

Exhibit No.: 1
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2010-0363
Date Prepared: 11/8/2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

**UNION ELECTRIC COMPANY
d/b/a AMERENUE**

CASE NO. GR-2010-0363

Jefferson City, MO

November 2010

AmerenUE
Case No.
GR-2010-0363
Test Year Ending 12-31-2009 Trued Up through September 2010
Revenue Requirement

Line Number	A Description	B 7.04% Return	C 7.30% Return	D 7.55% Return
1	Net Orig Cost Rate Base	\$225,134,860	\$225,134,860	\$225,134,860
2	Rate of Return	7.04%	7.30%	7.55%
3	Net Operating Income Requirement	\$15,847,243	\$16,423,588	\$16,999,933
4	Net Income Available	\$12,153,783	\$12,153,783	\$12,153,783
5	Additional Net Income Required	\$3,693,460	\$4,269,805	\$4,846,150
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,478,404	\$5,838,167	\$6,197,929
8	Current Income Tax Available	\$3,172,895	\$3,172,895	\$3,172,895
9	Additional Current Tax Required	\$2,305,509	\$2,665,272	\$3,025,034
10	Revenue Requirement	\$5,998,969	\$6,935,077	\$7,871,184
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$5,998,969	\$6,935,077	\$7,871,184

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Test Year Ending 12-31-2009 Trued Up through September 2010
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$374,304,149
2	Less Accumulated Depreciation Reserve		\$124,140,773
3	Net Plant In Service		\$250,163,376
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$3,270,475
6	Gas Stored Underground		\$18,399,408
7	Materials & Supplies		\$1,593,139
8	Propane		\$134,197
9	Prepayments		\$1,024,749
10	TOTAL ADD TO NET PLANT IN SERVICE		\$17,881,018
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.4192%	\$21,111
13	State Tax Offset	0.4192%	\$3,318
14	City Tax Offset	64.9726%	\$6,909
15	Interest Expense Offset	15.0411%	\$951,544
16	Customer Deposits		\$950,852
17	Customer Advances for Construction		\$603,013
18	Accumulated Deferred Income Taxes		\$38,047,100
19	Pension Tracker Liability		\$266,710
20	OPEB Tracker Liability		\$2,058,977
21	TOTAL SUBTRACT FROM NET PLANT		\$42,909,534
22	Total Rate Base		\$225,134,860

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	P-2	\$0	\$0	100.0000%	\$0	\$0
3		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
4		DISTRIBUTION PLANT							
5	374.000	Land - Distribution	\$294,032	P-5	\$0	\$294,032	100.0000%	\$0	\$294,032
6	375.000	Structures and Improvements - Distribution	\$31,016	P-6	\$0	\$31,016	100.0000%	\$0	\$31,016
7	376.000	Gas Mains - Distribution	\$198,142,413	P-7	\$3,129,466	\$201,271,879	100.0000%	\$0	\$201,271,879
8	378.000	Measuring & Regulating Station Equipment - General	\$3,864,351	P-8	\$36,456	\$3,900,807	100.0000%	\$0	\$3,900,807
9	379.000	Measuring & Regulating Station Equipment - City Gate	\$443,846	P-9	\$112	\$443,958	100.0000%	\$0	\$443,958
10	380.000	Services	\$106,024,843	P-10	\$2,287,306	\$108,312,149	100.0000%	\$0	\$108,312,149
11	381.000	Meters	\$19,303,603	P-11	-\$161,635	\$19,141,968	100.0000%	\$0	\$19,141,968
12	383.000	House Regulators	\$11,205,830	P-12	\$424,023	\$11,629,853	100.0000%	\$0	\$11,629,853
13	385.000	Industrial Measuring & Regulating Station Equipment	\$1,230,638	P-13	\$13,211	\$1,243,849	100.0000%	\$0	\$1,243,849
14	387.000	Other Distribution Systems	\$7,535	P-14	\$0	\$7,535	100.0000%	\$0	\$7,535
15		TOTAL DISTRIBUTION PLANT	\$340,548,107		\$5,728,939	\$346,277,046		\$0	\$346,277,046
16		PRODUCTION PLANT							
17	304.000	Land - Production	\$32,420	P-17	\$0	\$32,420	100.0000%	\$0	\$32,420
18	305.000	Structures and Improvements	\$644,986	P-18	\$0	\$644,986	100.0000%	\$0	\$644,986
19	311.000	Liquified Petroleum Gas Equipment	\$1,259,627	P-19	\$0	\$1,259,627	100.0000%	\$0	\$1,259,627
20		TOTAL PRODUCTION PLANT	\$1,937,033		\$0	\$1,937,033		\$0	\$1,937,033
21		TRANSMISSION PLANT							
22	365.000	OH Cond & Devices/Gas Land & Rights	\$119,532	P-22	\$0	\$119,532	100.0000%	\$0	\$119,532
23	366.000	Structures & Improvements - Transmission	\$9,415	P-23	-\$7,422	\$1,993	100.0000%	\$0	\$1,993
24	367.000	Gas Mains - Transmission	\$5,502,189	P-24	\$6,967	\$5,509,156	100.0000%	\$0	\$5,509,156
25	369.000	Measuring & Regulating Station Equipment - Transmission	\$37,379	P-25	-\$2,833	\$34,546	100.0000%	\$0	\$34,546
26		TOTAL TRANSMISSION PLANT	\$5,668,515		-\$3,288	\$5,665,227		\$0	\$5,665,227
27		GENERAL PLANT							
28	389.000	Land - General	\$2,174,140	P-28	\$0	\$2,174,140	100.0000%	\$0	\$2,174,140
29	390.000	General Plant Structure	\$1,059,946	P-29	\$0	\$1,059,946	100.0000%	\$0	\$1,059,946
30	391.100	Office Furniture	\$101,577	P-30	\$0	\$101,577	100.0000%	\$0	\$101,577
31	391.200	Computer Equipment	\$241,893	P-31	\$0	\$241,893	100.0000%	\$0	\$241,893
32	392.000	Transportation Equipment	\$5,663,919	P-32	\$149,202	\$5,813,121	100.0000%	\$0	\$5,813,121
33	393.000	Stores Equipment	\$27,268	P-33	\$0	\$27,268	100.0000%	\$0	\$27,268
34	394.000	Tools and Work Equipment	\$2,416,699	P-34	\$109,180	\$2,525,879	100.0000%	\$0	\$2,525,879
35	395.000	Laboratory Equipment	\$124,260	P-35	\$3,972	\$128,232	100.0000%	\$0	\$128,232
36	396.000	Power Operated Equipment	\$2,425,543	P-36	-\$59,077	\$2,366,466	100.0000%	\$0	\$2,366,466
37	397.000	Communication Equipment	\$747,234	P-37	\$6,129	\$753,363	100.0000%	\$0	\$753,363
38	398.000	Miscellaneous Equipment	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39		TOTAL GENERAL PLANT	\$14,982,479		\$209,406	\$15,191,885		\$0	\$15,191,885
40		GENERAL PLANT - ALLOCATED							
41	389.000	Land - St. Louis Area Facilities	\$140,704	P-41	\$0	\$140,704	100.0000%	\$0	\$140,704
42	390.000	General Plant Structure - St. Louis Area Facilities	\$3,642,062	P-42	\$0	\$3,642,062	100.0000%	\$0	\$3,642,062
43	391.000	Office Furniture - St. Louis Area Facilities	\$396,122	P-43	\$0	\$396,122	100.0000%	\$0	\$396,122
44	393.000	Stores Equipment - St. Louis Area Facilities	\$100,004	P-44	\$0	\$100,004	100.0000%	\$0	\$100,004
45	394.000	Tools and Work Equipment - St. Louis Area Facilities	\$50,649	P-45	\$0	\$50,649	100.0000%	\$0	\$50,649
46	395.000	Laboratory Equipment - St. Louis Area Facilities	\$55,297	P-46	\$0	\$55,297	100.0000%	\$0	\$55,297
47	398.000	Miscellaneous Equipment - St. Louis Area Facilities	\$12,981	P-47	\$0	\$12,981	100.0000%	\$0	\$12,981
48	389.000	Land - Former Subsidiary Facilities	\$93,359	P-48	\$0	\$93,359	100.0000%	\$0	\$93,359

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49	390.000	General Plant Structure - Former Subsidiary Facilities	\$1,311,525	P-49	\$0	\$1,311,525	100.0000%	\$0	\$1,311,525
50	391.000	Office Furniture - Former Subsidiary Facilities	\$250,413	P-50	\$0	\$250,413	100.0000%	\$0	\$250,413
51		TOTAL GENERAL PLANT - ALLOCATED	\$6,053,116		\$0	\$6,053,116		\$0	\$6,053,116
52		INCENTIVE COMPENSATION CAPITALIZATION							
53		ICC Adjustment	\$0	P-53	-\$820,158	-\$820,158	100.0000%	\$0	-\$820,158
54		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$820,158	-\$820,158		\$0	-\$820,158
55		TOTAL PLANT IN SERVICE	<u>\$369,189,250</u>		<u>\$5,114,899</u>	<u>\$374,304,149</u>		<u>\$0</u>	<u>\$374,304,149</u>

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Case No.
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Test Year Ending 12-31-2009 Trued Up through September 2010
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-7	Gas Mains - Distribution	376.000		\$3,129,466		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$3,129,466		\$0	
P-8	Measuring & Regulating Station Equipment - Gas	378.000		\$36,456		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$36,456		\$0	
P-9	Measuring & Regulating Station Equipment - City	379.000		\$112		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$112		\$0	
P-10	Services	380.000		\$2,287,306		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$2,287,306		\$0	
P-11	Meters	381.000		-\$161,635		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		-\$161,635		\$0	
P-12	House Regulators	383.000		\$424,023		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$424,023		\$0	
P-13	Industrial Measuring & Regulating Station Equipment	385.000		\$13,211		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$13,211		\$0	
P-23	Structures & Improvements - Transmission	366.000		-\$7,422		\$0

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		-\$7,422		\$0	
P-24	Gas Mains - Transmission	367.000		\$6,967		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$6,967		\$0	
P-25	Measuring & Regulating Station Equipment - Tra	369.000		-\$2,833		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		-\$2,833		\$0	
P-32	Transportation Equipment	392.000		\$149,202		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$149,202		\$0	
P-34	Tools and Work Equipment	394.000		\$109,180		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$109,180		\$0	
P-35	Laboratory Equipment	395.000		\$3,972		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$3,972		\$0	
P-36	Power Operated Equipment	396.000		-\$59,077		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		-\$59,077		\$0	
P-37	Communication Equipment	397.000		\$6,129		\$0
	1. To include estimated true-up plant additions through September 30, 2010. (Rackers)		\$6,129		\$0	

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-53	ICC Adjustment			-\$820,158		\$0
	1. To remove capitalized incentive comp. (Boateng)		-\$820,158		\$0	
Total Plant Adjustments				<u>\$5,114,899</u>		<u>\$0</u>

AmerenUE
Case No.
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Test Year Ending 12-31-2009 Trued Up through September 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	303.000	Miscellaneous Intangible Plant	\$0	0.00%	\$0
3		TOTAL PLANT INTANGIBLE	\$0		\$0
4		DISTRIBUTION PLANT			
5	374.000	Land - Distribution	\$294,032	0.00%	\$0
6	375.000	Structures and Improvements - Distribution	\$31,016	2.04%	\$633
7	376.000	Gas Mains - Distribution	\$201,271,879	2.25%	\$4,528,617
8	378.000	Measuring & Regulating Station Equipment - General	\$3,900,807	2.29%	\$89,328
9	379.000	Measuring & Regulating Station Equipment - City Gate	\$443,958	2.22%	\$9,856
10	380.000	Services	\$108,312,149	2.73%	\$2,956,922
11	381.000	Meters	\$19,141,968	2.70%	\$516,833
12	383.000	House Regulators	\$11,629,853	2.31%	\$268,650
13	385.000	Industrial Measuring & Regulating Station Equipment	\$1,243,849	2.28%	\$28,360
14	387.000	Other Distribution Systems	\$7,535	0.00%	\$0
15		TOTAL DISTRIBUTION PLANT	\$346,277,046		\$8,399,199
16		PRODUCTION PLANT			
17	304.000	Land - Production	\$32,420	0.00%	\$0
18	305.000	Structures and Improvements	\$644,986	1.67%	\$10,771
19	311.000	Liquified Petroleum Gas Equipment	\$1,259,627	1.75%	\$22,043
20		TOTAL PRODUCTION PLANT	\$1,937,033		\$32,814
21		TRANSMISSION PLANT			
22	365.000	OH Cond & Devices/Gas Land & Rights	\$119,532	0.00%	\$0
23	366.000	Structures & Improvements - Transmission	\$1,993	0.00%	\$0
24	367.000	Gas Mains - Transmission	\$5,509,156	2.27%	\$125,058
25	369.000	Measuring & Regulating Station Equipment - Transmission	\$34,546	2.22%	\$767
26		TOTAL TRANSMISSION PLANT	\$5,665,227		\$125,825
27		GENERAL PLANT			
28	389.000	Land - General	\$2,174,140	0.00%	\$0
29	390.000	General Plant Structure	\$1,059,946	2.20%	\$23,319
30	391.100	Office Furniture	\$101,577	4.76%	\$4,835
31	391.200	Computer Equipment	\$241,893	20.00%	\$48,379
32	392.000	Transportation Equipment	\$5,813,121	7.69%	\$447,029
33	393.000	Stores Equipment	\$27,268	3.70%	\$1,009
34	394.000	Tools and Work Equipment	\$2,525,879	3.70%	\$93,458
35	395.000	Laboratory Equipment	\$128,232	4.17%	\$5,347

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36	396.000	Power Operated Equipment	\$2,366,466	5.06%	\$119,743
37	397.000	Communication Equipment	\$753,363	4.76%	\$35,860
38	398.000	Miscellaneous Equipment	\$0	0.00%	\$0
39		TOTAL GENERAL PLANT	\$15,191,885		\$778,979
40		GENERAL PLANT - ALLOCATED			
41	389.000	Land - St. Louis Area Facilities	\$140,704	0.00%	\$0
42	390.000	General Plant Structure - St. Louis Area Facilities	\$3,642,062	2.51%	\$91,416
43	391.000	Office Furniture - St. Louis Area Facilities	\$396,122	6.67%	\$26,421
44	393.000	Stores Equipment - St. Louis Area Facilities	\$100,004	5.00%	\$5,000
45	394.000	Tools and Work Equipment - St. Louis Area Facilities	\$50,649	5.00%	\$2,532
46	395.000	Laboratory Equipment - St. Louis Area Facilities	\$55,297	5.00%	\$2,765
47	398.000	Miscellaneous Equipment - St. Louis Area Facilities	\$12,981	5.00%	\$649
48	389.000	Land - Former Subsidiary Facilities	\$93,359	0.00%	\$0
49	390.000	General Plant Structure - Former Subsidiary Facilities	\$1,311,525	2.51%	\$32,919
50	391.000	Office Furniture - Former Subsidiary Facilities	\$250,413	6.67%	\$16,703
51		TOTAL GENERAL PLANT - ALLOCATED	\$6,053,116		\$178,405
52		INCENTIVE COMPENSATION CAPITALIZATION			
53		ICC Adjustment	-\$820,158	0.00%	\$0
54		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$820,158		\$0
55		Total Depreciation	\$374,304,149		\$9,515,222

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	303.000	Miscellaneous Intangible Plant	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
4		DISTRIBUTION PLANT							
5	374.000	Land - Distribution	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	375.000	Structures and Improvements - Distribution	\$2,178	R-6	\$465	\$2,643	100.0000%	\$0	\$2,643
7	376.000	Gas Mains - Distribution	\$51,559,234	R-7	\$2,607,065	\$54,166,299	100.0000%	\$0	\$54,166,299
8	378.000	Measuring & Regulating Station Equipment - General	\$1,225,602	R-8	\$55,274	\$1,280,876	100.0000%	\$0	\$1,280,876
9	379.000	Measuring & Regulating Station Equipment - City Gate	\$124,909	R-9	\$7,389	\$132,298	100.0000%	\$0	\$132,298
10	380.000	Services	\$50,477,569	R-10	\$725,386	\$51,202,955	100.0000%	\$0	\$51,202,955
11	381.000	Meters	\$2,629,852	R-11	-\$20,006	\$2,609,846	100.0000%	\$0	\$2,609,846
12	383.000	House Regulators	\$3,350,006	R-12	\$134,919	\$3,484,925	100.0000%	\$0	\$3,484,925
13	385.000	Industrial Measuring & Regulating Station Equipment	\$324,239	R-13	\$46,288	\$370,527	100.0000%	\$0	\$370,527
14	387.000	Other Distribution Systems	\$435	R-14	\$190	\$625	100.0000%	\$0	\$625
15		TOTAL DISTRIBUTION PLANT	\$109,694,024		\$3,556,970	\$113,250,994		\$0	\$113,250,994
16		PRODUCTION PLANT							
17	304.000	Land - Production	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	305.000	Structures and Improvements	\$72,134	R-18	\$8,079	\$80,213	100.0000%	\$0	\$80,213
19	311.000	Liquified Petroleum Gas Equipment	\$427,091	R-19	\$17,193	\$444,284	100.0000%	\$0	\$444,284
20		TOTAL PRODUCTION PLANT	\$499,225		\$25,272	\$524,497		\$0	\$524,497
21		TRANSMISSION PLANT							
22	365.000	OH Cond & Devices/Gas Land & Rights	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	366.000	Structures & Improvements - Transmission	\$718	R-23	\$126	\$844	100.0000%	\$0	\$844
24	367.000	Gas Mains - Transmission	\$1,886,053	R-24	\$98,364	\$1,984,417	100.0000%	\$0	\$1,984,417
25	369.000	Measuring & Regulating Station Equipment - Transmission	\$26,418	R-25	\$607	\$27,025	100.0000%	\$0	\$27,025
26		TOTAL TRANSMISSION PLANT	\$1,913,189		\$99,097	\$2,012,286		\$0	\$2,012,286
27		GENERAL PLANT							
28	389.000	Land - General	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	390.000	General Plant Structure	\$390,469	R-29	\$13,276	\$403,745	100.0000%	\$0	\$403,745
30	391.100	Office Furniture	\$142,738	R-30	\$32,271	\$175,009	100.0000%	\$0	\$175,009
31	391.200	Computer Equipment	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	392.000	Transportation Equipment	\$2,237,574	R-32	-\$5,737	\$2,231,837	100.0000%	\$0	\$2,231,837
33	393.000	Stores Equipment	\$12,210	R-33	\$853	\$13,063	100.0000%	\$0	\$13,063
34	394.000	Tools and Work Equipment	\$1,263,701	R-34	\$84,078	\$1,347,779	100.0000%	\$0	\$1,347,779
35	395.000	Laboratory Equipment	\$48,399	R-35	\$4,692	\$53,091	100.0000%	\$0	\$53,091
36	396.000	Power Operated Equipment	\$885,206	R-36	-\$62,836	\$822,370	100.0000%	\$0	\$822,370
37	397.000	Communication Equipment	\$455,723	R-37	\$24,377	\$480,100	100.0000%	\$0	\$480,100
38	398.000	Miscellaneous Equipment	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39		TOTAL GENERAL PLANT	\$5,436,020		\$90,974	\$5,526,994		\$0	\$5,526,994
40		GENERAL PLANT - ALLOCATED							
41	389.000	Land - St. Louis Area Facilities	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	390.000	General Plant Structure - St. Louis Area Facilities	\$2,502,941	R-42	\$0	\$2,502,941	100.0000%	\$0	\$2,502,941
43	391.000	Office Furniture - St. Louis Area Facilities	\$326,680	R-43	\$0	\$326,680	100.0000%	\$0	\$326,680
44	393.000	Stores Equipment - St. Louis Area Facilities	\$50,530	R-44	\$0	\$50,530	100.0000%	\$0	\$50,530
45	394.000	Tools and Work Equipment - St. Louis Area Facilities	\$25,592	R-45	\$0	\$25,592	100.0000%	\$0	\$25,592
46	395.000	Laboratory Equipment - St. Louis Area Facilities	\$27,940	R-46	\$0	\$27,940	100.0000%	\$0	\$27,940
47	398.000	Miscellaneous Equipment - St. Louis Area Facilities	\$6,559	R-47	\$0	\$6,559	100.0000%	\$0	\$6,559
48	389.000	Land - Former Subsidiary Facilities	\$0	R-48	\$0	\$0	100.0000%	\$0	\$0

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
49	390.000	General Plant Structure - Former Subsidiary Facilities	\$0	R-49	\$0	\$0	100.0000%	\$0	\$0
50	391.000	Office Furniture - Former Subsidiary Facilities	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51		TOTAL GENERAL PLANT - ALLOCATED	\$2,940,242		\$0	\$2,940,242		\$0	\$2,940,242
52		INCENTIVE COMPENSATION CAPITALIZATION							
53		ICC Adjustment	\$0	R-53	-\$114,240	-\$114,240	100.0000%	\$0	-\$114,240
54		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$114,240	-\$114,240		\$0	-\$114,240
55		TOTAL DEPRECIATION RESERVE	\$120,482,700		\$3,658,073	\$124,140,773		\$0	\$124,140,773

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-6	Structures and Improvements - Distribution	375.000		\$465		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$465		\$0	
R-7	Gas Mains - Distribution	376.000		\$2,607,065		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$2,607,065		\$0	
R-8	Measuring & Regulating Station Equipment - General	378.000		\$55,274		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$55,274		\$0	
R-9	Measuring & Regulating Station Equipment - City Gate	379.000		\$7,389		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$7,389		\$0	
R-10	Services	380.000		\$725,386		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$725,386		\$0	
R-11	Meters	381.000		-\$20,006		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		-\$20,006		\$0	
R-12	House Regulators	383.000		\$134,919		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$134,919		\$0	
R-13	Industrial Measuring & Regulating Station Equipment	385.000		\$46,288		\$0

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$46,288		\$0	
R-14	Other Distribution Systems	387.000		\$190		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$190		\$0	
R-18	Structures and Improvements	305.000		\$8,079		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$8,079		\$0	
R-19	Liquified Petroleum Gas Equipment	311.000		\$17,193		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$17,193		\$0	
R-23	Structures & Improvements - Transmission	366.000		\$126		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$126		\$0	
R-24	Gas Mains - Transmission	367.000		\$98,364		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$98,364		\$0	
R-25	Measuring & Regulating Station Equipment - Transmission	369.000		\$607		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$607		\$0	
R-29	General Plant Structure	390.000		\$13,276		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$13,276		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-30	Office Furniture	391.100		\$32,271		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$32,271		\$0	
R-32	Transportation Equipment	392.000		-\$5,737		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		-\$5,737		\$0	
R-33	Stores Equipment	393.000		\$853		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$853		\$0	
R-34	Tools and Work Equipment	394.000		\$84,078		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$84,078		\$0	
R-35	Laboratory Equipment	395.000		\$4,692		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$4,692		\$0	
R-36	Power Operated Equipment	396.000		-\$62,836		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		-\$62,836		\$0	
R-37	Communication Equipment	397.000		\$24,377		\$0
	1. To include estimated true-up reserve additions through September 30, 2010. (Rackers)		\$24,377		\$0	
R-53	ICC Adjustment			-\$114,240		\$0
	1. To remove capitalized incentive comp. (Boateng)		-\$114,240		\$0	

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	Total Reserve Adjustments			<u>\$3,658,073</u>		<u>\$0</u>

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Test Year Ending 12-31-2009 Trued Up through September 2010
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$13,938,982	36.35	10.31	26.04	0.071342	\$994,435
3	Employee Benefits	\$4,759,547	36.35	42.08	-5.73	-0.015699	-\$74,720
4	Uncollectible Accounts	\$930,974	36.35	36.35	0.00	0.000000	\$0
5	Cash Vouchers	\$12,718,744	36.35	37.36	-1.01	-0.002767	-\$35,193
6	TOTAL OPERATION AND MAINT. EXPENSE	\$32,348,247					\$884,522
7	TAXES						
8	FICA - Employer's Portion	\$702,029	36.35	12.81	23.54	0.064493	\$45,276
9	St Louis Payroll Expense Tax	\$69,695	36.35	45.63	-9.28	-0.025411	-\$1,771
10	Federal Unemployment Taxes	\$9,589	36.35	76.38	-40.03	-0.109671	-\$1,052
11	State Unemployment Taxes	-\$1,779	36.35	76.38	-40.03	-0.109671	\$195
12	Corporate Franchise Taxes	\$78,591	36.35	-77.50	113.85	0.311918	\$24,514
13	Property & Real Estate Taxes	\$7,171,371	36.35	182.50	-146.15	-0.400411	-\$2,871,496
14	TOTAL TAXES	\$8,029,496					-\$2,804,334
1	OTHER EXPENSES						
2	Sales Taxes	\$4,243,068	20.18	38.79	-18.61	-0.050986	-\$216,337
3	Gross Receipts Taxes	\$8,263,426	20.18	58.16	-37.98	-0.104055	-\$859,851
4	Natural Gas	\$97,262,561	36.35	37.38	-1.03	-0.002822	-\$274,475
5	TOTAL OTHER EXPENSES	\$109,769,055					-\$1,350,663
6	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$3,270,475
7	TAX OFFSET FROM RATE BASE						
8	Federal Tax Offset	\$5,036,140	36.35	37.88	-1.53	-0.004192	-\$21,111
9	State Tax Offset	\$791,393	36.35	37.88	-1.53	-0.004192	-\$3,318
10	City Tax Offset	\$10,634	36.35	273.50	-237.15	-0.649726	-\$6,909
11	Interest Expense Offset	\$6,326,290	36.35	91.25	-54.90	-0.150411	-\$951,544
12	TOTAL OFFSET FROM RATE BASE	\$12,164,457					-\$982,882
13	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,253,357

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$106,318,098	See note (1)	See note (1)	Rev-2	See note (1)	\$106,318,098	100.0000%	-\$67,862,277	\$38,455,821	See note (1)	See note (1)
Rev-3	481.000	Interruptible	\$4,433,707			Rev-3		\$4,433,707	100.0000%	-\$3,503,628	\$930,079		
Rev-4	0.000	Sm. Gen. Service	\$46,585,461			Rev-4		\$46,585,461	100.0000%	-\$41,183,625	\$5,401,836		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$5,768,469			Rev-6		\$5,768,469	100.0000%	\$3,227,008	\$8,995,477		
Rev-7	0.000	Special Contracts	\$814,433			Rev-7		\$814,433	100.0000%	\$24,456	\$838,889		
Rev-8	496.000	Provision for Rate Refund	-\$2,311,831			Rev-8		-\$2,311,831	100.0000%	\$2,311,831	\$0		
Rev-9	483.000	Sales for Resale	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	489.000	Standard Transportation	\$3,031,697			Rev-10		\$3,031,697	100.0000%	\$1,048,252	\$4,079,949		
Rev-11	489.000	Large Volume Transportation	\$3,487,560			Rev-11		\$3,487,560	100.0000%	-\$180,725	\$3,306,835		
Rev-12	495.000	Other Gas Revenue - Oper. Rev.	\$2,201,663			Rev-12		\$2,201,663	100.0000%	\$1	\$2,201,664		
Rev-13		TOTAL OPERATING REVENUES	\$170,329,257					\$170,329,257		-\$106,118,707	\$64,210,550		
1		GAS SUPPLY EXPENSES											
2	717.000	Liquified Petroleum Gas Expense	\$486	\$0	\$486	E-2	-\$486	\$0	100.0000%	\$0	\$0	\$0	\$0
3	728.000	Liquified Petroleum Gas	\$20,823	\$0	\$20,823	E-3	-\$20,823	\$0	100.0000%	\$0	\$0	\$0	\$0
4	741.000	Manufactured Gas Maintenance Structures & Improvements	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	742.000	Gas Storage & Processing Production Equipment	\$19,087	\$0	\$19,087	E-5	\$0	\$19,087	100.0000%	\$0	\$19,087	\$0	\$19,087
6	804.000	Natural Gas City Gate Purchases	\$87,509,394	\$0	\$87,509,394	E-6	-\$87,509,394	\$0	100.0000%	\$0	\$0	\$0	\$0
7	805.000	Gas Purchases and Adjustments	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	807.000	Purchased Gas Expense	\$1,063,345	\$656,432	\$406,913	E-8	-\$32,502	\$1,030,843	100.0000%	\$0	\$1,030,843	\$623,930	\$406,913
9	808.000	Gas Withdrawn from Underground	\$9,731,858	\$0	\$9,731,858	E-9	-\$9,731,858	\$0	100.0000%	\$0	\$0	\$0	\$0
10		TOTAL GAS SUPPLY EXPENSES	\$98,344,993	\$656,432	\$97,688,561		-\$97,295,063	\$1,049,930		\$0	\$1,049,930	\$623,930	\$426,000
11		NATURAL GAS STORAGE EXPENSE											
12		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		TRANSMISSION EXPENSES											
14	850.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	851.000	Load Dispatching	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	856.000	Mains - Transmission Operation	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	859.000	Other Expenses - Transmissions Expenses	\$135,517	\$0	\$135,517	E-17	\$0	\$135,517	100.0000%	\$0	\$135,517	\$0	\$135,517
18	860.000	Rents - Transmission Expenses	\$2,635	\$0	\$2,635	E-18	\$0	\$2,635	100.0000%	\$0	\$2,635	\$0	\$2,635
19	861.000	Maintenance Supervision & Engineering	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	862.000	Transmission Maintenance Structures & Improvements	\$1,382	\$0	\$1,382	E-20	\$0	\$1,382	100.0000%	\$0	\$1,382	\$0	\$1,382
21	863.000	Mains - Transmission Maintenance	\$5,801	\$0	\$5,801	E-21	\$0	\$5,801	100.0000%	\$0	\$5,801	\$0	\$5,801
22	865.000	Transmission Maintenance Measuring & Regulating Expense	\$5,325	\$0	\$5,325	E-22	\$0	\$5,325	100.0000%	\$0	\$5,325	\$0	\$5,325
23		TOTAL TRANSMISSION EXPENSES	\$150,660	\$0	\$150,660		\$0	\$150,660		\$0	\$150,660	\$0	\$150,660
24		PRODUCTION EXPENSES											
25		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		DISTRIBUTION EXPENSES											
27	870.000	Distribution Operation Supervision & Engineering	\$865,841	\$822,794	\$43,047	E-27	-\$36,230	\$829,611	100.0000%	\$0	\$829,611	\$786,564	\$43,047

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
28	871.000	Distribution Load Dispatching	\$1,015	\$0	\$1,015	E-28	\$0	\$1,015	100.0000%	\$0	\$1,015	\$0	\$1,015
29	874.000	Distribution Mains & Services	\$1,594,514	\$1,191,357	\$403,157	E-29	\$4,763	\$1,599,277	100.0000%	\$0	\$1,599,277	\$1,196,120	\$403,157
30	875.000	Measuring & Regulating Station Expenses - General	\$408,181	\$325,433	\$82,748	E-30	\$2,408	\$410,589	100.0000%	\$0	\$410,589	\$327,841	\$82,748
31	876.000	Measuring & Regulating Station Expenses - Industrial	\$156	\$0	\$156	E-31	\$0	\$156	100.0000%	\$0	\$156	\$0	\$156
32	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$39,529	\$0	\$39,529	E-32	\$0	\$39,529	100.0000%	\$0	\$39,529	\$0	\$39,529
33	878.000	Meter & House Regulator Expenses	\$1,197,232	\$755,756	\$441,476	E-33	\$4,778	\$1,202,010	100.0000%	\$0	\$1,202,010	\$760,534	\$441,476
34	879.000	Customer Installations Expenses	\$808,539	\$702,345	\$106,194	E-34	\$5,875	\$814,414	100.0000%	\$0	\$814,414	\$708,220	\$106,194
35	880.000	Other Expenses - Distribution	\$2,118,465	\$1,201,419	\$917,046	E-35	\$2,674	\$2,121,139	100.0000%	\$0	\$2,121,139	\$1,169,791	\$951,348
36	881.000	Rents - Distribution	\$30,161	\$0	\$30,161	E-36	\$0	\$30,161	100.0000%	\$0	\$30,161	\$0	\$30,161
37	885.000	Distribution Maintenance Supervision & Engineering	\$169,236	\$131,407	\$37,829	E-37	-\$6,432	\$162,804	100.0000%	\$0	\$162,804	\$124,975	\$37,829
38	886.000	Distribution Maintenance Structures & Improvements	\$0	\$0	\$0	E-38	-\$7,978	-\$7,978	100.0000%	\$0	-\$7,978	-\$7,978	\$0
39	887.000	Distribution Maintenance of Mains	\$1,067,142	\$817,890	\$249,252	E-39	\$6,662	\$1,073,804	100.0000%	\$0	\$1,073,804	\$824,552	\$249,252
40	889.000	Distribution Maintenance of Meas. & Reg. Sta. Equip. - General	\$116,419	\$76,692	\$39,727	E-40	\$722	\$117,141	100.0000%	\$0	\$117,141	\$77,414	\$39,727
41	890.000	Distribution Maintenance of Meas. & Reg. Sta. Equip. - Industrial	\$245,155	\$224,027	\$21,128	E-41	\$3,481	\$248,636	100.0000%	\$0	\$248,636	\$227,508	\$21,128
42	891.000	Distribution Maintenance of Meas. & Reg. Sta. Equip. - City Gate Check Stations	\$101,295	\$71,850	\$29,445	E-42	-\$1,854	\$99,441	100.0000%	\$0	\$99,441	\$69,996	\$29,445
43	892.000	Distribution Maintenance of Services	\$497,293	\$274,980	\$222,313	E-43	\$629	\$497,922	100.0000%	\$0	\$497,922	\$275,609	\$222,313
44	893.000	Distribution Maintenance of Meters & House Regulators	\$400,228	\$274,463	\$125,765	E-44	\$2,834	\$403,062	100.0000%	\$0	\$403,062	\$277,297	\$125,765
45	894.000	Distribution Maintenance of Other Equipment	\$122,724	\$0	\$122,724	E-45	\$0	\$122,724	100.0000%	\$0	\$122,724	\$0	\$122,724
46		TOTAL DISTRIBUTION EXPENSES	\$9,783,125	\$6,870,413	\$2,912,712		-\$17,668	\$9,765,457		\$0	\$9,765,457	\$6,818,443	\$2,947,014
47		CUSTOMER ACCOUNTS EXPENSE											
48	901.000	Supervision - Cust. Acct. Exp.	\$589,432	\$589,432	\$0	E-48	-\$29,396	\$560,036	100.0000%	\$0	\$560,036	\$560,036	\$0
49	902.000	Meter Reading Expenses	\$2,233,553	\$0	\$2,233,553	E-49	\$0	\$2,233,553	100.0000%	\$0	\$2,233,553	\$0	\$2,233,553
50	903.000	Customer Records & Collection Expenses	\$3,518,707	\$2,942,445	\$576,262	E-50	\$39,723	\$3,558,430	100.0000%	\$0	\$3,558,430	\$2,982,168	\$576,262
51	904.000	Uncollectible Accounts	\$789,000	\$0	\$789,000	E-51	\$141,974	\$930,974	100.0000%	\$0	\$930,974	\$0	\$930,974
52	905.000	Misc. Customer Accounts Expense	\$39,062	\$2,221	\$36,841	E-52	\$40,287	\$79,349	100.0000%	\$0	\$79,349	\$2,097	\$77,252
53		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,169,754	\$3,534,098	\$3,635,656		\$192,588	\$7,362,342		\$0	\$7,362,342	\$3,544,301	\$3,818,041
54		CUSTOMER SERVICE & INFO. EXP.											
55	907.000	Supervision - Cust. Serv. Info.	\$31,767	\$24,310	\$7,457	E-55	\$361,779	\$393,546	100.0000%	\$0	\$393,546	\$23,089	\$370,457
56	908.000	Customer Assistance Expenses	\$598,789	\$580,053	\$18,736	E-56	-\$2,986	\$595,803	100.0000%	\$0	\$595,803	\$577,567	\$18,236
57	909.000	Informational & Instructional Advertising Expenses	\$13,237	\$0	\$13,237	E-57	\$0	\$13,237	100.0000%	\$0	\$13,237	\$0	\$13,237
58	910.000	Misc. Customer Service & Info. Expenses	\$189,484	\$6,960	\$182,524	E-58	-\$350	\$189,134	100.0000%	\$0	\$189,134	\$6,610	\$182,524
59		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$833,277	\$611,323	\$221,954		\$358,443	\$1,191,720		\$0	\$1,191,720	\$607,266	\$584,454
60		SALES EXPENSES											
61	911.000	Supervision - Sales Exp.	\$21,062	\$21,062	\$0	E-61	-\$1,037	\$20,025	100.0000%	\$0	\$20,025	\$20,025	\$0
62	912.000	Demonstrating & Selling Expenses	\$33,313	\$24,689	\$8,624	E-62	-\$965	\$32,348	100.0000%	\$0	\$32,348	\$23,724	\$8,624
63	916.000	Misc. Sales Expenses	\$50,475	\$40,427	\$10,048	E-63	-\$2,589	\$47,886	100.0000%	\$0	\$47,886	\$38,396	\$9,490

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
64		TOTAL SALES EXPENSES	\$104,850	\$86,178	\$18,672		-\$4,591	\$100,259		\$0	\$100,259	\$82,145	\$18,114
65		ADMIN. & GENERAL EXPENSES											
66	920.000	Admin. & General Supervision	\$3,956,838	\$2,935,135	\$1,021,703	E-66	-\$370,672	\$3,586,166	100.0000%	\$0	\$3,586,166	\$2,831,814	\$754,352
67	921.000	Office Supplies & Expenses	\$1,050,855	\$38,784	\$1,012,071	E-67	-\$2,537	\$1,048,318	100.0000%	\$0	\$1,048,318	\$37,285	\$1,011,033
68	922.000	Administrative Expenses	-\$171,847	\$0	-\$171,847	E-68	\$0	-\$171,847	100.0000%	\$0	-\$171,847	\$0	-\$171,847
69	923.000	Outside Services Employed	\$1,266,897	\$423	\$1,266,474	E-69	-\$31,801	\$1,235,096	100.0000%	\$0	\$1,235,096	\$431	\$1,234,665
70	924.000	Property Insurance	\$530,672	\$0	\$530,672	E-70	\$123,111	\$653,783	100.0000%	\$0	\$653,783	\$0	\$653,783
71	925.000	Injuries & Damages	\$1,742,262	\$51,786	\$1,690,476	E-71	-\$272,911	\$1,469,351	100.0000%	\$0	\$1,469,351	\$49,191	\$1,420,160
72	926.000	Employee Welfare Expenses	\$3,988,599	\$0	\$3,988,599	E-72	-\$631,881	\$3,356,718	100.0000%	\$0	\$3,356,718	\$0	\$3,356,718
73	928.000	Regulatory Commission Expenses	\$722,175	\$0	\$722,175	E-73	\$63,345	\$785,520	100.0000%	\$0	\$785,520	\$0	\$785,520
74	930.000	Misc. General Expenses	\$332,374	\$51,381	\$280,993	E-74	-\$160,166	\$172,208	100.0000%	\$0	\$172,208	\$50,217	\$121,991
75	931.000	Rents - Admin. Gen. Exp.	\$382,708	\$0	\$382,708	E-75	\$0	\$382,708	100.0000%	\$0	\$382,708	\$0	\$382,708
76		TOTAL ADMIN. & GENERAL EXPENSES	\$13,801,533	\$3,077,509	\$10,724,024		-\$1,283,512	\$12,518,021		\$0	\$12,518,021	\$2,968,938	\$9,549,083
77		ADMIN. & GENERAL MAINTENANCE											
78	935.000	Maintenance of General Plant	\$210,417	\$95,555	\$114,862	E-78	-\$559	\$209,858	100.0000%	\$0	\$209,858	\$94,996	\$114,862
79		TOTAL ADMIN. & GENERAL MAINTENANCE	\$210,417	\$95,555	\$114,862		-\$559	\$209,858		\$0	\$209,858	\$94,996	\$114,862
80		DEPRECIATION EXPENSE											
81	403.000	Depreciation Expense, Dep. Exp.	\$8,155,903	See note (1)	See note (1)	E-81	See note (1)	\$8,155,903	100.0000%	\$784,216	\$8,940,119	See note (1)	See note (1)
82		TOTAL DEPRECIATION EXPENSE	\$8,155,903	\$0	\$0		\$0	\$8,155,903		\$784,216	\$8,940,119	\$0	\$0
83		AMORTIZATION EXPENSE											
84	0.000	Amortization of Equity Issuance Costs	\$0	\$0	\$0	E-84	\$88,776	\$88,776	100.0000%	\$0	\$88,776	\$0	\$88,776
85	0.000	Amortization of VSE/ISP Severance Pay	\$0	\$0	\$0	E-85	\$105,170	\$105,170	100.0000%	\$0	\$105,170	\$0	\$105,170
86	407.000	Regulatory Asset Amotization of Pension Tracker Regulatory Liability	\$0	\$0	\$0	E-86	-\$53,342	-\$53,342	100.0000%	\$0	-\$53,342	\$0	-\$53,342
87	407.000	Amortization of OPEB Tracker Regulatory Liability	\$0	\$0	\$0	E-87	-\$411,795	-\$411,795	100.0000%	\$0	-\$411,795	\$0	-\$411,795
88		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		-\$271,191	-\$271,191		\$0	-\$271,191	\$0	-\$271,191
89		OTHER OPERATING EXPENSES											
90	408.010	Payroll Taxes	\$1,913,811	\$0	\$1,913,811	E-90	-\$1,203,971	\$709,840	100.0000%	\$0	\$709,840	\$0	\$709,840
91	408.011	Real Estate and Personal Property Tax	\$6,876,615	\$0	\$6,876,615	E-91	\$294,756	\$7,171,371	100.0000%	\$0	\$7,171,371	\$0	\$7,171,371
92	408.012	Gross Receipts Tax	\$8,263,426	\$0	\$8,263,426	E-92	-\$8,263,426	\$0	100.0000%	\$0	\$0	\$0	\$0
93	408.013	Missouri Franchise Taxes	\$72,629	\$0	\$72,629	E-93	\$5,962	\$78,591	100.0000%	\$0	\$78,591	\$0	\$78,591
94		TOTAL OTHER OPERATING EXPENSES	\$17,126,481	\$0	\$17,126,481		-\$9,166,679	\$7,959,802		\$0	\$7,959,802	\$0	\$7,959,802
95		TOTAL OPERATING EXPENSE	\$155,680,993	\$14,931,508	\$132,593,582		-\$107,488,232	\$48,192,761		\$784,216	\$48,976,977	\$14,740,019	\$25,296,839
96		NET INCOME BEFORE TAXES	\$14,648,264					\$122,136,496		-\$106,902,923	\$15,233,573		
97		INCOME TAXES											
98	0.000	Current Income Taxes	\$7,926,954	See note (1)	See note (1)	E-98	See note (1)	\$7,926,954	100.0000%	-\$4,754,059	\$3,172,895	See note (1)	See note (1)
99		TOTAL INCOME TAXES	\$7,926,954					\$7,926,954		-\$4,754,059	\$3,172,895		
100		DEFERRED INCOME TAXES											
101	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$4,842,958	See note (1)	See note (1)	E-101	See note (1)	\$4,842,958	100.0000%	-\$4,868,780	-\$25,822	See note (1)	See note (1)

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102	0.000	Amortization of Deferred ITC	\$67,283			E-102		\$67,283	100.0000%	-\$134,566	-\$67,283		
103		TOTAL DEFERRED INCOME TAXES	\$4,910,241					\$4,910,241		-\$5,003,346	-\$93,105		
104		NET OPERATING INCOME	\$1,811,069					\$109,299,301		-\$97,145,518	\$12,153,783		

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

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Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$67,862,277	-\$67,862,277
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$337,742	
	2. To remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$5,345,732	
	3. To remove test year unbilled revenues. (Boateng)		\$0	\$0		\$0	\$3,029,000	
	4. To remove PGA revenues. (Boateng)		\$0	\$0		\$0	-\$64,782,762	
	5. To remove ISRS from revenue. (Boateng)		\$0	\$0		\$0	-\$1,569,106	
	6. Correction Adjustments. (Boateng)		\$0	\$0		\$0	\$44,069	
	7. To Adjust for weather and days. (Boateng)		\$0	\$0		\$0	\$424,512	
Rev-3	Interruptible	481.000	\$0	\$0	\$0	\$0	-\$3,503,628	-\$3,503,628
	1. To Annualize Interruptible Revenue		\$0	\$0		\$0	-\$7,862	
	2. To remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$178,726	
	3. To remove ISRS from revenue. (Boateng)		\$0	\$0		\$0	-\$3,780	
	4. To remove PGA revenues. (Boateng)		\$0	\$0		\$0	-\$3,330,717	
	5. Correction Adjustments. (Boateng)		\$0	\$0		\$0	\$9,591	
	6. To adjust for rate switching. (Stahlman)		\$0	\$0		\$0	\$6,930	
	7. To adjust for weather normalization. (Stahlman)		\$0	\$0		\$0	\$936	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	-\$41,183,625	-\$41,183,625
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$8,031,415	
	2. To remove test year unbilled revenues. (Boateng)		\$0	\$0		\$0	\$1,389,000	
	3. To remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$2,327,898	
	4. To remove PGA revenues. (Boateng)		\$0	\$0		\$0	-\$32,006,489	
	5. To remove ISRS from revenue. (Boateng)		\$0	\$0		\$0	-\$279,225	
	6. To Adjust for weather and days. (Boateng)		\$0	\$0		\$0	\$72,402	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$3,227,008	\$3,227,008
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$8,012,985	
	2. To remove test year unbilled revenues. (Boateng)		\$0	\$0		\$0	\$307,000	
	3. To remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$218,482	
	4. To remove PGA revenues. (Boateng)		\$0	\$0		\$0	-\$3,827,228	
	5. To remove ISRS from revenue. (Boateng)		\$0	\$0		\$0	-\$35,090	
	6. Correction Adjustments. (Boateng)		\$0	\$0		\$0	-\$1,154,633	
	7. To Adjust for weather and days. (Boateng)		\$0	\$0		\$0	\$142,456	
Rev-7	Special Contracts		\$0	\$0	\$0	\$0	\$24,456	\$24,456
	1. To Remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$2,173	

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	2. Correction Adjustments. (Boateng)		\$0	\$0		\$0	\$2,173	
	3. To adjust revenues to reflect a proper level for special contract customers. (Stahlman)		\$0	\$0		\$0	\$24,456	
Rev-8	Provision for Rate Refund	496.000	\$0	\$0	\$0	\$0	\$2,311,831	\$2,311,831
	1. To remove Provisions for Rate Refunds. (Boateng)		\$0	\$0		\$0	\$2,311,831	
Rev-10	Standard Transportation	489.000	\$0	\$0	\$0	\$0	\$1,048,252	\$1,048,252
	1. To Remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$183,268	
	2. To remove ISRS from revenue. (Boateng)		\$0	\$0		\$0	-\$6,889	
	3. Correction Adjustments. (Boateng)		\$0	\$0		\$0	\$934,735	
	4. To adjust for growth. (Stahlman)		\$0	\$0		\$0	\$266,023	
	5. To adjust for weather normalization. (Stahlman)		\$0	\$0		\$0	\$37,651	
Rev-11	Large Volume Transportation	489.000	\$0	\$0	\$0	\$0	-\$180,725	-\$180,725
	1. To Remove Gross Receipts Taxes. (Boateng)		\$0	\$0		\$0	-\$132,501	
	2. To remove ISRS from revenue. (Boateng)		\$0	\$0		\$0	-\$20,375	
	3. Correction Adjustments. (Boateng)		\$0	\$0		\$0	\$75,405	
	4. To adjust for Growth. (Stahlman)		\$0	\$0		\$0	-\$114,930	
	5. To adjust for weather normalization. (Stahlman)		\$0	\$0		\$0	\$11,676	
Rev-12	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$1	\$1
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$1	
E-2	Liquified Petroleum Gas Expense	717.000	\$0	-\$486	-\$486	\$0	\$0	\$0
	1. To remove other manufactured gas expense - liquified petroleum gas. (Boateng)		\$0	-\$486		\$0	\$0	
E-3	Liquified Petroleum Gas	728.000	\$0	-\$20,823	-\$20,823	\$0	\$0	\$0
	1. To remove other manufactured gas expense - liquified petroleum gas. (Boateng)		\$0	-\$20,823		\$0	\$0	
E-6	Natural Gas City Gate Purchases	804.000	\$0	-\$87,509,394	-\$87,509,394	\$0	\$0	\$0
	1. To remove purchased fuel expense included in PGA. (Boateng)		\$0	-\$87,509,394		\$0	\$0	
E-8	Purchased Gas Expense	807.000	-\$32,502	\$0	-\$32,502	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$16,254	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$16,248	\$0		\$0	\$0	
E-9	Gas Withdrawn from Underground	808.000	\$0	-\$9,731,858	-\$9,731,858	\$0	\$0	\$0

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	1. To remove gas withdrawn from underground. (Boateng)		\$0	-\$9,731,858		\$0	\$0	
E-27	Distribution Operation Supervision & Engineering	870.000	-\$36,230	\$0	-\$36,230	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$15,864	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$20,366	\$0		\$0	\$0	
E-29	Distribution Mains & Services	874.000	\$4,763	\$0	\$4,763	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$34,251	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$29,488	\$0		\$0	\$0	
E-30	Measuring & Regulating Station Expenses - General	875.000	\$2,408	\$0	\$2,408	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$10,463	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$8,055	\$0		\$0	\$0	
E-33	Meter & House Regulator Expenses	878.000	\$4,778	\$0	\$4,778	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$23,484	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$18,706	\$0		\$0	\$0	
E-34	Customer Installations Expenses	879.000	\$5,875	\$0	\$5,875	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$23,259	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$17,384	\$0		\$0	\$0	
E-35	Other Expenses - Distribution	880.000	-\$31,628	\$34,302	\$2,674	\$0	\$0	\$0
	1. To increase depreciation expense to O&M. (Ferguson)		\$0	\$34,729		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$427		\$0	\$0	
	3. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$1,891	\$0		\$0	\$0	
	4. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$29,737	\$0		\$0	\$0	
E-37	Distribution Maintenance Supervision & Engineering	885.000	-\$6,432	\$0	-\$6,432	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$3,179	\$0		\$0	\$0	

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	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$3,253	\$0		\$0	\$0	
E-38	Distribution Maintenance Structures & Improvements	886.000	-\$7,978	\$0	-\$7,978	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$7,978	\$0		\$0	\$0	
E-39	Distribution Maintenance of Mains	887.000	\$6,662	\$0	\$6,662	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$26,906	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$20,244	\$0		\$0	\$0	
E-40	Distribution Maintenance of Meas. & Reg. Sta. Equip. - General	889.000	\$722	\$0	\$722	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$2,620	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,898	\$0		\$0	\$0	
E-41	Distribution Maintenance of Meas. & Reg. Sta. Equip. - Industrial	890.000	\$3,481	\$0	\$3,481	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$9,026	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$5,545	\$0		\$0	\$0	
E-42	Distribution Maintenance of Meas. & Reg. Sta. Equip. - City Gate Check Stations	891.000	-\$1,854	\$0	-\$1,854	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$76	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,778	\$0		\$0	\$0	
E-43	Distribution Maintenance of Services	892.000	\$629	\$0	\$629	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$7,435	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$6,806	\$0		\$0	\$0	
E-44	Distribution Maintenance of Meters & House Regulators	893.000	\$2,834	\$0	\$2,834	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$9,627	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$6,793	\$0		\$0	\$0	
E-48	Supervision - Cust. Acct. Exp.	901.000	-\$29,396	\$0	-\$29,396	\$0	\$0	\$0

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	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$14,807	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$14,589	\$0		\$0	\$0	
E-50	Customer Records & Collection Expenses	903.000	\$39,723	\$0	\$39,723	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$112,554	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$72,831	\$0		\$0	\$0	
E-51	Uncollectible Accounts	904.000	\$0	\$141,974	\$141,974	\$0	\$0	\$0
	1. To adjust test year uncollectible account. (Carle)		\$0	\$141,974		\$0	\$0	
E-52	Misc. Customer Accounts Expense	905.000	-\$124	\$40,411	\$40,287	\$0	\$0	\$0
	1. To annualize interest on customer deposits. (Ferguson)		\$0	\$40,411		\$0	\$0	
	2. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$69	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$55	\$0		\$0	\$0	
E-55	Supervision - Cust. Serv. Info.	907.000	-\$1,221	\$363,000	\$361,779	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$619	\$0		\$0	\$0	
	2. To record weatherization & energy efficiency program cost into O&M. (Rackers)		\$0	\$363,000		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$602	\$0		\$0	\$0	
E-56	Customer Assistance Expenses	908.000	-\$2,486	-\$500	-\$2,986	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$500		\$0	\$0	
	2. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$11,871	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$14,357	\$0		\$0	\$0	
E-58	Misc. Customer Service & Info. Expenses	910.000	-\$350	\$0	-\$350	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$178	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$172	\$0		\$0	\$0	
E-61	Supervision - Sales Exp.	911.000	-\$1,037	\$0	-\$1,037	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$516	\$0		\$0	\$0	

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	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$521	\$0		\$0	\$0	
E-62	Demonstrating & Selling Expenses	912.000	-\$965	\$0	-\$965	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$354	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$611	\$0		\$0	\$0	
E-63	Misc. Sales Expenses	916.000	-\$2,031	-\$558	-\$2,589	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$1,030	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,001	\$0		\$0	\$0	
	3. To remove certain items from the 900 Accounts that have no ratepayer benefit. (Ferguson)		\$0	-\$558		\$0	\$0	
E-66	Admin. & General Supervision	920.000	-\$103,321	-\$267,351	-\$370,672	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$30,671	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$72,650	\$0		\$0	\$0	
	4. To remove A&G Amortization of credit facility fees in test year. (Rackers)		\$0	-\$267,351		\$0	\$0	
E-67	Office Supplies & Expenses	921.000	-\$1,499	-\$1,038	-\$2,537	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$1,038		\$0	\$0	
	2. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$539	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$960	\$0		\$0	\$0	
E-69	Outside Services Employed	923.000	\$8	-\$31,809	-\$31,801	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$58		\$0	\$0	
	2. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$18	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10	\$0		\$0	\$0	
	4. To remove certain items from the 900 Accounts that have no ratepayer benefit. (Ferguson)		\$0	-\$31,751		\$0	\$0	
E-70	Property Insurance	924.000	\$0	\$123,111	\$123,111	\$0	\$0	\$0
	1. To annualize insurance premiums. (Carle)		\$0	\$123,111		\$0	\$0	
E-71	Injuries & Damages	925.000	-\$2,595	-\$270,316	-\$272,911	\$0	\$0	\$0

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	1. To normalize injuries and damages accruals. (Carle)		\$0	-\$343,820		\$0	\$0	
	2. To annualize insurance premiums. (Carle)		\$0	\$73,504		\$0	\$0	
	3. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		-\$1,313	\$0		\$0	\$0	
	4. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,282	\$0		\$0	\$0	
E-72	Employee Welfare Expenses	926.000	\$0	-\$631,881	-\$631,881	\$0	\$0	\$0
	1. To annualize Employee Benefits. (Grissum)		\$0	\$173,495		\$0	\$0	
	2. To annualize Pension Expense. (Boateng)		\$0	-\$64,367		\$0	\$0	
	3. To annualize OPEB Expense. (Boateng)		\$0	-\$741,009		\$0	\$0	
E-73	Regulatory Commission Expenses	928.000	\$0	\$63,345	\$63,345	\$0	\$0	\$0
	1. To annualize PSC Assessment. (Ferguson)		\$0	-\$36,655		\$0	\$0	
	2. To normalize Rate Case Expense. (Ferguson)		\$0	\$100,000		\$0	\$0	
E-74	Misc. General Expenses	930.000	-\$1,164	-\$159,002	-\$160,166	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$159,002		\$0	\$0	
	2. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$108	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,272	\$0		\$0	\$0	
E-78	Maintenance of General Plant	935.000	-\$559	\$0	-\$559	\$0	\$0	\$0
	1. To annualize payroll, including adjustments for the voluntary separation program. (Grissum)		\$1,806	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$2,365	\$0		\$0	\$0	
E-81	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$784,216	\$784,216
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,359,319	
	2. To eliminate annualized depreciation on power operated equipment and transportation equipment charged to O&M and Construction. (Ferguson)		\$0	\$0		\$0	-\$575,103	
E-84	Amortization of Equity Issuance Costs		\$0	\$88,776	\$88,776	\$0	\$0	\$0
	1. To Amortize Equity Issuance Costs. (Rackers)		\$0	\$88,776		\$0	\$0	
E-85	Amortization of VSE/ISP Severance Pay Regulatory Asset		\$0	\$105,170	\$105,170	\$0	\$0	\$0
	1. To Amortize the VSE/ISP Severance Pay Regulatory Asset. (Rackers)		\$0	\$105,170		\$0	\$0	
E-86	Amotization of Pension Tracker Regulatory Liability	407.000	\$0	-\$53,342	-\$53,342	\$0	\$0	\$0

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	1. To Amortize the Pension Tracker Regulatory liability. (Boateng)		\$0	-\$53,342		\$0	\$0	
E-87	Amortization of OPEB Tracker Regulatory Liability	407.000	\$0	-\$411,795	-\$411,795	\$0	\$0	\$0
	1. To Amortize the OPEB Tracker Regulatory asset. (Boateng)		\$0	-\$411,795		\$0	\$0	
E-90	Payroll Taxes	408.010	\$0	-\$1,203,971	-\$1,203,971	\$0	\$0	\$0
	1. To annualize social security for pro forma wage increase and to adjust for overstated gas payroll taxes. (Grissum)		\$0	-\$1,203,971		\$0	\$0	
E-91	Real Estate and Personal Property Tax	408.011	\$0	\$294,756	\$294,756	\$0	\$0	\$0
	1. To Annualize Property Tax Expense. (Ferguson)		\$0	\$294,756		\$0	\$0	
E-92	Gross Receipts Tax	408.012	\$0	-\$8,263,426	-\$8,263,426	\$0	\$0	\$0
	1. To remove Gross Receipts Taxes. (Boateng)		\$0	-\$8,263,426		\$0	\$0	
E-93	Missouri Franchise Taxes	408.013	\$0	\$5,962	\$5,962	\$0	\$0	\$0
	1. To annualize corporate franchise tax. (Ferguson)		\$0	\$5,962		\$0	\$0	
E-98	Current Income Taxes		\$0	\$0	\$0	\$0	-\$4,754,059	-\$4,754,059
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$4,754,059	
E-101	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	-\$4,868,780	-\$4,868,780
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$4,868,780	
E-102	Amortization of Deferred ITC		\$0	\$0	\$0	\$0	-\$134,566	-\$134,566
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$134,566	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$106,118,707	-\$106,118,707
Total Operating & Maint. Expense			-\$191,489	-\$107,296,743	-\$107,488,232	\$0	-\$8,973,189	-\$8,973,189

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.04% Return	E 7.30% Return	F 7.55% Return
1	TOTAL NET INCOME BEFORE TAXES		\$15,233,573	\$21,232,542	\$22,168,650	\$23,104,757
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$8,940,119	\$8,940,119	\$8,940,119	\$8,940,119
4	Depreciation Charged to O&M		\$299,053	\$299,053	\$299,053	\$299,053
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$9,239,172	\$9,239,172	\$9,239,172	\$9,239,172
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	2.8100%	\$6,326,290	\$6,326,290	\$6,326,290	\$6,326,290
8	Tax Straight-Line Depreciation		\$9,890,534	\$9,890,534	\$9,890,534	\$9,890,534
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$16,216,824	\$16,216,824	\$16,216,824	\$16,216,824
10	NET TAXABLE INCOME		\$8,255,921	\$14,254,890	\$15,190,998	\$16,127,105
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc. - Fed. Inc. Tax		\$8,255,921	\$14,254,890	\$15,190,998	\$16,127,105
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$430,102	\$742,626	\$791,393	\$840,161
14	Deduct City Inc Tax - Fed. Inc. Tax		\$5,779	\$9,978	\$10,634	\$11,289
15	Federal Taxable Income - Fed. Inc. Tax		\$7,820,040	\$13,502,286	\$14,388,971	\$15,275,655
16	Federal Income Tax at the Rate of	35.000%	\$2,737,014	\$4,725,800	\$5,036,140	\$5,346,479
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$2,737,014	\$4,725,800	\$5,036,140	\$5,346,479
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$8,255,921	\$14,254,890	\$15,190,998	\$16,127,105
21	Deduct Federal Income Tax at the Rate of	50.000%	\$1,368,507	\$2,362,900	\$2,518,070	\$2,673,240
22	Deduct City Income Tax - MO. Inc. Tax		\$5,779	\$9,978	\$10,634	\$11,289
23	Missouri Taxable Income - MO. Inc. Tax		\$6,881,635	\$11,882,012	\$12,662,294	\$13,442,576
24	Missouri Income Tax at the Rate of	6.250%	\$430,102	\$742,626	\$791,393	\$840,161
25	PROVISION FOR CITY INCOME TAX					
26	Net Taxable Income - City Inc. Tax		\$8,255,921	\$14,254,890	\$15,190,998	\$16,127,105
27	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
28	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	City Taxable Income		\$8,255,921	\$14,254,890	\$15,190,998	\$16,127,105
30	City Income Tax at the Rate of	0.070%	\$5,779	\$9,978	\$10,634	\$11,289
31	SUMMARY OF CURRENT INCOME TAX					
32	Federal Income Tax		\$2,737,014	\$4,725,800	\$5,036,140	\$5,346,479
33	State Income Tax		\$430,102	\$742,626	\$791,393	\$840,161
34	City Income Tax		\$5,779	\$9,978	\$10,634	\$11,289
35	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,172,895	\$5,478,404	\$5,838,167	\$6,197,929
36	DEFERRED INCOME TAXES					
37	Deferred Income Taxes - Def. Inc. Tax.		-\$25,822	-\$25,822	-\$25,822	-\$25,822
38	Amortization of Deferred ITC		-\$67,283	-\$67,283	-\$67,283	-\$67,283
39	TOTAL DEFERRED INCOME TAXES		-\$93,105	-\$93,105	-\$93,105	-\$93,105
40	TOTAL INCOME TAX		\$3,079,790	\$5,385,299	\$5,745,062	\$6,104,824

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Capital Structure Schedule

<u>A</u>		<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 8.10%	Weighted Cost of Capital 8.60%	Weighted Cost of Capital 9.10%
1	Common Stock	\$3,965,502,596	51.26%		4.152%	4.408%	4.664%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$114,502,040	1.48%	5.19%	0.077%	0.077%	0.077%
4	Long Term Debt	\$3,656,370,998	47.26%	5.95%	2.810%	2.810%	2.810%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$7,736,375,634</u>	<u>100.00%</u>		<u>7.039%</u>	<u>7.295%</u>	<u>7.551%</u>
8	PreTax Cost of Capital				9.679%	10.095%	10.510%