

Exhibit No. 244

Exhibit No.: -
Issue: Accounting Schedules
Witness: PSC Staff
Sponsoring Party: PSC Staff
Case No: GR-2021-0241
Date Prepared: 9/3/2021



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

AMEREN MISSOURI

CASE NO. GR-2021-0241

Jefferson City, MO

September 2021

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
Revenue Requirement

Line Number	A Description	B 6.60% Return	C 6.73% Return	D 6.85% Return
1	Net Orig Cost Rate Base	\$301,306,764	\$301,306,764	\$301,306,764
2	Rate of Return	6.60%	6.73%	6.85%
3	Net Operating Income Requirement	\$19,883,233	\$20,262,880	\$20,642,526
4	Net Income Available	\$17,345,053	\$17,345,053	\$17,345,053
5	Additional Net Income Required	\$2,538,180	\$2,917,827	\$3,297,473
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,995,406	\$4,114,710	\$4,234,013
8	Current Income Tax Available	\$3,197,785	\$3,197,785	\$3,197,785
9	Additional Current Tax Required	\$797,621	\$916,925	\$1,036,228
10	Revenue Requirement	\$3,335,801	\$3,834,752	\$4,333,701
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,335,801	\$3,834,752	\$4,333,701

Ameren Missouri
Case No. GR-2021-0241
Test Year 12 Months Ending December 31, 2020
True-Up through September 30, 2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$618,173,503
2	Less Accumulated Depreciation Reserve		\$228,297,215
3	Net Plant In Service		\$389,876,288
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$2,441,762
6	Contributions in Aid of Construction Amortization		\$0
7	Investment in Stored Gas (Ferguson)		\$4,303,272
8	Materials & Supplies (Caldwell)		\$2,291,470
9	Prepayments (Caldwell)		\$796,349
10	OPEB Regulatory Asset - GR-2010-0363 (Amenthor)		\$871,741
11	TOTAL ADD TO NET PLANT IN SERVICE		\$5,821,070
12	SUBTRACT FROM NET PLANT		
13	Federal Tax Offset	-0.3890%	-\$13,554
14	State Tax Offset	-0.3890%	-\$2,407
15	City Tax Offset	64.4055%	\$7,552
16	Interest Expense Offset	14.2329%	\$820,384
17	Contributions in Aid of Construction		\$0
18	Customer Deposits (Caldwell)		\$757,398
19	Customer Advances for Construction (Caldwell)		\$426,494
20	Pension Regulatory Liability - GR-2021-0241 (Amenthor)		\$23,154
21	Pension Regulatory Liability - GR-2019-0077 (Amenthor)		\$745,153
22	Pension Regulatory Liability - GR-2010-0363 (Amenthor)		\$195,859
23	OPEB Regulatory Liability - GR-2019-0077 (Amenthor)		\$1,562,904
24	OPEB Regulatory Liability - GR-2021-0241 (Amenthor)		\$178,533
25	Accumulated Deferred Income Taxes (Ferguson)		\$89,689,124
26	TOTAL SUBTRACT FROM NET PLANT		\$94,390,594
27	Total Rate Base		\$301,306,764

Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustr
INTANGIBLE PLANT						
Intangible Plant	\$4,563,372	P-2	\$15,050,278	\$19,613,650	100.0000%	
TOTAL INTANGIBLE PLANT	\$4,563,372		\$15,050,278	\$19,613,650		
DISTRIBUTION PLANT						
Land & Land Rights - DP	\$2,870,232	P-5	\$0	\$2,870,232	100.0000%	
Structures & Improvements - DP	\$184,148	P-6	\$0	\$184,148	100.0000%	
Mains - DP	\$312,991,800	P-7	\$18,743,323	\$331,735,123	100.0000%	
Subs. & Regulating Station Equip - General	\$6,625,113	P-8	\$0	\$6,625,113	100.0000%	
Subs. & Regulating Station Equip - City	\$694,105	P-9	\$0	\$694,105	100.0000%	
Devices	\$149,909,661	P-10	\$0	\$149,909,661	100.0000%	
Transformers	\$23,055,588	P-11	\$0	\$23,055,588	100.0000%	
Pressure Regulators	\$20,041,110	P-12	\$0	\$20,041,110	100.0000%	
Industrial Meas. & Regulating Station Equip	\$1,355,504	P-13	\$0	\$1,355,504	100.0000%	
Other Distribution Systems	\$0	P-14	\$0	\$0	100.0000%	
TOTAL DISTRIBUTION PLANT	\$517,727,261		\$18,743,323	\$536,470,584		
PRODUCTION PLANT						
Land & Land Rights - PP	\$0	P-17	\$0	\$0	100.0000%	
Structures and Improvements - PP	\$0	P-18	\$0	\$0	100.0000%	
Liquid Petroleum Gas Equipment	\$0	P-19	\$0	\$0	100.0000%	
TOTAL PRODUCTION PLANT	\$0		\$0	\$0		
TRANSMISSION PLANT						
Land & Land Rights - TP	\$119,532	P-22	\$0	\$119,532	100.0000%	
Airground Conduit/Gas Structures	\$0	P-23	\$0	\$0	100.0000%	
Mains - TP	\$6,578,542	P-24	\$0	\$6,578,542	100.0000%	
Subs. & Regulating Station Equip - TP	\$40,900	P-25	\$0	\$40,900	100.0000%	
TOTAL TRANSMISSION PLANT	\$6,738,974		\$0	\$6,738,974		
INCENTIVE COMPENSATION CAPITALIZATION						
Incentive Compensation Capitalization Adj.	\$0	P-28	-\$1,968,115	-\$1,968,115	100.0000%	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$1,968,115	-\$1,968,115		
GENERAL PLANT						
Land & Land Rights - GP	\$2,307,982	P-31	\$440,403	\$2,748,385	100.0000%	
Structures & Improvements - GP	\$9,895,247	P-32	\$18,796,248	\$28,691,495	100.0000%	
Office Furniture & Equipment	\$473,164	P-33	\$1,848,700	\$2,321,864	100.0000%	
Office Furniture & Equipment - Fully Accrued	\$0	P-34	\$0	\$0	100.0000%	
Frame Computers	\$0	P-35	\$0	\$0	100.0000%	
Computer Equipment	\$1,395,819	P-36	\$2,533,075	\$3,928,894	100.0000%	
Computer Equipment - Fully Accrued	\$0	P-37	\$0	\$0	100.0000%	
Transportation Equipment	\$9,878,439	P-38	\$1,266,265	\$11,144,704	100.0000%	
Tools Equipment	\$0	P-39	\$11,934	\$11,934	100.0000%	
Trucks, Shop, & Garage Equipment	\$3,090,267	P-40	\$361,900	\$3,452,167	100.0000%	
Trucks, Shop & Garage Equipment - Fully Accrued	\$0	P-41	\$0	\$0	100.0000%	
Laboratory Equipment	\$77,065	P-42	\$15,053	\$92,118	100.0000%	
Laboratory Equipment - Fully Accrued	\$0	P-43	\$0	\$0	100.0000%	
Lease Operated Equipment	\$4,217,953	P-44	\$0	\$4,217,953	100.0000%	
Communications Equipment	\$547,121	P-45	\$87,700	\$634,821	100.0000%	
Communications Equipment - Fully Accrued	\$0	P-46	\$0	\$0	100.0000%	

Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustr
AL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		
AL PLANT IN SERVICE	<u>\$560,916,000</u>		<u>\$57,257,503</u>	<u>\$618,173,503</u>		

Case No. GR-2021-0241
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

Account Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
2	Miscellaneous Intangible Plant	303.000		\$15,050,278		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$307,711		\$0	
	2. To remove AMI software that is not in use and useful. (Bolin)		-\$4,547,214		\$0	
	3. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$19,290,383		\$0	
	4. To remove capital investment related to the paperless billing credit per the stipulation in ER-2019-0335. (Kunst)		-\$602		\$0	
7	Gas Mains - DP	376.000		\$18,743,323		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$18,743,323		\$0	
28	Incentive Compensation Capitalization Adj.			-\$1,968,115		
	1. To remove capitalized incentive compensation. (Kunst)		-\$1,968,115		\$0	
31	Land & Land Rights - GP	389.000		\$440,403		
	1. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$440,403		\$0	
32	Structures & Improvements - GP	390.000		\$18,796,248		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$9,492,718		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$9,303,530		\$0	
33	Office Furniture & Equipment	391.000		\$1,848,700		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$15,003		\$0	

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Account Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$1,833,697		\$0	
36	Computer Equipment	391.000		\$2,533,075		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$109,957		\$0	
	2. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$2,423,118		\$0	
38	Transportation Equipment	392.000		\$1,266,265		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$1,266,265		\$0	
39	Stores Equipment	393.000		\$11,934		
	1. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$11,934		\$0	
40	Tools, Shop, & Garage Equipment	394.000		\$361,900		
	1. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$361,900		\$0	
42	Laboratory Equipment	395.000		\$15,053		
	1. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$15,053		\$0	
45	Communications Equipment	397.000		\$87,700		
	1. To include estimated plant additions through September 30, 2021. (Caldwell)		\$87,700		\$0	
47	Miscellaneous Equipment	398.000		\$70,739		
	1. To allocate plant in service from electric operations to gas operations. (Caldwell)		\$70,896		\$0	
	2. To disallow capitalized dues and donations. (Dhority)		-\$132		\$0	

Case No. GR-2021-0241
 Test Year 12 Months Ending December 31, 2020
 True-Up through September 30, 2021
 Adjustments to Plant in Service

Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To disallow capitalized miscellaneous expense. (Dhority)		-\$25		\$0	
Total Plant Adjustments				\$57,257,503		

Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life
	INTANGIBLE PLANT				
100	Miscellaneous Intangible Plant	\$19,613,650	0.00%	\$0	0
	TOTAL INTANGIBLE PLANT	\$19,613,650		\$0	
	DISTRIBUTION PLANT				
100	Land & Land Rights - DP	\$2,870,232	0.00%	\$0	0
100	Structures & Improvements - DP	\$184,148	2.79%	\$5,138	50
100	Gas Mains - DP	\$331,735,123	1.54%	\$5,108,721	60
100	Meas. & Regulating Station Equip - General	\$6,625,113	2.21%	\$146,415	45
100	Meas. & Regulating Station Equip - City Gate	\$694,105	2.29%	\$15,895	45
100	Services	\$149,909,661	1.43%	\$2,143,708	50
100	Meters	\$23,055,588	4.51%	\$1,039,807	30
100	House Regulators	\$20,041,110	3.00%	\$601,233	47
100	Industrial Meas. & Regulating Station Equip	\$1,355,504	1.96%	\$26,568	40
100	Other Distribution Systems	\$0	0.00%	\$0	0
	TOTAL DISTRIBUTION PLANT	\$536,470,584		\$9,087,485	
	PRODUCTION PLANT				
100	Land & Land Rights - PP	\$0	0.00%	\$0	0
100	Structures and Improvements - PP	\$0	0.00%	\$0	0
100	Liquid Petroleum Gas Equipment	\$0	0.00%	\$0	0
	TOTAL PRODUCTION PLANT	\$0		\$0	
	TRANSMISSION PLANT				
100	Land & Land Rights - TP	\$119,532	0.00%	\$0	0
100	Underground Conduit/Gas Structures	\$0	0.00%	\$0	0
100	Gas Mains - TP	\$6,578,542	1.41%	\$92,757	60
100	Meas. & Regulating Station Equip - TP	\$40,900	0.25%	\$102	50
	TOTAL TRANSMISSION PLANT	\$6,738,974		\$92,859	
	INCENTIVE COMPENSATION CAPITALIZATION				
	Incentive Compensation Capitalization Adj.	-\$1,968,115	2.07%	-\$40,740	0
	TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$1,968,115		-\$40,740	
	GENERAL PLANT				
100	Land & Land Rights - GP	\$2,748,385	0.00%	\$0	0
100	Structures & Improvements - GP	\$28,691,495	2.86%	\$820,577	38
100	Office Furniture & Equipment	\$2,321,864	6.67%	\$154,868	15
100	Office Furniture & Equipment - Fully Accrued	\$0	0.00%	\$0	0
100	Mainframe Computers	\$0	0.00%	\$0	0
100	Computer Equipment	\$3,928,894	20.00%	\$785,779	5
100	Computer Equipment - Fully Accrued	\$0	0.00%	\$0	0
100	Transportation Equipment	\$11,144,704	4.62%	\$514,885	13
100	Stores Equipment	\$11,934	5.00%	\$597	20
100	Tools, Shop, & Garage Equipment	\$3,452,167	5.00%	\$172,608	20
100	Tools, Shop & Garage Equipment - Fully Accrued	\$0	0.00%	\$0	0
100	Laboratory Equipment	\$92,118	5.00%	\$4,606	20
100	Laboratory Equipment - Fully Accrued	\$0	0.00%	\$0	0

Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life
100	Communications Equipment	\$634,821	6.67%	\$42,343	15
100	Communications Equipment - Fully Accrued	\$0	0.00%	\$0	0
100	Miscellaneous Equipment	\$74,075	6.67%	\$4,941	15
	TOTAL GENERAL PLANT	\$57,318,410		\$2,745,423	
	GENERAL PLANT - ALLOCATED				
	TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	
Total Depreciation		\$618,173,503		\$11,885,027	

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

ABLE PLANT					
aneous Intangible Plant	\$1,830,566	R-2	\$8,183,930	\$10,014,496	100.0000%
INTANGIBLE PLANT	\$1,830,566		\$8,183,930	\$10,014,496	
DISTRIBUTION PLANT					
Land Rights - DP	\$2,143	R-5	-\$2,143	\$0	100.0000%
res & Improvements - DP	\$40,000	R-6	\$6,215	\$46,215	100.0000%
ins - DP	\$104,273,025	R-7	\$4,515,095	\$108,788,120	100.0000%
Regulating Station Equip - General	\$2,414,526	R-8	\$123,724	\$2,538,250	100.0000%
Regulating Station Equip - City	\$235,026	R-9	\$13,379	\$248,405	100.0000%
	\$75,931,923	R-10	\$1,611,294	\$77,543,217	100.0000%
	\$4,075,265	R-11	\$961,418	\$5,036,683	100.0000%
Regulators	\$5,871,751	R-12	\$545,619	\$6,417,370	100.0000%
ial Meas. & Regulating Station Equip	\$640,046	R-13	\$25,823	\$665,869	100.0000%
istribution Systems	-\$5,558	R-14	\$5,558	\$0	100.0000%
DISTRIBUTION PLANT	\$193,478,147		\$7,805,982	\$201,284,129	
DUCTION PLANT					
Land Rights - PP	\$0	R-17	\$0	\$0	100.0000%
res and Improvements - PP	-\$19,504	R-18	\$19,504	\$0	100.0000%
Petroleum Gas Equipment	-\$759,970	R-19	\$759,970	\$0	100.0000%
PRODUCTION PLANT	-\$779,474		\$779,474	\$0	
MISSION PLANT					
Land Rights - TP	\$0	R-22	\$0	\$0	100.0000%
round Conduit/Gas Structures	\$3,497	R-23	\$0	\$3,497	100.0000%
ins - TP	\$2,985,610	R-24	\$79,929	\$3,065,539	100.0000%
Regulating Station Equip - TP	\$36,168	R-25	\$270	\$36,438	100.0000%
TRANSMISSION PLANT	\$3,025,275		\$80,199	\$3,105,474	
VE COMPENSATION					
LIZATION					
re Compensation Capitalization Adj.	\$0	R-28	-\$477,427	-\$477,427	100.0000%
INCENTIVE COMPENSATION	\$0		-\$477,427	-\$477,427	
LIZATION					
AL PLANT					
Land Rights - GP	\$0	R-31	\$0	\$0	100.0000%
res & Improvements - GP	\$1,415,684	R-32	\$2,955,203	\$4,370,887	100.0000%
urniture & Equipment	\$109,114	R-33	\$573,657	\$682,771	100.0000%
urniture & Equipment - Fully	\$0	R-34	\$0	\$0	100.0000%
	\$0	R-35	\$0	\$0	100.0000%
me Computers	\$0	R-35	\$0	\$0	100.0000%
ter Equipment	\$772,566	R-36	\$1,065,024	\$1,837,590	100.0000%
ter Equipment - Fully Accrued	\$0	R-37	\$0	\$0	100.0000%
ortation Equipment	\$4,208,476	R-38	\$564,471	\$4,772,947	100.0000%
Equipment	-\$1,579	R-39	\$3,502	\$1,923	100.0000%
shop, & Garage Equipment	\$958,973	R-40	\$222,091	\$1,181,064	100.0000%
shop & Garage Equipment - Fully	\$0	R-41	\$0	\$0	100.0000%
	\$23,008	R-42	\$7,307	\$30,315	100.0000%
ory Equipment - Fully Accrued	\$0	R-43	\$0	\$0	100.0000%
Operated Equipment	\$1,037,667	R-44	\$168,613	\$1,206,280	100.0000%
ications Equipment	\$234,685	R-45	\$29,564	\$264,249	100.0000%
ications Equipment - Fully Accrued	\$0	R-46	\$0	\$0	100.0000%

DEPRECIATION RESERVE

\$206,314,222

\$21,982,993

\$228,297,215

Adjustments for Depreciation Reserve

Account Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	Miscellaneous Intangible Plant	303.000		\$8,183,930		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$671,797		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$23,078		\$0	
	3. To remove AMI software that is not in use and useful. (Bolin)		-\$1,124,402		\$0	
	4. To allocate reserve from electric operations to gas operations. (Caldwell)		\$8,284,638		\$0	
	5. To allocate estimated reserve on plant additions through September 30, 2021 from electric operations to gas operations. (Caldwell)		\$328,984		\$0	
	6. To remove reserve related to capital investment for the paperless billing credit per the stipulation in ER-2019-0335. (Kunst)		-\$165		\$0	
	Land & Land Rights - DP	374.000		-\$2,143		
	1. To redistribute negative reserve. (Buttig)		-\$2,143		\$0	
	Structures & Improvements - DP	375.000		\$6,215		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$6,215		\$0	
	Gas Mains - DP	376.000		\$4,515,095		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$4,765,301		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$142,683		\$0	
	3. To redistribute negative reserve. (Buttig)		-\$392,889		\$0	
	Meas. & Regulating Station Equip - General	378.000		\$123,724		

Adjustments for Depreciation Reserve

Account Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$123,724		\$0	
	Meas. & Regulating Station Equip - City Gate	379.000		\$13,379		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$13,379		\$0	
	Services	380.000		\$1,611,294		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$2,001,294		\$0	
	2. To redistribute negative reserve. (Buttig)		-\$390,000		\$0	
	Meters	381.000		\$961,418		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$961,418		\$0	
	House Regulators	383.000		\$545,619		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$545,619		\$0	
	Industrial Meas. & Regulating Station Equip	385.000		\$25,823		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$25,823		\$0	
	Other Distribution Systems	387.000		\$5,558		
	1. To redistribute negative reserve. (Buttig)		\$5,558		\$0	
	Structures and Improvements - PP	305.000		\$19,504		
	1. To redistribute negative reserve. (Buttig)		\$19,504		\$0	
	Liquid Petroleum Gas Equipment	311.000		\$759,970		
	1. To redistribute negative reserve. (Buttig)		\$759,970		\$0	
	Gas Mains - TP	367.000		\$79,929		

Adjustments for Depreciation Reserve

Account Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$79,929		\$0	
	Meas. & Regulating Station Equip - TP	369.000		\$270		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$270		\$0	
	Incentive Compensation Capitalization Adj.			-\$477,427		
	1. To remove reserve associated with capitalized incentive compensation. (Kunst)		-\$477,427		\$0	
	Structures & Improvements - GP	390.000		\$2,955,203		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$204,832		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$194,541		\$0	
	3. To allocate reserve from electric operations to gas operations. (Caldwell)		\$2,555,830		\$0	
	Office Furniture & Equipment	391.000		\$573,657		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$23,670		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$46,241		\$0	
	3. To allocate reserve from electric operations to gas operations. (Caldwell)		\$503,746		\$0	
	Computer Equipment	391.200		\$1,065,024		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$209,373		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$189,981		\$0	
	3. To allocate reserve from electric operations to gas operations. (Caldwell)		\$665,670		\$0	

Adjustments for Depreciation Reserve

Account Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	Transportation Equipment	392.000		\$564,471		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$530,472		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$33,999		\$0	
	Stores Equipment	393.000		\$3,502		
	1. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$224		\$0	
	2. To allocate reserve from electric operations to gas operations. (Caldwell)		\$3,278		\$0	
	Tools, Shop, & Garage Equipment	394.000		\$222,091		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$115,885		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$6,786		\$0	
	3. To allocate reserve from electric operations to gas operations. (Caldwell)		\$99,420		\$0	
	Laboratory Equipment	395.000		\$7,307		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$2,890		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$282		\$0	
	3. To allocate reserve from electric operations to gas operations. (Caldwell)		\$4,135		\$0	
	Power Operated Equipment	396.000		\$168,613		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$168,613		\$0	

Adjustments for Depreciation Reserve

Account Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	Communications Equipment	397.000		\$29,564		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$27,370		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$2,194		\$0	
	Miscellaneous Equipment	398.000		\$21,403		
	1. To include estimated reserve on plant in service through September 30, 2021. (Caldwell)		\$167		\$0	
	2. To include estimated reserve on plant additions through September 30, 2021. (Caldwell)		\$1,773		\$0	
	3. To allocate reserve from electric operations to gas operations. (Caldwell)		\$19,476		\$0	
	4. To disallow capitalized dues and donations. (Dhority)		-\$11		\$0	
	5. To disallow capitalized miscellaneous expense. (Dhority)		-\$2		\$0	
	Total Reserve Adjustments			\$21,982,993		

Cash Working Capital

A	B	C	D	E	F	CW
Description	Test Year Adj. Expenses	Revenue Lag	Expense Lag	Net Lag C - D	Factor (Col E / 365)	B
OPERATION AND MAINT. EXPENSE						
Payroll & Withholdings	\$16,313,403	39.42	12.01	27.41	0.075096	\$1
Employee Benefits	\$2,527,788	39.42	17.65	21.77	0.059644	
Pensions and OPEBs	\$40,815	39.42	15.70	23.72	0.064986	
Gas Inventory	\$4,303,272	39.42	39.42	0.00	0.000000	
Incentive Compensation	\$1,295,360	39.42	250.29	-210.87	-0.577726	-
Uncollectible Account Expense	\$645,694	39.42	39.42	0.00	0.000000	
Cash Vouchers	\$8,568,056	39.42	43.85	-4.43	-0.012137	-
TOTAL OPERATION AND MAINT. EXPENSE	\$33,694,388					
TAXES						
FICA - Employers Portion	\$1,675,917	39.42	10.52	28.90	0.079178	
Federal Unemployment Tax	\$7,522	39.42	10.52	28.90	0.079178	
Property Taxes	\$8,126,016	39.42	183.00	-143.58	-0.393370	-\$1
Sales Taxes	\$2,856,943	24.21	7.37	16.84	0.046137	
Self Procured Insurance Tax	\$10,365	39.42	241.50	-202.08	-0.553644	
Gross Receipts Tax	\$5,811,706	24.21	26.14	-1.93	-0.005288	
TOTAL TAXES	\$18,488,469					-\$1
OTHER EXPENSES						
Gas Costs	\$42,943,934	39.42	39.42	0.00	0.000000	
TOTAL OTHER EXPENSES	\$42,943,934					
CWC REQ'D BEFORE RATE BASE OFFSETS						
TAX OFFSET FROM RATE BASE						
Federal Tax Offset	\$3,484,253	39.42	38.00	1.42	0.003890	
State Tax Offset	\$618,731	39.42	38.00	1.42	0.003890	
City Tax Offset	\$11,726	39.42	274.50	-235.08	-0.644055	
Interest Expense Offset	\$5,763,998	39.42	91.37	-51.95	-0.142329	-
TOTAL OFFSET FROM RATE BASE	\$9,878,708					-
TOTAL CASH WORKING CAPITAL REQUIRED						

description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Juris (H)
	\$0	See note (1)	See note (1)	Rev-4	See note (1)	\$0	100.0000%	\$0	
	\$0			Rev-5		\$0	100.0000%	\$0	
	\$0			Rev-6		\$0	100.0000%	\$0	
	\$0			Rev-7		\$0	100.0000%	\$0	
	\$0			Rev-8		\$0	100.0000%	\$0	
	\$75,941,108			Rev-9		\$75,941,108	100.0000%	-\$30,861,311	\$4
	\$32,486,188			Rev-10		\$32,486,188	100.0000%	-\$16,900,426	\$1
	\$8,130,857			Rev-11		\$8,130,857	100.0000%	\$1,210,369	\$
	\$403,907			Rev-12		\$403,907	100.0000%	\$142,840	
	\$385,981			Rev-13		\$385,981	100.0000%	\$9,316	
	\$171,805			Rev-14		\$171,805	100.0000%	\$151,472	
	\$372,669			Rev-15		\$372,669	100.0000%	\$16,389	
	\$4,908,427			Rev-16		\$4,908,427	100.0000%	\$156,115	\$
	\$908,953			Rev-17		\$908,953	100.0000%	\$157,519	\$
	\$768,541			Rev-18		\$768,541	100.0000%	-\$768,541	
	\$107,864			Rev-19		\$107,864	100.0000%	\$16,488	
ING REVENUES	\$124,586,300					\$124,586,300		-\$46,669,770	\$7
REVENUES	\$124,586,300					\$124,586,300		-\$46,669,770	\$7
urchases	\$41,358,301	\$0	\$41,358,301	E-2	-\$41,358,301	\$0	100.0000%	\$0	
	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	
	\$742,574	\$714,447	\$28,127	E-4	-\$2,773	\$739,801	100.0000%	\$0	
rage	\$1,585,633	\$0	\$1,585,633	E-5	-\$1,585,633	\$0	100.0000%	\$0	
se	\$26,761	\$0	\$26,761	E-6	\$0	\$26,761	100.0000%	\$0	
PENSES	\$43,713,269	\$714,447	\$42,998,822		-\$42,946,707	\$766,562		\$0	
E EXPENSE									
TORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	
	\$0	\$0	\$0		\$0	\$0		\$0	
SES									
	\$1,383	\$1,251	\$132	E-13	\$5	\$1,388	100.0000%	\$0	
	\$335	\$0	\$335	E-14	\$0	\$335	100.0000%	\$0	
	\$2,977	\$0	\$2,977	E-15	\$0	\$2,977	100.0000%	\$0	
E	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	
n Equip - TE	\$3,249	\$0	\$3,249	E-17	\$0	\$3,249	100.0000%	\$0	
EXPENSES	\$7,944	\$1,251	\$6,693		\$5	\$7,949		\$0	

description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Juris (H)
Supervision &	\$383,651	\$362,041	\$21,610	E-22	-\$12,957	\$370,694	100.0000%	\$0	
Services	\$4,694,131	\$2,376,903	\$2,317,228	E-23	-\$23,922	\$4,670,209	100.0000%	\$0	\$
Station Expenses -	\$329,068	\$229,698	\$99,370	E-24	\$1,669	\$330,737	100.0000%	\$0	
Station Expenses -	-\$120	\$0	-\$120	E-25	\$0	-\$120	100.0000%	\$0	
Station Expenses -	\$25	\$0	\$25	E-26	\$75	\$100	100.0000%	\$0	
Expenses	\$399,110	\$327,133	\$71,977	E-27	\$2,641	\$401,751	100.0000%	\$0	
Expenses	\$444,474	\$377,799	\$66,675	E-28	\$3,887	\$448,361	100.0000%	\$0	
	\$3,343,461	\$1,149,760	\$2,193,701	E-29	-\$327,318	\$3,016,143	100.0000%	\$0	\$
	\$720	\$0	\$720	E-30	\$370	\$1,090	100.0000%	\$0	
Supervision &	\$155,798	\$116,311	\$39,487	E-31	-\$1,472	\$154,326	100.0000%	\$0	
of Mains	\$920,747	\$643,288	\$277,459	E-32	-\$7,342	\$913,405	100.0000%	\$0	
of Meas. & Reg.	\$163,582	\$120,185	\$43,397	E-33	-\$970	\$162,612	100.0000%	\$0	
of Meas. & Reg.	\$258,705	\$237,792	\$20,913	E-34	\$1,619	\$260,324	100.0000%	\$0	
of Meas. & Reg.	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	
Check Stations									
Services	\$1,329,763	\$1,038,223	\$291,540	E-36	-\$5,270	\$1,324,493	100.0000%	\$0	\$
- Meters and House	\$1,921,880	\$1,738,291	\$183,589	E-37	-\$21,949	\$1,899,931	100.0000%	\$0	\$
- Other Equipment	\$134,952	\$0	\$134,952	E-38	-\$5,610	\$129,342	100.0000%	\$0	
EXPENSES	\$14,479,947	\$8,717,424	\$5,762,523		-\$396,549	\$14,083,398		\$0	\$1
EXPENSE									
Exp.	\$51,105	\$51,105	\$0	E-41	-\$15,819	\$35,286	100.0000%	\$0	
	\$863,850	\$0	\$863,850	E-42	\$0	\$863,850	100.0000%	\$0	
Collection Expenses	\$3,989,008	\$2,881,837	\$1,107,171	E-43	\$420,994	\$4,410,002	100.0000%	\$0	\$
	\$749,346	\$0	\$749,346	E-44	-\$103,652	\$645,694	100.0000%	\$0	
s Expense	\$26,653	\$2,180	\$24,473	E-45	-\$77	\$26,576	100.0000%	\$0	
COUNTS EXPENSE	\$5,679,962	\$2,935,122	\$2,744,840		\$301,446	\$5,981,408		\$0	\$
INFO. EXP.									
Expenses	\$750,775	\$6,043	\$744,732	E-48	-\$700,947	\$49,828	100.0000%	\$0	
onal Advertising	\$53,003	\$0	\$53,003	E-49	-\$6,862	\$46,141	100.0000%	\$0	
& Info. Expenses	\$1,388	\$0	\$1,388	E-50	\$4,274	\$5,662	100.0000%	\$0	
VICE & INFO. EXP.	\$805,166	\$6,043	\$799,123		-\$703,535	\$101,631		\$0	

Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Juris (H)
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e to Revenue & Taxes

	480.000	\$0	\$0	\$0	\$0	-\$30.
GA revenue. (Kunst)		\$0	\$0		\$0	-\$26.
ross receipts revenue. (Kunst)		\$0	\$0		\$0	-\$3.
nbilled revenue. (Kunst)		\$0	\$0		\$0	-\$
'the update period. (Bocklage)		\$0	\$0		\$0	\$1.
'weather and days. (Bocklage)		\$0	\$0		\$0	\$
'growth. (Bocklage)		\$0	\$0		\$0	\$
CA revenue. (Kunst)		\$0	\$0		\$0	-\$1.
'starting revenue difference (GL). (Kunst)		\$0	\$0		\$0	-\$
	481.000	\$0	\$0	\$0	\$0	-\$16.
GA revenue. (Kunst)		\$0	\$0		\$0	-\$15.
ross receipts revenue. (Kunst)		\$0	\$0		\$0	-\$2.
nbilled revenue. (Kunst)		\$0	\$0		\$0	-\$
'the update period. (Bocklage)		\$0	\$0		\$0	\$1.
'weather and days. (Bocklage)		\$0	\$0		\$0	\$
'growth. (Bocklage)		\$0	\$0		\$0	
CA revenue. (Kunst)		\$0	\$0		\$0	-\$
'starting revenue difference (GL). (Kunst)		\$0	\$0		\$0	-\$
portation	481.000	\$0	\$0	\$0	\$0	\$1.
'the update period. (Bocklage)		\$0	\$0		\$0	-\$
'weather and days. (Bocklage)		\$0	\$0		\$0	\$
'starting revenue difference (GL). (Kunst)		\$0	\$0		\$0	\$1.
its	481.000	\$0	\$0	\$0	\$0	\$
'the update period. (McNutt)		\$0	\$0		\$0	
special contract revenue. (McNutt)		\$0	\$0		\$0	\$
'starting revenue difference (GL). (Kunst)		\$0	\$0		\$0	
	481.000	\$0	\$0	\$0	\$0	
'the update period. (McNutt)		\$0	\$0		\$0	

connection	488.000	\$0	\$0	\$0	\$0
reconnection/reconnection revenue. (Kunst)		\$0	\$0		\$0
transportation	489.000	\$0	\$0	\$0	\$0
the update period. (McNutt)		\$0	\$0		\$0
growth. (McNutt)		\$0	\$0		\$0
COVID pandemic impact. (McNutt)		\$0	\$0		\$0
starting revenue difference (GL). (Kunst)		\$0	\$0		\$0
	493.000	\$0	\$0	\$0	\$0
Bank of America rental revenue. (Kunst)		\$0	\$0		\$0
mercompany rental revenue. (Kunst)		\$0	\$0		\$0
oftware rental revenue. (Amenthor)		\$0	\$0		\$0
ate Refunds	496.000	\$0	\$0	\$0	\$0
the provision for rate refunds. (Kunst)		\$0	\$0		\$0
Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0
Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0
Gate Purchases	804.000	\$0	-\$41,358,301	-\$41,358,301	\$0
urchased gas costs. (Kunst)		\$0	-\$41,358,301		\$0
Expense	807.000	-\$2,773	\$0	-\$2,773	\$0
payroll expense. (Amenthor)		\$8,796	\$0		\$0
arnings based short-term incentive (Kunst)		\$23,308	\$0		\$0
ng-term incentive compensation. (Kunst)		-\$21,418	\$0		\$0
entive compensation to a cash basis.		-\$10,856	\$0		\$0
exceptional performance bonus (EPB) (it)		-\$2,603	\$0		\$0
from Storage	808.000	\$0	-\$1,585,633	-\$1,585,633	\$0

(Kunst)					
entive compensation to a cash basis.			-\$4	\$0	\$0
exceptional performance bonus (EPB) (Kunst)			-\$1	\$0	\$0
Operation Supervision & Engineering	870.000		-\$12,873	-\$84	-\$12,957
payroll expense. (Amenthor)			\$4,457	\$0	\$0
arnings based short-term incentive (Kunst)			-\$4,435	\$0	\$0
ng-term incentive compensation. (Kunst)			-\$9,664	\$0	\$0
entive compensation to a cash basis.			-\$2,344	\$0	\$0
IS allocation factors. (Bolin)			\$0	\$11	\$0
exceptional performance bonus (EPB) (Kunst)			-\$887	\$0	\$0
cohol expense. (Dhority)			\$0	-\$8	\$0
ues and donations. (Dhority)			\$0	-\$87	\$0
Ins & Services	874.000		\$15,910	-\$39,832	-\$23,922
payroll expense. (Amenthor)			\$29,265	\$0	\$0
arnings based short-term incentive (Kunst)			-\$5,549	\$0	\$0
entive compensation to a cash basis.			-\$6,375	\$0	\$0
exceptional performance bonus (EPB) (Kunst)			-\$1,431	\$0	\$0
depreciation expense charged to O&M.			\$0	-\$39,832	\$0
Regulating Station Expenses - General	875.000		\$1,669	\$0	\$1,669
payroll expense. (Amenthor)			\$2,828	\$0	\$0
arnings based short-term incentive (Kunst)			-\$455	\$0	\$0
entive compensation to a cash basis.			-\$583	\$0	\$0
exceptional performance bonus (EPB)			-\$121	\$0	\$0

Regulator Expenses	878.000	\$2,641	\$0	\$2,641	\$0
payroll expense. (Amenthor)		\$4,028	\$0		\$0
earnings based short-term incentive (Kunst)		-\$309	\$0		\$0
incentive compensation to a cash basis.		-\$995	\$0		\$0
exceptional performance bonus (EPB) (Kunst)		-\$83	\$0		\$0
Relocation Expenses	879.000	\$3,887	\$0	\$3,887	\$0
payroll expense. (Amenthor)		\$4,651	\$0		\$0
earnings based short-term incentive (Kunst)		-\$5	\$0		\$0
incentive compensation to a cash basis.		-\$758	\$0		\$0
exceptional performance bonus (EPB) (Kunst)		-\$1	\$0		\$0
DE	880.000	-\$75,755	-\$251,563	-\$327,318	\$0
payroll expense. (Amenthor)		\$14,156	\$0		\$0
earnings based short-term incentive (Kunst)		-\$19,505	\$0		\$0
long-term incentive compensation. (Kunst)		-\$57,125	\$0		\$0
incentive compensation to a cash basis.		-\$9,218	\$0		\$0
costs related to the COVID-19 AAO pandemic (Bolin)		\$0	-\$252,118		\$0
rents and leases expense. (Dhority)		\$0	\$720		\$0
exceptional performance bonus (EPB) (Kunst)		-\$4,063	\$0		\$0
alcohol expense. (Dhority)		\$0	-\$100		\$0
miscellaneous expense of no benefit to Dhority)		\$0	-\$35		\$0
dues and donations. (Dhority)		\$0	-\$30		\$0
	881.000	\$0	\$370	\$370	\$0
rents and leases expense. (Dhority)		\$0	\$370		\$0

entive compensation to a cash basis.		-\$685	\$0		\$0
IS allocation factors. (Bolin)		\$0	\$1,012		\$0
on-labor distribution maintenance nthon)		\$0	-\$1,642		\$0
exceptional performance bonus (EPB) st)		-\$280	\$0		\$0
Maintenance of Mains	887.000	\$4,192	-\$11,534	-\$7,342	\$0
payroll expense. (Amenthor)		\$7,920	\$0		\$0
arnings based short-term incentive (Kunst)		-\$1,628	\$0		\$0
entive compensation to a cash basis.		-\$1,682	\$0		\$0
on-labor distribution maintenance nthon)		\$0	-\$11,534		\$0
exceptional performance bonus (EPB) st)		-\$418	\$0		\$0
Maintenance of Meas. & Reg. Station Equip -	889.000	\$834	-\$1,804	-\$970	\$0
payroll expense. (Amenthor)		\$1,480	\$0		\$0
arnings based short-term incentive (Kunst)		-\$259	\$0		\$0
entive compensation to a cash basis.		-\$307	\$0		\$0
on-labor distribution maintenance nthon)		\$0	-\$1,804		\$0
exceptional performance bonus (EPB) st)		-\$80	\$0		\$0
Maintenance of Meas. & Reg. Station Equip -	890.000	\$2,488	-\$869	\$1,619	\$0
payroll expense. (Amenthor)		\$2,928	\$0		\$0
entive compensation to a cash basis.		-\$440	\$0		\$0
on-labor distribution maintenance nthon)		\$0	-\$869		\$0

non-labor distribution maintenance (Amenthor)		\$0	-\$12,120		\$0
exceptional performance bonus (EPB) (Kunst)		-\$657	\$0		\$0
Maintenance - Meters and House Regulators	893.000	-\$14,317	-\$7,632	-\$21,949	\$0
payroll expense. (Amenthor)		\$21,402	\$0		\$0
earnings based short-term incentive (Kunst)		-\$19,726	\$0		\$0
incentive compensation to a cash basis.		-\$9,904	\$0		\$0
non-labor distribution maintenance (Amenthor)		\$0	-\$7,632		\$0
exceptional performance bonus (EPB) (Kunst)		-\$6,089	\$0		\$0
Maintenance - Other Equipment	894.000	\$0	-\$5,610	-\$5,610	\$0
non-labor distribution maintenance (Amenthor)		\$0	-\$5,610		\$0
Trust Acct. Exp.	901.000	-\$15,819	\$0	-\$15,819	\$0
payroll expense. (Amenthor)		\$629	\$0		\$0
earnings based short-term incentive (Kunst)		-\$1,514	\$0		\$0
long-term incentive compensation. (Kunst)		-\$14,099	\$0		\$0
incentive compensation to a cash basis.		-\$705	\$0		\$0
exceptional performance bonus (EPB) (Kunst)		-\$130	\$0		\$0
Readings & Collection Expenses	903.000	\$4,543	\$416,451	\$420,994	\$0
payroll expense. (Amenthor)		\$35,481	\$0		\$0
earnings based short-term incentive (Kunst)		-\$14,060	\$0		\$0
long-term incentive compensation. (Kunst)		-\$3,255	\$0		\$0
incentive compensation to a cash basis.		-\$9,745	\$0		\$0

customer convenience fees. (Dhority)		\$0	\$397,576		\$0
exceptional performance bonus (EPB) (it)		-\$3,878	\$0		\$0
Accounts	904.000	\$0	-\$103,652	-\$103,652	\$0
uncollectible expense. (Kunst)		\$0	-\$103,652		\$0
Accounts Expense	905.000	-\$108	\$31	-\$77	\$0
payroll expense. (Amenthor)		\$27	\$0		\$0
earnings based short-term incentive (Kunst)		-\$50	\$0		\$0
long-term incentive compensation. (Kunst)		-\$53	\$0		\$0
incentive compensation to a cash basis.		-\$23	\$0		\$0
IS allocation factors. (Bolin)		\$0	\$31		\$0
exceptional performance bonus (EPB) (it)		-\$9	\$0		\$0
Finance Expenses	908.000	-\$1,146	-\$699,801	-\$700,947	\$0
payroll expense. (Amenthor)		\$74	\$0		\$0
earnings based short-term incentive (Kunst)		-\$189	\$0		\$0
long-term incentive compensation. (Kunst)		-\$924	\$0		\$0
incentive compensation to a cash basis.		-\$88	\$0		\$0
IS allocation factors. (Bolin)		\$0	\$199		\$0
exceptional performance bonus (EPB) (it)		-\$19	\$0		\$0
last year low income weatherization from account 407 amortization. (Kunst)		\$0	-\$700,000		\$0
Instructional Advertising Expenses	909.000	\$0	-\$6,862	-\$6,862	\$0
IS allocation factors. (Bolin)		\$0	\$14,130		\$0
institutional advertising expense. (Dhority)		\$0	-\$20,992		\$0
Service & Info. Expenses	910.000	\$0	\$4,274	\$4,274	\$0

arnings based short-term incentive (Kunst)		-\$220	\$0		\$0
entive compensation to a cash basis.		-\$103	\$0		\$0
exceptional performance bonus (EPB) (st)		-\$76	\$0		\$0
cohol expense. (Dhority)		\$0	-\$157		\$0
ense	913.000	-\$568	\$0	-\$568	\$0
payroll expense. (Amenthor)		\$425	\$0		\$0
arnings based short-term incentive (Kunst)		-\$575	\$0		\$0
entive compensation to a cash basis.		-\$268	\$0		\$0
exceptional performance bonus (EPB) (st)		-\$150	\$0		\$0
& General Supervision	920.000	-\$622,014	\$43,285	-\$578,729	\$0
payroll expense. (Amenthor)		\$71,644	\$0		\$0
arnings based short-term incentive (Kunst)		-\$101,743	\$0		\$0
ng-term incentive compensation. (Kunst)		-\$524,921	\$0		\$0
entive compensation to a cash basis.		-\$48,398	\$0		\$0
IS allocation factors. (Bolin)		\$0	\$43,285		\$0
exceptional performance bonus (EPB) (st)		-\$18,596	\$0		\$0
& Expenses	921.000	\$0	-\$54,495	-\$54,495	\$0
IS allocation factors. (Bolin)		\$0	\$399		\$0
ertain board of directors expenses.		\$0	-\$33		\$0
rents and leases expense. (Dhority)		\$0	\$3,621		\$0
cohol expense. (Dhority)		\$0	-\$229		\$0
iscellaneous expense of no benefit to (ority)		\$0	-\$323		\$0

payroll expense. (Amenthor)		\$21	\$0		\$0
earnings based short-term incentive (Kunst)		-\$39	\$0		\$0
incentive compensation to a cash basis.		-\$18	\$0		\$0
IFIS allocation factors. (Bolin)		\$0	\$1,675		\$0
for exceptional performance bonus (EPB) (Kunst)		-\$7	\$0		\$0
for the Bank of America lease expense. (Kunst)		\$0	-\$9,574		\$0
for additional janitorial expense due to the (Amenthor)		\$0	\$66,681		\$0
for alcohol expense. (Dhority)		\$0	-\$19		\$0
for electric expense erroneously recorded to (Caldwell)		\$0	-\$7,229		\$0
Income	924,000	\$0	\$30,663	\$30,663	\$0
for insurance expense. (Caldwell)		\$0	\$30,663		\$0
Expenses	925,000	-\$146	-\$222,950	-\$223,096	\$0
payroll expense. (Amenthor)		\$11	\$0		\$0
earnings based short-term incentive (Kunst)		-\$17	\$0		\$0
long-term incentive compensation. (Kunst)		-\$129	\$0		\$0
incentive compensation to a cash basis.		-\$8	\$0		\$0
IFIS allocation factors. (Bolin)		\$0	\$35		\$0
insurance expense. (Caldwell)		\$0	\$134,538		\$0
for reserve for injuries & damages to a cash (Caldwell)		\$0	-\$357,523		\$0
for exceptional performance bonus (EPB) (Kunst)		-\$3	\$0		\$0
Other Expenses	926,000	\$513,784	-\$1,048	\$512,736	\$0
for electric vehicle incentives. (Kunst)		\$0	-\$1,048		\$0
for employee benefits. (Amenthor)		\$111,837	\$0		\$0

payroll expense. (Amenthor)		\$308	\$0	\$0
earnings based short-term incentive (Kunst)		-\$446	\$0	\$0
long-term incentive compensation. (Kunst)		-\$1,564	\$0	\$0
incentive compensation to a cash basis.		-\$208	\$0	\$0
IS allocation factors. (Bolin)		\$0	-\$145	\$0
PSC assessment. (Caldwell)		\$0	-\$6,595	\$0
exceptional performance bonus (EPB) (Kunst)		-\$100	\$0	\$0
shared rate case expense. (Kunst)		\$0	\$70,012	\$0
costs related to the depreciation rate study.		\$0	\$3,097	\$0
General Expenses	930,000	-\$341	-\$120,406	-\$120,747
payroll expense. (Amenthor)		\$403	\$0	\$0
earnings based short-term incentive (Kunst)		-\$112	\$0	\$0
long-term incentive compensation. (Kunst)		-\$498	\$0	\$0
incentive compensation to a cash basis.		-\$96	\$0	\$0
IS allocation factors. (Bolin)		\$0	\$3,714	\$0
institutional advertising expense and commissions. (Dhority)		\$0	-\$47,980	\$0
retain board of directors expenses.		\$0	-\$17,474	\$0
exceptional performance bonus (EPB) (Kunst)		-\$38	\$0	\$0
alcohol expense. (Dhority)		\$0	-\$42	\$0
AGA dues related to lobbying. (Dhority)		\$0	-\$53,692	\$0
electric expense erroneously recorded to (Caldwell)		\$0	-\$4,932	\$0
Gen. Exp.	931,000	\$0	-\$130,159	-\$130,159
Bank of America lease expense. (Kunst)		\$0	-\$109,756	\$0

(Kunst)						
ong-term incentive compensation. (Kunst)			\$-6	\$0		\$0
entive compensation to a cash basis.			-\$149	\$0		\$0
exceptional performance bonus (EPB) (Kunst)			-\$60	\$0		\$0
Bank of America lease expense. (Kunst)			\$0	-\$7,805		\$0
lectric expense erroneously recorded to (Caldwell)			\$0	-\$17		\$0
Expense, Dep. Exp.	403.000		\$0	\$0	\$0	\$0
Depreciation Expense			\$0	\$0		\$0
annualized depreciation on power transportation equipment charged to O&M.			\$0	\$0		\$0
Amortization	404.000		\$0	\$0	\$0	\$0
Intangible amortization. (Ferguson)			\$0	\$0		\$0
Regulatory Amortizations	407.000		\$0	\$42,030	\$42,030	\$0
er/under regulatory amortization.			\$0	\$42,030		\$0
Regulatory Amortization	407.000		\$0	\$42,347	\$42,347	\$0
cess Tracker Regulatory Amortization.			\$0	\$42,347		\$0
	407.000		\$0	\$39,106	\$39,106	\$0
the COVID-19 AAO over a five year period.			\$0	\$39,106		\$0
Weatherization	407.000		\$0	\$700,000	\$700,000	\$0
ow income weatherization. (Kunst)			\$0	\$700,000		\$0
	408.010		-\$41,141	\$0	-\$41,141	\$0
roll tax. (Amenthor)			-\$41,141	\$0		\$0

Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$4
Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$4
Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$2
Amortization of Deferred ITC		\$0	\$0		\$0	\$2
Revenues		\$0	\$0	\$0	\$0	-\$46
& Maint. Expense		-\$233,071	-\$48,998,135	-\$49,231,206	\$0	-\$

A Description	B Percentage Rate	C Test Year	D 6.60% Return	E 6.73% Return
AL NET INCOME BEFORE TAXES		\$19,767,134	\$23,102,935	\$23,601,886
TO NET INCOME BEFORE TAXES				
k Depreciation Expense		\$14,636,429	\$14,636,429	\$14,636,429
k Depreciation Charged to O&M		\$393,975	\$393,975	\$393,975
AL ADD TO NET INCOME BEFORE TAXES		\$15,030,404	\$15,030,404	\$15,030,404
T. FROM NET INC. BEFORE TAXES				
est Expense calculated at the Rate of	1.9130%	\$5,763,998	\$5,763,998	\$5,763,998
Straight-Line Depreciation		\$15,226,595	\$15,226,595	\$15,226,595
erred Dividend Deduction		\$415,274	\$415,274	\$415,274
AL SUBT. FROM NET INC. BEFORE TAXES		\$21,405,867	\$21,405,867	\$21,405,867
TAXABLE INCOME		\$13,391,671	\$16,727,472	\$17,226,423
VISION FOR FED. INCOME TAX				
Taxable Inc. - Fed. Inc. Tax		\$13,391,671	\$16,727,472	\$17,226,423
rct Missouri Income Tax at the Rate of	100.000%	\$480,996	\$600,810	\$618,731
rct City Inc Tax - Fed. Inc. Tax		\$12,446	\$15,547	\$16,011
eral Taxable Income - Fed. Inc. Tax		\$12,898,229	\$16,111,115	\$16,591,681
eral Income Tax at the Rate of	21.000%	\$2,708,628	\$3,383,334	\$3,484,253
rct Federal Income Tax Credits				
Federal Income Tax		\$2,708,628	\$3,383,334	\$3,484,253
VISION FOR MO. INCOME TAX				
Taxable Income - MO. Inc. Tax		\$13,391,671	\$16,727,472	\$17,226,423
rct Federal Income Tax at the Rate of	50.000%	\$1,354,314	\$1,691,667	\$1,742,127
rct City Income Tax - MO. Inc. Tax		\$12,446	\$15,547	\$16,011
ouri Taxable Income - MO. Inc. Tax		\$12,024,911	\$15,020,258	\$15,468,285
rct Missouri Income Tax Credits				
ouri Income Tax at the Rate of	4.000%	\$480,996	\$600,810	\$618,731
VISION FOR CITY INCOME TAX				
Taxable Income - City Inc. Tax		\$13,391,671	\$16,727,472	\$17,226,423
rct Federal Income Tax - City Inc. Tax		\$2,708,628	\$3,383,334	\$3,484,253
rct Missouri Income Tax - City Inc. Tax		\$480,996	\$600,810	\$618,731
Taxable Income		\$10,202,047	\$12,743,328	\$13,123,439
rct City Income Tax Credits				
Tax Credit		\$4,285	\$4,285	\$4,285
Income Tax at the Rate of	0.122%	\$8,161	\$11,262	\$11,726
Summary of Current Income Tax				
eral Income Tax		\$2,708,628	\$3,383,334	\$3,484,253
r Income Tax		\$480,996	\$600,810	\$618,731
Income Tax		\$8,161	\$11,262	\$11,726
AL SUMMARY OF CURRENT INCOME TAX		\$3,197,785	\$3,995,406	\$4,114,710
DEFERRED INCOME TAXES				
rred Income Taxes - Def. Inc. Tax.		-\$729,246	-\$729,246	-\$729,246
rtization of Deferred ITC		-\$46,458	-\$46,458	-\$46,458
AL DEFERRED INCOME TAXES		-\$775,704	-\$775,704	-\$775,704
AL INCOME TAX		\$2,422,081	\$3,219,702	\$3,339,006

Capital Structure Schedule

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.25%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 9.75%
Common Stock	\$5,470,351,406	50.32%		4.655%	4.781%	
Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	
Preferred Stock	\$81,827,509	0.75%	4.18%	0.031%	0.031%	
Long Term Debt	\$5,318,221,289	48.92%	3.91%	1.913%	1.913%	
Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	
Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	
TOTAL CAPITALIZATION	\$10,870,400,204	100.00%		6.599%	6.725%	
PreTax Cost of Capital				8.069%	8.235%	