accounts Miscollanesco Extreme Total Customer Accounts Expenses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Assistance Informational and instructional Advertising Exp. Total Cust. Survey and Information Exp. Advertising Expenses Depretision Supervision Customer Assister Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Total Sales and Expenses Advertising Expenses Micro Supplies a Expenses - Non Raico Chilos Supplies and Expenses Property Insurance Employee Premions and Expenses Employee Premions and Expenses	2,584,653 15,156,1777 8,321,339 526,199,668 50 2,2675,900 7,14772 52,751,072 52,751,072 52,751,072 52,751,072 52,751,072 53,547,340 53,1547,340 53,1547,340 53,1547,340 54,576,855 10,400,7553 10,400,755 10,400,	\$0 (1,950,113) (31,950,113) (31,950,113) (32,569,313) (409,822) (4	2.554,05 15.166,177,084 121,355 324,249,555 5.246,2149,5555 5.246,2149,5555 5.246,2149,55555,5555 5.246,2149,555555,5555 5.246,2149,555555555555555555555555555555555555
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 945 96	901 902 903 904 905 <b>Custome</b> 907 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 921 922 923 924 925 926 928 930	Supervision Supervision Uncollectible Accounts Miscellanesca Cultomer Accounts Expense Uncollectible Accounts Expenses Total Customer Accounts Expenses Supervision Customer Acounts Expenses Supervision Customer Acaust Expenses Supervision Customer Acaust Advertising Exp. Total Cust. Service and Information Exp. d Advertising Expenses Miscellanescus Sates Expenses Advertising Expenses Miscellanescus Sates Expenses Tota Sates and Advertising Expenses Advertising Expenses Miscellanescus Sates Expenses Advertising Expenses Miscellanescus Sates Expenses Advertising Expenses Miscellanescus Sates Expenses Advertising Expenses Advertising Expenses Miscellanescus Sates Expenses Advertising Expenses Advertising Expenses Miscellanescus Sates Expenses Advertising Expenses Miscellanescus Sates Miscellanescus Sates Miscellanescus Expenses Advertising Expenses Miscellanescus Expenses Miscellanesc	2,584,653 15,166,1777 8,372,1389 526,199,586 500,2675,000 74,773 52,251,672 52,251,672 52,251,672 52,251,672 52,251,672 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,572	50 (1.950,113) (\$1.950,113) 2,569,313 5 5 (409,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) 0 0 0 0 0 92,122 922,085 (\$342,161) (\$342,261)	2 594,05 15,166,17, 8,17,86,17,86,12,133 224,249,55 5,242,249,55 5,242,249,55 5,242,217 7,4,77 7,4,77 5,320,208 5,324,249,55 5,324,249,55 5,324,249,55 5,324,249,55 11,182,259,45 11,182,459,45 11,182,459,457,457,457,457,457,457,457,457,457,457
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	901 902 903 904 905 <b>Custome</b> 907 909 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 921 921 922 923 924 925 926 928 930	Supervision Supervision Londoner Records and Collection Expense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Informational and Informational Expense Supervision Informational and Informational Advertising Exp. Total Cust. Service and Information Exp. Advertising Expense Supervision Demonstrating and Selling Expenses Supervision Demonstrating and Selling Expenses Supervision Demonstrating and Selling Expenses Advertising Expenses Total Sales and Advertising Expenses Total Sales and Expenses Exployee Pensions and Benefits Employee Pensions and Benefits Employee Pensions and Expenses Maccameous General Expenses Maccameous General Expenses	2,284,053 15,166,1777 8,321,339 226,199,666 2,675,090,667 2,675,007 2,675,007 2,575,1072 2,575,1072 3,384,496 1,051,381 1,3811	\$0 (1,950,113) (31,950,113) (31,950,113) (32,569,313) (409,822) (4	2,534,05 15,166,17,17,88 121,233,252,243,255 5,245,245 5,245,245,245 5,245,245,245 5,245,245,245 5,245,245,245,245,245,245,245,245,245,24
72 73 74 75 76 77 78 80 81 82 83 84 83 84 88 88 88 88 88 88 89 90 91 92 93 94 5 96 97 98	901 902 903 904 905 <b>Custome</b> 907 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 921 922 923 924 925 926 928 930	Supervision Supervision Landomer Revork and Collaction Expense Uncollectible Accounts Maccellanesco Customer Accounts Expense Total Customer Accounts Expense Supervision Supervision Informational and Information Expense Supervision Informational and Information Exp. Total Cust. Service and Information Exp. Total Cust. Service and Information Exp. Adventising Expense Supervision Demonstrating and Salling Expenses Adventising Expenses Adventising Expenses Expension Expenses Expenses Informational and Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Collico Supplies And Expenses Office Supplies Expenses Office Supplies Expenses Informational Benefits Collico Supplies Expenses Informationed Expenses Informationed Expenses Informationed Control Expenses Informationed Control Expenses Maccellaneous Centrel Expenses Amagenetic Expenses Maccellaneous Centrel Expenses Antoniano et Control Expenses	2,584,653 15,166,1777 8,372,1389 526,199,586 500,2675,000 74,773 52,251,672 52,251,672 52,251,672 52,251,672 52,251,672 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,252,572 52,57	50 (1.950,113) (\$1.950,119) 2.569,313 50 (409,822)	\$2,594,05 115,166,17,17,98 542,249,352 542,249,352 55,246,212 74,77,77 55,350,989 5394,566 641,19 1,38 519,0731,12 519,0751,12
72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97	901 902 903 904 905 <b>Custome</b> 907 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 921 922 923 924 925 926 928 930	Supervision Supervision Londoner Records and Collection Expense Uncollectible Accounts Expenses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Informational and Informational Expenses Supervision Total Cust. Service and Information Exp. Total Cust. Service and Information Exp. Total Cust. Service and Information Exp. Advertising Expenses Supervision Demonstrating and Selling Expenses Supervision Demonstrating and Selling Expenses Total Sales and Advertising Expenses Total Sales and Expenses Cliffics Supplies & Expenses Into Aldo Childs Espruss Expenses Exployee Presions and Benefits Employee Presions and Expenses Benglatory Commission Expenses Maccameous General Expenses Maccameous General Expenses	2,284,053 15,166,1777 8,321,339 226,199,666 2,675,090,667 2,675,007 2,675,007 2,575,1072 2,575,1072 2,575,1072 3,584,968 1,051,361 0,591,756 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,057,057 2,252,263 2,253,263 2,253,263 2,253,275 2,255,275,275 2,255,275,275,275,275,275,275,275,275,27	50 (1.950,113) (31.950,113) 2.669,313 50 (409,822)	\$2,594,05 115,166,17,17,98 542,249,352 542,249,352 55,246,212 74,77,77 55,350,989 5394,566 641,19 1,38 519,0731,12 519,0751,12
72 73 74 75 76 77 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 99 99 99 99 99	901 902 903 904 905 <b>Custome</b> 907 909 <b>Sales an</b> 911 912 913 916 <b>Adminis</b> 920 921 921 922 923 921 925 926 928 930	Supervision Supervision Landomer Revork and Collaction Expense Uncollectible Accounts Maccellanesco Customer Accounts Expense Total Customer Accounts Expense Supervision Supervision Informational and Information Expense Supervision Informational and Information Exp. Total Cust. Service and Information Exp. Total Cust. Service and Information Exp. Adventising Expense Supervision Demonstrating and Salling Expenses Adventising Expenses Adventising Expenses Expension Expenses Expenses Informational and Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Adventising Expenses Collico Supplies And Expenses Office Supplies Expenses Office Supplies Expenses Informational Benefits Collico Supplies Expenses Informationed Expenses Informationed Expenses Informationed Control Expenses Informationed Control Expenses Maccellaneous Centrel Expenses Amagenetic Expenses Maccellaneous Centrel Expenses Antoniano et Control Expenses	2,284,053 15,166,1777 8,321,339 226,199,666 2,675,090,667 2,675,007 2,675,007 2,575,1072 2,575,1072 2,575,1072 3,584,968 1,051,361 0,591,756 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,050,1755 1,057,057 2,252,263 2,253,263 2,253,263 2,253,275 2,255,275,275 2,255,275,275,275,275,275,275,275,275,27	50 (1.950,113) (\$1.950,119) 2.569,313 50 (409,822)	2.594,05 15.166,177,084 12135 322,240,253 322,240,253 322,240,253 324,240,253 324,240,253 325,240,253 35,320,086 351,353,271 353,320,086 351,353,271 351,353,271 351,00,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,252 351,000,001,000,000,000,000,000,000,000,0
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 9100	901 902 903 904 905 908 909 908 909 911 912 912 913 912 913 912 912 913 922 923 922 923 925 928 925 928 931 932	Supervision Supervision Markaneer Resources and Collection Expenses Uncollectible Accounts danc Collection Expenses Total Customer Accounts Expenses Supervision Sustomer Assessment Informational Expenses Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Substationer Accounts Expenses Total Substationen Substationer Accounts Substationen Accounts Substationen Accounts	2,584,653 15,1564,1777 8,321,339 3286,199,686 \$0 2,675,000 7,74,772 52,751,072 52,751,072 52,459,686 1,051,013 1,361 0 551,547,340 (16,601,755) 10,400,675	50 0 (1,950,113) (\$1,950,113) (\$1,950,113) 2,569,313 1,950,113) 2,569,313 1,950,113 1,950,	\$2,554,05 15,166,17,184 53,77,184 53,77,184 53,77,184 53,247,125 53,247,125 53,250,085 54,197 54,197 54,197 54,197 11,578,164 (19,00),725 (19,00),725 (19,00),7
72 73 74 75 76 77 78 80 81 82 83 84 85 86 88 88 89 90 91 92 93 994 95 96 97 98 99 91 00	901 902 903 904 905 908 909 908 909 911 912 912 913 912 913 912 912 913 922 923 922 923 925 928 925 928 931 932	Supervision Supervision Listomer Récords and Collaction Expense Uncollectible Accounts Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Customer Accounts Expenses Supervision Customer Assistance Customer Assistance Account Supervision Customer Assistance Account Supervision Customer Assistance Account Supervision Supervision Customer Assistance Account Supervision Supervision Customer Assistance Account Supervision Customer Assistance Account Supervision Customer Assistance Account Supervision Customer Assistance Account Supervision Customer Assistance Account Supervision Customer Assistance Account Supervision Account Account Supervision Account Account Supervision Account Account	2,584,653 15,1666,177 8,271,979 526,199,586 500 2,2676,990 500 7,4773 52,2751,672 52,2751,672 52,2751,672 52,2751,672 52,2751,672 53,94,966 10,551,013 1,363 544,550,086 544,550,085 10,460,675 10,460,675 10,460,675 10,572,677 519,812 570,677,472	\$0 (1.950,113) (\$1.950,113) (\$1.950,113) (\$2.569,313 (\$2.569,313 (\$409,822) (\$400,822) (	\$ 2.584.65 2.584.65 3.577.85 5.2.584.65 5.2.584.65 5.2.42 5.2.52 5.2.42 5.5 5.2.42 5.5 5.2.42 5.5 5.2.42 5.5 5.5 5.2.42 5.5 5 5.4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 88 89 90 91 92 93 94 99 99 99 99 99 100	901 902 903 904 905 907 908 909 909 909 909 912 912 912 913 914 912 915 921 921 922 923 924 925 925 925 925 925 925 925 925 925 925	Supervision Supervision Markaneer Resources and Collection Expenses Uncollectible Accounts danc Collection Expenses Total Customer Accounts Expenses Supervision Sustomer Assessment Informational Expenses Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Accounts Substationen Substationer Accounts Expenses Total Substationen Substationer Accounts Substationen Accounts Substationen Accounts	2,584,653 15,1564,1777 8,321,339 3286,199,686 \$0 2,675,000 7,74,772 52,751,072 52,751,072 52,459,686 1,051,013 1,361 0 551,547,340 (16,601,755) 10,400,675	50 0 (1,950,113) (\$1,950,113) (\$1,950,113) 2,569,313 1,950,113) 2,569,313 1,950,113 1,950,	52,554,05 15,166,17,154 52,249,555 52,249,555 52,249,555 52,249,555 53,520,585 681,197 1,167 53,520,585 681,197 1,182,595 10,480,677 7,785,597 10,480,677 7,785,597 10,480,677 11,597,595 10,597,595 11,597,597,595 11,597,597,595 11,597,597,595 11,597,597,595 11,597,597,595 11,597,597,595 11,597,597,595 11,597,597,597,597 11,597,597,597 11,597,597,597 11,597,597,597,597 11,597,597,597,597 11,597,597,597,597,597,597,597,597,597,597
72 73 74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 93 94 95 996 997 98 99 991 100	601 902 903 904 905 907 907 907 907 907 907 907 907 907 907	Supervision Supervision Supervision Supervision Responses Total Customer Accounts Expenses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Informational Expenses Supervision Informational Expenses Total Customer Accounts Expenses Customer Accounts Expenses Accounting Expenses Supervision Advertising Expenses Accounting Expenses Supervision Advertising Expenses Customer Advertising Expenses Supervision Advertising Expenses Customer Advertising Expenses Supervision Advertising Expenses Total Sales and Advertising Expenses Total Sales and Advertising Expenses Supervision Supples and Expenses Supples Personal Expenses	2,584,653 15,1666,1777 3,271,389 526,199,586 50 2,2676,900 74,773 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 53,04,966 1,051,013 0,51,013 0,51,013 0,51,014 0,51,013 0,51,014 1,252,214 5,04,1665 1,657,6655 1,657,6655 1,657,6655 1,657,6655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,655 1,657,657 2,510,677,472 510,677,477,577,477,577,577,577,577,577,577,5	50 (1,950,113) (31,950,113) 50 2,569,313 50 (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) (408,823) 0 0 0 0 0 0 0 0 0 0 0 0 0	52 2.554,055 15.166,177,354 542,249,355 542,249,355 553,240,245 553,240,245 553,240,245 553,240,245 553,240,245 553,240,245 553,250,256 553,245,245 553,250,255 553,255,255 553,255,255,255 553,255,255,255,255,255,255,255,255,255,
72 73 74 75 76 77 78 80 81 82 83 84 85 86 88 89 90 91 92 93 94 95 96 97 98 99 91 100 101 102	601 902 903 904 905 <b>Custome</b> 907 908 909 909 909 911 912 929 909 911 912 921 921 921 921 922 923 924 925 924 925 924 924 925 924 924 925 924 925 924 925 924 925 924 925 924 925 926 926 927 927 928 929 929 929 929 929 929 929 929 929	Supervision Supervision Uncollectible Accounts Guident Expenses Uncollectible Accounts Expenses Total Caustomer Accounts Expenses Supervision Caustomer Accounts Expenses Supervision Caustomer Accounts Expenses Supervision Caustomer Assemble Activitients Exp. Total Caust Service and Information Exp. Caustomer Assemble Supervision Caustomer Assemble Supervision Caustomer Assemble Supervision Caustomer Assemble Supervision Su	2,584,653 15,166,1777 8,373,398 326,199,866 500 2,26,769,000 7,4,773 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 53,944,960 10,501,501 10,305,860,088 10,502,578 10,502,587 54,77,759,499 54,777,759,499 61,520,381 10,522,579 10,450,042	50 (1.950,113) 0 (\$1.950,113) 50 52.569,313 50 (408,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) (\$409,822) 0 0 9 92,122 922,085 (\$409,823) 0 0 0 9 9,122 922,085 (\$409,823) 0 0 0 0 (\$47,420,433) 3,113,442 (\$315,523,678) 16,868,803 (\$41,796)	2,594,05 15,166,17,17 5,277,984 572,246,253 572,246,253 572,246,253 574,247,77 55,320,985 581,997,78 581,997,78 515,073,71 515,075,715,715,715,715,715,715,715,715,71
72 73 74 75 76 77 78 80 81 82 83 84 85 88 88 88 88 88 88 88 90 91 92 93 94 95 99 97 98 99 100 101 102 103 104	801 902 903 904 905 <b>Custome</b> 807 905 <b>Sales an</b> 911 929 929 921 921 921 921 921 921 921	Supervision Supervision Uncollectible Accounts Guident Expenses Uncollectible Accounts Expenses Total Caustomer Accounts Expenses Supervision Caustomer Accounts Expenses Supervision Caustomer Accounts Expenses Supervision Caustomer Assemble Activitients Exp. Total Caust Service and Information Exp. Caustomer Assemble Supervision Caustomer Assemble Supervision Caustomer Assemble Supervision Caustomer Assemble Supervision Su	2,584,653 15,16,66,177 8,321,339 226,199,565 50 2,676,300 7,4773 52,751,672 5384,496 1,051,013 1,013 1,013 0,51,947,340 52,42,368,088 12,226,241 0,160,1756) 1,637,667 2,522,683 1,637,667 2,522,683 1,637,667 2,522,683 1,637,667 5,70,677,472 5,70,70,70,472 5,70,70,70,70,70,70,70,70,70,70,70,70,70,	50 0 (1.950,113) (31.950,113) 50 2.569,313 50 0 (408,822) (408,822) (408,822) (408,822) (408,822) (408,822) 0 0 0 9 9 (2.22,68),313 0 0 0 9 (408,822) 0 0 0 9 (2.22,420,453) 3,113,442 (31.92,34,755) 16,836,853 (3,408,853) (3,408,853	\$ 2.594,05 15.166,77,98 54,27,98 54,249,55 54,249,55 54,249,55 55,246,21,74,77,77 55,320,581 5894,566 64,19 1,36 51,50,751 51,50,751 51,50,751 51,50,250 52,27,84 51,50,751 51,50,250 52,27,84 51,50,751 51,50,250 52,27,84 51,50,250 50,220,527 50,527
72 73 74 75 76 77 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 91 100 101	601 902 903 904 905 <b>Custome</b> 907 908 909 909 909 911 912 929 909 911 912 921 921 921 921 922 923 924 925 924 925 924 924 925 924 924 925 924 925 924 925 924 925 924 925 924 925 926 926 927 927 928 929 929 929 929 929 929 929 929 929	Supervision Supervision Classformer Records and Collection Expense Uncollectible Accounts Superses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Records Activities Supervision Customer Activities Activities Expenses Supervision Customer Activities Activities Expenses Activities and Information Expenses Activities Expenses Miccilianceus Sales Expenses Activities Expenses Activities Expenses Activities Expenses Activities Expenses Activities Expenses Activities Activities Expenses Activities Activities Expenses Activities Activ	2,584,653 15,166,1777 8,321,339 236,199,668 50 2,2675,000 74,772 52,751,072 52,751,072 52,751,072 52,751,072 52,4560,664 1,051,013 534,960 54,960,600 551,947,940 56,002,187 10,400,075 50,002,187 10,400,075 50,002,187 10,400,075 50,002,187 10,400,075 10,400,075 10,400,075 10,400,075 10,400,075 10,400,075 10,400,075 10,400,075 10,500,075 10,	50         0           (1,950,113)         (\$1,950,113)           (\$1,950,113)         2,569,313           2,569,313         3           (\$40,822)         50           (\$409,822)         (\$409,822)           (\$2,528,151)         6           92,122         92,202           92,222         92,202           92,222         92,202           92,122         92,202           92,122         92,202           92,122         92,208           (\$3,42,161)         0           0         0           (\$3,115,423,678)         16,836,853           (\$4,08,829)         (\$17,796)           229,898         7,066,983	5 2,584,65 15,166,77 53,277,28 53,242,27 53,230,089 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 54,19 55,1955,19 55
72 73 74 75 76 77 77 80 81 82 83 84 85 86 87 88 89 90 92 93 94 95 96 97 99 99 91 100 101 102 104 105 106	801 902 903 903 905 <b>Custome</b> 907 905 <b>Sales an</b> 911 912 913 911 912 913 921 922 922 922 922 924 924 924 925 925 925 925 926 930 932 932 403 404,405	Supervision Supervision Londomer Records and Collaction Expense Uncollectible Accounts Maccillarecold Cultomer Accounts Expense Total Cultomer Accounts Expense Supervision Supervision Informational and Information Expense Supervision Demonstrating and Saling Expenses Advertising Expenses Advertising Advertising Expenses Advertising Ad	2,584,653 15,16,66,177 8,321,339 226,199,666 2,675,000 2,675,007 2,675,1072 2,675,1072 2,675,1072 2,675,1072 2,675,1072 3,584,966 1,051,361 0,591,756 1,050,557 10,601,756) 16,601,756 16,051,756 2,522,268 2,222,685 2,222,268 2,222,685 2,222,268 1,627,697,472 2,570,677,472 3,770,677,472 3,770,677,472 3,4777,759,498 6,15,201,381 1,522,1579 1,045,042 3,4777,759,498 6,15,201,381 1,522,1579 1,045,042 3,500,076,077,472 3,500,677,500,677,472 3,500,677,500,677,500,677,500,677,472 3,500,677,500,677,500,677,500,677,472 3,500,677,472 3,500,677,472 3,500,677,500,677,500,777,500,777,500,777,500,777,500,777,772 3,500,677,500,777,772 3,500,677,500,775,50	50 6 6 6 6 1950,113) 50 2,569,313 50 50 50 50 50 50 50 50 50 50	52,554,65 15,166,177,584,65 52,42,455 52,42,455 52,42,455 53,50,056 541,105 1,18 53,50,056 541,105 1,18 53,50,056 541,105 1,18 545,055 1,18 545,055 1,18 545,055 1,18 1
72 73 74 75 76 77 77 78 80 81 82 83 84 85 86 81 82 83 84 85 86 81 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105	6011 9021 9033 905 905 907 908 909 909 909 909 909 909 909 909 909	Supervision Supervision Classformer Records and Collection Expense Uncollectible Accounts Superses Total Customer Accounts Expenses Total Customer Accounts Expenses Supervision Customer Records Activities Supervision Customer Activities Activities Expenses Supervision Customer Activities Activities Expenses Activities and Information Expenses Activities Expenses Miccilianceus Sales Expenses Activities Expenses Activities Expenses Activities Expenses Activities Expenses Activities Expenses Activities Activities Expenses Activities Activities Expenses Activities Activ	2,584,653 15,166,1777 3,271,389 526,199,585 50,2,676,900 7,4,773 52,251,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 52,751,672 53,949,680 54,757,752 54,552,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557 54,555,557,557 54,555,557,557,557 54,555,557,557,557,557,557,557,557,557,5	50 (1,550,113) (\$1,550,113) 50 2,569,313 50 (409,822) (409,	52,554,65 15,166,177,584,65 52,42,455 52,42,455 52,42,455 53,50,056 541,105 1,18 53,50,056 541,105 1,18 53,50,056 541,105 1,18 545,055 1,18 545,055 1,18 545,055 1,18 1
72 73 74 75 77 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 99 99 99 99 90 100 101 102 103 104 107 107 107 107 107 107 107 107 107 107	801 902 903 903 905 <b>Custome</b> 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 <b>Sales an</b> 911 912 913 922 922 922 922 922 922 922 922 922 92	Supervision Supervision Londomer Records and Collaction Expense Uncollectible Accounts Maccillarecold Cultomer Accounts Expense Total Cultomer Accounts Expense Supervision Supervision Informational and Information Expense Supervision Demonstrating and Saling Expenses Advertising Expenses Advertising Advertising Expenses Advertising Ad	2,584,653 15,16,66,177 8,321,339 226,199,666 2,675,000 2,675,007 2,675,1072 2,675,1072 2,675,1072 2,675,1072 2,675,1072 3,584,966 1,051,361 0,591,756 1,050,557 10,601,756) 16,601,756 16,051,756 2,522,268 2,222,685 2,222,268 2,222,685 2,222,268 1,627,697,472 2,570,677,472 3,770,677,472 3,770,677,472 3,4777,759,498 6,15,201,381 1,522,1579 1,045,042 3,4777,759,498 6,15,201,381 1,522,1579 1,045,042 3,500,076,077,472 3,500,677,500,677,472 3,500,677,500,677,500,677,500,677,472 3,500,677,500,677,500,677,500,677,472 3,500,677,472 3,500,677,472 3,500,677,500,677,500,777,500,777,500,777,500,777,500,777,772 3,500,677,500,777,772 3,500,677,500,775,50	50 6 6 6 6 1950,113) 50 2,569,313 50 50 50 50 50 50 50 50 50 50	5 2,554,05 2,554,05 15,166,17,758 5,17,984 5,17,984 5,17,984 5,17,984 5,10,297 5,500,985 5,100,397 1,38 5,100,397 1,382,555 1,1855 1,1855 1,1855 1,1855 1,1855 1,1855 1,1855 1,185
72 73 74 75 77 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 59 69 97 99 99 9100 101 102 104 105 106 107 108 81 104 106 107 108 109 100 100 100 100 100 100 100 100 100	801 902 903 903 905 <b>Custome</b> 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 907 906 <b>Sales an</b> 911 912 913 922 922 922 922 922 922 922 922 922 92	Supervision Supervision Sustainer Revorts and Collection Expense Uncollectible Accounts Superses Total Castomer Accounts Expenses Total Castomer Accounts Expenses Supervision Castomer Actionational Expenses Supervision Castomer Assametic Action and Summa Control Advertising Exp. Total Cast. Service and Information Exp. Action and Sulling Expenses Action and Sulling Expenses Action and Sulling Expenses Advertising Expenses Maccallaneous Sales Expenses Total Sales and Advertising Exp. Total Cast. Service Advertising Exp. Subscription Advertising Expenses Maccallaneous Sales Expenses Total Sales and Advertising Expenses Advertising Expenses Maccallaneous Sales Expenses Advertising Expenses Maintenance Advertising Expenses Maintenance of General Patients Catada Services and Benefits Regulatory Commission Expenses Maintenance of General Expenses Maintenan	2,584,653 15,166,1777 8,372,1389 526,199,586 1,055,057 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 53,245,058 1,053,055 1,053,055 1,053,055 1,053,055 1,053,055 1,053,055 1,052,055 1,052,055 1,055,055,055 1,055,055,055 1,055,055,055 1,055,055,055,055 1,055,055,055 1,055,055,055,055,055 1,055,055,055,05	50 (1.950,113) 0 (31.950,113) 50 (406,822) (406,822) (409,822) (40	2.594,05 15.166,177,04 171,053 272,240,252 252,240,252 252,240,252 253,230,082 253,230,082 253,230,082 251,057,75 253,230,082 251,057,75 253,230,082 251,057,75 251,057,057,057 251,057,057,057 251,057,057,057,057,057,057,057,057,057,057
72 73 74 75 76 77 78 89 80 81 82 83 84 85 86 88 89 901 92 93 94 95 96 97 98 99 100 101 102 103 104 106 107 108 109 110	601 602 603 604 607 607 607 607 607 607 607 607	Supervision Supervision Supervision Subservision Supe	2,584,653 15,166,1777 8,321,339 226,199,666 50 2,2751,072 52,751,072 52,751,072 52,751,072 52,751,072 52,751,072 52,751,072 53,040,066 53,040,0765 10,480,076 50,07175 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 1,678,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 10,578,10	50 0 (1,950,113) (31,950,113) 2,569,313 0 2,569,313 0 2,569,313 0 2,569,313 0 (409,822) (409,823)	5 2.584.05 15.166.77 5.377.88 5.2.264.05 5.2.42.21 5.5.26 5.2.24.21 5.5.26 5.2.24.21 5.5.26 5.1.2 5.5.26 5.1.2 5.2.2 5.2
72 73 74 75 76 77 80 81 82 83 84 85 88 88 890 91 92 93 94 95 99 99 99 90 100 101 102 103 104 106 107 108 109	601 602 603 604 607 607 607 607 607 607 607 607	Supervision Supervision Classomer Records and Collection Expense Uncollectible Accounts Maccialineccas Constant Expense Total Customer Accounts Expense Total Customer Accounts Expense Supervision Classomer Accounts Expense Accenting Expenses Maintenance Supervision Classomer Expenses Maintenance of Caneral Plant Classomer Expenses Maintenance of Caneral Expense Payroll Adjustment Expension Classomer Expenses Maintenance of Caneral Expense Payroll Adjustment Expenses Maintenance of Caneral Expense Maintenance of Caneral Expense Payroll Adjustment Expenses Maintenance of Caneral Expense Maintenance of Caneral Expenses Maintenance of Caneral Ex	2,584,653 15,166,1777 8,372,1389 526,199,586 1,055,057 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 52,257,1572 53,245,058 1,053,055 1,053,055 1,053,055 1,053,055 1,053,055 1,053,055 1,052,055 1,052,055 1,055,055,055 1,055,055,055 1,055,055,055 1,055,055,055,055 1,055,055,055 1,055,055,055,055,055 1,055,055,055,05	50 (1.950,113) 0 (31.950,113) 50 (406,822) (406,822) (409,822) (40	2.554.05 2.554.05 15.166,77,384 5.77,384 5.77,384 5.77,384 5.77,384 5.77,384 5.77,384 5.77,384 5.77,384 5.74,777 5.5320,385 5.5320,585 5
72 73 74 75 76 77 78 80 88 88 88 88 88 88 88 88 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 106 107 108 109 110	601 602 603 604 607 607 607 607 607 607 607 607	Supervision Supervision Supervision Subservision Supe	2,584,653 15,166,1777 8,321,339 226,199,666 50 2,2751,072 52,751,072 52,751,072 52,751,072 52,751,072 52,751,072 52,751,072 53,040,066 53,040,0765 10,480,076 50,07175 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 6,050,1755 10,480,076 1,678,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 6,050,175 10,578,1169 10,578,10	50 0 (1,950,113) (31,950,113) 2,569,313 0 2,569,313 0 2,569,313 0 2,569,313 0 (409,822) (409,823)	\$0 2,584,053 15,166,177 6,377,984 121,339

SCHEDULE H MA-TD1

#### Distribution of Revenue and Expense Adjustments by Account No.

				H-1	H-2	Н-3	H-4	H-5	H-6	н-7	H-8	H-9 Regulatory	H-10 Interest on	H-11	H-12	H-13	H-14	H-15A	H-16	H-17	H18 Pension				
Line No,	Main Acct.	Desciption	Test Year Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. 1 Test Year Margin	Remove Purch Gas Cost and GRT	Payroll Expense E	mployee Benefits	Payroll Taxes	U	ncollectible Expense	Commission	Customer Deposits	Depreciation Expense	Amortization Expense	Locates Expense	Other Expense Of Adjustments	ther Property Tax	Propane Adjustment	Reduced Call Center Payroll	Expense Adjustment	True Up Expenses	Income Tax Adjustment	Total Adjustments T	ast Year As Adjusted
	(a)	(b)	(c)	(d)	(8)	(1)	(g)	(h)	6)	()	()	(m)	(n)	(0)	(p)	(q)	(r)	(4)	(1)		,		(u)	(v)	(#)
		OPERATING REVENUE																							
1	480	Residential	\$508,328,812	(\$235,128,484)	(\$68,820)																			(\$235,197,304)	\$273,131,508
	481.1	Commercial & Industrial	155,076,898	(97,213,227)	(673,580)																			(97,886,807)	\$57,190,091
3	481.2 483	Industrial Sales for Resale	0		0																			0	\$0 \$0
5	487	Late Payment Charges	2,967,027		2,158,281																			2,158,281	\$5,125,308
6	488	Miscellaneous Revenue																						0	\$0
7	489	Transport Other Gas Revenue	16,632,436 23,786,318	(2,221,370) (23,537,798)	48,908																			(2,172,462) (23.537,798)	\$14,459,973 \$248,520
8		Total Operating Revenue	\$706,791,490		\$1.464.788	\$0	\$0	so	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0	so				so		\$350,155,400.24
		DPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expense																							
9	710	Operation Supervisor & Engineering	\$6,392																(\$6,392)					(\$6,392)	\$0
10	712	Other Power Expenses	0																\$0					0	0
11	717	Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process	3,161																(\$3,161) (\$670)					(3,161)	0
13	728	Liquefied Petroleum Gas	1.085.220																(\$1.085.220)					(1.085.220)	0
14	735	Miscellaneous Production Expenses	125,702																(\$175,034)					(175,034)	(49,332)
15	740	Maintenance Supervision & Engineering	(297)																\$297					297	0
16 17	741 742	Maintenance of Structures & Improvements Maintenance of Production Equipment	23,186 125,951																(\$23,186) (\$125.951)					(23,186) (125,951)	0
18		Total Manufactured Gas Production Expense	\$1,369,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,419,318)				\$0		(\$49,332)
19	804	Purchased Gas Expense Purchased Gas Expense	\$305,856,348			(\$305,856,348)																		(\$305,856,348)	\$0
20	808.1	Gas Withdrawn From Storage - Debit	5,155,905			(\$5,155,905)																		(5,155,905)	0
21	810	Gas Used for Compressor Station Fuel - Credit	(1,398)																					0	(1,398)
22 23	812	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense	(133,908) \$310,876,947	\$0	\$0	(\$311,012,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					0 (\$311,012,253)	(133,908)
23		Total Purchased Gas Expense	\$310,876,947	\$0	\$0	(\$311,012,253)	\$0	\$0	\$0	\$0	şü	\$0	şu	şu	ŝŋ	şu	\$0	ŝņ	şa				50	(\$311,012,253)	(\$135,306)
		Natural Gas Storage Expenses																							
24	814	Operation Supervisor & Engineering	\$397,449																					\$0	\$397,449
25 26	815 816	Maps and Records Wells Expenses	22,693 461,652																					0	22,693 461,652
27	817	Line Expenses	56,017																					0	56,017
28	818	Compressor Station Expenses	248,154																					0	248,154
29	819	Compressor Station Fuel & Power	1,398																					0	1,398
30 31	820 821	Measuring & Regulating Station Expenses Purification Expenses	368,058 37,140																					0	368,058 37,140
32	823	Gas Losses	4.126																					0	4.126
33	824	Other Expenses	275,737																					0	275,737
34	825	Storage Well Royalities	98,041																					0	98,041
35 36	830 831	MaintenanceSupervision & Engineering Maintenance of Structures & Improvements	29,452 200,455																					0	29,452 200,455
38	831 832	Maintenance of Structures & Improvements Maintenance of Reservoirs & Wells	200,455 503,420																					0	200,455 503,420
38	833	Maintenance of Lines	121,262																					0	121,262
39	834	Maintenance of Compressor Station Equipment	102,370																					0	102,370
40 41	835 836	Maint of Measuring & Regulating Station Exp Maintenance of Purification Equipment	167,915 22.014																					0	167,915 22,014
41 42	836	Maintenance of Puntication Equipment Maintenance of Other Equipment	22,014 310,246																					0	22,014 310,246
43	840	Operation Supervisor & Engineering	(465)																					0	(465)
44	841	Operation Labor & Expenses	9,829																					0	9,829
	842.1 843.2	Fuel Maintenance of Structures & Improvements	14,387 91.051																					0	14,387 91.051
40	\$844	Maintenance Other Storage Compr Equip	526																					0	526
47		Total Natural Gas Storage Expenses	\$3,542,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$3,542,925
		Distribution Operation Expense																							
48	870	Operation, Supervision and Engineering	\$3,938,299																					0	3,938,299
49	871	Distribution and Load Dispatching	508,357																					0	508,357
50 51	874 875	Mains and Service Expenses Distributing Regulating Station Expenses	12,755,549													606,015								606,015	13,361,564
52	876	Measuring and Regulating Station Expenses	985,702																					0	985,702 3,631
53	877	Measuring and Regulating Station Exp-City Gate	28,409																					0	28,409
54 55	878	Meter and House Regulator Expenses	16,208,158																					0	16,208,158
55 56	879 880	Customer Installation Expenses Other Expenses	3,133,600																					0	3,133,600
57	881	Rents	0																					0	0
58		Total Operation Expense	\$39,209,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0				\$0	\$606,015	\$39,815,266
		Distribution Maintenance Expense																							
59	885	Maintenance Supervision and Engineering	1,836,613																					\$0	\$1,836,613
60	886	Maintenance of Structures and Improvements	777,390																					0	777,390
61 62	887 889	Maintenance of Mains Molet of Mensuring and Regulating En Concerni	10,634,783 649,662																					0	10,634,783 649,662
62	889	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial																						0	266.403
64	891	Maint. of Measuring and Regulating Eq-City Gate	5,411																					-	5,411
65	892	Maintenance of Services	6,226,813																					0	6,226,813
66 67	893 894	Maintenance of Meters and House Regulators Maintenance of Other Equipment	673,620 113,545																					0	673,620 113,545
67	024	Maintenance of Other Equipment Total Maintenance Expenses	\$21,184,240	\$0	សា	\$0	\$0	\$0	\$0	\$0	\$0	şn	şn	\$0	សា	\$0	\$0	\$0	\$0				\$0	1 80	113,545 \$21,184,240
															~		**		50						
69		Total Distribution Expense	\$60,393,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0				\$0	\$606,015	\$60,999,506
		Customer Accounts Expense																							
70	901	Supervision	\$0																					\$0	\$0
71	902	Meter Reading Expense	2,584,053																					0	2,584,053
72	903	Customer Records and Collection Expense	15,166,177																					0	15,166,177
73 74	904 905	Uncollectible Accounts Miscellaneous Customer Accounts Expense	8,328,097 121,339								(1,950,113)													(1,950,113)	6,377,984 121,339
75	203	Total Customer Accounts Expenses	\$26,199,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,950,113)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	0 (\$1,950,113)	\$24,249,553

#### Spire Missouri East

## May 31, 2021 Distribution of Revnue and Expense Adjustment by Accounte

				H-1	H-2	н-3	H-4	н-5	H-6	н-7	H-8	H-9 Regulatory	H-10 Interest on	H-11	H-12	H-13	H-14	H-15A	H-16	H-17	H18 Pension				
Line	Main Acct.	Description	J Test Year Per Books	Adj. GL Rev to Test I Year Marnin		Remove Purch Gas Cost and GRT	Payroll Expense	Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Commission Expense	Customer Deposits	Depreciation Expense	Amortization Expense	Locates Expense	Other Expense Adjustments	Other Property Tax	Propane Adjustment	Reduced Call Center Payroll	Expense Adjustment	True Up Expenses	Income Tax Adjustment	Total Adjustments T	est Year As Adjusted
	(a)	(b)	(c)	(d)	(6)	(1)	(g)	(h)	6)	()	()	(m)	(n)	(0)	(p)	(q)	(1)	(3)	(1)		,		(u)	(v)	(#)
		Customer Service and Informational Expense																							
76	907	Supervision	\$0																					\$0	\$0
77	908	Customer Assistance	2,676,900												2,569,313				0			0		2,569,313	5,246,213
78	909	Informational and Instructional Advertising Exp.	74,773																					0	74,773
79		Total Cust. Service and Information Exp.	\$2,751,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,569,313	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$2,569,313	\$5,320,986
		Sales and Advertising Expense																							
80	911	Supervision	\$894,966																					\$0	\$894,966
81	912	Demonstrating and Selling Expenses	1,051,013														(409,822)							(409,822)	641,191
82	913	Advertising Expenses	1,381																					0	1,361
83	916	Miscellaneous Sales Expenses	0																					0	0
84		Total Sales and Advertising Expenses	\$1,947,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$409,822)	\$0	\$0	\$0		\$0	\$0	(\$409,822)	\$1,537,517
		Administrative and General Expense																							
85	920	Administrative and General Salaries	\$24,368,088					(\$5,328,962)																(\$5,328,962)	\$19,039,125
86	921	Office Supplies and Expenses	12,262,414														(409,822)							(409,822)	11,852,592
	921	Office Supplies & Expenses - Non Alloc	(5,768,168)																					0	(5,768,168)
87	922	Administrative Expenses Transferred	(16,901,755)																					0	(16,901,755)
88	923	Outside Services Employed	10,480,676																					0	10,480,676
89	924	Property Insurance	706,858							92,122														92,122	798,980
90	925	Injuries and Damages	6,502,117							922,086														922,086	7,424,203
91	926	Employee Pensions and Benefits	32,920,645					227,891													(2,580,042)			(2,352,151)	30,568,494
92	928	Regulatory Commission Expense	2,522,863									(344,216)												(344,216)	2,178,647
93	930	Miscellaneous General Expenses	1,637,695																					0	1,637,695
94 95	931 932	Renta Maintenance of General Plant	1,626,227 319,812																					0	1,626,227 319,812
90	932	Total Administration and General Expense	\$70,677,472	\$0	\$0	\$0	\$0	(\$5.101.072)		\$1,014,208		(\$344.216)	\$0	\$0	\$0		(\$409.822)	\$0	so		(\$2,580,042)	\$0		(\$7,420,943)	\$63,256,529
		Total Administration and Gamma Copense			**	40		(43,101,012)	-	31,014,200	40	(2044,210)	40	40		40	(2403,022)	-	40		(44,300,044)		40		
99		Payroll Adjustment					\$3,993,442													(\$880,000)				3,113,442	3,113,442
100		Total O & M Expense	\$477,759,498	\$0	\$0	(\$311,012,253)	\$3,993,442	(\$5,101,072)	\$0	\$1,014,208	(\$1,950,113)	(\$344,216)	\$0	\$0	\$2,589,313	\$606,015	(\$819,644)	\$0	(\$1,419,317)	(\$880,000)	(\$2,580,042)	\$0	\$0	(\$315,923,678)	\$161,835,820
101	403	Depreciation	61.520.381											16.836.853										\$16.836.853	\$78.357.234
102	404, 405	Amortization	15,221,579												(3,408,890)									(3,408,890)	\$11,812,689
103	431	Interest on Customer Deposits and Financing	1,045,042										(817,796)											(817,796)	227,246
104		-	4.930.609						239.886															239.886	0 5.170.495
104	408	Payroll Taxes (1***)	4,930,609						239,886									7.056.383						239,886	23.770.537
105	408	Property Taxes (2***) Gross Receipts Tax (3300 + 4000)	16,714,154 38,620,782			(36,620,782)												7,056,383						(36,620,782)	23,770,537
106	408	Other Taxes (41**)	30,020,702			(30,020,782)																		(36,620,762)	0
108	408	Taxes Other Than Income	\$58,265,545	\$0	\$0	(\$36,620,782)	\$0	\$0	\$239,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,056,383	\$0				\$0	(\$29,324,512)	\$28,941,032
109		TOTAL EXPENSES	\$613.812.045	\$0	\$0	(\$347.633.034)	\$2.002.442	(\$5.101.072)	6-220, 6.66	81.014.209	(\$1.950.113)	(8244,216)	(9917 706)	\$16.836.853	(\$839.577)	\$606.015	(\$910.644)	\$7.056.383	(\$1.419.317)	(\$880.000)		\$0	80	(\$332.638.023)	\$281,174,021
10.8			4010,012,040		-	(4547,655,654)	22,223,114	(40,101,012)	22.53,000	31,014,200	(41,450,113)	(2044,210)	(4017,730)	910,030,033	(2032,311)	4000,010	(4012,044)	91,000,000	(a),418,211	(2000,000)			40	(2002,000,020)	9201,119,021
110		OPERATING INCOME BEFORE INCOME TAX	\$92,979,446	(\$358,100,878)	\$1,464,788	\$347,633,034	(\$3,993,442)	\$5,101,072	(\$239,886)	(\$1,014,208)	\$1,950,113	\$344,216	\$817,796	(\$16,836,853)	\$839,577	(\$606,015)	\$819,644	(\$7,056,383)	\$1,419,317	\$880,000		\$0	\$0	(\$23,998,067)	\$68,981,379
111	409,410	Income Taxes	8,896,866																				(5,781,186)	(5,781,186)	3,115,680
		Note: per book & adjusted income tax computed on A	4-2																						
		Excess ADIT Amortization (Per Tracker)																							(7,418,866)
112		NET OPERATING INCOME	\$84,082,580	(\$358,100,878)	\$1,464,788	\$347,633,034	(\$3,993,442)	\$5,101,072	(\$239,886)	(\$1,014,208)	\$1,950,113	\$344,216	\$817,796	(\$16,836,853)	\$839,577	(\$606,015)	\$819,644	(\$7,058,383)	\$1,419,317	\$880,000		\$0	\$5,781,188	(\$18,216,881)	\$73,284,585

## Test Year Margin Revenue

				Main Account/F	Revenue Class		
Line		Residential	SGS/LGS/LV	Transportation	Late Payment	Service Charges	
No.	Description	Gas Sales	SL		Charges	and Other	Total
	(a)	(b)	(c)	(e)		(f)	(g)
1	Total Revenue per Book	508,259,992	154,403,318	16,681,343	5,125,308	23,786,318	708,256,279
2	Less: GRT Revenue, PGA Revenue, and Miscellaneous Adjustments	(235,128,484)	(97,213,227)	(2,221,370)	0	(23,537,798)	(358,100,878)
3	Test Year Margin	273,131,508	57,190,091	14,459,973	5,125,308	248,520	350,155,400

## Revenue Adjustments

					Main Acc	ount/Revenue Class	5		
		Residential Gas Sales	Small General Service	Large General Service	Large Volume, SL, LP, VF	Transportation Revenues	Service Charges and Other	OSS/CRC, Incidential Oil Sales, Rent from Gas Properties	
Line									
No.	Description								Total
1	Test Year Revenue	\$508,328,812	\$62,873,618	\$84,991,970	\$ 7,211,310.04	\$16,632,436	\$2,967,027	\$23,786,318	\$706,791,490
2	Disconnection Normalization	(346,591)							(\$346,591)
3	Weather Normalize	1,055,801	134,308	146,298					\$1,336,407
4	Rate Switching Adjustments (SGS/LGS)		15,184	(522,175)					(\$506,991)
5	Conservation Adjustment	(1,304,698)	(195,804)	(195,044)	(10,403)	(31,625)			(\$1,737,574)
	Lost Late Payment Fees						2,158,281		\$2,158,281
6	Customer Growth Annualization	526,669	51,650						\$578,319
7	Rate switching Adjustments (Other)		0	(69,744)	(27,851)	80,533			(\$17,062)
8	Total Adjustments	(68,820)	5,338	(640,665)	(38,254)	48,908	2,158,281	0	1,464,788
9	As Adjusted Test Year Revenue	\$508,259,992.12	\$62,878,956	\$84,351,305	\$7,173,056	\$16,681,343	\$5,125,308	\$23,786,318	\$708,256,278.54

## Spire Missouri East

# May 31, 2021

## Remove Purchase Gas Costs, Gross Receipts Tax, Misc Rev Adjustments

Line	······	
No.	Description	Amount
	(a)	(b)
1	Purchase Gas Costs (Acct. 804)	(\$287,346,147)
2	Gross Receipts Tax (Acct. 408.1)	(36,620,782)
3	Liquefied Petroleum Gas (Acct. 728)	(1,085,220)
4	ISRS Bill Credits Not Collected in True-up in GO-2021-0030 and GO-2021-0031	231
5	Off System Sales Expense (Acct. 804)	(18,645,506)
6	Total Adjustment	(\$343,697,424)

# Missouri East Wage & Salary Adjustment May 31, 2021

	MO East	:
Doll	ars	O&M %
	3,546,259	<u>52.80%</u> 0.53
_	3,546,259 447,183 0 0	
=	3,993,442	53%
	3,546,259	
-	199,672	
	239,607 280	
-	239,886	
\$ 0.2190	9,320	
\$	426	
\$ 8.21	52	
=	47,884	
\$	70,552,092 74,098,351	74,098,351       3,546,259         3,546,259       447,183         0       0         3,993,442       3,546,259         3,546,259       3,546,259         3,546,259       199,672         239,607       280         239,886       239,886         \$0,0100       426         \$0,0100       426         \$0,8950       38,087         \$8,21       52

# **Employee Benefits**

Line		In	surance	
No.	Description		Rate	Amount
	(a)		(b)	(c)
	Insurance Costs	Missou	ri East	
1	Life Insurance (per \$1000)	\$	0.2190	\$8,807
2	AD&D (per \$1000)	\$	0.0100	402
3	LTD (per \$1000)	\$	0.8950	35,990
4	LTD/STD/FMLA Admin Fees (per person)	\$	8.21	1,389
5	Total Payroll Related Insurance Costs		=	\$46,588
	401K Employee Match Adjustment	<u>401K</u>	Match Rate	<u>Amount</u>
6	Payroll Adjustments:	Missou	ri East	
7	Regular Payroll Adjustmen		4.54%	\$161,000
8	Overtime Payroll Adjustment		4.54%	\$20,302
9	Employee Level Adjustment (Reg & OT)-Direct		4.54%	\$0
10	AIP Adjustment		4.54%	\$0
11	Total 401K Employee Match Adjustment		_	\$181,302

# Payroll Taxes

Line No.	Description	Amount
	(a)	(b)
	Payroll Taxes	
1	FICA Adjustment	239,607
2	Unemployment Tax Adjustment	280
3	Total Payroll Taxes Adjustment	239,886

## Spire Missouri East

## May 31, 2021

## Insurance / Injuries & Damages

Line No.	Twelve Months Ending September 30,						
	Description	2018	2019	2020	3 Year Avg.	925 Amount	924 Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Spire East Claims:						
1	, Workers Compensation Claims Paid, net of recoveries	\$1,562,331	\$1,315,196	\$1,269,587	\$1,382,371		
2	Excess Liability Claims Paid, net of recoveries	646,716	826,243	297,464	590,141		
3	Auto Claims Paid, net of recoveries	404,045	126,356	201,224	243,875		
4	Total Proforma Claims	\$2,613,092	\$2,267,794	\$1,768,276	\$2,216,387		
5	Test Year Accrual				1,766,005		
6	Adjustment				\$450,382	\$450,382	
					O&M Transfer		
	Insurance Premiums				Rate		
7	Property Insurance - renewed 3/30/21			\$75,615			
8	Expected Increase Rate - n/a			0%			
9	Property Insurance at 9/30/20 Level		-	75,615			
10	Months			12			
11	Annualized		-	907,386			
12	Test Year			706,858			
13	Adjustment		=	\$200,528	45.940%		\$92,122
				<b>0</b> 005 404			
14	Excess Liability and Worker Comp - renewed 3/30/21			\$835,494			
15	Expected Increase Rate - n/a		-	005 404			
16	Excess Liability and Workers Comp at 9/30/20 Level I&D at 9/1/2020 Levels		-	835,494 835,494			
18 19	Months			835,494 12			
20	Annualized		-	10,025,923			
20 21	Test Year			9,147,938			
22	Adjustment		_	\$877,985	45.940%	\$403.346	
22	Agustinent		=	ψ077,900	43.34070	φ+00,0+0	
23	D&O, Fiduciary and Cyber - Sept 2020			\$55,061			
24	Months			12			
25	Annualized		-	660,735			
26	Test Year			511,938			
27	Adjustment		-	\$148,797	45.940%	\$68,357	

28 Total Adjustments

\$922,086 \$92,122
## Spire Missouri East

## May 31, 2021

## Uncollectible Expense

		01100	
Line No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended September 2018	5,311,691	
2	Twelve Months Ended September 2019	6,990,491	
3	Twelve Months Ended September 2020	6,831,770	
4 5	Three Year Average Less Test Year Uncollectible Expense		\$6,377,984 (8,328,097)
6	Adjustment to Test Year - Acct. 904		(\$1,950,113)

## Spire Missouri East May 31, 2021

## **Regulatory Commission Expense**

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Estimate of current rate case expense	\$550,000	
2	Annual Amortization (3 years)		\$183,333
3	Proforma MPSC Assessment - 2020-2021	-	1,995,314
4	Total Proforma Regulatory Commission Expense		\$2,178,647
5	Less Test Year Regulatory Commission Expense		(2,522,863)
6	Adjustment to Test Year - Acct. 928		(\$344,216)

## Spire Missouri East May 31, 2021

## Interest on Customer Deposits

Line No.	Description	Reference	Residential
	(a)	(b)	(c)
1	Customer Deposits	B-2	\$5,346,974
2	Interest Rate		4.25%
3	Proforma Interest on Customer Deposits		\$227,246
4	Less Test Year Interest on Customer Deposits		1,045,042
5	Adjustment to Test Year - Acct. 431		(\$817,796)

#### Spire East May 31, 2021

#### Depreciation Expense

Line		December	(	MO East Depreciation	Annualized	Total Diant Amount	Proposed	Proforma Depreciation
No.		Description (a)	Amount (b)	Rate (c)	Depreciation (d)	Plant Amount (h)	Rate (j)	Expense (k)
			(-)	(-)	(-)	()	07	(1)
1	301	INTANGIBLE PLANT	\$2,501	0.00%	\$0	\$2,501	0.00%	\$
1 2	301	Organization Franchises	\$2,501	0.00%	\$U 0	\$2,501	0.00%	\$ \$
2	302	MGE Website Enhancements		0.00%			0.00%	
4	303		<u> </u>	0.00%	0	\$0	0.00%	\$
4		Total Intangible Plant	\$10,986		\$0	10,986		\$
		PRODUCTION PLANT						
5	304	Land & Land Rights-Mfg Gas	\$119,929	0.00%	\$0	\$119,929	0.00%	\$
6	305	Structures & Improvements-Mfg Gas	\$1,869,054	1.67%	\$31,213	\$1,869,054	1.77%	\$33,08
7	307	Other Power Equipment	33,139	3.50%	1,160	\$33,139	1.91%	\$63
8	311	Propane Equipment-Gas Ops	0	3.71%	0	\$0	2.62%	\$
9	311.1	Propane Storage Cavern-Gas Ops	0	1.11%	0	\$0	1.40%	\$
10		Total Production Plant	\$2,022,123		\$32,373	\$2,022,123		\$33,71
		UNDERGROUND STORAGE PLANT						
1	350.1	Land	\$1,201,600	0.00%	\$0	1,201,600	0.00%	\$
12	350.2	Rights of Way	778,418	0.00%	\$0	778,418	1.25%	\$9,73
13	351.2	Compression Station Structure	830,420	3.33%	27,653	830,420	2.00%	\$16,60
14	351.4	Other Structures	1,093,321	2.18%	23,834	1,093,321	2.00%	\$21,86
15	352	Wells	8,622,238	1.22%	105,191	8,622,238	1.22%	\$105,19
16	352.1	Storage Leaseholds & Rights	2,126,882	0.00%	0	2,126,882	1.11%	\$23,60
17	352.2	Reservoirs	245,023	1.22%	2,989	245,023	1.11%	\$2,72
18	352.3	Non-Recoverable Natural Gas	9,149,448	1.11%	101,559	9,149,448	1.11%	\$101,55
19	352.4	Wells - Oil & Vent Gas	2,197,749	1.22%	26,813	2,197,749	2.18%	\$47,91
20	353	Lines	3,238,918	1.17%	37,895	3,238,918	1.56%	\$50,52
21	354	Compressor Station Equipment	3,198,332	1.22%	39,020	3,198,332	2.00%	\$63,96
22	355	Measuring & Regulating Equipment	3,187,140	1.79%	57,050	3,187,140	1.91%	\$60,87
23	356	Purification Equipment	610,813	2.38%	14,537	610,813	2.20%	\$13,43
24	357	Other Equipment	66,896	4.55%	3,044	66,896	4.20%	\$2,81
25		Total Underground Storage Plant	\$36,547,196		\$439,585	\$36,547,196		\$520,81
		OTHER STORAGE EQUIPMENT						
26	360	Land & Land Rights	\$50,654	0.00%	\$0	50,654	0.00%	S
27	361	Structures & Improvements	107,233	0.00%	\$0 \$0	107,233	0.00%	s
28	362	Gas Holders	34,530	0.00%	\$0	34,530	0.00%	\$
29	363.3	Compressor Equipment	338,616	0.00%	\$0	338,616	0.00%	ŝ
30	505.5	Total Other Storage Equipment	\$531,032	0.0070	\$0	531,032	0.0070	
						0		
		TRANSMISSION PLANT				0		
31	365.2	Rights of Way - Transmission	\$41,153	0.00%	0	41,153	0.00%	5
32	367	Mains - Transmission	2,013,840	1.44%	28,999	2,013,840	2.00%	\$40,27
33	371	Other Equipment - Transmission Total Distribution Plant	9,654	2.33%	225	9,654	2.10%	\$20
34		Total Distribution Plant	\$2,064,647		\$29,224	2,064,647		\$40,48
		DISTRIBUTION PLANT						
34	374	Land & Land Rights	\$4,333,194	0.00%	\$0	4,333,194	0.00%	\$
	374.2	Land Rights	\$0	0.00%	\$0	0	1.33%	\$
85	375.1	Str & Imp - District Meas & Reg	1,078,927	3.00%	32,368	1,078,927	2.40%	\$25,89
36	375.2	Str & Imp - Service Centers	17,048,852	3.00%	511,466	17,048,852	2.40%	\$409,17
57	375.3	Str & Imp - Garage	290,197	3.00%	8,706	290,197	2.40%	\$6,96
88	375.7	Struct & Impr - MoNat	69,048	3.00%	2,071	69,048	2.40%	\$1,65
39	376.1	Mains - Steel	249,366,658	1.44%	3,590,880	249,366,658	2.00%	\$4,987,33
10	376.2	Mains - Cast Iron	32,434,668	3.31%	1,073,588	32,434,668	12.35%	\$4,005,68
1	376.3	Mains - Plastic & Copper	729,093,980	1.57%	11,446,775	729,093,980	2.34%	\$17,060,79
12	378	Meas. & Reg. Station - General	13,224,885	3.71%	490,643	13,224,885	3.11%	\$411,29
13	379	Meas. & Reg. Station - City Gate	3,291,435	3.71%	122,112	3,291,435	2.66%	\$87,55
14	380.1	Services - Steel	40,780,191	5.23%	2,132,804	40,780,191	4.50%	\$1,835,10
	380.2	Services - Plastic	872,149,303	3.75%	32,705,599	872,149,303	3.96%	\$34,537,11

#### Spire East May 31, 2021

#### Depreciation Expense

ine			Curre	ent MO East Depreciation Current Depreciation	Annualized	Total	Proposed	Proforma Depreciation
No.		Description	Amount	Rate	Depreciation	Plant Amount	Rate	Expense
		(a)	(b)	(c)	(d)	(h)	(i)	(k)
46	381	Meters	146,328,847	2.37%	3,467,994	146,328,847	2.77%	\$4,053,309
	381.1	Smart Meters	0	0.00%	0	0	6.67%	\$0
47	382	Meter Installations	0	0.00%	0	0	1.91%	\$0
	382.2	Smart Meter Installations	0	0.00%	0	0	6.67%	\$0
48	383	House Regulators	29,070,273	2.00%	581,405	29,070,273	2.00%	\$581,405
49	385	Commercial & Ind Meas & Reg Eq	18,630,399	3.25%	605,488	18,630,399	2.44%	\$454,582
50	386	Other Property - Customer Premises	22,975	7.14%	1,640	22,975	2.73%	\$627
51	387	Other Equipment	406,070	2.78%	11,289	406,070	2.20%	\$8,934
		Total Distribution Plant	\$2,157,619,903		\$56,784,828	2,157,619,903		\$68,467,426
		GENERAL PLANT						
52	389	Land	\$0	0.00%	\$0	0.00	0.00%	\$0
53	390.1	Structures	\$163,119	0.00%	\$0	163,119.12	2.73%	\$4,453
54	390.2	Struct & Improv - Leased Property		(see adj. H-12)		0.00	(see adj. H-12)	
55	391	Furniture & Fixtures	5,095,909	3.33%	169,694	5,095,908.84	4.71%	\$240,01
56	391.1	Data Processing Systems	18,018,624	20.00%	3,603,725	18,018,624.41	12.12%	\$2,183,857
57	391.2	Mechanical Office Equipment	307,555	10.00%	30,755	307,554.99	5.47%	\$16,823
58	391.3	Data Processing Software		(see adj. H-12)		0.00	(see adj. H-12)	
59	391.4	Data Processing Systems	584,933	10.00%	58,493	584,932.87	9.89%	\$57,850
60	391.5	Enterprise Software-EIMS		(see adj. H-12)		0.00	(see adj. H-12)	
61	391.95	Ent Software - EIMS		(see adj. H-12)		0.00	(see adj. H-12)	
62	392	Transportation Eq Sp Trucks	\$0	0%	0	0.00	7.69%	\$0
63	392.1	Transportation Eq - Automobiles	4,590,903	14.17%	650,531	4,590,902.72	10.00%	\$459,090
64	392.2	Transportation Eq - Trucks	34,867,937	8.18%	2,852,197	34,867,936.77	7.69%	\$2,681,344
65	393	Stores Equipment	328,900	2.22%	7,302	328,900.46	2.16%	\$7,104
66	394	Tools, Shop & Garage Equipment	29,941,956	2.63%	787,473	29,941,956.35	3.62%	\$1,083,899
67	395	Laboratory Equipment	320,500	3.57%	11,442	320,499.73	3.62%	\$11,602
68	396	Power Operated Equipment	64,012,259	6.92%	4,429,648	64,012,258.78	6.07%	\$3,885,544
69	397.0	Communication Equipment	10,555,565	5.00%	527,778	10,555,564.73	5.81%	\$613,278
	397.1	Communication Equipment - ERTs	0	0.00%	0	0.00	0.00%	\$0
	397.1	Communication Equipment - AMR Devices	16,624,220	13.33%	2,216,009	16,624,219.88	13.33%	\$2,216,009
70	398	Miscellaneous Equipment	3,938,789	3.45%	135,888	3,938,788.74	4.58%	\$180,397
		Total General Plant	\$189,351,168		\$15,480,936	\$189,351,168	· -	\$13,641,268
72		Total Original Cost Plant in Service	\$2,388,147,055		\$72,766,947	\$2,388,147,054.6		\$82,703,699
73		Less: Depreciation Charged to Clearing			(\$4,346,465)			(\$4,346,465
74		Less Test Year Depreciation Expense						\$61,520,381
75		Adjustment to Test Year - Acct. 403						\$16,836,853

## Spire Missouri East Other Adjustments May 31, 2021

SLEGAL.MISSOU - Spire Missouri Inc.	AC 920100 - Admin and Gen Salaries - Non-Allocated	\$2 174 120 81	Missouri East Portion of AIP that is earning	as based	
SLEGAL.MISSOU - Spire Missouri Inc.	AC 920180 - Admin and Gen Salaries - Equity Compensation		EIP not in rates	igo based	
	No_ozo too - Namin' and Gen Galaries - Equity Compensation	φ0,104,041.00			
	Monthly Amortization		ACTUAL - Actual		
	AC 182364 - Othr Regl Assets - St Charles Lateral	\$44,125.09	2020		
	AC_182600 - Othr Regl Assets - One Time Cost to Achieve	\$126,661.65	Sep - September		
			USD Total		
			AllCustom1 - All Reporting		
			YTD - Year-to-Date	Amortization during true-up period Expe	ected 5/31 bal
	AC_182364 - Othr Regl Assets - St Charles Lateral		\$838,376.71	(\$353,000.72)	\$485,375
	AC_182600 - Othr Regl Assets - One Time Cost to Achieve		\$2,594,773.32	(\$1,013,293.23)	\$1,581,480
			\$3,433,150.03	(\$1,366,293.95)	\$2,066,856
		Remove OTCTA -non RB	599,773.38	42,089.36	55768
			\$2,833,376.65	(\$1,324,204.59)	\$1,509,172
		MO East	\$2,594,773,32	(\$1.013.293.23)	\$1.581.48

MO East	\$2,594,773.32	(\$1,013,293.23)	\$1,581,480.09
MO West	\$1,567,499.94	(\$696,666.64)	\$870,833.30
	\$4,162,273.26	(\$1,709,959.87)	\$2,452,313.39

#### Spire Missouri East May 31, 2021

#### Amortization Expense

		0.142857143			
Line		Original	Monthly Test Year Amortization	Proforma Amortization	Acct
No.	Description	Cost Plant	Expense	Expense	No.
	(a)	(b)	(c)	(d)	(e)
1	Storage Leaseholds & Rights				404.2
2	(390) Struct & Improv - Leased Property	6,205,573	52,058	624,691	404.3
3	(391.3) Data Processing Software	14,747,930	121,548	1,458,570	404.3
4	(391.5) Enterprise Software-EIMS	68,160,374	568,003	6,816,037	404.3
	(391.95) -Ent Software SS Alloc	19,393,839	161,615	1,939,384	
5	Sub Total	\$108,507,717	\$903,224	\$10,838,682	
		Unamortized		Proforma	
		Balance	Mo Amort Amt	Amortization	
6	Other Leased Property				404.3
7	Total Amortization			11,341,740	
8	Less Test Year Amortization			(15,221,579)	
9	Adjustment to Test Year Account 404			(3,879,839)	
	Proposed Amortization of smaller balances remaining from last case:	2,833,377			
	Adjustment: To reflect amortization through 5/31	1,324,205			
	May 31 Balance	1,509,172	41,921	503,057	
		Unamortized		Proforma	
	Deferred Energy Efficiency and Low Income Program Costs	Balance	Mo Amort Amt	Amortization	
10	Deferred Energy Efficiency Cost Balance	\$23,151,574	192,930	\$2,315,157	
11	Energy Affordability Program	\$2,214,074	18,451	\$221,407	
12	Red Tag Program	\$130,993	2,729	\$32,748	
13	Pro-Forma Amortization Expense			\$2,569,313	908.0
14	Less Test Year Amortization Expense				
15	Adjustment to Test Year - Accts. 908			\$2,569,313	
16	GU-2020-0376 Regulatory Asset at 12/31/2020	\$196,462.31	\$3,274.37	\$39,292	
18	GU-2020-0376 - Lost Disconnect/Late Payment Fees	\$2,158,280.96	\$35,971.35	\$431,656	

SPIRE MISSOURI EAST May 31, 2021

## Locates Expense

Contractor Refund Date Issued: Amount:

5/21/2020 (\$606,015.26)

Adjustment to Account 874 Expenses - Schedule Ha

## Spire Missouri East May 31, 2021

## **Other Expense Adjustments**

Line No.	Description	Acct	Total
	(a)		(b)
1	Expense Eliminations Eliminate Ticket Expense	912	(\$389,102)
3	Remove Alcohol Expense	-	(\$20,720)
4	Total		(\$409,822)

## Spire Missouri East Property Tax Adjustment May 31, 2021

Total cost of service with 3 year amort

variance from test year

Sum of Transaction Amount Row Labels

Cost Element Name 1600 ALT FUEL REFUND CREDIT OK FRANCHISE STL BIZ LIC 1620 Real Estate and Property Taxes

1621 Merchants and Manufacturers' License 1624 Louisiana/Illinois Franchise Tax

Column La	pels		
	120	130	Grand Total
	-140961		-140961
			6497.99
	675		675
	18861376.08	16214725.63	35076101.71
	-65	0	-65
		276510	276510
		1777420.04	1777420.04
		-377416.04	-377416.04
	-2391148.83	-2558250.63	-4949399.46
	357886.6		357886.6
	19893		19893
	16714153.84	15332989	32047142.84
_			
	\$16,714,153.84		
	\$21,509,217.49		
	\$4,795,063.65		
		1.1	
	\$6,318,433.52	\$6,783,959.52	
	1 7		
	\$1,579,608.38	\$1,695,989.88	
	Bal at 9/30	-140961 6497.99 675 18861376.08 -65 -2391148.83 357866.6 19893 16714153.84 \$16,714,153.84 \$21,509,217.49 \$4,795,063.65 Bal at 9/30 \$6,318,433.52 \$6,318,433.52	120         130           -140961         6497.99           675         675           18861376.08         16214725.63           -65         0           276510         1777420.04           -2391148.83         -2558250.63           357886.6         19893           16714153.84         15332989           \$16,714,153.84         \$21,509,217.49           \$4,795,063.65         \$6,318,433.52           \$6,318,433.52         \$6,783,959.52           \$6,318,433.52         \$6,783,959.52           \$2,106,144.51         \$2,261,319.84

\$23,615,362.00

\$6,901,208.16

\$23,770,537.33

\$7,056,383.49

Grand Total

## Spire Missouri East May 31, 2021

## **Propane Adjustments**

Line No.	Description	Acct	Total
INO.	(a)	ACCI	(b)
	Propane Plant		(5)
1	Account 311		\$ 2,899,588.60
2	Account 311.10		\$ 4,827,936.02
	Depreciation Reserve		\$ 7,762,494.56
	Propane Expenses		
2	Operation Supervisor & Engineering	710	\$6,391.97
3	Other Power Expenses	712	\$0.00
4	Liquefied Petroleum Gas Expenses	717	\$3,161.19
5	Fuel for Liquefied Petroleum Gas Process	723	\$670.39
6	Liquefied Petroleum Gas	728	\$1,085,219.75
7	Miscellaneous Production Expenses	735	\$175,034.03
8	Maintenance Supervision & Engineering	740	(\$297.06
9	Maintenance of Structures & Improvements	741	\$23,186
10	Maintenance of Production Equipment	742	\$125,951
11	Total		 \$149,137
	Total Expense		\$1,270,477

Spire Missouri Inc May 31, 2021

## **3rd Party Call Center Expenses**

To reflect a reduction in 3rd party call center expenses Amount: (\$880,000.00)

Reduction to Payroll - Schedule Ha

Schedule H-17 MA-TD1

# Spire Missouri East 926 Adjustment May 31, 2021

## <u>Test Year</u>

	East
Pension Amortization Expense	\$ 16,424,211.96
Pension Contribution Expense	\$ 29,000,000.00
OPEB Amortization Expense	\$ 5,196,898.92
OPEB Contribution Expense	\$ 8,600,000.04
Pension/OPEB's	\$ 59,221,110.92
SERP	\$ 1,377,979.18
926 Other	\$ 29,361,154.05
926 Total before Allocations/Transfers	\$ 89,960,244.15
Allocations (-to / +from) other affiliates	\$ (17,070,865.98)
Total net of allocations, before transfers	\$ 72,889,378.17
Transfers to construction	\$ (39,968,733.08)
Total to Expense	\$ 32,920,645.09

## Updated funding

	East
Pension Amortization Expense	\$ 11,090,101.00
Pension Contribution Expense	\$ 41,500,000.00
OPEB Amortization Expense	\$ 105,818.53
OPEB Contribution Expense	\$ -
Pension/OPEB's	\$ 52,695,919.53
SERP (amount in rates from last case)	\$ 460,434.35
926 Other	\$ 29,361,154.05
926 Total before Allocations/Transfers	\$ 82,517,507.93
Allocations (-to / +from) other affiliates	\$ (15,658,531.52)
Total net of allocations, before transfers	\$ 66,858,976.40
Transfers to construction	\$ (36,518,372.91)
Total to Expense	\$ 30,340,603.49
Transfer Rate	0.5462
	\$ (2,580,041.60)

Schedule H-18 MA-TD1

## Spire Missouri West

## Index of Schedules

<u>Schedule</u>	Description
А	Revenue Deficiency
A-2	Income Tax
В	Rate Base
B-1	Customer Deposits
B-2	Customer Advances
B-3	Accumulated Deferred Income Taxes
B-4	Regulatory Liabilities
С	Plant In Service
D	Accumulated Reserves for Depreciation and Amortization
E	Working Capital
E-1	Materials & Supplies
E-2	Prepayments
E-3	Gas Inventory
E-4	Summary of Cash Working Capital
E-5	Regulatory Assets
F	Summary Of Cost Of Capital
Н	Distribution of Revenue and Expense Adjustments by Account No.
На	Distribution of Revenue and Expense Adjustments by Account No.
H-1	Test Year Margin Revenue
H-2	Revenue Adjustments
H-3	Remove Purchase Gas Costs and Gross Receipts Tax
H-4	Payroll Adjustment
H-5	Employee Benefits
H-6	Payroll Taxes
H-7	Insurance / Injuries & Damages
H-8 H-9	Uncollectible Expense Regulatory Commission Expense
H-9 H-10	Interest on Customer Deposits
H-10	Depreciation Expense
11-11	Other Regulatory Adjustments
H-12	Amortization Expense
H-14	Other Expense Adjustments
H-15	Kansas Property Tax
H-15a	Other Property Tax
H-17	Call Center Expense
H-18	926 Adjustment

#### Spire Missouri West May 31, 2021 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$1,330,270,175		
2	Rate of Return	F	7.227%		
3	Required Return		\$96,138,626	\$96,138,626	
4	Adjusted Test Year Net Operating Income	На	_	36,163,034	
5	Earnings Deficiency		_	\$59,975,592	\$59,975,592
6	Multiply by Income Tax Gross-up Factor			_	1.31735
7	Net Revenue Deficiency Allowance for Known and Measurable Changes/				\$79,009,038
8	True-up Estimate				
9	Total Revenue Deficiency				\$79,009,038

#### Spire Missouri West May 31, 2021 Income Tax

Line			Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	На	\$466,368,538	\$225,418,873
2	Total Operating Expenses	На	(387,981,631)	(187,883,653)
3	Net Operating Income	На	\$78,386,908	\$37,535,220
4	Flow Through Adjustments		(\$3,263,581)	(\$3,263,581)
5	Less: Interest on Long Term Debt		(24,290,733)	(24,290,733)
6	Total Tax Adjustments	_	(\$27,554,314)	(\$27,554,314)
7	Net Taxable Income	=	\$50,832,594	\$9,980,906
8	Income Tax		\$12,245,681	\$2,404,422

#### Income Tax Workpaper

Composite Debt Cost Rate	1.8260%	
Rate Base	\$1,330,270,175	
Interest on Long Term Debt	\$24,290,733	
Net Taxable Income	\$50,832,594	\$9,980,906
Effective Tax Rate	24.09%	24.09%
Income Tax	\$12,245,681	\$2,404,422

#### Spire Missouri Computation of Effective Tax Rate

Effective Federal Tax Rate	(1)		20.18%	
Effective Missouri Tax Rate	(2)		3.58%	
Effective Kansas City Tax Rate	(3)		0.33%	
Overall Effective Tax Rate			24.0902%	
Reciprocal			75.9098% #	
Tax rate divided by reciprocal		_	31.7353% #	
Federal				
Total			100.00%	
Less: Effective Missouri Tax Rate (2)			-3.58%	
Less: Effective Kansas City Rate (3)			-0.33%	
Percentage subject to Federal Tax			96.09%	
Federal Tax Rate		x	21.00%	
Effective Federal Tax Rate		20.18%	20.18%	(1)
Missouri				
Total			100.00%	
Less: Effective Kansas City Rate(3)			0.33%	
Less: 1/2 Effective Federal Rate (1)			10.09%	
Percentage subject to Missouri Tax			89.58%	
Missouri Tax Rate		х	4.00%	
Effective Missouri Tax Rate		_	3.58%	(2)
St Louis City/Kansas City				
Total KC tax rate			1.00%	
Apportionment*		x	32.84%	
Effective KC tax rate		_	0.33%	(3)

### Spire Missouri West May 31, 2021 Rate Base

Line			
No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intensible Plant	С	¢20.422
-	Intangible Plant Production Plant		\$29,423
2		C	\$0 \$0
3	Underground Storage Plant	С	\$0
4	Other Storage Equipment	С	\$0
5	Transmission Plant	С	\$0
6	Distribution Plant	С	1,733,886,353
7	General Plant	С	185,565,967
8	True Up Estimate	С	0
9	Gross Plant In Service		\$1,919,481,743
10	Accumulated Depreciation & Amortization	D	(544,698,422)
11	Net Plant in Service		\$1,374,783,321
12	Working Capital	E	77,504,052
13	Customer Deposits	B-1	(4,268,539)
14	Customer Advances	B-2	(2,973,906)
15	Deferred Income Taxes - Other (Net of AMT)	B-3	(88,151,325)
16	Other Regulatory Liabilities	B4	(26,623,429)
16	Total Rate Base		\$1,330,270,175

## Spire Missouri West May 31, 2021 Customer Deposits

Line		Residential
No.	Month	Amount
	(a)	(b)
1	May-20	6,116,773
2	Jun-20	6,080,212
3	Jul-20	5,679,926
4	Aug-20	4,038,343
5	Sep-20	4,017,337
6	Oct-20	4,036,163
7	Nov-20	3,954,261
8	Dec-20	3,887,675
9	Jan-21	3,787,129
10	Feb-21	3,738,085
11	Mar-21	3,622,330
12	Apr-21	3,544,919
13	May-21	3,555,411
14	Total	\$51,222,473
15	Average	\$4,268,539

Prime lending rate effective March 2020 = 3.25%

			March 2020 = 3.2
16	Interest Rate	4.25%	
			Per Tariff
17	Interest Expense	(\$181,413)	

## Spire Missouri West May 31, 2021 Customer Advances

Line		
No.	Month	Amount
	(a)	(b)
1	May-20	2,953,092
2	Jun-20	2,961,914
3	Jul-20	2,982,981
4	Aug-20	2,998,143
5	Sep-20	2,965,184
6	Oct-20	2,985,396
7	Nov-20	2,986,831
8	Dec-20	3,013,882
9	Jan-21	3,020,938
10	Feb-21	2,920,714
11	Mar-21	2,938,725
12	Apr-21	2,957,075
13	May-21	2,957,075
14	Total	\$35,686,866
15	Average	\$2,973,906

## Spire Missouri West May 31, 2021

### Accumulated Deferred income Taxes

Line No.	Description	Amount
	(a)	(b)
2	Total Accumulated Deferred Income Taxes	\$ 88,621,325

## Spire Missouri West Regulatory Liabilities May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
1	Rate Base Offset from GM-2013-0254	(\$118,326,358)
2	Amortization of Rate Base Offset	\$91,702,929
3	Total Regulatory Liabilities	(\$26,623,429)

#### Spire Missouri May 31, 2021 Plant in Service

		Description	Plant Balance @ 5/31/2021	Total Adjustments	Total As Adjusted
		a)		c)	d)
		INTANGIBLE PLANT			
1	301	Organization	\$15,600		\$15,6
2	302	Franchises	13,823		13,8
3	303	MGE Website Enhancements	0		600
4		Total Intangible Plant	\$29,423		\$29,4
_		PRODUCTION PLANT			
5 6	304 305	Land & Land Rights-Mfg Gas	\$0 0.00		0.
7	305	Structures & Improvements-Mfg Gas Other Power Equipment	0.00		0
8	311	Propane Equipment-Gas Ops	0.00		0
9	311.1	Propane Storage Cavern-Gas Ops	0.00		0
10		Total Production Plant	\$0		
		UNDERGROUND STORAGE PLANT			
11	350.1	Land	\$0		
12	350.2	Rights of Way	\$0		
13	351.2	Compression Station Structure	\$0		
14	351.4	Other Structures	\$0		
15	352	Wells	\$0		
16	352.1	Storage Leaseholds & Rights	\$0		
17	352.2	Reservoirs	\$0		
18	352.3	Non-Recoverable Natural Gas	\$0		
19	352.4	Wells - Oil & Vent Gas	\$0		
20	353	Lines	\$0		
21	354	Compressor Station Equipment	\$0		
22	355	Measuring & Regulating Equipment	\$0		
23	356	Purification Equipment	\$0		
24 25	357	Other Equipment Total Underground Storage Plant	\$0 \$0		
26	360	OTHER STORAGE EQUIPMENT Land & Land Rights	\$0		
27	361	Structures & Improvements	0		
28	362	Gas Holders	0		
29	363.3	Compressor Equipment	0		
30		Total Other Storage Equipment	\$0		
		TRANSMISSION PLANT			
31	365.2	Rights of Way - Transmission	\$0		
32	367	Mains - Transmission	0		
33 34	371	Other Equipment - Transmission Total Transmission Plant	<u> </u>		
34					
34	374	DISTRIBUTION PLANT Land & Land Rights	\$476,088		\$476.0
34	374.2	Land & Land Rights	\$470,088		\$476,0 \$4,172,7
35	374.2	Str & Imp - District Meas & Reg	16,388,754		16,388,7
36	375.2	Str & Imp - Service Centers	9,724		9.7
50	375.3	Str & Imp - Garage	3,724		3,1
	375.7	Struct & Impr - MoNat	0		
37	376.1	Mains - Steel	289,249,496		289,249,4
38	376.2	Mains - Cast Iron	36,477,083		36,477,0
39	376.3	Mains - Plastic	668,606,941		668,606,9
40	378	Meas. & Reg. Station - General	15,364,357		15,364,3
41	379	Meas. & Reg. Station - City Gate	6,358,461		6,358,4
42	380.1	Services - Steel	7,638,058		7,638,0
43	380.2	Services - Plastic	505,959,035		505.959.0
43 44	380.2	Meters	54,524,766		54,524,1
	382	Meter Installations	107,307,579		107.307.5
45	382				
45 46	383 385	House Regulators	18,520,439		18,520,4
46 47	385 386	Commercial & Ind Meas & Reg Eq Other Property - Customer Premises	2,832,808		2,832,8
	386	Other Property - Customer Premises Other Equipment	0		
48	307	Total Distribution Plant	\$1,733,886,353		\$1,733,886,3
48 49		GENERAL PLANT			
			\$1.058.065		\$1,058,0
49 50	389	Land			878,3
49	389 390.1	Structures	878,378		
49 50 51 52			878,378 2,201,111		
49 50 51	390.1	Structures Furniture & Fixtures Data Processing Systems	878,378		
49 50 51 52	390.1 391	Structures Furniture & Fixtures	878,378 2,201,111 5,926,412 0		
49 50 51 52 53	390.1 391 391.1 391.2 391.3	Structures Furniture & Fixtures Data Processing Systems	878,378 2,201,111 5,926,412		
49 50 51 52 53 54	390.1 391 391.1 391.2 391.3 391.4	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems	878,378 2,201,111 5,926,412 0 0		5,926,4
49 50 51 52 53 54 55	390.1 391 391.2 391.2 391.3 391.4 391.5	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS	878,378 2,201,111 5,926,412 0 0 0 54,651,111		5,926,4
49 50 51 52 53 54 55 56	390.1 391 391.1 391.2 391.3 391.4	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems	878,378 2,201,111 5,926,412 0 0		5,926,4
49 50 51 52 53 54 55 56 57	390.1 391 391.2 391.2 391.3 391.4 391.5	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS	878,378 2,201,111 5,926,412 0 0 0 54,651,111		5,926,4
49 50 51 52 53 54 55 56 57	390.1 391 391.2 391.3 391.3 391.4 391.5 391.95	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Aloc	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015		5,926,4 54,651,1 15,550,0
49 50 51 52 53 54 55 56 57 59	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,05 0		5,926,4 54,651, 15,550,0 5,232,3
49 50 51 52 53 54 55 56 57 59 58	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392 392.1	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation Fq - Automobiles	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999		5,926,4 54,651, 15,550, 5,232,3 25,322,3
49 50 51 52 53 54 55 56 57 59 58 59	390.1 391 391.2 391.3 391.4 391.5 391.95 391.95 392 392.1 392.2	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks Transportation Eq - Automobiles Transportation Eq - Trucks	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999 25,322,523		5,926,4 54,651, 15,550,0 5,232,9 25,322,3 664,4
49 50 51 52 53 54 55 56 57 59 58 59 60	390.1 391.3 391.2 391.3 391.4 391.5 391.95 392 392.1 392.2 393	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SA Aloc Transportation - Sp Trucks Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment	878,378 2,201,111 5,926,4111 5,520,015 0 5,232,999 25,322,323 664,474		5,926,4 54,651, 15,550,0 5,232,9 25,322,3 664,4
49 50 51 52 53 54 55 56 57 59 58 59 60 61	390.1 391. 391.2 391.3 391.4 391.5 391.4 391.5 392.3 392.1 392.2 393 394	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Aloc Transportation - Sp Trucks Transportation - Sp Trucks Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment Tools, Shop & Garage Equipment	878.378 2,201,111 5,926,412 0 0 54,851,111 15,550,015 0 5,232,939 25,322,323 664,474 12,090,999		5,926,4 54,651, 15,550,0 5,232,5 664,4 12,090,6
49 50 51 52 53 54 55 56 57 59 58 59 60 61 62	390.1 391.3 391.2 391.3 391.4 391.5 391.4 391.5 392 392.1 392.2 393 394 395	Structures Furnture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks Transportation Eq Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999 25,322,323 664,474 12,000,999 0 0		5,926,4 54,651, 15,550,0 5,232, 25,322, 664, 12,090, 12,872,0
49 50 51 52 53 54 55 56 57 59 58 59 60 61 62 63	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392 392.1 392.2 393 394 395 396	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999 25,322,323 664,474 12,090,999 0 12,872,033		5,926,4 54,651,1 15,550,0 5,232,2 6,664, 12,090,5 12,872,0 6,187,4
49 50 51 52 53 54 55 56 57 59 58 59 60 61 62 63	390.1 391 391.1 391.2 391.3 391.4 391.5 391.5 392 392 392 392 392 392 393 394 395 396 397.0	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation Sp Trucks Transportation Eq - Automobiles Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 5,232,999 25,322,323 664,474 12,090,999 0 12,872,033 6,187,530		5,926,4 54,651,1 15,550,0 5,232,5 25,322,5 664,4 12,090,4 12,872,0 6,187,4 41,090,4
49 50 51 52 53 54 55 55 55 55 56 57 59 60 61 62 63 64	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Structures Furniture & Fixitures Data Processing Systems Mechanical Office Equipment Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks Transportation - Sp Trucks Transportation Eq - Trucks Stores Equipment Tools, Shop & Garage Equipment Laborator Sp Equipment Power Operated Equipment Communication Equipment Communication Equipment	878,378 2,201,111 5,926,412 0 54,651,111 15,550,015 0 5,232,999 25,322,999 25,322,999 25,322,999 0 26,44,74 12,090,999 0 12,872,033 6,187,530 41,030,402	<u>\$0</u>	5,926, 54,651, 15,550, 5,232, 664, 12,090, 12,872, 6,187, 41,090, 1,840,
49 50 51 52 53 54 55 56 57 59 60 61 62 63 64 65 66	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software-StaMS Ent Software-StaMS Transportation Sp Trucks Transportation Eq Automobiles Transportation Eq Automobiles Transportation Eq Turcks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Communication Equipment Communication Equipment Automobiles Miscellaneous Equipment Total General Plant	878.378 2.201,111 5.926.412 0 0 54.651,111 15.550.015 0 5.232.939 25.322.323 664.474 12.090.999 0 12.872.033 6.187.530 41.090.402 1.840,115 \$185.665.967		5,926,4 54,651,1 15,550,0 5,232,5 664,4 12,090,5 12,872,0 6,187,5 41,090,4 1,840,1 \$185,565,5
49 50 51 52 53 54 55 56 57 59 60 61 62 63 64 65 66 67 68	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Systems Enterprise Software-EMS Ent Software SS Aloc Transportation - Sp Trucks Transportation - Sp Trucks Transportation Eq Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Total General Plant Total General Plant	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999 25,322,323 664,474 12,090,99 0 12,872,033 6,187,530 41,090,402 1,840,115 \$1,815,565,697 \$1,919,481,743 0	\$0	5,926,4 54,651,1 15,550,0 5,232,5 662,4 12,090,5 12,872,0 6,187,5 41,090,4 1,840,0 \$185,565,5 \$1,919,481,7
49 50 52 53 54 55 56 57 59 60 61 62 63 64 65 66 67	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Aloc Transportation - Sp Trucks Transportation Eq Automobiles Transportation Eq Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Amscellanceus Equipment Total General Plant	878.378 2.201,111 5.926,412 0 0 54,651,111 15,550,015 0 5.222,929 25,322,323 664,474 12,090,999 0 0 12,872,033 6,167,530 41,090,402 1,840,115 \$185,565,967		2,201,1 5,926,4 54,651,1 15,550,0 5,232,9 25,322,3 664,4 12,090,9 12,872,0 6,187,5 41,090,4 1,840,1 \$185,565,9 \$1,919,481,7 (544,698,4

#### Spire Missouri West Accumulated Reserves for Depreciation and Amortization May 31, 2021

Line No.	Acct No.	Description	Test Year Direct	Proforma Adjustments	Test Year As Adjusted			
		(a)	(b)	(c)	(d)			
1	108	Accumulated Depreciation-Plant in Service	\$ 596,869,507.41		\$596,869,507			
2	108.5	Accumulated Depreciation-Removal Costs	(54,293,938)	0	(54,293,938)			
3	111	Accumulated Amortization	 2,122,853	0	2,122,853			
4		Total Accumulated Depreciation & Amortization	544,698,422	0	544,698,422			
5	108.1	Add: Forecasted change in Depr reserve during true-up period	 0	0	0			
6		Accumulated Depreciation and Amortization	 \$544,698,422	\$0	\$544,698,422			

## Spire Missouri West May 31, 2021 Working Capital

Line No.	Description	Reference	Amounts
	(a)	(b)	(c)
1	Materials and Supplies Inventor	E-1	\$10,049,289
2	Prepayments	E-2	3,768,710
3	Gas Inventory - Volumes and Price	E-3	41,448,588
4	Cash Working Capital	E-4	5,702,511
5	Other Regulatory Assets	E-5	16,534,954
6	Total Working Capital		\$77,504,052

May 31, 2021										
Materials and Supplies										
Line										
No.										
1	May-20	\$10,854,493.21								
2	Jun-20	\$10,634,472.68								
3	Jul-20	\$10,800,800.20								
4	Aug-20	\$10,103,202.35								
5	Sep-20	\$9,960,038.73								
6	Oct-20	\$9,805,848.64								
7	Nov-20	\$9,713,862.46								
8	Dec-20	\$10,133,025.79								
9	Jan-21	\$9,853,996.16								
10	Feb-21	\$10,034,354.62								
11	Mar-21	\$9,822,390.84								
12	Apr-21	\$9,621,379.28								
13	May-21	\$9,361,702.06								
14	Total	\$120,591,469.39								
15	Average	10,049,289								

# Spire Missouri

## Spire Missouri West May 31, 2021 Prepayments

1	May-20	5,298,797
2	Jun-20	4,601,479
3	Jul-20	4,255,533
4	Aug-20	3,564,646
5	Sep-20	2,835,911
6	Oct-20	3,634,180
7	Nov-20	3,664,516
8	Dec-20	2,985,606
9	Jan-21	2,799,771
10	Feb-21	2,091,682
11	Mar-21	2,187,980
12	Apr-21	6,892,856
13	May-21	6,121,928
14	Total	\$45,224,522
	ισται	ψτυ,ΖΖΤ,ΟΖΖ
15	Average	\$3,768,710

## Spire Missouri West May 31, 2021 Gas Inventory - 13 Month Average

Line		
No.	Month	Dollars
	(a)	(b)
1	May-20	21,691,412
-	•	
2	Jun-20	24,328,896
3	Jul-20	27,664,734
4	Aug-20	31,120,408
5	Sep-20	34,554,599
6	Oct-20	32,013,269
7	Nov-20	31,614,780
8	Dec-20	30,249,979
9	Jan-21	23,065,814
10	Feb-21	68,767,060
11	Mar-21	70,855,466
12	Apr-21	73,107,182
13	May-21	78,390,335
14	Total	\$497,383,061
15	Average	\$41,448,588

## Spire Missouri West 31-May-21

## Summary of Cash Working Capital

Line #	Description	Amount
#	Description	Amount
	(A)	(B)
1	Cash Working Capital from Tim Lyon's Schedule	\$5,702,511

## Spire Missouri West Regulatory Assets May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
1 2 3 4 5	Prepaid Pension OPEB Asset Energ Affordability Program Red Tag Program Insulation/Energywise	\$ (8,466,296) (934,183) 1,544,823 - 2,085,975
6	Energy Efficiency Program	21,080,317
7	Total Regulatory Assets	\$15,310,635
	MGE Transition - May 31 Balance	\$1,224,318 \$16,534,954

## Spire Missouri West Summary of Cost of Capital May 31, 2021

Line No.	Description	Ratio	Cost Rate	Composite Rate	Pre-Tax
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt	45.720%	3.994%	1.826%	1.826%
2	Short-Term Debt	. 0.000%	0.000%	0.000%	
3	Preferred Stock	0.000%	0.000%	0.000%	
4	Common Equity	54.280%	9.950%	5.401%	7.115%
5	Total	100.000%	_	7.227%	8.941%

## Spire Missouri West May 31, 2021

#### Distribution of Revenue and Expense Adjustments by Account No.

Line	Main Acct.	Description	Test Year Billed	Total Adjustmente	Test Year As Adjusted
No.	(a)	Description(b)	(c)	Adjustments (d)	(e)
	OPERA	TING REVENUE			
1	480	Residential	\$349,641,404	(\$173,829,078)	\$175,812,326
2	481.1 481.2	Commercial	88,077,938	(55,781,847)	32,296,091
3 4	481.2	Industrial Sales for Resale	0 0	0	0 0
5	487	Late Payment Charges	898,974	960,805	1,859,780
6	488	Miscellaneous Service Revenue	0	0	0
7 8	489 495	Transport Other Revenue	16,162,145 11,588,078	(711,468)	15,450,677 0
9	495	Total Operating Revenue	\$466,368,538	(11,588,078) (\$240,949,665)	\$225,418,873.11
	OPERA	TING & MAINTENANCE EXPENSE			
	Manufa	ctured Gas Production Expense			
10	710	Operation Supervisor & Engineering	\$0	\$0	\$0
11	712	Other Power Expenses	0	0	0
12 13	717 723	Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process	0 0	0	0 0
14	728	Liquefied Petroleum Gas	0	0	0
15	735	Miscellaneous Production Expenses	Ő	0 0	0
16	740	Maintenance Supervision & Engineering	0	0	0
17	741	Maintenance of Structures & Improvements	0	0	0
18 19	742	Maintenance of Production Equipment	<u> </u>	<u> </u>	<u> </u>
19		Total Manufactured Gas Production Expense	<u> </u>	<u>\$0</u>	<u> </u>
20		sed Gas Expense	¢207 400 042	(\$207.400.042)	(***)
20 21	804 808.1	Purchased Gas Expense Gas Withdrawn From Storage - Debit	\$207,198,043 0	(\$207,198,043) 0	(\$0) 0
22	810	Gas Used for Compressor Station Fuel - Credit	ő	0	0
23	812	Gas Used for Other Utility Operations - Credit	(82,922)	0	(82,922)
24		Total Purchased Gas Expense	\$207,115,121	(\$207,198,043)	(\$82,922)
	Natural	Gas Storage Expenses			
25	814	Operation Supervisor & Engineering	\$0	\$0	\$0
26 27	815 816	Maps and Records Wells Expenses	0 0	0	0
27	816	Line Expenses	0	0	0
29	818	Compressor Station Expenses	0	Ő	0
30	819	Compressor Station Fuel & Power	0	0	0
31	820	Measuring & Regulating Station Expenses	0	0	0
32	821	Purification Expenses	0	0	0
33 34	823 824	Gas Losses Other Expenses	0 0	0	0 0
35	825	Storage Well Royalities	ő	0	0
36	830	MaintenanceSupervision & Engineering	0	0	0
37	831	Maintenance of Structures & Improvements	0	0	0
38	832	Maintenance of Reservoirs & Wells	0	0	0
39 40	833 834	Maintenance of Lines Maintenance of Compressor Station Equipment	0 0	0	0
40	835	Maint of Measuring & Regulating Station Exp	ő	0	0
42	836	Maintenance of Purification Equipment	0	0	0
43	837	Maintenance of Other Equipment	0	0	0
44	840	Operation Supervisor & Engineering	0	0	0
45 46	841 842.1	Operation Labor & Expenses Fuel	0 0	0	0 0
40	843.2	Maintenance of Structures & Improvements	0	0	0
48	\$844	Maintenance Other Storage Compr Equip	0	0	0
49		Total Natural Gas Storage Expenses	\$0	\$0	\$0
	Distribu	tion Operation Expense			
50	870	Operation, Supervision and Engineering	\$1,963,604	\$0	1,963,604
51	871	Distribution and Load Dispatching	423,798	0	423,798
52 53	874 875	Mains and Service Expenses Distributing Regulating Station Expenses	6,702,554 685,163	0	6,702,554 685,163
53	876	Measuring and Regulating Station Expenses	000,100	0	000,100
55	877	Measuring and Regulating Station Exp-City Gate	Ő	0 0	0
56	878	Meter and House Regulator Expenses	3,198,150	0	3,198,150
57	879	Customer Installation Expenses	909,223	0	909,223
58	880	Other Expenses	1,663,934	0	1,663,934
59 60	881	Rents Total Operation Expense	<u>135,352</u> \$15,681,778	<u> </u>	<u>135,352</u> \$15,681,778
	Di-4-11				, <u> </u>
61	Distribu 885	tion Maintenance Expense Maintenance Supervision and Engineering	\$1,331,862	\$0	\$1,331,862
62	886	Maintenance of Structures and Improvements	112,659	0	112,659
63	887	Maintenance of Mains	10,342,437	0	10,342,437
64	889	Maint. of Measuring and Regulating Eq-General	2,036,989	0	2,036,989
65 66	890 801	Maint. of Measuring and Regulating Eq-Industrial	139,770	0	139,770
66 67	891 892	Maint. of Measuring and Regulating Eq-City Gate Maintenance of Services	62,092 1,906,098	0	62,092 1,906,098
68	893	Maintenance of Meters and House Regulators	505,068	0	505,068

## Spire Missouri West May 31, 2021

#### Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
69	894	Maintenance of Other Equipment	56,138	0	56,138
70	004	Total Maintenance Expenses	\$16,493,113	\$0	\$16,493,113
		·			
71		Total Distribution Expense	\$32,174,892	\$0	\$32,174,892
		er Accounts Expense			
72	901	Supervision	\$0	\$0	\$0
73 74	902 903	Meter Reading Expense Customer Records and Collection Expense	3,315,540 12,383,381	0	3,315,540 12,383,381
74	903 904	Uncollectible Accounts	4,356,922	1,206,894	5,563,816
76	905	Miscellaneous Customer Accounts Expense	137,604	0	137,604
77		Total Customer Accounts Expenses	\$20,193,447	\$1,206,894	\$21,400,341
	Custome	er Service and Informational Expense			
78	907	Supervision	\$0	\$0	\$0
79	908	Customer Assistance	2,444,670	2,766,440	5,211,111
80	909	Informational and Instructional Advertising Exp.	23,476	0	23,476
81		Total Cust. Service and Information Exp.	\$2,468,147	\$2,766,440	\$5,234,587
		d Advertising Expense			
82	911	Supervision	\$522,222	\$0	\$522,222
83 84	912 913	Demonstrating and Selling Expenses Advertising Expenses	932,463 0	(147,495) 0	784,969 0
85	913	Miscellaneous Sales Expenses	0	0	0
86	010	Total Sales and Advertising Expenses	\$1,454,685	(\$147,495)	\$1,307,190
	Adminie	trative and General Expense			
87	920	Administrative and General Salaries	\$13,941,036	(\$3,193,926)	\$10,747,109
88	921	Office Supplies and Expenses	6,685,681	(++, +++, +++)	6,685,681
	921	Office Supplies & Expenses - Non Alloc	6,384,763	0	6,384,763
89	922	Administrative Expenses Transferred	(11,590,961)	0	(11,590,961)
90	923	Outside Services Employed	5,441,900	0	5,441,900
91	924	Property Insurance	447,482	59,484	506,966
92 93	925 926	Injuries and Damages Employee Pensions and Benefits	2,921,631 9,543,629	1,072,077 (1,836,718)	3,993,708 7,706,911
93 94	928	Regulatory Commission Expense	1,679,561	102,969	1,782,530
95	930	Miscellaneous General Expenses	835,121	0	835,121
96	931	Rents	894,351	0	894,351
97	932	Maintenance of General Plant	529,736	0	529,736
98		Total Administration and General Expense	\$37,713,929	(\$3,796,114)	\$33,917,814
99		Payroll Adjustment		3,943,926	3,943,926
100		Total O & M Expense	\$301,120,221	(\$203,224,392)	\$97,895,828
	400			· · ·	
101	403	Depreciation	38,977,032	16,455,784	55,432,815
102	404, 405	Amortization	2,298,885	5,966,983	8,265,867
103	431	Interest on Customer Deposits	649,697	(468,284)	181,413
104	408	Payroll Taxes (1***)	2,715,392	472,076	3,187,468
105	408	Property Taxes (2***)	15,332,989	7,587,272	22,920,261
106	408	Gross Receipts Tax (3300 + 4000)	26,887,416	(26,887,416)	0
107 108	408 408	Other Taxes (41**) Taxes Other Than Income	<u>0</u> \$44,935,797	0 (\$18,828,067)	0 \$26,107,730
100	400		\$44,935,797	(\$18,828,007)	\$20,107,730
109		TOTAL EXPENSES	\$387,981,631	(\$200,097,977)	\$187,883,653
110		OPERATING INCOME BEFORE INCOME TAX	\$78,386,908	(\$40,851,688)	\$37,535,220
111	409,410	Income Taxes	12,245,681	(9,841,259)	2,404,422
		Excess ADIT Amortization			(1,032,237)
112		Note: per book & adjusted income tax computed on A-2 NET OPERATING INCOME	\$66,141,227	(\$31,010,429)	\$36,163,034
112			ψυυ, 141,227	(401,010,429)	ψ50,105,054

				8-1	H-2	на	H-4	H-5	H-6	H-7	H-8		H-10	8-11	H-12	H-13	H-14	H-15	H-16	6-17	L19				
Line	Main			H-1 Adj. GL Rev to Test			H-4 Payroll	Ho	H-6	H-7	H-8 Uncollectible	H-9 Regulatory Commission	Interest on		H-12 Amortization		H-14 Other Expense	H-15 Kenses	H-16 Propane	H-17 Reduced Call	H18 Pension Expense	R&D Funding	Income Tax	Total	
No,	Acct.	Description (b)	Test Year Per Books (c)	Year Margin (d)	Test Year Margin (e)	Cost and GRT (7)	Expense Er (g)	(h)	6)	Insurance (i)	Expense (1)	Expense (m)	Deposits (n)	Expense (0)	Expense (p)	Expense (g)	Adjustments	Property Tax (s)	Adjustment (t)	Center Payroll	Adjustment	Adjustment	Adjustment (u)	Adjustments T	est Year As Adjusted
			(4)	()	(-)		(87	(0)	**	47	(7)	()	()	(5)	427	(4)		(3					(=)	0	(4)
1	480	Residential	\$349,641,404	(\$176,350,143)	\$2,521,065																			(\$173,829,078)	\$175,812,326
2	481.1	Commercial & Industrial	88,077,938	(55,323,943)	(457,904)																			(55,781,847)	\$32,296,091
3	481.2 483	Industrial Sales for Resale	0		0																			0	\$0 \$0
5	487	Late Payment Charges	898,974		960,805																			960,805	\$1,859,780
6	488 489	Miscellaneous Revenue Transport	16,162,145	(664,835)	(46,633)																			0 (711,468)	\$0 \$15,450,677
		Other Gas Revenue	11,588,078	(11,588,078)																				(11,588,078)	\$0
8		Total Operating Revenue	\$466,368,538	(\$243,926,999)	\$2,977,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	(\$240,949,665)	\$225,418,873.11
		PERATING & MAINTENANCE EXPENSE																							
9	710	Anufactured Gas Production Expense Operation Supervisor & Engineering																						សា	80
10	712	Other Power Expenses																						0	0
11 12	717 723	Liquefied Petroleum Gas Expenses Fuel for Liquefied Petroleum Gas Process																						0	0
13	728	Liquefied Petroleum Gas																						0	0
14 15	735 740	Miscellaneous Production Expenses Maintenance Supervision & Engineering																						0	0
16	741	Maintenance of Structures & Improvements																						0	0
17 18	742	Maintenance of Production Equipment Total Manufactured Gas Production Expense	\$0	\$0	80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ຄ	80	80	ស	\$0	\$0	\$0				\$0	0	0
19		urchased Gas Expense Purchased Gas Expense	\$207.198.043			(\$207,198,043)																		(\$207,198,043)	(50)
20	808.1	Gas Withdrawn From Storage - Debit	0																					(2201,120,040)	0
21 22		Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit	0 (82,922)																					0	0 (82,922)
23		Total Purchased Gas Expense	\$207,115,121	\$0	\$0	(\$207,198,043)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	(\$207,198,043)	(\$82,922)
		latural Gas Storage Expenses																							
24	814	Operation Supervisor & Engineering																						\$0	\$0
25 26	815 816	Maps and Records Wells Expenses																						0	0
27	817	Line Expenses																						0	0
28 29	818 819	Compressor Station Expenses Compressor Station Fuel & Power																						0	0
30	820	Measuring & Regulating Station Expenses																						0	0
31 32	821 823	Purification Expenses Gas Losses																						0	0
33	824	Other Expenses																						0	0
34 35	825 830	Storage Well Royalities MaintenanceSupervision & Engineering																						0	0
36	831	Maintenance of Structures & Improvements																						0	0
37 38	832 833	Maintenance of Reservoirs & Wells Maintenance of Lines																						0	0
39	834	Maintenance of Compressor Station Equipment																						0	0
40 41	835 836	Maint of Measuring & Regulating Station Exp Maintenance of Purification Equipment																						0	0
42	837	Maintenance of Other Equipment																						0	0
43 44	840 841	Operation Supervisor & Engineering Operation Labor & Expenses																						0	0
45	842.1	Fuel																						0	0
46	843.2 \$844	Maintenance of Structures & Improvementa Maintenance Other Storage Compr Equip																						0	0
47	2044	Total Natural Gas Storage Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	so	\$0
		stribution Operation Expense																							
	870	Operation, Supervision and Engineering	\$1,963,604																					0	1,963,604
49 50	871 874	Distribution and Load Dispatching Mains and Service Expenses	423,798 6.702.554																					0	423,798 6.702.554
51	875	Distributing Regulating Station Expenses	685,163																					0	685,163
52 53	876 877	Measuring and Regulating Station Exp-Industrial Measuring and Regulating Station Exp-City Gate	0																					0	0
54	878	Meter and House Regulator Expenses	3,198,150																					0	3,198,150
55 58	879 880	Customer Installation Expenses Other Expenses	909,223 1.663.934																					0	909,223 1.663,934
57	881	Rents	135,352																					0	135,352
58		Total Operation Expense	\$15,681,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$15,681,778
		istribution Maintenance Expense																							
59 60	885 886	Maintenance Supervision and Engineering Maintenance of Structures and Improvements	1,331,862																					\$0 0	\$1,331,862
61	887	Maintenance of Mains	10,342,437																					0	10,342,437
62 63	889 890	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial	2,036,989																					0	2,036,989 139,770
64	891	Maint. of Measuring and Regulating Eq-City Gate	62,092																					0	62,092
65 66	892 893	Maintenance of Services Maintenance of Meters and House Regulators	1,906,098																					0	1,906,098
67	894	Maintenance of Other Equipment	56,138																					0	56,138
68		Total Maintenance Expenses	\$16,493,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$16,493,113
69		Total Distribution Expense	\$32,174,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$32,174,892
		ustomer Accounts Expense																							
70	901	Supervision	\$0																					\$0	\$0
71	902 903	Meter Reading Expense Customer Records and Collection Expense	3,315,540																					0	3,315,540 12,383,381
73	904	Uncollectible Accounts	4,356,922								1,206,894													1,206,894	5,563,816
74 75	905	Miscellaneous Customer Accounts Expense Total Customer Accounts Expenses	137,604	\$0	\$0	\$0	\$0	\$0	so	en.	\$1,206,894	\$0	\$0	\$0	80	\$0	\$0	\$0	សា				\$0	0 \$1,206.894	137,604 \$21,400,341
10		. San coacona accounts expenses	449,133,997	θ¢	90	ອຸປ	90	<b>5</b> 0	ອປ	90	#1,AUD,00/4	90	a0	ąd	ąd	زنو	be	a/0	\$0				\$0	¥1,400,03H	94.1,400,041

				H-1	H-2	на	Н4	H-5	H-6	H-7	H-8	H-9 Regulatory	H-10 Interest on	H-11	H-12	H-13	H-14	H-15	H-16	H-17	H18 Pension				
Line			,	Adj. GL Rev to Test I	Normalize & Adj.	Remove Purch Gas	Payroll				Uncollectible	Commission	Oustomer	Depreciation	Amortization	Locates	Other Expense	Kenses	Propane	Reduced Call	Expense	R&D Funding	Income Tax	Total	
No,	Acct.		Test Year Per Books		Fest Year Margin			Employee Benefits			Expense	Expense	Deposits	Expense	Expense	Expense	Adjustments		Adjustment	Center Payroll	Adjustment	Adjustment	Adjustment		Test Year As Adjusted
	(a)	(d)	(c)	(d)	(e)	Ø	(g)	(h)	()	()	(1)	(m)	(n)	(0)	(p)	(q)	09	(5)	(t)				(u)	(v)	(w)
		Customer Service and Informational Expense																							
76	907	Supervision	\$0																					\$0	\$0
77	908	Customer Assistance	2,444,670												2,266,440				0			500,000		2,766,440	5,211,111
78	909	Informational and Instructional Advertising Exp.	23,476																					0	23,476
79		Total Cust. Service and Information Exp.	\$2,468,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,266,440	\$0	\$0	\$0	\$0	\$0		\$500,000	\$0	\$2,766,440	\$5,234,587
80	911	Sales and Advertising Expense Supervision	\$522,222																					\$0	\$522,222
81	911	Demonstrating and Selling Expenses	932.463														(147,495)							90 (147,495)	784,969
82	913	Advertising Expenses	0														(147,485)							(147,420)	0
83	916	Miscellaneous Sales Expenses																						-	-
84		Total Sales and Advertising Expenses	\$1,454,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,495)	\$0	\$0	\$0		\$0	\$0	(\$147,495)	\$1,307,190
		Administrative and General Expense																							
85	920	Administrative and General Salaries	\$13,941,036					(\$3,193,926)																(\$3,193,926)	\$10,747,109
86	921	Office Supplies and Expenses	6,685,681														0							0	6,685,681
87	921	Office Supplies & Expenses - Non Alloc	6,384,763																					0	6,384,763
87	922 923	Administrative Expenses Transferred	(11,590,981)																					0	(11,590,961)
88	923	Outside Services Employed Property Insurance	5,441,900 447,482							59,484														59.484	5,441,900 506,966
90 90	924	Injuries and Damages	2,921,631							1,072,077														1,072,077	3,993,708
91	926	Employee Pensions and Benefits	9.543.629					256.849		1,012,011											(2,093,567)			(1,836,718)	7,706,911
92	928	Regulatory Commission Expense	1,679,561					200,042				102,969									(2,023,307)			102,969	1,782,530
93	930	Miscellaneous General Expenses	835.121																						835.121
94	931	Rents	894,351																					0	894,351
95	932	Maintenance of General Plant	529,736																					0	529,738
96		Total Administration and General Expense	\$37,713,929	\$0	\$0	\$0	\$0	(\$2,937,077)	\$0	\$1,131,561	\$0	\$102,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,093,567)	\$0	\$0	(\$3,796,114)	\$33,917,814
99		Payroll Adjustment					\$4,663,926													(\$720,000)				3,943,926	3,943,926
		· · ·																							
100		Total O & M Expense	\$301,120,221	\$0	\$0	(\$207,198,043)	\$4,663,926	(\$2,937,077)	\$0	\$1,131,561	\$1,206,894	\$102,969	\$0	\$0	\$2,266,440	\$0	(\$147,495)	\$0	\$0	(\$720,000)	(\$2,093,587)	\$500,000	\$0	(\$203,224,392)	\$97,895,828
101	403	Depreciation	38,977,032											16,455,784										\$16,455,784	\$55,432,815
102	404, 40	5 Amortization	2,298,885												5,966,983									5,966,983	\$8,265,867
103	431	Interest on Customer Deposits and Financing	649,697										(468,284)											(468,284)	181,413
100	401	mareat on coatomic deposits and rimining	043,037										(400,204)											(400,204)	0
104	408	Payroll Taxes (1***)	2,715,392						472,076															472,076	3,187,468
105	408	Property Taxes (2***)	15,332,989															7,587,272						7,587,272	22,920,261
106	408	Gross Receipts Tax (3300 + 4000)	26,887,416			(26,887,416)																		(26,887,416)	0
107	408	Other Taxes (41**)																						0	0
108	408	Taxes Other Than Income	\$44,935,797	\$0	\$0	(\$26,887,416)	\$0	\$0	\$472,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,587,272	\$0				\$0	(\$18,828,067)	\$26,107,730
109		TOTAL EXPENSES	\$387,981,631	\$0	\$0	(\$234,085,459)	\$4,663,926	(\$2,937,077)	\$472,076	\$1,131,561	\$1,206,894	\$102,969	(\$468,284)	\$16,455,784	\$8,233,423	\$0	(\$147,495)	\$7,587,272	\$0	(\$720,000)		\$500,000	\$0	(\$200,097,977)	\$187,883,653
110		OPERATING INCOME BEFORE INCOME TAX	\$78.386.908	(\$243.926.999)	\$2,977,334	\$234.085.459	(\$4.663.926)	\$2.937.077	(\$472.076)	(\$1.131.561)	(\$1,206,894)	(\$102.969)	\$468,284	(\$16.455.784)	(\$8.233.423)	\$0	\$147,495	(\$7.587.272)	(\$0)	\$720.000		(\$500.000)	\$0	(\$40.851.688)	\$37.535.220
																			0.7						
111	409,41	0 Income Taxes	12,245,681																				(9,841,259)	(9,841,259)	2,404,422
		Note: per book & adjusted income tax computed on A-	2																						
		Excess ADIT Amortization (Per Tracker)																							(1,032,237)
112		NET OPERATING INCOME	\$66,141,227	(\$243,926,999)	\$2,977,334	\$234,085,459	(\$4,663,926)	\$2,937,077	(\$472,076)	(\$1,131,561)	(\$1,206,894)	(\$102,969)	\$468,284	(\$16,455,784)	(\$8,233,423)	\$0	\$147,495	(\$7,587,272)	(\$0)	\$720,000		(\$500,000)	\$9,841,259	(\$31,010,429)	\$36,163,034

#### Spire Missouri West May 31, 2021

## Test Year Margin Revenue

				Main Account/R	Revenue Class		
Line		Residential	SGS/LGS/LV	Transportation	Late Payment	Service Charges	
No.	Description	Gas Sales	SL		Charges	and Other	Total
	(a)	(b)	(c)	(e)		(f)	(g)
1	Total Revenue per Book	352,162,469	87,620,035	16,115,512	1,859,780	11,588,078	469,345,872
2	Less: GRT Revenue, PGA						
	Revenue, and Miscellaneous Adjustments	(176,350,143)	(55,323,943)	(664,835)	0	(11,588,078)	(243,926,999)
3	Test Year Margin	175,812,326	32,296,091	15,450,677	1,859,780	0	225,418,873

#### Spire Missouri West May 31, 2021

#### Revenue Adjustments

			Main Account/Revenue Class								
		Residential Gas Sales	Small General Service	Large General Service	Large Volume, SL, LP, VF	Transportation Revenues	Service Charges and Other	OSS/CRC, Incidential Oil Sales, Rent from Gas Properties			
Line											
No.	Description								Total		
1	Test Year Revenue	\$349,641,404	\$43,814,456	\$42,223,968	\$ 2,039,514.21	\$16,162,145	\$898,974	\$11,588,078	\$466,368,538		
2	Disconnection Normalization	(166,765)							(\$166,765)		
3	Weather Normalize	1,322,971	147,192	209,387		\$0			\$1,679,549		
4	Rate Switching Adjustments (SGS/LGS)		212,089	(1,044,825)					(\$832,736)		
5	Conservation Adjustment	(266,404)	(31,441)	(38,491)	(46,789)				(\$383,125)		
	Lost Late Payment Fees						960,805		\$960,805		
6	Customer Growth Annualization	1,631,263	173,536						\$1,804,799		
7	Rate switching Adjustments (Other)		(4,335)	(34,227)		(46,633)			(\$85,194)		
8	Total Adjustments	2,521,065	497,041	(908,156)	(46,789)	(46,633)	960,805	0	2,977,334		
9	As Adjusted Test Year Revenue	\$352,162,468.53	\$44,311,498	\$41,315,812	\$1,992,725	\$16,115,512	\$1,859,780	\$11,588,078	\$469,345,872.18		
Line No.	Description	Amount									
-------------	---	-----------------									
	(a)	(b)									
1	Purchase Gas Costs (Acct. 804)	(\$198,191,588)									
2	Gross Receipts Tax (Acct. 408.1)	(26,887,416)									
4	ISRS Bill Credits Not Collected in True-up in GO-2021-0030 and GO-2021-0031	1,117									
5	Off System Sales Expense (Acct. 804)	(9,089,377)									
6	Total Adjustment	(\$234,167,265)									

# Remove Purchase Gas Costs, Gross Receipts Tax, Misc Rev Adjustments

# Missouri West Wage & Salary Adjustment May 31, 2021

			MO Wes	t	
		Doll	ars	0&N	1%
Spire West Test Year Payroll 12 Month Normalized Payroll		0,891,735 5,033,397	4,141,662	60.50%	0.6
Regular Payroll Adjustment Overtime Payroll Adjustment Employee Level Adjustment (Reg & OT) AIP Adjustment			4,141,662 522,264 0 0	-	
Total Wage & Salary Adjustment		:	4,663,926	=	61%
Payroll Adj. excl. overtime and AIP			4,141,662		
401K Match Adjustment		-	233,196		
<b>Payroll Taxes</b> FICA Adjustment Unemployment Tax Adjustment			279,836 326		
Total Payroll Taxes Adjustment		-	280,162		
Insurance Costs	¢	0.0400	40.004		
Life Insurance (per \$1000) AD&D (per \$1000)	\$ \$	0.2190	10,884		
LTD (per \$1000)	ъ \$	0.0250 0.8950	1,242 44,481		
LTD/STD/FMLA Admin Fees (per person)	\$	8.21	60		
		-	56,668		
		-			

# **Employee Benefits**

No.	Description		
	(a)		
	Insurance Costs	Missouri West	
1	Life Insurance (per \$1000)	\$0.2190	7,851
2	AD&D (per \$1000)	\$0.0250	896
3	LTD (per \$1000)	\$0.8950	32,086
4	LTD/STD/FMLA Admin Fees (per person)	\$8.2100	3,340
5	Total Payroll Related Insurance Costs		\$44,174
	401K Employee Match Adjustment		
6	401K Employee Match Adjustment	Missouri West	
6 7	Payroll Adjustments:	Missouri West 4.56%	\$188 859 79
7	Payroll Adjustments: Regular Payroll Adjustment	4.56%	\$188,859.79 23815,2193
	Payroll Adjustments: Regular Payroll Adjustment Overtime Payroll Adjustment		\$188,859.79 23815.2193
7 8	Payroll Adjustments: Regular Payroll Adjustment	4.56% 4.56%	. ,

## **Payroll Taxes**

Line		<b>A</b> 4
No.	Description	Amount
	(a)	(b)
	Payroll Taxes	
1	FICA Adjustment	470,166
2	Unemployment Tax Adjustment	1,910
3	Total Payroll Taxes Adjustment	472,076

### Insurance / Injuries & Damages

Description	2018	2019	2020	3 Year Avg.	925 Amount	924 Amount
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Spire West Claims:						
Workers Compensation Claims Paid, net of recoveries	\$1,180,	835 \$1,227,696	\$1,008,653	\$1,139,062	1,139,062	
Excess Liability Claims Paid, net of recoveries	694,	487 1,078,171	706,572	\$826,410		
Auto Claims Paid, net of recoveries	60,	886 57,155	85,031	\$67,691		
Total Proforma Claims	\$1,936,	208 \$2,363,022	\$1,800,256	\$2,033,162	=	
Test Year Accrual				1,143,174		
Adjustment				\$889,988	\$889,988	
				O&M Transfer	-	
Insurance Premiums				Rate		
Property Insurance - renewed 3/30/21			\$52,083			
Expected Increase Rate - n/a				_		
Property Insurance at 9/30/20 Level			52,083			
Months			12			
Annualized			624,993			
Test Year			447,482			
Adjustment			\$177,511	33.510%		\$59,484
Excess Liability and Worker Comp			\$451,437			
Excess Liability and Worker Comp - renewed 3/30/21				_		
Expected Increase Rate - n/a			451,437			
I&D at 9/1/2020 Levels			451,437			
Months			12			
Annualized			5,417,248			
Test Year			4,962,797			
Adjustment			\$454,451	33.510%	\$152,286	
			<b>\$60.055</b>			
D&O, Fiduciary and Cyber - Sept 2020			\$33,053			
Months			12			
Annualized			396,640			
Test Year			307,704			
Adjustment			\$88,936	33.510%	\$29,802	

Total Adjustments

\$1,072,077 \$59,484

## Uncollectible Expense

No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended September 2018	4,485,234	
2	Twelve Months Ended September 2019	6,325,097	
3	Twelve Months Ended September 2020	5,881,117	
4	Three Year Average		\$5,563,816
5	Less Test Year Uncollectible Expense		(4,356,922
6	Adjustment to Test Year - Acct. 904		\$1,206,894

# Regulatory Commission Expense

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Estimate of current rate case expense	\$450,000	
2	Annual Amortization (3 years)		\$150,000
3	Proforma MPSC Assessment - 2020-2021	-	1,632,530
4	Total Proforma Regulatory Commission Expense		\$1,782,530
5	Less Test Year Regulatory Commission Expense		(1,679,561)
6	Adjustment to Test Year - Acct. 928	-	\$102,969

## Interest on Customer Deposits

Line No.	Description	Reference	Residential
	(a)	(b)	(c)
1	Customer Deposits	B-2	\$4,268,539
2	Interest Rate	4.25%	
3	Proforma Interest on Customer Deposits	\$181,413	
4	Less Test Year Interest on Customer Deposits	649,697	
5	Adjustment to Test Year - Acct. 431		(\$468,284)

#### Spire East May 31, 2021

#### Depreciation Expense

Line		_	C	t MO West Depreciation	Annualized	Total	Proposed	Proforma Depreciation
No.		Description (a)	Amount (e)	Rate (f)	Depreciation (g)	Plant Amount (h)	(j)	Expense (k)
		INTANGIBLE PLANT	.,		107		0,	.,
1	301	Organization	\$15,600	0.00%	\$0	\$15,600	0.00%	
2	302	Franchises	13,823	0.00%	0	\$13,823	0.00%	
3	303	MGE Website Enhancements	0	0.00%	0	\$0	0.00%	
4		Total Intangible Plant	\$29,423		\$0	29,423		
		-		-				
		PRODUCTION PLANT						
5	304	Land & Land Rights-Mfg Gas	\$0	0.00%	\$0	\$0	0.00%	
6	305	Structures & Improvements-Mfg Gas	\$0	0.00%	\$0	\$0	1.77%	
7	307	Other Power Equipment	\$0	0.00%	\$0	\$0	1.91%	
8	311	Propane Equipment-Gas Ops	\$0	0.00%	\$0	\$0	2.62%	
9	311.1	Propane Storage Cavern-Gas Ops	\$0	0.00%	\$0	\$0	1.40%	
10		Total Production Plant	\$0	0.00%	\$0	\$0		
	050.4	UNDERGROUND STORAGE PLANT	<b>2</b> 0	0.000/			0.000/	
11	350.1	Land	\$0	0.00%	\$0	0	0.00%	
12	350.2	Rights of Way	\$0	0.00%	\$0 ©0	0	1.25%	
13	351.2	Compression Station Structure	\$0	0.00%	\$0	0	2.00%	
14	351.4	Other Structures	\$0 \$0	0.00% 0.00%	\$0 \$0	0	2.00% 1.22%	
15 16	352 352.1	Wells Storage Leaseholds & Rights	\$0 \$0	0.00%	\$0 \$0	0	1.22%	
			\$0 \$0			0	1.11%	
17 18	352.2 352.3	Reservoirs	\$0 \$0	0.00% 0.00%	\$0 \$0	0	1.11% 1.11%	
18 19	352.3 352.4	Non-Recoverable Natural Gas Wells - Oil & Vent Gas	\$U \$0	0.00%	\$U \$0	0	1.11%	
20	352.4	Lines	\$0 \$0	0.00%	\$0 \$0	0	2.18%	
20	354	Compressor Station Equipment	\$0	0.00%	\$0 \$0	0	2.00%	
22	355	Measuring & Regulating Equipment	\$0	0.00%	\$0	0	1.91%	
23	356	Purification Equipment	\$0 \$0	0.00%	\$0	0	2.20%	
24	357	Other Equipment	\$0 \$0	0.00%	\$0	0	4.20%	
25		Total Underground Storage Plant	\$0		\$0	\$0		
				-				
		OTHER STORAGE EQUIPMENT						
26	360	Land & Land Rights	\$0	0.00%	\$0	0	0.00%	
27	361	Structures & Improvements	\$0	0.00%	\$0	0	0.00%	
28	362	Gas Holders	\$0	0.00%	\$0	0	0.00%	
29	363.3	Compressor Equipment	\$0	0.00%	\$0	0	0.00%	
30		Total Other Storage Equipment	\$0	_	0	0		
		TRANSMISSION PLANT						
31	365.2	Rights of Way - Transmission	\$0	0.00%	\$0.00	0	0.00%	
32	367	Mains - Transmission	\$0	0.00%	\$0.00	0	2.00%	
33	371	Other Equipment - Transmission	\$0	0.00%	\$0.00	0	2.10%	
34		Total Distribution Plant	\$0	-	0	0		
		DISTRIBUTION PLANT						
34	374		470.000	0%	0	470.000	0.00%	
34		Land & Land Rights	476,088			476,088	0.00%	
35	374.2 375.2	Land Rights Str & Imp - District Meas & Reg	4,172,764 16,388,754	2.08% 2.13%	86,793 349,080	4,172,764 16,388,754	1.33% 2.40%	\$55,4 \$393,3
35 36	375.2	Str & Imp - District Meas & Reg Str & Imp - Service Centers	10,000,704	0.00%	349,080	16,388,754	2.40%	\$393,s
30 37	375.3	Str & Imp - Garage	\$0.00	0.00%	0	0	2.40%	
38	375.7	Struct & Impr - MoNat	\$0.00	0.00%	0	0	2.40%	
39	376.1	Mains - Steel	\$276,544,514	1.78%	4,922,492	276,544,514	2.00%	\$5,530,8
	376.11	Mains - Steel Transmission	\$12,704,983	1.78%	226,149	12,704,983	2.00%	\$254,
40	376.2	Mains - Cast Iron	36,477,083	1.78%	649,292	36,477,083	12.35%	\$4,504,9
41	376.3	Mains - Plastic & Copper	668,606,941	1.78%	11,901,204	668,606,941	2.34%	\$15,645,4
42	378	Meas. & Reg. Station - General	15,364,357	2.86%	439,421	15,364,357	3.11%	\$477,8
43	379	Meas. & Reg. Station - City Gate	6,358,461	2.63%	167,228	6,358,461	2.66%	\$169,
44	380.1	Services - Steel	7,638,058	2.68%	204,700	7,638,058	4.50%	\$343,
45	380.2	Services - Plastic	505,959,035	2.68%	13,559,702	505,959,035	3.96%	\$20,035,9
46	381	Meters	44,711,016	2.86%	1,278,735	44,711,016	2.77%	\$1,238,4
	381.1	Smart Meters	9,813,750	5.00%	490,687	9,813,750	6.67%	\$654,5
47	382	Meter Installations	103,879,164	2.86%	2,970,944	103,879,164	1.91%	\$1,984,0
	382.2	Smart Meter Installations	3,428,415	5.00%	171,421	3,428,415	6.67%	\$228,6
	383	House Regulators	18,520,439	2.44%	451,899	18,520,439	2.00%	\$370,4
48		Commercial & Ind Meas & Reg Eq	2,832,808	3.33%	94,332	2,832,808	2.44%	\$69,1
	385	Commercial & mu weas & Rey Eq	2,002,000					
48 49 50	385 386	Other Property - Customer Premises	2,032,000	0%	0	0	2.73%	
49						0	2.73% 2.20%	

#### Spire East May 31, 2021

#### Depreciation Expense

Line			Curr	ent MO West Depreciation	on Annualized	Total	Proposed	Proforma Depreciation
No.		Description	Amount	Rate	Depreciation	Plant Amount	Rate	Expense
		(a)	(e)	(f)	(g)	(h)	(j)	(k)
		GENERAL PLANT						
52	389	Land	\$1,058,065	0%	\$0	\$1,058,065	0.00%	\$0
53	390.1	Structures	878,378	2.13%	\$18,709	\$878,378	2.73%	\$23,980
54	390.2	Struct & Improv - Leased Property		(see adj. H-12)		0	(see adj. H-12)	
55	391	Furniture & Fixtures	2,201,111	9.09%	\$200,081	2,201,111	4.71%	\$103,672
56	391.1	Data Processing Systems	5,926,412	9.09%	\$538,711	5,926,412	12.12%	\$718,281
57	391.2	Mechanical Office Equipment	0	0.00%	\$0	0	5.47%	\$0
58	391.3	Data Processing Software		(see adj. H-12)		0	(see adj. H-12)	
59	391.4	Data Processing Systems	0	0.00%	\$0	0	9.89%	\$0
60	391.5	Enterprise Software-EIMS		(see adj. H-12)		0	(see adj. H-12)	
61	391.95	Ent Software - EIMS		(see adj. H-12)		0	(see adj. H-12)	
62	392	Transportation Eq Sp Trucks		13.28%	\$0	0	7.69%	\$0
63	392.1	Transportation Eq - Automobiles	5,232,999	13.28%	\$694,942	5,232,999	10.00%	\$523,300
64	392.2	Transportation Eq - Trucks	25,322,323	8.06%	\$2,040,979	25,322,323	7.69%	\$1,947,287
65	393	Stores Equipment	664,474	3.57%	\$23,722	664,474	2.16%	\$14,353
66	394	Tools, Shop & Garage Equipment	12,090,999	5.26%	\$635,987	12,090,999	3.62%	\$437,694
67	395	Laboratory Equipment	\$0.00	0%	\$0	0	3.62%	\$0
68	396	Power Operated Equipment	12,872,033	10%	\$1,287,203	12,872,033	6.07%	\$781,332
69	397.0	Communication Equipment	6,187,530	6.25%	\$386,721	6,187,530	5.81%	\$359,496
	397.1	Communication Equipment - ERTs	41,090,402	5.26%	\$2,161,355	41,090,402	0.00%	\$0
	397.1	Communication Equipment - AMR Devices	0	0.00%	\$0	0	13.33%	\$0
70	398	Miscellaneous Equipment	1,840,115	4.35%	\$80,045	1,840,115	4.58%	\$84,277
		Total General Plant	\$115,364,841	-	\$8,068,455	\$115,364,841	-	\$4,993,672
72		Total Original Cost Plant in Service	\$1,849,270,892		\$46,032,534.49	\$1,849,270,892.5		\$56,949,837
73		Less: Depreciation Charged to Clearing			(\$1,517,022)			(\$1,517,022)
74		Less Test Year Depreciation Expense						\$38,977,032
75		Adjustment to Test Year - Acct. 403						\$16,455,784

	Spire Missouri East Other Adjustments May 31, 2021					
SLEGAL.MISSOU - Spire Missouri Inc.	AC_920100 - Admin and Gen Salaries - Non-Allocated		Portion of AIP that is earn	ings based		
SLEGAL.MISSOU - Spire Missouri Inc.	AC_920180 - Admin and Gen Salaries - Equity Compensation	\$1,927,511.75	EIP not in rates			
			ACTUAL - Actual 2020			
	Monthly Amortization AC 182021 - Other Reg Assets - Transition Cost		Sep - September			
	AC 182600 - Othr Regl Assets - One Time Cost to Achieve	\$23,900.20				
	AC_102000 - Othi Regi Assets - One Time Cost to Achieve		AllCustom1 - All Reporting			
			YTD - Year-to-Date		Amortization during true-up period Exped	ted 5/31 bal
	AC 182021 - Other Reg Assets - Transition Cost			\$561,214,90	(\$207,730.08)	\$353,484,82
	AC 182600 - Othr Regl Assets - One Time Cost to Achieve		:	\$1,567,499.94		\$870,833.30
				\$2,128,714.84	· · · · · ·	\$1,224,318.12
		Amortization proof				\$904,396.72
				4,180,000 522500		
				1045000		
				1045000		
				696666.6667		
				870.833.33		

#### Amortization Expense

0.142857143

			Monthly		
			Test Year	Proforma	
Line		Original	Amortization	Amortization	Acct
No.	Description	Cost Plant	Expense	Expense	No.
	(a)	(b)	(c)	(d)	(e)
1	Storage Leaseholds & Rights				404.2
	(375.2) Leasehold Improvements	\$9,724	19	233	
3	(391.3) Data Processing Software	0	0	0	404.3
4	(391.5) Enterprise Software-EIMS	54,651,111	455,426	5,465,111	404.3
	(391.95) -Ent Software SS Alloc	15,550,015	129,583	1,555,002	
5	Sub Total	\$70,210,850	\$585,029	\$7,020,346	
		Unamortized		Proforma	
		Balance	Mo Amort Amt	Amortization	
6	Other Leased Property				404.3
7	Total Amortization			7,428,452	adjusted to include amortization of items not included in version filed
8	Less Test Year Amortization			(2,298,885)	
9	Adjustment to Test Year Account 404			5,129,567	
	Proposed Amortization of smaller balances remaining from last case:	2,128,715			
	Adjustment: To reflect amortization through 5/31	904,397			
	May 31 Balance	1,224,318	34,009	408,106	
	Way 51 Balance	1,224,310	34,009	400,100	
		Unamortized		Proforma	
40	Deferred Energy Efficiency and Low Income Program Costs	Balance	Mo Amort Amt	Amortization	
10	Deferred Energy Efficiency Cost Balance Energy Affordability Program	\$21,080,317	175,669 12,874	\$2,108,032	
11 12	Red Tag Program	\$1,544,823 \$39,259	12,874	\$154,482 \$3,926	
12	Red Tag Program	\$39,239	527	\$3,920	
13	Pro-Forma Amortization Expense			\$2,266,440	
14	Less Test Year Amortization Expense				
15	Adjustment to Test Year - Accts. 908			\$2,266,440	
16	GU-2020-0376 Regulatory Asset at 9/30/2020	\$2,870,827.59	\$47,847.13	\$574,166	
18	GuU-2020-0376 - Lost Disconnect/Late Payment Fees	\$1,316,248.95	\$21,937.48	\$263,250	

## **Other Expense Adjustments**

Line No.	Description	Acct	Total
	(a)		(b)
1	Expense Eliminations Eliminate Ticket Expense	912	(\$130,542)
3 4	Remove Alcohol Expense Total		(\$16,953) (\$16,953) (\$147,495)

## Ad Valorem Taxes on Kansas Storage Gas

Line No.	Description (a)		Amount (b)
1	Balance of Regulatory Asset - April 30, 2014		\$ 8,420,481.48
2	Monthly Amortization of Regulatory Asset (37 months at 133,333.33) Monthly Amortization of Regulatory Asset (30 months at 23,042.50)		\$ (6,266,666.51) \$ (691,275.00)
3	Beginning regulatory asset balance	\$ 8,420,481.48	
4	Monthly Expense allowed in GR-2017-0216 (68 months at \$116,666.67) Less: Actual ad valorem tax payments:	\$ 7,933,338.88	
5	2014 and past taxes	\$ (9,219,793.70)	
6	2015 taxes	\$ (1,309,011.70)	
7	2016 taxes	\$ (1,116,724.84)	
8	2017 taxes	\$ (1,674,298.85)	
9	2018 taxes	\$ (1,743,548.02)	
10	2019 taxes	\$ (1,777,419.44)	
11	Difference between accruals and payments		\$ 486,976.19
12	Balance of regulatory asset at 9/30/2020		\$ 1,949,516.16
13	Amortization - 3 years		\$ 649,838.72
	5 Year Average - Kansas Property Tax		
	2016 taxes	\$ 1,116,724.84	
	2017 taxes	\$ 1,674,298.85	
	2018 taxes	\$ 1,743,548.02	\$ 343,544.02
	2019 taxes	\$ 1,777,419.44	\$ 377,415.44
	2020 taxes (estimated)	\$ 931,477.05	
		\$ 1,448,693.64	
	Total Adjustment to Schedule Ha	\$ 2,098,532.36	
	Current Amounts in Rates		
	Monthly amortization of reg asset	\$276,510.00	
	Annual expense allowance	\$1,400,004.00	
	Total in Rates FY2020	\$1,676,514.00	
	Variance	\$ 422,018.36	

## Spire Missouri East Other Property Tax May 31, 2021

Test year expense less: KC Prop tax net of KC	\$15,332,989.00 (\$1,676,514.00) \$13,656,475.00	
2020 property taxes paid (forecast) less: KC taxes on tracker	\$19,230,551.12 (\$931,477.05)	
net of KC	\$18,299,074.07	
Increase over test year expense	\$4,642,599.07	
<u>Deferrals</u> AC_182010 - Other Reg Assets - Prop Tax Defer	al at 9/30 \$6,297,377.47	Bal at 12/31/20 \$7,567,964.47
	\$6,297,377.47	\$7,567,964.47
AC_182010 - Other Reg Assets - Prop Tax Defer_	\$6,297,377.47 \$6,297,377.47	\$7,567,964.47 \$7,567,964.47

# 3rd Party Call Center Expenses

To reflect a reduction in 3rd party call center expenses Amount: (\$720,000.00)

Reduction to Payroll - Schedule Ha

# Spire Missouri West 926 Adjustment May 31, 2021

# <u>Test Year</u>

	West
Pension Amortization Expense	\$ (3,555,123.00)
Pension Contribution Expense	\$ 5,433,872.00
OPEB Amortization Expense	\$ 254,157.90
OPEB Contribution Expense	\$ -
Pension/OPEB's	\$ 2,132,906.90
SERP	\$ -
926 Other	\$ 9,158,488.71
926 Total before Allocations/Transfers	\$ 11,291,395.61
Allocations (-to / +from) other affiliates	\$ 6,684,111.82
Total net of allocations, before transfers	\$ 17,975,507.43
Transfers to construction	\$ (8,431,878.52)
Total to Expense	\$ 9,543,628.91

# Updated funding

	West
Pension Amortization Expense	\$ (2,298,712.80)
Pension Contribution Expense	\$ 6,900,000.00
OPEB Amortization Expense	\$ (116,772.92)
OPEB Contribution Expense	\$ -
Pension/OPEB's	\$ 4,484,514.28
SERP (amount in rates from last case)	\$ -
926 Other	\$ 9,158,488.71
926 Total before Allocations/Transfers	\$ 13,643,002.99
Allocations (-to / +from) other affiliates	\$ 6,045,707.15
Total net of allocations, before transfers	\$ 19,688,710.14
Transfers to construction	\$ (9,235,973.93)
Total to Expense	\$ 10,452,736.21
Transfer Rate	0.4691

### Spire Missouri East

### Index of Schedules

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А	Revenue Deficiency
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Н	Distribution of Revenue and Expense Adjustments by Account No.
На	Distribution of Revenue and Expense Adjustments by Account No.
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H-14	Property Tax Adjustment
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H-18	926 Adjustment
11.10	

#### Spire Missouri East May 31, 2021 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$1,590,468,882		
2	Rate of Return	F	7.227%		
3	Required Return		\$114,943,186	\$114,943,186	
4	Adjusted Test Year Net Operating Income	На	_	73,284,565	
5	Earnings Deficiency			\$41,658,621	\$41,658,621
6	Multiply by Income Tax Gross-up Factor			_	1.31735
7	Net Revenue Deficiency Allowance for Known and Measurable Changes/ True				\$54,879,118
8	up Estimate				
9	Total Revenue Deficiency				\$54,879,118

#### Spire Missouri East May 31, 2021 Income Tax

Line			Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	На	\$706,791,490	\$350,155,400
2	Total Operating Expenses	Ha	(613,812,045)	(281,174,021)
3	Net Operating Income	На	\$92,979,446	\$68,981,379
4	Flow Through Adjustments		(\$27,006,033)	(\$27,006,033)
5	Less: Interest on Long Term Debt		(29,041,962)	(29,041,962)
6	Total Tax Adjustments	_	(\$56,047,995)	(\$56,047,995)
7	Net Taxable Income	=	\$36,931,451	\$12,933,384
8	Income Tax	_	\$8,896,866	\$3,115,680

#### Income Tax Workpaper

Composite Debt Cost Rate	1.8260%	
Rate Base	\$1,590,468,882	
Interest on Long Term Debt	\$29,041,962	
Net Taxable Income	\$36,931,451	\$12,933,384
Effective Tax Rate	24.09%	24.09%
Income Tax	\$8,896,866	\$3,115,680

#### Spire Missouri Computation of Effective Tax Rate

Effective Federal Tax Rate	(1)	20.18%	
Effective Missouri Tax Rate	(2)	3.58%	
Effective St. Louis City Tax Rate	(3)	0.33%	
Overall Effective Tax Rate		24.0902%	
Reciprocal		75.9098% #	
Tax rate divided by reciprocal		31.7353% #	
Federal			
Total		100.00%	
Less: Effective Missouri Tax Rate (2)		-3.58%	
Less: Effective St. Louis City Rate (3)		-0.33%	
Percentage subject to Federal Tax		96.09%	
Federal Tax Rate		x 21.00%	
Effective Federal Tax Rate		20.18% 20.18% (1	)
Missouri			
Total		100.00%	
Less: Effective St. Louis City Rate(3)		0.33%	
Less: 1/2 Effective Federal Rate (1)		10.09%	
Percentage subject to Missouri Tax		89.58%	
Missouri Tax Rate		x 4.00%	
Effective Missouri Tax Rate		3.58% (2	)
St Louis City/Kansas City			
Total STL tax rate		1.00%	
Apportionment*		x 32.84%	
Effective KC tax rate		0.33% (3	)

### Spire Missouri East May 31, 2021 Rate Base

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intangible Plant	С	\$10,986
2	Production Plant	С	\$2,022,123
3	Underground Storage Plant	С	\$36,547,196
4	Other Storage Equipment	С	\$531,032
5	Transmission Plant	С	\$2,064,647
6	Distribution Plant	С	2,157,619,903
7	General Plant	С	297,858,885
8	True Up Estimate	С	0
	Non-Current Gas		9,006,547
9	Gross Plant In Service		\$2,505,661,319
10	Accumulated Depreciation & Amortization	D	(800,390,688)
11	Net Plant in Service		\$1,705,270,631
12	Working Capital	E	203,080,995
13	Customer Deposits	B-1	(5,346,974)
14	Customer Advances	B-2	(564,842)
15	Deferred Income Taxes - Other (Net of AMT)	B-3	(308,420,928)
16	Other Regulatory Liabilities	B4	(3,550,000)
16	Total Rate Base		\$1,590,468,882

## Spire Missouri East May 31, 2021 Customer Deposits

Line		Residential	
No.	Month	Amount	
	(a)	(b)	
1	May-20	7,035,618	
2	Jun-20	7,011,775	
3	Jul-20	6,640,685	
4	Aug-20	5,217,098	
5	Sep-20	5,285,643	
6	Oct-20	5,261,896	
7	Nov-20	5,163,958	
8	Dec-20	5,094,177	
9	Jan-21	4,836,144	
10	Feb-21	4,741,943	
11	Mar-21	4,583,331	
12	Apr-21	4,541,347	
13	May-21	4,535,765	
14	Total	\$64,163,689	
15	Average	\$5,346,974	
			Prime lending rate e
16	Interest Rate	4.25%	March 2020 = 3.259
17	Interest Expense	(\$227,246)	Per Tariff

## Spire Missouri East May 31, 2021 Customer Advances

Line		
No.	Month	Amount
	(a)	(b)
1	May-20	400,505
2	Jun-20	453,470
3	Jul-20	390,448
4	Aug-20	436,103
5	Sep-20	429,203
6	Oct-20	430,412
7	Nov-20	435,426
8	Dec-20	443,686
9	Jan-21	447,108
10	Feb-21	719,601
11	Mar-21	735,074
12	Apr-21	1,184,663
13	May-21	945,315
14	Total	\$6,778,103
15	Average	\$564,842

### Accumulated Deferred income Taxes

Line	Description	Amount
No.	(a)	(b)
2	Total Accumulated Deferred Income Taxes	\$ 308,420,928

## Spire Missouri Regulatory Liabilities May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
3	Forest Park Relocation Liability (GR-2017-0215)	(\$3,550,000)
3	Total Regulatory Liabilities	(\$3,550,000)

#### Spire Missouri May 31, 2021 Plant in Service

Line No.		Description	Plant Balance @ 5/31/2021	Total Adjustments	Total As Adjusted
		a)		c)	d)
		INTANGIBLE PLANT			
1	301	Organization	\$2,501		\$2,50
2 3	302 303	Franchises	8,484 0		8,48
4	303	MGE Website Enhancements Total Intangible Plant	\$10,986		\$10,98
					*
5	304	PRODUCTION PLANT	\$119.929		\$119.92
6	304	Land & Land Rights-Mfg Gas Structures & Improvements-Mfg Gas	1,869,054.12		1,869,054.
7	307	Other Power Equipment	33,139.28		33,139.2
8	311	Propane Equipment-Gas Ops	2,899,588.60	(2,899,588.60)	0.0
9 10	311.1	Propane Storage Cavern-Gas Ops Total Production Plant	4,827,936.02 \$9,749,647	(4,827,936.02)	0.0 \$2,022,12
10		Total Floduction Flant	\$3,743,047		\$2,022,12
		UNDERGROUND STORAGE PLANT			
11	350.1	Land	\$1,201,600 778.418		\$1,201,60
12 13	350.2 351.2	Rights of Way Compression Station Structure	830,420		778,4 <sup>-</sup> 830,42
14	351.4	Other Structures	1,093,321		1,093,32
15	352	Wells	8,622,238		8,622,23
16 17	352.1 352.2	Storage Leaseholds & Rights Reservoirs	2,126,882		2,126,88
18	352.2	Non-Recoverable Natural Gas	245,023 9,149,448		245,02 9,149,44
19	352.4	Wells - Oil & Vent Gas	2,197,749		2,197,74
20	353	Lines	3,238,918		3,238,9
21	354	Compressor Station Equipment	3,198,332		3,198,3
22 23	355 356	Measuring & Regulating Equipment Purification Equipment	3,187,140 610,813		3,187,14 610,81
23 24	356	Other Equipment	66,896		66,8
25		Total Underground Storage Plant	\$36,547,196		\$36,547,19
		OTHER STORAGE EQUIPMENT			
26	360	Land & Land Rights	\$50,654		\$50,65
27	361	Structures & Improvements	107,233		107,23
28	362	Gas Holders	34,530		34,53
29 30	363.3	Compressor Equipment Total Other Storage Equipment	<u>338,616</u> \$531,032		338,61 \$531,03
30		Total Other Storage Equipment	3031,032		\$551,00
		TRANSMISSION PLANT			
31	365.2	Rights of Way - Transmission	\$41,153		\$41,15
32 33	367 371	Mains - Transmission Other Equipment - Transmission	2,013,840 9.654		2,013,84 9,65
33 34	3/1	Total Transmission Plant	\$2,064,647		\$2,064,64
34	374	DISTRIBUTION PLANT	64 000 404		e4 000 44
34	374.2	Land & Land Rights Land Rights	\$4,333,194 \$0		\$4,333,19
35	375.1	Str & Imp - District Meas & Reg	1,078,927		1,078,92
36	375.2	Str & Imp - Service Centers	17,048,852		17,048,85
	375.3 375.7	Str & Imp - Garage Struct & Impr - MoNat	290,197 69,048		290,19 69,04
37	376.1	Mains - Steel	249,366,658		249,366,65
38	376.2	Mains - Cast Iron	32,434,668		32,434,66
39	376.3	Mains - Plastic	729,093,980		729,093,98
40	378	Meas. & Reg. Station - General	13,224,885		13,224,88
41 42	379 380.1	Meas. & Reg. Station - City Gate Services - Steel	3,291,435 40,780,191		3,291,4 40,780,1
43	380.2	Services - Plastic	872,149,303		872,149,3
44	381	Meters	146,328,847		146,328,84
	382	Meter Installations	0		
45 46	383 385	House Regulators Commercial & Ind Meas & Reg Eg	29,070,273 18,630,399		29,070,2 18,630,3
40 47	386	Other Property - Customer Premises	22,975		22,91
48	387	Other Equipment	406,070		406,07
49		Total Distribution Plant	\$2,157,619,903		\$2,157,619,90
		GENERAL PLANT			
50	389	Land	\$0		5
51	390.1	Structures	163,119		163,11
52	390.2 391	Structures and Improvements - Leased Property Furniture & Fixtures	6,205,573 5,095,909		6,205,5 5,095,90
52 53	391 391.1	Data Processing Systems	5,095,909		5,095,90
54	391.2	Mechanical Office Equipment	307,555		307,5
55	391.3	Data Processing Software	14,747,930		14,747,9
56 57	391.4 391.5	Data Processing Systems	584,933 68,160,374		584,9 68,160,3
57 59	391.5 391.95	Enterprise Software-EIMS Ent Software SS Alloc	19,393,839		68,160,3 19,393,8
-	392	Transportation - Sp Trucks	0		
58	392.1	Transportation Eq - Automobiles	4,590,903		4,590,90
59 60	392.2 393	Transportation Eq - Trucks Stores Equipment	34,867,937 328,900		34,867,93 328,90
60 61	393 394	Stores Equipment Tools, Shop & Garage Equipment	328,900 29,941,956		328,90 29,941,95
62	395	Laboratory Equipment	320,500		29,941,95
63	396	Power Operated Equipment	64,012,259		64,012,25
64	397.0	Communication Equipment	10,555,565		10,555,56
	397.1	Communication Equipment - AMR Miscellaneous Equipment	16,624,220		16,624,22
	398	Miscellaneous Equipment Total General Plant	3,938,789 \$297,858,885	\$0	3,938,78 \$297,858,88
		-			,,
66					
65 66 67		Total Original Cost Plant in Service	\$2,504,382,296	\$0	
66 67 68		True Up Estimate	0		
66				\$0 0	\$2,496,654,77 (800,390,68

#### Spire Missouri East Accumulated Reserves for Depreciation and Amortization May 31, 2021

Line No.	Acct No.	Description	Test Year Direct	Proforma djustments	Test Year As Adjusted
		(a)	(b)	(c)	(d)
1	108	Accumulated Depreciation-Plant in Service	\$ 612,777,082	\$ (7,762,495)	\$605,014,588
2	108.5	Accumulated Depreciation-Removal Costs	115,947,529	0	115,947,529
3	111	Accumulated Amortization	 79,428,572	 0	79,428,572
4		Total Accumulated Depreciation & Amortization	808,153,183	(7,762,495)	800,390,688
5	108.1	Add: Forecasted change in Depr reserve during true-up period	 0	 0	0
6		Accumulated Depreciation and Amortization	 \$808,153,183	 (\$7,762,495)	\$800,390,688

### Spire Missouri East May 31, 2021 Working Capital

Line No.	Description	Reference	Amounts
	(a)	(b)	(c)
1	Materials and Supplies Inventor	E-1	\$5,787,138
2	Prepayments	E-2	20,290,463
3	Gas Inventory - Volumes and Price	E-3	51,438,391
4	Cash Working Capital	E-4	6,969,736
5	Other Regulatory Assets	E-5	118,595,267
6	Total Working Capital		\$203,080,995

	Spire Missouri East		
	May 31, 2021		
	Materials and Sup	plies	
Line			
No.			
1	May-20	\$5,594,994.93	
2	Jun-20	\$5,607,731.08	
3	Jul-20	\$5,810,819.59	
4	Aug-20	\$5,449,881.36	
5	Sep-20	\$5,640,518.95	
6	Oct-20	\$5,676,684.52	
7	Nov-20	\$5,965,829.78	
8	Dec-20	\$5,990,674.27	
9	Jan-21	\$5,709,122.64	
10	Feb-21	\$5,461,365.42	
11	Mar-21	\$5,952,688.87	
12	Apr-21	\$6,186,539.03	
13	May-21	\$6,392,604.61	
14	Total	\$69,445,655.28	
15	Average	5,787,138	

### Spire Missouri East May 31, 2021 Prepayments

1	May-20	25,459,735
2	Jun-20	23,166,495
3	Jul-20	22,151,563
4	Aug-20	19,616,018
5	Sep-20	17,791,270
6	Oct-20	20,606,379
7	Nov-20	19,394,387
8	Dec-20	17,622,156
9	Jan-21	17,401,172
10	Feb-21	15,368,377
11	Mar-21	17,179,666
12	Apr-21	27,026,966
13	May-21	26,862,469
14	Total	\$243,485,551
15	Average	\$20,290,463

# Spire Missouri East May 31, 2021 Gas Inventory - 13 Month Average

Line		
No.	Month	Dollars
	(a)	(b)
1	May-20	40,336,992
2	Jun-20	43,956,714
3	Jul-20	49,219,569
4	Aug-20	55,603,816
5	Sep-20	60,553,470
6	Oct-20	62,839,083
7	Nov-20	64,979,267
8	Dec-20	58,025,554
9	Jan-21	50,795,712
10	Feb-21	42,920,231
11	Mar-21	44,786,435
12	Apr-21	41,041,693
13	May-21	44,741,309
		,,
14	Total	\$617,260,695
15	Average	\$51,438,391

# Summary of Cash Working Capital

Line #	Description	Amount
	(Å)	(B)
1	Cash Working Capital from Tim Lyon's Schedule	\$6,969,736

## Spire Missouri East Regulatory Assets May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
1	Prepaid Pension	\$88,720,808
2	OPEB Asset	846,548
3	Energ Affordability Program	2,214,074
4	Red Tag Program	-
5	Insulation/Energywise	2,153,091
6	Energy Efficiency Program	23,151,574
7	Total Regulatory Assets	\$117,086,095
	MGE Transition Costs/St. Charles Lateral	\$1,509,172
		\$118,595,267

## Spire Missouri East Summary of Cost of Capital May 31, 2021

Line No.	Description	Ratio	Cost Rate	Composite Rate	Pre-Tax		
	(a)	(b)	(c)	(d)	(e)		
1	Long-Term Debt	45.720%	3.994%	1.826%	1.826%		
2	Short-Term Debt	0.000%	0.000%	0.000%			
3	Preferred Stock	0.000%	0.000%	0.000%			
4	Common Equity	54.280%	9.950%	5.401%	7.115%		
5	Total	100.000%		7.227%	8.941%		

#### Distribution of Revenue and Expense Adjustments by Account No.

(b)         (c)         (c) <th>Line No.</th> <th>Main Acct.</th> <th>Description</th> <th>Test Year Billed</th> <th>Total Adjustments</th> <th>Test Year As Adjusted</th>	Line No.	Main Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
1         4.6.         Pactering         1000000000000000000000000000000000000				(c)	(d)	(e)
2         441.1         Constant         15.07.089         (P.180.00)         27.100.00           4         Description         2.097.07         2.192.37         3.192.37           4         Description         2.097.07         2.192.37         3.192.37	4	OPERAT	FING REVENUE	\$509 229 912	(\$225 107 204)	8070 101 509
4         4         3         Same To Reade 4         2007.0         2         1.1.2.2.4.3         1.1.2.2.4.3           4         4         Maximum Control         1.0.2.2.4.3         1.1.2.2.4.3         1.1.2.2.4.3           7         4         Maximum Control         1.0.2.2.4.3         1.1.2.2.4.3         1.1.2.2.4.3           7         7         Control         1.0.2.2.4.3         1.1.2.2.4.3         1.1.2.2.4.3           7         Control         1.0.2.2.4.3         1.1.2.2.4.3         1.1.2.2.4.3         1.1.2.2.4.3           7         Control         1.0.2.2.4.3         1.0.2.2.4.3         1.0.2.2.4<		481.1	Commercial	155,076,898	(97,886,807)	57,190,091
9         4.9         1.40         2.007 007         2.103.08         5.103.07           9         4.9         Transport         10.202.01.01         10.402.01         10.402.01           9         4.9         Transport         10.202.01.01         10.202.01.01         10.402.01           9         0.9		483	Sales for Resale	ō	ō	0
9         96         76         Char Revue         2028/21400         2028/21400         2028/2140	5 6	487	Late Payment Charges	2,967,027		5,125,308 0
Tail Constraint Resource         Tail Constraint         T		489	Transport	16,632,436	(2,172,462)	14,459,973
Humble Construction of the Production Expense         50.20         (0.5.00)         1           17         Construction of the Production Expense         3.100         (0.100)         (0.100)           17         Construction of the Production Expense         3.100         (0.100)         (0.100)           17         Construction of the Production Expense         1.3350.300         (0.1413)311         (0.000)           18         Construction of the Production Expense         1.3350.300         (0.1413)311         (0.000)           19         Construction of the Production Expense         1.3350.300         (0.1413)311         (0.000)           10         Construction of the Production Expense         1.3350.300         (0.1413)311         (0.000)           10         Construction of the Production Expense         1.3350.300         (0.1413)311         (0.000)           10         Construction Stephense         5.337.400         0         5.37.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.400         0         2.27.4	8 9	495			(\$356,636,090)	248,520 \$350,155,400.24
10         7.0         Cognition Supervised & Explorenting         5.8.3.0         (0.8.3.20)           11         7.1         Lander Proteomed         1.0.8.1.0         (1.0.9.1.0)           12         7.2         Lander Proteomed         1.0.8.2.0         (1.0.9.1.0)           12         7.2         Lander Proteomed         1.0.8.2.0         (1.0.9.2.0)           12         7.2         Lander Proteomed         1.0.8.2.0         (1.0.9.2.0)           12         12         Lander Proteomed         1.0.8.2.0         (1.0.9.2.0)           12         Lander Developmed         1.0.8.2.0         (1.0.8.2.0)         (1.0.9.2.0)           12         Lander Developmed         1.0.8.2.0         (1.0.8.2.0.0)         (1.0.8.2.0.0)           12         Lander Developmed         1.0.8.2.0         (1.0.8.2.0.0)         (1.0.8.2.0.0)           12         Lander Developmed         1.0.8.2.0         (1.0.8.2.0.0)         (1.0.8.2.0.0)           12         Lander Developmed Developmed         1.0.8.2.0         (1.0.8.2.0.0)         (1.0.8.2.0.0)           12         Lander Developmed         1.0.8.2.0         (1.0.8.2.0.0)         (1.0.8.2.0.0)           12         Lander Developmed         1.0.8.2.0.0         (1.0.8.2.0.0.0)         (1.0.8		OPERAT	TING & MAINTENANCE EXPENSE			
1         7.1         Other Evence Expenses         3.1.8         0.0           1         7.2         Field Constance Spersion & Grosses         0.0         0.0           1         7.2         Field Constance Spersion & Grosses         0.0         0.0           1         7.2         Machinese Spersion & Grosses         0.0         0.0         0.0           1         7.2         Machinese Spersion & Grosses         0.0         0.0         0.0         0.0           1         7.0         Machinese Spersion & Grosses         0.0 <t< td=""><td>10</td><td>Manufac 710</td><td>ctured Gas Production Expense Operation Supervisor &amp; Engineering</td><td>\$6,392</td><td>(\$6,392)</td><td>\$0</td></t<>	10	Manufac 710	ctured Gas Production Expense Operation Supervisor & Engineering	\$6,392	(\$6,392)	\$0
1         7.2         Fuel of Lighted Proteins Can Process         0.00         (1.000)           1         7.2         Fuel of Lighted Proteins & Englands         (1.000)         (1.000)           1         7.2         Mathematics Segments & Englands         (1.000)         (1.000)           1         7.2         Mathematics Segments         (1.000)         (1.000)           1         7.4         Mathematics Segments         (1.000)         (1.000)           1         7.4         Mathematics Segments         (1.000)         (1.000)         (1.000)           1         7.4         Mathematics Segments         (1.000)         (1.000)         (1.000)         (1.000)           1         1.4         Mathematics Segments         (1.000)         (1.000)         (1.000)         (1.000)           1         1.4         Mathematics Segments         (1.000)         (1.000)         (1.000)         (1.000)           1         1.4         Mathematics Segments         (1.000)         (1.000)         (1.000)           1         1.4         Mathematics Segments         (1.000)         (1.000)         (1.000)           1         1.4         Mathematics Segments         (1.000)         (1.000)         (1.000)		712	Other Power Expenses	0	0	0
9         7.3         Machiness Boots Expense         12.00         (17.54)         (48.3)           9         7.3         Machiness Boots Expense         2.00         (17.54)         (48.3)           7         Machiness Boots Expense         2.00         (17.54)         (48.3)           7         Machiness Boots Expense         2.00         (17.54)         (48.3)           7         Machiness Boots Expense         2.00         (17.54)         (48.3)           90         Gal Case Unity Operations - Origit         (17.54)         (17.55)         (17.55)           91         Gal Case Unity Operations - Origit         (17.55)         (17.55)         (17.55)           91         Gal Case Unity Operations - Origit         (17.55)         (17.55)         (17.55)           91         Gal Case Information - Origit         (17.55)         (17.55)         (17.55)           91         Gal Case Information - Origit         (17.55)         (17.55)         (17.55)           91         Machiness Case Case Information - Origit         (17.55)         (17.55)         (17.55)           91         Machiness Case Case Information - Origit         (17.55)         (17.55)         (17.55)           91         Machinese Case Case Information - Origit	13	723	Fuel for Liquefied Petroleum Gas Process	670	(670)	0
1         Table Manufacture Gamma Call Protocols Express         1388/080         [1] 11111111         [2823]           1         1         1         1000000000000000000000000000000000000	15	735	Miscellaneous Production Expenses	1,085,220	(175.034)	0 (49,332
1         Table Manufacture Gamma Call Protocols Express         1388/080         [1] 11111111         [2823]           1         1         1         1000000000000000000000000000000000000	16 17	740	Maintenance Supervision & Engineering Maintenance of Structures & Improvements	(297) 23 186	297	0
Process         Soft Process	18	742	Maintenance of Production Equipment Total Manufactured Gas Production Expense	125,951	(125,951)	0
90         Box Partner Case Expense         1502,863,388         (100,963,380)           91         Box Declared Case Expense         1103,000         (100,963,380)           91         Box Declared Case Expense         1103,000         (100,963,380)           91         Box Declared Case Expense         1103,000         (100,963,380)           91         March Declared Case Expense         100,000,000         100,000,000           91         March Declared Case Expense         200,000,000         100,000,000           91         March Declared Case Expense         200,000,000         100,000,000         100,000,000           91         Loss Expenses         200,000,000         200,000         200,000,000         200,000,000         200,000           91         Loss Expenses         200,000,000         200,000         <	10	Purchas		01,000,000	(01,410,010)	(040,002)
21         810         Gast Linds for Comparand Station Fuel - Creat         (1.339)         0         (1.339)           91         1.035         3101074401         23110742401         23110742401         (1.339)         0         (1.339)           91         1.035         23101074401         23110742401         2311074401         231107		804	Purchased Gas Expense	E 455 005	(\$305,856,348)	\$0 0
24         Total Purchased Gas Exponses         3810,276,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,237         0810,273,274,203         0810,273,274,203         0810,273,274,203         0810,273,274,273         0810,273,274,273         0810,274,273         0810,274,273         0810,274,273,274         0810,274,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,274         0810,274,	22	810	Gas Used for Compressor Station Fuel - Credit	(1,398)	0	(1,398
3         84         Controls Supervises         537.448         507.448         <	23 24	812	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense	(133,908) \$310,876,947		(133,908) (\$135,306)
2         9.9.1 Yess Exponse         4.9.27         0.9         4.9.27           2         9.9.1 Yess Exponse         4.9.27         0.9         4.9.25           3         9.9         Compresso Ration Fould Prove         1.3.80         0         9.9           3         9.9         Compresso Ration Found Prove         1.3.80         0         9.9           3         9.9         Compresso Ration Found Prove         1.9.30         0.9         9.9           3         9.9         Compresso Ration Found Prove         1.9.30         0.9         9.9           3         9.9         Compresso Ration Found Prove         1.9.27         0.9         1.9.2           3         9.9         Provesso Ration Found Prove         1.9.2         1.9.2         1.9.2           3         9.9         Provesso Ration Found Provesso Ratio Found Provesso Ration Found Provesso Ratio Found Provesso Rati		Natural	Gas Storage Expenses			
2         9.9.1 Yess Exponse         4.9.27         0.9         4.9.27           2         9.9.1 Yess Exponse         4.9.27         0.9         4.9.25           3         9.9         Compresso Ration Fould Prove         1.3.80         0         9.9           3         9.9         Compresso Ration Found Prove         1.3.80         0         9.9           3         9.9         Compresso Ration Found Prove         1.9.30         0.9         9.9           3         9.9         Compresso Ration Found Prove         1.9.30         0.9         9.9           3         9.9         Compresso Ration Found Prove         1.9.27         0.9         1.9.2           3         9.9         Provesso Ration Found Prove         1.9.2         1.9.2         1.9.2           3         9.9         Provesso Ration Found Provesso Ratio Found Provesso Ration Found Provesso Ratio Found Provesso Rati			Operation Supervisor & Engineering Maps and Records	\$397,449 22,693	\$0 0	22,693
39         81         Compressor Station Expenses         245,154         0         345,154           820         Maximum S Anguing Station Expenses         37,140         0         37,143           820         Maximum S Anguing Station Expenses         37,140         0         37,143           820         Maximum S Anguing Station Expenses         38,045         0         36,045           821         Station Expenses         38,045         0         36,045         0           823         Maximum S Anguing Station Expenses         38,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         0         36,045         15,045,045         0         36,045         15,045,045         0	27	816	Wells Expenses	461,652	0	461,652
31         850         Mexating & Regularing Station Expenses         366,056         0         362,0           32         32         Call Losses         275,777         0         102,57           30         Mantenance of Congressor Station Expenses         275,977         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         0         102,57         102,57         0         102,57         0         102,57	29	818	Compressor Station Expenses	248,154	0	248,154
31         Particular Exponence         37,400         0         37,110           32         32         Particular Exponence         37,140         0         37,177           32         32         Strange Vell Royalles         Exponence         32,777         0         32,777           33         Marinamoc of Stratuce Exploreing         30,441         0         30,441         0           33         Marinamoc of Stratuce Exploreing         50,441         0         30,441         0           34         Marinamoc of Conservices Exploreing         10,231         0         10,321           34         Marinamoc of Conservices Exploreing         10,246         0         10,321           35         Marinamoc of Conservices Exploreing         10,246         0         10,321           35         Marinamoc of Conservices Exploreing         10,321         10,321         10,321           36         Marinamoc of Conservices Exploreing         10,321         10,321         10,321           36         Marinamoc of Conservices Exploreing         13,322,420         10,323         10,332           37         Marinamoc of Conservices Exploreing         13,332,400         13,332         13,332,400         13,332         13,332,400	30	819	Compressor Station Fuel & Power	1,398	0	1,398
31         82         Call. Cales         4, 12, 20         0         4, 21, 20           32         See Song Wei Ryallies         80, 41         0         90, 20           33         See Song Wei Ryallies         80, 41         0         90, 20           34         See Song Wei Ryallies         80, 41         0         90, 20           35         See Song Wei Ryallies         80, 41         0         90, 20           35         See Song Wei Ryallies         102, 50         0         102, 50           36         Sin Mathemace of One Experiment         12, 20         112, 20         112, 20           41         Sin Mathemace of One Experiment         22, 014         22, 014         22, 014         22, 014           310, Add Sin Mathemace of One Experiment         12, 32, 42, 22         50         32, 32, 42, 22         10, 32, 32, 42, 22           42         Sin Mathemace of Direct Experiment         12, 32, 42, 22         50         32, 32, 42, 23         11, 32, 43, 42, 43, 44, 44, 44, 44, 44, 44, 44, 44, 44	32	821	Purification Expenses	37.140	0	37.140
39         Biol         Marinemende Operation & Webs         22,442         0         22,442           30         Biol         Marinemende Operation & Webs         20,204         0         22,204           30         Biol         Marinemende Operation & Webs         22,204         0         22,204           30         Biol         Marinemende Operation & Webs         22,014         0         22,014           310         Marinemende Operation & Webs         22,014         0         22,014         0           42         Biol         Marinemende Operation & Webs         22,014         0         22,014         0           43         Marinemende Operation & Labor & Expenses         9,253         0         6,55         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         5,56         0         1,55,56         0         1,55,56         0         1,55,56         0         1,55,56         0         1,55,56         0         1,55,56         0         1,55,56         0         1,55,55,56         0	33	823	Gas Losses	4,126	0	4,126 275,737
9         80         Marinemace/Segretarian         23423         0         23443           91         800         Marinemace of Lange and Selling Explorement         12,222         12,222           91         813         Marinemace of Lange         12,222         12,222           91         813         Marinemace of One Explorement         12,222         12,222           91         813         Marinemace of One Explorement         22,014         0         22,014           92         813         Marinemace of One Explorement         22,014         0         22,014           93         813         Operation Lakor & Expenses         9,223         0         6,23           94         10         Paration Lakor & Expenses         9,242,32         0         14,33           94         10         Nationand Expenses         13,324,33         0         13,33           95         10         Paration Lakor & Expenses         13,324,33         0         13,33           95         10         Datribution Marinemace Spectrop Code Lakor Marinema	35	825	Storage Well Royalities	98,041	0	98,041
3         3	36	830	MaintenanceSupervision & Engineering	29.452	0	29,452
40         8.3         Mathematics Station Equipment         102.370         0         102.370           41         8.35         Mathematics Station Equipment         310.246         0         310.2           42         8.35         Mathematics Of Deer Equipment         310.246         0         310.2           43         8.37         Mathematics Of Structures & Improvements         91.051         0         14.347           44         8.42.1         Fail         14.3487         0         14.3487           45         8.42.1         Fail         14.3487         0         14.3487           45         8.42.1         Fail         14.3487         0         14.3487           46         8.42.1         Fail         10.051         0         0.052           47         8.43.2         50.0         10.052         50.000 </td <td>38</td> <td>832</td> <td>Maintenance of Reservoirs &amp; Wells</td> <td>503 420</td> <td>0</td> <td>503,420</td>	38	832	Maintenance of Reservoirs & Wells	503 420	0	503,420
1         353         Marin of Measuring & Regulating Status Spatial Exponent         16:351         0         16:351           4         840         Operation Supervisor & Engineering         16:460         0         16:352           4         840         Operation Supervisor & Engineering         16:452         0         16:352           4         840         Operation Supervisor & Engineering         16:352         0         15:352           6         854         Marinenco Ord Structures & Improvements         19:051         0         9           6         854         Marinenco Ord Structures & Improvements         19:051         0         15:352.252         0         15:352.252           7         Operation Supervision and Engineering         15:330.250         15:352.257	39	833	Maintenance of Lines	121,262	0	121,262
43         837         Maintenance Other Expense         310,246         0         310,24           44         941         Operation Labor A Expense         94209         0         9524           45         841         Maintenance of Success & Economents         14,387         0         14,38           47         842         Maintenance of Success & Economents         16,021         0         95           50         707         Operation Spectres         33,342,59         90         3,392,29           51         707         Operation Spectres         12,755,49         066,015         13,391,54           52         977         Detribution and Local Depathing         50,837,7         0         90,933,322           53         77         Mains and Service Expense         12,261,50         0         16,202,11           54         877         Mains and Regulating Station Exp-rinks         12,202,021         300,021         339,82,99           55         877         Mains and Service Expense         12,204,130         0         12,202,130           56         878         Maintenance Seconse         12,202,021         300,021         339,82,99           57         Maintenance Seconse         12,202,021	41	835	Maint of Measuring & Regulating Station Exp	167.915	0	167.915
44         64         0. Operation Supervisor & Engineering         (45)         0         (45)           45         24         (15)         0         15.3         0         15.3           47         84.3         Maintenance Offer Stockers & Improvements         91.05         0         91.05           48         Statutenance Offer Stockers & Improvements         91.05         0         91.05           51         Operation Supervisor Tange Compression         93.337         0         93.337         0         93.337           51         Operation Supervisor Tange Station Sporessis         12.755.64         0         12.755.40         00         12.755.40         00         12.755.40         00         12.755.40         00         12.755.40         00         12.755.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         12.255.40         00         00	42	836	Maintenance of Purification Equipment	22,014	0	22,014
47         83.2         Mathemane difference         91.051         0         91.05           6         564         Mathemane difference         53.242.052         53         53.242.052         53         53.242.052         53         53.242.052         53         53.242.052         53         53.252.05         53.23.252.052.05         53.23.252.052.05         53.23	44	840		(465)	0	(465
47         83.2         Mathemane, 6 Shucknes & Imporvements         91.051         0         91.05           68         584         Mathemane, 6 Shucknes & Departer Equipation         33.242.052         30.         33.342.052           68         Distribution Operation Expenses         33.83.97         50         30.33.97         50         50	45	841	Operation Labor & Expenses		0	9,829
40         Total Natural Gas Storage Expenses         33.542.925         50         53.542.925         50         53.542.925         50         53.542.925         50         53.542.925         50         53.542.925         50         53.542.925         50         53.542.925         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         50         53.532.95         53.532.95         50         53.532.95         50         53.532.95 </td <td>47</td> <td>843.2</td> <td>Maintenance of Structures &amp; Improvements</td> <td>91,051</td> <td>0</td> <td>91,051</td>	47	843.2	Maintenance of Structures & Improvements	91,051	0	91,051
Distribution Operation Expense         S3.38.299         S3.3		\$844	Maintenance Other Storage Compr Equip Total Natural Gas Storage Expenses			\$3,542,925
50         870         Operation, Supervison and Englanding         33,83,249         90         33,83,249           67         Distribution and Lag Departing         72,83,249         060,010         33,83,249           67         Distribution and Lag Departing         72,83,249         060,010         33,83,249           67         Distribution and Lag Departing         72,83,749         060,010         33,83,249           68         For Meaning and Pegulating Station Exponence         33,33,000         0         33,83,249           68         For Meaning and Pegulating Station Exponence         33,33,000         0         33,33,250           69         For Meaning and Pegulating Station Exponence         33,33,000         0         33,33,200           60         For Meaning and Pegulating Exponence         33,33,000         0         33,33,200           61         For Meaning and Pegulating Exponence         33,33,000         0         53,33,200           62         Station Exponence         Station Exponence         33,33,200         0         15,83,831           63         Maintenance Of Station Exponence         Station Exponence         51,83,841         0         62,833           64         Station Exponence         Station Exponence         51,83,831		Distribu	tion Operation Expanse			
23         Mars and second Expense         12,755,460         660,15         13,351,55           24         874         Mars and Second Expense         23,454         33,15         33,15           25         877         Messung and Regulating Station Exp-rises         23,400         0         23,44           25         857         Messung and Regulating Station Expense         142,45,460         0         15,201           26         850         Other Expense         1,847,546         0         1,847,546         0         1,847,546           26         850         Other Expense         1,847,546         0         1,847,546         0         1,847,546           26         850         Martenance Supervision and Englement         10,264,733         0         0,538,152           27         701         Foal Opention and Englement         10,264,733         0         0,538,152           28         Martenance of Messe         Regulating Ex-General         64,962         0         645,66           28         Martenance of Messe         Regulating Ex-General         64,962         0         67,352           29         Martenance of Messe         Regulating Ex-General         64,962         0         67,352	51	870	Operation, Supervision and Engineering Distribution and Load Dispatching			3,938,299
4         363         Mesuring and Regulating Station Ep-Crokets         3.833         0         3.83           5         67         Mesuring and Regulating Station Ep-Crokets         12.84.69         0         12.84.69           57         67         Customer Installation Expenses         13.33.60         0         3.33.60           58         68         Other Expenses         14.67.64         0         14.67.54           58         68         Other Expenses         15.93.611         590.6115         590.6115           58         Final Mesuring and Regulating Expenses         10.654.78         0         15.95.613           63         88         Maintenance Spense         10.654.78         0         62.64.613         0         22.64.63           64         88         Maintenance of Averia         64.90.62         0         67.65.64           65         850         Maintenance of Averia         62.63.613         0         22.64.63           65         86         Maintenance Of Averia         62.93.63.71         50.05.73.65.64         62.28.613         0         2.65.05           70         Total Maintenance Of Averia         62.90.63.71         50.05.73.65.73         60.73.65.66         63.93.83.75.75.75.75.75.75.75.75.75.	52	874	Mains and Service Expenses	12,755,549	606.015	13.361.564
Sol of Measuring and regulating Sation Log-Unit Use         12.44.05         12.44.05           Sol of Measuring and regulating Sation Log-Unit Use         12.44.05         0         15.24.4           Sol of Measuring and Regulating Sation Log-Unit Use         13.33.00         0	53 54	875 876	Distributing Regulating Station Expenses Measuring and Regulating Station Exp-Industrial	985,702 3.631	0	985,702 3,631
57         59         Culturer Installation Expense         3,33,400         0         3,33,400           59         59         Culturer Installation Expense         330,200,251         950,601         350,815,2           50         59         Maintenance Supervision and Engineering         51,836,613         50         51,836,613         50         51,836,613         50         51,836,613         50         51,836,613         50         51,836,613         50         51,836,613         50         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,73         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,534,733         0         10,53	55	877	Measuring and Regulating Station Exp-City Gate	28,409	0	28,409
96         91         Renti Total Operation Expense         339.20122         0         0         339.81524           Distribution Maintenance Supervisor 201         856         Maintenance Supervisor 300.2012         319.20124         319.20124         319.20124           201         856         Maintenance Supervisor 300.2012         319.20124         319.20124         319.20124           201         856         Maintenance Supervisor 300.2012         319.20124         319.20124         319.20124           201         857.5012         646.602         0         104.602         0         104.602           858         Maintenance Orbergenergenergenergenergenergenergenerg	56 57	879	Meter and House Regulator Expenses Customer Installation Expenses	16,208,158 3,133,600	0	3.133.600
60         Total Operation Expense         339,202,251         9505,015         339,8122           61         955         Maintenance Supervision and Engineering         \$1,836,613         \$0         \$1,836,613         \$0         \$1,836,613           61         855         Maintenance of Suburchis and Engineering         \$1,836,613         \$0         \$1,836,613         \$0         \$1,836,613           63         857         Maintenance of Advince         \$1,634,733         \$0         \$1,054,73         \$0         \$0,77,33,33         \$0         \$1,836,613         \$0         \$2,64,603         \$0         \$2,64,603         \$0         \$2,64,603         \$0         \$2,64,603         \$0         \$2,64,603         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,62,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613         \$0         \$2,63,613 <t< td=""><td></td><td>880</td><td>Other Expenses</td><td>1,647,546</td><td>0</td><td>1,647,546</td></t<>		880	Other Expenses	1,647,546	0	1,647,546
61         85         Maintenance Supervision and Engineering         \$1,836,613         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846	59 60	881	Rents Total Operation Expense	\$39,209,251		\$39,815,266
61         85         Maintenance Supervision and Engineering         \$1,836,613         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846,013         \$0         \$2,846		Distribu	tion Maintenance Expense			
64         86         Maint, of Messuring and Regulating Ex-General         848,862         0         848,86           66         86         Maint, of Messuring and Regulating Ex-General         848,862         0         848,86           67         862         Maintenance of Meters and House Regulators         0         622,841         0         622,841           68         Maintenance of Meters and House Regulators         0         73,802         0         622,841           70         Total Distribution Expense         200,303,401         360,6015         350,009,902           71         Total Distribution Expense         200,303,401         360,6015         350,009,902           73         901         Supervision         2,94,003         90         2,95,103           74         901         Supervision         2,94,003         90         2,93,103           76         904         Uncollectible Accounts         2,99,918         12,13,30         12,13,30           77         905         Meters and House Regulators         2,32,109,925         31,12,22,34,30,92         12,13,30           78         900         Procenter Accounts Expense         12,13,30         12,13,30         12,13,30           79         900		885	Maintenance Supervision and Engineering	\$1,836,613	\$0	\$1,836,613
64         86         Maint, of Messuring and Regulating Ex-General         848,862         0         848,86           66         86         Maint, of Messuring and Regulating Ex-General         848,862         0         848,86           67         862         Maintenance of Meters and House Regulators         0         622,841         0         622,841           68         Maintenance of Meters and House Regulators         0         73,802         0         622,841           70         Total Distribution Expense         200,303,401         360,6015         350,009,902           71         Total Distribution Expense         200,303,401         360,6015         350,009,902           73         901         Supervision         2,94,003         90         2,95,103           74         901         Supervision         2,94,003         90         2,93,103           76         904         Uncollectible Accounts         2,99,918         12,13,30         12,13,30           77         905         Meters and House Regulators         2,32,109,925         31,12,22,34,30,92         12,13,30           78         900         Procenter Accounts Expense         12,13,30         12,13,30         12,13,30           79         900	62		Maintenance of Mains	10,634,783	0	10,634,783
66         81         Maint. of Messuing and Regulating Eq.20y Cate         5,411         0         5,34           67         823         Maint. of Messuing and Regulating Eq.20y Cate         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         6,223,620         0         5,223,620         0         2,211,82,420         5,212,820         5,212,820         5,212,820         5,212,820         5,212,8	64		Maint. of Measuring and Regulating Eq-General	649,662	0	649,662
68         68         Maintenance d'Auters and House Regulators         673,623         0         524,623         0         524,623         620,935,241         524,643         524,643         52,640,63         0         2,540,63         0         2,540,63         0         12,133         0         12,133         12,242,743         12,242,743         12,242,743         12,242,743         12,242,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         12,244,743         14,113         12,244,743         14,113         14,113         14,113         14,113         14,113         14,113         14,113         14,113         1	66	891	Maint of Measuring and Regulating Eq-Industrial Maint of Measuring and Regulating Eq-City Gate	5.411	0	200,403
70         Total Maintence Expanses         521182.240         50         521182.27           71         Total Distribution Expanse         500.333.491         500.500.57         500.500.57           71         Total Distribution Expanse         500.333.491         500.500.57         500.500.57           73         500.500.57         500.500.57         500.500.57         500.500.57           74         500.500.57         500.500.57         500.500.57         500.500.57           74         500.500.57         500.5	67 68	892 893	Maintenance of Services Maintenance of Meters and House Regulators	6,226,813 673 620	0	6,226,813
Total Distribution Expense         \$20,303,401         \$300,500.5           Customer Accounts Expense         50	69	894	Maintenance of Other Equipment	113,545	0	113,545
Curtomer Accounts Spense         50         50           73         902         Meter Reading Expense         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,594,053         0         2,577,994         0         1,516,1171         6,517,994         0         5,296,217         3,246,213         5,246,213         5,246,213         5,246,213         5,246,213         5,320,095         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773         0         7,773						
72         91         Supervision         2,2,4,50         90         2,2,8,1,50           74         901         Supervision         2,2,8,1,50         90         2,2,8,1,50           74         903         Subourne Records and Collection Exponse         15,166,177         0         15,166,177         0           75         904         Uncollectible Accounts Expense         12,23,00         2,37,00         2,37,00           76         905         Microsine Accounts Expense         12,23,00         30,30,07         (1,550,113)         6,37,76           76         905         Microsine Accounts Expense         12,23,00         30,30,07         (1,550,113)         5,27,24,242,55           76         905         Microsine and Information Exp.         2,27,167,2         2,569,30         5,320,98           76         90         Microsine and Information Exp.         2,27,167,2         2,569,31         5,320,98           71         10         0         1,33         (40,40,82,27)         6,11,11           71         11         Supervision         894,966         50         5,320,98           71         13         Avertising Expense         1,31,34         0         1,33           71         14,	/1	C		\$60,393,491	\$606,015	\$60,999,506
74         95         Customer Resounds and Collecton Expense         15,166,117         15,166,117           75         95         Lindbeilde Accounts Expense         5,205,107         (1,960,111)         5,274,273           77         Tail Customer Accounts Expense         5,205,107         (1,960,111)         5,274,273           78         Sourcian         Sourcian         5,00         2,265,273         5,223,273           78         Sourcian         Informational Informational Expense         50         2,00         2,656,300         2,665,300         5,894,966         50         5,894,966         50         5,894,966         50         5,894,966         50         5,894,966         50         5,894,966         50         5,894,966         50         1,832,966         50         1,832,966         50         1,832,966         50         1,852,966		901	Supervision		\$0	\$0
75         96         Uncelestible Accounts         8.328,097         (1.959,113)         6.377,69           77         95         Microlinesa Calcinste Accounts Expenses         20.019,000         10.950,113         5.277,69           77         955         Microlinesa Calcinste Expenses         20.019,000         10.950,113         5.274,62           78         95         Microlinesa Calcinste Expenses         20.019,000         2.2569,313         5.246,22           78         95         Microlinesa Calcinste Expense         2.576,300         2.2669,313         5.246,22           95         Informational and International Advertising Exp.         74,773         0         74,773         0         74,773           81         Sales and Advertising Expense         1.05,013         (69,90,22)         641,11         1.05,013         (69,90,22)         641,11         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013         0         1.05,013 <td>74</td> <td>902</td> <td>Customer Records and Collection Expense</td> <td>2,584,053</td> <td></td> <td>2,584,053 15,166,177</td>	74	902	Customer Records and Collection Expense	2,584,053		2,584,053 15,166,177
77         Total Customer Accounts Expenses         520, 196,666         (§1 195,113)         524,246,55           79         Former Accounts Expenses         50         50         5			Uncollectible Accounts	8,328,097	(1,950,113)	6.377.984
78         97         Supervision         22.76         50         22.86         50         77.77           81         900         Informational and Information Adverting Exp.         74.777         24.861.30         74.777           81         900         Informational and Information Adverting Exp.         74.777         24.861.30         53.820.96           82         911         Supervision         9894.966         90         584.64           81         912         Demonstrating and Seling Expenses         1.961.013         (409.822)         641.151           81         844         913         Adverting Expenses         1.91.131         (409.822)         641.151           81         914         Bernont Adverting Expenses         1.91.7340         (409.822)         641.151           81         912         Demonstrating and Expenses         1.94.97.340         (409.822)         61.152.55           912         Office Supples and Expenses         1.222.414         (409.822)         11.825.56           921         Office Supples and Expenses         1.222.414         (409.822)         11.825.56           921         Office Supples and Expenses         1.222.414         (409.822)         17.825.56           921	77	000	Total Customer Accounts Expenses	\$26,199,666		\$24,249,553
79         96         Customer Assistance         2.676,900         2.689,313         5.246,21           90         90         formational and information Exp.         24,71,872         42.590,313         5.246,21           90         90         formational and information Exp.         32.776,900         2.689,313         5.246,21           91         Supervision         15.300,82         5.300,82         5.300,82         5.300,82           21         911         Supervision         5.816,830,440,803         5.000,82         5.910,920         611,33           91         Supervision         5.816,830,440,440,820         9.13,34         1.800,802         9.13,33           91         Machinitrative and General Expenses         0         0         0         1.825,24           91         Adverting Expenses         1.224,141         (400,822)         1.135,25           91         Other Supplies and Expenses         1.224,141         (400,822)         1.185,25           91         Other Supplies and Expenses         1.224,143         (400,822)         1.185,25           91         Other Supplies and Expenses         1.224,141         (400,822)         1.185,25           91         Other Supplies and Expenses         1.224,1416	70	Custom	er Service and Informational Expense	**	<b>50</b>	so
61         Total Cut: Service and Information Exp.         22,751 672         52,266 313         65,320,86           28         Sales and Averiating Expenses         5894,966         \$0         \$384,96           29         Dimonstrating and Seling Expenses         1,05,013         (409,822)         641,14           81         Demonstrating and Seling Expenses         1,30,00         1,30,00         1,30,00           85         916         Menoritating and Seling Expenses         1,30,00         1,30,00         1,30,00           85         917         Menoritating and Seling Expenses         1,30,00,00         1,30,00,00         1,30,00,00         1,30,00,00         1,30,00,00	79	908	Customer Assistance	2 676 900	2,569,313	5.246.213
23         911         Supervision         \$894,965         900         984,985         913         Supervision           913         Supervision         910         (400,822)         1513,751         913         Supervision         914         Supervision         914         Supervision         914         Supervision         914         Supervision         914         914         Supervision         9143         914         914         914	81	909	Total Cust. Service and Information Exp.	\$2,751,672		\$5,320,986
22         911         Supervision         984,965         403         Supervision           23         911         Supervision         911         Supervision         911         Supervision         911         Supervision         911         Supervision         911         Supervision         911         911         Supervision         911         Supervision         911         Supervision         911         911         911         911         911         911         911         911         911         911         911         9		Sales an	d Advertising Expense			
46         913         Adverting Expenses         1,361         0         1,37           916         916         Maximum Expenses         \$1,947,340         (\$400,822)         \$1,57,57           Administrative and General Expenses         \$1,947,340         (\$400,822)         \$1,57,57         \$1,57,57           80         Administrative and General Expenses         \$1,947,340         (\$400,822)         \$1,597,57           80         920         Administrative and General Expenses         \$1,247,340         (\$400,822)         \$1,597,57           80         920         Administrative and General Expenses         \$1,247,340         (\$400,822)         \$1,597,57           80         922         Administrative expenses Transferred         \$1,242,414         (\$1,690,17,69         \$1,652,55           91         922         Administrative expenses Transferred         \$1,652,62         \$1,758,95         \$1,652,62         \$1,652,62           92         22         Expenses         \$2,520,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,220,646         \$2,22		911	Supervision Demonstrating and Selling Expenses			\$894,966 641,191
86         Total Sales and Adverting Expenses         51,97,370         (\$400,822)         51,57,57           Administrative and General Expenses         524,368,088         (\$53,328,962)         \$110,039,17           87         920         Administrative and General Salaries         \$22,436,088         (\$53,328,962)         \$110,039,17           801         Office Supplies and Expenses         12,262,144         (409,522)         11,855,55           921         Office Supplies and Expenses         (10,480,167)         0         (10,480,167)           922         Administratives and Damages         6,562,177         922,222         789,88           924         Property Insurance         706,555         92,122         789,88           925         Englayee Frequencies         16,37,663         (242,51,151)         16,357,663           926         Englayee Frequencies         16,37,663         (242,51,151)         16,358,653           926         Englayee Frequencies         16,37,663         (242,51,51)         16,358,653           927         Statistrance of General Expenses         16,37,663         (242,0144)         633,328,526,52           927         Statistrance of General Expense         570,77,472         (37,420,944)         530,328,526,52           9	84	913	Advertising Expenses	1,361	0	1,361
67         502         Administrative and General Salaries         522,386,068         (65,328,962)         510,059,12           67         502         Offentitrative and General Salaries         12,758,196         (69,822)         510,059,12           69         522         Offentitrative Expenses         10,758,196         (69,827,825)         0         (16,90,17,95)           69         522         Administrative Expenses Transferred         (16,80,17,55)         0         (16,80,17,75)           91         524         Property Insurance         77,86,85         522,226         77,85,95           92         24         Property Insurance         77,86,85         522,226         77,85,95           92         252         Regulatory Commission Expense         2,522,865         (242,91)         2,523,87,95           93         Parts         1,653,027         0         1,635,027         0         1,632,027           94         928         Regulatory Commission Expense         3,70,027,027         0         1,632,027         0         1,632,028           950         Harris         1,632,027         0         1,632,028         1,631,049         1,632,049         1,632,049         1,632,049         1,632,049         1,632,049         1	86		Total Sales and Advertising Expenses		(\$409,822)	\$1,537,517
88         921         Office Supplies and Expenses         12.222.414         (409.822)         11.825.55           91         Office Supplies and Expenses         10.765.169         0         13.785.55           91         Office Supplies and Expenses         10.765.169         0         13.785.55           91         Office Supplies and Expenses         10.480.076         0         10.480.076           92         Outlied Services Employed         10.480.077         10.785.169         12.725.227           92         Datalies Services Employed         10.480.076         0         10.480.076         12.220.061         12.42.22           93         Batters and Damages         8.502.117         22.20.061         12.42.22         78.98.99           94         Property Insurance         13.222.063         (2.23.664.01         1.42.22         78.98.99           95         303         Maccellancous Expenses         1.63.7695         0         1.63.769           96         Payrol Adjustment         1.83.7695         13.13.442         3.113.442         3.113.442           97         Payrol Adjustment         1.52.21.579         (3.406.800)         11.812.64           101         403         Depreciation         15.22.1.579 <td< td=""><td>07</td><td>Adminis</td><td>trative and General Expense</td><td>604 200 000</td><td>(65.000.000)</td><td>¢40.000.405</td></td<>	07	Adminis	trative and General Expense	604 200 000	(65.000.000)	¢40.000.405
921         Office Supplies & Expenses - Non Aloc         (6, 768, 168)         0         (5, 768, 168)           922         Administrative Expenses - Non Aloc         (16, 80, 1758)         0         (15, 80, 1759)           922         Administrative Expenses - Non Aloc         (16, 80, 1759)         0         (16, 80, 1759)           91         924         Property Insurance         1706, 585         92, 122         7782, 68           92         Statistics and Danages         6, 552, 117         922, 208, 045         (2, 222, 151)         30, 306, 98           92         Employee Presions and Benefits         2, 320, 045         (2, 222, 151)         30, 306, 98           93         Maintenance of General Expense         2, 627, 693, 98         (24, 420, 943)         40, 302, 326, 52           94         939         Maintenance of General Expense         31, 63, 427         0         1, 326, 327           95         Maintenance of General Plentt         31, 113, 444         31, 113, 444         31, 113, 443         31, 113, 443           101         403         Depreciation         61, 520, 381         16, 583, 683         76, 327, 22           102         404, 405         Amoritization         152, 1579         31, 161, 453, 453         17, 44, 43, 11, 144		921	Office Supplies and Expenses	12,262,414	(409,822)	11,852,592
90         92         Outlide Services Employed         10,480,676         9         10,480,776           91         92         Outlide Services Employed         78,858         78,858         78,858           91         924         Provide Services Employee         78,858         92,226,045         72,853,951         93,058,44           93         925         Employee Persions and Benefits         22,522,045         92,525,151         93,058,44           94         928         Regulatory Cormission Expense         2,522,853         (344,247)         2,176,44           95         936         Macolinencus General Expense         1,637,067         0         1,337,497           97         924         Maintance of General Plent         319,817         0         318,817           97         924         Maintance of General Plent         31,13,442         3,113,442         3,113,442           97         1031 Administration and General Expense         3477,759,498         (351,522,677)         516,858,653           101         403         Depreciation         61,520,381         16,836,853         7,853,722           104         404,405         Amortization         15,221,579         (3,406,890)         11,812,64           103	90	921	Office Supplies & Expenses - Non Alloc	(5,768,168)	0	(5,768,168
92         92         hybries and Damages         6.502.117         B922.086         7.424.24           92         925         hybries Protions and Expenses         2.303.046         (2.432.15)         30.554.44           92         925         hybries Protions and Expenses         2.303.046         (2.432.15)         30.554.44           93         Maccellaneous General Expenses         1.637.695         (144.211)         1.637.695           93         Marcellaneous General Expenses         1.636.227         0         1.625.27           94         Martenturice General Pasit         1.98.422         0.1.625.22         0         1.625.23           96         Payrol Adjustment         3.113.442         3.113.442         3.113.442         3.113.442           101         403         Depreciation         61.503.081         1.636.523.6715         \$161.633.765           102         404.405         Amortization         1.927.179         (3.406.890)         11.817.66           103         404         Depreciation         1.945.942         (3.77.053.682         2.377.053           104         405         Amortization         1.945.942         (3.806.890)         11.817.66           104         404         Depreciation <t< td=""><td>90</td><td>923</td><td>Outside Services Employed</td><td>10,480,676</td><td>0</td><td>10,480,676</td></t<>	90	923	Outside Services Employed	10,480,676	0	10,480,676
93         92         Employee Pensions and Benefits         23,920,845         (2,252,151)         30,826,845           94         928         Repulsiony Commission Expense         2,522,151)         30,826,845         (2,42,92,151)         30,826,845           95         Payer         Science Expenses         1,626,227         0         1,626,227           96         931         Nents         31,83,442         3,113,444         3,113,444           97         924         Ministration and General Expense         31,92,627,472         (37,420,943)         353,256,55           99         Payroll Adjustment         3,113,444         3,113,444         3,113,444         3,113,444           101         403         Depreciation         61,520,381         16,836,853         78,357,22           101         403         Depreciation         1,522,1579         (3,408,980)         11,112,64           103         431         Interset on Customer Deposits         1,445,042         (817,766,388         5,177,04,154           103         431         Interset of Customer Deposits         1,445,042         (817,766,388         5,177,04,154           103         431         Interset of Customer Deposits         1,445,042         (817,766,388         5,177,04,	91 92	924 925	Property Insurance Injuries and Damages	706,858 6 502 117	92,122 922.086	798,980
95         95         95         1637/695         0         1.637/695         0         1.637/695           96         96         97         1637/695         0         1.637/695         0         1.637/695           96         963         Remine of General Expense         1.632/27         0         0         1.632/27         0         1.64/44         1.632/685         7.63/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/27/27         1.61/	93		Employee Pensions and Benefits			30,568,494
97         932         Maintenance of General Plant         319.812 319.812         0         319.812 343.285           99         Payroll Administration and General Expense         370.677.472         (37.422.942.94)         3312.812 343.285           99         Payroll Adjustment         3,113.442         3,113.442         3,113.442         3,113.442           100         Total 0 & M Expense         5477.778.498         (3515.823.670)         5161.835.65           101         403         Depreciation         61.530.381         16.836.853         78.357.23           102         404.405         Anontratation         15.221.579         (3.04.804)         11.817.64           103         431         Interest on Customer Deposits         1.045.042         (817.796)         227.24           104         408         Payroll Taxes (1************************************	94 95	930	Miscellaneous General Expenses	1.637.695		1.637.695
98         Total Administration and General Expense         97,0577.472         (67,420,945)         583,2265,25           99         Payroll Adjustment         3,113,442         3,113,442         3,113,442         3,113,442           101         403         Depreciation         61,520,381         16,836,853         78,357.23           102         404,405         Amortization         61,520,381         16,836,853         78,357.23           103         431         Interest on Customer Deposits         1,045,042         (817,796,406)         227,24           104         406         Payroll Taxes (1 <sup>111</sup> )         4,350,606         233,886         5,177,04,196           103         431         Interest on Customer Deposits         1,045,042         (81,77,96)         227,22           104         646         Payroll Taxes (1 <sup>111</sup> )         4,030,006         233,886         5,177,04,196           104         Property Taxes (2 <sup>111</sup> )         9,658,716         (81,602,786)         22,770,51           109         TOTAL EXPENSE:         563,122,045         (539,224,517)         528,041,762           109         TOTAL EXPENSE:         563,172,045         (539,238,352)         528,171,402           110         OPCATING INCOME EFORE INCOME TAX         52		931	Rents	1,626,227		1,626,227
Joint Column C		932	Total Administration and General Expense	\$70,677,472		\$63,256,529
10         403         Depreciation         16,556,653         78,557,25           102         404,405         Amortization         15,221,579         (3,408,890)         11,812,68           103         431         Interest on Customer Deposits         1,045,042         (817,796)         227,24           104         408         Peoprif Tasse (1***)         4,300,000         238,885         5,170,40           105         406         Peoprif Tasse (2***)         16,774,154         7,055,383         2,3770,55           106         408         Peoprif Tasse (2***)         5,620,172         (3,620,872,177)         528,247,057           108         408         Tasse, Other Than Income         592,829,5465         (652,932,945,177)         528,941,007           109         TOTAL EXPENSE:         5613,812,1045         (6332,288,002)         528,941,702           109         OPCARTING INCOME TAX         592,979,464         (632,038,001)         543,917,176,207           111         409,410         Incomer Tases         5,859,426         (5,781,186)         3,115,65           111         409,410         Incomer Tases         6,858,666         (5,781,186)         3,115,65	99		Payroll Adjustment		3,113,442	3,113,442
102         404,405         Amortization         15,221,579         (3,408,890)         11,812,64           103         431         Interest on Customer Deposits         1,045,042         (817,796)         227,24           104         406         Payroll Taxes (1***)         4,530,069         229,886         5,170,045           105         445         Argeory Taxes (2***)         15,741,457         7,055,335         23,770,557           106         408         Provery Taxes (2****)         15,741,457         7,055,335         23,770,557           106         408         Cross Receipt Taxes (340 + 4000)         36,560,782         (36,560,782)         (38,263,802)         24,941,07           108         408         Taxes Other Than Income <u>559,256,555</u> (532,638,022) <u>528,141,024</u> 532,441,912         528,941,023           109 <b>TOTAL EXPENSE1</b> <u>5613,812,045</u> (532,638,022) <u>528,111,024</u> (523,946,067) <u>548,981,313</u> 110 <b>OPERATING INCOME DEFORE INCOME TAX</b> <u>592,979,446</u> (523,1866, 15,781,186)         3,311565           111         409,410         Income Taxes         8,886,866         (5,781,186)         3,311565 <td>100</td> <td></td> <td>Total O &amp; M Expense</td> <td>\$477,759,498</td> <td>(\$315,923,678)</td> <td>\$161,835,820</td>	100		Total O & M Expense	\$477,759,498	(\$315,923,678)	\$161,835,820
103         431         Interest on Customer Deposits         1,045,042         (817,796)         222,24           104         408         Payroll Taxes (1***)         4,500,600         2238,885         5,170,45           105         408         Payroll Taxes (1***)         4,500,600         2238,885         5,170,45           106         408         Froyont Taxes (2***)         167,414,45         7,065,533         22,770,55           106         408         Taxes (0****)         0         36,620,782         (36,620,782)         0         226,294,157         526,941,05           106         408         Taxes (0****) Than Income         552,654,55         (52,9,24,817)         526,941,35         529,171,402           109         TOTAL EXPENSE1         5513,812,044         (5332,638,023)         5281,171,402         529,079,446         (52,308,025)         528,171,402           110         OPERTING INCOME TAX         592,079,446         (52,308,025)         528,017,174,002         548,066,067         548,069,067         548,069,067         548,069,067         548,069,067         549,069,067         549,069,067         549,069,067         549,069,067         549,069,068,068,068,068,068,068,068,068,068,068	101	403	Depreciation	61,520,381	16,836,853	78,357,234
103         431         Interest on Customer Deposits         1,045,042         (817,796)         222,24           104         408         Payroll Taxes (1***)         4,500,600         2238,885         5,170,45           105         408         Payroll Taxes (1***)         4,500,600         2238,885         5,170,45           106         408         Froyont Taxes (2***)         167,414,45         7,065,533         22,770,55           106         408         Taxes (0****)         0         36,620,782         (36,620,782)         0         226,294,157         526,941,05           106         408         Taxes (0****) Than Income         552,654,55         (52,9,24,817)         526,941,35         529,171,402           109         TOTAL EXPENSE1         5513,812,044         (5332,638,023)         5281,171,402         529,079,446         (52,308,025)         528,171,402           110         OPERTING INCOME TAX         592,079,446         (52,308,025)         528,017,174,002         548,066,067         548,069,067         548,069,067         548,069,067         548,069,067         549,069,067         549,069,067         549,069,067         549,069,067         549,069,068,068,068,068,068,068,068,068,068,068	102	404 405	Amortization	15 221 579	(3 408 890)	11.812.689
101         400         Payroll Tasss (1***)         4.300,000         230,805         5,170,40           105         405         Payroll Tass (1***)         16,741,454         7,0653,335         23,770,55           106         406         Gross Receipt Taxss (2**)         16,741,454         7,0653,353         23,770,55           106         408         Gross Receipt Taxss (2**)         0         0         0         0         0         25,841,05           108         408         Taxes (0*** Than income         553,265,545         (559,324,572)         528,341,02         528,341,02         528,117,402         529,074,46         (533,265,026,027)         528,341,02         528,117,402         529,074,46         (533,265,026,027)         528,017,1402         540,002         7,410,802,002         7,410,802,002         7,410,802,002         7,410,802,002         7,410,802,002         7,410,802,002         7,410,802,002         7,410,802,002         7,410,802,002         528,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402         540,012,117,402<	103				(817,796)	227,246
105         408         Property Taxes (2***)         16,714,154         7,055,333         2,3770,55           406         Observation (35,300 + 4000)         36,507,124         (36,602,736)         36,307,126           408         408         Taxes Other Than income         552,825,452         (35,29,324,517)         52,824,102           109         TOTAL EXPENSE:         561,312,1045         (35,320,326,327)         52,824,102           100         OPERATING INCOME BEFORE INCOME TAX         592,979,446         (52,339,402,07)         54,891,114,02           111         409,410         Income Taxes         6,898,686         (5,781,186)         3,111,42,33           111         409,410         Income Taxes         8,898,686         (5,781,186)         3,114,62,714,184			Pouroll Toxon (1***)			
0107         408         Other Taxes (41*)         0         0         0         0         522.941.02           109         408         Taxes (41*)         558.265.555         (529.324.512)         528.241.02           109         TOTAL EXPENSE:         5613.812.045         (5332.638.023)         \$281.174.02           110         OPERATING INCOME BEFORE INCOME TAX         592.979.446         (5332.698.067)         568.898.37           111         409.410         Income Taxes         8,896.886         (5.781.186)         3.115.68           7(741.88)         A115.68         (7.741.88)         7.741.886         7.741.886         7.741.886	104	408	Property Taxes (2***)	16,714,154	7.056.383	23,770,537
109         TOTAL EXPENSE:         5613,812.045         (\$332,638,023)         \$2781,174,02           110         OPERATING INCOME BEFORE INCOME TAX         592.979,446         (\$23,969,067)         568,961,33           111         409,410         Income Taxes         8,806,866         (\$7,81,186)         3,115,65           111         409,410         Income Taxes         8,806,866         (\$7,81,186)         7,414,88	105		Other Taxes (41**)	0	0	\$28 941 032
110         OPERATING INCOME BEFORE INCOME TAX         592 070 446         [523 098 067]         588 581.37           111         409,410         Income Taxes         8,896,866         (5,781,186)         3,115.65           111         409,410         Income Taxes         8,896,866         (5,781,186)         7(741,888)	105 106 107				(329,324,512)	\$∠6,941,032
111 409.410 Income Taxes 8.896.866 (5.781,186) 3.115.66 Excess ADIT Amortization (7.418.8	105 106 107 108					
Excess ADIT Amortization (7,418,86	105 106 107 108 109		TOTAL EXPENSES	\$613,812,045		\$281,174,021
Note: per book & adjusted income tax computed on A-2         \$84,082,580         (\$18,216,881)         \$73,284,58           112         NET OPERATING INCOME         \$84,082,580         (\$18,216,881)         \$73,284,58	105 106 107 108 109 110	408	TOTAL EXPENSES OPERATING INCOME BEFORE INCOME TAX	\$613,812,045 \$92,979,446	(\$23,998,067)	\$68,981,379
	105 106 107 108 109 110	408	TOTAL EXPENSE: OPERATING INCOME BEFORE INCOME TAX Income Taxes Excess ADIT Amortization	\$613,812,045 \$92,979,446	(\$23,998,067)	\$281,174,021 \$68,981,379 3,115,680 (7,418,866)
	105 106 107 108 109 110 111	408	TOTAL EXPENSE: OPERATING INCOME BEFORE INCOME TAX Income Taxes Excess ADIT Amortization	\$613,812,045 \$92,979,446 8,896,866	(\$23,998,067) (5,781,186)	\$68,981,379

#### Distribution of Revenue and Expense Adjustments by Account No.

				H-1	H-2	н-3	H4	H-5	H-6	H-7	H-8	H-9 Regulatory	H-10 Interest on	H-11	H-12	H-13	H-14	H-15A	H-16	H-17	H18 Pension				
Line No,	Main Acct.	Description	Test Year Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. I Test Year Margin	Remove Purch Gas Cost and GRT	Payroll Expense E	imployee Benefits	Payroll Taxes		ncollectible C	Commission	Customer I Deposits	Depreciation Expense	Amortization Expense	Locates Expense	Other Expense Of Adjustments	ther Property Tax	Propane Adjustment	Reduced Call Center Payroll	Expense Adjustment	True Up Expenses	Income Tax Adjustment	Total Adjustments T	est Year As Adjusted
	(8)	(b)	(c)	(d)	(e)	(1)	(g)	(h)	0	<b>(</b> )	(1)	(m)	(n)	(0)	(p)	(q)	(r)	(6)	(1)				(u)	(v)	(#)
		OPERATING REVENUE																							
1	480	Residential	\$508,328,812	(\$235,128,484)	(\$68,820)																			(\$235,197,304)	\$273,131,508
2	481.1 481.2	Commercial & Industrial Industrial	155,076,898	(97,213,227)	(673,580)																			(97,886,807)	\$57,190,091 \$0
4	483	Sales for Resale	0																					0	50
5	487	Late Payment Charges	2,967,027		2,158,281																			2,158,281	\$5,125,308
6	488	Miscellaneous Revenue	16 692 496	(2 221 370)																				(2 172 462)	\$0 \$14.459.973
7	489	Transport Other Gas Revenue	16,632,436 23,786,318	(2,221,370) (23,537,798)	48,908																			(2,172,462) (23.537,798)	\$14,459,973 \$248,520
8		Total Operating Revenue	\$706,791,490		\$1,464,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	(\$356,636,090)	\$350,155,400.24
		OPERATING & MAINTENANCE EXPENSE																							
		Manufactured Gas Production Expense																							
9	710	Operation Supervisor & Engineering	\$6,392																(\$6,392)					(\$6,392)	\$0
10 11	712	Other Power Expenses Liquefied Petroleum Gas Expenses	0																\$0 (\$3,161)					0 (3,161)	0
12	723	Fuel for Liquefied Petroleum Gas Process	670																(\$5,161) (\$670)					(5,161) (670)	0
13	728	Liquefied Petroleum Gas	1,085,220																(\$1,085,220)					(1,085,220)	0
14	735	Miscellaneous Production Expenses	125,702 (297)																(\$175,034) \$297					(175,034) 297	(49,332)
15 16	740	Maintenance Supervision & Engineering Maintenance of Structures & Improvements	(297) 23.186																(\$23,186)					(23.186)	0
17	742	Maintenance of Production Equipment	125,951																(\$125,951)					(125,951)	0
18		Total Manufactured Gas Production Expense	\$1,369,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,419,318)				\$0	(\$1,419,318)	(\$49,332)
		Purchased Gas Expense																							
19	804	Purchased Gas Expense	\$305,856,348			(\$305,856,348)																		(\$305,856,348)	\$0
20 21	808.1 810	Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit	5,155,905 (1,398)			(\$5,155,905)																		(5,155,905)	0 (1,398)
21 22	810	Gas Used for Other Utility Operations - Credit	(1,398) (133,908)																					0	(1,398) (133,908)
23		Total Purchased Gas Expense	\$310,876,947	\$0	\$0	(\$311,012,253)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	(\$311,012,253)	(\$135,306)
		Natural Gas Storage Expenses																							
24	814	Operation Supervisor & Engineering	\$397,449																					50	\$397,449
25	815	Maps and Records	22,693																					0	22,693
26 27	816 817	Wells Expenses Line Expenses	461,652 56,017																					0	461,652 56,017
27	817	Line Expenses Compressor Station Expenses	248,154																					0	248,154
29	819	Compressor Station Fuel & Power	1,398																					0	1,398
30	820	Measuring & Regulating Station Expenses	368,058																					0	368,058
31 32	821 823	Putification Expenses Gas Losses	37,140 4.126																					0	37,140 4,126
33	824	Other Expenses	275,737																					0	275,737
34	825	Storage Well Royalities	98,041																					0	98,041
35 36	830 831	MaintenanceSupervision & Engineering Maintenance of Structures & Improvements	29,452 200,455																					0	29,452 200,455
36	832	Maintenance of Reservoirs & Wells	503,420																					0	503,420
38	833	Maintenance of Lines	121,262																					0	121,262
39 40	834 835	Maintenance of Compressor Station Equipment	102,370 167,915																					0	102,370
41	835	Maint of Measuring & Regulating Station Exp Maintenance of Purification Equipment	167,915																					9	167,915
42	837	Maintenance of Other Equipment	310,246																					0	310,246
43 44	840 841	Operation Supervisor & Engineering Operation Labor & Expenses	(465) 9.829																					0	(465) 9.829
	842.1	Evel	14,387																					0	14.387
46	843.2	Maintenance of Structures & Improvements	91,051																					0	91,051
47	\$844	Maintenance Other Storage Compr Equip	526 \$3,542,925																					0	526 \$3,542,925
47		Total Natural Gas Storage Expenses	\$3,542,925	50	50	50	50	\$0	\$0	ະນ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	50	\$3,542,925
		Distribution Operation Expense																							
48 49	870 871	Operation, Supervision and Engineering Distribution and Load Dispatching	\$3,938,299 508.357																					0	3,938,299 508,357
50	874	Mains and Service Expenses	12,755,549													606,015								606,015	13,361,564
51	875	Distributing Regulating Station Expenses	985,702																					0	985,702
52 53	876	Measuring and Regulating Station Exp-Industrial Measuring and Regulating Station Exp-City Gate	3,631 28,409																					0	3,631 28,409
54	878	Measuring and Regulating Station Exp-City Gate Meter and House Regulator Expenses	28,409																					0	16,208,158
55	879	Customer Installation Expenses	3,133,600																					0	3,133,600
58 57	880 881	Other Expenses Rents	1,647,546																					0	1,647,546
58		Total Operation Expense	\$39,209,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0				\$0	\$606,015	\$39,815,266
59	885	Distribution Maintenance Expense Maintenance Supervision and Engineering	1,836,613																					\$0	\$1,836,613
60	886	Maintenance of Structures and Improvements	777,390																					90 0	777,390
61	887	Maintenance of Mains	10,634,783																					0	10,634,783
62 63	889 890	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial	649,662 266,403																					0	649,662 266,403
64	891	Maint. of Measuring and Regulating Eq-City Gate	5,411																					0	5,411
65	892	Maintenance of Services	6,226,813																					0	6,226,813
66 67	893 894	Maintenance of Meters and House Regulators Maintenance of Other Equipment	673,620 113,545																					0	673,620 113,545
68	034	Total Maintenance Expenses	\$21,184,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	1 <u>\$</u> 0	\$21,184,240
69		Total Distribution Expense	\$60,393,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606,015	\$0	\$0	\$0				\$0	\$606,015	\$60,999,506
		Customer Accounts Expense																							
70	901	Supervision	\$0																					\$0	\$0
71 72	902 903	Meter Reading Expense Customer Records and Collection Expense	2,584,053 15,166,177																					0	2,584,053 15,166,177
72	903 904	Customer Records and Collection Expense Uncollectible Accounts	15,166,177 8,328,097								(1,950,113)													0 (1,950,113)	15,166,177 6,377,984
74	905	Miscellaneous Customer Accounts Expense	121,339																					0	121,339
75		Total Customer Accounts Expenses	\$26,199,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (	\$1,950,113)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	(\$1,950,113)	\$24,249,553
#### Spire Missouri East

#### May 31, 2021 Distribution of Revnue and Expense Adjustment by Accounte

				H-1	H-2	н-3	H4	H-5	H-6	н.7	H-8	H-9 Regulatory	H-10 Interest on	H-11	H-12	H-13	H-14	H-15A	H-16	H-17	H18 Pension				
	Main Acct.	Description	Test Year Per Books	Adj. GL Rev to Test Year Margin	Normalize & Adj. F Test Year Margin		Payroll Expense	Employee Benefits	Payroll Taxes	Insurance	Uncollectible Expense	Commission Expense	Customer Deposits	Depreciation Expense	Amortization Expense	Locates Expense	Other Expense Adjustments	Other Property Tax	Propane Adjustment	Reduced Call Center Payroll	Expense Adjustment	True Up Expenses	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(0)	(d)	(8)	(1)	(9)	(h)	0	()	(1)	(m)	(n)	(0)	(p)	(q)	(r)	(s)	(1)				(u)	(v)	(#)
		Customer Service and Informational Expense																							
76	907	Supervision	\$0																					\$0	\$0
77	908	Customer Assistance	2,676,900												2,569,313				0			0		2,569,313	5,246,213
78	909	Informational and Instructional Advertising Exp																						0	74,773
79		Total Cust. Service and Information Exp.	\$2,751,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,569,313	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$2,569,313	\$5,320,986
		Sales and Advertising Expense																							
80	911	Supervision	\$894,966																					\$0	\$894,966
81	912	Demonstrating and Selling Expenses	1,051,013														(409,822)							(409,822)	641,191
82	913	Advertising Expenses	1,361																					0	1,361
83	916	Miscellaneous Sales Expenses	0																					0	0
84		Total Sales and Advertising Expenses	\$1,947,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$409,822)	\$0	\$0	\$0		\$0	\$0	(\$409,822)	\$1,537,517
		Administrative and General Expense																							
85	920	Administrative and General Salaries	\$24,368,088					(\$5,328,962)																(\$5,328,962)	\$19,039,125
86	921	Office Supplies and Expenses	12,262,414														(409,822)							(409,822)	11,852,592
	921	Office Supplies & Expenses - Non Alloc	(5,768,168)																					0	(5,768,168)
87	922	Administrative Expenses Transferred	(16,901,755)																					0	(16,901,755)
88	923	Outside Services Employed	10,480,676																					0	10,480,676
89	924	Property Insurance	706,858							92,122														92,122	798,980
90	925	Injuries and Damages	6,502,117							922,086														922,086	7,424,203
91	926	Employee Pensions and Benefits	32,920,645					227,891													(2,580,042)			(2,352,151)	30,568,494
92	928	Regulatory Commission Expense	2,522,863									(344,216)												(344,216)	2,178,647
93	930	Miscellaneous General Expenses	1,637,695																					0	1,637,695
94	931	Rents	1,626,227																					0	1,626,227
95	932	Maintenance of General Plant	319,812																					0	319,812
96		Total Administration and General Expense	\$70,677,472	\$0	\$0	\$0	\$0	0 (\$5,101,072)	\$0	\$1,014,208	şu	(\$344,216)	\$0	\$0	\$0	\$0	(\$409,822)	\$0	\$0	\$0	(\$2,580,042)	\$0	\$0	(\$7,420,943)	\$63,256,529
99		Payroll Adjustment					\$3,993,442	2												(\$880,000)				3,113,442	3,113,442
100		Total O & M Expense	\$477,759,498	\$0	\$0	(\$311,012,253)	\$3,993,442	2 (\$5,101,072)	\$0	\$1,014,208	(\$1,950,113)	(\$344,216)	\$0	\$0	\$2,569,313	\$606,015	(\$819,644)	\$0	(\$1,419,317)	(\$880,000)	(\$2,580,042)	\$0	\$0	(\$315,923,678)	\$161,835,820
101	403	Depreciation	61,520,381											16,836,853										\$16,836,853	\$78,357,234
102	404, 405	Amortization	15,221,579												(3,408,890)									(3,408,890)	\$11,812,689
103	431	Interest on Customer Deposits and Financing	1,045,042										(817,796)	<b>)</b>										(817,796)	227,246
104	408	Payroll Taxes (1***)	4.930.609						239.886															239.886	0 5.170.495
105	408	Property Taxes (2***)	16,714,154															7.056.383						7.056.383	23.770.537
106	408	Gross Receipts Tax (3300 + 4000)	36.620.782			(36,620,782)																		(36,620,782)	0
107	408	Other Taxes (41**)																						0	0
108	408	Taxes Other Than Income	\$58,265,545	\$0	\$0	(\$36,620,782)	\$0	\$0	\$239,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,056,383	\$0				\$0	(\$29,324,512)	\$28,941,032
109		TOTAL EXPENSES	\$613,812,045	\$0	\$0	(\$347,633,034)	\$3,993,442	2 (\$5,101,072)	\$239,886	\$1,014,208	(\$1,950,113)	(\$344,216)	(\$817,796)	\$16,836,853	(\$839,577)	\$606,015	(\$819,644)	\$7,056,383	(\$1,419,317)	(\$880,000)		\$0	\$0	(\$332,638,023)	\$281,174,021
110		OPERATING INCOME BEFORE INCOME TAX	\$92,979,446	(\$358,100,878)	\$1,464,788	\$347,633,034	(\$3,993,442	2) \$5,101,072	(\$239,886)	(\$1,014,208)	\$1,950,113	\$344,216	\$817,796	(\$16,836,853)	\$839,577	(\$606,015)	\$819,644	(\$7,056,383)	\$1,419,317	\$880,000		\$0	\$0	(\$23,998,067)	\$68,981,379
	400 410	Income Taxes	8.896.866																				(5,781,186)	(5,781,186)	3.115.680
	402,410	Note: per book & adjusted income tax computed on																					(0,701,100)	(0,701,100)	3,115,660
		Excess ADIT Amortization (Per Tracker)																							(7,418,866)
112		NET OPERATING INCOME	\$84,082,580	(\$358,100,878)	\$1,464,788	\$347,633,034	(\$3,993,442	2) \$5,101,072	(\$239,886)	(\$1,014,208)	\$1,950,113	\$344,216	\$817,796	(\$16,836,853)	\$839,577	(\$808,015)	\$819,644	(\$7,058,383)	\$1,419,317	\$880,000		\$0	\$5,781,186	(\$18,216,881)	\$73,284,565

#### Test Year Margin Revenue

	Main Account/Revenue Class							
Line		Residential	SGS/LGS/LV	Transportation	Late Payment	Service Charges		
No.	Description	Gas Sales	SL		Charges	and Other	Total	
	(a)	(b)	(c)	(e)		(f)	(g)	
1	Total Revenue per Book	508,259,992	154,403,318	16,681,343	5,125,308	23,786,318	708,256,279	
2	Less: GRT Revenue, PGA							
	Revenue, and Miscellaneous Adjustments	(235,128,484)	(97,213,227)	(2,221,370)	0	(23,537,798)	(358,100,878)	
3	Test Year Margin	273,131,508	57.190.091	14.459.973	5,125,308	248,520	350,155,400	

#### Revenue Adjustments

					Main Acc	ount/Revenue Class	5		
		Residential Gas Sales	Small General Service	Large General Service	Large Volume, SL, LP, VF	Transportation Revenues	Service Charges and Other	OSS/CRC, Incidential Oil Sales, Rent from Gas Properties	
Line									
No.	Description								Total
1	Test Year Revenue	\$508,328,812	\$62,873,618	\$84,991,970	\$ 7,211,310.04	\$16,632,436	\$2,967,027	\$23,786,318	\$706,791,490
2	Disconnection Normalization	(346,591)							(\$346,591)
3	Weather Normalize	1,055,801	134,308	146,298					\$1,336,407
4	Rate Switching Adjustments (SGS/LGS)		15,184	(522,175)					(\$506,991)
5	Conservation Adjustment	(1,304,698)	(195,804)	(195,044)	(10,403)	(31,625)			(\$1,737,574)
	Lost Late Payment Fees						2,158,281		\$2,158,281
6	Customer Growth Annualization	526,669	51,650						\$578,319
7	Rate switching Adjustments (Other)		0	(69,744)	(27,851)	80,533			(\$17,062)
8	Total Adjustments	(68,820)	5,338	(640,665)	(38,254)	48,908	2,158,281	0	1,464,788
9	As Adjusted Test Year Revenue	\$508,259,992.12	\$62,878,956	\$84,351,305	\$7,173,056	\$16,681,343	\$5,125,308	\$23,786,318	\$708,256,278.54

#### Spire Missouri East

## May 31, 2021

#### Remove Purchase Gas Costs, Gross Receipts Tax, Misc Rev Adjustments

Line		
No.	Description	Amount
	(a)	(b)
1	Purchase Gas Costs (Acct. 804)	(\$287,346,147)
2	Gross Receipts Tax (Acct. 408.1)	(36,620,782)
3	Liquefied Petroleum Gas (Acct. 728)	(1,085,220)
4	ISRS Bill Credits Not Collected in True-up in GO-2021-0030 and GO-2021-0031	231
5	Off System Sales Expense (Acct. 804)	(18,645,506)
6	Total Adjustment	(\$343,697,424)

## Missouri East Wage & Salary Adjustment May 31, 2021

	MO East					
Doll	ars	O&M %				
	3,546,259	<u>52.80%</u> 0.53				
_	3,546,259 447,183 0 0					
=	3,993,442	53%				
	3,546,259					
-	199,672					
	239,607 280					
-	239,886					
\$ 0.2190	9,320					
\$	426					
\$ 8.21	52					
=	47,884					
\$	70,552,092 74,098,351	Dollars   70,552,092   74,098,351   3,546,259   3,546,259   447,183   0   0   3,993,442   3,546,259   447,183   0   3,993,442   3,546,259   447,183   0   0   3,993,442   3,546,259   199,672   239,607   280   239,607   280   239,886   239,886   \$0.2190 9,320   \$0.0100 426   \$0.8950 38,087   \$8.21 52				

## **Employee Benefits**

Line		In	surance	
No.	Description		Rate	Amount
	(a)		(b)	(c)
	Insurance Costs	Missou	ri East	
1	Life Insurance (per \$1000)	\$	0.2190	\$8,807
2	AD&D (per \$1000)	\$	0.0100	402
3	LTD (per \$1000)	\$	0.8950	35,990
4	LTD/STD/FMLA Admin Fees (per person)	\$	8.21	1,389
5	Total Payroll Related Insurance Costs		=	\$46,588
	401K Employee Match Adjustment	<u>401K</u>	Match Rate	<u>Amount</u>
6	Payroll Adjustments:	Missou	ri East	
7	Regular Payroll Adjustment		4.54%	\$161,000
8	Overtime Payroll Adjustment		4.54%	\$20,302
9	Employee Level Adjustment (Reg & OT)-Direct		4.54%	\$0
10	AIP Adjustment		4.54%	\$0
11	Total 401K Employee Match Adjustment			\$181,302

## Payroll Taxes

Line No.	Description	Amount
	(a)	(b)
	Payroll Taxes	
1	FICA Adjustment	239,607
2	Unemployment Tax Adjustment	280
3	Total Payroll Taxes Adjustment	239,886

#### Spire Missouri East

#### May 31, 2021

#### Insurance / Injuries & Damages

Line	Twelve Months Ending September 30,									
No.	Description	2018	2019	2020	3 Year Avg.	925 Amount	924 Amount			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			
	Spire East Claims:									
1	Workers Compensation Claims Paid, net of recoveries	\$1,562,331	\$1,315,196	\$1,269,587	\$1,382,371					
2	Excess Liability Claims Paid, net of recoveries	646,716	826,243	297,464	590,141					
3	Auto Claims Paid, net of recoveries	404,045	126,356	201,224	243,875					
4	Total Proforma Claims	\$2,613,092	\$2,267,794	\$1,768,276	\$2,216,387					
5	Test Year Accrual				1,766,005					
6	Adjustment				\$450,382	\$450,382				
					O&M Transfer					
	Insurance Premiums				Rate					
7	Property Insurance - renewed 3/30/21			\$75,615						
8	Expected Increase Rate - n/a			0%						
9	Property Insurance at 9/30/20 Level		-	75,615						
10	Months			12						
11	Annualized		-	907,386						
12	Test Year			706,858						
13	Adjustment		=	\$200,528	45.940%		\$92,122			
14	Excess Liability and Worker Comp - renewed 3/30/21			\$835,494						
15	Expected Increase Rate - n/a		-							
16	Excess Liability and Workers Comp at 9/30/20 Level		_	835,494						
18	I&D at 9/1/2020 Levels			835,494						
19	Months		_	12						
20	Annualized			10,025,923						
21 22	Test Year		_	9,147,938 \$877,985	45.940%	\$403.346				
22	Adjustment		=	\$877,985	45.940%	\$403,346				
23	D&O, Fiduciary and Cyber - Sept 2020			\$55,061						
24	Months			12						
25	Annualized		-	660,735						
26	Test Year			511,938						
	Adjustment			\$148,797	45.940%	\$68,357				

28 Total Adjustments

\$922,086 \$92,122

## Spire Missouri East

## May 31, 2021

## Uncollectible Expense

Line No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended September 2018	5,311,691	
2	Twelve Months Ended September 2019	6,990,491	
3	Twelve Months Ended September 2020	6,831,770	
4 5	Three Year Average Less Test Year Uncollectible Expense		\$6,377,984 (8,328,097)
6	Adjustment to Test Year - Acct. 904		(\$1,950,113)

## **Regulatory Commission Expense**

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Estimate of current rate case expense	\$550,000	
2	Annual Amortization (3 years)		\$183,333
3	Proforma MPSC Assessment - 2020-2021	-	1,995,314
4	Total Proforma Regulatory Commission Expense		\$2,178,647
5	Less Test Year Regulatory Commission Expense		(2,522,863)
6	Adjustment to Test Year - Acct. 928		(\$344,216)

## Interest on Customer Deposits

Line No.	Description	Reference	Residential
	(a)	(b)	(c)
1	Customer Deposits	B-2	\$5,346,974
2	Interest Rate		4.25%
3	Proforma Interest on Customer Deposits		\$227,246
4	Less Test Year Interest on Customer Deposits		1,045,042
5	Adjustment to Test Year - Acct. 431		(\$817,796)

#### Spire East May 31, 2021

#### Depreciation Expense

Line		Description		MO East Depreciation	Annualized	Total Plant Amount	Proposed	Proforma Depreciation
No.		Description (a)	(b)	Rate (c)	Depreciation (d)	(h)	Rate (j)	Expense (k)
		INTANGIBLE PLANT						
1	301	Organization	\$2,501	0.00%	\$0	\$2,501	0.00%	\$0
2	302	Franchises	8,484	0.00%	0	\$8,484	0.00%	\$0
3	303	MGE Website Enhancements	0	0.00%	0	\$0	0.00%	\$I
4		Total Intangible Plant	\$10,986		\$0	10,986		\$
5	304	PRODUCTION PLANT	\$119,929	0.00%	¢0.	¢110.020	0.00%	\$I
6	304	Land & Land Rights-Mfg Gas			\$0 \$21.212	\$119,929	0.00%	ە \$33,08
7	305	Structures & Improvements-Mfg Gas Other Power Equipment	\$1,869,054 33,139	1.67% 3.50%	\$31,213 1,160	\$1,869,054 \$33,139	1.77% 1.91%	\$33,06
8	311	Propane Equipment-Gas Ops	0	3.71%	0	\$33,139 \$0	2.62%	\$U3 \$
9	311.1	Propane Storage Cavern-Gas Ops	0	1.11%	0	\$0 \$0	1.40%	\$
9 10	311.1	Total Production Plant	\$2,022,123	1.1170	\$32,373	\$2,022,123	1.40%	\$33,71
10		Total Froduction Franc	ψ2,022,123	-	ψ02,010	φ2,022,123		
		UNDERGROUND STORAGE PLANT						
11	350.1	Land	\$1,201,600	0.00%	\$0	1,201,600	0.00%	\$
12	350.2	Rights of Way	778,418	0.00%	\$0	778,418	1.25%	\$9,73
13	351.2	Compression Station Structure	830,420	3.33%	27,653	830,420	2.00%	\$16,60
14	351.4	Other Structures	1,093,321	2.18%	23,834	1,093,321	2.00%	\$21,86
15	352	Wells	8,622,238	1.22%	105,191	8,622,238	1.22%	\$105,19
16	352.1	Storage Leaseholds & Rights	2,126,882	0.00%	0	2,126,882	1.11%	\$23,60
17	352.2	Reservoirs	245,023	1.22%	2,989	245,023	1.11%	\$2,72
18	352.3	Non-Recoverable Natural Gas	9,149,448	1.11%	101,559	9,149,448	1.11%	\$101,55
19	352.4	Wells - Oil & Vent Gas	2,197,749	1.22%	26,813	2,197,749	2.18%	\$47,91
20	353	Lines	3,238,918	1.17%	37,895	3,238,918	1.56%	\$50,52
21	354	Compressor Station Equipment	3,198,332	1.22%	39,020	3,198,332	2.00%	\$63,96
22	355	Measuring & Regulating Equipment	3,187,140	1.79%	57,050	3,187,140	1.91%	\$60,87
23	356	Purification Equipment	610,813	2.38%	14,537	610,813	2.20%	\$13,43
24 25	357	Other Equipment Total Underground Storage Plant	<u>66,896</u> \$36,547,196	4.55%	3,044 \$439,585	66,896 \$36,547,196	4.20%	<u>\$2,81</u> \$520,81
				-				
26	360	OTHER STORAGE EQUIPMENT Land & Land Rights	\$50,654	0.00%	\$0	50,654	0.00%	\$
20	361	Structures & Improvements	107,233	0.00%	\$0	107,233	0.00%	\$
28	362	Gas Holders	34,530	0.00%	\$0 \$0	34,530	0.00%	\$
29	363.3	Compressor Equipment	338,616	0.00%	\$0 \$0	338,616	0.00%	\$
30	505.5	Total Other Storage Equipment	\$531,032	0.0070	\$0	531,032	0.0070	\$
				-		0		
		TRANSMISSION PLANT				0		
31	365.2	Rights of Way - Transmission	\$41,153	0.00%	0	41,153	0.00%	\$
32	367	Mains - Transmission	2,013,840	1.44%	28,999	2,013,840	2.00%	\$40,27
33 34	371	Other Equipment - Transmission Total Distribution Plant	<u>9,654</u> \$2,064,647	2.33%	225 \$29,224	9,654 2,064,647	2.10%	\$20
				-				
		DISTRIBUTION PLANT	\$4.000 to t	0.000/	<u>^</u>	4.000 40 -	0.00%	-
	074	Land & Land Rights	\$4,333,194	0.00%	\$0 \$0	4,333,194	0.00%	\$
34	374	Lond Pights	¢0.			0	1.33%	\$
	374.2	Land Rights	\$0	0.00%		1 079 027	2 10%	¢0F 00
35	374.2 375.1	Str & Imp - District Meas & Reg	1,078,927	3.00%	32,368	1,078,927	2.40%	
35 36	374.2 375.1 375.2	Str & Imp - District Meas & Reg Str & Imp - Service Centers	1,078,927 17,048,852	3.00% 3.00%	32,368 511,466	17,048,852	2.40%	\$409,17
35 36 37	374.2 375.1 375.2 375.3	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage	1,078,927 17,048,852 290,197	3.00% 3.00% 3.00%	32,368 511,466 8,706	17,048,852 290,197	2.40% 2.40%	\$409,17 \$6,96
34 35 36 37 38	374.2 375.1 375.2 375.3 375.7	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage Struct & Impr - MoNat	1,078,927 17,048,852 290,197 69,048	3.00% 3.00% 3.00%	32,368 511,466 8,706 2,071	17,048,852 290,197 69,048	2.40% 2.40% 2.40%	\$409,17 \$6,96 \$1,65
35 36 37 38 39	374.2 375.1 375.2 375.3 375.7 376.1	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage Struct & Impr - MoNat Mains - Steel	1,078,927 17,048,852 290,197 69,048 249,366,658	3.00% 3.00% 3.00% 1.44%	32,368 511,466 8,706 2,071 3,590,880	17,048,852 290,197 69,048 249,366,658	2.40% 2.40% 2.40% 2.00%	\$409,17 \$6,96 \$1,65 \$4,987,33
35 36 37 38 39	374.2 375.1 375.2 375.3 375.7 376.1 376.2	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage Struct & Impr - MoNat Mains - Steel Mains - Cast Iron	1,078,927 17,048,852 290,197 69,048 249,366,658 32,434,668	3.00% 3.00% 3.00% 1.44% 3.31%	32,368 511,466 8,706 2,071 3,590,880 1,073,588	17,048,852 290,197 69,048 249,366,658 32,434,668	2.40% 2.40% 2.40% 2.00% 12.35%	\$409,17 \$6,96 \$1,65 \$4,987,33 \$4,005,68
35 36 37 38 39 40	374.2 375.1 375.2 375.3 375.7 376.1 376.2 376.3	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage Struct & Impr - MoNat Mains - Steel Mains - Cast Iron Mains - Plastic & Copper	1,078,927 17,048,852 290,197 69,048 249,366,658 32,434,668 729,093,980	3.00% 3.00% 3.00% 1.44% 3.31% 1.57%	32,368 511,466 8,706 2,071 3,590,880 1,073,588 11,446,775	17,048,852 290,197 69,048 249,366,658 32,434,668 729,093,980	2.40% 2.40% 2.40% 2.00% 12.35% 2.34%	\$409,17 \$6,96 \$1,65 \$4,987,33 \$4,005,68 \$17,060,79
35 36 37 38 39 40 41	374.2 375.1 375.2 375.3 375.7 376.1 376.2 376.3 378	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage Struct & Impr - MoNat Mains - Steel Mains - Cast Iron Mains - Plastic & Copper Meas. & Reg. Station - General	1,078,927 17,048,852 290,197 69,048 249,366,658 32,434,668 729,093,980 13,224,885	3.00% 3.00% 3.00% 1.44% 3.31% 1.57% 3.71%	32,368 511,466 8,706 2,071 3,590,880 1,073,588 11,446,775 490,643	17,048,852 290,197 69,048 249,366,658 32,434,668 729,093,980 13,224,885	2.40% 2.40% 2.40% 2.00% 12.35% 2.34% 3.11%	\$409,17 \$6,96 \$1,65 \$4,987,33 \$4,005,68 \$17,060,79 \$411,29
35 36 37	374.2 375.1 375.2 375.3 375.7 376.1 376.2 376.3	Str & Imp - District Meas & Reg Str & Imp - Service Centers Str & Imp - Garage Struct & Impr - MoNat Mains - Steel Mains - Cast Iron Mains - Plastic & Copper	1,078,927 17,048,852 290,197 69,048 249,366,658 32,434,668 729,093,980	3.00% 3.00% 3.00% 1.44% 3.31% 1.57%	32,368 511,466 8,706 2,071 3,590,880 1,073,588 11,446,775	17,048,852 290,197 69,048 249,366,658 32,434,668 729,093,980	2.40% 2.40% 2.40% 2.00% 12.35% 2.34%	\$25,89 \$409,17 \$6,96 \$1,65 \$4,987,33 \$4,005,68 \$17,060,79 \$411,29 \$87,55 \$1,835,10

#### Spire East May 31, 2021

#### Depreciation Expense

ine			Curre	ent MO East Depreciation Current Depreciation	Annualized	Total	Proposed	Proforma Depreciation
No.		Description	Amount	Rate	Depreciation	Plant Amount	Rate	Expense
		(a)	(b)	(c)	(d)	(h)	(j)	(k)
46	381	Meters	146,328,847	2.37%	3,467,994	146,328,847	2.77%	\$4,053,309
3	381.1	Smart Meters	0	0.00%	0	0	6.67%	\$0
47	382	Meter Installations	0	0.00%	0	0	1.91%	\$0
3	382.2	Smart Meter Installations	0	0.00%	0	0	6.67%	\$0
48	383	House Regulators	29,070,273	2.00%	581,405	29,070,273	2.00%	\$581,405
49	385	Commercial & Ind Meas & Reg Eq	18,630,399	3.25%	605,488	18,630,399	2.44%	\$454,582
50	386	Other Property - Customer Premises	22,975	7.14%	1,640	22,975	2.73%	\$627
51	387	Other Equipment	406,070	2.78%	11,289	406,070	2.20%	\$8,934
		Total Distribution Plant	\$2,157,619,903		\$56,784,828	2,157,619,903		\$68,467,426
		GENERAL PLANT						
52	389	Land	\$0	0.00%	\$0	0.00	0.00%	\$0
53 3	390.1	Structures	\$163,119	0.00%	\$0	163,119.12	2.73%	\$4,453
54 3	390.2	Struct & Improv - Leased Property		(see adj. H-12)		0.00	(see adj. H-12)	
55	391	Furniture & Fixtures	5,095,909	3.33%	169,694	5,095,908.84	4.71%	\$240,01
56 3	391.1	Data Processing Systems	18,018,624	20.00%	3,603,725	18,018,624.41	12.12%	\$2,183,857
57 3	391.2	Mechanical Office Equipment	307,555	10.00%	30,755	307,554.99	5.47%	\$16,823
58 3	391.3	Data Processing Software		(see adj. H-12)		0.00	(see adj. H-12)	
59 3	391.4	Data Processing Systems	584,933	10.00%	58,493	584,932.87	9.89%	\$57,850
60 3	391.5	Enterprise Software-EIMS		(see adj. H-12)		0.00	(see adj. H-12)	
61 3	391.95	Ent Software - EIMS		(see adj. H-12)		0.00	(see adj. H-12)	
62	392	Transportation Eq Sp Trucks	\$0	0%	0	0.00	7.69%	\$0
63 3	392.1	Transportation Eq - Automobiles	4,590,903	14.17%	650,531	4,590,902.72	10.00%	\$459,090
64 3	392.2	Transportation Eq - Trucks	34,867,937	8.18%	2,852,197	34,867,936.77	7.69%	\$2,681,344
65	393	Stores Equipment	328,900	2.22%	7,302	328,900.46	2.16%	\$7,104
66	394	Tools, Shop & Garage Equipment	29,941,956	2.63%	787,473	29,941,956.35	3.62%	\$1,083,899
67	395	Laboratory Equipment	320,500	3.57%	11,442	320,499.73	3.62%	\$11,602
68	396	Power Operated Equipment	64,012,259	6.92%	4,429,648	64,012,258.78	6.07%	\$3,885,544
69 3	397.0	Communication Equipment	10,555,565	5.00%	527,778	10,555,564.73	5.81%	\$613,278
1	397.1	Communication Equipment - ERTs	0	0.00%	0	0.00	0.00%	\$0
1	397.1	Communication Equipment - AMR Devices	16,624,220	13.33%	2,216,009	16,624,219.88	13.33%	\$2,216,009
70	398	Miscellaneous Equipment	3,938,789	3.45%	135,888	3,938,788.74	4.58%	\$180,397
		Total General Plant	\$189,351,168		\$15,480,936	\$189,351,168	· -	\$13,641,268
72		Total Original Cost Plant in Service	\$2,388,147,055		\$72,766,947	\$2,388,147,054.6		\$82,703,699
73		Less: Depreciation Charged to Clearing			(\$4,346,465)			(\$4,346,465
74		Less Test Year Depreciation Expense						\$61,520,38 <sup>-</sup>
75		Adjustment to Test Year - Acct. 403						\$16,836,853

## Spire Missouri East Other Adjustments May 31, 2021

SLEGAL.MISSOU - Spire Missouri Inc.	AC 920100 - Admin and Gen Salaries - Non-Allocated	\$2 174 120 81	Missouri East Portion of AIP that is earnir	as based	
SLEGAL.MISSOU - Spire Missouri Inc.	AC 920180 - Admin and Gen Salaries - Equity Compensation		EIP not in rates	igo based	
	No_ozo too - Namin' and Gen Galaries - Equity Compensation	ψ0,104,041.00			
	Monthly Amortization		ACTUAL - Actual		
	AC_182364 - Othr Regl Assets - St Charles Lateral	\$44,125.09	2020		
	AC_182600 - Othr Regl Assets - One Time Cost to Achieve	\$126,661.65	Sep - September		
			USD Total		
			AllCustom1 - All Reporting		
			YTD - Year-to-Date	Amortization during true-up period Expe	ected 5/31 bal
	AC_182364 - Othr Regl Assets - St Charles Lateral		\$838,376.71	(\$353,000.72)	\$485,375
	AC_182600 - Othr Regl Assets - One Time Cost to Achieve		\$2,594,773.32	(\$1,013,293.23)	\$1,581,480
			\$3,433,150.03	(\$1,366,293.95)	\$2,066,856
		Remove OTCTA -non RB	599,773.38	42,089.36	55768
			\$2,833,376.65	(\$1,324,204.59)	\$1,509,172
		MO East	\$2.594.773.32	(\$1.013.293.23)	\$1.581.48

MO East	\$2,594,773.32	(\$1,013,293.23)	\$1,581,480.09
MO West	\$1,567,499.94	(\$696,666.64)	\$870,833.30
	\$4,162,273.26	(\$1,709,959.87)	\$2,452,313.39

#### Amortization Expense

		0.142857143			
Line		Original	Monthly Test Year Amortization	Proforma Amortization	Acct
No.	Description	Cost Plant	Expense	Expense	No.
	(a)	(b)	(c)	(d)	(e)
1	Storage Leaseholds & Rights				404.2
2	(390) Struct & Improv - Leased Property	6,205,573	52,058	624,691	404.3
3	(391.3) Data Processing Software	14,747,930	121,548	1,458,570	404.3
4	(391.5) Enterprise Software-EIMS	68,160,374	568,003	6,816,037	404.3
	(391.95) -Ent Software SS Alloc	19,393,839	161,615	1,939,384	
5	Sub Total	\$108,507,717	\$903,224	\$10,838,682	
		Unamortized		Proforma	
		Balance	Mo Amort Amt	Amortization	
6	Other Leased Property				404.3
7	Total Amortization			11,341,740	
8	Less Test Year Amortization			(15,221,579)	
9	Adjustment to Test Year Account 404			(3,879,839)	
	Proposed Amortization of smaller balances remaining from last case:	2,833,377			
	Adjustment: To reflect amortization through 5/31	1,324,205			
	May 31 Balance	1,509,172	41,921	503,057	
		Unamortized		Proforma	
	Deferred Energy Efficiency and Low Income Program Costs	Balance	Mo Amort Amt	Amortization	
10	Deferred Energy Efficiency Cost Balance	\$23,151,574	192,930	\$2,315,157	
11	Energy Affordability Program	\$2,214,074	18,451	\$221,407	
12	Red Tag Program	\$130,993	2,729	\$32,748	
13	Pro-Forma Amortization Expense			\$2,569,313	908.0
14	Less Test Year Amortization Expense				
15	Adjustment to Test Year - Accts. 908			\$2,569,313	
16	GU-2020-0376 Regulatory Asset at 12/31/2020	\$196,462.31	\$3,274.37	\$39,292	
18	GU-2020-0376 - Lost Disconnect/Late Payment Fees	\$2,158,280.96	\$35,971.35	\$431,656	

SPIRE MISSOURI EAST May 31, 2021

#### Locates Expense

Contractor Refund Date Issued: Amount:

5/21/2020 (\$606,015.26)

Adjustment to Account 874 Expenses - Schedule Ha

## **Other Expense Adjustments**

Line No.	Description	Acct	Total
	(a)		(b)
1	Expense Eliminations Eliminate Ticket Expense	912	(\$389,102)
3	Remove Alcohol Expense	_	(\$20,720)
4	Total	=	(\$409,822)

## Spire Missouri East Property Tax Adjustment May 31, 2021

Total cost of service with 3 year amort

variance from test year

Sum of Transaction Amount Row Labels

1600	Cost Element Name ALT FUEL REFUND CREDIT OK FRANCHISE STL BIZ LIC
1620	Real Estate and Property Taxes

1621 Merchants and Manufacturers' License 1624 Louisiana/Illinois Franchise Tax

•				
	Column Lal	pels		
GL Journal Category		120	130	Grand Total
ALT FUEL REFUND CREDIT		-140961		-140961
OK FRANCHISE		6497.99		6497.99
STL BIZ LIC		675		675
ACCRUAL		18861376.08	16214725.63	35076101.71
Misc Receipts		-65	0	-65
KS Deferral Amortization			276510	276510
KS Accrual			1777420.04	1777420.04
KS Deferral 2019			-377416.04	-377416.04
MO RATE CASE DEFERRAL		-2391148.83	-2558250.63	-4949399.46
ACCRUAL		357886.6		357886.6
ACCRUAL		19893		19893
		16714153.84	15332989	32047142.84
Test year expense		\$16,714,153.84		
2020 property taxes paid (forecast)		\$21,509,217.49		
ncrease over test year expense		\$4,795,063.65		
Deferrals	Bal at 9/30		Bal at 12/31/20	
AC_182009 - Other Reg Assets - Prop		\$6,318,433.52	\$6,783,959.52	
		\$6,318,433.52	\$6,783,959.52	
Amort - 3 year		\$2,106,144.51	\$2,261,319.84	
Amort - 4 year		\$1,579,608.38	\$1,695,989.88	

\$23,615,362.00

\$6,901,208.16

\$23,770,537.33

\$7,056,383.49

Grand Total

#### **Propane Adjustments**

Line No.	Description	Acct	Total
110.	(a)	7,001	(b)
	Propane Plant		(-)
1	Account 311		\$ 2,899,588.60
2	Account 311.10		\$ 4,827,936.02
	Depreciation Reserve		\$ 7,762,494.56
	Propane Expenses		
2	Operation Supervisor & Engineering	710	\$6,391.97
3	Other Power Expenses	712	\$0.00
4	Liquefied Petroleum Gas Expenses	717	\$3,161.19
5	Fuel for Liquefied Petroleum Gas Process	723	\$670.39
6	Liquefied Petroleum Gas	728	\$1,085,219.75
7	Miscellaneous Production Expenses	735	\$175,034.03
8	Maintenance Supervision & Engineering	740	(\$297.06
9	Maintenance of Structures & Improvements	741	\$23,186
10	Maintenance of Production Equipment	742	\$125,951
11	Total		 \$149,137
	Total Expense		\$1,270,477

Spire Missouri Inc May 31, 2021

#### **3rd Party Call Center Expenses**

To reflect a reduction in 3rd party call center expenses Amount: (\$880,000.00)

Reduction to Payroll - Schedule Ha

Schedule H-17 MA-TD1

# Spire Missouri East 926 Adjustment May 31, 2021

#### <u>Test Year</u>

	East
Pension Amortization Expense	\$ 16,424,211.96
Pension Contribution Expense	\$ 29,000,000.00
OPEB Amortization Expense	\$ 5,196,898.92
OPEB Contribution Expense	\$ 8,600,000.04
Pension/OPEB's	\$ 59,221,110.92
SERP	\$ 1,377,979.18
926 Other	\$ 29,361,154.05
926 Total before Allocations/Transfers	\$ 89,960,244.15
Allocations (-to / +from) other affiliates	\$ (17,070,865.98)
Total net of allocations, before transfers	\$ 72,889,378.17
Transfers to construction	\$ (39,968,733.08)
Total to Expense	\$ 32,920,645.09

## Updated funding

	East
Pension Amortization Expense	\$ 11,090,101.00
Pension Contribution Expense	\$ 41,500,000.00
OPEB Amortization Expense	\$ 105,818.53
OPEB Contribution Expense	\$ -
Pension/OPEB's	\$ 52,695,919.53
SERP (amount in rates from last case)	\$ 460,434.35
926 Other	\$ 29,361,154.05
926 Total before Allocations/Transfers	\$ 82,517,507.93
Allocations (-to / +from) other affiliates	\$ (15,658,531.52)
Total net of allocations, before transfers	\$ 66,858,976.40
Transfers to construction	\$ (36,518,372.91)
Total to Expense	\$ 30,340,603.49
Transfer Rate	0.5462
	\$ (2,580,041.60)

Schedule H-18 MA-TD1

#### Spire Missouri West

#### Index of Schedules

<u>Schedule</u>	Description
А	Revenue Deficiency
A-2	Income Tax
В	Rate Base
B-1	Customer Deposits
B-2	Customer Advances
B-3	Accumulated Deferred Income Taxes
B-4	Regulatory Liabilities
С	Plant In Service
D	Accumulated Reserves for Depreciation and Amortization
E	Working Capital
E-1	Materials & Supplies
E-2	Prepayments
E-3	Gas Inventory
E-4	Summary of Cash Working Capital
E-5	Regulatory Assets
F	Summary Of Cost Of Capital
Н	Distribution of Revenue and Expense Adjustments by Account No.
На	Distribution of Revenue and Expense Adjustments by Account No.
H-1	Test Year Margin Revenue
H-2	Revenue Adjustments
H-3	Remove Purchase Gas Costs and Gross Receipts Tax
H-4	Payroll Adjustment
H-5	Employee Benefits
H-6	Payroll Taxes
H-7	Insurance / Injuries & Damages
H-8 H-9	Uncollectible Expense Regulatory Commission Expense
H-9 H-10	Interest on Customer Deposits
H-10 H-11	Depreciation Expense
11-11	Other Regulatory Adjustments
H-12	Amortization Expense
H-14	Other Expense Adjustments
H-15	Kansas Property Tax
H-15a	Other Property Tax
H-17	Call Center Expense
H-18	926 Adjustment

#### Spire Missouri West May 31, 2021 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$1,330,270,175		
2	Rate of Return	F	7.227%		
3	Required Return		\$96,138,626	\$96,138,626	
4	Adjusted Test Year Net Operating Income	На	_	36,163,034	
5	Earnings Deficiency		_	\$59,975,592	\$59,975,592
6	Multiply by Income Tax Gross-up Factor			_	1.31735
7	Net Revenue Deficiency Allowance for Known and Measurable Changes/				\$79,009,038
8	True-up Estimate				
9	Total Revenue Deficiency				\$79,009,038

#### Spire Missouri West May 31, 2021 Income Tax

Line			Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	На	\$466,368,538	\$225,418,873
2	Total Operating Expenses	На	(387,981,631)	(187,883,653)
3	Net Operating Income	На	\$78,386,908	\$37,535,220
4	Flow Through Adjustments		(\$3,263,581)	(\$3,263,581)
5	Less: Interest on Long Term Debt		(24,290,733)	(24,290,733)
6	Total Tax Adjustments	_	(\$27,554,314)	(\$27,554,314)
7	Net Taxable Income	=	\$50,832,594	\$9,980,906
8	Income Tax		\$12,245,681	\$2,404,422

#### Income Tax Workpaper

Composite Debt Cost Rate	1.8260%		
Rate Base	\$1,330,270,175		
Interest on Long Term Debt	\$24,290,733		
Net Taxable Income	\$50,832,594	\$9,980,906	
Effective Tax Rate	24.09%	24.09%	
Income Tax	\$12,245,681	\$2,404,422	

#### Spire Missouri Computation of Effective Tax Rate

Effective Federal Tax Rate	(1)		20.18%	
Effective Missouri Tax Rate	(2)		3.58%	
Effective Kansas City Tax Rate	(3)		0.33%	
Overall Effective Tax Rate			24.0902%	
Reciprocal			75.9098% #	
Tax rate divided by reciprocal		_	31.7353% #	
Federal				
Total			100.00%	
Less: Effective Missouri Tax Rate (2)			-3.58%	
Less: Effective Kansas City Rate (3)			-0.33%	
Percentage subject to Federal Tax			96.09%	
Federal Tax Rate		х	21.00%	
Effective Federal Tax Rate		20.18%	20.18%	(1)
Missouri				
Total			100.00%	
Less: Effective Kansas City Rate(3)			0.33%	
Less: 1/2 Effective Federal Rate (1)			10.09%	
Percentage subject to Missouri Tax			89.58%	
Missouri Tax Rate		х	4.00%	
Effective Missouri Tax Rate		_	3.58%	(2)
St Louis City/Kansas City				
Total KC tax rate			1.00%	
Apportionment*		x	32.84%	
Effective KC tax rate		_	0.33%	(3)

#### Spire Missouri West May 31, 2021 Rate Base

Line			
No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intangible Plant	С	\$29,423
2	Production Plant	C	¢20,420 \$0
2	Underground Storage Plant	C	\$0 \$0
4	Other Storage Equipment	C	\$0 \$0
5	Transmission Plant	C	\$0 \$0
6	Distribution Plant	C	1,733,886,353
7	General Plant	C	185,565,967
8	True Up Estimate	C	0
9	Gross Plant In Service	-	\$1,919,481,743
10	Accumulated Depreciation & Amortization	D	(544,698,422)
11	Net Plant in Service		\$1,374,783,321
12	Working Capital	E	77,504,052
13	Customer Deposits	B-1	(4,268,539)
14	Customer Advances	B-2	(2,973,906)
15	Deferred Income Taxes - Other ( Net of AMT)	B-3	(88,151,325)
16	Other Regulatory Liabilities	B4	(26,623,429)
16	Total Rate Base		\$1,330,270,175

## Spire Missouri West May 31, 2021 Customer Deposits

Line		Residential
No.	Month	Amount
	(a)	(b)
1	May-20	6,116,773
2	Jun-20	6,080,212
3	Jul-20	5,679,926
4	Aug-20	4,038,343
5	Sep-20	4,017,337
6	Oct-20	4,036,163
7	Nov-20	3,954,261
8	Dec-20	3,887,675
9	Jan-21	3,787,129
10	Feb-21	3,738,085
11	Mar-21	3,622,330
12	Apr-21	3,544,919
13	May-21	3,555,411
14	Total	\$51,222,473
15	Average	\$4,268,539

Prime lending rate effective March 2020 = 3.25%

			March 2020 = 3.2
16	Interest Rate	4.25%	
			Per Tariff
17	Interest Expense	(\$181,413)	

#### Spire Missouri West May 31, 2021 Customer Advances

Line		
No.	Month	Amount
	(a)	(b)
1	May-20	2,953,092
2	Jun-20	2,961,914
3	Jul-20	2,982,981
4	Aug-20	2,998,143
5	Sep-20	2,965,184
6	Oct-20	2,985,396
7	Nov-20	2,986,831
8	Dec-20	3,013,882
9	Jan-21	3,020,938
10	Feb-21	2,920,714
11	Mar-21	2,938,725
12	Apr-21	2,957,075
13	May-21	2,957,075
14	Total	\$35,686,866
15	Average	\$2,973,906

#### Accumulated Deferred income Taxes

Line No.	Description	Amount
	(a)	(b)
2	Total Accumulated Deferred Income Taxes	\$ 88,621,325

## Spire Missouri West Regulatory Liabilities May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
1	Rate Base Offset from GM-2013-0254	(\$118,326,358)
2	Amortization of Rate Base Offset	\$91,702,929
3	Total Regulatory Liabilities	(\$26,623,429)

#### Spire Missouri May 31, 2021 Plant in Service

		Description	Plant Balance @ 5/31/2021	Total Adjustments	Total As Adjusted
		a)		c)	d)
		INTANGIBLE PLANT			
1	301	Organization	\$15,600		\$15,6
2	302	Franchises	13,823		13,8
3	303	MGE Website Enhancements	0		600.4
4		Total Intangible Plant	\$29,423	· .	\$29,4
-		PRODUCTION PLANT			
5 6	304 305	Land & Land Rights-Mfg Gas	\$0 0.00		0.
7	305	Structures & Improvements-Mfg Gas Other Power Equipment	0.00		0.
8	311	Propane Equipment-Gas Ops	0.00		0.
9	311.1	Propane Storage Cavern-Gas Ops	0.00		0
10		Total Production Plant	\$0		
		UNDERGROUND STORAGE PLANT			
11	350.1	Land	\$0		
12	350.2	Rights of Way	\$0		
13	351.2	Compression Station Structure	\$0		
14	351.4	Other Structures	\$0		
15	352	Wells	\$0		
16	352.1	Storage Leaseholds & Rights	\$0		
17	352.2	Reservoirs	\$0		
18	352.3	Non-Recoverable Natural Gas	\$0		
19	352.4	Wells - Oil & Vent Gas	\$0		
20	353	Lines	\$0		
21	354	Compressor Station Equipment	\$0		
22	355	Measuring & Regulating Equipment	\$0		
23	356	Purification Equipment	\$0		
24 25	357	Other Equipment Total Underground Storage Plant	\$0 \$0		
26	360	OTHER STORAGE EQUIPMENT Land & Land Rights	\$0		
27	361	Structures & Improvements	0		
28	362	Gas Holders	0		
29	363.3	Compressor Equipment	0		
30		Total Other Storage Equipment	\$0		
		TRANSMISSION PLANT			
31	365.2	Rights of Way - Transmission	\$0		
32	367	Mains - Transmission	0		
33 34	371	Other Equipment - Transmission Total Transmission Plant	<u> </u>		
34					
34	374	DISTRIBUTION PLANT Land & Land Rights	\$476.088		\$476.0
0.1	374.2	Land Rights	\$4,172,764		\$4,172,7
35	375.1	Str & Imp - District Meas & Reg	16,388,754		16,388,7
36	375.2	Str & Imp - Service Centers	9.724		9.7
	375.3	Str & Imp - Garage	0		.,
	375.7	Struct & Impr - MoNat	0		
37	376.1	Mains - Steel	289,249,496		289,249,4
38	376.2	Mains - Cast Iron	36,477,083		36,477,0
39	376.3	Mains - Plastic	668,606,941		668,606,9
40	378	Meas. & Reg. Station - General	15,364,357		15,364,3
41	379	Meas. & Reg. Station - City Gate	6,358,461		6,358,4
42	380.1	Services - Steel	7,638,058		7,638,0
43	380.2	Services - Plastic	505.959.035		505.959.0
44	381	Meters	54,524,766		54,524,7
	382	Meter Installations	107,307,579		107,307,5
45	383	House Regulators	18,520,439		18,520,4
46	385	Commercial & Ind Meas & Reg Eq	2,832,808		2,832,8
47	386	Other Property - Customer Premises	_,,0		
47	387	Other Equipment	0		
47 48		Total Distribution Plant	\$1,733,886,353		\$1,733,886,3
48 49		GENERAL PLANT			
48 49 50	389	Land	\$1,058,065		
48 49 50 51	390.1	Land Structures	878,378		878,3
48 49 50 51 52	390.1 391	Land Structures Furniture & Fixtures	878,378 2,201,111		878,3 2,201,
48 49 50 51 52 53	390.1 391 391.1	Land Structures Furniture & Fixtures Data Processing Systems	878,378 2,201,111 5,926,412		878,3 2,201,
48 49 50 51 52 53 54	390.1 391 391.1 391.2	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment	878,378 2,201,111 5,926,412 0		878,3 2,201,
48 49 50 51 52 53 54 55	390.1 391 391.1 391.2 391.3	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software	878,378 2,201,111 5,926,412 0 0		878,3 2,201,
48 49 50 51 52 53 54 55 56	390.1 391 391.1 391.2 391.3 391.4	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems	878,378 2,201,111 5,926,412 0 0		878,3 2,201,7 5,926,4
48 49 50 51 52 53 54 55 56 57	390.1 391 391.2 391.2 391.3 391.4 391.5	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS	878,378 2,201,111 5,926,412 0 0 0 54,651,111		878, 2,201, 5,926, 54,651,
48 49 50 51 52 53 54 55 56	390.1 391 391.2 391.3 391.3 391.4 391.5 391.95	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Enterprise Software-EIMS Ent Software SS Alloc	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015		878, 2,201, 5,926, 54,651,
48 49 50 51 52 53 54 55 56 57 59	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks	878,378 2,201,111 5,926,412 0 0 0 54,651,111 15,550,015 0		878,3 2,201, 5,926,4 54,651,1 15,550,0
48 49 50 51 52 53 54 55 56 57 59 58	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392 392.1	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Systems Entarprise Software-EIMS Entraprise Software-EIMS Ent Software SS Alloc Transportation Fq Automobiles	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999		878,3 2,201, 5,926,4 54,651, 15,550,0 5,232,5
48 49 50 51 52 53 54 55 56 57 59 58 59	390.1 391 391.2 391.3 391.4 391.5 391.95 391.95 392 392.1 392.2	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software-EIMS Enterprise Software-EIMS Ent Software SS Alloc Transportation - Sp Trucks Transportation Eq - Automobiles Transportation Eq - Trucks	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999 25,322,523		878; 2,201, 5,926,4 54,651, 15,550,0 5,232,9 25,322,3
48 49 50 51 52 53 54 55 56 57 59 58 59 60	390.1 391.3 391.2 391.3 391.4 391.5 391.95 392 392.1 392.2 393	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Systems Enterprise Software-EIMS Enterprise Software-EIMS Ent Software SS Alloc Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment	878,378 2,201,111 5,926,4111 5,520,015 0 5,222,999 25,322,323 664,474		878, 2,201, 5,926,4 54,651, 15,550,0 5,232,9 25,322, 664,4
48 49 50 51 52 53 54 55 56 57 59 58 59 60 61	390.1 391. 391.2 391.3 391.4 391.5 391.4 391.5 392.3 392.1 392.2 393 394	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Enterprise Software.EIMS Ent Software SS Alloc Transportation S.p Trucks Transportation Eq Automobiles Transportation Eq Trucks Stores Equipment	878.378 2,201,111 5,926,412 0 0 54,851,111 15,550,015 0 5,232,999 25,322,323 664,474 12,090,999		878, 2,201, 5,926,4 54,651, 15,550,0 5,232,9 25,322, 664,4
48 49 50 51 52 53 54 55 56 57 59 58 59 60	390.1 391.3 391.2 391.3 391.4 391.5 391.95 392 392.1 392.2 393	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Systems Enterprise Software-EIMS Enterprise Software-EIMS Ent Software SS Alloc Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,322,939 25,322,939 664,474 12,000,999 0 0		878, 2,201, 5,926,4 54,651, 15,550,0 5,232,9 25,322, 664,4
48 49 50 51 52 53 54 55 56 57 59 58 59 60 61	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392 392.1 392.2 393 394 395 396	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Systems Enterprise Software-EMS Entroprise Software-EMS Ent Software SS Alloc Transportation Eq Tucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	876.376 2.201,111 5.926,412 0 0 54,651,111 15,550,015 0 5.232,999 25.322,323 664,474 12,090,999 0 12,872,033		878; 2,201, 5,926, 54,651, 15,550, 5,232, 664, 12,090, 12,872,(
48 49 50 51 52 53 54 55 56 57 59 58 59 60 61 62	390.1 391 391.1 391.2 391.3 391.4 391.5 391.5 392 392.1 392.2 393 394 395 396 397.0	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Software Enterprise Software -EIMS Ent Software SS Alloc Transportation Eq Automobiles Transportation Eq Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 5,232,999 25,322,323 664,474 12,090,992 12,872,033 6,187,530		878, 2,201, 5,926, 54,651, 15,550, 5,232, 25,322, 26,684, 12,090, 12,872,( 6,187,
48 49 50 51 52 53 54 55 56 57 59 60 61 62 63	390.1 391 391.1 391.2 391.3 391.4 391.5 391.95 392 392.1 392.2 393 394 395 396	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Systems Enterprise Software-EMS Entroprise Software-EMS Ent Software SS Alloc Transportation Eq Tucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment	878.378 2.201,111 5.926,412 0 0 54,651,111 15,550,015 0 5.232,999 25.322,323 664,474 12,090,999 0 12,872,033		878, 2,201, 5,926, 54,651, 15,550, 5,232, 25,322, 26,684, 12,090, 12,872,( 6,187,
48 49 50 51 52 53 54 55 56 57 59 60 61 62 63 64 65	390.1 391 391.1 391.2 391.3 391.4 391.5 391.5 392 392.1 392.2 393 394 395 396 397.0	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Systems Entraprise Software.EMS Ent Software SS Alloc Transportation Eq Tucks Transportation Eq Tucks Stores Equipment Laboratory Equipment Communication Equipment Communication Equipment Communication Equipment Stores Equipment	876.378 2,201,111 5,926,412 0 0 54,851,111 15,550,015 5,232,999 25,322,323 664,474 12,090,999 0 12,872,033 6,187,530 41,090,402 1,840,115		878.; 2,201.; 5,926.4 54,851.; 15,550.( 5,232.; 6644. 12,090.; 12,872.( 6,187.; 41,090., 12,872.( 6,187.;
48 49 50 51 52 53 54 55 56 57 59 60 61 62 63 64	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Software Enterprise Software-EIMS Enterprise Software-EIMS Ent Software SS Alloc Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment Communication Equipment	878,378 2,201,111 5,926,412 0 54,651,111 15,550,015 0 5,232,999 25,322,999 25,322,999 26,322,323 664,474 12,090,999 0 12,872,033 6,187,530 41,090,402	\$0	878.; 2,201,1 5,926,4 54,651,1 5,532,6 52,322.; 664,4 12,090,5 12,872,1 6,187,5 41,090,4 1,840,1
48 49 50 51 52 53 54 55 55 55 55 55 60 61 62 63 64 65 66 67	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Software Data Processing Software Enterprise Software-EIMS Ent Software SS Alloc Transportation Eq Audomobiles Transportation Eq Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Total General Plant Total General Plant	878.378 2.201,111 5.926,412 0 0 54,651,111 15,550,015 0 5.222,929 25,322,323 664,474 12,090,999 0 0 12,872,033 6,167,530 41,090,402 1,840,115 \$185,565,967	<u> </u>	54,651,1 5,926,4 54,651,1 15,550,0 5,232,6 25,222,2 654,4 12,090,5 12,872,0 6,187,5 41,090, 12,872,0 6,187,5 41,090,1 12,872,0 5,126,55,5
48     49     50     51     52     53     54     55     56     57     59     60     61     62     63     64     65     66     67     68	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Software Enterprise Software-EIMS Enterprise Software-EIMS Ent Software SS Alloc Transportation Eq - Automobiles Transportation Eq - Automobiles Transportation Eq - Automobiles Transportation Eq - Automobiles Transportation Eq - Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Communication Equipment Communication Equipment Total General Plant in Service Total Original Cost Plant in Service Truce Up Estimate	878,378 2,201,111 5,926,412 0 0 54,651,111 15,550,015 0 5,232,999 25,322,323 664,474 12,090,99 0 12,872,033 61,87,530 41,090,402 1,840,115 \$185,565,697 \$1,919,481,743 0	\$0	778,2 2,201,1 5,926,4 54,651,1 15,550,0 5,232,5 664,4 12,090,5 12,872,0 6,187,5 41,090,4 12,872,0 5,1840,1 \$185,565,5 \$1,919,481,7
48 49 50 51 52 53 54 55 55 55 55 55 60 61 62 63 64 65 66 67	390.1 391 391.1 391.2 391.3 391.4 391.5 392 392 392 392 392 392 392 393 394 395 396 397.0 397.1	Land Structures Furniture & Fixtures Data Processing Systems Mechanical Office Equipment Data Processing Software Data Processing Software Data Processing Software Enterprise Software-EIMS Ent Software SS Alloc Transportation Eq Audomobiles Transportation Eq Trucks Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Total General Plant Total General Plant	878.378 2.201,111 5.926,412 0 0 54,651,111 15,550,015 0 5.222,929 25,322,323 664,474 12,090,999 0 0 12,872,033 6,167,530 41,090,402 1,840,115 \$185,565,967		\$1.056.0 878.3 2.201.1 5.926.4 54.651.1 15.550.0 5.232.9 25.322.3 664.4 12.090.9 12.872.0 6.187.5 41.090.4 1.840.1 \$185.565.9 \$1,919.481.7 (544.698.4 \$1.374.783.3

#### Spire Missouri West Accumulated Reserves for Depreciation and Amortization May 31, 2021

Line No.	Acct No.	Description	Test Year Direct	Proforma Adjustments	Test Year As Adjusted
		(a)	(b)	(c)	(d)
1	108	Accumulated Depreciation-Plant in Service	\$ 596,869,507.41		\$596,869,507
2	108.5	Accumulated Depreciation-Removal Costs	(54,293,938)	0	(54,293,938)
3	111	Accumulated Amortization	 2,122,853	0	2,122,853
4		Total Accumulated Depreciation & Amortization	544,698,422	0	544,698,422
5	108.1	Add: Forecasted change in Depr reserve during true-up period	 0	0	0
6		Accumulated Depreciation and Amortization	 \$544,698,422	\$0	\$544,698,422

#### Spire Missouri West May 31, 2021 Working Capital

Line No.	Description	Reference	Amounts
	(a)	(b)	(c)
1	Materials and Supplies Inventor	E-1	\$10,049,289
2	Prepayments	E-2	3,768,710
3	Gas Inventory - Volumes and Price	E-3	41,448,588
4	Cash Working Capital	E-4	5,702,511
5	Other Regulatory Assets	E-5	16,534,954
6	Total Working Capital		\$77,504,052

May 31, 2021 Materials and Supplies					
No.					
1	May-20	\$10,854,493.21			
2	Jun-20	\$10,634,472.68			
3	Jul-20	\$10,800,800.20			
4	Aug-20	\$10,103,202.35			
5	Sep-20	\$9,960,038.73			
6	Oct-20	\$9,805,848.64			
7	Nov-20	\$9,713,862.46			
8	Dec-20	\$10,133,025.79			
9	Jan-21	\$9,853,996.16			
10	Feb-21	\$10,034,354.62			
11	Mar-21	\$9,822,390.84			
12	Apr-21	\$9,621,379.28			
13	May-21	\$9,361,702.06			
14	Total	\$120,591,469.39			
15	Average	10,049,289			

# Spire Missouri

#### Spire Missouri West May 31, 2021 Prepayments

1	May 20	E 208 707		
I	May-20	5,298,797		
2	Jun-20	4,601,479		
3	Jul-20	4,255,533		
4	Aug-20	3,564,646		
5	Sep-20	2,835,911		
6	Oct-20	3,634,180		
7	Nov-20	3,664,516		
8	Dec-20	2,985,606		
9	Jan-21	2,799,771		
10	Feb-21	2,091,682		
11	Mar-21	2,187,980		
12	Apr-21	6,892,856		
13	May-21	6,121,928		
14	Total	\$45,224,522		
15	Average	\$3,768,710		
15	Average	\$3,768,710		

## Spire Missouri West May 31, 2021 Gas Inventory - 13 Month Average

Line		
No.	Month	Dollars
	(a)	(b)
1	May-20	21,691,412
-	•	
2	Jun-20	24,328,896
3	Jul-20	27,664,734
4	Aug-20	31,120,408
5	Sep-20	34,554,599
6	Oct-20	32,013,269
7	Nov-20	31,614,780
8	Dec-20	30,249,979
9	Jan-21	23,065,814
10	Feb-21	68,767,060
11	Mar-21	70,855,466
12	Apr-21	73,107,182
13	May-21	78,390,335
14	Total	\$497,383,061
15	Average	\$41,448,588

## Spire Missouri West 31-May-21

## Summary of Cash Working Capital

Line #	Description	Amount
#	Description	Amount
	(A)	(B)
1	Cash Working Capital from Tim Lyon's Schedule	\$5,702,511
### Spire Missouri West Regulatory Assets May 31, 2021

Line		
No.	Year Ended	Balance
	(a)	(b)
1 2 3 4 5	Prepaid Pension OPEB Asset Energ Affordability Program Red Tag Program Insulation/Energywise	\$ (8,466,296) (934,183) 1,544,823 - 2,085,975
6	Energy Efficiency Program	21,080,317
7	Total Regulatory Assets	\$15,310,635
	MGE Transition - May 31 Balance	\$1,224,318 \$16,534,954

### Spire Missouri West Summary of Cost of Capital May 31, 2021

Line No.	Description	Ratio	Cost Rate	Composite Rate	Pre-Tax
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt	45.720%	3.994%	1.826%	1.826%
2	Short-Term Debt	. 0.000%	0.000%	0.000%	
3	Preferred Stock	0.000%	0.000%	0.000%	
4	Common Equity	54.280%	9.950%	5.401%	7.115%
5	Total	100.000%	_	7.227%	8.941%

#### Distribution of Revenue and Expense Adjustments by Account No.

Line	Main Acet	Description	Test Year	Total Adjustmonts	Test Year
No.	Acct. (a)	Description(b)	Billed (c)	Adjustments (d)	As Adjusted (e)
	OPERA	TING REVENUE			
1	480	Residential	\$349,641,404	(\$173,829,078)	\$175,812,326
2	481.1	Commercial	88,077,938	(55,781,847)	32,296,091
3	481.2	Industrial	0	0	0
4 5	483 487	Sales for Resale Late Payment Charges	0 898,974	0 960,805	0 1,859,780
6	488	Miscellaneous Service Revenue	0	900,005	1,059,700
7	489	Transport	16,162,145	(711,468)	15,450,677
8	495	Other Revenue	11,588,078	(11,588,078)	0
9		Total Operating Revenue	\$466,368,538	(\$240,949,665)	\$225,418,873.11
		TING & MAINTENANCE EXPENSE			
10	Manufa 710	ctured Gas Production Expense	\$0	\$0	\$0
11	710	Operation Supervisor & Engineering Other Power Expenses	\$0 0	φ0 0	30 0
12	717	Liquefied Petroleum Gas Expenses	0	0	0
13	723	Fuel for Liquefied Petroleum Gas Process	0	0	0
14	728	Liquefied Petroleum Gas	0	0	0
15 16	735 740	Miscellaneous Production Expenses	0 0	0	0
17	740	Maintenance Supervision & Engineering Maintenance of Structures & Improvements	0	0	0
18	742	Maintenance of Production Equipment	ő	0	ů 0
19		Total Manufactured Gas Production Expense	\$0	\$0	\$0
	Purchas	sed Gas Expense			
20	804	Purchased Gas Expense	\$207,198,043	(\$207,198,043)	(\$0)
21	808.1	5	0	0	0
22 23	810 812	Gas Used for Compressor Station Fuel - Credit Gas Used for Other Utility Operations - Credit	0 (82.922)	0	0 (82.922)
23	012	Total Purchased Gas Expense	\$207,115,121	(\$207,198,043)	(\$82,922)
	Natural	Gas Storage Expenses			
25	814	Operation Supervisor & Engineering	\$0	\$0	\$0
26	815	Maps and Records	0	0	0
27	816	Wells Expenses	0	0	0
28	817	Line Expenses	0	0	0
29	818	Compressor Station Expenses	0	0	0
30 31	819 820	Compressor Station Fuel & Power Measuring & Regulating Station Expenses	0 0	0 0	0
32	820	Purification Expenses	0	0	0
33	823	Gas Losses	0	Ő	ů 0
34	824	Other Expenses	0	0	0
35	825	Storage Well Royalities	0	0	0
36	830	MaintenanceSupervision & Engineering	0	0	0
37 38	831 832	Maintenance of Structures & Improvements Maintenance of Reservoirs & Wells	0 0	0	0
39	833	Maintenance of Lines	0	0	0
40	834	Maintenance of Compressor Station Equipment	0	0	0
41	835	Maint of Measuring & Regulating Station Exp	0	0	0
42	836	Maintenance of Purification Equipment	0	0	0
43 44	837 840	Maintenance of Other Equipment Operation Supervisor & Engineering	0 0	0 0	0
44	841	Operation Labor & Expenses	0	0	0
46	842.1	Fuel	ő	ů 0	Ő
47	843.2	Maintenance of Structures & Improvements	0	0	0
48 49	\$844	Maintenance Other Storage Compr Equip Total Natural Gas Storage Expenses	<u> </u>	<u> </u>	<u> </u>
49		Total Natural Gas Storage Expenses	<b>Φ</b> Ο	\$U	
50		tion Operation Expense	** 000 00 *	<b>*</b> *	4 000 001
50 51	870	Operation, Supervision and Engineering	\$1,963,604	\$0	1,963,604
51 52	871 874	Distribution and Load Dispatching Mains and Service Expenses	423,798 6,702,554	0 0	423,798 6,702,554
53	875	Distributing Regulating Station Expenses	685,163	0	685,163
54	876	Measuring and Regulating Station Exp-Industrial	0	0	0
55	877	Measuring and Regulating Station Exp-City Gate	0	0	0
56	878	Meter and House Regulator Expenses	3,198,150	0	3,198,150
57	879	Customer Installation Expenses	909,223	0	909,223
58 59	880 881	Other Expenses Rents	1,663,934 135,352	0 0	1,663,934 135,352
60	001	Total Operation Expense	\$15,681,778	\$0	\$15,681,778
	Distribu	tion Maintenance Expense			
61	885	Maintenance Expense Maintenance Supervision and Engineering	\$1,331,862	\$0	\$1,331,862
62	886	Maintenance of Structures and Improvements	112,659	0	112,659
63	887	Maintenance of Mains	10,342,437	0	10,342,437
64	889	Maint. of Measuring and Regulating Eq-General	2,036,989	0	2,036,989
65 66	890	Maint. of Measuring and Regulating Eq-Industrial	139,770	0	139,770
66 67	891 892	Maint. of Measuring and Regulating Eq-City Gate Maintenance of Services	62,092 1,906,098	0 0	62,092 1,906,098
68	893	Maintenance of Meters and House Regulators	505,068	0	505,068
	000		000,000	0	500,000

#### Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Billed	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
69	894	Maintenance of Other Equipment	56,138	0	56,138
70	004	Total Maintenance Expenses	\$16,493,113	\$0	\$16,493,113
71		Total Distribution Expense	\$32,174,892	\$0	\$32,174,892
		er Accounts Expense	<b>A</b> 0	<b>^</b>	
72 73	901 902	Supervision	\$0 3,315,540	\$0 0	\$0 3,315,540
73	902	Meter Reading Expense Customer Records and Collection Expense	12,383,381	0	12,383,381
75	904	Uncollectible Accounts	4,356,922	1,206,894	5,563,816
76	905	Miscellaneous Customer Accounts Expense	137,604	0	137,604
77		Total Customer Accounts Expenses	\$20,193,447	\$1,206,894	\$21,400,341
	Custome	er Service and Informational Expense			
78	907	Supervision	\$0	\$0	\$0
79	908	Customer Assistance	2,444,670	2,766,440	5,211,111
80	909	Informational and Instructional Advertising Exp.	23,476	0	23,476
81		Total Cust. Service and Information Exp.	\$2,468,147	\$2,766,440	\$5,234,587
		d Advertising Expense			
82	911	Supervision	\$522,222	\$0	\$522,222
83 84	912 913	Demonstrating and Selling Expenses Advertising Expenses	932,463 0	(147,495) 0	784,969 0
85	913	Miscellaneous Sales Expenses	0	0	0
86	010	Total Sales and Advertising Expenses	\$1,454,685	(\$147,495)	\$1,307,190
	Adminie	trative and General Expense			
87	920	Administrative and General Salaries	\$13,941,036	(\$3,193,926)	\$10,747,109
88	921	Office Supplies and Expenses	6,685,681	(11,11,11,11)	6,685,681
	921	Office Supplies & Expenses - Non Alloc	6,384,763	0	6,384,763
89	922	Administrative Expenses Transferred	(11,590,961)	0	(11,590,961)
90	923	Outside Services Employed	5,441,900	0	5,441,900
91	924	Property Insurance	447,482	59,484	506,966
92 93	925 926	Injuries and Damages Employee Pensions and Benefits	2,921,631 9,543,629	1,072,077 (1,836,718)	3,993,708 7,706,911
94	928	Regulatory Commission Expense	1,679,561	102,969	1,782,530
95	930	Miscellaneous General Expenses	835,121	0	835,121
96	931	Rents	894,351	0	894,351
97	932	Maintenance of General Plant	529,736	0	529,736
98		Total Administration and General Expense	\$37,713,929	(\$3,796,114)	\$33,917,814
99		Payroll Adjustment		3,943,926	3,943,926
100		Total O & M Expense	\$301,120,221	(\$203,224,392)	\$97,895,828
404	402	Dennesistien	20.077.022	40 455 704	
101	403	Depreciation	38,977,032	16,455,784	55,432,815
102	404, 405	Amortization	2,298,885	5,966,983	8,265,867
103	431	Interest on Customer Deposits	649,697	(468,284)	181,413
104	408	Payroll Taxes (1***)	2,715,392	472,076	3,187,468
105	408	Property Taxes (2***)	15,332,989	7,587,272	22,920,261
106	408	Gross Receipts Tax (3300 + 4000)	26,887,416	(26,887,416)	0
107 108	408 408	Other Taxes (41**) Taxes Other Than Income	<u>0</u> \$44,935,797	0 (\$18,828,067)	0 \$26,107,730
108	408	Taxes other Than income	\$44,935,797	(\$18,828,007)	\$20,107,730
109		TOTAL EXPENSES	\$387,981,631	(\$200,097,977)	\$187,883,653
110		OPERATING INCOME BEFORE INCOME TAX	\$78,386,908	(\$40,851,688)	\$37,535,220
111	409,410	Income Taxes	12,245,681	(9,841,259)	2,404,422
		Excess ADIT Amortization		/	(1,032,237)
112		Note: per book & adjusted income tax computed on A-2 NET OPERATING INCOME	\$66,141,227	(\$31.010.420)	\$36,163,034
112			<b>Φ</b> 00, 14 1,227	(\$31,010,429)	JOC, 103,034

				8-1	H-2	на	84	H-5	H-6	H-7	H-8		H-10	8-11	H-12	H-13	H-14	H-15	H-16	H-17	LI19				
Line	Main			Adj. GL Rev to Test	Normalize & Adj. Re	move Purch Gas	Payroll					H-9 Regulatory Commission	Interest on Customer	Depreciation	Amortization	Locates	Other Expense	Kansas	Propane	Reduced Call	H18 Pension Expense	R&D Funding	Income Tax	Total	
No,	Acct. (a)	Description (b)	Test Year Per Books (c)	Year Margin (d)	Test Year Margin (e)	Cost and GRT (7)	Expense Em	(h)	ayroll Taxes (i)	(i)	Expense (1)	Expense (m)	Deposits (n)	Expense (o)	Expense (p)	Expense (q)	Adjustments (r)	Property Tax (s)	Adjustment (t)	Center Payroll	Adjustment	Adjustment	Adjustment (u)	Adjustments To (v)	ist Year As Adjusted (w)
		OPERATING REVENUE																							
1	480	Residential	\$349,641,404	(\$176,350,143)	\$2,521,065																			(\$173,829,078)	\$175,812,326
2	481.1 481.2	Commercial & Industrial Industrial	88,077,938 0	(55,323,943)	(457,904)																			(55,781,847)	\$32,296,091 \$0
4	483	Sales for Resale	0		0																			0	\$0
5 6	487 488	Late Payment Charges Miscellaneous Revenue	898,974		960,805																			960,805	\$1,859,780
7	489	Transport	16,162,145	(664,835)	(46,633)																			(711,468)	\$15,450,677
8		Other Gas Revenue Total Operating Revenue	11,588,078 \$466,368,538	(11,588,078) (\$243,926,999)	\$2,977,334	\$0	\$0	80	\$0	\$0	\$0	\$0	\$0	80	\$0	ស	80	\$0	\$0				\$0	(11,588,078)	\$0 \$225,418,873.11
				(12.10) (22.10)				11																((1.1.1).1).1)	
		OPERATING & MAINTENANCE EXPENSE Manufactured Gas Production Expense																							
	710	Operation Supervisor & Engineering																						\$0	\$0
10	712	Other Power Expenses Liquefied Petroleum Gas Expenses																						0	0
12	723	Fuel for Liquefied Petroleum Gas Process																						0	0
13 14	728 735	Liquefied Petroleum Gas Miscellaneous Production Expenses																						0	0
15	740 741	Maintenance Supervision & Engineering																						0	0
16 17	741 742	Maintenance of Structures & Improvements Maintenance of Production Equipment																						0	0
18		Total Manufactured Gas Production Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$0
		Purchased Gas Expense																							
	804 808.1	Purchased Gas Expense Gas Withdrawn From Storage - Debit	\$207,198,043			(\$207,198,043)																		(\$207,198,043)	(\$0) 0
21	810	Gas Withdrawn From Storage - Debit Gas Used for Compressor Station Fuel - Credit	0																					0	0
22 23	812	Gas Used for Other Utility Operations - Credit Total Purchased Gas Expense	(82,922) \$207.115.121		\$0	(\$207.198.043)	\$0	80	\$0	\$0	80	\$0	\$0	\$0	80	សា	\$0							0	(82,922) (\$82,922)
23		Total Purchased Gas Expense	\$207,115,121	şu	\$0	(\$207,198,043)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	30	\$0	\$0	\$0				\$0	(\$207,198,043)	(\$82,922)
24	814	Natural Gas Storage Expenses Operation Supervisor & Engineering																							\$0
25	815	Maps and Records																						0	0
26 27	816 817	Wells Expenses Line Expenses																						0	0
28	818	Compressor Station Expenses																						0	0
29 30	819 820	Compressor Station Fuel & Power Measuring & Regulating Station Expenses																						0	0
31	821	Purification Expenses																						0	0
32 33	823 824	Gas Losses Other Expenses																						0	0
34	825	Storage Well Royalities																						0	0
35 36	830 831	MaintenanceSupervision & Engineering Maintenance of Structures & Improvements																						0	0
37	832	Maintenance of Reservoirs & Wells																						0	0
38 39	833 834	Maintenance of Lines Maintenance of Compressor Station Equipment																						0	0
40	835	Maint of Measuring & Regulating Station Exp																						0	0
41 42	836 837	Maintenance of Purification Equipment Maintenance of Other Equipment																						0	0
	840	Operation Supervisor & Engineering																						0	0
44 45	841 842.1	Operation Labor & Expenses Fuel																						0	0
46	843.2	Maintenance of Structures & Improvements																						0	0
47	\$844	Maintenance Other Storage Compr Equip Total Natural Gas Storage Expenses	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0				\$0	0	0
	870	Distribution Operation Expense Operation, Supervision and Engineering	\$1,963,604																					0	1,963,604
49 50	871 874	Distribution and Load Dispatching Mains and Service Expenses	423,798 6.702.554																					0	423,798 6.702.554
51	875	Distributing Regulating Station Expenses	685,163																					0	685,163
52 53	876 877	Measuring and Regulating Station Exp-Industrial Measuring and Regulating Station Exp-City Gate	0																					0	0
54	878	Meter and House Regulator Expenses	3,198,150																					0	3,198,150
55 56	879 880	Customer Installation Expenses Other Expenses	909,223 1.663.934																					0	909,223 1.663,934
57	881	Rents	135,352																					0	135,352
58		Total Operation Expense	\$15,681,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$15,681,778
		Distribution Maintenance Expense																							
59 60	885 886	Maintenance Supervision and Engineering Maintenance of Structures and Improvements	1,331,862 112,659																					\$0 0	\$1,331,862 112,659
61	887	Maintenance of Mains	10,342,437																					0	10,342,437
62 63	889 890	Maint. of Measuring and Regulating Eq-General Maint. of Measuring and Regulating Eq-Industrial	2,036,989 139,770																					0	2,036,989 139,770
64	891	Maint. of Measuring and Regulating Eq-City Gate	62,092																					0	62,092
65 66	892 893	Maintenance of Services Maintenance of Meters and House Regulators	1,906,098 505.068																					0	1,906,098 505,068
67	894	Maintenance of Other Equipment	56,138																					0	56,138
68		Total Maintenance Expenses	\$16,493,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$16,493,113
69		Total Distribution Expense	\$32,174,892	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	\$0	\$32,174,892
		Customer Accounts Expense																							
	901	Supervision	\$0 3 315 540																					\$0	\$0 3 315 540
71	902 903	Meter Reading Expense Customer Records and Collection Expense	3,315,540 12,383,381																					0	3,315,540 12,383,381
73 74	904 905	Uncollectible Accounts Miscellaneous Customer Accounts Expense	4,356,922								1,206,894													1,206,894	5,563,816
74	905	Miscellaneous Customer Accounts Expense Total Customer Accounts Expenses	137,604 \$20,193,447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0	0 \$1,206,894	137,604 \$21,400,341
			-				-	-		-		-	-	-	-	-	-	-	-	-	-	-	-		

				H-1	н-2	на	H-4	H-5	H-6	H-7	H-8	H-9 Regulatory	H-10 Interest on	H-11	H-12	H-13	H-14	H-15	H-16	H-17	H18 Pension				
Line			,	Adj. GL Rev to Test	Normalize & Adj.	Remove Purch Gas	Payroll				Uncollectible	Commission	Oustomer	Depreciation	Amortization	Locates	Other Expense	Kenses	Propane	Reduced Call	Expense	R&D Funding	Income Tax	Total	
No,	Acct.		Test Year Per Books		Test Year Margin			Employee Benefits			Expense	Expense	Deposits	Expense	Expense	Expense	Adjustments		Adjustment	Center Payroll	Adjustment	Adjustment	Adjustment		Test Year As Adjusted
	(a)	(d)	(c)	(d)	(e)	n	(g)	(h)	(i)	<b>(</b> )	(1)	(m)	(n)	(0)	(p)	(q)	09	(5)	(t)				(u)	(v)	(w)
		Customer Service and Informational Expense																							
76	907	Supervision	\$0																					\$0	\$0
77	908	Customer Assistance	2,444,670												2,266,440				0			500,000		2,766,440	5,211,111
78	909	Informational and Instructional Advertising Exp.	23,476																					0	23,476
79		Total Cust. Service and Information Exp.	\$2,468,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,266,440	\$0	\$0	\$0	\$0	\$0		\$500,000	\$0	\$2,766,440	\$5,234,587
80	911	Sales and Advertising Expense Supervision	\$522,222																					\$0	\$522,222
81	911	Demonstrating and Setting Expenses	932.463														(147,495)							90 (147,495)	784,969
82		Advertising Expenses	0														(147,485)							(147,420)	04,202
83	916	Miscellaneous Sales Expenses																						0	0
84		Total Sales and Advertising Expenses	\$1,454,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,495)	\$0	\$0	\$0		\$0	\$0	(\$147,495)	\$1.307.190
		Administrative and General Expense																							
85	920	Administrative and General Salaries	\$13,941,036					(\$3,193,926)																(\$3,193,926)	\$10,747,109
86	921	Office Supplies and Expenses	6,685,681														0							0	6,685,681
	921	Office Supplies & Expenses - Non Alloc	6,384,763																					0	6,384,763
87 88	922	Administrative Expenses Transferred	(11,590,981)																					0	(11,590,961)
88 89	923 924	Outside Services Employed	5,441,900							59,484														0 59.484	5,441,900
89 90		Property Insurance Injuries and Damages	447,482 2,921,631							1,072,077														1,072,077	506,966 3,993,708
90	925	Employee Pensions and Benefits	9.543.629					256.849		1,072,077											(2,093,567)			(1,836,718)	7,706,911
92	928	Regulatory Commission Expense	1,679,561					230,043				102,969									(2,020,000)			102,969	1,782,530
93	930	Miscellaneous General Expenses	835.121									102,000												102,000	835.121
94	931	Rents	894,351																					0	894,351
95	932	Maintenance of General Plant	529,736																					0	529,738
96		Total Administration and General Expense	\$37,713,929	\$0	\$0	\$0	\$0	(\$2,937,077)	\$0	\$1,131,561	\$0	\$102,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,093,567)	\$0	\$0	(\$3,796,114)	\$33,917,814
99		Payroll Adjustment					\$4,663,926													(\$720,000)				3,943,926	3,943,926
100		Total O & M Expense	\$301,120,221	\$0	\$0	(\$207.198.043)	84 662 036	(\$2.937.077)	e0	81 131 661	\$1,206,894	\$102.969	\$0	80	\$2,266,440	\$0	(\$147,495)	\$0	\$0	(\$730.000)	(\$2.093.567)	\$500.000	\$0	(\$203,224,392)	\$97,895,828
			40011100,0001			(1	jess sjone	100,000,000,000,000							42,222,112					(********	(1000)0000				
101	403	Depreciation	38,977,032											16,455,784										\$16,455,784	\$55,432,815
102	404, 40	05 Amortization	2,298,885												5,966,983									5,966,983	\$8,265,867
103	431	Interest on Customer Deposits and Financing	649,697										(468,284)											(468,284)	181,413
103	431	interest on Customer Deposits and Financing	649,697										(400,204)											(400,204)	101,413
104	408	Payroll Taxes (1***)	2.715.392						472.076															472.076	3.187.468
105	408	Property Taxes (2***)	15,332,989															7,587,272						7,587,272	22,920,261
106		Gross Receipts Tax (3300 + 4000)	26.887.416			(26.887.416)																		(26,887,416)	0
107	408	Other Taxes (41**)																						0	0
108	408	Taxes Other Than Income	\$44,935,797	\$0	\$0	(\$26,887,416)	\$0	\$0	\$472,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,587,272	\$0				\$0	(\$18,828,067)	\$26,107,730
109		TOTAL EXPENSES	\$387,981,631	\$0	\$0	(\$234,085,459)	\$4,663,926	(\$2,937,077)	\$472,078	\$1,131,561	\$1,206,894	\$102,969	(\$468,284)	\$16,455,784	\$8,233,423	\$0	(\$147,495)	\$7,587,272	\$0	(\$720,000)		\$500,000	\$0	(\$200,097,977)	\$187,883,653
		OPERATING INCOME BEFORE INCOME TAX	\$78.386.908	(\$243.926.999)	\$2,977.334	\$234.085.459		\$2,937.077				(\$102.969)		(\$16.455.784)			\$147,495			\$720.000		(\$500.000)		(\$40.851.688)	\$37,535,220
110		OPERATING INCOME BEFORE INCOME TAX	\$78,386,908	(\$243,926,999)	\$2,977,334	\$234,085,459	(\$4,663,926)	\$2,937,077	(\$4/2,0/6)	(\$1,131,561)	(\$1,206,894)	(\$102,969)	\$468,284	(\$15,455,/84)	(\$8,233,423)	\$0	\$147,495	(\$7,587,272)	(\$0)	\$720,000		(\$500,000)	\$0	(\$40,851,688)	\$37,535,220
1**	409.41	0 Income Taxes	12.245.681																				(9,841,259)	(9.841.259)	2,404,422
	444,41	Note: per book & adjusted income tax computed on A-																					(#,041,259)	(0,041,200)	a,707,744
		Excess ADIT Amortization (Per Tracker)																							(1,032,237)
112		NET OPERATING INCOME	\$66,141,227	(\$243,926,999)	\$2,977,334	\$234,085,459	(\$4,663,926)	\$2,937,077	(\$472,076)	(\$1,131,561)	(\$1,206,894)	(\$102,989)	\$468,284	(\$16,455,784)	(\$8,233,423)	\$0	\$147,495	(\$7,587,272)	(\$0)	\$720,000		(\$500,000)	\$9,841,259	(\$31,010,429)	\$36,163,034
		-																							

#### Test Year Margin Revenue

				Main Account/R	Revenue Class		
Line		Residential	SGS/LGS/LV	Transportation	Late Payment	Service Charges	
No.	Description	Gas Sales	SL		Charges	and Other	Total
	(a)	(b)	(c)	(e)		(f)	(g)
1	Total Revenue per Book	352,162,469	87,620,035	16,115,512	1,859,780	11,588,078	469,345,872
2	Less: GRT Revenue, PGA	(470.050.440)	(55.000.040)	(004.005)	0	(44 500 070)	(242,020,000)
	Revenue, and Miscellaneous Adjustments	(176,350,143)	(55,323,943)	(664,835)	0	(11,588,078)	(243,926,999)
3	Test Year Margin	175,812,326	32,296,091	15,450,677	1,859,780	0	225,418,873

#### Revenue Adjustments

					Main Acc	ount/Revenue Class	;		
		Residential Gas Sales	Small General Service	Large General Service	Large Volume, SL, LP, VF	Transportation Revenues	Service Charges and Other	OSS/CRC, Incidential Oil Sales, Rent from Gas Properties	
Line									
No.	Description								Total
1	Test Year Revenue	\$349,641,404	\$43,814,456	\$42,223,968	\$ 2,039,514.21	\$16,162,145	\$898,974	\$11,588,078	\$466,368,538
2	Disconnection Normalization	(166,765)							(\$166,765)
3	Weather Normalize	1,322,971	147,192	209,387		\$0			\$1,679,549
4	Rate Switching Adjustments (SGS/LGS)		212,089	(1,044,825)					(\$832,736)
5	Conservation Adjustment	(266,404)	(31,441)	(38,491)	(46,789)				(\$383,125)
	Lost Late Payment Fees						960,805		\$960,805
6	Customer Growth Annualization	1,631,263	173,536						\$1,804,799
7	Rate switching Adjustments (Other)		(4,335)	(34,227)		(46,633)			(\$85,194)
8	Total Adjustments	2,521,065	497,041	(908,156)	(46,789)	(46,633)	960,805	0	2,977,334
9	As Adjusted Test Year Revenue	\$352,162,468.53	\$44,311,498	\$41,315,812	\$1,992,725	\$16,115,512	\$1,859,780	\$11,588,078	\$469,345,872.18

Line No.	Description	Amount
	(a)	(b)
1	Purchase Gas Costs (Acct. 804)	(\$198,191,588)
2	Gross Receipts Tax (Acct. 408.1)	(26,887,416)
4	ISRS Bill Credits Not Collected in True-up in GO-2021-0030 and GO-2021-0031	1,117
5	Off System Sales Expense (Acct. 804)	(9,089,377)
_		
6	Total Adjustment	(\$234,167,265)

## Remove Purchase Gas Costs, Gross Receipts Tax, Misc Rev Adjustments

# Missouri West Wage & Salary Adjustment May 31, 2021

			MO Wes	t	
		Doll	ars	0&N	1%
Spire West Test Year Payroll 12 Month Normalized Payroll		0,891,735 5,033,397	4,141,662	60.50%	0.6
Regular Payroll Adjustment Overtime Payroll Adjustment Employee Level Adjustment (Reg & OT) AIP Adjustment			4,141,662 522,264 0 0	-	
Total Wage & Salary Adjustment		:	4,663,926	=	61%
Payroll Adj. excl. overtime and AIP			4,141,662		
401K Match Adjustment		-	233,196		
<b>Payroll Taxes</b> FICA Adjustment Unemployment Tax Adjustment			279,836 326		
Total Payroll Taxes Adjustment		-	280,162		
Insurance Costs	¢	0.0400	40.004		
Life Insurance (per \$1000) AD&D (per \$1000)	\$ \$	0.2190	10,884		
LTD (per \$1000)	ъ \$	0.0250 0.8950	1,242 44,481		
LTD/STD/FMLA Admin Fees (per person)	\$	8.21	60		
		-	56,668		
		-			

## **Employee Benefits**

No.	Description		
	(a)		
	Insurance Costs	Missouri West	
1	Life Insurance (per \$1000)	\$0.2190	7,851
2	AD&D (per \$1000)	\$0.0250	896
3	LTD (per \$1000)	\$0.8950	32,086
4	LTD/STD/FMLA Admin Fees (per person)	\$8.2100	3,340
5	Total Payroll Related Insurance Costs		\$44,174
	-		
	401K Employee Match Adjustment		
6	401K Employee Match Adjustment	Missouri Wost	
6	Payroll Adjustments:	Missouri West	
7	Payroll Adjustments: Regular Payroll Adjustment	4.56%	\$188,859.79
7 8	Payroll Adjustments: Regular Payroll Adjustment Overtime Payroll Adjustment	4.56% 4.56%	
7	Payroll Adjustments: Regular Payroll Adjustment	4.56%	\$188,859.79
7 8 9	Payroll Adjustments: Regular Payroll Adjustment Overtime Payroll Adjustment Employee Level Adjustment (Reg & OT)-Direct	4.56% 4.56% 4.56%	\$188,859.7

## **Payroll Taxes**

Line		• · · ·
No.	Description	Amount
	(a)	(b)
	Payroll Taxes	
1	FICA Adjustment	470,166
2	Unemployment Tax Adjustment	1,910
3	Total Payroll Taxes Adjustment	472,076

#### Insurance / Injuries & Damages

Description	2018		2019	2020	3 Year Avg.	925 Amount	924 Amount
(a)	(b)		(c)	(d)	(e)	(f)	(g)
Spire West Claims:							
Workers Compensation Claims Paid, net of recoveries	\$1,180	),835 \$1,2	227,696	\$1,008,653	\$1,139,062	1,139,062	
Excess Liability Claims Paid, net of recoveries			078,171	706,572	\$826,410		
Auto Claims Paid, net of recoveries	60	,886	57,155	85,031	\$67,691		
Total Proforma Claims	\$1,936	6,208 \$2,3	363,022	\$1,800,256	\$2,033,162	-	
Test Year Accrual					1,143,174		
Adjustment					\$889,988	\$889,988	
					O&M Transfer		
Insurance Premiums					Rate		
Property Insurance - renewed 3/30/21				\$52,083			
Expected Increase Rate - n/a					_		
Property Insurance at 9/30/20 Level				52,083			
Months				12	_		
Annualized				624,993			
Test Year Adjustment				447,482			\$59,484
Aujustment				φ1 <i>Π</i> ,311	=		<b>409,404</b>
Excess Liability and Worker Comp				\$451,437			
Excess Liability and Worker Comp - renewed 3/30/21					_		
Expected Increase Rate - n/a				451,437	_		
I&D at 9/1/2020 Levels				451,437			
Months				12	_		
Annualized				5,417,248			
Test Year				4,962,797		\$450.000	
Adjustment				\$454,451	33.510%	\$152,286	
D&O, Fiduciary and Cyber - Sept 2020				\$33,053			
Months				<del>پار</del> 33,055 12			
Annualized				396,640	-		
Test Year				390,040			
Adjustment				\$88,936	33.510%	\$29,802	
					=	<i><sup>2</sup>0,002</i>	

Total Adjustments

\$1,072,077 \$59,484

### Uncollectible Expense

No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended September 2018	4,485,234	
2	Twelve Months Ended September 2019	6,325,097	
3	Twelve Months Ended September 2020	5,881,117	
4	Three Year Average		\$5,563,816
5	Less Test Year Uncollectible Expense		(4,356,922
6	Adjustment to Test Year - Acct. 904	—	\$1,206,894

## **Regulatory Commission Expense**

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Estimate of current rate case expense	\$450,000	
2	Annual Amortization (3 years)		\$150,000
3	Proforma MPSC Assessment - 2020-2021	-	1,632,530
4	Total Proforma Regulatory Commission Expense		\$1,782,530
5	Less Test Year Regulatory Commission Expense		(1,679,561)
6	Adjustment to Test Year - Acct. 928	-	\$102,969

## Interest on Customer Deposits

Line No.	Description	Reference	Residential
	(a)	(b)	(c)
1	Customer Deposits	B-2	\$4,268,539
2	Interest Rate		4.25%
3	Proforma Interest on Customer Deposits		\$181,413
4	Less Test Year Interest on Customer Deposits		649,697
5	Adjustment to Test Year - Acct. 431		(\$468,284)

#### Spire East May 31, 2021

#### Depreciation Expense

Line			C	t MO West Depreciation	Annualized	Total	Proposed	Proforma Depreciation
No.		Description (a)	Amount (e)	Rate (f)	Depreciation (g)	Plant Amount (h)	(j)	Expense (k)
		INTANGIBLE PLANT	.,		(0)		0,	.,
1	301	Organization	\$15,600	0.00%	\$0	\$15,600	0.00%	
2	302	Franchises	13,823	0.00%	0	\$13,823	0.00%	
3	303	MGE Website Enhancements	0	0.00%	0	\$0	0.00%	
4		Total Intangible Plant	\$29,423		\$0	29,423		
		-		-				
		PRODUCTION PLANT						
5	304	Land & Land Rights-Mfg Gas	\$0	0.00%	\$0	\$0	0.00%	
6	305	Structures & Improvements-Mfg Gas	\$0	0.00%	\$0	\$0	1.77%	
7	307	Other Power Equipment	\$0	0.00%	\$0	\$0	1.91%	
8	311	Propane Equipment-Gas Ops	\$0	0.00%	\$0	\$0	2.62%	
9	311.1	Propane Storage Cavern-Gas Ops	\$0	0.00%	\$0	\$0	1.40%	
10		Total Production Plant	\$0	0.00%	\$0	\$0		
11	350.1	UNDERGROUND STORAGE PLANT Land	\$0	0.00%	\$0	0	0.00%	
12	350.1		\$0 \$0	0.00%	\$0 \$0	0	1.25%	
12	350.2	Rights of Way Compression Station Structure	\$0 \$0	0.00%	\$0 \$0	0	2.00%	
13	351.2	Other Structures	\$0 \$0	0.00%	\$0 \$0	0	2.00%	
15	352	Wells	\$0	0.00%	\$0	0	1.22%	
16	352.1	Storage Leaseholds & Rights	\$0	0.00%	\$0	0	1.11%	
17	352.2	Reservoirs	\$0 \$0	0.00%	\$0	0	1.11%	
18	352.3	Non-Recoverable Natural Gas	\$0 \$0	0.00%	\$0	0	1.11%	
19	352.4	Wells - Oil & Vent Gas	\$0	0.00%	\$0	0	2.18%	
20	353	Lines	\$0	0.00%	\$0	0	1.56%	
21	354	Compressor Station Equipment	\$0	0.00%	\$0	0	2.00%	
22	355	Measuring & Regulating Equipment	\$0	0.00%	\$0	0	1.91%	
23	356	Purification Equipment	\$0	0.00%	\$0	0	2.20%	
24	357	Other Equipment	\$0	0.00%	\$0	0	4.20%	
25		Total Underground Storage Plant	\$0	_	\$0	\$0		
		OTHER STORAGE EQUIPMENT						
26	360	Land & Land Rights	\$0	0.00%	\$0	0	0.00%	
27	361	Structures & Improvements	\$0	0.00%	\$0	0	0.00%	
28	362	Gas Holders	\$0	0.00%	\$0	0	0.00%	
29 30	363.3	Compressor Equipment	\$0	0.00%	\$0	0	0.00%	
30		Total Other Storage Equipment	\$0	-	0	0		
		TRANSMISSION PLANT						
31	365.2	Rights of Way - Transmission	\$0	0.00%	\$0.00	0	0.00%	
32	367	Mains - Transmission	\$0	0.00%	\$0.00	0	2.00%	
33	371	Other Equipment - Transmission	\$0	0.00%	\$0.00	0	2.10%	
34		Total Distribution Plant	\$0	_	0	0		
				-				
		DISTRIBUTION PLANT						
34	374	Land & Land Rights	476,088	0%	0	476,088	0.00%	
	374.2	Land Rights	4,172,764	2.08%	86,793	4,172,764	1.33%	\$55,4
35	375.2	Str & Imp - District Meas & Reg	16,388,754	2.13%	349,080	16,388,754	2.40%	\$393,3
36	375.2	Str & Imp - Service Centers		0.00%	0	0	2.40%	
37	375.3	Str & Imp - Garage	\$0.00	0.00%	0	0	2.40%	
38	375.7	Struct & Impr - MoNat	\$0.00	0.00%	0	0	2.40%	
39	376.1	Mains - Steel	\$276,544,514	1.78%	4,922,492	276,544,514	2.00%	\$5,530,8
40	376.11	Mains - Steel Transmission	\$12,704,983	1.78%	226,149	12,704,983	2.00%	\$254,*
40	376.2	Mains - Cast Iron Mains - Plastic & Copper	36,477,083	1.78%	649,292	36,477,083	12.35%	\$4,504,9
41 42	376.3 378		668,606,941 15,364,357	1.78% 2.86%	11,901,204 439,421	668,606,941 15 364 357	2.34% 3.11%	\$15,645,4 \$477,8
42 43	378	Meas. & Reg. Station - General Meas. & Reg. Station - City Gate	6,358,461	2.86%	439,421 167,228	15,364,357 6,358,461	3.11% 2.66%	\$477,8
43 44	379 380.1	Meas. & Reg. Station - City Gate Services - Steel	6,358,461 7,638,058	2.63%	204,700	6,358,461 7,638,058	2.66% 4.50%	\$169,
44 45	380.2	Services - Plastic	505,959,035	2.68%	13,559,702	505,959,035	3.96%	\$20,035,9
45 46	381	Meters	44,711,016	2.86%	1,278,735	44,711,016	2.77%	\$20,035,8
~~	381.1	Smart Meters	9,813,750	2.86%	490,687	9,813,750	6.67%	\$1,238,4
	381.1	Meter Installations	9,813,750	2.86%	2,970,944	9,813,750	1.91%	\$654,: \$1,984,0
47	382.2	Smart Meter Installations	3,428,415	5.00%	171,421	3,428,415	6.67%	\$1,964,0
47		House Regulators	18,520,439	2.44%	451,899	18,520,439	2.00%	\$370,4
	383		,,	L. 77 /0	.01,000			
48	383 385	Commercial & Ind Meas & Rea Ea	2.832.808	3.33%	94.332	2,832.808	2.44%	\$69.1
	383 385 386	Commercial & Ind Meas & Reg Eq Other Property - Customer Premises	2,832,808 0	3.33% 0%	94,332 0	2,832,808 0	2.44% 2.73%	
48 49	385							\$69,1

#### Spire East May 31, 2021

#### Depreciation Expense

Line			Curr	ent MO West Depreciation	n Annualized	Total	Proposed	Proforma Depreciation
No.		Description	Amount	Rate	Depreciation	Plant Amount	Rate	Expense
		(a)	(e)	(f)	(g)	(h)	(j)	(k)
		GENERAL PLANT						
52	389	Land	\$1,058,065	0%	\$0	\$1,058,065	0.00%	\$0
53	390.1	Structures	878,378	2.13%	\$18,709	\$878,378	2.73%	\$23,980
54	390.2	Struct & Improv - Leased Property		(see adj. H-12)		0	(see adj. H-12)	
55	391	Furniture & Fixtures	2,201,111	9.09%	\$200,081	2,201,111	4.71%	\$103,672
56	391.1	Data Processing Systems	5,926,412	9.09%	\$538,711	5,926,412	12.12%	\$718,281
57	391.2	Mechanical Office Equipment	0	0.00%	\$0	0	5.47%	\$0
58	391.3	Data Processing Software		(see adj. H-12)		0	(see adj. H-12)	
59	391.4	Data Processing Systems	0	0.00%	\$0	0	9.89%	\$0
60	391.5	Enterprise Software-EIMS		(see adj. H-12)		0	(see adj. H-12)	
61	391.95	Ent Software - EIMS		(see adj. H-12)		0	(see adj. H-12)	
62	392	Transportation Eq Sp Trucks		13.28%	\$0	0	7.69%	\$0
63	392.1	Transportation Eq - Automobiles	5,232,999	13.28%	\$694,942	5,232,999	10.00%	\$523,300
64	392.2	Transportation Eq - Trucks	25,322,323	8.06%	\$2,040,979	25,322,323	7.69%	\$1,947,287
65	393	Stores Equipment	664,474	3.57%	\$23,722	664,474	2.16%	\$14,353
56	394	Tools, Shop & Garage Equipment	12,090,999	5.26%	\$635,987	12,090,999	3.62%	\$437,694
37	395	Laboratory Equipment	\$0.00	0%	\$0	0	3.62%	\$0
58	396	Power Operated Equipment	12,872,033	10%	\$1,287,203	12,872,033	6.07%	\$781,332
69	397.0	Communication Equipment	6,187,530	6.25%	\$386,721	6,187,530	5.81%	\$359,496
	397.1	Communication Equipment - ERTs	41,090,402	5.26%	\$2,161,355	41,090,402	0.00%	\$0
	397.1	Communication Equipment - AMR Devices	0	0.00%	\$0	0	13.33%	\$0
70	398	Miscellaneous Equipment	1,840,115	4.35%	\$80,045	1,840,115	4.58%	\$84,277
		Total General Plant	\$115,364,841	-	\$8,068,455	\$115,364,841	-	\$4,993,672
72		Total Original Cost Plant in Service	\$1,849,270,892		\$46,032,534.49	\$1,849,270,892.5		\$56,949,837
3		Less: Depreciation Charged to Clearing			(\$1,517,022)			(\$1,517,022
4		Less Test Year Depreciation Expense						\$38,977,032
75		Adjustment to Test Year - Acct. 403						\$16,455,784

	Spire Missouri East Other Adjustments May 31, 2021					
SLEGAL.MISSOU - Spire Missouri Inc.	AC_920100 - Admin and Gen Salaries - Non-Allocated		Portion of AIP that is earn	ings based		
SLEGAL.MISSOU - Spire Missouri Inc.	AC_920180 - Admin and Gen Salaries - Equity Compensation	\$1,927,511.75	EIP not in rates			
			ACTUAL - Actual 2020			
	Monthly Amortization AC 182021 - Other Reg Assets - Transition Cost		Sep - September			
	AC 182600 - Othr Regl Assets - One Time Cost to Achieve	\$23,900.20				
	AC_102000 - Othi Regi Assets - One Time Cost to Achieve		AllCustom1 - All Reporting			
			YTD - Year-to-Date		Amortization during true-up period Exped	ted 5/31 bal
	AC 182021 - Other Reg Assets - Transition Cost			\$561,214,90	(\$207,730.08)	\$353,484,82
	AC 182600 - Othr Regl Assets - One Time Cost to Achieve		:	\$1,567,499.94		\$870,833.30
			1	\$2,128,714.84	· · · · · ·	\$1,224,318.12
		Amortization proof				\$904,396.72
				4,180,000 522500		
				1045000		
				1045000		
				696666.6667		
				870.833.33		

#### Amortization Expense

0.142857143

			Monthly		
			Test Year	Proforma	
Line		Original	Amortization	Amortization	Acct
No.	Description	Cost Plant	Expense	Expense	No.
	(a)	(b)	(c)	(d)	(e)
1	Storage Leaseholds & Rights				404.2
	(375.2) Leasehold Improvements	\$9,724	19	233	
3	(391.3) Data Processing Software	0	0	0	404.3
4	(391.5) Enterprise Software-EIMS	54,651,111	455,426	5,465,111	404.3
	(391.95) -Ent Software SS Alloc	15,550,015	129,583	1,555,002	
5	Sub Total	\$70,210,850	\$585,029	\$7,020,346	
		Unamortized		Proforma	
		Balance	Mo Amort Amt	Amortization	
6	Other Leased Property				404.3
7	Total Amortization			7,428,452	adjusted to include amortization of items not included in version filed
8	Less Test Year Amortization			(2,298,885)	
9	Adjustment to Test Year Account 404			5,129,567	
	Proposed Amortization of smaller balances remaining from last case:	2,128,715			
	Adjustment: To reflect amortization through 5/31	2,120,715			
	May 31 Balance	1,224,318	34,009	408,106	
	way ST balance	1,224,310	34,009	406,106	
		Unamortized		Proforma	
	Deferred Energy Efficiency and Low Income Program Costs	Balance	Mo Amort Amt	Amortization	
10	Deferred Energy Efficiency Cost Balance	\$21,080,317	175,669	\$2,108,032	
11	Energy Affordability Program	\$1,544,823	12,874	\$154,482	
12	Red Tag Program	\$39,259	327	\$3,926	
13	Pro-Forma Amortization Expense			\$2,266,440	
14	Less Test Year Amortization Expense				
15	Adjustment to Test Year - Accts. 908			\$2,266,440	
16	GU-2020-0376 Regulatory Asset at 9/30/2020	\$2,870,827.59	\$47,847.13	\$574,166	
18	GuU-2020-0376 - Lost Disconnect/Late Payment Fees	\$1,316,248.95	\$21,937.48	\$263,250	

## **Other Expense Adjustments**

Line No.	Description	Acct	Total
	(a)		(b)
1	Expense Eliminations Eliminate Ticket Expense	912	(\$130,542)
3 4	Remove Alcohol Expense Total		(\$16,953) (\$147,495)

### Ad Valorem Taxes on Kansas Storage Gas

Line No.	Description (a)		Amount (b)
1	Balance of Regulatory Asset - April 30, 2014		\$ 8,420,481.48
2	Monthly Amortization of Regulatory Asset (37 months at 133,333.33) Monthly Amortization of Regulatory Asset (30 months at 23,042.50)		\$ (6,266,666.51) \$ (691,275.00)
3	Beginning regulatory asset balance	\$ 8,420,481.48	
4	Monthly Expense allowed in GR-2017-0216 (68 months at \$116,666.67) Less: Actual ad valorem tax payments:	\$ 7,933,338.88	
5	2014 and past taxes	\$ (9,219,793.70)	
6	2015 taxes	\$ (1,309,011.70)	
7	2016 taxes	\$ (1,116,724.84)	
8	2017 taxes	\$ (1,674,298.85)	
9	2018 taxes	\$ (1,743,548.02)	
10	2019 taxes	\$ (1,777,419.44)	
11	Difference between accruals and payments		\$ 486,976.19
12	Balance of regulatory asset at 9/30/2020		\$ 1,949,516.16
13	Amortization - 3 years		\$ 649,838.72
	5 Year Average - Kansas Property Tax		
	2016 taxes	\$ 1,116,724.84	
	2017 taxes	\$ 1,674,298.85	
	2018 taxes	\$ 1,743,548.02	\$ 343,544.02
	2019 taxes	\$ 1,777,419.44	\$ 377,415.44
	2020 taxes (estimated)	\$ 931,477.05	
		\$ 1,448,693.64	
	Total Adjustment to Schedule Ha	\$ 2,098,532.36	
	Current Amounts in Rates		
	Monthly amortization of reg asset	\$276,510.00	
	Annual expense allowance	\$1,400,004.00	
	Total in Rates FY2020	\$1,676,514.00	
	Variance	\$ 422,018.36	

## Spire Missouri East Other Property Tax May 31, 2021

Test year expense less: KC Prop tax net of KC	\$15,332,989.00 (\$1,676,514.00) \$13,656,475.00	
2020 property taxes paid (forecast)	\$19,230,551.12	
less: KC taxes on tracker net of KC	(\$931,477.05) \$18,299,074.07	
Increase over test year expense	\$4,642,599.07	
<u>Deferrals</u>	Bal at 9/30	Bal at 12/31/20
<u>Deferrals</u> AC_182010 - Other Reg Assets - Prop Tax Defer	Bal at 9/30 \$6,297,377.47	Bal at 12/31/20 \$7,567,964.47
	\$6,297,377.47	\$7,567,964.47
AC_182010 - Other Reg Assets - Prop Tax Defer	\$6,297,377.47 \$6,297,377.47	\$7,567,964.47 \$7,567,964.47

## 3rd Party Call Center Expenses

To reflect a reduction in 3rd party call center expenses Amount: (\$720,000.00)

Reduction to Payroll - Schedule Ha

# Spire Missouri West 926 Adjustment May 31, 2021

## <u>Test Year</u>

	West
Pension Amortization Expense	\$ (3,555,123.00)
Pension Contribution Expense	\$ 5,433,872.00
OPEB Amortization Expense	\$ 254,157.90
OPEB Contribution Expense	\$ -
Pension/OPEB's	\$ 2,132,906.90
SERP	\$ -
926 Other	\$ 9,158,488.71
926 Total before Allocations/Transfers	\$ 11,291,395.61
Allocations (-to / +from) other affiliates	\$ 6,684,111.82
Total net of allocations, before transfers	\$ 17,975,507.43
Transfers to construction	\$ (8,431,878.52)
Total to Expense	\$ 9,543,628.91

# Updated funding

	West
Pension Amortization Expense	\$ (2,298,712.80)
Pension Contribution Expense	\$ 6,900,000.00
OPEB Amortization Expense	\$ (116,772.92)
OPEB Contribution Expense	\$ -
Pension/OPEB's	\$ 4,484,514.28
SERP (amount in rates from last case)	\$ -
926 Other	\$ 9,158,488.71
926 Total before Allocations/Transfers	\$ 13,643,002.99
Allocations (-to / +from) other affiliates	\$ 6,045,707.15
Total net of allocations, before transfers	\$ 19,688,710.14
Transfers to construction	\$ (9,235,973.93)
Total to Expense	\$ 10,452,736.21
Transfer Rate	0.4691