Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: GR-2024-0106 Date Prepared: 7/18/2024



# **MISSOURI PUBLIC SERVICE COMMISSION**

# **FINANCIAL & BUSINESS ANALYSIS DIVISION**

# DIRECT

# STAFF ACCOUNTING SCHEDULES

## LIBERTY MIDSTATES NATURAL GAS TOTAL COMPANY TEST YEAR ENDING DECEMBER 31, 2022 UPDATED THROUGH DECEMBER 31, 2023

# CASE NO. GR-2024-0106

Jefferson City, MO

July 2024

## Liberty Midstates Natural Gas Case No. GR-2024-0106 Total Company Test Year Ending 12/31/22;Updated to 12/31/23 Revenue Requirement

	A	<u>B</u>	<u>C</u>	<u>D</u>
Line Number	Description	7.29% Return	7.52% Return	7.74% Return
number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$172,124,828	\$172,124,828	\$172,124,828
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$12,547,900	\$12,935,181	\$13,322,462
4	Net Income Available	\$9,578,130	\$9,578,130	\$9,578,130
5	Additional Net Income Required	\$2,969,770	\$3,357,051	\$3,744,332
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,207,139	\$3,328,368	\$3,449,599
8	Current Income Tax Available	\$2,277,520	\$2,277,520	\$2,277,520
9	Additional Current Tax Required	\$929,619	\$1,050,848	\$1,172,079
10	Revenue Requirement	\$3,899,389	\$4,407,899	\$4,916,411
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$3,899,389	\$4,407,899	\$4,916,411

## Liberty Midstates Natural Gas Case No. GR-2024-0106 Total Company Test Year Ending 12/31/22;Updated to 12/31/23 RATE BASE SCHEDULE

	Α	B	С
Line	<u> </u>	Percentage	<u>C</u> Dollar
Number	Rate Base Description	Rate	Amount
Number			Anount
1	Plant In Service		\$245,257,944
			. , ,
2	Less Accumulated Depreciation Reserve		\$58,876,305
3	Net Plant In Service		\$186,381,639
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$203,215
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayment		\$0 \$0
8	Materials & Supplies		\$342,335
9	Energy Efficency Regulatory Asset		\$393,411
10	Pension Regulatory Asset		\$925,334
11	Natural Gas Storage		\$7,465,610
12	TOTAL ADD TO NET PLANT IN SERVICE		\$8,923,475
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	86.2986%	\$2,439,186
15	State Tax Offset	86.2986%	\$433,149
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	11.2904%	\$542,197
18	Contributions in Aid of Construction		\$0
19	OPEB Regulatory Liability		\$1,163,023
20	Customer Advances for Construction		\$191,052
21	Customer Deposit		\$1,901,954
22	Excess ADIT Regulatory Liability		\$6,215,353
23	Accumulated Deferred Income Taxes		\$10,294,372
24	TOTAL SUBTRACT FROM NET PLANT		\$23,180,286
25	II Total Rate Base		\$172,124,828

Line         Account 9         Total         Adjust         Adjust         Adjustment         Adjustment <th< th=""><th></th><th>A</th><th><u>B</u></th><th><u>C</u></th><th>D</th><th><u>E</u></th><th>F</th><th>G</th><th>Н</th><th></th></th<>		A	<u>B</u>	<u>C</u>	D	<u>E</u>	F	G	Н	
1         301.000         Intransible Plant Organization         55.43         P2         50         55.131         100.000%         50         55.143           3         303.000         Misc Inanghibe Plant Organization         \$77.794         P-3         \$52.357         \$131.845         \$10.0000%         \$50         \$57.794           4         303.000         Misc Inanghibe         \$77.794         P-7         \$44         \$57.774         \$10.0000%         \$50         \$57.774           7         74.000         Land C Balt Phant         \$23.2467         \$73.100         \$10.0000%         \$50         \$32.466           9         374.200         Land C Balt Phant         \$23.4661         P-8         \$16         \$22.04.661         \$10.0000%         \$50         \$32.4651           10         376.000         Misina         \$10.714         P-11         \$13.62.22         \$10.0000%         \$50         \$10.82.771           11         376.000         Misina         \$17.744         P-10         \$13.62.22         \$10.0000%         \$50         \$10.23.766           12         376.000         Misina         \$10.714         \$17.714         P-16         \$10.23.0668         100.0000%         \$50         \$10.23.866	Line		-			=				MO Adjusted
2         301.000         Intransible Plan Organization         \$6,143         P-2         \$0         \$6,143         100.000%         \$0         \$5,143           3         302.000         Mise Intrapile         ST7,541         P-3         \$52,262         \$39,340         \$101,145         \$100,000%         \$10         \$100,000%         \$10         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$100,000%         \$10         \$101,145         \$100,000%         \$10         \$100,000% <t< th=""><th>Number</th><th>(Optional)</th><th>Plant Account Description</th><th>Plant</th><th>Number</th><th>Adjustments</th><th>Plant</th><th>Allocations</th><th>Adjustments</th><th>Jurisdictional</th></t<>	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2         301.000         Interngible Franchise and Consents         \$57,571         P-2         \$0         \$5,143         100.000%         \$0         \$5,143           303.00         Mise Interngible         Franchise and Consents         \$57,576         P-4         \$32,307         \$131,445         \$100.000%         \$10         \$131,445           6         DISTRIBUTION PLANT         \$99,488         \$131,445         \$100.000%         \$10         \$153,456           7         374.000         Land - Dist Plant         \$207,774         P-7         \$4         \$57,770         \$100.000%         \$50         \$226,8571           9         374.000         Land - Dist Plant         \$226,8561         P-3         \$153,830         \$126,8571         \$100.000%         \$50         \$226,8571           10         Tab-Lands Plant         \$27,354,473         P-11         \$166,822         \$23,986,60         \$100,000%         \$50         \$25,354,66           12         376,000         Tab-Mains PLST         \$27,10,43         \$147,412,328         P-14         \$166,72         \$23,346,85         \$100,000%         \$50         \$15,357,66           137,200         Meas & Regulators         Status \$15,857,87         P-6         \$24,242,173         \$100,000%										
2         301.000         Intransible Plan Organization         \$6,143         P-2         \$0         \$6,143         100.000%         \$0         \$5,143           3         302.000         Mise Intrapile         ST7,541         P-3         \$52,262         \$39,340         \$101,145         \$100,000%         \$10         \$100,000%         \$10         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$101,145         \$100,000%         \$10         \$101,145         \$100,000%         \$10         \$100,000% <t< td=""><td>1</td><td></td><td>INTANGIBI E PI ANT</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	1		INTANGIBI E PI ANT							
3         302.000         Franchise and Consents         375.768         P-3         -35         375.768         100.000%         50         575.768           5         0.000         Miss Intangible         377.244         P-4         532.362         5131.484         50         5131.484           6         0DSTRIBUTOR PLANT         Ser.770         Ser.770         54         Scr.770         100.000%         50         Scr.770           8         374.200         Land Rights - Dist Plant         Scr.771         Scr.770         Scr.770         100.000%         50         Scr.771           10         376.200         TacJ.ands Rights         Scr.771         S		301 000		\$6 143	P-2	\$0	\$6 143	100 0000%	\$0	\$6 143
4         303.00         Mac Intragible         177.54         97.496.49         93.23.262         39.39.465         100.000%         50         \$53.2467           6         057.01         177.41         77.41<				. ,						• •
5         TOTAL INTANGIBLE PLANT         509.488         532.357         513.645         50         \$13.646           6         DISTRIBUTON PLANT         977.00         54         937.100         100.000%         50         557.77           7         372.00         Land - Dist Plant ann         237.47         P.7         54         937.420         100.000%         50         557.77           10         372.00         TGD-Laptes Rights         2326.50         71         100.000%         50         55.027.71           11         376.00         Mains         S17.77         51.52.74         100.000%         50         52.05.75           12         376.00         Mains         S12.357.67         11.3         57.66.72         51.05.77         100.000%         50         55.105.70           13         376.200         TGD-Mains-PLST         \$21.345.67.3         P.11         \$15.027.70         100.000%         50         \$75.79.45           13         370.00         Meas. & Reg Bicular- General         \$1.32,88         P.14         \$16.027.70         100.000%         \$0         \$73.39.45           13         330.000         Meters - Dia Main         \$13.83.93.79         P.16         \$21.34.93.51 <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>\$49,946</td></t<>					-					\$49,946
7       374.000       Land Rights       587.774       P.7       -54       557.770       100.0000%,       50       5204,481         9       374.200       T&D-Lands Rights       5226,581       P-9       -519       5256,571       100.0000%,       50       5204,485         9       374.200       T&D-Lands Rights       5226,517       100.0000%,       50       5204,871         10       375.000       Mars       527,103,5       P-10       513.62,741       00.0000%,       50       52,359,473         13       375.200       T&D-Mars PLST       544,735,99       P-11       516,742       57,304,875       00.0000%,       50       57,354,473         13       375.200       Meas. & Reg Sin Equip - City Gate       54,342,519       P-14       516,744       57,350,021       100.000%,       50       57,350,007         13       380.000       Services       54,342,517       P-14       512,117,18       513,313,511       100.000%,       50       51,373,600         13       382.000       Mears hastalation - Dist Plant       514,326,331       P-14       512,11,713       513,010,0000%,       50       51,373,01         13       382.000       Mears hastalation - Dist Plant       514,326,317	5								\$0	\$131,845
7       374.000       Land Rights       587.774       P.7       -54       557.770       100.0000%,       50       5204,481         9       374.200       T&D-Lands Rights       5226,581       P-9       -519       5256,571       100.0000%,       50       5204,485         9       374.200       T&D-Lands Rights       5226,517       100.0000%,       50       5204,871         10       375.000       Mars       527,103,5       P-10       513.62,741       00.0000%,       50       52,359,473         13       375.200       T&D-Mars PLST       544,735,99       P-11       516,742       57,304,875       00.0000%,       50       57,354,473         13       375.200       Meas. & Reg Sin Equip - City Gate       54,342,519       P-14       516,744       57,350,021       100.000%,       50       57,350,007         13       380.000       Services       54,342,517       P-14       512,117,18       513,313,511       100.000%,       50       51,373,600         13       382.000       Mears hastalation - Dist Plant       514,326,331       P-14       512,11,713       513,010,0000%,       50       51,373,01         13       382.000       Mears hastalation - Dist Plant       514,326,317										
8         374.100         Land Rights         5204,581         P.8         -5:6         S204,845         100.000%         50         5224,530           9         375.000         Structures - Dist Plant         394,971         P-10         S132,923         S1,802,704         100.000%         S0         5256,571         100.000%         S0         5256,571         100.000%         S0         5296,681         00.000%         S0         5296,681         00.000%         S0         5296,681         00.000%         S0         5296,681         00.000%         S0         5296,487         S1         S1,920,477         S1         S1,920,477         S1         S1,920,477         S1         S1,920,477         S1         S1,920,477         S1         S1,930,697         S1         S1,930,697         S1         S1,930,697         S1         S1,930,697         S1         S1,234,6851         100,000%         S0         S1,234,833         S1         S1         S1,234,8651         100,000%         S0         S1,234,8351         S1,314,850,71         S1,234,8651         100,000%         S0         S1,234,8451         S1,314,850,71         S1,234,851         S1,314,850,71         S1,234,851         S1,314,850,71         S1,234,851         S1,314,339,81         S1,314,339,81         S1,31				<b>••</b>			<b>••</b> •			<b>A A B B B B B B B B B B</b>
9         374.200         T&D-Lands Rights         5255,590         P-9         5-13         3255,571         100.000%         80         5226,571           13         376.000         Bins         527,771         74         757,775         <										
10         375.000         Nuclures - Diat Plant         S44,731         P-10         S12,222         S1,02,704         100.000%         S0         S1,022,704           11         376,000         Mains - STL         S2,717,043         S1,710,437         S1,720,032         100.000%         S0         S1,720,032           14         378,000         Meas. A Reg Sta Equip - Central         S1,228,87,044         S169,744         S169,744         S169,744         S169,744         S169,744         S169,745         S1,720,032         100.0000%         S0         S1,234,951           14         378,000         Meters - Dist Plant         S14,850,071         S1,500,164         S10,0000%         S0         S1,234,961         100.0000%         S0         S1,234,961         100.0000%         S0         S1,234,921           138,000         House Regulators - Installation - S13,452         S10,710,456         S14,910,600         S0         S1,913,944         100.0000%         S0         S1,913,944           238,000         Othoue Case Measuring <t< td=""><td></td><td></td><td></td><td>. ,</td><td>-</td><td></td><td></td><td></td><td></td><td></td></t<>				. ,	-					
11         376,000         Mains         52,77,1043         P-11         \$165,622         \$2,396,665         100,000%         \$0         \$2,398,665           12         376,100         T&D-Mains-STL         \$2,1356,473         \$51,710         100,000%         \$0         \$51,710           13         376,200         T&D-Mains-PLST         \$46,273,399         P-13         \$27,626,476         \$7,290,407         \$100,000%         \$0         \$57,794,477           16         300,000         Sarvices         Sarvices         \$14,353,076         \$12,717         \$43,31,505         \$47,38,066         \$100,0000%         \$0         \$57,794,477           17         303,000         Sarvices         Sarvices         Sarvices         \$12,817,173         \$49,318,151         \$12,817,817,84         \$100,0000%         \$0         \$12,924,520           10         Sarvices         Sarvices         Sarvices         \$13,817,814         \$10,8000%         \$0         \$13,973,764         \$100,0000%         \$0         \$12,973,784         \$100,0000%         \$0         \$12,973,784         \$100,0000%         \$0         \$12,973,784         \$100,0000%         \$0         \$10,973,984         \$10,983,984         \$11,974,983         \$10,984,984         \$11,974,984         \$100,0000%										
12     376.100     TAb-Mains-STL     \$21,357,473     P-12     \$21,377,4643     \$11,70     100.000%     \$50     \$75,904,875       13     376.000     Mass. & Reg Sta Equip - Cary Gate     \$71,20,288     P-14     \$169,744     \$71,293,032     100.000%     \$50     \$72,904,875       14     378.000     Mass. & Reg Sta Equip - Cary Gate     \$43,38,591     P-16     \$42,81,75     \$43,316,551     100.000%     \$50     \$57,290,4275       17     315.000     Meters - Dist Plant     \$19,829,837     P-16     \$4,28,175     \$40,318,151     100.000%     \$50     \$52,94,260       18     322,000     Meters - Dist Plant     \$14,850,071     P-18     \$12,214,045     \$100,000%     \$50     \$52,94,260       19     350,000     Electronic Gas Measuring     \$94,548     P-21     \$54,942,05     \$13,91,944     100.0000%     \$50     \$31,91,394       21     385,000     Cherronic Gas Measuring     \$169,139,544     P-22     \$22,24,451     \$100,000%     \$50     \$31,91,394       22     387,000     Other     \$32,770     \$10,0000%     \$50     \$31,91,394       23     380,000     Cherronic Gas Measuring     \$34,542     P-23     \$42,643     \$11,701     100.0000%     \$0     \$14,345,394 <td></td>										
14       378.000       Meas. & Reg Sta Equip - General       57.129.288       P-14       \$519.74.4       \$7.299.032       100.000%       \$0       \$7.299.032         15       375.000       Meas. & Reg Sta Equip - City Gate       \$4.33.65.978       P-16       \$5.351.605       \$4.73.606       100.0000%       \$0       \$49.318.151         17       381.000       Meters installation - Dist Plant       \$19.826.635.978       P-16       \$5.12.016       \$2.13.495.10       100.0000%       \$0       \$52.13.495.10         19       383.000       House Regulators       \$2.264.641       P-19       \$18.12.076.175       100.0000%       \$0       \$57.37.764         23       384.000       House Regulators       \$32.43.43       P-23       \$2.264.641       \$19.50.7066       \$18.45.100.0000%       \$0       \$17.37.374         24       385.000       Linc & Ring Inth Additions       \$37.37.82       P-20       \$36.85       \$14.730       100.0000%       \$0       \$18.4.32         24       385.000       Land & Lind Rights       \$17.30       P-26       \$0       100.0000%       \$0       \$13.4.23         27       385.000       TAD-Structures & Improvements       \$3.380       P-27       \$11       \$14.45.106.000       \$0       \$13			T&D-Mains -STL							-\$1,170
15       379.000       Mass. & Reg Tats Equip - City Gate       \$43.84,691       P-16       \$4.73.096       100.0000///       \$0       \$4.73.806         16       380.000       Services       \$19.82,063       P-16       \$5.21,81.04       \$10.0000///       \$0       \$21.349.651         17       381.000       Meters Installation - Dist Plant       \$19.82,063       P-16       \$5.21,81.04       \$10.0000///       \$0       \$21.349.651         18       382.000       House Regulators       \$12.81.04       \$10.076,717       100.0000//       \$0       \$22.42.80         19       383.000       House Regulators       \$24.424       P-20       \$5.81.913.94       100.0000//       \$0       \$2.24.28         23       380.000       Cherral Plant Additions       \$23.717       P-22       \$2       \$20.777       100.0000//       \$0       \$13.42.62         24       TOTAL DISTRUTON PLANT       \$150.137.00       P-26       \$15.087.066       \$18.41.961.000       \$10.432.428         25       TRAMSINSION PLANT       \$13.4268       P-27       \$51.107.066       \$18.42.77       100.0000//       \$0       \$13.42.77         26       350.00       Land & Land Rights       \$13.42.68       P-27       \$51.03       \$13.4	13	376.200	T&D-Mains-PLST		P-13			100.0000%		\$75,904,875
16         380.000         Services         S40.363.078         P-16         S4.281.73         S49.316.151         100.0000%         S0         S49.316.351           17         381.000         Meters Installation - Dist Plant         \$19.826.33         P-17         \$1.320.018         \$21.436.651         100.0000%         \$50         \$51.349.651           18         382.000         House Regulators         \$2.264.481         P-18         \$1.131.046.651         100.0000%         \$50         \$52.224.480           20         384.000         House Regulators - Installations         \$731.832         P-20         \$58         \$573.764         100.0000%         \$50         \$51.976.773           23         387.000         Other         S30.434         P-23         \$52         \$52.0775         100.0000%         \$50         \$51.43.660           23         730.00         Other         \$19.39.54         \$15.057.066         \$184.196.600         \$50         \$514.436.600           24         73         355.010         Land & Rights         \$17.30         \$2.377.77         \$10.0000%         \$50         \$51.342.67         \$10.0000%         \$50         \$51.342.67           25         65.000         TADAMineSTLIAT         \$17.30         \$10.00000%<	14		Meas. & Reg Sta Equip - General	\$7,129,288	P-14	\$169,744	\$7,299,032	100.0000%	\$0	\$7,299,032
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $										\$4,736,096
18       382.000       Meters Installation - Dist Plant       \$14,455,071       P-18       \$12,161,000       \$16,076,175       100.0000%       \$00       \$52,264,280         20       384,000       House Regulators - Installations       \$731,832       P-20       \$584       \$5373,764       100.0000%       \$50       \$52,224,280         21       385,000       Electronic Gas Measuring       \$364,648       P-21       \$520,777       P-22       \$52       \$52,0775       100.0000%       \$50       \$51,4196,600         23       TOAL DISTRIBUTION PLANT       \$169,139,534       \$15,057,066       \$184,196,600       \$50       \$144,196,600         26       365,000       Land & Land Rights       \$17,30       \$14,268       P-27       \$41       \$13,427       100.0000%       \$50       \$13,427         27       365,100       Land & Rights       \$13,426       P-27       \$44,894       \$33,274       100.0000%       \$60       \$13,427         28       56,000       TAD Structures & Improvements       \$33,800       P-28       \$44,694       \$45,775       100.0000%       \$60       \$14,251         28       76,700       TAD Structures & Improvements       \$33,800       P-23       \$44,695       \$14,723       100.0000% </td <td></td>										
19       383.000       House Regulators       \$2,264,461       P-19       586       \$731,764       100.0000%       \$0       \$2,226,420         21       385.000       Electronic Gas Measuring       \$364,548       P-21       \$344,436       \$1,913,844       100.0000%       \$0       \$51,913,944         22       385.000       Misc. General Plant Additions       \$34,434       P-23       -52       \$34,432       100.0000%       \$0       \$32,075         24       TOTAL DISTRIBUTION PLANT       \$169,139,534       \$15,057,066       \$184,196,600       \$0       \$13,42,57         25       TRANSMISSION PLANT       \$169,139,534       \$1,730       P-26       \$0       \$1,730       100.0000%       \$0       \$13,42,57         26       365,000       Land & Lights       \$1,730       P-26       \$0       \$1,730       100.0000%       \$0       \$13,42,57         27       366,000       T&D-Structures & S61,61       \$33,800       P-28       \$34,834       \$32,271,677       100.0000%       \$0       \$32,271,677         23       366,000       T&D-Mains-FL-ST C-Mixed       \$336,066       P-30       \$2,217,677       \$100.0000%       \$0       \$2,717,677         23       366,000       T&D-Mains-FL										
20       384.000       House Regulators - Installations       \$731,832       P-20       \$-560       \$771,764       100.0000%       \$0       \$771,794         21       385.000       Electronic Gas Measuring       \$20,777       P-22       \$-52       \$20,775       100.0000%       \$0       \$51,913,984         22       387.000       Other       Sad,432       \$15,913,984       \$22       \$-52       \$23,432       \$100.0000%       \$0       \$134,436         24       889.00       Land & Control TOAL DISTRIBUTION PLANT       \$169,139,534       \$15,057,066       \$184,196,600       \$00.0000%       \$0       \$134,425         25       G55.00       Land & Rights       \$13,730       P-26       \$0       \$1,730       100.0000%       \$0       \$134,257         28       366,100       T&D-Other Structures & S1,340       \$23,315,91       \$23,874       100.0000%       \$0       \$134,257         38       70.00       T&D-Mains-STL-PLSTC-Mixed       \$33,806       P-30       \$2,31,591       \$2,271,677       100.0000%       \$0       \$14,745         38       70.00       T&D-Mains-STL-PLSTC-Mixed       \$33,086       P-30       \$2,171,677       100.0000%       \$0       \$57,675,50       100.0000%       \$0										
21         355.000         Electronic Gas Measuring         Sp64,548         P-21         Sp44,88         S1913,884         100.000%         S0         S1913,984           23         389.000         Other         Flant Additions         S34,434         P-23         S2         S34,432         100.0000%         S0         S34,432           24         TOTAL DISTRIBUTION PLANT         \$169,139,534         S15,057,066         \$184,196,000         \$0         \$14,196,000           25         TRANSMISSION PLANT         \$117,30         P-26         \$0         \$17,30         100.0000%         \$0         \$17,32           26         365,000         Land & Land Rights         \$17,70         P-26         \$0         \$1,73,01         100.0000%         \$0         \$17,32           29         S66,000         T&D-Structures & St10         \$13,81,826         P-27         \$46,830         \$34,251         100.0000%         \$0         \$14,251           29         S66,000         T&D-Mains-STL-PIST-CI-Mixed         \$33,80         P-26         \$34,849         \$38,274         100.0000%         \$0         \$2,776,777           397,000         T&D-Mains-STL-PIST-CI-Mixed         \$33,606         P-30         \$2,047,745         \$110.00000%         \$0										
22         387.000         Other         \$20,775         100.0000%         \$0         \$23,775           23         389.000         Misc. General Plant Additions         \$34,434         \$12,775         \$54,432         \$10,0000%         \$0         \$134,432           24         389.000         Land Ceneral Plant Additions         \$14,434         \$15,057,066         \$184,196,600         \$0         \$184,196,600           25         S65,000         Land & Rights         \$11,730         P-26         \$0         \$1,730         100.0000%         \$0         \$134,457           28         366,100         Tab-Other Structures         S14,261         \$13,000         \$0         \$2,717,67         \$100.0000%         \$0         \$13,4,257           29         366,100         Tab-Other Structures         \$61,061         P-23         \$4,64,030         \$14,251         100.0000%         \$0         \$14,251           21         367,100         Tab-Mains-STL         \$9,916,611         P-31         +52,20,774         \$7,698,837         100.0000%         \$0         \$7,65,837           23         370.000         Communication Equipment         \$51,676         P-34         \$50         \$10         \$100.0000%         \$0         \$151,576				. ,						
23         389.000         Misc. General Plant Additions         534.432         P-23         -52         544.432         00.000%         50         534.432           24         TOTAL DISTRIBUTION PLANT         \$169,139,534         \$15,057,066         \$184,196,000         \$0         \$17,30         00.0000%         \$0         \$17,30           25         365,000         Land & Iand Rights         \$1,730         P-26         \$0         \$1,730         100.0000%         \$0         \$134,272           27         365,000         Land & Rights         \$14,242         P-26         \$46,830         \$14,241         100.0000%         \$0         \$134,272           29         366,000         TBC-Mine-Structures         \$516,016         P-26         \$46,830         \$14,251         100.0000%         \$0         \$2,776,677           33         360,000         TBC-Mains-STL         \$59,16,611         P-31         \$2,220,774         \$77,000,000%         \$0         \$57,65,573           33         369,000         TBC-Mains-STL         \$510,677         P-32         \$510,676         \$100,0000%         \$0         \$57,657,573           33         369,000         TBC-Mains-STL         \$11,46,590         \$11,46,590         \$100,0000%         \$0 <td></td>										
24         TOTAL DISTRIBUTION PLANT         \$169,139,534         \$15,057,066         \$184,196,600           25         TRANSMISSION PLANT         \$1,730         P.26         \$0         \$17,130         \$10,0000%         \$0         \$11,232,773           26         355,100         Land & Rights         \$13,282         P.26         \$0         \$11,4257         100,0000%         \$0         \$13,4257           29         366,100         T&D-Other Structures & Improvements         \$3,380         P.28         \$34,484         \$38,271         100,0000%         \$0         \$14,251           30         367,000         T&D-Mains-STL_PLST-Cl-Mixed         \$335,066         P-30         \$2,2717,677         \$10,0000%         \$0         \$2,717,677         \$10,0000%         \$0         \$2,717,677         \$10,0000%         \$0         \$57,672,773           33         36,000         T&D-Mains-STL_PLST         \$11,146,690         \$14,7785         \$11,294,475         \$0         \$14,251         \$0         \$14,251           33         \$10,0000%         \$0         \$57,67,77         \$1         \$2,000,00%         \$0         \$57,67,775         \$10         \$0         \$15,67,67         \$10         \$0         \$15,67,67         \$10         \$0         \$11,244,475 </td <td></td>										
25         TRANSMISSION PLANT         51,730         P-26         50         51,730         D0.000%         50         51,732           26         365.000         Land & Land Rights         \$1,730         P-26         \$0         \$1,730         D0.000%         \$0         \$13,4268           27         365.100         Tab Structures & Improvements         \$3,330         P-28         \$34,894         \$38,274         100.0000%         \$0         \$13,4257           29         366.100         Tab-Drine Structures         \$61,081         P-29         \$46,830         \$14,251         100.0000%         \$0         \$14,251           30         37.000         Tab-Mains-STL-L         \$3,916,611         P-31         -\$2,220,774         \$7,695,637         100.0000%         \$0         \$2,717,677           33         389,000         Tab-MaR Station Equipment         \$576,62,121         P-33         -\$44         \$576,775         100.0000%         \$0         \$15,576           36         TOTAL TRANSMISSION PLANT         \$11,146,690         S         \$14,7785         \$11,294,475         \$0         \$15,576           37         TOTAL PRODUCTION PLANT         \$0         P-39         \$0         \$0         \$0         \$10,0000%         \$0<										\$184,196,600
26         365.000         Land & Land Rights         \$1,730         P-26         \$0         \$1,730         100.000%         \$0         \$1,732           27         365.000         Land & Rights         \$13,4268         P-27         \$51,14         \$13,4257         100.0000%         \$0         \$13,4275           29         366.00         T&D-Other Structures & Improvements         \$51,616         P-28         \$54,830         \$14,251         100.0000%         \$0         \$13,4257           30         367.000         TAD-Mains-STL         \$35,066         P-20         \$2,281,591         \$22,774,777         100.0000%         \$0         \$14,251           31         367.000         TAD-Mains-FLST         \$1,037         P-22         -\$1,039         \$22         100.0000%         \$0         \$57,695,837           33         390.000         TAD-MAR Station Equipment         \$51,676         \$100.0000%         \$0         \$567,775         100.0000%         \$0         \$57,695,837           36         PRODUCTION PLANT         \$11,146,690         \$147,785         \$11,294,475         \$0         \$15,676         100.0000%         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0 </td <td></td>										
27       365.100       Land & Rights       \$134,268       P-27       \$311       \$134,257       100.0000%       \$0       \$134,257         28       366.100       T&D-Structures & Improvements       \$330,74       \$134,257       100.0000%       \$0       \$134,257         29       366.100       T&D-Mains-STL-PLST-CHiked       \$336,046       P-29       \$446,830       \$14,251       100.0000%       \$0       \$21,717,677         30       367.000       T&D-Mains-STL-PLST-CHiked       \$336,046       P-30       \$2,231,591       \$21,717,677       100.0000%       \$0       \$27,793,373         33       369.000       T&D-Mains-FLST       \$11,314,690       \$14,718       \$46       \$576,775       100.0000%       \$0       \$56,775         34       370.000       Communication Equipment       \$15,676       P-34       \$0       \$11,294,475       \$0       \$11,294,475         36       GENERAL PLANT       \$0       \$0       \$0       \$0       \$0       \$22,205,214       100.0000%       \$0       \$22,205,214         39       390.000       General Structures & Improvmnt       \$22,046,927       \$0       \$0       \$10.0000%       \$0       \$22,252,444         41       300.000       Generala										
28         366.000         T&D-Structures & Improvements         \$33,300         P-28         \$34,894         \$33,274         100.000%         \$0         \$32,274           29         366.000         T&D-Other Structures         \$61,081         P-29         \$54,683         \$14,251         100.000%         \$0         \$52,717,677           30         367.000         T&D-Mains-STL_PLST-CI-Mixed         \$9,916,611         P-31         \$2,231,591         \$2,717,677         100.0000%         \$0         \$2,777,775           31         370.00         T&D-Mains-STL_PLST         \$10,377         \$4,646         \$676,775         100.0000%         \$0         \$676,775           34         370.00         Communication Equipment         \$15,676         P-34         \$0         \$11,294,475         \$0         \$11,294,475           36         PRODUCTION PLANT         \$0         \$11,46,690         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0           38         GENERAL PLANT         \$0         P-39         \$0         \$0         \$0         \$2,050,214         \$0,0000%         \$0         \$2,050,214           41         390.000         General Strucutures & Improwmnt         \$2,046,922			-							\$1,730
29         366.100         T&D-Other Structures         \$\$1,081         P-29         -\$46,830         \$14,251         100.000%         \$0         \$14,251           30         367.000         T&D-Mains-STL         \$39,916,611         P-30         \$2,231,591         \$2,776,77         \$1         \$0,000%         \$0         \$2,776,77           31         367.100         T&D-Mains-STL         \$1,037         P-32         -\$1,039         \$2,220,774         \$7,695,837         100.0000%         \$0         \$2,776,77           33         369.000         T&D-MARS Nation Equipment         \$57,676         P-33         \$-46         \$676,775         100.0000%         \$0         \$57,695,837         100.0000%         \$0         \$51,676           34         370.000         Communication Equipment         \$51,676         P-34         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$11,294,475         \$0         \$0         \$11,294,475         \$0         \$0         \$0         \$0         \$0         \$0         \$11,294,475         \$0         \$0         \$0         \$0										
30         367.000         T&D-Mains-STL-PLST-CI-Mixed         \$3336,086         P-31         \$2,231,691         \$2,271,677         100,000%         \$00         \$2,771,677           31         367.000         T&D-Mains-STL         \$9,916,611         P-31         -\$2,220,774         \$7,995,837         100,000%         \$00         \$7,695,837           32         367.000         T&D-Mains PLST         \$10,37         P-32         -\$1,039         \$2         100,000%         \$0         \$7,695,837           34         370.000         Communication Equipment         \$676,621         P-34         \$46         \$676,775         100.000%         \$0         \$15,676           35         TOTAL TRANSMISSION PLANT         \$11,146,690         *         \$147,785         \$11,294,475         \$0         \$10,000%         \$0         \$11,294,475           36         GENERAL PLANT         \$0         F-39         \$0         \$0         100,000%         \$0         \$2,050,214         100,000%         \$0         \$2,050,214           39         389,000         General Strucutures & Improvmnt         \$2,046,922         P-40         \$32,222         \$2,050,214         100,000%         \$0         \$2,250,214           41         390,000         General Str			-							
31         367.100         T&D-Mains-PLST         \$9,916.611         P-32         \$2,220.774         \$7,695,837         100.000%         \$0         \$7,695,837           32         367.200         TD-Mains-PLST         \$1,037         P-32         \$5,1039         -\$2         100.000%         \$0         \$5,676,775           34         370.000         Communication Equipment         \$15,676         P-34         \$0         \$15,676         100.0000%         \$0         \$11,129,475           36         PRODUCTION PLANT         \$11,146,690         \$14,7785         \$11,294,475         \$0         \$0         \$0         \$11,294,475           36         GENERAL PLANT         \$0         \$0         \$0         \$0         \$2,050,214         100.0000%         \$0         \$2,050,214           39         389,000         GENERAL PLANT         \$0         \$3         \$2,046,922         P-40         \$3,292         \$2,050,214         100.0000%         \$0         \$2,050,214           41         390.100         GEN-Improvements Lease Premise         \$439,934         100.0000%         \$0         \$2,205,214           42         390.300         GEN-Improvements Lease Premise         \$439,934         100.0000%         \$0         \$2,725,694 <td></td>										
32         367.200         TD-Mains PLST         \$1,037         P-32         \$51,037         \$2,033         \$46         \$57,755         \$100.000%         \$00         \$676,775           34         370.000         TAD-M&R Station Equipment         \$15,676         P-33         \$46         \$15,676         \$100.000%         \$00         \$676,775           35         TOTAL TRANSMISSION PLANT         \$11,146,690         \$14,7785         \$11,294,475         \$00         \$11,294,475           36         PRODUCTION PLANT         \$0         \$0         \$00         \$00         \$00         \$00           38         GENERAL PLANT         \$0         \$0         \$0         \$0         \$0         \$0         \$0000%         \$0         \$0000%         \$0         \$2,050,214           41         390.000         General Structures & Improvmnt         \$2,046,922         P-40         \$3,292         \$2,050,214         100.0000%         \$0         \$2,050,214           41         390.000         General Structures & Improvmnts         \$2,046,922         P-40         \$3,292         \$2,050,214         100.0000%         \$0         \$2,20,50,214           41         390.000         Genvimprovements Leased Premise         \$52,8649         P-41 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
33         369.000 35         T&D-M&R Station Equipment Communication Equipment TOTAL TRANSMISSION PLANT         \$676,821 \$15,676 \$11,146,690         P-33 \$0         \$46 \$0         \$676,775 \$100.0000%         \$00         \$676,775 \$00           36         PRODUCTION PLANT TOTAL PRODUCTION PLANT         \$11,66,690         \$11,746,690         \$11,294,475         \$100.0000%         \$0         \$11,294,475           37         OTAL TRANSMISSION PLANT         \$0         \$11,746,690         \$100.0000%         \$0         \$11,294,475           38         GENERAL PLANT         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0           41         390.000         General Structures & Improvmnt         \$2,046,922         P-40         \$32,322         \$2,050,214         100.0000%         \$0         \$2,050,214           41         390.000         GEN-Improvements Lease Premise         \$528,649         P-41         -\$1         \$528,648         100.0000%         \$0         \$2,050,214         100.0000%         \$0         \$2,050,214         100.0000%         \$0         \$2,050,214         43         393,000         GEN-Improvements Lease Premise         \$528,649         \$43,933         100.0000%         \$0         \$528,648           42         390.000         GE										
34         370.000         Communication Equipment TOTAL TRANSMISSION PLANT         \$15,676 \$11,146,690         P-34         50         \$15,676 \$11,294,475         100.000%         \$0         \$15,676           36         PRODUCTION PLANT TOTAL PRODUCTION PLANT         \$0         \$2,050,214         \$0         \$0         \$0         \$2,050,214         \$0         \$0         \$2,050,214         \$0         \$0         \$2,050,214         \$0         \$0         \$2,050,214         \$0         \$0         \$0         \$2,050,214         \$0         \$0         \$2,050,214         \$0         \$0										
35         TOTAL TRANSMISSION PLANT         \$11,146,690         \$147,785         \$11,294,475         \$0         \$11,294,475           36         PRODUCTION PLANT TOTAL PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0         \$0           38         GENERAL PLANT 1390,000         General Structures & Improvmnt         \$2,046,922         P-40         \$3,292         \$2,050,214         100.0000%         \$0         \$2,050,214           40         390,000         GEN-Improvements Leased Premise         \$522,649         P-41         -\$1         \$528,648         100.0000%         \$0         \$439,938         100.0000%         \$0         \$439,938         100.0000%         \$0         \$547,331           44         390,000         GEN-Improvements Lease Premise         \$5439,942         P-42         -\$4         \$439,938         100.0000%         \$0         \$580,025           43         391,000         Office Furniture & Equipment         \$741,006         P-44         -\$160,981         \$580,025         100.0000%         \$0         \$3,502,186           44         392,000         Transportation Equipment         \$741,006         P-44         -\$160,981         \$580,025         100.0000%         \$0         \$2,728,529          47         39										\$15,676
37         TOTAL PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0         \$0           38         GENERAL PLANT         \$0         P-39         \$0         \$0         \$0         \$0         \$0           40         390.000         General Structures & Improvmnt         \$2,046,922         P-40         \$3,292         \$2,050,214         100.0000%         \$0         \$2,050,214           41         390.100         GEN-Improvements Leased Premise         \$528,649         P-41         -\$1         \$528,648         100.0000%         \$0         \$2,2050,214           42         390.300         GEN-Improvements Lease Premise         \$433,942         P-42         -\$4         \$439,381         100.0000%         \$0         \$528,648           43         391.000         Office Furniture & Equipment         \$739,894         P-43         \$133,437         \$873,331         100.0000%         \$0         \$873,331           44         392.000         Transportation Equipment         \$741,006         P-44         -\$1,895,202         \$3,502,186         100.0000%         \$0         \$35,502,186           46         393.000         Stores Equipment         \$1,893,847         P-47         -\$967,943         \$925,904         100.000	35		TOTAL TRANSMISSION PLANT	\$11,146,690		\$147,785				\$11,294,475
37         TOTAL PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0         \$0           38         GENERAL PLANT         \$0         P-39         \$0         \$0         \$0         \$0           40         390.000         General Strucutures & Improvmnt         \$2,046,922         P-40         \$3,292         \$2,050,214         100.0000%         \$0         \$2,050,214           41         390.100         GEN-Improvements Leased Premise         \$528,649         P-41         -\$1         \$528,648         100.0000%         \$0         \$2,2050,214           42         390.300         GEN-Improvements Lease Premise         \$433,942         P-42         -\$4         \$433,938         100.0000%         \$0         \$433,934           43         391.000         Office Furniture & Equipment         \$734,804         P-43         \$133,437         \$873,331         100.0000%         \$0         \$873,331           44         392.000         Transporation Equipment         \$741,006         P-44         -\$1,895,202         \$3,502,186         100.0000%         \$0         \$53,502,186           46         393.000         Stores Equipment         \$1,89,847         P-47         -\$967,943         \$925,904         100.0000%         \$										
38         GENERAL PLANT         50         P-39         50         50         100.000%         50           39         389.000         General Strucutures & Improvmnt         \$2,046,922         P-40         \$3,292         \$2,050,214         100.000%         \$0         \$22,050,214           41         390.100         GEN-improvements Leased Premise         \$528,644         P-41         -\$1         \$528,648         100.0000%         \$0         \$439,942           42         390.300         GEN-improvements Leased Premise         \$439,942         P-42         -\$4         \$439,938         100.0000%         \$0         \$439,938           43         391.000         Office Furniture & Equipment         \$739,894         P-43         \$113,437         \$873,331         100.0000%         \$0         \$850,025           45         392.100         Transportation Equipment         \$749,984         P-43         \$133,437         \$873,331         100.0000%         \$0         \$350,02166           46         393.000         Stores Equipment         \$3,429         P-46         \$2,725,100         \$2,728,529         100.0000%         \$0         \$32,728,529           47         394.000         Tools, Shop, & Garage Equipment         \$1,893,847         P-47										
39       389.000       Land - Gen Plant       \$0       P-39       \$0       \$0       \$0       \$0         40       390.000       General Structures & Improvent       \$2,046,922       P-40       \$3,292       \$2,050,214       100.000%       \$0       \$528,644         41       390.100       GEN-Improvements Leased Premise       \$439,942       P-42       .\$4       \$439,338       100.000%       \$0       \$439,938         43       391.000       Office Furniture & Equipment       \$739,894       P-43       \$133,437       \$873,331       100.000%       \$0       \$8473,331         44       392.000       Transportation Equipment       \$741,006       P-44       -\$160,981       \$\$280,025       100.000%       \$0       \$\$3,502,186         45       392.100       Transportation Equipment       \$\$3,429       P-46       \$\$2,725,100       \$2,728,529       100.000%       \$0       \$2,728,529         47       394.000       Tools, Shop, & Garage Equipment       \$1,893,847       P-47       -\$967,943       \$925,904       100.000%       \$0       \$2,728,529         48       395.000       Laboratory Equipment - AMR       \$1,462,850       P-49       +\$91,025       \$1,371,825       100.0000%       \$0       \$1,37	37		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
39       389.000       Land - Gen Plant       \$0       P-39       \$0       \$0       \$0       \$0         40       390.000       General Structures & Improvent       \$2,046,922       P-40       \$3,292       \$2,050,214       100.000%       \$0       \$528,644         41       390.100       GEN-Improvements Leased Premise       \$439,942       P-42       .\$4       \$439,338       100.000%       \$0       \$439,938         43       391.000       Office Furniture & Equipment       \$739,894       P-43       \$133,437       \$873,331       100.000%       \$0       \$8473,331         44       392.000       Transportation Equipment       \$741,006       P-44       -\$160,981       \$\$280,025       100.000%       \$0       \$\$3,502,186         45       392.100       Transportation Equipment       \$\$3,429       P-46       \$\$2,725,100       \$2,728,529       100.000%       \$0       \$2,728,529         47       394.000       Tools, Shop, & Garage Equipment       \$1,893,847       P-47       -\$967,943       \$925,904       100.000%       \$0       \$2,728,529         48       395.000       Laboratory Equipment - AMR       \$1,462,850       P-49       +\$91,025       \$1,371,825       100.0000%       \$0       \$1,37	20									
40       390.000       General Strucutures & Improvmnt       \$2,046,922       P-40       \$3,292       \$2,050,214       100.0000%       \$0       \$22,050,214         41       390.100       GEN-Improvements Lease Premise       \$528,649       P-41       -\$1       \$528,648       100.0000%       \$0       \$528,648         42       390.300       GEN-improvements Lease Premise       \$439,942       P-42       -\$4       \$439,938       100.0000%       \$0       \$439,938         43       391.000       Office Furniture & Equipment       \$739,884       P-43       \$133,437       \$873,331       100.0000%       \$0       \$873,331         44       392.000       Transportation Equipment       \$741,006       P-44       -\$160,981       \$580,025       100.0000%       \$0       \$580,025         45       392.100       Transportation Equipment       \$1,83,847       P-46       \$2,725,100       \$2,728,529       100.0000%       \$0       \$2,728,529         47       394.000       Tools, Shop, & Garage Equipment       \$1,839,847       P-47       -\$967,943       \$925,904       100.0000%       \$0       \$1,771,825         48       395.000       Laboratory Equipment - AMR       \$1,462,850       P-49       -\$91,711,964       \$1,277,		280.000		¢o	B 20	¢0	¢ŋ	100 00009/	¢ŋ	¢o
41390.100GEN-Improvements Leased Premise\$528,649P-41-\$1\$528,648100.000%\$0\$528,64842390.300GEN-improvements Lease Premise\$439,942P-42-\$4\$439,938100.000%\$0\$439,93843391.000Office Furniture & Equipment\$7739,894P-43\$133,437\$873,331100.0000%\$0\$873,33144392.000Transportation Equipment\$741,006P-44-\$160,981\$580,025100.0000%\$0\$580,02545392.100Transportation Equipment\$741,006P-44-\$160,981\$00.000%\$0\$3,502,18646393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.0000%\$0\$2,728,52947396.000Laboratory Equipment\$1,893,847P-47-\$967,943\$925,904100.0000%\$0\$2,728,52948395.000Laboratory Equipment\$1,462,850P-49-\$11,057,262100.0000%\$0\$1,371,82550396.100GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.0000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.0000%\$0\$1,227,02251397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$12,27,92254397.300GEN-Telemetering\$0P-54\$0\$0100.00										
42390.300GEN-improvements Lease Premise\$439,942P-42-\$4\$439,938100.000%\$0\$439,93843391.000Office Furniture & Equipment\$739,894P-43\$1133,437\$873,331100.000%\$0\$873,33144392.000Transportation Equipment\$741,006P-44-\$160,981\$580,025100.000%\$0\$580,02545392.100Transportation Equipment\$5,397,388P-45-\$1,895,202\$3,502,186100.000%\$0\$3,502,18646393.000Stores Equipment\$3,429P-46\$2,726,500\$2,728,529100.0000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.0000%\$0\$2,728,52948395.000Laboratory Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.0000%\$0\$1,371,82550396.000GEN-Backhoes\$11,657,874P-50\$1,111,964\$1,227,022100.0000%\$0\$1,227,02251397.200GEN-Backhoes\$10,517P-53\$17,439\$27,956100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.0000%\$0\$27,95656399.000OTH-Other Tangible Property\$0P-56\$997,928\$0					-					
43       391.000       Office Furniture & Equipment       \$739,894       P-43       \$133,437       \$873,331       100.0000%       \$0       \$873,331         44       392.000       Transporatiion Equipment       \$741,006       P-44       -\$160,981       \$580,025       100.0000%       \$0       \$580,025         45       392.100       Transportation Equipment       \$5,397,388       P-45       -\$1,895,202       \$3,502,186       100.0000%       \$0       \$3,502,186         46       393.000       Stores Equipment       \$3,429       P-46       \$2,725,100       \$2,728,529       100.0000%       \$0       \$2,728,529         47       394.000       Tools, Shop, & Garage Equipment       \$1,833,847       P-47       -\$967,943       \$2,229,904       100.0000%       \$0       \$1,925,904         48       395.000       Laboratory Equipment       \$0       P-48       \$1,057,262       \$100.0000%       \$0       \$1,371,825         50       396.000       GEN-Ditchers       \$115,058       P-50       \$1,111,964       \$1,227,022       100.0000%       \$0       \$1,227,022         51       396.200       GEN-Backhoes       \$793,574       P-51       -\$793,585       -\$11       100.0000%       \$0       \$11,227,022<									• -	
44392.000Transporation Equipment\$741,006P-44-\$160,981\$580,025100.000%\$0\$580,02545392.100Transportation Equipment\$5,397,388P-45-\$1,895,202\$3,502,186100.000%\$0\$3,502,18646393.000Stores Equipment\$3,429P-46\$2,725,100\$2,728,529100.000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.000%\$0\$925,90448395.000Laboratory Equipment\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.000GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,371,82550396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,227,02251396.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0\$0\$27,95655398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.000%\$0\$421,19556399.300OTH-Other Tangible Property\$0P-56\$907,928\$907,928\$										\$873,331
46393.000Stores Equipment\$3,429P-46\$2,725,100\$2,725,529100.000%\$0\$2,728,52947394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.000%\$0\$925,90448395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,227,02251396.200GEN-Comm Equipment\$28,647P-52-\$17,442\$11,205100.000%\$0\$1,227,02253397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$11,20553397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$055398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.0000%\$0\$421,19556399.000OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.0000%\$0\$907,92857399.300OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395<	44	392.000	Transporattion Equipment	\$741,006	P-44	-\$160,981	\$580,025	100.0000%	\$0	\$580,025
47394.000Tools, Shop, & Garage Equipment\$1,893,847P-47-\$967,943\$925,904100.000%\$0\$925,90448395.000Laboratory Equipment\$0P-48\$1,057,262\$1,057,262100.000%\$0\$1,057,26249396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,227,02251396.200GEN-Comm Equipment\$28,647P-52-\$17,442\$11,205100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$27,95655398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.000%\$0\$421,19556399.000OTH-Other angible Property\$0P-56\$907,928\$907,928100.000%\$0\$907,92857399.300OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.000%\$0\$140,58558399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395<	45	392.100	Transportation Equipment<12000 lbs	\$5,397,388	P-45	-\$1,895,202	\$3,502,186	100.0000%	\$0	\$3,502,186
48       395.000       Laboratory Equipment       \$0       P-48       \$1,057,262       \$1,057,262       100.0000%       \$0       \$1,057,262         49       396.000       Communication Equipment - AMR       \$1,462,850       P-49       -\$91,025       \$1,371,825       100.0000%       \$0       \$1,371,825         50       396.100       GEN-Ditchers       \$115,058       P-50       \$1,111,964       \$1,227,022       100.0000%       \$0       \$1,227,022         51       396.200       GEN-Backhoes       \$793,574       P-51       -\$793,585       -\$11       100.0000%       \$0       \$1,227,022         51       396.200       GEN-Communications Equipment       \$28,647       P-52       -\$17,442       \$11,205       100.0000%       \$0       \$11,205         53       397.200       GEN-Comm Eq. Fixed Radios       \$10,517       P-53       \$17,439       \$27,956       100.0000%       \$0       \$27,956         54       397.300       GEN-Cemmetering       \$0       P-54       \$0       \$0       \$0       \$421,195         55       398.000       Miscellaneous Equipment       \$1,337,154       P-55       -\$915,959       \$421,195       100.0000%       \$0       \$421,195         56										\$2,728,529
49396.000Communication Equipment - AMR\$1,462,850P-49-\$91,025\$1,371,825100.000%\$0\$1,371,82550396.100GEN-Ditchers\$115,058P-50\$1,111,964\$1,227,022100.000%\$0\$1,227,02251396.200GEN-Backhoes\$793,574P-51-\$793,585-\$11100.000%\$0\$1,227,02252397.000Communications Equipment\$28,647P-52-\$17,442\$11,205100.000%\$0\$11,20553397.200GEN-Comm Eq. Fixed Radios\$10,517P-53\$17,439\$27,956100.0000%\$0\$27,95654397.300GEN-Telemetering\$0P-54\$0\$0100.000%\$0\$27,95655398.000Miscellaneous Equipment\$1,337,154P-55-\$915,959\$421,195100.0000%\$0\$421,19556399.000OTH-Other Tangible Property\$0P-56\$907,928\$00.0000%\$0\$907,92857399.300OTH-Oth Tang Prop-Network H/W\$5,845P-57-\$178,825-\$172,980100.0000%\$0\$140,58558399.400OTH-Oth Tang Prop-PC Hardware\$172,980P-58-\$32,395\$140,585100.0000%\$0\$140,585										
50       396.100       GEN-Ditchers       \$115,058       P-50       \$1,111,964       \$1,227,022       100.000%       \$0       \$1,227,022         51       396.200       GEN-Backhoes       \$793,574       P-51       -\$793,585       -\$11       100.000%       \$0       -\$11         52       397.000       Communications Equipment       \$28,647       P-52       -\$17,442       \$11,205       100.000%       \$0       \$11,205         53       397.200       GEN-Comm Eq. Fixed Radios       \$10,517       P-53       \$17,439       \$227,956       100.0000%       \$0       \$27,956         54       397.300       GEN-Telemetering       \$0       P-54       \$0       \$0       100.0000%       \$0       \$27,956         55       398.000       Miscellaneous Equipment       \$1,337,154       P-55       -\$915,959       \$421,195       100.0000%       \$0       \$421,195         56       399.000       OTH-Other Tangible Property       \$0       P-56       \$907,928       \$100.0000%       \$0       \$907,928         57       399.300       OTH-Oth Tang Prop-Network H/W       \$5,845       P-57       -\$178,825       -\$172,980       100.0000%       \$0       \$9172,980         58       399										
51       396.200       GEN-Backhoes       \$793,574       P-51       -\$793,585       -\$11       100.000%       \$0       -\$11         52       397.000       Communications Equipment       \$28,647       P-52       -\$17,442       \$11,205       100.000%       \$0       \$11,205         53       397.200       GEN-Comm Eq. Fixed Radios       \$10,517       P-53       \$17,439       \$27,956       100.000%       \$0       \$27,956         54       397.300       GEN-Telemetering       \$0       P-54       \$0<										
52       397.000       Communications Equipment       \$28,647       P-52       -\$17,442       \$11,205       100.000%       \$0       \$11,205         53       397.200       GEN-Comm Eq. Fixed Radios       \$10,517       P-53       \$17,439       \$27,956       100.000%       \$0       \$27,956         54       397.300       GEN-Telemetering       \$0       P-54       \$0       \$0       100.000%       \$0       \$0         55       398.000       Miscellaneous Equipment       \$1,337,154       P-55       -\$915,959       \$421,195       100.000%       \$0       \$421,195         56       399.000       OTH-Other Tangible Property       \$0       P-56       \$907,928       \$907,928       100.000%       \$0       \$907,928         57       399.300       OTH-Oth Tang Prop-Network H/W       \$5,845       P-57       -\$178,825       -\$172,980       100.0000%       \$0       -\$172,980         58       399.400       OTH-Oth Tang Prop-PC Hardware       \$172,980       P-58       -\$32,395       \$140,585       100.0000%       \$0       \$140,585										
53       397.200       GEN-Comm Eq. Fixed Radios       \$10,517       P-53       \$17,439       \$27,956       100.000%       \$0       \$27,956         54       397.300       GEN-Telemetering       \$0       P-54       \$0       \$0       \$0       \$0         55       398.000       Miscellaneous Equipment       \$1,337,154       P-55       -\$915,959       \$421,195       100.000%       \$0       \$421,195         56       399.000       OTH-Other Tangible Property       \$0       P-56       \$907,928       \$907,928       100.000%       \$0       \$907,928         57       399.300       OTH-Oth Tang Prop-Network H/W       \$5,845       P-57       -\$178,825       -\$172,980       100.0000%       \$0       -\$172,980         58       399.400       OTH-Oth Tang Prop-PC Hardware       \$172,980       P-58       -\$32,395       \$140,585       100.0000%       \$0       \$140,585										
54         397.300         GEN-Telemetering         \$0         P-54         \$0         \$0         \$0         \$0           55         398.000         Miscellaneous Equipment         \$1,337,154         P-55         -\$915,959         \$421,195         100.000%         \$0         \$421,195           56         399.000         OTH-Other Tangible Property         \$0         P-56         \$907,928         \$907,928         100.000%         \$0         \$907,928           57         399.300         OTH-Oth Tang Prop-Network H/W         \$5,845         P-57         -\$178,825         -\$172,980         100.0000%         \$0         -\$172,980           58         399.400         OTH-Oth Tang Prop-PC Hardware         \$172,980         P-58         -\$32,395         \$140,585         100.0000%         \$0         \$140,585										
55         398.000         Miscellaneous Equipment         \$1,337,154         P-55         -\$915,959         \$421,195         100.000%         \$0         \$421,195           56         399.000         OTH-Other Tangible Property         \$0         P-56         \$907,928         \$907,928         100.0000%         \$0         \$907,928           57         399.300         OTH-Oth Tang Prop-Network H/W         \$5,845         P-57         -\$178,825         -\$172,980         100.0000%         \$0         -\$172,980           58         399.400         OTH-Oth Tang Prop-PC Hardware         \$172,980         P-58         -\$32,395         \$140,585         100.0000%         \$0         \$140,585			•							\$27,550
56         399.000         OTH-Other Tangible Property         \$0         P-56         \$907,928         \$907,928         100.000%         \$0         \$907,928           57         399.300         OTH-Oth Tang Prop-Network H/W         \$5,845         P-57         -\$178,825         -\$172,980         100.000%         \$0         -\$172,980           58         399.400         OTH-Oth Tang Prop-PC Hardware         \$172,980         P-58         -\$32,395         \$140,585         100.0000%         \$0         \$140,585										\$421,195
57         399.300         OTH-Oth Tang Prop-Network H/W         \$5,845         P-57         -\$178,825         -\$172,980         100.0000%         \$0         -\$172,980           58         399.400         OTH-Oth Tang Prop-PC Hardware         \$172,980         P-58         -\$32,395         \$140,585         100.0000%         \$0         \$140,585										\$907,928
				\$5,845						-\$172,980
59   399.500  OTH-Oth-Tang Prop-PC Software   \$32,363   P-59   -\$12   \$32,351   100.0000%   \$0   \$32.351						-\$32,395				\$140,585
	59	399.500	OTH-Oth-Tang Prop-PC Software	\$32,363	P-59	-\$12	\$32,351	100.0000%	\$0	\$32,351

Accounting Schedule: 3 Sponsor: B. Hardin Page: 1 of 2

	<u>A</u>	B	<u>C</u>	D	E	<u>F</u>	G	H	l
Line	Account #	_	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60		TOTAL GENERAL PLANT	\$15,750,065		\$903,048	\$16,653,113		\$0	\$16,653,113
61		INCENTIVE COMPENSATION							
62		Incentive Comp Captialized	\$0	P-62	-\$1,425,808	-\$1,425,808	100.0000%	\$0	-\$1,425,808
63		TOTAL INCENTIVE COMPENSATION	\$0		-\$1,425,808	-\$1,425,808		\$0	-\$1,425,808
64		GENERAL PLANT - ALLOCATED							
65		MIscellaneous Intangible	\$0	P-65	\$14,840,851	\$14,840,851	100.0000%	\$0	\$14,840,851
66	374.000	Land and Land Rights	\$0	P-66	\$105,120	\$105,120	100.0000%	\$0	\$105,120
67	390.000	Structures and Improvements	\$0	P-67	\$4,355,213	\$4,355,213	100.0000%	\$0	\$4,355,213
68	391.000	Office furniture and Equipment	\$0	P-68	\$682,162	\$682,162	100.0000%	\$0	\$682,162
69	392.100	Transportation Equipment less than 12,000	\$0	P-69	\$424,733	\$424,733	100.0000%	\$0	\$424,733
		lbs							
70	394.000	Tools, Shop, and Garage Equipment	\$0	P-70	\$135,588	\$135,588	100.0000%	\$0	\$135,588
71	398.000	Miscellaneous Equipment Corporate	\$0	P-71	\$104,277	\$104,277	100.0000%	\$0	\$104,277
72	399.000	Other Tangible Property-Corporate	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	399.100	Other Tangible Property-Servers-H/W	\$0	P-73	\$0	\$0	100.0000%	\$0	\$0
74	399.300	Other Tangible Property-Network-H/W	\$0	P-74	\$0	\$0	100.0000%	\$0	\$0
75	399.400	Other Tangible Property-PC Hardware	\$0	P-75	\$594,543	\$594,543	100.0000%	\$0	\$594,543
76	399.500	Other Tangible Property- Software	\$0	P-76	\$13,165,232	\$13,165,232	100.0000%	\$0	\$13,165,232
77		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$34,407,719	\$34,407,719		\$0	\$34,407,719
78		COST OF REMOVAL							
79	108.400	Accumulated Cost of Removal	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80	242.000	Accrued Cost of Removal	\$0	P-80	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
			• · · · · • • • • • • • • • • • • • • •			•			•
82		TOTAL PLANT IN SERVICE	\$196,135,777		\$49,122,167	\$245,257,944		\$0	\$245,257,944

Paint Adj. NumberPlant In Service Adjustment DescriptionAccount NumberAdjustment AmountJurisdictional AdjustmentsJurisdictional AdjustmentsP-3Franchise and Consents 1-To remove capitalized transition costs to compty with Stipulation and Agreement in Case Nos. 6M-2012-0037, GR-2014-0152 and GR-2018-0013. (Fercuson)302.000-55\$0P-4Misc Intangible303.000\$32,362\$0P-4Misc Intangible303.000\$32,363\$0December 31, 2023. (Hardin)\$374.000-\$1\$02-To remove capitalized transition costs to compty with Stipulation and Agreement in Case Nos. 6M-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$4\$0P-7Land - Dist Plant374.000-\$4\$0\$02-To include plant in service through December 31, 2023. (Hardin)\$74.000-\$4\$02-To include plant in service through December 31, 2023. (Hardin)\$74.000-\$4\$0P-7Land - Dist Plant374.000-\$4\$02-To include plant in service through December 31, 2023. (Hardin)\$74.000-\$16\$0P-8Land Rights - Dist Plant374.000-\$16\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. 6M-2012-0037, GR-2014-0152 and GR-2018-0013. (Fercuson)\$74.000-\$16P-9T&D-Lands Rights374.200-\$16\$0P-9T&D-Lands Rights374.200-\$19\$0P-10Structures - Dis	<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)303.000\$32,362\$0P-4Misc Intangible303.000\$32,362\$0P-4Misc Intangible303.000\$32,362\$01-To include plant in service through December 31, 2023. (Hardin)\$32,363\$0\$02-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.000\$4\$0P-7Land - Dist Plant374.000\$4\$0\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and 	Adj.	Plant In Service Adjustment Description			Adjustment		Jurisdictional
1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)S0\$0P-4Misc Intangible303.000\$32,362\$0P-4Misc Intangible303.000\$32,362\$01-To include plant in service through December 31, 2023. (Hardin)\$32,363\$0\$02-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.000\$4\$0P-7Land - Dist Plant374.000\$4\$0\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.000\$4\$0P-7Land - Dist Plant374.100\$1\$0\$0P-8Land Rights - Dist Plant374.100\$16\$0P-8Land Rights - Dist Plant374.200\$16\$0P-9T&D-Lands Rights374.200\$170\$16\$0P-9T&D-Lands Rights374.200\$170\$19\$0P-9To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$170\$16\$0P-9T&D-Lands Rights374.200\$170\$19\$0P-9T&D-Lands Rights374.201\$19\$0I-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-20	P-3	Franchise and Consents	302 000		-\$5		\$0
1-To include plant in service through December 31, 2023. (Hardin)\$32,363\$02-To remove capitalized transition costs to compty with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$4\$0P-7Land - Dist Plant374.000-\$4\$01.To remove capitalized transition costs to comptly with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$4\$02-To include plant in service through December 31, 2023. (Hardin)\$0\$0\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comptly with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.100-\$16\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comptly with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$19\$0P-9T&D-Lands Rights374.200-\$19\$0P-9T&D-Lands Rights374.200-\$19\$0I-To remove capitalized transition costs to comptly with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0-\$19\$0		1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	002.000	-\$5			
December 31, 2023. (Hardin)2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$1\$0P-7Land - Dist Plant374.000-\$4\$01.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$4\$02-To include plant in service through 	P-4	Misc Intangible	303.000		\$32,362		\$0
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$4\$0P-7Land - Dist Plant374.000-\$4\$01.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.000-\$4\$02-To include plant in service through December 31, 2023. (Hardin)\$0\$0\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.100-\$16\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$19\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0-\$19\$0				\$32,363		\$0	
1.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$4\$02-To include plant in service through December 31, 2023. (Hardin)\$0\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$16\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$19\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$170-\$19\$0		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and		-\$1		\$0	
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0\$02-To include plant in service through December 31, 2023. (Hardin)\$0\$0\$0P-8Land Rights - Dist Plant374.100-\$16\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$16\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$74.200-\$19\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$19\$0	P-7	Land - Dist Plant	374.000		-\$4		\$0
December 31, 2023. (Hardin)P-8Land Rights - Dist Plant374.100-\$161-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$16\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$19\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)\$0		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and		-\$4		\$0	
1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$16\$0P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)374.200-\$19\$0				\$0		\$0	
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)and Agreement in 374.200and Agreement in -\$19P-9T&D-Lands Rights374.200-\$19\$01-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$19\$0	P-8	Land Rights - Dist Plant	374.100		-\$16		\$0
1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and		-\$16		\$0	
comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	P-9	T&D-Lands Rights	374.200		-\$19		\$0
P-10         Structures - Dist Plant         375.000         \$132,923         \$0		comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and		-\$19		\$0	
	P-10	Structures - Dist Plant	375.000		\$132,923		\$0

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.	Diant la Camina Adirectment Description	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 1-To include plant in service through December 31, 2023. (Hardin)	Number	Amount \$132,929	Amount	Adjustments \$0	Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-11	Mains	376.000		\$165,622		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$165,807		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$185		\$0	
P-12	T&D-Mains -STL	376.100		-\$21,357,643		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,170		\$0	
	2-To include plant in service through December 31, 2023. (Hardin)		-\$21,356,473		\$0	
P-13	T&D-Mains-PLST	376.200		\$27,626,476		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$27,628,177		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,701		\$0	
P-14	Meas. & Reg Sta Equip - General	378.000		\$169,744		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$169,837		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$93		\$0	
P-15	Meas. & Reg Sta Equip - City Gate	379.000		\$351,505		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$351,614		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$109		\$0	
P-16	Services	380.000		\$4,281,173		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$4,283,098		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1,925		\$0	
P-17	Meters - Dist Plant	381.000		\$1,520,018		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,520,447		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$429		\$0	
P-18	Meters Installation - Dist Plant	382.000		\$1,218,104		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,262,455		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$44,351		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u></u>	G
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Åmount	Adjustments	Adjustments
P-19	House Regulators	383.000		-\$181		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$181		\$0	
P-20	House Regulators - Installations	384.000		-\$68		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$68		\$0	
P-21	Electronic Gas Measuring	385.000		\$949,436		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$949,471		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$35		\$0	
P-22	Other	387.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-23	Misc. General Plant Additions	389.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-27	Land & Rights	365.100		-\$11		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	

Accounting Schedule: 04 Sponsor: B. Hardin Page: 4 of 11

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-28	T&D-Structures & Improvements	366.000		\$34,894		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$34,894		\$0	
P-29	T&D-Other Structures	366.100		-\$46,830		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$34,894		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11,936		\$0	
P-30	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$2,381,591		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$2,381,596		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$5		\$0	
P-31	T&D-Mains-STL	367.100		-\$2,220,774		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$2,220,015		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$759		\$0	
P-32	TD-Mains -PLST	367.200		-\$1,039		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$1,037		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	

Total al Jurisdictional Adjustments \$0 60 \$0
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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant		A	Adiustwant	Total	luriadiational	Total Jurisdictional
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Adjustments
	1-To include plant in service through December 31, 2023. (Hardin)		-\$160,916		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$65		\$0	
P-45	Transportation Equipment<12000 lbs	392.100		-\$1,895,202		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$1,895,199		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-46	Stores Equipment	393.000		\$2,725,100		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-47	Tools, Shop, & Garage Equipment	394.000		-\$967,943		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$967,880		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$63		\$0	
P-48	Laboratory Equipment	395.000		\$1,057,262		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-49	Communication Equipment - AMR	396.000		-\$91,025		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$90,989		\$0	

<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	G
			Total	_	Total
	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Plant In Service Adjustment Description 2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	Number	Amount -\$36	Amount	Adjustments \$0	Adjustments
GEN-Ditchers	396.100		\$1,111,964		\$0
1-To include plant in service through December 31, 2023. (Hardin)		\$1,111,979		\$0	
2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$15		\$0	
GEN-Backhoes	396.200		-\$793,585		\$0
1-To include plant in service through December 31, 2023. (Hardin)		-\$793,574		\$0	
2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
Communications Equipment	397.000		-\$17,442		\$0
1-To include plant in service through December 31, 2023. (Hardin)		-\$17,440		\$0	
2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
GEN-Comm Eq. Fixed Radios	397.200		\$17,439		\$0
1-To include plant in service through December 31, 2023. (Hardin)		\$17,440		\$0	
2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
	Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson) GEN-Ditchers - To include plant in service through December 31, 2023. (Hardin) - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson) GEN-Backhoes - To include plant in service through December 31, 2023. (Hardin) - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson) - To include plant in service through December 31, 2023. (Hardin) - To include plant in service through December 31, 2023. (Hardin) - To include plant in service through December 31, 2023. (Hardin) - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson) - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson) - To include plant in service through December 31, 2023. (Hardin) - To include plant in service through December 31, 2023. (Hardin) - To include plant in service through December 31, 2023. (Hardin) - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and - To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)396.100SEN-Ditchers396.100-To include plant in service through December 31, 2023. (Hardin)396.100-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)396.200-To include plant in service through December 31, 2023. (Hardin)396.200-To include plant in service through December 31, 2023. (Hardin)396.200-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)397.000-To include plant in service through December 31, 2023. (Hardin)397.000-To include plant in service through December 31, 2023. (Hardin)397.000-To include plant in service through December 31, 2023. (Hardin)397.000-To include plant in service through December 31, 2023. (Hardin)397.200-To include plant in service through December 31, 2023. (Ha	Case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)396.100SEN-Ditchers396.100-To include plant in service through December 31, 2023. (Hardin)\$1,111,979-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)396.200-To include plant in service through December 31, 2023. (Hardin)-\$15-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)396.200-To include plant in service through December 31, 2023. (Hardin)-\$11-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)397.000-To include plant in service through December 31, 2023. (Hardin)-\$17,440-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)397.200-To include plant in service through December 31, 2023. (Hardin)-\$17,440-To include plant in service through December 31, 2023. (Hardin)397.200-To include plant in service through December 31, 2023. (Hardin)-\$17,440-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)-\$17,440	Sase Nos. GM-2012-0037, GR-2014-0152 and R-2018-0013. (Ferguson)396.100\$1,111,964SEN-Ditchers396.100\$1,111,979-To include plant in service through becember 31, 2023. (Hardin)\$1,111,979-To remove capitalized transition costs to comply with Stipulation and Agreement in iase Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)396.200-\$15SEN-Backhoes396.200-\$793,574-To include plant in service through becember 31, 2023. (Hardin)-\$11-\$11-To remove capitalized transition costs to comply with Stipulation and Agreement in case Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)397.000-\$17,440-To include plant in service through becember 31, 2023. (Hardin)397.000-\$17,440-To include plant in service through becember 31, 2023. (Hardin)-\$2-\$17,440-To include plant in service through becember 31, 2023. (Hardin)397.200\$17,440-To include plant in service through becember 31, 2023. (Hardin)-\$17,440-\$17,440-To include plant in service through becember 31, 2023. (Hardin)397.200\$17,440-To include plant in service through becember 31, 2023. (Hardin)397.200\$17,440-To include plant in service through becember 31, 2023. (Hardin)-\$1-To include plant in service through becember 31, 2023. (Hardin)-\$1-To remove capitalized transition costs to comply with Stipulation and Agreement in case Nos. GM-2012-0037, GR-2014-0152 and397.200\$17,440-To remove capitalized transition costs to comply wit	Jase Nos. GM-2012-0037, GR-2014-0152 and R-2018-0013. (Ferguson)396.100\$1,111,964-To include plant in service through becember 31, 2023. (Hardin)\$1,111,979\$0-To remove capitalized transition costs to omply with Stipulation and Agreement in Jase Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)396.200-\$15\$0SEN-Backhoes396.200-\$793,585-To include plant in service through becember 31, 2023. (Hardin)-\$11\$0-To remove capitalized transition costs to omply with Stipulation and Agreement in fase Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)396.200-\$793,574\$0-To remove capitalized transition costs to omply with Stipulation and Agreement in fase Nos. GM-2012-0037, GR-2014-0152 and SR-2018-0013. (Ferguson)397.000-\$17,440\$0Communications Equipment-\$22\$0-To include plant in service through 

A	B	<u>C</u>	D	E	E	G
Plant	-	_		Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Miscellaneous Equipment	398.000		-\$915,959		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$915,877		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$82		\$0	
P-56	OTH-Other Tangible Property	399.000		\$907,928		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		\$907,928		\$0	
P-57	OTH-Oth Tang Prop-Network H/W	399.300		-\$178,825		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$178,825		\$0	
P-58	OTH-Oth Tang Prop-PC Hardware	399.400		-\$32,395		\$0
	1-To include plant in service through December 31, 2023. (Hardin)		-\$32,363		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$32		\$0	
P-59	OTH-Oth-Tang Prop-PC Software	399.500		-\$12		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$12		\$0	
P-62	Incentive Comp Captialized			-\$1,425,808		\$0
	1-To remove capitalized incentive compensation. (Dhority)		-\$1,425,808	, , ,	\$0	
P-65	MIscellaneous Intangible	303.000		\$14,840,851		\$0

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A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$14,840,851		\$0	
P-66	Land and Land Rights	374.000		\$105,120		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$105,120		\$0	
P-67	Structures and Improvements	390.000		\$4,355,213		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$4,355,213		\$0	
P-68	Office furniture and Equipment	391.000		\$682,162		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$682,162		\$0	
P-69	Transportation Equipment less than 12,000 lbs	392.100		\$424,733		\$0
	1. To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$424,733		\$0	
P-70	Tools, Shop, and Garage Equipment	394.000		\$135,588		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$135,588		\$0	
P-71	Miscellaneous Equipment Corporate	398.000		\$104,277		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$104,277		\$0	
P-75	Other Tangible Property-PC Hardware	399.400		\$594,543		\$0
			I		I	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$594,543		\$0	
P-76	Other Tangible Property- Software	399.500		\$13,165,232		\$0
	1-To include shared services allocated plant in service through December 31, 2023. (Hardin)		\$13,522,437		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$357,205		\$0	
	Total Plant Adjustments	1		\$49.122.167		\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$6,143	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$75,756	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$49,946	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$131,845		\$0		
6 7	374.000	DISTRIBUTION PLANT Land - Dist Plant	\$67.770	0.00%	¢o	0	0.00%
8		Land - Dist Plant Land Rights - Dist Plant	\$204,845	0.00%	\$0 \$0	0	0.00%
9	374.100	T&D-Lands Rights	\$256,571	0.00%	\$0 \$0	0	0.00%
10	375.000	Structures - Dist Plant	\$1,082,704	2.22%	\$24,036	45	0.00%
11	376.000	Mains	\$2,936,665	1.97%	\$57,852	68	-34.00%
12	376.100	T&D-Mains -STL	-\$1,170	1.97%	-\$23	68	-34.00%
13	376.200	T&D-Mains-PLST	\$75,904,875	1.92%	\$1,457,374	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$7,299,032	2.66%	\$194,154	47	-25.00%
15	379.000	Meas. & Reg Sta Equip - City Gate	\$4,736,096	2.78%	\$131,663	45	-25.00%
16 17	380.000 381.000	Services Meters - Dist Plant	\$49,318,151 \$21,349,651	4.55% 4.82%	\$2,243,976 \$1,029,053	33 28	-50.00% -35.00%
18	382.000	Meters Installation - Dist Plant	\$16,076,175	4.82 <i>%</i> 5.40%	\$868,113	28	-35.00%
19	383.000	House Regulators	\$2,264,280	2.27%	\$51,399	44	0.00%
20	384.000	House Regulators - Installations	\$731,764	2.27%	\$16,611	45	0.00%
21	385.000	Electronic Gas Measuring	\$1,913,984	2.27%	\$43,447	45	-2.00%
22	387.000	Other	\$20,775	4.55%	\$945	22	0.00%
23	389.000	Misc. General Plant Additions	\$34,432	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$184,196,600		\$6,118,600		
25		TRANSMISSION PLANT					
26	365.000	Land & Land Rights	\$1,730	0.00%	\$0	0	0.00%
27	365.100	Land & Rights	\$134,257	0.00%	\$0	0	0.00%
28	366.000	T&D-Structures & Improvements	\$38,274	2.10%	\$804	50	-5.00%
29	366.100	T&D-Other Structures	\$14,251	2.10%	\$299	50	-5.00%
30	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,677	1.57%	\$42,668	70	-10.00%
31	367.100	T&D-Mains-STL	\$7,695,837	1.57%	\$120,825	70	-10.00%
32	367.200	TD-Mains -PLST	-\$2	1.57%	\$0	70	-10.00%
33 34	369.000 370.000	T&D-M&R Station Equipment	\$676,775	2.04% 4.35%	\$13,806	49 23	0.00% 0.00%
34 35	370.000	Communication Equipment	<u>\$15,676</u> \$11,294,475	4.30%	<u>\$682</u> \$179,084	23	0.00%
35		TOTAL TRANSMISSION FLANT	φ11,294,47J		φ17 <i>5</i> ,004		
36		PRODUCTION PLANT					
37		TOTAL PRODUCTION PLANT	\$0		\$0		
38		GENERAL PLANT					
39	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
40	390.000	General Strucutures & Improvmnt	\$2,050,214	2.56%	\$52,485	39	0.00%
41	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533	39	0.00%
42 43	390.300 391.000	GEN-improvements Lease Premise Office Furniture & Equipment	\$439,938 \$873,331	2.56% 4.55%	\$11,262 \$39,737	39 22	0.00% 0.00%
43 44	392.000	Transporattion Equipment	\$580,025	4.55%	\$68,153	8	6.00%
44	392.000	Transportation Equipment<12000 lbs	\$3,502,186	11.75%	\$411,507	8	6.00%
46	393.000	Stores Equipment	\$2,728,529	4.35%	\$118,691	23	0.00%
47	394.000	Tools, Shop, & Garage Equipment	\$925,904	5.56%	\$51,480	18	0.00%
48	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744	28	0.00%
49	396.000	Communication Equipment - AMR	\$1,371,825	6.83%	\$93,696	12	18.00%
50	396.100	GEN-Ditchers	\$1,227,022	6.83%	\$83,806	12	18.00%
51	396.200	GEN-Backhoes	-\$11	6.83%	-\$1	12	18.00%
52	397.000	Communications Equipment	\$11,205	6.25%	\$700	16	0.00%
53	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747	16	0.00%

Accounting Schedule: 05 Sponsor: A. Coffer Page: 1 of 2

Line	<u>A</u> Account	B	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u>	<u>G</u> Net
		Plant Account Description	•			Average	
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
54	397.300	CEN Telemetering	\$0	0.00%	\$0	0	0.00%
55	397.300	GEN-Telemetering	ەر \$421.195	5.00%	ەن \$21.060	0 20	0.00%
		Miscellaneous Equipment	* ,		+ <i>j</i>		0.00%
56 57	399.000 399.300	OTH-Other Tangible Property	\$907,928	4.76% 12.50%	\$43,217	21	0.00%
57 58	399.300	OTH-Oth Tang Prop-Network H/W OTH-Oth Tang Prop-PC Hardware	-\$172,980 \$140,585	12.50%	-\$21,623 \$20,090	8 7	0.00%
58	399.400	OTH-Oth-Tang Prop-PC Software	\$140,585	14.29%	\$20,090 \$4,044	8	0.00%
60	399.000	TOTAL GENERAL PLANT	\$16,653,113	12.30 /0	\$1,051,328	0	0.00 /8
60		TOTAL GENERAL PLANT	\$10,055,115		\$1,051,520		
61		INCENTIVE COMPENSATION					
62		Incentive Comp Captialized	-\$1,425,808	4.02%	-\$57,317	0	0.00%
63		TOTAL INCENTIVE COMPENSATION	-\$1,425,808		-\$57,317		
64		GENERAL PLANT - ALLOCATED					
65	303.000	MIscellaneous Intangible	\$14,840,851	0.00%	\$0	0	0.00%
66	374.000	Land and Land Rights	\$105,120	0.00%	\$0	0	0.00%
67	390.000	Structures and Improvements	\$4,355,213	2.50%	\$108,880	40	0.00%
68	391.000	Office furniture and Equipment	\$682,162	5.00%	\$34,108	20	0.00%
69	392.100	Transportation Equipment less than 12,000	\$424,733	9.40%	\$39,925	10	6.00%
		lbs					
70	394.000	Tools, Shop, and Garage Equipment	\$135,588	5.00%	\$6,779	20	0.00%
71	398.000	Miscellaneous Equipment Corporate	\$104,277	5.00%	\$5,214	20	0.00%
72	399.000	Other Tangible Property-Corporate	\$0	14.29%	\$0	7	0.00%
73	399.100	Other Tangible Property-Servers-H/W	\$0	20.00%	\$0	5	0.00%
74	399.300	Other Tangible Property-Network-H/W	\$0	14.29%	\$0	7	0.00%
75	399.400	Other Tangible Property-PC Hardware	\$594,543	20.00%	\$118,909	5	0.00%
76	399.500	Other Tangible Property- Software	\$13,165,232	14.29%	\$1,881,312	7	0.00%
77		TOTAL GENERAL PLANT - ALLOCATED	\$34,407,719		\$2,195,127		
78		COST OF REMOVAL					
79	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
80	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
81		TOTAL COST OF REMOVAL	\$0		\$0		
82		Total Depreciation	\$245,257,944		\$9,486,822		

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

<u>B</u>	<u>_</u>	D	E	<u>F</u>	<u>G</u>	<u>H</u>	l
bunt Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
	Reserve	Number	Aujustinents	Reserve	Allocations	Aujustinentis	Junsuictional
INTANGIBLE PLANT							
000 Intangible Plant Organization	\$894	R-2	-\$894	\$0	100.0000%	\$0	\$0
000 Franchise and Consents 000 Misc Intangible	\$75,761	R-3 R-4	\$0 \$40,946	\$75,761	100.0000% 100.0000%	\$0 \$0	\$75,761
TOTAL INTANGIBLE PLANT	\$17,584 \$94,239	K-4	\$40,946	\$58,530 \$134,291	100.0000%	\$0	\$58,530 \$134,291
	<b>\$54,235</b>		\$40,03Z	\$134,231		φŪ	\$134,291
DISTRIBUTION PLANT							
000 Land - Dist Plant	\$10,285	R-7	\$0	\$10,285	100.0000%	\$0	\$10,285
100 Land Rights - Dist Plant	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
200 T&D-Lands Rights 000 Structures - Dist Plant	\$72,311 \$97,754	R-9 R-10	\$0 \$23,806	\$72,311 \$121,560	100.0000% 100.0000%	\$0 \$0	\$72,311 \$121,560
000 Mains	\$734,701	R-10	-\$192,354	\$542,347	100.0000%	\$0 \$0	\$542,347
100 T&D-Mains -STL	\$9,299,243	R-11	-\$192,334	\$342,347	100.0000%	\$0 \$0	\$342,347
200 T&D-Mains-PLST	\$12,889,029	R-12	\$7,502,866	\$20,391,895	100.0000%	\$0	\$20,391,895
000 Meas. & Reg Sta Equip - General	\$1,003,707	R-14	\$64,538	\$1,068,245	100.0000%	\$0	\$1,068,245
000 Meas. & Reg Sta Equip - City Gate	\$1,160,700	R-15	\$46,882	\$1,207,582	100.0000%	\$0	\$1,207,582
000 Services	\$16,585,029	R-16	-\$10,744,870	\$5,840,159	100.0000%	\$0	\$5,840,159
000 Meters - Dist Plant	-\$1,650,187	R-17	\$1,650,187	\$0	100.0000%	\$0	\$0
000 Meters Installation - Dist Plant	\$5,395,049	R-18	\$1,100,984	\$6,496,033	100.0000%	\$0	\$6,496,033
000 House Regulators	\$1,657,762	R-19	\$140,497	\$1,798,259	100.0000%	\$0	\$1,798,259
000 House Regulators - Installations	\$584,656	R-20	\$17,798	\$602,454	100.0000%	\$0	\$602,454
000 Electronic Gas Measuring	\$321,748	R-21	\$45,010	\$366,758	100.0000%	\$0	\$366,758
000 Other	\$20,972	R-22	\$944	\$21,916	100.0000%	\$0	\$21,916
000 Misc. General Plant Additions TOTAL DISTRIBUTION PLANT	\$0	R-23	\$0	\$0	100.0000%	\$0 \$0	\$0
TOTAL DISTRIBUTION PLANT	\$48,182,759		-\$9,642,955	\$38,539,804		\$U	\$38,539,804
TRANSMISSION PLANT							
000 Land & Land Rights	\$2,441	R-26	-\$136	\$2,305	100.0000%	\$0	\$2,305
100 Land & Rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
000 T&D-Structures & Improvements	\$3,197	R-28	\$11,035	\$14,232	100.0000%	\$0	\$14,232
100 T&D-Other Structures	\$13,148	R-29	-\$13,148	\$0	100.0000%	\$0	\$0
000 T&D-Mains-STL-PLST-CI-Mixed	\$56,603	R-30	\$5,259,784	\$5,316,387	100.0000%	\$0	\$5,316,387
100 T&D-Mains-STL	\$6,640,152	R-31	-\$6,640,152	\$0	100.0000%	\$0	\$0
200 TD-Mains -PLST	\$19	R-32	-\$19	\$0	100.0000%	\$0	\$0
000 T&D-M&R Station Equipment	\$408,334	R-33	\$60,100	\$468,434	100.0000%	\$0	\$468,434
000 Communication Equipment TOTAL TRANSMISSION PLANT	\$4,936 \$7,128,830	R-34	\$682 -\$1,321,854	\$5,618 \$5,806,976	100.0000%	\$0 \$0	\$5,618 \$5,806,976
TOTAL TRANSMISSION FLANT	\$7,120,030		-91,321,034	\$3,800,970		φŪ	\$3,800,970
PRODUCTION PLANT							
TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
GENERAL PLANT							
000 Land - Gen Plant	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
000 General Strucutures & Improvmnt	\$956,344	R-40	\$142,493	\$1.098.837	100.0000%	\$0	\$1,098,837
100 GEN-Improvements Leased Premise	\$75,795	R-41	\$0	\$75,795	100.0000%	\$0	\$75,795
300 GEN-improvements Lease Premise	\$88,503	R-42	-\$64,533	\$23,970	100.0000%	\$0	\$23,970
000 Office Furniture & Equipment	\$284,037	R-43	-\$9,179	\$274,858	100.0000%	\$0	\$274,858
000 Transporattion Equipment	\$489,982	R-44	-\$13,872	\$476,110	100.0000%	\$0	\$476,110
100 Transportation Equipment<12000 lbs	\$2,278,800	R-45	\$433,071	\$2,711,871	100.0000%	\$0	\$2,711,871
000 Stores Equipment	\$461	R-46	-\$229	\$232	100.0000%	\$0	\$232
000 Tools, Shop, & Garage Equipment	\$303,076	R-47	\$130,557	\$433,633	100.0000%	\$0	\$433,633
000 Laboratory Equipment	-\$74	R-48	\$74	\$0	100.0000%	\$0	\$0
000 Communication Equipment - AMR	\$518,647	R-49	\$530,091	\$1,048,738	100.0000%	\$0	\$1,048,738
100 GEN-Ditchers 200 GEN-Backhoes	\$8,972 \$301,468	R-50 R-51	-\$8,972 -\$301,468	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
000 Communications Equipment	\$301,468	R-51 R-52	-\$301,468 \$8,912	\$0 \$24,434	100.0000%	\$0 \$0	\$0 \$24,434
200 GEN-Comm Eq. Fixed Radios	\$8,187	R-52	-\$8,187	\$0	100.0000%	\$0 \$0	\$24,434
300 GEN-Telemetering	-\$2,129	R-54	\$2,129	\$0 \$0	100.0000%	\$0 \$0	\$0
000 Miscellaneous Equipment	\$479,592	R-55	-\$41,539	\$438,053	100.0000%	\$0	\$438,053
000 OTH-Other Tangible Property	\$0	R-56	\$105	\$105	100.0000%	\$0	\$105
300 OTH-Oth Tang Prop-Network H/W	\$2,169	R-57	\$104,517	\$106,686	100.0000%	\$0	\$106,686
400 OTH-Oth Tang Prop-PC Hardware	-\$73,366	R-58	\$73,366	\$0	100.0000%	\$0	\$0
500 OTH-Oth-Tang Prop-PC Software	\$29,251	R-59	\$3,079	\$32,330	100.0000%	\$0	\$32,330
TOTAL GENERAL PLANT	\$5,765,237		\$980,415	\$6,745,652		\$0	\$6,745,652
TOTAL GE		ENERAL PLANT \$5,765,237	NERAL PLANT \$5,765,237	NERAL PLANT \$5,765,237 \$980,415	NERAL PLANT \$5,765,237 \$980,415 \$6,745,652	NERAL PLANT \$5,765,237 \$980,415 \$6,745,652	NERAL PLANT         \$5,765,237         \$980,415         \$6,745,652         \$0

	Α	B	<u>C</u>	D	E	F	G	Н	
Line	Account	—	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
62		Incentive Comp Captialized	\$0	R-62	-\$185,972	-\$185,972	100.0000%	\$0	-\$185,972
63		TOTAL INCENTIVE COMPENSATION	\$0		-\$185,972	-\$185,972		\$0	-\$185,972
64		GENERAL PLANT - ALLOCATED							
65	303.000	Miscellaneous Intangible	\$0	R-65	\$11,986,756	\$11,986,756	100.0000%	\$0	\$11,986,756
66	374.000	Land and Land Rights	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	390.000	Structures and Improvements	\$0	R-67	\$983,815	\$983,815	100.0000%	\$0	\$983,815
68	391.000	Office furniture and Equipment	\$0	R-68	\$301,655	\$301,655	100.0000%	\$0	\$301,655
69	392.100	Transportation Equipment less than 12,000	\$0	R-69	\$318,639	\$318,639	100.0000%	\$0	\$318,639
		lbs							
70	394.000	Tools, Shop, and Garage Equipment	\$0	R-70	\$39,938	\$39,938	100.0000%	\$0	\$39,938
71	398.000	Miscellaneous Equipment Corporate	\$0	R-71	\$62,073	\$62,073	100.0000%	\$0	\$62,073
72	399.000	Other Tangible Property-Corporate	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	399.100	Other Tangible Property-Servers-H/W	\$0	R-73	\$0	\$0	100.0000%	\$0	\$0
74	399.300	Other Tangible Property-Network-H/W	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	399.400	Other Tangible Property-PC Hardware	\$0	R-75	\$558,280	\$558,280	100.0000%	\$0	\$558,280
76	399.500	Other Tangible Property- Software	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$14,251,156	\$14,251,156		\$0	\$14,251,156
78		COST OF REMOVAL							
78	108.400	Accumulated Cost of Removal	\$14 020 E0E	R-79	¢0	\$14 020 E0E	100.0000%	\$0	¢14.020.505
-			-\$14,939,505		\$0	-\$14,939,505			-\$14,939,505
80	242.000	Accrued Cost of Removal	\$8,523,903	R-80	\$0	\$8,523,903	100.0000%	\$0	\$8,523,903
81		TOTAL COST OF REMOVAL	-\$6,415,602		\$0	-\$6,415,602		\$0	-\$6,415,602
82	1	TOTAL DEPRECIATION RESERVE	\$54,755,463	1	\$4,120,842	\$58,876,305		\$0	\$58,876,305

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-2	Intangible Plant Organization	301.000		-\$894		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	Misc Intangible	303.000		\$40,946		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$40,946		\$0	
R-10	Structures - Dist Plant	375.000		\$23,806		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$23,807		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$1		\$0	
R-11	Mains	376.000		-\$192,354		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$192,088		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$36		\$0	
	3. To adjust negative reserve. (Coffer)		-\$230		\$0	
R-12	T&D-Mains -STL	376.100		-\$9,299,243		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,299,243		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$230		\$0	
	3. To adjust negative reserve. (Coffer)		\$230		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u><u>G</u></u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-13	T&D-Mains-PLST	376.200	Anount	\$7,502,866		\$0
	<ul> <li>1-To include accumulated reserve through December 31, 2023. (Hardin)</li> <li>2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-</li> </ul>		\$7,503,198 -\$332		\$0 \$0	
	2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)					
R-14	Meas. & Reg Sta Equip - General	378.000		\$64,538		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$64,566		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$28		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$46,882		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$46,916		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$34		\$0	
R-16	Services	380.000		-\$10,744,870		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,138,728		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$988		\$0	
	3. To adjust negative reserve. (Coffer)		-\$1,605,154		\$0	
R-17	Meters - Dist Plant	381.000		\$1,650,187		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$45,193		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$160		\$0	
	3. To adjust negative reserve. (Coffer)		\$1,605,154		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$1,100,984		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,120,086		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$19,102		\$0	
R-19	House Regulators	383.000		\$140,497		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$140,560		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$63		\$0	
R-20	House Regulators - Installations	384.000		\$17,798		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$17,818		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$20		\$0	
R-21	Electronic Gas Measuring	385.000		\$45,010		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$45,021		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
R-22	Other	387.000		\$944		\$0
	1-To include accumulated reserve through		\$945		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-26	Land & Land Rights	365.000		-\$136		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$136		\$0	
R-28	T&D-Structures & Improvements	366.000		\$11,035		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$14,154		\$0	
	2. To adjust negative reserve. (Coffer)		-\$3,119		\$0	
R-29	T&D-Other Structures	366.100		-\$13,148		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$13,148		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3,119		\$0	
	3. To adjust negative reserve. (Coffer)		\$3,119		\$0	
R-30	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$5,259,784		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$5,259,911		\$0	
	2. To adjust negative reserve. (Coffer)		-\$127		\$0	
R-31	T&D-Mains-STL	367.100		-\$6,640,152		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$6,640,152		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$127		\$0	
	3. To adjust negative reserve. (Coffer)		\$127		\$0	
R-32	TD-Mains -PLST	367.200		-\$19		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
R-33	T&D-M&R Station Equipment	369.000		\$60,100		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$60,114		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$14		\$0	
R-34	Communication Equipment	370.000		\$682		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$682		\$0	
R-40	General Strucutures & Improvmnt	390.000		\$142,493		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$142,552		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$59		\$0	
R-42	GEN-improvements Lease Premise	390.300		-\$64,533		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$64,532		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-43	Office Furniture & Equipment	391.000		-\$9,179		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$9,169		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$10		\$0	
R-44	Transporattion Equipment	392.000		-\$13,872		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$13,795		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$77		\$0	
R-45	Transportation Equipment<12000 lbs	392.100		\$433,071		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$433,074		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$3		\$0	
R-46	Stores Equipment	393.000		-\$229		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$229		\$0	
R-47	Tools, Shop, & Garage Equipment	394.000		\$130,557		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$130,629		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve	Accumulated Depresentian Records	Account	Adjuctment	Total	Jurisdictional	Total Jurisdictional
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Adjustments	Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson) 3. To adjust negative reserve. (Coffer)		-\$34 -\$38		\$0	
	5. To aujust negative reserve. (Coner)		-430		φυ	
R-48	Laboratory Equipment	395.000		\$74		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust negative reserve. (Coffer)		\$38		\$0	
R-49	Communication Equipment - AMR	396.000		\$530,091		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$530,141	. ,	\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$29		\$0	
	3. To adjust negative reserve. (Coffer)		-\$21		\$0	
R-50	GEN-Ditchers	396.100		-\$8,972		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,972		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$12		\$0	
	3. To adjust negative reserve. (Coffer)		\$12		\$0	
R-51	GEN-Backhoes	396.200		-\$301,468		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$301,468		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
	3. To adjust negative reserve. (Coffer)		\$9		\$0	
R-52	Communications Equipment	397.000		\$8,912		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,914		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$1		\$0	
	3. To adjust negative reserve. (Coffer)		-\$1		\$0	
R-53	GEN-Comm Eq. Fixed Radios	397.200		-\$8,187		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,187		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
	3. To adjust negative reserve. (Coffer)		\$1		\$0	
R-54	GEN-Telemetering	397.300		\$2,129		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$2,129		\$0	
R-55	Miscellaneous Equipment	398.000		-\$41,539		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$32,024		\$0	
	2. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$62,073		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>F</u>	<u><u>G</u></u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	3-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson) 4-To adjust negative reserve. (Coffer)		-\$135,598		\$0	
R-56	OTH Other Tenrikle Drenerty	200.000		¢405		¢o
K-30	OTH-Other Tangible Property 1-To include accumulated reserve through December 31, 2023. (Hardin)	399.000	\$105	\$105	\$0	\$0
R-57	OTH-Oth Tang Prop-Network H/W	399.300		\$104,517		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$104,517		\$0	
R-58	OTH-Oth Tang Prop-PC Hardware	399.400		\$73,366		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$62,199		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$33		\$0	
	3. To adjust negative reserve. (Coffer)		\$135,598		\$0	
R-59	OTH-Oth-Tang Prop-PC Software	399.500		\$3,079		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,090		\$0	
	2. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$0		\$0	
	3-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
R-62	Incentive Comp Captialized			-\$185,972		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To remove capitalized incentive compensation. (Dhority)		-\$185,972		\$0	
R-65	Miscellaneous Intangible	303.000		\$11,986,756		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$11,986,756		\$0	
R-67	Structures and Improvements	390.000		\$983,815		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$1,544,655		\$0	
	2. To adjust negative reserve. (Coffer)		-\$560,840		\$0	
R-68	Office furniture and Equipment	391.000		\$301,655		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$301,655		\$0	
R-69	Transportation Equipment less than 12,000 lbs	392.100		\$318,639		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$318,639		\$0	
R-70	Tools, Shop, and Garage Equipment	394.000		\$39,938		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$39,938		\$0	
R-71	Miscellaneous Equipment Corporate	398.000		\$62,073		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$62,073		\$0	
R-75	Other Tangible Property-PC Hardware	399.400		\$558,280		\$0
	1. To include accumulated reserve for Shared Services allocated plant through December 31, 2023. (Hardin)		\$558,280		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	Total Reserve Adjustments	•		\$4,120,842		\$0

### Liberty Midstates Natural Gas Case No. GR-2024-0106 Total Company Test Year Ending 12/31/22;Updated to 12/31/23 Cash Working Capital

	A	B	<u>c</u>	<u>D</u>	Ē	<u> </u>	<u>G</u>
Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
Number	Description	Adj. Expenses	Lag	Lag	C - D	(Col E / 365)	BxF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$2,779,221	50.01	12.96	37.05	0.101507	\$282,110
3	Incentive Compensation	\$135,079	50.01	292.50	-242.49	-0.664356	-\$89,741
4	401K	\$245,864	50.01	-2.04	52.05	0.142603	\$35,061
5	Pension Expense	\$598,592	50.01	54.00	-3.99	-0.010932	-\$6,544
6	OPEB	\$0	50.01	240.50	-190.49	-0.521890	\$0
7	Employee Benefits	\$1,342,881	50.01	29.37	20.64	0.056548	\$75,937
8	Purchased Gas Expense	\$35,170,425	50.01	40.61	9.40	0.025753	\$905,744
9	Purchased Gas Expense Out	-\$35,170,425	50.01	40.61	9.40	0.025753	-\$905,744
10	Bad Debt Expense	\$783,183	0.00	0.00	0.00	0.000000	\$0
11	Cash Vouchers	\$3,176,610	50.01	52.78	-2.77	-0.007589	-\$24,107
12	TOTAL OPERATION AND MAINT. EXPENSE	\$9,061,430					\$272,716
13	TAXES						
14	Property Tax	\$2,008,326	50.01	159.31	-109.30	-0.299452	-\$601,397
15	Employer Portion of FICA	\$134,923	50.01	11.96	38.05	0.104247	\$14,065
16	Federal and State Unemployment Tax	\$50,817	50.01	75.29	-25.28	-0.069260	-\$3,520
17	TOTAL TAXES	\$2,194,066					-\$590,852
18	OTHER EXPENSES						
19	PSC Assessment	\$191,965	50.01	-168.50	218.51	0.598658	\$114,921
20	TOTAL OTHER EXPENSES	\$191,965					\$114,921
-		· · /···					· · · ·
21	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$203,215
							+,
22	TAX OFFSET FROM RATE BASE						
23	Federal Tax Offset	\$2,826,449	50.01	365.00	-314.99	-0.862986	-\$2,439,186
24	State Tax Offset	\$501,919	50.01	365.00	-314.99	-0.862986	-\$433,149
25	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
26	Interest Expense Offset	\$4,802,283	50.01	91.22	-41.21	-0.112904	-\$542,197
27	TOTAL OFFSET FROM RATE BASE	\$8,130,651		•••••			-\$3,414,532
		,,,,,					֥,, <b>30</b>
28	TOTAL CASH WORKING CAPITAL REQUIRED						-\$3,617,747
							ψ0,011,747

	•		•		_	_					14		
1.800	Account	<u>B</u>	<u>C</u>	<u>D</u> Test Year	<u>E</u> Toot Voor	<u>F</u>	<u>G</u> Total Commony	<u>H</u> Total Campony	<u>l</u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi		MO Adi luni
Line Number	Account Number	Income Description	Test Year Total	Labor	Test Year Non Labor	Adjust. Number		Total Company	Allocations		MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	(D+E)	Labor	NOII Labor	Number	Adjustments (From Adi. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adi, Sch.)	(H x I) + J	L + N	
Rev-4		OPERATING REVENUES				[	(From Auj. Sch.)	(0+0)	1	(i roin Auj. Sch.)	(11 x 1) + 3		1 - K
Rev-5		Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6		Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9		La. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Revenues	\$17.984.657			Rev-10		\$17,984,657	100.0000%	\$1,008,721	\$18.993.378		
Rev-11	481.000	Small General Service Revenue	\$3,003,797			Rev-11		\$3,003,797	100.0000%	\$145,787	\$3,149,584		
Rev-12	481.000	Medium General Service Revenue	\$3,559,581			Rev-12		\$3,559,581	100.0000%	\$162,349	\$3,721,930		
Rev-13	481.000	Large General Service Revenue	\$952,135			Rev-13		\$952,135	100.0000%	\$33,395	\$985,530		
Rev-14	481.000	Interruptible Revenue	\$209,452			Rev-14		\$209,452	100.0000%	\$151,194	\$360,646		
Rev-15	489.000	Transportation Revenues	\$4,969,141			Rev-15		\$4,969,141	100.0000%	-\$430,144	\$4,538,997		
Rev-16		WNA Revenue	\$165,292			Rev-16		\$165,292	100.0000%	-\$165,292	\$0		
Rev-17		Unbilled Revenue	\$198,990			Rev-17		\$198,990	100.0000%	-\$198,990	\$0		
Rev-18		ISRS Revenue	\$690,875			Rev-18		\$690,875	100.0000%	-\$690,875	\$0		
Rev-19		PGA Revenue	\$35,163,589			Rev-19		\$35,163,589	100.0000%	-\$35,163,589	\$0		
Rev-20		Test Year GL v Billing Determinants	\$301,963			Rev-20		\$301,963	100.0000%	\$0	\$301,963		
Rev-21	448.000	Miscellaneous Service Revenues	\$361,994			Rev-21		\$361,994	100.0000%	\$0	\$361,994		
Rev-22	495.000	Other Gas Revenue - Oper. Rev.	\$40,651			Rev-22		\$40,651	100.0000%	\$1	\$40,652		
Rev-23		TOTAL OTHER OPERATING REVENUES	\$67,602,117					\$67,602,117		-\$35,147,443	\$32,454,674		
Rev-24		TOTAL OPERATING REVENUES	\$67,602,117					\$67,602,117		-\$35,147,443	\$32,454,674		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co.	-\$1,193,576	\$0	-\$1,193,576	E-3	\$1,193,576	\$0	100.0000%	\$0	\$0	\$0	\$0
		Transfers	.,,,				.,,,						
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$34,198,228	\$0	\$34,198,228	E-7	-\$34,198,228	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Demand Charges-Transportation	\$9,742,539	\$0	\$9,742,539	E-8	-\$9,742,539	\$0	100.0000%	\$0	\$0	\$0	\$0
9	804.300	Cashouts	-\$187,010	\$0	-\$187,010	E-9	\$187,010	\$0	100.0000%	\$0	\$0	\$0	\$0
10	804.400	Capacity Release	-\$166,080	\$0	-\$166,080	E-10	\$166,080	\$0	100.0000%	\$0	\$0	\$0	\$0
11	804.500	Gas Purchase Imbalances	\$5,026	\$0	\$5,026	E-11	-\$5,026	\$0	100.0000%	\$0	\$0	\$0	\$0
12	805.000	Other Gas Purchases	\$6,835	\$0	\$6,835	E-12	-\$6,835	\$0	100.0000%	\$0	\$0	\$0	\$0
13	805.100	PGA for Residential	\$19,835,659	\$0	\$19,835,659	E-13	-\$19,835,659	\$0	100.0000%	\$0	\$0	\$0	\$0
14	805.200	PGA Commercial	\$13,753,800	\$0	\$13,753,800	E-14	-\$13,753,800	\$0	100.0000%	\$0	\$0	\$0	\$0
15	805.300	PGA for Industrial	\$1,574,132	\$0	\$1,574,132	E-15	-\$1,574,132	\$0	100.0000%	\$0	\$0	\$0	\$0
16	805.900	PGA Offset	-\$37,276,271	\$0 \$0	-\$37,276,271	E-16	\$37,276,271	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0	\$0
17 18	806.000	Exchange gas Purchased Gas Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-17 E-18	\$0 \$0	\$0 \$0	100.0000% 100.0000%			\$0 \$0	\$0 \$0
18 19	807.000 808.100	Gas Withdrawn from Storage Debt.	\$0 \$10.042.023	\$U \$0	۵۵ \$10,042,023	E-18 E-19	\$0 -\$10,042,023	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	808.100	Gas Withdrawn from Storage Debt. Gas Delivered to Storage Credit	\$10,042,023 -\$15,164,880	\$U \$0	\$10,042,023 -\$15,164,880	E-19 E-20	-\$10,042,023 \$15,164,880	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20 21	808.200 809.100	Withdrawals of Liq. Nat. Gas Held for	-\$15,164,880 \$0	\$U \$0	-\$15,164,880 \$0	E-20 E-21	\$15,164,880 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21	009.100	Processing, Debt	\$U	φU	<b>\$</b> 0	E-21	<b>Ф</b> О	\$0	100.0000%	\$U	\$0	\$0	20
22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	810.000	Gas Used for Compressor Station Fuel - Credit	\$0 \$0	\$0 \$0	\$0 \$0	E-22 E-23	\$0	\$0	100.0000%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
25	510.000		φU	φU	φU	L-23	\$U	φU	100.0000%	\$U	φŪ	φŪ	<b>\$</b> 0
24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	812.000	Gas Used for Other Utility Oper Cred.	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	Test Year	<u>r</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	luris dictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	<u>⊢</u> MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Rumber	Number		(D+E)	Labor	Non Labor	Rumber	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
26	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27		TOTAL GAS SUPPLY EXPENSES	\$35,170,425	\$0	\$35,170,425		-\$35,170,425	\$0		\$0	\$0	\$0	\$0
				• -						• •			
28		NATURAL GAS STORAGE EXPENSE											
29	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	815.000	Maps and Records	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	816.000	Wells Expenses	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	817.000	Lines Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalities	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	826.000	Rents	<u>\$0</u>	\$0 \$0	\$0	E-41	\$0	<u>\$0</u> \$0	100.0000%	\$0 \$0	\$0 \$0	\$0	\$0
42		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		TRANSMISSION EXPENSES											
43 44	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44 45	850.000	System control & Load Dispatching	\$U \$0	\$0 \$0	\$0 \$0	E-44 E-45	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0	\$0 \$0	\$0 \$0
45	852.000	Communication System Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-45 E-46	\$0	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	853.000	Compressor Station Labor & Expenses -	\$0 \$0	\$0 \$0	\$0 \$0	E-40 E-47	\$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
47	655.000	Trans. Exp.	φU	φU	φU	E-47	φU	<b>4</b> 0	100.0000 %	φU	φU	φU	φU
48	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0 \$0	\$0 \$0	E-49	\$0	\$0	100.0000%	\$0 \$0	\$0	\$0	\$0
50	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	858.000	Transmission & Compression of Gas by	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
		Others	<b>*</b> *	•••	••			**		••	••	<b>4</b> 0	**
53	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-53	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
54	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-54	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
55		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
56		PRODUCTION EXPENSES											
57		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		DISTRIBUTION EXPENSES											
59	870.000	Operation Supervisor & Engineering	\$778,334	\$778,334	\$0	E-59	-\$123,961	\$654,373	100.0000%	\$0	\$654,373	\$654,373	\$0
60	871.000	Distribution Load Dispatching	\$43,854	\$0	\$43,854	E-60	\$0	\$43,854	100.0000%	\$0	\$43,854	\$0	\$43,854
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
		Only)			·							· · ·	
63	874.000	Mains & Service Expenses	\$2,416,543	\$2,039,316	\$377,227	E-63	-\$519,516	\$1,897,027	100.0000%	\$0	\$1,897,027	\$1,575,957	\$321,070
64	874.100	Mains & Service Vehicle	\$220,545	\$0	\$220,545	E-64	-\$19,760	\$200,785	100.0000%	\$0	\$200,785	\$0	\$200,785
65	874.200	Mains & Services Heavy Equipment	\$17,528	\$0	\$17,528	E-65	-\$1,075	\$16,453	100.0000%	\$0	\$16,453	\$0	\$16,453
66	874.300	Mains & Services Uniforms	\$18,193	\$0	\$18,193	E-66	\$0	\$18,193	100.0000%	\$0	\$18,193	\$0	\$18,193
67	874.400	Mains & Services ROW Clearing	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	874.500	Mains & Services CNG Gas	\$11,559	\$0	\$11,559	E-68	\$0	\$11,559	100.0000%	\$0	\$11,559	\$0	\$11,559

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		<b>B</b>	•	D			<u> </u>				IZ		
Line	A	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u> Total Company	<u>H</u> Total Commons	<u> </u>	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj		<u>M</u> MO Adia Iuria
Line Number	Account Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Adjustments	Total Company Adjusted	Allocations	Adjustments	Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII LADOI	Number	(From Adi. Sch.)	(C+G)	Allocations	(From Adi. Sch.)	(H x I) + J	L + M	
69	875.000	Measuring & Regulating Station Expenses -	\$1,063	\$1,119	-\$56	E-69	-\$220	\$843	100.0000%	\$0	\$843	\$899	-\$56
		General											
70	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	878.000	Meter & House Regulator Expenses	\$544,474	\$544,474	\$0	E-72	-\$125,701	\$418,773	100.0000%	\$0	\$418,773	\$418,773	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	\$13,868	\$10,361	\$3,507	E-77	-\$4,302	\$9,566	100.0000%	\$0	\$9,566	\$6,059	\$3,507
78	889.000	Maintenance of Meas. & Reg. Sta. Equip General	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	892.000	Maintenance of Services	\$17,744	\$10,788	\$6,956	E-79	-\$2,476	\$15,268	100.0000%	\$0	\$15.268	\$8,312	\$6,956
80	893.000	Maintenance of Meters & House Regulators	\$17,496	\$949	\$16,547	E-80	-\$186	\$17,310	100.0000%	\$0	\$17,310	\$763	\$16,547
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL DISTRIBUTION EXPENSES	\$4,101,201	\$3,385,341	\$715,860		-\$797,197	\$3,304,004		\$0	\$3,304,004	\$2,665,136	\$638,868
83		CUSTOMER ACCOUNTS EXPENSE											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$75,254	\$67,793	\$7,461	E-85	-\$10,797	\$64,457	100.0000%	\$0	\$64,457	\$56,996	\$7,461
86	903.000	Customer Records & Collection Expenses	\$1,608,351	\$777,810	\$830,541	E-86	\$51,492	\$1,659,843	100.0000%	\$0	\$1,659,843	\$649,226	\$1,010,617
87	904.000	Uncollectible Amounts	\$454,029	\$0	\$454,029	E-87	\$0	\$454,029	100.0000%	\$0	\$454,029	\$0	\$454,029
88		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,137,634	\$845,603	\$1,292,031		\$40,695	\$2,178,329		\$0	\$2,178,329	\$706,222	\$1,472,107
89		CUSTOMER SERVICE & INFO. EXP.											
90	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-90	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
91	908.000	Customer Assistance Expenses	\$77,438	\$0	\$77,438	E-91	\$0	\$77,438	100.0000%	\$0	\$77,438	\$0	\$77,438
92	909.000	Informational & Instructional Advertising Expenses	\$63,823	\$0	\$63,823	E-92	-\$437	\$63,386	100.0000%	\$0	\$63,386	\$0	\$63,386
93	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-93	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
94		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$141,261	\$0	\$141,261		-\$437	\$140,824		\$0	\$140,824	\$0	\$140,824
95		SALES EXPENSES											
96	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-96	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
97	912.000	Demostrating & Selling Expenses	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
98	913.000	Advertising Expenses	\$12,711	\$0	\$12,711	E-98	-\$5,597	\$7,114	100.0000%	\$0	\$7,114	\$0	\$7,114
99	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100		TOTAL SALES EXPENSES	\$12,711	\$0	\$12,711		-\$5,597	\$7,114		\$0	\$7,114	\$0	\$7,114
101		ADMIN. & GENERAL EXPENSES											
102	920.000	Admin. & General Salaries	\$9,827	\$9,827	\$0	E-102	-\$2,339	\$7,488	100.0000%	\$0	\$7,488	\$8,228	-\$740
103	920.100	AG Salaries-FIN & Adm LU Office	\$28,851	\$28,851	\$0	E-103	-\$4,597	\$24,254	100.0000%	\$0	\$24,254	\$24,254	\$0
104	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	920.400	AG Salaries-IT LABS Headoffice	\$142,358	\$142,358	\$0	E-105	-\$41,755	\$100,603	100.0000%	\$0	\$100,603	\$119,691	-\$19,088
106	920.500	LABS CAN CORP IT	\$76,069	\$76,069	\$0	E-106	-\$12,116	\$63,953	100.0000%	\$0	\$63,953	\$63,953	\$0
107	920.600	LABS US BUS LAB	\$37,014	\$37,014	\$0	E-107	-\$5,895	\$31,119	100.0000%	\$0	\$31,119	\$31,119	\$0
108	920.700	LABS US CORP FINANCE	\$365	\$365	\$0	E-108	-\$58	\$307	100.000%	\$0	\$307	\$307	\$0
109	920.800	LU Corp US Governace Labor	\$681,421	\$681,421	\$0	E-109	-\$108,534	\$572,887	100.000%	\$0	\$572,887	\$572,887	\$0
110	920.900	LU Region Labor IT	\$1,378,153	\$1,378,153	\$0	E-110	-\$219,475	\$1,158,678	100.0000%	\$0	\$1,158,678	\$1,158,678	\$0

Accounting Schedule: 09 Sponsor: L. Ferguson Page: 3 of 5

		P	<b>^</b>	D	F	-	0	Ц			K		NA
Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	lurio diotic nel	<u>J</u> Jurisdictional	<u>K</u> MO Final Adj	L MO Adj.	<u>M</u> MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	NON Labor	Number	(From Adi. Sch.)	(C+G)	Allocations	(From Adi, Sch.)	(H x I) + J	L + M	
111	921.000	Office Supplies & Expenses	\$51,675	\$0	\$51,675	E-111	-\$1,314	\$50,361	100.0000%	(110111 Adj. 3c11.) \$0	\$50,361	\$0	<u>- R</u> \$50,361
112	921.100	Travel-Business Development	\$47,347	\$0 \$0	\$47,347	E-112	-\$51,384	-\$4,037	100.0000%	\$0	-\$4.037	\$0 \$0	-\$4,037
113	921.200	Utilities	\$76,945	\$0 \$0	\$76,945	E-112	\$0	\$76.945	100.0000%	\$0 \$0	\$76,945	\$0	\$76,945
114	921.300	Communications	\$874,002	\$0 \$0	\$874,002	E-113	\$0	\$874,002	100.0000%	\$0	\$874,002	\$0	\$874,002
115	921.400	Dues and Membership fees	\$84,885	\$0 \$0	\$84.885	E-115	-\$530	\$84.355	100.0000%	\$0 \$0	\$84.355	\$0	\$84.355
116	921.500	Training Sales Marketing	\$49,081	\$0 \$0	\$49,081	E-116	-\$26,323	\$22,758	100.0000%	\$0 \$0	\$22,758	\$0	\$22,758
117	921.600	Meals and Entertainment	\$38,623	\$0	\$38,623	E-117	-\$2,949	\$35,674	100.0000%	\$0	\$35,674	\$0	\$35,674
118	922.000	Admin, Expenses Transferred - Credit	-\$3,555,864	-\$1,430,946	-\$2,124,918	E-118	-\$1,522,877	-\$5.078.741	100.0000%	\$0	-\$5,078,741	-\$1.781.156	-\$3,297,585
119	922.100	LU Lab Alloc Cap	-\$9,256	-\$9,256	\$0	E-119	-\$2,346	-\$11,602	100.0000%	\$0 \$0	-\$11,602	-\$11,602	\$0
120	922.200	LU Admin Alloc Cap	-\$54,455	\$0	-\$54.455	E-120	\$0	-\$54.455	100.0000%	\$0	-\$54,455	\$0	-\$54,455
121	922.300	APUC Labour Alloc Cap	-\$70,233	\$0	-\$70,233	E-121	\$0	-\$70,233	100.0000%	\$0	-\$70,233	\$0	-\$70,233
122	922.400	LABS Labour Captil	-\$150,075	-\$45,668	-\$104,407	E-122	-\$11,596	-\$161,671	100.0000%	\$0	-\$161,671	-\$57,264	-\$104,407
123	922.500	LABS Labour Cap	-\$241.925	-\$24,403	-\$217.522	E-123	-\$6,192	-\$248.117	100.0000%	\$0	-\$248.117	-\$30,595	-\$217.522
124	922.600	LABS Corp Service Labor	-\$41,792	-\$11,874	-\$29,918	E-124	-\$3,014	-\$44.806	100.0000%	\$0	-\$44.806	-\$14,888	-\$29,918
125	922.700	LABS US Corp Labor Cap	-\$31,189	-\$115	-\$31,074	E-125	-\$30	-\$31,219	100.0000%	\$0	-\$31,219	-\$145	-\$31,074
126	922.800	LABS Corp US Lab Cap	-\$316,147	-\$218,600	-\$97,547	E-126	-\$55,468	-\$371,615	100.0000%	\$0	-\$371,615	-\$274,068	-\$97,547
127	922.900	LU Region Lab Cap	-\$779.999	-\$470,142	-\$309.857	E-127	-\$119.370	-\$899.369	100.0000%	\$0	-\$899.369	-\$589.512	-\$309.857
128	923.000	Outside Services Employed	\$620,525	\$0	\$620,525	E-128	\$316,603	\$937,128	100.0000%	\$0	\$937.128	\$0	\$937,128
129	923.100	Oustide Services LU HO Alloc	\$169,748	\$0	\$169,748	E-129	-\$11,152	\$158,596	100.0000%	\$0	\$158,596	\$0	\$158,596
130	923.200	Outside Services APUC HO Alloc	\$659,918	\$0	\$659,918	E-130	\$194,441	\$854,359	100.0000%	\$0	\$854.359	\$0	\$854,359
131	923.400	LABS Non Labour Alloc	\$325,456	\$0	\$325,456	E-131	-\$199.807	\$125.649	100.0000%	\$0	\$125.649	\$0	\$125.649
132	923.500	LABS Corp Service Non Labour Alloc	\$678,061	\$0	\$678,061	E-132	\$0	\$678,061	100.0000%	\$0	\$678,061	\$0	\$678,061
133	923.600	LABS US Bus Admin Alloc	\$126,213	\$0	\$126,213	E-133	-\$13,057	\$113,156	100.0000%	\$0	\$113,156	\$0	\$113,156
134	923,700	LABS US Corp Admin Alloc	\$96,865	\$0	\$96,865	E-134	\$0	\$96,865	100.0000%	\$0	\$96,865	\$0	\$96,865
135	923.800	LU Corp US Admin Alloc	\$304.074	\$0	\$304.074	E-135	-\$32,350	\$271,724	100.0000%	\$0	\$271,724	\$0	\$271,724
136	923.900	LU Region Admin Alloc	\$847,993	\$0	\$847.993	E-136	-\$33,827	\$814,166	100.0000%	\$0	\$814,166	\$0	\$814,166
137	924.000	Property Insurance	\$244,531	\$0	\$244,531	E-137	\$61,066	\$305,597	100.0000%	\$0	\$305,597	\$0	\$305,597
138	925.000	Injuries & Damages	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	926.000	Group Benefits/Workers Comp	\$705,043	\$0	\$705,043	E-139	-\$171,249	\$533,794	100.0000%	\$0	\$533,794	\$0	\$533,794
140	926.100	Cash Balance Pension	\$350,679	\$0	\$350,679	E-140	\$291,684	\$642,363	100.0000%	\$0	\$642,363	\$0	\$642,363
141	926.200	FAS 106(Retiree Health Care)	\$752,041	\$0	\$752,041	E-141	-\$975,726	-\$223,685	100.0000%	\$0	-\$223,685	\$0	-\$223,685
142	926.300	Opt Out Credit	\$664	\$0	\$664	E-142	\$0	\$664	100.0000%	\$0	\$664	\$0	\$664
143	926.600	Health Care	\$1,994,032	\$0	\$1,994,032	E-143	-\$651,151	\$1,342,881	100.0000%	\$0	\$1,342,881	\$0	\$1,342,881
144	926.800	Group Life	-\$24,235	\$0	-\$24,235	E-144	\$0	-\$24,235	100.0000%	\$0	-\$24,235	\$0	-\$24,235
145	926.900	401K Match	\$234,077	\$0	\$234,077	E-145	\$11,787	\$245,864	100.0000%	\$0	\$245,864	\$0	\$245,864
146	928.000	Regulatory Commission Expenses	\$155,843	\$0	\$155,843	E-146	\$91,648	\$247,491	100.0000%	\$0	\$247,491	\$0	\$247,491
147	930.200	Misc. General Expenses	\$57,103	\$0	\$57,103	E-147	-\$2,676	\$54,427	100.0000%	\$0	\$54,427	\$0	\$54,427
148	931.000	Rents - Admin. Gen. Exp.	\$156,208	\$0	\$156,208	E-148	-\$27,433	\$128,775	100.0000%	\$0	\$128,775	\$0	\$128,775
149		TOTAL ADMIN. & GENERAL EXPENSES	\$6,780,520	\$143,054	\$6,637,466		-\$3,349,361	\$3,431,159		\$0	\$3,431,159	-\$780,113	\$4,211,272
150		DEPRECIATION EXPENSE											
150	403.000	Depreciation Expense, Dep. Exp.	\$7,881,577	See note (1)	See note (1)	E-151	See note (1)	\$7,881,577	100.0000%	\$1,593,530	\$9,475,107	See note (1)	See note (1)
152	400.000	TOTAL DEPRECIATION EXPENSE	\$7,881,577	\$0	\$0	2.101	\$0	\$7,881,577		\$1,593,530	\$9,475,107	\$0	\$0
			¢.,001,017	ţu	ψŪ		ŞU	÷.,001,011		÷.,000,000	<i>40,110,101</i>	ΨŪ	ΨŪ
153		AMORTIZATION EXPENSE											
154	407.000	Rate Case Expense	\$0	\$0	\$0	E-154	\$5,345	\$5,345		\$0	\$5,345	\$0	\$5,345
155	407.300	EE Amortization Expense	\$45,652	\$0	\$45,652	E-155	\$19,916	\$65,568	100.0000%	\$0	\$65,568	\$0	\$65,568
156		TOTAL AMORTIZATION EXPENSE	\$45,652	\$0	\$45,652		\$25,261	\$70,913		\$0	\$70,913	\$0	\$70,913
157		OTHER OPERATING EXPENSES											
158	408.000	Property Taxes	\$2,364,735	\$0	\$2,364,735	E-158	-\$356,409	\$2,008,326	100.0000%	\$0	\$2,008,326	\$0	\$2,008,326

	А	B	<u>C</u>	D	Е	F	G	Н		J	к	L	М
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
159	408.000	Payroll Taxes	\$508,004	\$508,004	\$0	E-159	-\$215,315	\$292,689	100.0000%	\$0	\$292,689	\$508,004	-\$215,315
160	408.100	Other Taxes	\$32,542	\$0	\$32,542	E-160	\$0	\$32,542	100.0000%	\$0	\$32,542	\$0	\$32,542
161		TOTAL OTHER OPERATING EXPENSES	\$2,905,281	\$508,004	\$2,397,277		-\$571,724	\$2,333,557		\$0	\$2,333,557	\$508,004	\$1,825,553
162		TOTAL OPERATING EXPENSE	\$59,176,262	\$4,882,002	\$46,412,683		-\$39,828,785	\$19,347,477		\$1,593,530	\$20,941,007	\$3,099,249	\$8,366,651
163		NET INCOME BEFORE TAXES	\$8,425,855					\$48,254,640		-\$36,740,973	\$11,513,667		
164		INCOME TAXES											
165	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-165	See note (1)	\$0	100.000%	\$2,277,520	\$2,277,520	See note (1)	See note (1)
166		TOTAL INCOME TAXES	\$0					\$0		\$2,277,520	\$2,277,520		
167		DEFERRED INCOME TAXES											
168	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$2,053,792	See note (1)	See note (1)	E-168	See note (1)	\$2,053,792	100.0000%	-\$2,053,792	\$0	See note (1)	See note (1)
169	411.000	Amortization of Deferred ITC	\$0			E-169		\$0	100.0000%	-\$341,983	-\$341,983		
170		TOTAL DEFERRED INCOME TAXES	\$2,053,792					\$2,053,792		-\$2,395,775	-\$341,983		
171		NET OPERATING INCOME	\$6,372,063			1	1	\$46,200,848		-\$36,622,718	\$9,578,130		1

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

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>	Н	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-10	Residential Revenues	480.000	\$0	\$0	\$0	\$0	\$1,008,721	\$1,008,721
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$15,791	
	2. To adjust revenue for weather, days, and rate switchers.		\$0	\$0		\$0	\$992,930	
	(Stever)							
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$145,787	\$145,787
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$98,004	
	2. To adjust revenue for weather, days, and rate switchers.		\$0	\$0		\$0	\$47,783	
	(Stever)							
Rev-12	Medium General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$162,349	\$162,349
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$56,234	
	2. To adjust revenue for weather, days, and rate switchers.		\$0	\$0		\$0	\$218,583	
	(Stever)							
Rev-13	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$33,395	\$33,395
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$10,696	
	2. To adjust revenue for weather, days, and rate switchers.		\$0	\$0		\$0	\$44,091	
	(Stever)							
Rev-14	Interruptible Revenue	481.000	\$0	\$0	\$0	\$0	\$151,194	\$151,194
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$151,194	
Rev-15	Transportation Revenues	489.000	\$0	\$0	\$0	\$0	-\$430,144	-\$430,144
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$768,961	
	2. To adjust revenue for weather, days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$100,460	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	-\$28,969	
	4. To adjust for special contract. (Luebbert)		\$0	\$0		\$0	\$267,326	
			ΨŪ	ψŪ		ψŪ	<i>\\</i> 207,320	
Rev-16	WNA Revenue		\$0	\$0	\$0	\$0	-\$165,292	-\$165,292
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	-\$165,292	
Rev-17	Unbilled Revenue		\$0	\$0	\$0	\$0	-\$198,990	-\$198,990
	1. To remove Unbilled Revenue. (Amenthor)		\$0	\$0	φU	\$0	-\$198,990	-\$150,550
	1. To remove onblined Revenue. (Amentitor)		φU	φŪ		φU	-\$190,990	
Rev-18	ISRS Revenue		\$0	\$0	\$0	\$0	-\$690,875	-\$690,875
	1. To remove ISRS revenue. (Amenthor)		\$0	\$0		\$0	-\$690,875	
Dec. 10				×-				
	PGA Revenue		\$0	\$0	\$0		-\$35,163,589	-\$35,163,589
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$35,163,589	
Rev-22	Other Gas Revenue - Oper. Rev.	495.000	\$0	\$0	\$0	\$0	\$1	\$1
	l	I						

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictiona
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To Annualize Other Gas Revenue - Oper. Rev.		\$0	\$0		\$0	\$1	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$1,193,576	\$1,193,576	\$0	\$0	\$
	1. To remove PGA Expense. (Amenthor)		\$0	\$1,193,576		\$0	\$0	
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$34,198,228	-\$34,198,228	\$0	\$0	\$
	1. To remove PGA Expense. (Amenthor)		\$0	-\$34,198,228		\$0	\$0	
E-8	Demand Charges-Transportation	804.100	\$0	-\$9,742,539	-\$9,742,539	\$0	\$0	S
	1. To remove PGA Expense. (Amenthor)		\$0	-\$9,742,539		\$0	\$0	
E-9	Cashouts	804.300	\$0	\$187,010	\$187,010	\$0	\$0	
	1. To remove PGA Expense. (Amenthor)		\$0	\$187,010		\$0	\$0	
E-10	Capacity Release	804.400	\$0	\$166,080	\$166,080	\$0	\$0	5
2.10	1. To remove PGA Expense. (Amenthor)	004.400	\$0	\$166,080	\$100,000	\$0	\$0	
- 11					47.000			
E-11	Gas Purchase Imbalances	804.500	\$0	-\$5,026	-\$5,026	\$0	\$0	
	1. Removal of PGA Expense. (Amenthor)		\$0	-\$5,026		\$0	\$0	
E-12	Other Gas Purchases	805.000	\$0	-\$6,835	-\$6,835	\$0	\$0	
	1. To remove PGA Expense. (Amenthor)		\$0	-\$6,835		\$0	\$0	
E-13	PGA for Residential	805.100	\$0	-\$19,835,659	-\$19,835,659	\$0	\$0	:
	1. To remove PGA Expense. (Amenthor)		\$0	-\$19,835,659		\$0	\$0	
E-14	PGA Commercial	805.200	\$0	-\$13,753,800	-\$13,753,800	\$0	\$0	:
	1. To remove PGA Expense. (Amenthor)		\$0	-\$13,753,800		\$0	\$0	
E-15	PGA for Industrial	805.300	\$0	-\$1,574,132	-\$1,574,132	\$0	\$0	
	1. To remove PGA Expense. (Amenthor)		\$0	-\$1,574,132		\$0	\$0	
E-16	PGA Offset	805.900	\$0	\$37,276,271	\$37,276,271	\$0	\$0	
	1. To remove PGA Expense. (Amenthor)		\$0	\$37,276,271		\$0	\$0	
E-19	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$10,042,023	-\$10,042,023	\$0	\$0	
	1. To remove PGA Expense. (Amenthor)		\$0	-\$10,042,023		\$0	\$0	
E-20	Gas Delivered to Storage Credit	808.200	\$0	\$15,164,880	\$15,164,880	\$0	\$0	
	1. To remove PGA Expense. (Amenthor)		\$0	\$15,164,880		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	-\$123,961	\$0	-\$123,961	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$123,961	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	Ē	<u>G</u>	H	<u>l</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-63	Mains & Service Expenses	874.000	-\$463,359	-\$56,157	-\$519,516	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$327,614	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$56,157		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$135,745	\$0		\$0	\$0	
5.04					• • • = • •			
E-64	Mains & Service Vehicle	874.100	\$0	-\$19,760	-\$19,760	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$19,410		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$350		\$0	\$0	
E-65	Mains & Services Heavy Equipment	874.200	\$0	-\$1,075	-\$1,075	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$1,075		\$0	\$0	
E-69	Measuring & Regulating Station Expenses - General	875.000	-\$220	\$0	-\$220	\$0	\$0	\$0
00	1. To annualize payroll. (Burton)	0.0000	-\$145	\$0	¥==0	\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)			\$0 \$0		\$0	\$0 \$0	
	2. To remove incentive compensation expense. (Dironty)		-\$75	<b>\$</b> 0		<b>\$</b> U	<b>\$</b> 0	
E-72	Meter & House Regulator Expenses	878.000	-\$125,701	\$0	-\$125,701	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$89,436	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$36,265	\$0		\$0	\$0	
E-77	Maintenance of Mains	887.000	-\$4,302	\$0	-\$4,302	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,978	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$1,324	\$0		\$0	\$0	
E-79	Maintenance of Services	892.000	-\$2,476	\$0	-\$2,476	\$0	\$0	\$0
	1. To annualize payroll. (Burton)	002.000	-\$1,757	\$0	¥2,•	\$0	\$0	<i></i>
	2. To remove incentive compensation expense. (Dhority)		-\$719	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dironty)		-\$719	φU		φU	φU	
E-80	Maintenance of Meters & House Regulators	893.000	-\$186	\$0	-\$186	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$123	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$63	\$0		\$0	\$0	
E-85	Meter Reading Expenses	902.000	-\$10,797	\$0	-\$10,797	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$10,797	\$0		\$0	\$0	
E-86	Customer Records & Collection Expenses	903.000	-\$128,584	\$180,076	\$51,492	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$124,319	\$0		\$0	\$0	
	2. To include Interest on Customer Deposits. (Hardin)		\$0	\$180,685		\$0	\$0	
	3. To remove certain Miscellaneous Expense. (Hardin)		\$0	-\$609		\$0	\$0	
	4. To remove incentive compensation expense. (Dhority)							
I	14. To remove incentive compensation expense. (Dhority)	1	-\$4,265	\$0		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
F 00	Informational & Instance (and Advantician Frances	000.000	¢0.	¢ 407	¢ 407	ŕa	¢0.	¢0
	Informational & Instructional Advertising Expenses	909.000	\$0	-\$437	-\$437	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$437		\$0	\$0	
E-98	Advertising Expenses	913.000	\$0	-\$5,597	-\$5,597	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$3,430		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$2,167		\$0	\$0	
E-102	Admin. & General Salaries	920.000	-\$1,599	-\$740	-\$2,339	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,599	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$740		\$0	\$0	
E-103	AG Salaries-FIN & Adm LU Office	920.100	-\$4,597	\$0	-\$4,597	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,597	\$0		\$0	\$0	
E-105	AG Salaries-IT LABS Headoffice	920.400	-\$22,667	-\$19,088	-\$41,755	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$22,667	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$19,088		\$0	\$0	
E-106	LABS CAN CORP IT	920.500	-\$12,116	\$0	-\$12,116	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$12,116	\$0		\$0	\$0	
E-107	LABS US BUS LAB	920.600	-\$5,895	\$0	-\$5,895	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$5,895	\$0		\$0	\$0	
E-108	LABS US CORP FINANCE	920.700	-\$58	\$0	-\$58	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$58	\$0		\$0	\$0	
E-109	LU Corp US Governace Labor	920.800	-\$108,534	\$0	-\$108,534	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$108,534	\$0		\$0	\$0	
E-110	LU Region Labor IT	920.900	-\$219,475	\$0	-\$219,475	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$219,475	\$0		\$0	\$0	
E-111	Office Supplies & Expenses	921.000	\$0	-\$1,314	-\$1,314	\$0	\$0	\$0
	1. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$1,314		\$0	\$0	
E-112	Travel-Business Development	921.100	\$0	-\$51,384	-\$51,384	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$43,151		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$8,233		\$0	\$0	

<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> Jurisdictiona Adjustments Total
E-115	Dues and Membership fees	921.400	\$0	-\$530	-\$530	\$0	\$0	\$
	1. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$530	·	\$0	\$0	
E-116	Training Sales Marketing	921.500	\$0	-\$26,323	-\$26,323	\$0	\$0	\$
	1. To normalize training & travel costs. (Dhority)		\$0	-\$26,028		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$295		\$0	\$0	
E-117	Meals and Entertainment	921.600	\$0	-\$2,949	-\$2,949	\$0	\$0	\$
	1. To normalize training & travel costs. (Dhority)		\$0	-\$625		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$2,324		\$0	\$0	
E-118	Admin. Expenses Transferred - Credit	922.000	-\$350,210	-\$1,172,667	-\$1,522,877	\$0	\$0	ş
	1. Payroll capitalization adjustment. (Burton)		-\$350,210	\$0		\$0	\$0	
	2. Payroll tax capitalization adjustment. (Burton)		\$0	\$108,407		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$417,704		\$0	\$0	
	4. Employee benefits capitalization adjustment. (Dhority)		\$0	-\$863,370		\$0	\$0	
E-119	LU Lab Alloc Cap	922.100	-\$2,346	\$0	-\$2,346	\$0	\$0	S
	1. To annualize payroll. (Burton)		-\$2,346	\$0		\$0	\$0	
E-122	LABS Labour Captil	922.400	-\$11,596	\$0	-\$11,596	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$11,596	\$0		\$0	\$0	
E-123	LABS Labour Cap	922.500	-\$6,192	\$0	-\$6,192	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$6,192	\$0		\$0	\$0	
E-124	LABS Corp Service Labor	922.600	-\$3,014	\$0	-\$3,014	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$3,014	\$0		\$0	\$0	
E-125	LABS US Corp Labor Cap	922.700	-\$30	\$0	-\$30	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$30	\$0		\$0	\$0	
E-126	LABS Corp US Lab Cap	922.800	-\$55,468	\$0	-\$55,468	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$55,468	\$0		\$0	\$0	
E-127	LU Region Lab Cap	922.900	-\$119,370	\$0	-\$119,370	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$119,370	\$0		\$0	\$0	
E-128	Outside Services Employed	923.000	\$0	\$316,603	\$316,603	\$0	\$0	;

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$335,424		\$0	\$0	
	2. To remove non- labor business development costs from the test year. (Ferguson)		\$0	-\$16,164		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$2,657		\$0	\$0	
E-129	Oustide Services LU HO Alloc	923.100	\$0	-\$11,152	-\$11,152	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$116		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$11,036		\$0	\$0	
E-130	Outside Services APUC HO Alloc	923.200	\$0	\$194,441	\$194,441	\$0	\$0	\$0
	1. To Remove Rebranding Costs. (Burton)		\$0	-\$1,172		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$9,395		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	\$205,008		\$0	\$0	
E-131	LABS Non Labour Alloc	923.400	\$0	-\$199,807	-\$199,807	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$1,555		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$198,252		\$0	\$0	
E-133	LABS US Bus Admin Alloc	923.600	\$0	-\$13,057	-\$13,057	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	\$291		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$13,348		\$0	\$0	
E-135	LU Corp US Admin Alloc	923.800	\$0	-\$32,350	-\$32,350	\$0	\$0	\$(
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$863		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$31,487		\$0	\$0	
E-136	LU Region Admin Alloc	923.900	\$0	-\$33,827	-\$33,827	\$0	\$0	\$
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$220		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$2,433		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$31,174		\$0	\$0	
E-137	Property Insurance	924.000	\$0	\$61,066	\$61,066	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$61,066		\$0	\$0	

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-139	Income Adjustment Description Group Benefits/Workers Comp	926.000	\$0	-\$171,249	-\$171,249	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$29,204	••••,=••	\$0	\$0	
	2. To Annualize Workmans Compensation Expense. (Hardin)		\$0	-\$135,293		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		\$0	-\$6,752		\$0	\$0	
E-140	Cash Balance Pension	926.100	\$0	\$291,684	\$291,684	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$106,617		\$0	\$0	
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$185,067		\$0	\$0	
E-141	FAS 106(Retiree Health Care)	926.200	\$0	-\$975,726	-\$975,726	\$0	\$0	\$0
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$975,726		\$0	\$0	
E-143	Health Care	926.600	\$0	-\$651,151	-\$651,151	\$0	\$0	\$0
	1. To include an annualized level of employee benefits expense. (Dhority)		\$0	-\$651,151		\$0	\$0	
E-145	401K Match	926.900	\$0	\$11,787	\$11,787	\$0	\$0	\$0
	1. To include an annualized level of 401(K) match expense. (Dhority)		\$0	\$11,787		\$0	\$0	
E-146	Regulatory Commission Expenses	928.000	\$0	\$91,648	\$91,648	\$0	\$0	\$0
	1. To include a normalized amount of rate case expense. (Dhority)		\$0	\$55,527		\$0	\$0	
	2. To Annualize PSC Assessment. (Hardin)		\$0	\$36,121		\$0	\$0	
E-147	Misc. General Expenses	930.200	\$0	-\$2,676	-\$2,676	\$0	\$0	\$0
	1. To Remove Certain Dues and Donations Expense. (Burton)		\$0	-\$2,676		\$0	\$0	
E-148	Rents - Admin. Gen. Exp.	931.000	\$0	-\$27,433	-\$27,433	\$0	\$0	\$0
2	1. To Annualize Rents and Leases Expense.(Amenthor)		\$0	-\$27,433	· · · · · · · · · · · · · · · · · · ·	\$0	\$0	
E-151	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,593,530	\$1,593,530
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,605,245	
	2. To remove capitalized depreciation. (Hardin)		\$0	\$0		\$0	-\$11,715	
E-154	Rate Case Expense	407.000	\$0	\$5,345	\$5,345	\$0	\$0	\$0
	1. To include a 5 year amortization of depreciation study costs. (Dhority)		\$0	\$5,345		\$0	\$0	
E-155	EE Amortization Expense	407.300	\$0	\$19,916	\$19,916	\$0	\$0	\$0

A	<u>B</u>	<u>c</u>	D	E	F	G	Н	I
Income	-	_	Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To include an annualized amount of EE amortization		\$0	\$19,916		\$0	\$0	
	expense. (Dhority)							
E-158	Property Taxes	408.000	\$0	-\$356,409	-\$356,409	\$0	\$0	\$0
			¢.	\$250 400		**	¢0.	
	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$356,409		\$0	\$0	
E-159	Payroll Taxes	408.000	\$0	-\$215.315	-\$215.315	\$0	\$0	\$0
L-133	rayion raxes	400.000	φU	-9213,313	-9213,313	ΨŪ	φυ	φU
	1. To annualize payroll taxes. (Burton)		\$0	-\$215,315		\$0	\$0	
E-165	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$2,277,520	\$2,277,520
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,277,520	
			φU	φu		φŪ	<i>\$2,211,320</i>	
E-168	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$2,053,792	-\$2.053.792
E-100	Deferred income faxes - Del. Inc. fax.	410.000	\$U	φU	φU	\$U	-\$2,055,792	-\$2,055,792
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,053,792	
E-169	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$341,983	-\$341,983
						÷-		
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$341,983	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$35,147,443	-\$35,147,443
	Total Operating & Maint. Expense		-\$1,782,753	-\$38,046,032	-\$39,828,785	\$0	\$1,475,275	\$1,475,275
			····	,,	\$00,0 <u></u> _0,100	ψŬ	ψ.,, <b>.</b>	¥.,,210

### Liberty Midstates Natural Gas Case No. GR-2024-0106 Total Company Test Year Ending 12/31/22;Updated to 12/31/23 Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.29%	<u>E</u> 7.52%	<u>F</u> 7.74%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$11,513,667	\$15,413,056	\$15,921,566	\$16,430,078
-						
2 3	ADD TO NET INCOME BEFORE TAXES		¢0 475 407	¢0.475.407	¢0 475 407	¢0 475 407
3 4	Book Depreciation Expense TOTAL ADD TO NET INCOME BEFORE TAXES		<u>\$9,475,107</u> \$9,475,107	<u>\$9,475,107</u> \$9,475,107	<u>\$9,475,107</u> \$9,475,107	<u>\$9,475,107</u> \$9,475,107
•			\$0,110,101	<i><b>v</b>o</i> , <i>o</i> ,	<i><b>Q</b></i> ( <i>i</i> ), <i>i</i> , <i>i</i>	<i><b>v</b>o</i> , <i>i</i> , <i>o</i> , <i>i</i> , <i></i>
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$4,802,283	\$4,802,283	\$4,802,283	\$4,802,283
7	Tax Straight-Line Depreciation		\$9,475,107	\$9,475,107	\$9,475,107	\$9,475,107
8	Excess Tax Depreciation		-\$2,841,919	-\$2,841,919	-\$2,841,919	-\$2,841,919
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$11,435,471	\$11,435,471	\$11,435,471	\$11,435,471
10	NET TAXABLE INCOME		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc Fed. Inc. Tax	400.0001	\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
13 14	Deduct Missouri Income Tax at the Rate of Deduct City Inc Tax - Fed. Inc. Tax	100.000%	\$343,451 \$0	\$483,638 \$0	\$501,919 \$0	\$520,201 \$0
14	Federal Taxable Income - Fed. Inc. Tax		\$9,209,852	\$12,969,054	\$13,459,283	\$13,949,513
16	Federal Income Tax at the Rate of	21.000%	\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
17	Subtract Federal Income Tax Credits					
18	Net Federal Income Tax		\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
40						
19 20	PROVISION FOR MO. INCOME TAX Net Taxable Income - MO. Inc. Tax		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
20	Deduct Federal Income Tax at the Rate of	50.000%	\$967,035	\$1,361,751	\$1,413,225	\$1,464,699
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23	Missouri Taxable Income - MO. Inc. Tax		\$8,586,268	\$12,090,941	\$12,547,977	\$13,005,015
24	Subtract Missouri Income Tax Credits			<b>•</b> / • • • • •		
25	Missouri Income Tax at the Rate of	4.000%	\$343,451	\$483,638	\$501,919	\$520,201
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$9,553,303	\$13,452,692	\$13,961,202	\$14,469,714
28	Deduct Federal Income Tax - City Inc. Tax		\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
29	Deduct Missouri Income Tax - City Inc. Tax		\$343,451	\$483,638	\$501,919	\$520,201
30	City Taxable Income		\$7,275,783	\$10,245,553	\$10,632,834	\$11,020,115
31 32	Subtract City Income Tax Credits City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
52	City income tax at the rate of	0.000 /8	φU	φŪ	φU	φυ
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$1,934,069	\$2,723,501	\$2,826,449	\$2,929,398
35	State Income Tax		\$343,451	\$483,638	\$501,919	\$520,201
36			\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,277,520	\$3,207,139	\$3,328,368	\$3,449,599
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$341,983	-\$341,983	-\$341,983	-\$341,983
41	TOTAL DEFERRED INCOME TAXES		-\$341,983	-\$341,983	-\$341,983	-\$341,983
42	TOTAL INCOME TAX		\$1,935,537	\$2,865,156	\$2,986,385	\$3,107,616
42			\$1,930,037	φ2,000,100	φ2,300,303	φ3,107,010

## Liberty Midstates Natural Gas Case No. GR-2024-0106 Total Company Test Year Ending 12/31/22;Updated to 12/31/23 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
			of Total	Embedded	Cost of	Cost of	Cost of
Line		Dollar	Capital	Cost of	Capital	Capital	Capital
Number	Description	Amount	Structure	Capital	9.00%	9.45%	9.90%
1	Common Stock	\$126,350,924	50.00%		4.500%	4.725%	4.950%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$126,350,924	50.00%	5.58%	2.790%	2.790%	2.790%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$252,701,848	100.00%		7.290%	7.515%	7.740%
8	PreTax Cost of Capital				8.699%	8.994%	9.289%

Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: GR-2024-0106 Date Prepared: 7/18/2024



# **MISSOURI PUBLIC SERVICE COMMISSION**

# **FINANCIAL & BUSINESS ANALYSIS**

# DIRECT

# STAFF ACCOUNTING SCHEDULES

# LIBERTY MIDSTATES NATURAL GAS SOUTHEAST MISSOURI (SEMO) DISTRICT TEST YEAR ENDING DECEMBER 31, 2022 UPDATED THROUGH DECEMBER 31, 2023

# CASE NO. GR-2024-0106

Jefferson City, MO

July 2024

# Liberty Midstates Natural Gas Case No. GR-2024-0106 SEMO Test Year Ending 12/31/22;Updated to 12/31/23 Revenue Requirement

Line	<u>A</u>	<u>B</u> 7.29%	<u>C</u> 7.52%	<u>D</u> 7.74%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$86,021,036	\$86,021,036	\$86,021,036
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$6,270,934	\$6,464,481	\$6,658,028
4	Net Income Available	\$5,043,331	\$5,043,331	\$5,043,331
5	Additional Net Income Required	\$1,227,603	\$1,421,150	\$1,614,697
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,544,858	\$1,605,443	\$1,666,030
8	Current Income Tax Available	\$1,160,586	\$1,160,586	\$1,160,586
9	Additional Current Tax Required	\$384,272	\$444,857	\$505,444
10	Revenue Requirement	\$1,611,875	\$1,866,007	\$2,120,141
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$1,611,875	\$1,866,007	\$2,120,141

# Liberty Midstates Natural Gas Case No. GR-2024-0106 SEMO Test Year Ending 12/31/22;Updated to 12/31/23 RATE BASE SCHEDULE

	٨	D	<b>^</b>
Line	A	<u>B</u>	<u>C</u> Dollar
_	Data Daga Description	Percentage	
Number	Rate Base Description	Rate	Amount
1	Plant In Service		\$121,593,136
2	Less Accumulated Depreciation Reserve		\$28,113,221
3	Net Plant In Service	-	\$93,479,915
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$98,840
6	Contributions in Aid of Construction Amortization		\$0
7	Prepayment		\$0
8	Materials & Supplies		\$179,965
9	Energy Efficiency Regulatory Asset		\$206,815
10	Pension Regulatory Asset		\$486,445
11	Natural Gas in Storage		\$3,877,436
12	TOTAL ADD TO NET PLANT IN SERVICE		\$4,651,821
13	SUBTRACT FROM NET PLANT		
14	Federal Tax Offset	86.2986%	\$1,176,545
15	State Tax Offset	86.2986%	\$208,930
16	City Tax Offset	0.0000%	\$0
17	Interest Expense Offset	11.2904%	\$270,968
18	Contributions in Aid of Construction		\$0
19	OPEB Regulatory Liability		\$611,397
20	Customer Advances for Construction		\$8,068
21	Customer Deposit		\$1,160,920
22	Excess ADIT Regulatory Liability		\$3,262,121
23	Accumulated Deferred Income Taxes		\$5,411,751
24	TOTAL SUBTRACT FROM NET PLANT		\$12,110,700
25	Total Rate Base		\$86,021,036

	A	B	<u>C</u>	D	<u>E</u>	F	G	Н	I
Line	Account #		Total	Adjust.		•	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$894	P-2	\$0	\$894	100.0000%	\$0	\$894
3	302.000	Franchise and Consents	\$25,888	P-3	-\$2	\$25,886	100.0000%	\$0	\$25,886
4	303.000	Misc Intangible	\$13,990	P-4	\$25,746	\$39,736	100.0000%	\$0	\$39,736
5		TOTAL INTANGIBLE PLANT	\$40,772		\$25,744	\$66,516		\$0	\$66,516
6	074 000	DISTRIBUTION PLANT			**		400.00000		**
7	374.000	Land - Dist Plant	\$0	P-7	\$0	\$0 \$202.006	100.0000% 100.0000%	\$0 \$0	\$0 \$202.006
8 9	374.100 374.200	Land Rights - Dist Plant T&D-Lands Rights	\$204,012 \$150,607	P-8 P-9	-\$16 -\$13	\$203,996 \$150,594	100.0000%	\$0 \$0	\$203,996 \$150,594
10	375.000	Structures - Dist Plant	\$63,998	P-10	\$132,926	\$196,924	100.0000%	\$0	\$196,924
11	376.000	Mains	\$1,408,224	P-11	\$85,950	\$1,494,174	100.0000%	\$0	\$1,494,174
12	376.100	T&D-Land Rights -STL	\$7,997,371	P-12	-\$7,998,010	-\$639	100.0000%	\$0	-\$639
13	376.200	T&D-Mains-PLST	\$21,080,043	P-13	-\$12,360,580	\$8,719,463	100.0000%	\$0	\$8,719,463
14	378.000	Meas. & Reg Sta Equip - General	\$3,526,954	P-14	\$21,446,300	\$24,973,254	100.0000%	\$0	\$24,973,254
15	379.000	Meas. & Reg Sta Equip - City Gate	\$3,505,023	P-15	\$36,432	\$3,541,455	100.0000%	\$0	\$3,541,455
16	380.000	Services	\$20,032,719	P-16	\$350,670	\$20,383,389	100.0000%	\$0	\$20,383,389
17	381.000	Meters - Dist Plant	\$10,710,536	P-17	\$2,419,184	\$13,129,720	100.0000%	\$0	\$13,129,720
18 19	382.000 383.000	Meters Installation - Dist Plant House Regulators	\$9,164,324 \$1,438,681	P-18 P-19	\$756,808 \$800,566	\$9,921,132 \$2,239,247	100.0000% 100.0000%	\$0 \$0	\$9,921,132 \$2,239,247
20	383.000	House Regulators - Installations	\$577,549	P-19 P-20	\$800,588 -\$57	\$2,239,247 \$577,492	100.0000%	\$0 \$0	\$2,239,247 \$577,492
20	385.000	Electronic Gas Measuring	\$763,198	P-21	-\$29	\$763,169	100.0000%	\$0	\$763,169
22	389.000	Misc. General Plant Additions	\$0	P-22	\$884,048	\$884,048	100.0000%	\$0	\$884,048
23		TOTAL DISTRIBUTION PLANT	\$80,623,239		\$6,554,179	\$87,177,418		\$0	\$87,177,418
24		TRANSMISSION PLANT							
25	365.000	Land	\$0	P-25	\$0	\$0	100.0000%	\$0	\$0
26	365.100	Land & Land Rights	\$106,661	P-26	-\$9	\$106,652	100.0000%	\$0	\$106,652
27 28	366.000 366.100	T&D-Structures & Improvements T&D-Other Structures	\$2,473 \$22,959	P-27 P-28	\$22,959 -\$22,959	\$25,432 \$0	100.0000% 100.0000%	\$0 \$0	\$25,432
28	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$63,589	P-20 P-29	-\$22,959 -\$63,592	-\$3	100.0000%	\$0 \$0	\$0 -\$3
30	367.100	T&D-Mains-STL	\$7,630,633	P-30	\$65,320	\$7,695,953	100.0000%	\$0 \$0	\$7,695,953
31	367.200	T&D-Mains-LST	\$0	P-31	-\$2	-\$2	100.0000%	\$0	-\$2
32	369.000	T&D-M&R Station Equipment	\$507,965	P-32	-\$40	\$507,925	100.0000%	\$0	\$507,925
33	370.000	Communication Equipment	\$15,676	P-33	\$0	\$15,676	100.0000%	\$0	\$15,676
34		TOTAL TRANSMISSION PLANT	\$8,349,956		\$1,677	\$8,351,633		\$0	\$8,351,633
35		PRODUCTION PLANT			<u> </u>				<u>*0</u>
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land - Gen Plant	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	390.000	General Strucutures & Improvmnt	\$1,022,055	P-39	-\$102	\$1,021,953	100.0000%	\$0	\$1,021,953
40	390.100	GEN-Improvements Leased Premise	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41	390.300	GEN-improvements Lease Premise	\$409,202	P-41	-\$2	\$409,200	100.0000%	\$0	\$409,200
42	391.000	Office Furniture & Equipment	\$495,780	P-42	\$52,360	\$548,140	100.0000%	\$0	\$548,140
43	391.100	Office Furniture	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44	391.300	Computer	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45	392.000	Transporattion Equipment	\$388,402	P-45	-\$261,564	\$126,838	100.0000%	\$0 \$0	\$126,838
46 47	392.100 393.000	Transportation Equipment<12000 lbs Stores Equipment	\$2,625,777 \$229	P-46 P-47	-\$2,020,764 \$2,725,100	\$605,013 \$2,725,329	100.0000% 100.0000%	\$0 \$0	\$605,013 \$2,725,329
48	394.000	Tools, Shop, & Garage Equipment	\$1,036,956	P-48	-\$1,036,769	\$2,725,525	100.0000%	\$0 \$0	\$2,723,325 \$187
49	395.000	Laboratory Equipment	\$0	P-49	\$1,057,262	\$1,057,262	100.0000%	\$0	\$1,057,262
50	396.000	Communication Equipment - AMR	\$879,899	P-50	-\$879,925	-\$26	100.0000%	\$0	-\$26
51	396.100	GEN-Ditchers	\$0	P-51	\$1,227,027	\$1,227,027	100.0000%	\$0	\$1,227,027
52	396.200	GEN-Backhoes	\$244,654	P-52	-\$244,661	-\$7	100.0000%	\$0	-\$7
53	397.000	Communications Equipment	\$17,440	P-53	-\$17,441	-\$1	100.0000%	\$0	-\$1
54	397.200	GEN-Comm Eq. Fixed Radios	\$10,517	P-54	\$17,439	\$27,956	100.0000%	\$0	\$27,956
55	397.300	GEN-Comm Eq. Telemetering	\$0	P-55	\$0	\$0	100.0000%	\$0	\$0
56 57	398.000	Miscellaneous Equipment	\$929,019	P-56	-\$929,087	-\$68	100.0000%	\$0 \$0	-\$68
57 58	398.100 399.000	Misc Additions OTH-Other Tangible Property	\$0 \$0	P-57 P-58	\$0 \$907,928	\$0 \$907,928	100.0000% 100.0000%	\$0 \$0	\$0 \$907,928
58 59		OTH-Other Tangible Liq	\$0	P-56 P-59	\$907,928 \$0	\$907,928 \$0		\$0 \$0	\$907,928 \$0
55	000.100		φ0	1 33	ψŪ	<b>40</b>	100.000070	υψυ	ψŪ

	Α	B	С	D	E	F	G	Н	I
Line	Account #	-	Total	Adjust.	—	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
60	399.300	OTH-Oth Tang Prop-Network H/W	\$0	P-60	-\$97.746	-\$97,746	100.0000%	\$0	-\$97,746
61	399.400	OTH-Oth Tang Prop-PC Hardware	\$97,746	P-61	-\$25,771	\$71,975	100.0000%	\$0	\$71,975
62	399.500	OTH-Oth-Tang Prop-PC Software	\$25,747	P-62	-\$9	\$25,738	100.0000%	\$0	\$25,738
63		TOTAL GENERAL PLANT	\$8,183,423		\$473,275	\$8,656,698		\$0	\$8,656,698
64		INCENTIVE COMP CAPITALIZED							
65		Captialized Incentive Compensation	\$0	P-65	-\$749,542	-\$749,542	100.0000%	\$0	-\$749,542
66		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$749,542	-\$749,542		\$0	-\$749,542
67		GENERAL PLANT - ALLOCATED							
68	303.000	Miscellaneous Intangible	\$0	P-68	\$7,807,081	\$7,807,081	100.0000%	\$0	\$7,807,081
69	374.000	Land and Land Rights	\$0	P-69	\$55,299	\$55,299	100.0000%	\$0	\$55,299
70	390.000	Structures and Improvements	\$0	P-70	\$2,291,075	\$2,291,075	100.0000%	\$0	\$2,291,075
71	391.000	Office Furniture and Equipment	\$0	P-71	\$358,854	\$358,854	100.0000%	\$0	\$358,854
72	392.100	Transportation Equipment less than 12,000	\$0	P-72	\$223,432	\$223,432	100.0000%	\$0	\$223,432
		lbs							
73	394.000	Tools, Shop, and Garage Equipment	\$0	P-73	\$71,327	\$71,327	100.0000%	\$0	\$71,327
74	398.000	Miscellaneous Equipment-Corporate	\$0	P-74	\$54,855	\$54,855	100.0000%	\$0	\$54,855
75	399.000	Other Tangible Property	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76	399.100	Other Tangible Property-Servers-H/W	\$0	P-76	\$0	\$0	100.0000%	\$0	\$0
77	399.300	Other Tangible Property-Network-H/W	\$0	P-77	\$0	\$0	100.0000%	\$0	\$0
78	399.400	Other Tangible Property-PC Hardware	\$0	P-78	\$312,761	\$312,761	100.0000%	\$0	\$312,761
79	399.500	Other Tangible Property-Software	\$0	P-79	\$6,915,729	\$6,915,729	100.0000%	\$0	\$6,915,729
80		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$18,090,413	\$18,090,413		\$0	\$18,090,413
81		COST OF REMOVAL						<b>.</b> .	<b>.</b>
82	108.400	Accumulated Cost of Removal	\$0	P-82	\$0	\$0	100.0000%	\$0	\$0
83	242.000	Accrued Cost of Removal	\$0	P-83	\$0	\$0	100.0000%	<u>\$0</u>	\$0
84		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
85	1	TOTAL PLANT IN SERVICE	\$97,197,390	1	\$24,395,746	\$121,593,136		\$0	\$121,593,136
00			491,191,390		φ <b>2</b> 4,393,740	φ121,393,130		<u>\$0</u>	\$121,J93,130

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-3	Franchise and Consents	302.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-4	Misc Intangible	303.000		\$25,746		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$25,747		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-8	Land Rights - Dist Plant	374.100		-\$16		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$16		\$0	
P-9	T&D-Lands Rights	374.200		-\$13		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$13		\$0	
P-10	Structures - Dist Plant	375.000		\$132,926		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$132,929		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-11	Mains	376.000		\$85,950		\$0
	l	II	l		l	

A	B	<u>C</u>	D	E	<u>F</u>	G
Plant	=	<u> </u>	=	 Total	-	Total
Adj.	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	\$86,064	Amount	Adjustments \$0	Adjustments
	December 31, 2023. (Hardin)		· · · / · ·		•	
	2-To remove capitalized transition costs to		-\$114		\$0	
	comply with Stipulation and Agreement in		-\$114		<b>\$</b> 0	
	Case Nos. GM-2012-0037, GR-2014-0152 and					
	GR-2018-0013. (Ferguson)					
D 40	TOD Lond Disk(s. OT)	070 400		¢7.000.040		¢0
P-12	T&D-Land Rights -STL	376.100		-\$7,998,010		\$0
	1-To include plant additions through		-\$7,997,371		\$0	
	December 31, 2023. (Hardin)					
	2-To remove capitalized transition costs to		-\$639		\$0	
	comply with Stipulation and Agreement in					
	Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)					
P-13	T&D-Mains-PLST	376.200		-\$12,360,580		\$0
			\$40.050.040			
	1-To include plant additions through December 31, 2023. (Hardin)		-\$12,359,812		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in		-\$768		\$0	
	Case Nos. GM-2012-0037, GR-2014-0152 and					
	GR-2018-0013. (Ferguson)					
P-14	Meas. & Reg Sta Equip - General	378.000		\$21,446,300		\$0
	1-To include plant additions through		\$21,446,319		\$0	
	December 31, 2023. (Hardin)					
	2-To remove capitalized transition costs to		-\$19		\$0	
	comply with Stipulation and Agreement in		ψ13		ψŪ	
	Case Nos. GM-2012-0037, GR-2014-0152 and					
	GR-2018-0013. (Ferguson)					
P-15	Meas. & Reg Sta Equip - City Gate	379.000		\$36,432		\$0
		0.01000		400,40L		¥0
			\$36,498		\$0	
. 10	1-To include plant additions through December 31, 2023. (Hardin)	0.000	\$36,498		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u> Totol
Plant Adj.	Diant in Comico Adjustment Description	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description 2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	Number	Amount -\$66	Amount	Adjustments \$0	Adjustments
P-16	Services	380.000		\$350,670		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$351,614		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$944		\$0	
P-17	Meters - Dist Plant	381.000		\$2,419,184		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$2,419,494		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$310		\$0	
P-18	Meters Installation - Dist Plant	382.000		\$756,808		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$774,790		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$17,982		\$0	
P-19	House Regulators	383.000		\$800,566		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$800,698		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$132		\$0	

A	B	<u>C</u>	D	E	<u>F</u>	G
Plant	<u> </u>	<u> </u>	_	Total	_	Total
Adj.	Diant in Comise Adjustment Description	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number P-20	Plant In Service Adjustment Description House Regulators - Installations	Number 384.000	Amount	Amount -\$57	Adjustments	Adjustments \$0
1-20	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	304.000	-\$57	-407	\$0	ΨŬ
P-21	Electronic Gas Measuring	385.000		-\$29		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$29		\$0	
P-22	Misc. General Plant Additions	389.000		\$884,048		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$884,048		\$0	
P-26	Land & Land Rights	365.100		-\$9		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
P-27	T&D-Structures & Improvements	366.000		\$22,959		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$22,959		\$0	
P-28	T&D-Other Structures	366.100		-\$22,959		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$22,959		\$0	
P-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		-\$63,592		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$63,589		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u></u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-30	T&D-Mains-STL	367.100		\$65,320		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$65,963		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$643		\$0	
P-31	T&D-Mains-LST	367.200		-\$2		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$0		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-32	T&D-M&R Station Equipment	369.000		-\$40		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$0		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$40		\$0	
P-39	General Strucutures & Improvmnt	390.000		-\$102		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$102		\$0	
P-41	GEN-improvements Lease Premise	390.300		-\$2		\$0
	l	II	l		l	

A	<u>B</u>	<u>C</u>	D	E	<u>F</u>	G
Plant	—	_	_	Total	_	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2	7.0.000	\$0	
P-42	Office Furniture & Equipment	391.000		\$52,360		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$52,379		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$19		\$0	
P-45	Transporattion Equipment	392.000		-\$261,564		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$261,516		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$48		\$0	
P-46	Transportation Equipment<12000 lbs	392.100		-\$2,020,764		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$2,020,764		\$0	
P-47	Stores Equipment	393.000		\$2,725,100		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$2,725,100		\$0	
P-48	Tools, Shop, & Garage Equipment	394.000		-\$1,036,769		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$1,036,727		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$42		\$0	

Accounting Schedule: 04 Sponsor: B. Hardin Page: 6 of 10

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-49	Laboratory Equipment	395.000		\$1,057,262		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$1,057,262		\$0	
P-50	Communication Equipment - AMR	396.000		-\$879,925		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$879,899		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$26		\$0	
P-51	GEN-Ditchers	396.100		\$1,227,027		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$1,227,037		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$10		\$0	
P-52	GEN-Backhoes	396.200		-\$244,661		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$244,654		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$7		\$0	
P-53	Communications Equipment	397.000		-\$17,441		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	

Accounting Schedule: 04 Sponsor: B. Hardin Page: 7 of 10

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-54	GEN-Comm Eq. Fixed Radios	397.200		\$17,439		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$17,440		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-56	Miscellaneous Equipment	398.000		-\$929,087		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$929,019		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$68		\$0	
P-58	OTH-Other Tangible Property	399.000		\$907,928		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$907,928		\$0	
P-60	OTH-Oth Tang Prop-Network H/W	399.300		-\$97,746		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$97,746		\$0	
P-61	OTH-Oth Tang Prop-PC Hardware	399.400		-\$25,771		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$25,747		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$24		\$0	
P-62	OTH-Oth-Tang Prop-PC Software	399.500		-\$9		\$0

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant		Account	Adjuctment	Total	luriadiational	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
P-65	Captialized Incentive Compensation			-\$749,542		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$749,542		\$0	
P-68	Miscellaneous Intangible	303.000		\$7,807,081		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$7,807,081		\$0	
P-69	Land and Land Rights	374.000		\$55,299		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$55,299		\$0	
P-70	Structures and Improvements	390.000		\$2,291,075		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$2,291,075		\$0	
P-71	Office Furniture and Equipment	391.000		\$358,854		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$358,854		\$0	
P-72	Transportation Equipment less than 12,000 lbs	392.100		\$223,432		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$223,432		\$0	
P-73	Tools, Shop, and Garage Equipment	394.000		\$71,327		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$71,327		\$0	
P-74	Miscellaneous Equipment-Corporate	398.000		\$54,855		\$0

<u>A</u> Plant	B	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$54,855		\$0	
P-78	Other Tangible Property-PC Hardware	399.400		\$312,761		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$312,761		\$0	
P-79	Other Tangible Property-Software	399.500		\$6,915,729		\$0
	1. To include Shared Services Additions through December 31, 2023. (Hardin)		\$7,113,525		\$0	
	2.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$197,796		\$0	
l l	Total Plant Adjustments	n - I	-	\$24,395,746		\$0

	<u>A</u>	<u>B</u>	<u>C</u>	D	<u>E</u>	E	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$894	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$25,886	0.00%	\$0 \$0	ů 0	0.00%
4	303.000	Misc Intangible	\$39,736	0.00%	\$0	Ō	0.00%
5		TOTAL INTANGIBLE PLANT	\$66,516		\$0		
6		DISTRIBUTION PLANT					
7	374.000	Land - Dist Plant	\$0	0.00%	\$0	0	0.00%
8	374.100	Land Rights - Dist Plant	\$203,996	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
9 10	374.200 375.000	T&D-Lands Rights Structures - Dist Plant	\$150,594 \$196,924	2.22%	۵۵ \$4,372	0 45	0.00%
10	376.000	Mains	\$1,494,174	1.97%	\$29,435	45 68	-34.00%
12	376.100	T&D-Land Rights -STL	-\$639	1.97%	-\$13	68	-34.00%
13	376.200	T&D-Mains-PLST	\$8,719,463	1.92%	\$167,414	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$24,973,254	2.66%	\$664,289	47	-25.00%
15	379.000	Meas. & Reg Sta Equip - City Gate	\$3,541,455	2.78%	\$98,452	45	-25.00%
16	380.000	Services	\$20,383,389	4.55%	\$927,444	33	-50.00%
17	381.000	Meters - Dist Plant	\$13,129,720	4.82%	\$632,853	28	-35.00%
18	382.000	Meters Installation - Dist Plant	\$9,921,132	5.40%	\$535,741	0	-35.00%
19	383.000	House Regulators	\$2,239,247	2.27%	\$50,831	44	0.00%
20	384.000	House Regulators - Installations	\$577,492	2.27%	\$13,109	44	0.00%
21 22	385.000 389.000	Electronic Gas Measuring Misc. General Plant Additions	\$763,169 \$884,048	2.27% 0.00%	\$17,324 \$0	45 0	-2.00% 0.00%
22	309.000	TOTAL DISTRIBUTION PLANT	\$87,177,418	0.00%	\$0 \$3,141,251	U	0.00%
25			ψ07,177,410		ψ <b>3</b> , 141,231		
24		TRANSMISSION PLANT					
25	365.000	Land	\$0	0.00%	\$0	0	0.00%
26	365.100	Land & Land Rights	\$106,652	0.00%	\$0	0	0.00%
27	366.000	T&D-Structures & Improvements	\$25,432	2.10%	\$534	50	-5.00%
28	366.100	T&D-Other Structures	\$0	2.10%	\$0	50	-5.00%
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	-\$3	1.57%	\$0	70	-10.00%
30 31	367.100 367.200	T&D-Mains-STL	\$7,695,953	1.57%	\$120,826 \$0	70 70	-10.00%
31	369.000	T&D-Mains-LST T&D-M&R Station Equipment	-\$2 \$507,925	1.57% 2.04%	ەن \$10,362	70 49	-10.00% 0.00%
32	370.000	Communication Equipment	\$15,676	4.35%	\$682	23	0.00%
34	070.000	TOTAL TRANSMISSION PLANT	\$8,351,633	4.0070	\$132,404	20	0.0070
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35		PRODUCTION PLANT					
36		TOTAL PRODUCTION PLANT	\$0		\$0		
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37		GENERAL PLANT			<b>*</b> *		
38	389.000 390.000	Land - Gen Plant	\$0	0.00%	\$0 \$26.462	0	0.00%
39 40	390.000	General Strucutures & Improvmnt GEN-Improvements Leased Premise	\$1,021,953 \$0	2.56% 2.56%	\$26,162 \$0	39 39	0.00% 0.00%
40	390.300	GEN-improvements Lease Premise	\$409,200	2.56%	\$0 \$10,476	39	0.00%
42	391.000	Office Furniture & Equipment	\$548,140	4.55%	\$24,940	22	0.00%
43	391.100	Office Furniture	\$0	0.00%	\$0	0	0.00%
44	391.300	Computer	\$0	0.00%	\$0	0	0.00%
45	392.000	Transporattion Equipment	\$126,838	11.75%	\$14,903	8	6.00%
46	392.100	Transportation Equipment<12000 lbs	\$605,013	11.75%	\$71,089	8	6.00%
47	393.000	Stores Equipment	\$2,725,329	4.35%	\$118,552	23	0.00%
48	394.000	Tools, Shop, & Garage Equipment	\$187	5.56%	\$10	18	0.00%
49	395.000	Laboratory Equipment	\$1,057,262	3.57%	\$37,744	28	0.00%
50	396.000	Communication Equipment - AMR	-\$26	6.83%	-\$2	12	18.00%
51 52	396.100 396.200	GEN-Ditchers GEN-Backhoes	\$1,227,027 -\$7	6.83% 6.83%	\$83,806 \$0	12 12	18.00% 18.00%
52	396.200	Communications Equipment	-\$7	6.25%	\$0 \$0	12	0.00%
00	331.000		-γı	0.20/0	ψυ	10	0.0070

Accounting Schedule: 05 Sponsor: A. Coffer Page: 1 of 2

Line	<u>A</u> Account	B	<u>C</u> MO Adjusted	<u>D</u> Depreciation	<u>E</u> Depreciation	<u>F</u> Average	<u>G</u> Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
Number	Number	Frank Account Description	Jurisuictional	Nale	Expense	LIIC	Salvaye
54	397.200	GEN-Comm Eq. Fixed Radios	\$27,956	6.25%	\$1,747	16	0.00%
55	397.300	GEN-Comm Eq. Telemetering	\$0	6.25%	\$0	16	0.00%
56	398.000	Miscellaneous Equipment	-\$68	5.00%	-\$3	20	0.00%
57	398.100	Misc Additions	\$0	0.00%	\$0	0	0.00%
58	399.000	OTH-Other Tangible Property	\$907,928	4.76%	\$43,217	21	0.00%
59	399.100	OTH-Other Tangible Lig	\$0	0.00%	\$0	0	0.00%
60	399.300	OTH-Oth Tang Prop-Network H/W	-\$97,746	12.50%	-\$12,218	8	0.00%
61	399.400	OTH-Oth Tang Prop-PC Hardware	\$71,975	14.29%	\$10,285	7	0.00%
62	399.500	OTH-Oth-Tang Prop-PC Software	\$25,738	12.50%	\$3,217	8	0.00%
63		TOTAL GENERAL PLANT	\$8,656,698		\$433,925		
64		INCENTIVE COMP CAPITALIZED					
65		Captialized Incentive Compensation	-\$749,542	4.02%	-\$30,132	0	0.00%
66		TOTAL INCENTIVE COMP CAPITALIZED	-\$749,542		-\$30,132		
			. ,				
67		GENERAL PLANT - ALLOCATED					
68	303.000	Miscellaneous Intangible	\$7,807,081	0.00%	\$0	0	0.00%
69	374.000	Land and Land Rights	\$55,299	0.00%	\$0	0	0.00%
70	390.000	Structures and Improvements	\$2,291,075	2.50%	\$57,277	40	0.00%
71	391.000	Office Furniture and Equipment	\$358,854	5.00%	\$17,943	20	0.00%
72	392.100	Transportation Equipment less than 12,000	\$223,432	9.40%	\$21,003	10	6.00%
		lbs					
73	394.000	Tools, Shop, and Garage Equipment	\$71,327	5.00%	\$3,566	20	0.00%
74	398.000	Miscellaneous Equipment-Corporate	\$54,855	5.00%	\$2,743	20	0.00%
75	399.000	Other Tangible Property	\$0	14.29%	\$0	7	0.00%
76	399.100	Other Tangible Property-Servers-H/W	\$0	20.00%	\$0	5	0.00%
77	399.300	Other Tangible Property-Network-H/W	\$0	14.29%	\$0	7	0.00%
78	399.400	Other Tangible Property-PC Hardware	\$312,761	20.00%	\$62,552	5	0.00%
79	399.500	Other Tangible Property-Software	\$6,915,729	14.29%	\$988,258	7	0.00%
80		TOTAL GENERAL PLANT - ALLOCATED	\$18,090,413		\$1,153,342		
81		COST OF REMOVAL					
82	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
83	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
84		TOTAL COST OF REMOVAL	\$0		\$0	-	
85		Total Depreciation	\$121,593,136		\$4,830,790		

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>l</u>
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$894	R-2	-\$894	\$0	100.0000%	\$0	\$0
3	302.000	Franchise and Consents	\$25,888	R-3	\$0	\$25,888	100.0000%	\$0	\$25,888
4	303.000	Misc Intangible	\$13,990	R-4	\$34,399	\$48,389	100.0000%	\$0	\$48,389
5		TOTAL INTANGIBLE PLANT	\$40,772		\$33,505	\$74,277		\$0	\$74,277
6 7	374.000	DISTRIBUTION PLANT	\$0	R-7	¢0	\$0	400.00000/	¢o	¢0
8	374.000	Land - Dist Plant Land Rights - Dist Plant	\$0	R-7 R-8	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
9	374.200	T&D-Lands Rights	\$0	R-9	\$0	\$0 \$0	100.0000%	\$0	\$0
10	375.000	Structures - Dist Plant	\$21,321	R-10	\$4,141	\$25,462	100.0000%	\$0	\$25,462
11	376.000	Mains	\$325,800	R-11	-\$52,885	\$272,915	100.0000%	\$0	\$272,915
12	376.100	T&D-Land Rights -STL	\$3,419,928	R-12	-\$3,419,928	\$0	100.0000%	\$0	\$0
13	376.200	T&D-Mains-PLST	\$4,192,614	R-13	-\$1,181,590	\$3,011,024	100.0000%	\$0	\$3,011,024
14	378.000	Meas. & Reg Sta Equip - General	\$370,923	R-14	\$3,862,806	\$4,233,729	100.0000%	\$0	\$4,233,729
15	379.000	Meas. & Reg Sta Equip - City Gate	\$697,343	R-15	\$25,866	\$723,209	100.0000%	\$0	\$723,209
16	380.000	Services	\$6,396,502	R-16	-\$5,382,497	\$1,014,005	100.0000%	\$0	\$1,014,005
17	381.000	Meters - Dist Plant	-\$1,865,891	R-17	\$1,865,891	\$0	100.0000%	\$0	\$0
18 19	382.000 383.000	Meters Installation - Dist Plant	\$3,833,661	R-18	\$25,424	\$3,859,085	100.0000%	\$0 \$0	\$3,859,085
19 20	383.000	House Regulators House Regulators - Installations	\$1,090,871 \$468,951	R-19 R-20	\$1,098,955 \$123,812	\$2,189,826 \$592,763	100.0000% 100.0000%	\$0 \$0	\$2,189,826 \$592,763
20	385.000	Electronic Gas Measuring	\$244,536	R-20 R-21	\$123,812	\$258,842	100.0000%	\$0 \$0	\$258,842
22	389.000	Misc. General Plant Additions	\$0	R-21	\$40,705	\$40,705	100.0000%	\$0 \$0	\$40,705
23	000.000	TOTAL DISTRIBUTION PLANT	\$19,196,559		-\$2,974,994	\$16,221,565	100.000078	\$0	\$16,221,565
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24		TRANSMISSION PLANT							
25	365.000	Land	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26	365.100	Land & Land Rights	\$2,241	R-26	-\$136	\$2,105	100.0000%	\$0	\$2,105
27	366.000	T&D-Structures & Improvements	\$2,291	R-27	\$5,235	\$7,526	100.0000%	\$0	\$7,526
28	366.100	T&D-Other Structures	\$4,834	R-28	-\$4,834	\$0	100.0000%	\$0	\$0
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$28,402	R-29	\$4,187,054	\$4,215,456	100.0000%	\$0	\$4,215,456
30 31	367.100 367.200	T&D-Mains-STL T&D-Mains-LST	\$4,949,703	R-30 R-31	-\$4,949,703	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0
32	369.000	T&D-Mains-LST T&D-M&R Station Equipment	\$0 \$324,682	R-31	\$0 \$57,279	\$0 \$381,961	100.0000%	\$0 \$0	\$381,961
33	370.000	Communication Equipment	\$4,936	R-32	\$682	\$5,618	100.0000%	\$0 \$0	\$5,618
34	010.000	TOTAL TRANSMISSION PLANT	\$5,317,089		-\$704,423	\$4,612,666	100.000078	\$0	\$4,612,666
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35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		GENERAL PLANT							
38	389.000	Land - Gen Plant	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39 40	390.000 390.100	General Strucutures & Improvmnt GEN-Improvements Leased Premise	\$573,141	R-39 R-40	\$26,124 \$0	\$599,265 \$0	100.0000% 100.0000%	\$0 \$0	\$599,265 \$0
40 41	390.100	GEN-improvements Lease Premise	\$0 \$66,672	R-40 R-41	\$35,235	\$0 \$101.907	100.0000%	\$0 \$0	\$101.907
41	390.300	Office Furniture & Equipment	\$200,496	R-41 R-42	-\$29,714	\$170,782	100.0000%	\$0 \$0	\$170,782
43	391.100	Office Furniture	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44	391.300	Computer	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45	392.000	Transporattion Equipment	\$267,174	R-45	-\$43,134	\$224,040	100.0000%	\$0	\$224,040
46	392.100	Transportation Equipment<12000 lbs	\$1,424,331	R-46	\$153,022	\$1,577,353	100.0000%	\$0	\$1,577,353
47	393.000	Stores Equipment	\$229	R-47	\$4	\$233	100.0000%	\$0	\$233
48	394.000	Tools, Shop, & Garage Equipment	\$188,896	R-48	\$61,110	\$250,006	100.0000%	\$0	\$250,006
49	395.000	Laboratory Equipment	-\$75	R-49	\$75	\$0	100.0000%	\$0	\$0
50	396.000	Communication Equipment - AMR	\$360,342	R-50	\$153,966	\$514,308	100.0000%	\$0	\$514,308
51	396.100	GEN-Ditchers	\$5,901	R-51	-\$5,901	\$0	100.0000%	\$0	\$0
52 52	396.200	GEN-Backhoes	\$53,742	R-52	-\$53,742	\$0 \$21 892	100.0000%	\$0 \$0	\$0
53 54	397.000 397.200	Communications Equipment GEN-Comm Eq. Fixed Radios	\$13,623 \$8,234	R-53 R-54	\$8,259 -\$8,234	\$21,882 \$0	100.0000% 100.0000%	\$0 \$0	\$21,882 \$0
54 55	397.200	GEN-Comm Eq. Telemetering	-\$2,129	R-54 R-55	-\$6,234 \$2,129	\$0 \$0	100.0000%	\$0 \$0	\$0
55	398.000	Miscellaneous Equipment	\$304,209	R-55 R-56	-\$5,341	\$0 \$298,868	100.0000%	\$0 \$0	\$298,868
57	398.100	Misc Additions	\$304,203	R-57	\$0	\$230,000 \$0	100.0000%	\$0 \$0	\$230,000
58	399.000	OTH-Other Tangible Property	\$0	R-58	\$105	\$105	100.0000%	\$0	\$105
59	399.100	OTH-Other Tangible Liq	\$0	R-59	\$43,866	\$43,866	100.0000%	\$0	\$43,866
60	399.300	OTH-Oth Tang Prop-Network H/W	\$0	R-60	\$0	\$0	100.0000%	\$0	\$0
61	399.400	OTH-Oth Tang Prop-PC Hardware	-\$43,866	R-61	\$43,866	\$0	100.0000%	\$0	\$0
62	399.500	OTH-Oth-Tang Prop-PC Software	\$22,634	R-62	-\$8	\$22,626	100.0000%	\$0	\$22,626

	Α	B	<u>C</u>	D	E	E	G	H	l
Line	Account		Total	Adjust.		As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
63		TOTAL GENERAL PLANT	\$3,443,554		\$381,687	\$3,825,241		\$0	\$3,825,241
64		INCENTIVE COMP CAPITALIZED							
65		Captialized Incentive Compensation	\$0	R-65	-\$97,765	-\$97,765	100.0000%	\$0	-\$97,765
66		TOTAL INCENTIVE COMP CAPITALIZED	\$0		-\$97,765	-\$97,765		\$0	-\$97,765
67		GENERAL PLANT - ALLOCATED							
68	303.000	Miscellaneous Intangible	\$0	R-68	\$6,305,674	\$6,305,674	100.0000%	\$0	\$6,305,674
69	374.000	Land and Land Rights	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.000	Structures and Improvements	\$0	R-70	\$502,016	\$502,016	100.0000%	\$0	\$502,016
71	391.000	Office Furniture and Equipment	\$0	R-71	\$158,687	\$158,687	100.0000%	\$0	\$158,687
72	392.100	Transportation Equipment less than 12,000	\$0	R-72	\$167,621	\$167,621	100.0000%	\$0	\$167,621
		lbs							
73	394.000	Tools, Shop, and Garage Equipment	\$0	R-73	\$21,009	\$21,009	100.0000%	\$0	\$21,009
74	398.000	Miscellaneous Equipment-Corporate	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	399.000	Other Tangible Property	\$0	R-75	\$32,654	\$32,654	100.0000%	\$0	\$32,654
76	399.100	Other Tangible Property-Servers-H/W	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	399.300	Other Tangible Property-Network-H/W	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	399.400	Other Tangible Property-PC Hardware	\$0	R-78	\$293,685	\$293,685	100.0000%	\$0	\$293,685
79	399.500	Other Tangible Property-Software	\$0	R-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$7,481,346	\$7,481,346		\$0	\$7,481,346
81		COST OF REMOVAL							
82	108.400	Accumulated Cost of Removal	-\$5,773,014	R-82	\$0	-\$5,773,014	100.0000%	\$0	-\$5,773,014
83	242.000	Accrued Cost of Removal	\$1,768,905	R-83	\$0	\$1,768,905	100.0000%	\$0	\$1,768,905
84		TOTAL COST OF REMOVAL	-\$4,004,109		\$0	-\$4,004,109		\$0	-\$4,004,109
85		TOTAL DEPRECIATION RESERVE	\$23,993,865		\$4,119,356	\$28,113,221		\$0	\$28,113,221

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	G
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-2	Intangible Plant Organization	301.000		-\$894		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$894		\$0	
R-4	Misc Intangible	303.000		\$34,399		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$34,399		\$0	
R-10	Structures - Dist Plant	375.000		\$4,141		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,142		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-11	Mains	376.000		-\$52,885		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$52,863		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$22		\$0	
R-12	T&D-Land Rights -STL	376.100		-\$3,419,928		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,419,928		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$121		\$0	
	3. To adjust for negative reserve. (Coffer)		\$121		\$0	
R-13	T&D-Mains-PLST	376.200		-\$1,181,590		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$1,181,326		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$143		\$0	
	3. To adjust for negative reserve. (Coffer)		-\$121		\$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$3,862,806		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,862,812		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$25,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$25,887		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$21		\$0	
R-16	Services	380.000		-\$5,382,497		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36,877		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$484		\$0	
	3.To adjust negative reserve. (Coffer)		-\$5,418,890		\$0	
R-17	Meters - Dist Plant	381.000		\$1,865,891		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,552,881		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$118		\$0	
	3.To adjust negative reserve. (Coffer)		\$5,418,890		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$25,424		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$33,197		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$7,773		\$0	
R-19	House Regulators	383.000		\$1,098,955		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,099,003		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$48		\$0	
R-20	House Regulators - Installations	384.000		\$123,812		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$123,829		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$17		\$0	
R-21	Electronic Gas Measuring	385.000		\$14,306		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$14,315		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$9		\$0	
R-22	Misc. General Plant Additions	389.000		\$40,705		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$40,705		\$0	
R-26	Land & Land Rights	365.100		-\$136		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$136		\$0	
R-27	T&D-Structures & Improvements	366.000		\$5,235		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$5,235		\$0	
R-28	T&D-Other Structures	366.100		-\$4,834		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,834		\$0	
R-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$4,187,054		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,186,947		\$0	
	2.To adjust negative reserve. (Coffin)		\$107		\$0	
R-30	T&D-Mains-STL	367.100		-\$4,949,703		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,949,703		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$107		\$0	
	3.To adjust negative reserve. (Coffin)		\$107		\$0	
R-32	T&D-M&R Station Equipment	369.000		\$57,279		\$0

Adjustment Number       Accumulated Depreciation Reserve Acount Amount       Adjustment Amount Amount Amount       Adjustment Adjustments       Juric dictional Adjustments       Juric dictional Adjustments       Juric dictional Adjustments         1-To include accumulated reserve through December 31, 2023, (Hardin)       \$57,292       \$0       \$0         R-33       Communication Equipment       \$70,000       \$682       \$0         R-33       Communication Equipment       \$70,000       \$682       \$0         R-34       Communication Equipment       \$70,000       \$682       \$0         R-39       General Strucutures & Improvent       390,000       \$26,125       \$0         1-To include accumulated reserve through December 31, 2023, (Hardin)       \$26,165       \$0       \$0         2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013, (Ferauson)       \$35,236       \$0         R-41       GEN-improvement Lesse Premise       390,300       \$35,236       \$0         2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013, (Ferauson)       \$31       \$0         R-42       Office Furniture & Equipment       391,000       -\$23,704       \$0	<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
1-To include accumulated reserve through December 31, 2023. (Hardin)       \$97,292       \$0         2-To remove depreciation reserve associated with capitalized transition costs to comply with Stiputation And Agreement in Case Nos, GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferrauson)       370.000       \$682       \$0         R-33       Communication Equipment       370.000       \$682       \$0         1-To include accumulated reserve through December 31, 2023. (Hardin)       390.000       \$26,124       \$0         R-39       General Structutures & Improvant       390.000       \$26,124       \$0         1-To include accumulated reserve through December 31, 2023. (Hardin)       \$26,165       \$0         2-To remove depreciation reserve associated with capitalized transition costs to comply with Stiputation And Agreement in Case Nos, GM- 2012-0037, GR-2014-0152 and GR-2016-0013. (Ferauson)       \$303.00       \$35,235       \$0         R-41       GEN-improvements Lease Premise       390.300       \$35,236       \$0         2-To remove depreciation reserve associated with capitalized transition costs to comply with Stiputation And Agreement in Case Nos, GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)       \$31       \$0         R-42       Office Furniture & Equipment       391.000       -\$29,704       \$0         2-To remove depreciation reserve associated with capitalized transition costs to comply with Stiputation And Agreement in Case Nos, GM- 2012-	Adjustment				Adjustment		Jurisdictional
with capitalized 'ransition costs to comply with Sipulation And Agreement In Case Nos. GM- 2012-2037, GR-2014-0152 and GR-2018-0013. (Ferouson)370.000\$682\$00R-33Communication Equipment370.000\$682\$001-70 include accumulated reserve through December 31, 2023. (Hardin)\$0000\$26,124\$001-70 include accumulated reserve through December 31, 2023. (Hardin)\$20,000\$26,124\$002-70 remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement In Case Nos. GM- 2012-2037, GR-2014-0152 and GR-2018-0013. (Ferouson)\$30,300\$35,235\$00R-41GEN-improvements Lease Premise390.300\$35,235\$002-70 remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement In Case Nos. GM- 2012-2037, GR-2014-0152 and GR-2018-0013. (Ferouson)\$35,236\$0R-41GEN-improvements Lease Premise390.300\$35,235\$002-70 remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement\$31.000\$35,236\$02-70 remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement\$391.000\$22,714\$0R-42Office Furniture & Equipment\$91.000\$22,704\$02-70 remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement\$91.000\$20,704\$02-70 remove depreciation reserve associated with capitalized t		1-To include accumulated reserve through		\$57,292		, <b>,</b>	
International problemDataDataData1-To include accumulated reserve through December 31, 2023, (Hardin)390.000\$26,124\$0R-39General Strucutures & Improvent390.000\$26,124\$01-To include accumulated reserve through December 31, 2023, (Hardin)\$26,165\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferouson)\$30,300\$35,235\$0R-41GEN-improvements Lease Premise390.300\$35,236\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferouson)\$315,236\$0R-42Office Furniture & Equipment391.000-\$29,714\$0R-42Office Furniture & Equipment391.000-\$29,704\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferouson)-\$10\$0R-42Office Furniture & Equipment391.000-\$29,704\$01-To include accumulated reserve through December 31, 2023. (Hardin)-\$10\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferouson)-\$10\$0		with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.		-\$13		\$0	
December 31, 2023. (Hardin)390.000\$26,124R-39General Strucutures & Improvmnt390.000\$26,1241-To include accumulated reserve through December 31, 2023. (Hardin)\$26,165\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Fercuson)-\$41\$0R-41GEN-improvements Lease Premise390.300\$35,235\$0R-41GEN-improvements Lease Premise390.300\$35,236\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Fercuson)\$35,236\$0R-42Office Furniture & Equipment391.000-\$29,714\$0R-42Office Furniture & Equipment391.000-\$29,704\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. 	R-33	Communication Equipment	370.000		\$682		\$0
1-To include accumulated reserve through December 31, 2023. (Hardin)\$26,165\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.\$30.300\$35,235\$0R-41GEN-improvements Lease Premise390.300\$35,235\$01-To include accumulated reserve through December 31, 2023. (Hardin)\$30.300\$35,236\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.\$31.000-\$29,714\$0R-42Office Furniture & Equipment391.000-\$29,714\$01-To include accumulated reserve through December 31, 2023. (Hardin)\$31.000-\$29,714\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.\$91.000-\$29,714\$01-To include accumulated reserve through December 31, 2023. (Hardin)\$91.000-\$29,704\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.\$0-\$10\$0		-		\$682		\$0	
December 31, 2023. (Hardin)So2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)-\$41\$0R-41GEN-improvements Lease Premise390.300\$35,235\$01-To include accumulated reserve through December 31, 2023. (Hardin)\$35,236\$0\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)\$391.000-\$29,714\$0R-42Office Furniture & Equipment391.000-\$29,714\$01-To include accumulated reserve through December 31, 2023. (Hardin)-\$203, GR-2014-0152 and GR-2018-0013. (Ferauson)\$0-\$29,714\$0R-42Office Furniture & Equipment391.000-\$29,714\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)\$0-\$29,714\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)-\$10\$0	R-39	General Strucutures & Improvmnt	390.000		\$26,124		\$0
with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)390.300\$35,235\$0R-41GEN-improvements Lease Premise390.300\$35,235\$01-To include accumulated reserve through December 31, 2023. (Hardin)\$35,236\$0\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)\$91.000-\$29,714\$0R-42Office Furniture & Equipment391.000-\$29,704\$01-To include accumulated reserve through December 31, 2023. (Hardin)-\$10\$0\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)391.000-\$29,704\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)-\$10\$0		•		\$26,165		\$0	
1-To include accumulated reserve through December 31, 2023. (Hardin)\$35,236\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)-\$1\$0R-42Office Furniture & Equipment December 31, 2023. (Hardin)391.000-\$29,714\$02-To remove depreciation reserve through December 31, 2023. (Hardin)-\$10\$0-\$29,704\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)-\$10\$0		with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.		-\$41		\$0	
December 31, 2023. (Hardin)2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)-\$1\$0R-42Office Furniture & Equipment391.000-\$29,714\$01-To include accumulated reserve through December 31, 2023. (Hardin)-\$29,704\$0\$02-To remove depreciation reserve associated with capitalized transition costs to comply with 	R-41	GEN-improvements Lease Premise	390.300		\$35,235		\$0
with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)391.000-\$29,714R-42Office Furniture & Equipment391.000-\$29,714\$01-To include accumulated reserve through December 31, 2023. (Hardin)-\$29,704\$02-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)-\$10\$0				\$35,236		\$0	
1-To include accumulated reserve through December 31, 2023. (Hardin) 2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.		-\$1		\$0	
December 31, 2023. (Hardin) 2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	R-42	Office Furniture & Equipment	391.000		-\$29,714		\$0
with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		1-To include accumulated reserve through		-\$29,704		\$0	
R-45 Transporattion Equipment 392.000 -\$43.134 \$0		with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013.		-\$10		\$0	
	R-45	Transporattion Equipment	392.000		-\$43,134		\$0

Accounting Schedule: 07 Sponsor: B. Hardin Page: 5 of 10

<u>A</u> Reserve	B	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$43,077		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$57		\$0	
R-46	Transportation Equipment<12000 lbs	392.100		\$153,022		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$153,022		\$0	
R-47	Stores Equipment	393.000		\$4		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4		\$0	
R-48	Tools, Shop, & Garage Equipment	394.000		\$61,110		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$61,172		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$23		\$0	
	3. To adjust negative reserve.(Coffer)		-\$39		\$0	
R-49	Laboratory Equipment	395.000		\$75		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$36		\$0	
	2. To adjust negative reserve.(Coffer)		\$39		\$0	
R-50	Communication Equipment - AMR	396.000		\$153,966		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$154,000		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$20		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	3. To adjust negative reserve.(Coffer)		-\$14		\$0	
R-51	GEN-Ditchers	396.100		-\$5,901		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,901		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$8		\$0	
	3. To adjust negative reserve.(Coffer)		\$8		\$0	
R-52	GEN-Backhoes	396.200		-\$53,742		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$53,742		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$6		\$0	
	3. To adjust negative reserve.(Coffer)		\$6		\$0	
R-53	Communications Equipment	397.000		\$8,259		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,261		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
	3. To adjust negative reserve.(Coffer)		-\$1		\$0	
R-54	GEN-Comm Eq. Fixed Radios	397.200		-\$8,234		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,234		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	<ul> <li>2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)</li> <li>3. To adjust negative reserve.(Coffer)</li> </ul>		-\$1		\$0	
D 55	CEN Comm En Talamatarian	207 200		¢0.400		0.2
R-55	GEN-Comm Eq. Telemetering 1-To include accumulated reserve through December 31, 2023. (Hardin)	397.300	\$2,129	\$2,129	\$0	\$0
R-56	Miscellaneous Equipment	398.000		-\$5,341		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$59,572		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$31		\$0	
	3. To adjust negative reserve. (Coffin)		-\$64,882		\$0	
R-58	OTH-Other Tangible Property	399.000		\$105		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$105		\$0	
R-59	OTH-Other Tangible Liq	399.100		\$43,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$43,866		\$0	
R-61	OTH-Oth Tang Prop-PC Hardware	399.400		\$43,866		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,643		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$25		\$0	
	3. To adjust negative reserve. (Coffin)		\$42,248		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-62	OTH-Oth-Tang Prop-PC Software	399.500		-\$8		\$0
	1-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$8		\$0	
R-65	Captialized Incentive Compensation			-\$97,765		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$97,765		\$0	
R-68	Miscellaneous Intangible	303.000		\$6,305,674		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$6,305,674		\$0	
R-70	Structures and Improvements	390.000		\$502,016		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$812,571		\$0	
	2. To adjust negative reserve. (Coffer)		-\$310,555		\$0	
R-71	Office Furniture and Equipment	391.000		\$158,687		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$158,687		\$0	
R-72	Transportation Equipment less than 12,000 lbs	392.100		\$167,621		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$167,621		\$0	
R-73	Tools, Shop, and Garage Equipment	394.000		\$21,009		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$21,009		\$0	
R-75	Other Tangible Property	399.000		\$32,654		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$32,654		\$0	
R-78	Other Tangible Property-PC Hardware	399.400		\$293,685		\$0
	1-To include accumulated reserve for Shared Services additions through December 31, 2023. (Hardin)		\$293,685		\$0	
	Total Reserve Adjustments	1		\$4,119,356		\$0

## Liberty Midstates Natural Gas Case No. GR-2024-0106 SEMO Test Year Ending 12/31/22;Updated to 12/31/23 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expense	<u>E</u> Net Lag	<u>F</u> Factor	<u>G</u> CWC Reg
Number	Description	Adj. Expenses		•	Net Lag C - D		B x F
Induniber	Description	Auj. Expenses	Lag	Lag	C-D	(Col E / 365)	DXF
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$1,461,037	50.01	12.96	37.05	0.101507	\$148,305
3	Incentive Compensation	\$71,011	50.01	292.50	-242.49	-0.664356	-\$47,177
4	401K	\$129,250	50.01	-2.04	52.05	0.142603	\$18,431
5	Pension Expense	\$364,686	50.01	54.00	-3.99	-0.010932	-\$3,987
6	OPEB	\$0	50.01	240.50	-190.49	-0.521890	\$0
7	Employee Benefits	\$705,948	50.01	29.37	20.64	0.056548	\$39,920
8	Purchased Gas Expense	\$18,813,204	50.01	40.61	9.40	0.025753	\$484,496
9	Purchased Gas Expense Out	-\$18,813,204	50.01	40.61	9.40	0.025753	-\$484,496
10	Bad Debt Expense	\$402,484	0.00	0.00	0.00	0.000000	\$0
11	Cash Vouchers	\$1,668,900	50.01	52.67	-2.66	-0.007279	-\$12,148
12	TOTAL OPERATION AND MAINT. EXPENSE	\$4,803,316					\$143,344
13	TAXES						
14	Property Tax	\$1,029,020	50.01	159.31	-109.30	-0.299452	-\$308,142
15	Employer Portion of FICA	\$70,929	50.01	11.96	38.05	0.104247	\$7,394
16	Federal and State Unemployment Tax	\$26,715	50.01	75.29	-25.28	-0.069260	-\$1,850
17	TOTAL TAXES	\$1,126,664					-\$302,598
18	OTHER EXPENSES						
19	PSC Assessment	\$100,916	50.01	-168.50	218.51	0.598658	\$60,414
20	TOTAL OTHER EXPENSES	\$100,916					\$60,414
21	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$98,840
22	TAX OFFSET FROM RATE BASE						
22	Federal Tax Offset	\$1.363.342	50.01	365.00	-314.99	-0.862986	-\$1,176,545
23 24	State Tax Offset	\$1,363,342	50.01	365.00	-314.99	-0.862986	-\$1,176,545 -\$208,930
24 25	City Tax Offset	\$242,101 \$0	0.00	0.00	-314.99	0.000000	-\$200,930 \$0
25	Interest Expense Offset	\$2,399,987	50.01	91.22	-41.21	-0.112904	-\$270,968
27	TOTAL OFFSET FROM RATE BASE	\$4,005,430	00.01	01.22	71161	0.112004	-\$1,656,443
		ψ-1,000,400					ψ1,000,440
28	TOTAL CASH WORKING CAPITAL REQUIRED			1			-\$1,755,283
20							ψ1,100,200

			•		_	_	•				14		
Line	Accession	<u>B</u>	<u>C</u> Teat Year	<u>D</u> Teat Year	<u>E</u> Toot Voor	<u>F</u>	<u>G</u> Total Commony	<u>H</u> Total Campony	<u> </u>	<u>J</u> Junio distisus d	<u>K</u> MO Final Adi		MO Adi luni
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number		Total Company	Allocations		MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	Income Description	(D+E)	Labor	NOII Labor	Number	Adjustments (From Adi. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adi, Sch.)	(H x I) + J	L + M	
Rev-4		OPERATING REVENUES	(D+E)			1	(From Auj. Scn.)	(0+0)	1	(FIOIII Auj. Scil.)	(П Х I) + Ј		
Rev-5		Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6		Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7		Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8		Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9		La. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Revenues	\$8,314,402			Rev-10		\$8,314,402	100.0000%	\$613,817	\$8.928.219		
Rev-11	481.000	Small General Service Revenue	\$1,305,811			Rev-11		\$1,305,811	100.0000%	\$67,270	\$1,373,081		
Rev-12	481.000	Medium General Service Revenue	\$1,806,505			Rev-12		\$1,806,505	100.0000%	\$78,356	\$1,884,861		
Rev-13	481.000	Large General Service Revenue	\$450,937			Rev-13		\$450,937	100.0000%	\$56,233	\$507,170		
Rev-14	481.000	Interruptible Revenue	\$18,000			Rev-14		\$18,000	100.0000%	\$131,256	\$149,256		
Rev-15	489.000	Transportation Revenues	\$3,828,088			Rev-15		\$3,828,088	100.0000%	-\$661,358	\$3,166,730		
Rev-16		WNA Revenue	\$246,386			Rev-16		\$246,386	100.0000%	-\$246,386	\$0		
Rev-17		Unbilled Revenue	-\$105,154			Rev-17		-\$105,154	100.0000%	\$105,154	\$0		
Rev-18		ISRS Revenue	\$360,237			Rev-18		\$360,237	100.0000%	-\$360,237	\$0		
Rev-19		PGA Revenue	\$18,809,329			Rev-19		\$18,809,329	100.0000%	-\$18,809,329	\$0		
Rev-20		Test Year Difference v Billing Determinants	\$573,032			Rev-20		\$573,032	100.0000%	\$0	\$573,032		
Rev-21	448.000	Miscellaneous Service Revenues	\$196,946			Rev-21		\$196,946	100.0000%	\$0	\$196,946		
Rev-22	495.000	Other Gas Revenue - Oper. Rev.	\$17,544			Rev-22		\$17,544	100.0000%	\$0	\$17,544		
Rev-23		TOTAL OTHER OPERATING REVENUES	\$35,822,063					\$35,822,063		-\$19,025,224	\$16,796,839		
Rev-24		TOTAL OPERATING REVENUES	\$35,822,063					\$35,822,063		-\$19,025,224	\$16,796,839		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co.	-\$772,247	\$0	-\$772,247	E-3	\$772,247	\$0	100.0000%	\$0	\$0	\$0	\$0
		Transfers	. ,	• •		_	. ,			• -		•	
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$17,199,163	\$0	\$17,199,163	E-7	-\$17,199,163	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Demand Charges-Transportation	\$4,872,936	\$0	\$4,872,936	E-8	-\$4,872,936	\$0	100.0000%	\$0	\$0	\$0	\$0
9	804.300	Cashouts	\$39,712	\$0	\$39,712	E-9	-\$39,712	\$0	100.0000%	\$0	\$0	\$0	\$0
10	804.400	Capacity Release	-\$120,699	\$0	-\$120,699	E-10	\$120,699	\$0	100.0000%	\$0	\$0	\$0	\$0
11	804.500	Gas Purchase Imbalances	\$5,026	\$0	\$5,026	E-11	-\$5,026	\$0	100.0000%	\$0	\$0	\$0	\$0
12	805.000	Other Gas Purchases	\$3,874	\$0	\$3,874	E-12	-\$3,874	\$0	100.0000%	\$0	\$0	\$0	\$0
13	805.100	PGA for Residential	\$10,677,086	\$0	\$10,677,086	E-13	-\$10,677,086	\$0	100.0000%	\$0	\$0	\$0	\$0
14	805.200	PGA Commercial	\$7,020,888	\$0	\$7,020,888	E-14	-\$7,020,888	\$0	100.0000%	\$0	\$0	\$0	\$0
15	805.300	PGA for Industrial	\$1,111,357	\$0	\$1,111,357	E-15	-\$1,111,357	\$0	100.0000%	\$0	\$0	\$0	\$0
16	805.900	PGA Offset	-\$19,010,321	\$0	-\$19,010,321	E-16	\$19,010,321	\$0	100.0000%	\$0	\$0	\$0	\$0
17	806.000	Exchange gas	\$0 ©0	\$0 \$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0 \$0
18 19	807.000	Purchased Gas Expenses	\$0 \$3.668.117	\$0 \$0	\$0 \$2,669,117	E-18 E-19	\$0 -\$3,668,117	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20	808.100 808.200	Gas Withdrawn from Storage Debt. Gas Delivered to Storage Credit	\$3,668,117 -\$5,881,687	\$U \$0	\$3,668,117	E-19 E-20	-\$3,668,117 \$5,881,687	\$0 \$0		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
20 21	808.200 809.100	Withdrawals of Liq. Nat. Gas Held for	-\$5,881,687 \$0	\$U \$0	\$5,881,687- \$0	E-20 E-21	\$5,881,687 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
21	009.100	Processing, Debt	\$U	φU	<b>\$</b> 0	E-21	<b>Ф</b> О	\$0	100.0000%	<b>\$</b> 0	\$0	<b>\$</b> 0	<b>\$</b> 0
22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0 \$0	\$0 \$0	\$0 \$0	E-22 E-23	\$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
25	510.000		φU	φυ	φU	L-23	<b>\$</b> 0	φŪ	100.000078	φU	φŪ	φU	φŪ
24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	812.000	Gas Used for Other Utility Oper Cred.	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u> Adjust.	<u>G</u> Total Company	<u>H</u> Total Company	luris dictional	<u>J</u> Jurisdictional	<u>K</u> MO Final Adi	L MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
Number	Number	income Description	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + M	
26	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27		TOTAL GAS SUPPLY EXPENSES	\$18,813,205	\$0	\$18,813,205		-\$18,813,205	\$0		\$0	\$0	\$0	\$0
28		NATURAL GAS STORAGE EXPENSE			••				400.00000			**	••
29 30	814.000 815.000	Operation Supervision and Engineering Maps and Records	\$0 \$0	\$0 \$0	\$0 \$0	E-29 E-30	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
30 31	816.000	Wells Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-30 E-31	\$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
31	817.000	Lines Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-31 E-32	\$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
32	818.000	Compressor Station Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-32 E-33	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
34	819.000	Compressor Station Fuel and Power	\$0 \$0	\$0 \$0	\$0 \$0	E-33	\$0	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0 \$0	\$0 \$0	E-35	\$0	\$0	100.0000%	\$0 \$0	\$0	\$0 \$0	\$0 \$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalities	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	826.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		TRANSMISSION EXPENSES			••				400.00000			**	••
44 45	850.000 851.000	Operation Supervisoin & Engineering System control & Load Dispatching	\$0 \$0	\$0 \$0	\$0 \$0	E-44 E-45	\$0 \$0	\$0 \$0	100.0000% 100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
45	852.000	Communication System Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-45 E-46	\$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
40	853.000	Compressor Station Labor & Expenses -	\$0 \$0	\$0 \$0	\$0 \$0	E-40 E-47	\$0	\$0 \$0	100.0000%	\$0	\$0 \$0	\$0 \$0	\$0 \$0
47	000.000	Trans. Exp.	φŪ	φu	φU	L-4/	φU	φŪ	100.000078	φŪ	φU	φU	<b>40</b>
48	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-51	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
52	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-52	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-53	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
53 54	860.000	Rents - Trans. Exp.	\$0 \$0	\$0 \$0	\$0 \$0	E-53 E-54	\$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
55	000.000	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	L-J4	\$0	\$0	100.000078	\$0	\$0	\$0	\$0
56		PRODUCTION EXPENSES											
57		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		DISTRIBUTION EXPENSES											
59	870.000	Operation Supervisor & Engineering	\$411,536	\$411,536	\$0	E-59	-\$77.534	\$334.002	100.0000%	\$0	\$334.002	\$334.002	\$0
60	871.000	Distribution Load Dispatching	\$20,298	\$0	\$20,298	E-60	\$0	\$20,298	100.0000%	\$0	\$20,298	\$0	\$20,298
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	874.000	Only) Mains & Service Expenses	\$1,308,218	\$1,124,853	\$183,365	E-63	-\$313.007	\$995,211	100.0000%	\$0	\$995,211	\$811,846	\$183,365
63 64	874.000 874.100	Mains & Service Expenses Mains & Service Vehicle	\$1,308,218 \$126,599	\$1,124,853 \$0	\$183,365 \$126,599	E-63 E-64	-\$313,007 -\$13,954	\$995,211 \$112,645	100.0000%	\$0 \$0	\$995,211 \$112,645	\$811,846 \$0	\$183,365 \$112,645
64 65	874.100 874.200	Mains & Service Venicle Mains & Services Heavy Equipment	\$126,599 \$8,777	\$0 \$0	\$126,599 \$8,777	E-64 E-65	-\$13,954 \$768	\$112,645	100.0000%	\$0 \$0	\$112,645	\$0 \$0	\$112,645 \$9,545
66	874.200	Mains & Services Heavy Equipment Mains & Services Uniforms	\$10,225	\$0 \$0	\$10.225	E-65 E-66	\$708	\$10,225	100.0000%	\$0 \$0	\$9,545	\$0 \$0	\$9,545
67	874.400	Mains & Services ROW Clearing	\$10,223	\$0 \$0	\$10,225	E-67	\$0	\$10,225	100.0000%	\$0	\$10,223	\$0 \$0	\$10,225
68	874.500	Mains & Services CNG Gas	\$10,347	\$0	\$10,347	E-68	\$0		100.0000%	\$0	\$10,347	\$0 \$0	\$10.347
00	014.000		φ10,347	φU	φ10,34 <i>1</i>	L-00	φU	φ10,347	100.0000%	φU	φ10,347	φU	φ10,347

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	A	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u>E</u>	<u>F</u>	G	<u></u>	<u> </u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj		MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional (H x I) + J	Juris. Labor L + M	Non Labor
69	875.000	Measuring & Regulating Station Expenses -	(D+E) \$0	\$0	\$0	E-69	(From Adj. Sch.) -\$39	(C+G) -\$39	100.0000%	(From Adj. Sch.) \$0	(H X I) + J -\$39	-\$39	= <u>n</u> \$0
69	675.000	General	<b>\$</b> 0	<b>\$</b> 0	<b>\$</b> 0	E-09	-\$39	-\$39	100.0000%	\$U	-939	-239	<b>\$</b> 0
70	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
72	878.000	Meter & House Regulator Expenses	\$335,614	\$335.614	\$0	E-72	-\$82,348	\$253,266	100.0000%	\$0	\$253,266	\$253.266	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	-\$5,235	\$9,520	-\$14,755	E-77	-\$2,492	-\$7,727	100.0000%	\$0	-\$7,727	\$7,028	-\$14,755
78	889.000	Maintenance of Meas. & Reg. Sta. Equip General	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
79	892.000	Maintenance of Services	\$6,375	\$6,183	\$192	E-79	-\$1,544	\$4,831	100.0000%	\$0	\$4.831	\$4,639	\$192
80	893.000	Maintenance of Meters & House Regulators	\$12,770	\$0	\$12,770	E-80	-\$33	\$12,737	100.0000%	\$0	\$12,737	-\$33	\$12,770
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL DISTRIBUTION EXPENSES	\$2,245,524	\$1,887,706	\$357,818		-\$490,183	\$1,755,341		\$0	\$1,755,341	\$1,410,709	\$344,632
83		CUSTOMER ACCOUNTS EXPENSE											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$39.775	\$35.841	\$3.934	E-85	-\$6.752	\$33.023	100.0000%	\$0	\$33.023	\$29.089	\$3.934
86	903.000	Customer Records & Collection Expenses	\$879,386	\$418,899	\$460,487	E-86	\$28,763	\$908,149	100.0000%	\$0	\$908,149	\$337,730	\$570,419
87	904.000	Uncollectible Amounts	\$264,826	\$0	\$264,826	E-87	\$0	\$264,826	100.0000%	\$0	\$264,826	\$0	\$264,826
88	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$1,183,987	\$454,740	\$729,247		\$22,011	\$1,205,998		\$0	\$1,205,998	\$366,819	\$839,179
90		CUSTOMER SERVICE & INFO. EXP.											
91	908.000	Customer Assistance Expenses	\$40,912	\$0	\$40,912	E-91	\$0	\$40,912	100.0000%	\$0	\$40,912	\$0	\$40,912
92	909.000	Informational & Instructional Advertising Expenses	\$37,314	\$0	\$37,314	E-92	-\$437	\$36,877	100.0000%	\$0	\$36,877	\$0	\$36,877
93	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-93	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
94		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$78,226	\$0	\$78,226		-\$437	\$77,789		\$0	\$77,789	\$0	\$77,789
95		SALES EXPENSES											
96	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-96	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
97	912.000	Demostrating & Selling Expenses	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
98	913.000	Advertising Expenses	\$6,742	\$0	\$6,742	E-98	-\$2,904	\$3,838	100.0000%	\$0	\$3,838	\$0	\$3,838
99	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-99	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
100		TOTAL SALES EXPENSES	\$6,742	\$0	\$6,742		-\$2,904	\$3,838		\$0	\$3,838	\$0	\$3,838
101		ADMIN. & GENERAL EXPENSES											
102	920.000	Admin. & General Salaries	\$5,679	\$5,679	\$0	E-102	-\$1,460	\$4,219	100.0000%	\$0	\$4,219	\$4,609	-\$390
103	920.100	AG Salaries-FIN & Adm LU Office	\$15,287	\$15,287	\$0	E-103	-\$2,880	\$12,407	100.0000%	\$0	\$12,407	\$12,407	\$0
104	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	920.400	AG Salaries-IT LABS Headoffice	\$75,194	\$75,194	\$0	E-105	-\$24,255	\$50,939	100.0000%	\$0	\$50,939	\$61,027	-\$10,088
106	920.500	LABS CAN CORP IT	\$40,239	\$40,239	\$0	E-106	-\$7,581	\$32,658	100.0000%	\$0	\$32,658	\$32,658	\$0
107	920.600	LABS US BUS LAB	\$19,564	\$19,564	\$0	E-107	-\$3,686	\$15,878	100.0000%	\$0	\$15,878	\$15,878	\$0
108	920.700	LABS US CORP FINANCE	\$192	\$192	\$0	E-108	-\$36	\$156	100.0000%	\$0	\$156	\$156	\$0
109	920.800	LU Corp US Governace Labor	\$360,399	\$360,399	\$0	E-109	-\$67,899	\$292,500	100.0000%	\$0	\$292,500	\$292,500	\$0
110	920.900	LU Region Labor IT	\$728,441	\$728,441	\$0	E-110	-\$137,239	\$591,202	100.0000%	\$0	\$591,202	\$591,202	\$0

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	<u>A</u>	<u>B</u>	<u>- </u> <u>c</u>	<u>D</u>	<u><u> </u></u>	<u>F</u>	G	<u><u>H</u></u>	<u>.</u>	<u>J</u>	<u>K</u>		M
Line	Account	In come Description	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adi, Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adi. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + M	Non Labor
111	921.000	Office Supplies & Expenses	(D+E) \$27,012	\$0	\$27,012	E-111	(From Adj. Sch.) -\$693	\$26,319	100.0000%	(From Adj. Sch.) \$0	(H X I) + J \$26,319	\$0	\$26,319
112	921.000 921.100	Travel	\$23,269	\$0 \$0	\$23,269	E-111 E-112	-\$093	-\$2,485	100.0000%	\$0 \$0	-\$2,485	\$0 \$0	-\$2,485
112	921.200	Utilities	\$23,209	\$0 \$0	\$23,209	E-112 E-113	-\$25,754	\$27.943	100.0000%	\$0 \$0	\$27,943	\$0 \$0	\$27,943
114	921.300	Communication	\$478,753	\$0 \$0	\$478,753	E-113	\$0	\$478,753	100.0000%	\$0 \$0	\$478,753	\$0 \$0	\$478,753
115	921.400	Dues and Memberships	\$45,962	\$0 \$0	\$45.962	E-115	-\$279	\$45.683	100.0000%	\$0	\$45.683	\$0 \$0	\$45.683
116	921.500	Postage Training	\$22,601	\$0 \$0	\$22,601	E-116	-\$12,311	\$10,290	100.0000%	\$0 \$0	\$10,290	\$0	\$10,290
117	921.600	Training Billing	\$19,858	\$0 \$0	\$19,858	E-117	-\$1.556	\$18,302	100.0000%	\$0	\$18,302	\$0	\$18,302
118	922.000	Admin. Expenses Transferred - Credit	-\$1,952,124	-\$828,648	-\$1,123,476	E-118	-\$755,851	-\$2,707,975	100.0000%	\$0	-\$2,707,975	-\$1,422,528	-\$1,285,447
119	922.100	LU Lab Alloc Cap	-\$4,904	-\$4,904	\$0	E-119	-\$829	-\$5.733	100.0000%	\$0	-\$5,733	-\$5,733	\$0
120	922.200	LU Admin Alloc Capitalized	-\$28.846	\$0	-\$28.846	E-120	\$0	-\$28.846	100.0000%	\$0	-\$28.846	\$0	-\$28.846
121	922.300	APUC Labour Alloc Cap	-\$37,030	\$0	-\$37,030	E-121	\$0	-\$37,030	100.0000%	\$0	-\$37,030	\$0	-\$37,030
122	922.400	LABS Labour Captil	-\$79,331	-\$24,122	-\$55,209	E-122	-\$4.076	-\$83.407	100.0000%	\$0	-\$83,407	-\$28,198	-\$55,209
123	922.500	LABS Labour Cap	-\$127,929	-\$12,909	-\$115,020	E-123	-\$2,181	-\$130,110	100.0000%	\$0	-\$130,110	-\$15,090	-\$115,020
124	922.600	LABS Corp Service Labor	-\$22,119	-\$6,276	-\$15,843	E-124	-\$1,060	-\$23,179	100.0000%	\$0	-\$23,179	-\$7,336	-\$15,843
125	922.700	LABS US Corp Labor Cap	-\$16,547	-\$62	-\$16,485	E-125	-\$10	-\$16,557	100.0000%	\$0	-\$16,557	-\$72	-\$16,485
126	922.800	LABS Corp US Lab Cap	-\$167,189	-\$115,616	-\$51,573	E-126	-\$19,535	-\$186,724	100.0000%	\$0	-\$186,724	-\$135,151	-\$51,573
127	922.900	LU Region Lab Cap	-\$412,372	-\$248,333	-\$164,039	E-127	-\$41,958	-\$454,330	100.0000%	\$0	-\$454,330	-\$290,291	-\$164,039
128	923.000	Outside Services Employed	\$320,556	\$0	\$320,556	E-128	\$166,031	\$486,587	100.0000%	\$0	\$486,587	\$0	\$486,587
129	923.100	Outside Services LU HO Alloc	\$89,918	\$0	\$89,918	E-129	-\$6,171	\$83,747	100.0000%	\$0	\$83,747	\$0	\$83,747
130	923.200	Outside Services APUC HO Alloc	\$348,750	\$0	\$348,750	E-130	\$101,781	\$450,531	100.0000%	\$0	\$450,531	\$0	\$450,531
131	923.400	LABS NonLabour Alloc	\$172,097	\$0	\$172,097	E-131	-\$106,270	\$65,827	100.0000%	\$0	\$65,827	\$0	\$65,827
132	923.500	LABS Corp Service non-Labour Alloc	\$358,542	\$0	\$358,542	E-132	\$0	\$358,542	100.0000%	\$0	\$358,542	\$0	\$358,542
133	923.600	LABS US Admin Alloc	\$66,758	\$0	\$66,758	E-133	-\$7,235	\$59,523	100.0000%	\$0	\$59,523	\$0	\$59,523
134	923.700	LABS US Corp Admin Alloc	\$51,388	\$0	\$51,388	E-134	\$0	\$51,388	100.0000%	\$0	\$51,388	\$0	\$51,388
135	923.800	LU Corp US Admin Alloc	\$160,766	\$0	\$160,766	E-135	-\$17,368	\$143,398	100.0000%	\$0	\$143,398	\$0	\$143,398
136	923.900	LU Region Admin Alloc	\$448,929	\$0	\$448,929	E-136	-\$18,708	\$430,221	100.0000%	\$0	\$430,221	\$0	\$430,221
137	924.000	Property Insurance	\$129,301	\$0	\$129,301	E-137	\$31,460	\$160,761	100.0000%	\$0	\$160,761	\$0	\$160,761
138	925.000	Injuries & Damages	\$0	\$0	\$0	E-138	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
139	926.000	Group Benefits	\$373,075	\$0	\$373,075	E-139	-\$90,840	\$282,235	100.0000%	\$0	\$282,235	-\$3,559	\$285,794
140	926.100	Non Service Pension Costs	\$185,303	\$0	\$185,303	E-140	\$152,384	\$337,687	100.0000%	\$0	\$337,687	\$0	\$337,687
141	926.200	Non Service OPEB Costs	\$397,917	\$0	\$397,917	E-141	-\$515,480	-\$117,563	100.0000%	\$0	-\$117,563	\$0	-\$117,563
142	926.300	Opt Out Credit	\$351	\$0	\$351	E-142	\$0	\$351	100.0000%	\$0	\$351	\$0	\$351
143	926.600	Employee Benefits	\$1,054,364	\$0	\$1,054,364	E-143	-\$348,416	\$705,948	100.0000%	\$0	\$705,948	\$0	\$705,948
144	926.800	Group Life Insurance	-\$12,812	\$0	-\$12,812	E-144	\$0	-\$12,812	100.0000%	\$0	-\$12,812	\$0	-\$12,812
145	926.900	401 K Match	\$123,728	\$0	\$123,728	E-145	\$5,522	\$129,250	100.0000%	\$0	\$129,250	\$0	\$129,250
146 147	927.000 928.000	Franchise Requirements Regulatory Commission Expenses	\$0 \$82,491	\$0 \$0	\$0 \$82.491	E-146 E-147	\$0 \$47.614	\$0 \$130.105	100.0000% 100.0000%	\$0 \$0	\$0 \$130.105	\$0 \$0	\$0 \$130.105
147	928.000 929.000	Duplicate Charges - Credit	\$82,491 \$0	\$0 \$0	\$82,491 \$0	E-147 E-148	\$47,614	\$130,105	100.0000%	\$0 \$0	\$130,105	\$0 \$0	\$130,105
148	929.000 930.100	General Advertisting Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-148 E-149	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0
149	930.100	Misc. General Expenses	\$0 \$30,111	\$0 \$0	\$0 \$30,111	E-149 E-150	-\$1,407	\$0 \$28,704	100.0000%	\$0 \$0	\$0 \$28,704	\$0 \$0	\$0 \$28,704
150	930.200 931.000	Rents - Admin. Gen. Exp.	\$30,111	\$0 \$0	\$61,422	E-150 E-151	-\$1,407 -\$6,375	\$28,704	100.0000%	\$0 \$0	\$28,704 \$55.047	\$0 \$0	\$28,704
152	331.000	TOTAL ADMIN. & GENERAL EXPENSES	\$3,484,957	\$4,125	\$3,480,832	E-131	-\$1,724,607	\$1,760,350	100.0000/6	\$0	\$1,760,350	-\$897,521	\$2,657,871
153		DEPRECIATION EXPENSE											I
153	403.000	Depreciation Expense, Dep. Exp.	\$4,112,314	See note (1)	See note (1)	E-154	See note (1)	\$4,112,314	100.0000%	\$618,491	\$4,730,805	See note (1)	See note (1)
155	+03.000	TOTAL DEPRECIATION EXPENSE	\$4,112,314	\$0	\$0	L-134	\$0	\$4,112,314	100.0000/6	\$618,491	\$4,730,805	\$0	\$0
156		AMORTIZATION EXPENSE											I
157	407.000	Property Tax Tracker	\$0	\$0	\$0	E-157	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
158	407.000	Rate Case Expense	\$0 \$0	\$0 \$0	\$0	E-157	\$2,810	\$2,810	100.0000%	\$0 \$0	\$2,810	\$0 \$0	\$2,810
159	407.000	Energy Efficiency Amortization Expense	\$24,264	\$0 \$0	\$24,264	E-150	\$10.205	\$34,469	100.0000%	\$0	\$34.469	\$0 \$0	\$34,469
155	407.000		ψ27,204	φU	ψ24,204	L-100	ψ10,20J	ψ54,405	1.00.0000/0	40 <u></u>	ψ34,403	φυ	

	Δ	B	<u>C</u>	<u>D</u>	F	F	G	н	1		к	1	М
Line	Account	<u>2</u>	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	lurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
Number	Number	income bescription	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)			(From Adj. Sch.)	(H x I) + J		A = K
160		TOTAL AMORTIZATION EXPENSE	\$24,264	\$0	\$24,264	1	\$13,015	\$37,279		(110111 Adj. 3c11.) \$0	\$37.279	\$0	
160		TOTAL AMORTIZATION EXPENSE	<b>⊅</b> ∠4,∠04	φU	\$ <b>24,2</b> 04		\$13,015	\$37,279		\$U	\$31,219	φU	\$37,279
161		OTHER OPERATING EXPENSES											
162	408.000	Property Taxes	\$1,052,035	\$0	\$1,052,035	E-162	-\$23,015	\$1,029,020	100.0000%	\$0	\$1,029,020	\$0	\$1,029,020
163	408.000	Payroll Taxes	\$268,534	\$0	\$268,534	E-163	-\$114,667	\$153,867	100.0000%	\$0	\$153,867	\$0	\$153,867
164	408.100	Other Taxes	\$18,125	\$0	\$18,125	E-164	\$0	\$18,125		\$0	\$18,125	\$0	\$18,125
165	400.100	TOTAL OTHER OPERATING EXPENSES	\$1,338,694	\$0	\$1,338,694	L 104	-\$137,682	\$1,201,012		\$0	\$1,201,012	\$0	\$1,201,012
105		TOTAL OTHER OF ERATING EXI ENGLG	ψ1,550,054	ψŪ	ψ1,550,054		-\$157,002	ψ1,201,012		ψυ	ψ1,201,012	ψυ	ψ1,201,012
166		TOTAL OPERATING EXPENSE	\$31,287,913	\$2,346,571	\$24,829,028		-\$21,133,992	\$10,153,921		\$618,491	\$10,772,412	\$880,007	\$5,161,600
167		NET INCOME BEFORE TAXES	\$4,534,150					\$25,668,142		-\$19,643,715	\$6,024,427		
168		INCOME TAXES											
169	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-169	See note (1)	\$0	100.0000%	\$1,160,586	\$1,160,586	See note (1)	See note (1)
170		TOTAL INCOME TAXES	\$0					\$0		\$1,160,586	\$1,160,586		
171		DEFERRED INCOME TAXES											
172	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-172	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
173	411.000	Amortization of Deferred ITC	\$0		222500 (1)	E-173	2222.000 (1)	\$0	100.0000%	-\$179,490	-\$179,490	222.000(1)	
174		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$179,490	-\$179,490		
			ΨŪ							÷110,400	¢110,400		
175		NET OPERATING INCOME	\$4,534,150			1	1	\$25,668,142		-\$20,624,811	\$5,043,331		

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

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number Rev-10	Income Adjustment Description Residential Revenues	Number 480.000	Labor \$0	Non Labor \$0	Total \$0	Labor \$0	Non Labor \$613,817	Total \$613,817
Nev-10	1. To adjust revenue for the update period. (Stever)	400.000	\$0	\$0	ψŪ	\$0	\$100,424	φ013,017
	2. To adjust revenue for weather, days, and rate switchers.		\$0	\$0		\$0	\$513,393	
	(Stever)							
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$67,270	\$67,270
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$85,873	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	-\$18,603	
Rev-12	Medium General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$78,356	\$78,356
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$34,030	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$112,386	
Rev-13	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$56,233	\$56,233
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$31,291	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$24,942	
Rev-14	Interruptible Revenue	481.000	\$0	\$0	\$0	\$0	\$131,256	\$131,256
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$131,256	
Rev-15	Transportation Revenues	489.000	\$0	\$0	\$0	\$0	-\$661,358	-\$661,358
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$636,101	
	2. To adjust revenue for weather days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$59,686	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	-\$84,943	
Rev-16	WNA Revenue		\$0	\$0	\$0	\$0	-\$246,386	-\$246,386
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	-\$246,386	
Rev-17	Unbilled Revenue		\$0	\$0	\$0	\$0	\$105,154	\$105,154
	1. To Remove Unbilled Revenue. (Amenthor)		\$0	\$0		\$0	\$105,154	
Rev-18	ISRS Revenue		\$0	\$0	\$0	\$0	-\$360,237	-\$360,237
	1. To Remove ISRS Revenue. (Amenthor)		\$0	\$0		\$0	-\$360,237	
Rev-19	PGA Revenue		\$0	\$0	\$0	\$0	-\$18,809,329	-\$18,809,329
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$18,809,329	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$772,247	\$772,247	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$772,247		\$0	\$0	

<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
	Natural Gas City Gate Purchases	804.000	\$0	-\$17,199,163	-\$17,199,163	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$17,199,163		\$0	\$0	
E-8	Demand Charges-Transportation	804.100	\$0	-\$4,872,936	-\$4,872,936	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$4,872,936		\$0	\$0	
E-9	Cashouts	804.300	\$0	-\$39,712	-\$39,712	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$39,712		\$0	\$0	
E-10	Capacity Release	804.400	\$0	\$120,699	\$120,699	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$120,699		\$0	\$0	
E-11	Gas Purchase Imbalances	804.500	\$0	-\$5,026	-\$5,026	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$5,026		\$0	\$0	
E-12	Other Gas Purchases	805.000	\$0	-\$3,874	-\$3,874	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$3,874		\$0	\$0	
E-13	PGA for Residential	805.100	\$0	-\$10,677,086	-\$10,677,086	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$10,677,086		\$0	\$0	
E-14	PGA Commercial	805.200	\$0	-\$7,020,888	-\$7,020,888	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$7,020,888		\$0	\$0	
E-15	PGA for Industrial	805.300	\$0	-\$1,111,357	-\$1,111,357	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$1,111,357		\$0	\$0	
E-16	PGA Offset	805.900	\$0	\$19,010,321	\$19,010,321	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$19,010,321		\$0	\$0	
E-19	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$3,668,117	-\$3,668,117	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	-\$3,668,117		\$0	\$0	
E-20	Gas Delivered to Storage Credit	808.200	\$0	\$5,881,687	\$5,881,687	\$0	\$0	\$0
	1. To remove PGA Expense. (Amenthor)		\$0	\$5,881,687		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	-\$77,534	\$0	-\$77,534	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$77,534	\$0		\$0	\$0	
E-63	Mains & Service Expenses	874.000	-\$313,007	\$0	-\$313,007	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$211,923	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		-\$29,522	\$0		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	H	Ī
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 3. To remove incentive compensation expense. (Dhority)	Number	Labor -\$71,562	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	5. To remove meentive compensation expense. (Driving)		-\$71,502	ψŪ		ΨŬ	ψŪ	
E-64	Mains & Service Vehicle	874.100	\$0	-\$13,954	-\$13,954	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$13,769		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$185		\$0	\$0	
E-65	Mains & Services Heavy Equipment	874.200	\$0	\$768	\$768	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	\$768		\$0	\$0	
E-69	Measuring & Regulating Station Expenses - General	875.000	-\$39	\$0	-\$39	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$39	\$0		\$0	\$0	
E-72	Meter & House Regulator Expenses	878.000	-\$82,348	\$0	-\$82,348	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$63,230	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$19,118	\$0		\$0	\$0	
E-77	Maintenance of Mains	887.000	-\$2,492	\$0	-\$2,492	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,794	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$698	\$0		\$0	\$0	
E-79	Maintenance of Services	892.000	-\$1,544	\$0	-\$1,544	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,165	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$379	\$0		\$0	\$0	
E-80	Maintenance of Meters & House Regulators	893.000	-\$33	\$0	-\$33	\$0	\$0	\$0
	1. To remove incentive compensation expense. (Dhority)		-\$33	\$0		\$0	\$0	
E-85	Meter Reading Expenses	902.000	-\$6,752	\$0	-\$6,752	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$6,752	\$0		\$0	\$0	
E-86	Customer Records & Collection Expenses	903.000	-\$81,169	\$109,932	\$28,763	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$78,921	\$0		\$0	\$0	
	2. To Include Interest on Customer Deposits. (Hardin)		\$0	\$110,287		\$0	\$0	
	3. To Remove certain Miscellaneous expense. (Hardin)		\$0	-\$355		\$0	\$0	
	4. To remove incentive compensation expense. (Dhority)		-\$2,248	\$0		\$0	\$0	
E-92	Informational & Instructional Advertising Expenses	909.000	\$0	-\$437	-\$437	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$437		\$0	\$0	
E-98	Advertising Expenses	913.000	\$0	-\$2,904	-\$2,904	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$1,748		\$0	\$0	
			20	-\$1,748		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,156		\$0	\$0	
E-102	Admin. & General Salaries	920.000	-\$1,070	-\$390	-\$1,460	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,070	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$390		\$0	\$0	
E-103	AG Salaries-FIN & Adm LU Office	920.100	-\$2,880	\$0	-\$2,880	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$2,880	\$0		\$0	\$0	
E-105	AG Salaries-IT LABS Headoffice	920.400	-\$14,167	-\$10,088	-\$24,255	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$14,167	\$0		\$0	\$0	
	2. To normalize training costs. (Dhority)		\$0	-\$10,088		\$0	\$0	
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E-106	LABS CAN CORP IT	920.500	-\$7,581	\$0	-\$7,581	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$7,581	\$0		\$0	\$0	
E-107	LABS US BUS LAB	920.600	-\$3,686	\$0	-\$3,686	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$3,686	\$0		\$0	\$0	
E-108	LABS US CORP FINANCE	920.700	-\$36	\$0	-\$36	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$36	\$0		\$0	\$0	
E-109	LU Corp US Governace Labor	920.800	-\$67,899	\$0	-\$67,899	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$67,899	\$0		\$0	\$0	
E-110	LU Region Labor IT	920.900	-\$137,239	\$0	-\$137,239	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$137,239	\$0		\$0	\$0	
E-111	Office Supplies & Expenses	921.000	\$0	-\$693	-\$693	\$0	\$0	\$0
	1. To remove non-labor business development costs from the test year (Ferguson)		\$0	-\$693		\$0	\$0	
	the test year. (Ferguson)							
E-112	Travel	921.100	\$0	-\$25,754	-\$25,754	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$21,411		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$4,343		\$0	\$0	
E-115	Dues and Memberships	921.400	\$0	-\$279	-\$279	\$0	\$0	\$0
	1. To remove non-labor business development costs from		\$0	-\$279		\$0	\$0	
	the test year. (Ferguson)							
E-116	Postage Training	921.500	\$0	-\$12,311	-\$12,311	\$0	\$0	\$0
L .10		521.500			-912,311		· · ·	φu
	1. To normalize training & travel costs. (Dhority)		\$0	-\$12,156		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description 2. To remove non-labor business development costs from	Number	Labor \$0	Non Labor -\$155	Total	Labor \$0	Non Labor \$0	Total
	the test year. (Ferguson)		φU	-9100		φU	ΦŪ	
E-117	Training Billing	921.600	\$0	-\$1,556	-\$1,556	\$0	\$0	\$
	1. To normalize training & travel costs. (Dhority)		\$0	-\$329		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,227		\$0	\$0	
E-118	Admin. Expenses Transferred - Credit	922.000	-\$593,880	-\$161,971	-\$755,851	\$0	\$0	ţ
	1. Payroll capitalization adjustment. (Burton)		-\$140,009	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		-\$453,871	\$0		\$0	\$0	
	3. Pension capitalization adjustment. (Dhority)		\$0	-\$219,586		\$0	\$0	
	4. Payroll tax capitalization adjustment. (Burton)		\$0	\$57,615		\$0	\$0	
E-119	LU Lab Alloc Cap	922.100	-\$829	\$0	-\$829	\$0	\$0	:
	1. To annualize payroll. (Burton)		-\$829	\$0		\$0	\$0	
E-122	LABS Labour Captil	922.400	-\$4,076	\$0	-\$4,076	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$4,076	\$0		\$0	\$0	
E-123	LABS Labour Cap	922.500	-\$2,181	\$0	-\$2,181	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$2,181	\$0		\$0	\$0	
E-124	LABS Corp Service Labor	922.600	-\$1,060	\$0	-\$1,060	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$1,060	\$0		\$0	\$0	
E-125	LABS US Corp Labor Cap	922.700	-\$10	\$0	-\$10	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$10	\$0		\$0	\$0	
E-126	LABS Corp US Lab Cap	922.800	-\$19,535	\$0	-\$19,535	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$19,535	\$0		\$0	\$0	
E-127	LU Region Lab Cap	922.900	-\$41,958	\$0	-\$41,958	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$41,958	\$0		\$0	\$0	
E-128	Outside Services Employed	923.000	\$0	\$166,031	\$166,031	\$0	\$0	
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$175,955		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$8,523		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$1,401		\$0	\$0	
E-129	Outside Services LU HO Alloc	923.100	\$0	-\$6,171	-\$6,171	\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	l
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1.To remove certain allocated test year costs. (Ferguson)		\$0	-\$61		\$0	\$0	
	2. To restate test year based upon 2023 update period		\$0	-\$6.110		\$0	\$0	
	allocation factors. (Ferguson)		φυ	-90,110		φυ	φυ	
E-130	Outside Services APUC HO Alloc	923.200	\$0	\$101,781	\$101,781	\$0	\$0	\$0
	1. To Remove Rebranding Costs. (Burton)		\$0	-\$618		\$0	\$0	
	2.To remove certain allocated test year costs. (Ferguson)		\$0	-\$4,953		\$0	\$0	
	3. To restate test year based upon 2023 update period		\$0	\$107,352		\$0	\$0	
	allocation factors. (Ferguson)							
E-131	LABS NonLabour Alloc	923.400	\$0	-\$106,270	-\$106,270	\$0	\$0	\$0
		323.400			-9100,270			φU
	1.To remove certain allocated test year costs. (Ferguson)		\$0	-\$820		\$0	\$0	
	2. To restate test year based upon 2023 update period		\$0	-\$105,450		\$0	\$0	
	allocation factors. (Ferguson)		ψυ	-\$105,450		ψŪ	φυ	
E-133	LABS US Admin Alloc	923.600	\$0	-\$7,235	-\$7,235	\$0	\$0	\$0
	1.To remove certain allocated test year costs. (Ferguson)		\$0	\$153		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$7,388		\$0	\$0	
	anocation factors. (Perguson)							
E-135	LU Corp US Admin Alloc	923.800	\$0	-\$17,368	-\$17,368	\$0	\$0	\$0
	1.To remove certain allocated test year costs. (Ferguson)		\$0	-\$455		\$0	\$0	
			ψŪ	<b>\$</b> 400		ţ.	ΨŪ	
	2. To restate test year based upon 2023 update period		\$0	-\$16,913		\$0	\$0	
	allocation factors. (Ferguson)							
E 430			**	*10 700	A40 700	<b>^</b>	**	<b>^</b>
	LU Region Admin Alloc	923.900	\$0	-\$18,708	-\$18,708	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$116		\$0	\$0	
	2.To remove certain allocated test year costs. (Ferguson)		\$0	-\$1,283		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$17,309		\$0	\$0	
E-137	Property Insurance	924.000	\$0	\$31,460	\$31,460	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$31,460		\$0	\$0	
	······		<b>40</b>	<i>J</i> <b>C</b> 1, 1 <b>O</b>		ţu	40	
E-139	Group Benefits	926.000	-\$3,559	-\$87,281	-\$90,840	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$15,588		\$0	\$0	
			ψŪ	\$10,000		ŞU	ψŪ	
	2. To Annualize Workmans Compensation Expense.		\$0	-\$71,693		\$0	\$0	
	(Hardin)							
	3. To remove incentive compensation expense. (Dhority)		-\$3,559	\$0		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictiona Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-140	Non Service Pension Costs	926.100	\$0	\$152,384	\$152,384	\$0	\$0	:
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$55,095		\$0	\$0	
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$97,289		\$0	\$0	
E-141	Non Service OPEB Costs	926.200	\$0	-\$515,480	-\$515,480	\$0	\$0	5
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$515,480		\$0	\$0	
E-143	Employee Benefits	926.600	\$0	-\$348,416	-\$348,416	\$0	\$0	9
	1. To include an annualized level of employee benefits expense. (Dhority)		\$0	-\$348,416	. ,	\$0	\$0	
E-145	401 K Match	926.900	\$0	\$5,522	\$5,522	\$0	\$0	:
	1. To include an annualized level of 401(k) match expense. (Dhority)		\$0	\$5,522		\$0	\$0	
E-147	Regulatory Commission Expenses	928.000	\$0	\$47,614	\$47,614	\$0	\$0	:
	1. To Annualize PSC Assessment. (Hardin)		\$0	\$18,424		\$0	\$0	
	2. To include a normalized amount of rate case expense. (Dhority)		\$0	\$29,190		\$0	\$0	
E-150	Misc. General Expenses	930.200	\$0	-\$1,407	-\$1,407	\$0	\$0	:
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$1,407		\$0	\$0	
E-151	Rents - Admin. Gen. Exp.	931.000	\$0	-\$6,375	-\$6,375	\$0	\$0	
	1. To annualize Rents and Leases Expense. (Amenthor)		\$0	-\$6,375		\$0	\$0	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$618,491	\$618,4
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$718,476	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	-\$99,985	
E-158	Rate Case Expense	407.000	\$0	\$2,810	\$2,810	\$0	\$0	
	1. To include a 5 year amortization of depreciation study costs. (Dhority)		\$0	\$2,810		\$0	\$0	
E-159	Energy Efficiency Amortization Expense	407.000	\$0	\$10,205	\$10,205	\$0	\$0	
	1. To include an annualized amount of EE amortization expense. (Dhority)		\$0	\$10,205		\$0	\$0	
E-162	Property Taxes	408.000	\$0	-\$23,015	-\$23,015	\$0	\$0	
L-102				<b>***</b>		\$0	\$0	
L-102	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$23,015		φυ	φU	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.	Acc		Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll taxes. (Burton)		\$0	-\$114,667		\$0	\$0	
E-169	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$1,160,586	\$1,160,586
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,160,586	
E-173	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$179,490	-\$179,490
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$179,490	
	Total Operating Revenues	I	\$0	\$0	\$0	\$0	-\$19,025,224	-\$19,025,224
	Total Operating & Maint. Expense		-\$1,466,564	-\$19,667,428	-\$21,133,992	\$0	\$1,599,587	\$1,599,587

Line	A	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 7.29%	<u>E</u> 7.52%	<u>F</u> 7.74%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$6,024,427	\$7,636,302	\$7,890,434	\$8,144,568
2	ADD TO NET INCOME REFORE TAXES					
2	ADD TO NET INCOME BEFORE TAXES Book Depreciation Expense		\$4,730,805	\$4,730,805	\$4,730,805	\$4,730,805
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$4,730,805	\$4,730,805	\$4,730,805	\$4,730,805
5	SUBT. FROM NET INC. BEFORE TAXES					
6	Interest Expense calculated at the Rate of	2.7900%	\$2,399,987	\$2,399,987	\$2,399,987	\$2,399,987
7	Tax Straight-Line Depreciation		\$4,730,805	\$4,730,805	\$4,730,805	\$4,730,805
8	Excess Tax Depreciation		-\$1,243,761	-\$1,243,761	-\$1,243,761	-\$1,243,761
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,887,031	\$5,887,031	\$5,887,031	\$5,887,031
				<b>*</b> • ••• • <b>•</b> •	<b>*</b> • <b>•</b> • • • • • •	<b>*</b> ******
10	NET TAXABLE INCOME		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
44	PROVISION FOR FED. INCOME TAX					
11 12	Net Taxable Inc Fed. Inc. Tax		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$175,017	\$232,965	\$242,101	\$251,238
14	Deduct City Inc Tax - Fed. Inc. Tax	100100070	\$0	\$0	\$0	\$0
15	Federal Taxable Income - Fed. Inc. Tax		\$4,693,184	\$6,247,111	\$6,492,107	\$6,737,104
16	Federal Income Tax at the Rate of	21.000%	\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
17	Subtract Federal Income Tax Credits			• • • • • • • •	• · • • • • •	<b>*</b> · · · · <b>- - - - -</b>
18	Net Federal Income Tax		\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
21	Deduct Federal Income Tax at the Rate of	50.000%	\$492,785	\$655,947	\$681,671	\$707,396
22	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
23 24	Missouri Taxable Income - MO. Inc. Tax Subtract Missouri Income Tax Credits		\$4,375,416	\$5,824,129	\$6,052,537	\$6,280,946
24	Missouri Income Tax at the Rate of	4.000%	\$175,017	\$232,965	\$242,101	\$251,238
			•••••	+,	<b>+- ·-</b> , · • ·	<i>+</i> ,
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$4,868,201	\$6,480,076	\$6,734,208	\$6,988,342
28	Deduct Federal Income Tax - City Inc. Tax		\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
29	Deduct Missouri Income Tax - City Inc. Tax		\$175,017	\$232,965	\$242,101	\$251,238
30 31	City Taxable Income Subtract City Income Tax Credits		\$3,707,615	\$4,935,218	\$5,128,765	\$5,322,312
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX			• • • • • • • • •		• • • • • • • • • •
34	Federal Income Tax		\$985,569	\$1,311,893	\$1,363,342	\$1,414,792
35 36	State Income Tax City Income Tax		\$175,017 \$0	\$232,965 \$0	\$242,101 \$0	\$251,238
30 37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,160,586	\$1,544,858	\$1,605,443	<u>\$0</u> \$1,666,030
51			ψ1,100,500	ψι,577,050	ψι,000,140	ψ1,000,030
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$179,490	-\$179,490	-\$179,490	-\$179,490
41	TOTAL DEFERRED INCOME TAXES		-\$179,490	-\$179,490	-\$179,490	-\$179,490
42	TOTAL INCOME TAX		\$981,096	\$1,365,368	\$1,425,953	\$1,486,540

## Liberty Midstates Natural Gas Case No. GR-2024-0106 SEMO Test Year Ending 12/31/22;Updated to 12/31/23 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.00%	Cost of Capital 9.45%	Cost of Capital 9.90%
Number	Description	Amount	Structure	Capital	3.0078	3.4370	3.3070
1	Common Stock	\$126,350,924	50.00%		4.500%	4.725%	4.950%
	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$126,350,924	50.00%	5.58%	2.790%	2.790%	2.790%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$252,701,848	100.00%		7.290%	7.515%	7.740%
8	PreTax Cost of Capital				8.699%	8.994%	9.289%

Exhibit No.: -Issue: Accounting Schedules Witness: MO PSC Auditors Sponsoring Party: MO PSC Staff Case No: GR-2024-0106 Date Prepared: 7/18/2024



# **MISSOURI PUBLIC SERVICE COMMISSION**

# **FINANCIAL & BUSINESS ANALYSIS DIVISION**

# DIRECT

# STAFF ACCOUNTING SCHEDULES

# LIBERTY MIDSTATES NATURAL GAS NORTHEAST (NEMO) & WESTERN (WEMO) DISTRICTS TEST YEAR ENDING DECEMBER 31, 2022 UPDATED THROUGH DECEMBER 31, 2023

# CASE NO. GR-2024-0106

Jefferson City, MO

July 2024

# Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 Revenue Requirement

Line	<u>A</u>	<u>B</u> 7.29%	<u>C</u> 7.52%	<u>D</u> 7.74%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$86,098,196	\$86,098,196	\$86,098,196
2	Rate of Return	7.29%	7.52%	7.74%
3	Net Operating Income Requirement	\$6,276,558	\$6,470,279	\$6,664,000
4	Net Income Available	\$4,563,608	\$4,563,608	\$4,563,608
5	Additional Net Income Required	\$1,712,950	\$1,906,671	\$2,100,392
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,703,308	\$1,763,948	\$1,824,587
8	Current Income Tax Available	\$1,167,107	\$1,167,107	\$1,167,107
9	Additional Current Tax Required	\$536,201	\$596,841	\$657,480
10	Revenue Requirement	\$2,249,151	\$2,503,512	\$2,757,872
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$2,249,151	\$2,503,512	\$2,757,872

# Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 RATE BASE SCHEDULE

Α	B	С
—	Percentage	Dollar
Rate Base Description	Rate	Amount
		\$123,664,810
ed Depreciation Reserve		\$30,733,386
vice		\$92,931,424
		<i><b>W</b></i> <b>UZ</b> , <b>UUT</b> , <b>HZT</b>
ANT IN SERVICE		
apital		-\$104,187
Aid of Construction Amortization		\$0
		\$0
plies		\$162,370
y Regulatory Asset		\$186,596
ory Asset		\$438,889
torage		\$3,588,174
NET PLANT IN SERVICE		\$4,271,842
M NET PLANT		
et	86.2986%	\$1,292,705
	86.2986%	\$229,558
	0.0000%	\$0
e Offset	11.2945%	\$271,310
Aid of Construction		\$0
y Liability		\$551,626
ices for Construction		\$182,984
sit		\$741,034
gulatory Liability		\$2,953,232
ferred Income Taxes		\$4,882,621
CT FROM NET PLANT		\$11,105,070
		\$86,098,196
	gulatory Liability ferred Income Taxes	gulatory Liability ferred Income Taxes

Line         Account 9         Intel Account 9         <		<u>A</u>	<u>B</u>	C	D	E	<u>F</u>	G	Н	
Bumber (option)         Plant Account Description         Plant         Number         Adjustments         Plant         Allocations         Adjustments         Jurisdicional           1         2         01.00         NTANGELE PLANT         55.249         100.000%         50         55.245         100.000%         50         55.245         100.000%         50         55.245         100.000%         50         55.245         100.000%	Line		<u> </u>			-				MO Adjusted
2         301.000         Intrangible Plan Organization Pranchise and Consents         \$5,246 \$4,977         P-2         50         55,246 \$4,977         100.000% \$40,977         50         55,246 \$4,977           3         00.000         Misc Intrapible Control Misc Intrapible Sec.177         55,017         100.000% \$40,977         100.000% \$40         56,617         50,0212 \$50,077         100.000% \$40         56,617         100.000% \$40         56,777           6         DISTRIBUTION PLANT         \$57,777         7         4         56,777         100.000% \$40         50         55,777           8         374.000         Land - Dist Plant         \$50,93         P-4         56         5105,977         100.000% \$40         50         5542,66           3         372.000         Manus - Dist Plant         \$132,238         P-14         \$77,70         100.000% \$40         50         5542,66           3         372.000         Manus - PLST         \$132,238         P-14         \$37,827         \$133,900         P-13         \$132,238         100.000%         \$60         \$54,73,983           14         372.000         Meas & Reg Sta Equip - Ceneral         \$52,62,739,P23         \$13,83,500         \$10,83,73,750         100.000%         \$60         \$54,73,983	Number	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
2         301.000         Intrangible Plan Organization Pranchise and Consents         \$5,246 \$4,977         P-2         50         55,246 \$4,977         100.000% \$40,977         50         55,246 \$4,977           3         00.000         Misc Intrapible Control Misc Intrapible Sec.177         55,017         100.000% \$40,977         100.000% \$40         56,617         50,0212 \$50,077         100.000% \$40         56,617         100.000% \$40         56,777           6         DISTRIBUTION PLANT         \$57,777         7         4         56,777         100.000% \$40         50         55,777           8         374.000         Land - Dist Plant         \$50,93         P-4         56         5105,977         100.000% \$40         50         5542,66           3         372.000         Manus - Dist Plant         \$132,238         P-14         \$77,70         100.000% \$40         50         5542,66           3         372.000         Manus - PLST         \$132,238         P-14         \$37,827         \$133,900         P-13         \$132,238         100.000%         \$60         \$54,73,983           14         372.000         Meas & Reg Sta Equip - Ceneral         \$52,62,739,P23         \$13,83,500         \$10,83,73,750         100.000%         \$60         \$54,73,983										
3         302.000         Franchise and Consents         \$49.873         P-3         S-3         \$49.873         \$10,212         \$10,000%         \$0         \$10,212           5         0.000         Misc Intrangible TOTAL INTANGIBLE FLANT         \$58,777         \$68,617         \$66,617         \$00,000%         \$0         \$10,222           6         0.0000%         Columbrity         \$57,777         \$54         \$57,777         \$10,0000%         \$0         \$54           8         374,000         Land Rights - Dist Plant         \$56,738         P-0         \$56         \$100,000%         \$0         \$105,877           10         376,000         Minn         Instant         \$58,5738         P-10         \$55,671         \$100,000%         \$0         \$144,248           11         376,000         Minn         \$13,82,018         P-11         \$137,877         \$1,442,048         \$100,000%         \$0         \$144,248           12         376,200         Mass. Reg Sta Equip - City Gate         \$379,568         P-16         \$182,623         \$23,846,455         \$100,000%         \$0         \$28,443,45           13         372,000         Mass. Reg Sta Equip - City Gate         \$27,767         P-24         \$38,464,455         \$100,000% <td>1</td> <td></td> <td>INTANGIBLE PLANT</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1		INTANGIBLE PLANT							
4         303.00         Misc Intrangible         33.365         P-4         56.617         50.212         100.000%         50         510.212           6         DISTR BUTON PLANT         56.717         F         34.00         56.777         100.000%         50         55.777           7         374.100         Land Rights - Dist Plant         567.777         54         557.777         100.000%         50         557.777           10         375.000         Mains         51.82.418         P-1         53         51.42.428         100.000%         50         557.777           10         750.00         Mains         51.82.418         P-1         57.336.623         54.93.777         100.000%         50         51.42.428           11         375.000         Mains - S1         51.32.416         P-1         57.33.56.53         74.43.73.03         100.000%         50         51.42.428           12         376.00         Mains - S1.62.41.74.91.55         51.42.428         100.000%         50         52.72.52           13         372.00         Mains - S1.62.41.74.91.55         51.42.428         100.000%         50         52.77.72           13         372.00         Meters Instalialiation - Sis 55.77.77							. ,			\$5,249
5         TOTAL INTANGIBLE PLANT         \$58,717         \$6,614         \$65,331         \$0         \$60         \$65,331           6         DISTIBUTION PLANT         577,777         \$41         \$67,371         \$00,0000%         \$60         \$52,777           7         372,300         TAD-Lunds Rights         \$100,587,783         P-0         \$46         \$57,977         \$100,0000%         \$60         \$100,5977           10         375,000         Structures - Dat Plant         \$88,87,783         P-0         \$46         \$100,000%         \$60         \$163,573           11         376,000         TAD-Lunds Rights -STL         \$13,32,181         P-11         \$175,777         \$1,42,426         \$153,573         \$100,000%         \$0         \$14,42,485           12         376,000         TBA-Lund Rights -STL         \$13,389,182         P-14         \$15,497,73         \$14,73,900         \$100,000%         \$0         \$53,730,223           13         330,000         Means -PLST         \$13,386,317         P-16         \$18,82,731         \$100,000%         \$0         \$53,730,223           13         332,000         Means -PLST         \$27,707         P-16         \$38,82,632         \$100,000%         \$0         \$52,740,731 <tr< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>\$49,870</td></tr<>					-					\$49,870
6         DISTRIBUTION PLANT         567,774         P-7         34         567,771         100,000%,         50           3         374,000         Land Rights-Dist Plant         5849         100,000%,         50         5343           9         375,000         Structures-Dist Plant         5849,733         P-10         53         53845         100,000%,         50         5345           11         376,000         Name         \$1,326,218         P-10         53         53857,771         100,000%,         50         51,442,485           12         376,100         T&D-Land Rights-STL         51,339,102         P-12         -51,3356,533         S51         100,000%,         50         54,739,003           13         376,200         Meas. & Reg Sta Equip - General         53,022,33         P-14         \$13,256,133         S51         100,000%,         50         54,739,003           13         376,200         Meas. & Reg Sta Equip - General         53,023,33         P-14         \$13,256,133         S51         100,000%,         50         54,739,033           13         376,200         Meas. & Reg Sta Equip - General         53,023,77         P-17         \$17,630         No,000%,         50         54,724,733 <t< td=""><td></td><td>303.000</td><td></td><td></td><td>P-4</td><td></td><td></td><td>100.0000%</td><td></td><td></td></t<>		303.000			P-4			100.0000%		
7     374.000     Land Piker Plant     \$87.774     P.7     -54     \$77.770     100.0000%     \$00     \$87.770       8     374.200     TAD-Lands Rights     \$105.933     P.9     -56     \$100.0000%     \$00     \$58.473       10     375.000     Mains     \$1.262.181     P-11     \$78.771     \$1.44.2481     100.0000%     \$00     \$58.578       11     376.000     Mains     \$1.262.181     P-11     \$73.871     \$1.44.2481     100.0000%     \$00     \$1.42.2481       13     376.000     Mains     S1.262.181     P-11     \$13.326.261     \$35.7555     \$100.0000%     \$0     \$5.73.5561       13     376.000     Mains     S1.600.253     P-16     \$13.862.23     \$35.856.8621     100.0000%     \$0     \$5.73.5578       13     382.000     Meters Installation     \$15.42.47     P-16     \$1.862.623     \$35.668.23     100.0000%     \$0     \$5.73.772       13     382.000     Meters Installations     \$15.42.47     P-20     \$4.51     \$1.51.24.21     100.0000%     \$0     \$5.72.772       13     382.000     Meters Installations     \$1.52.774     P-16     \$1.82.623     \$3.66.833     \$0.0000%     \$0     \$5.72.772       13     38	5			φ30,717		\$0,01 <del>4</del>	400,001		ψŪ	φ0 <b>3,3</b> 31
8         374.100         Land Rights - Dist Plant         Siges         P.a         50         Siges         100.000%         50         Siges           9         375.000         Structures - Dist Plant         S885,783         P-10         S85,780         100.000%         50         S105,977           11         375.000         Mains         S1.362,818         P-11         S13,9673         S142,428         S11,422,485           12         375.000         Mass. & Reg S16 Etuip - Conoral         S13,521,82         P-11         S13,326         S13,735,588         100.000%         S0         S37,325           14         376,000         Mass. & Reg S16 Etuip - Conoral         S5,307,47         S14,82,485         100.000%         S0         S37,325           15         373,000         Mass. & Reg S16 Etuip - Conoral         S5,403,479         P-16         S1,824,235         S2,864,635         100.000%         S0         S3,844,335           13         381,000         Mores relistation - Oist Plant         S5,637,47         P-18         S445,538         S0,100,000%         S0         S3,844,335           13         383,000         Mores relistation - Oist Plant         S2,637,270         P-26         S2,773         100.0000%         S0         <										
9         374.200         Tablands Rights         \$105.937         P-9         -5e         \$105.977         100.000%         \$00         \$105.977           375.000         Structures - Dist Plant         \$3.288,780         \$3.389,762         \$3.885,780         \$100.000%         \$50         \$51.422,481           2376.200         Tab-Land Rights -STL         \$3.339,102         \$17.22         \$13.349,102         \$1.422,481         \$1.422,481           13         376.200         Tab-Mains-PLST         \$27.193,356         P-13         \$13.640,737         \$51.697,730,000         \$100.0007%         \$50         \$53.73,223           13         376.200         Meass. A frag Stabilization - Cantrall         \$57.945,85         \$18.242,373,203         \$100.0007%         \$50         \$25.864,823           13         380,000         Merers - Dist Plant         \$5,83,747         P-16         \$43.53,85         \$100.0007%         \$50         \$55,72,13           13         384,000         House Regulators - Installation - Size Flant         \$52,072,07         P-21         \$52,072,100         100.0007%         \$50         \$54,72,33           23         384,000         House Regulators - Installation - Size Flant         \$52,760,70         P-21         \$54,743         100.0007%         \$50 <td></td> <td></td> <td></td> <td>. ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$67,770</td>				. ,						\$67,770
10         375.000         Bruchures - Die Plant         588.783         P-10         5°,362,761         51,422,465           12         376.000         Mains - STL         \$1,352,816         P-11         \$77,967         \$1,422,465           12         376.000         T&D-Mains-PLST         \$1,352,916         P-12         \$13,328,633         \$531         100.0000%         \$50         \$1,422,465           13         376.200         T&D-Mains-PLST         \$27,7198,356         \$13,32,661         \$373,508         100.0000%         \$80         \$5,739,325           13         376.000         Mess. & Reg Sta Equip - Circl Gate         \$5,719,359         \$10,0000%         \$80         \$5,739,325           13         380,000         Mess. / Neg Sta Equip - Circl Gate         \$5,637,47         >15,745,338         \$81,423,10000%         \$80         \$5,733,198           13         383,000         House Regulators - Installations         \$154,244         >20         \$11         \$154,246         \$100.0000%         \$80         \$25,672,721           13         383,000         House Regulators - Installations         \$154,244         >20         \$154,247         \$22         \$26,776         \$100.0000%         \$0         \$256,722           13         383,00					-	• -				
12         376.00         TaD-Land Rights STL         \$13.359.02         P-12         \$15.359.03         \$53.1         100.000%         \$0         \$53.1           13         376.200         TaD-Mins-PLST         \$37.159.85         P-13         \$15.540.737         \$45.739.903         100.000%         \$0         \$37.35.598           14         378.000         Meas. & Reg Sta Equip - General         \$36.02.333         P-14         \$51.325.252         100.0000%         \$0         \$37.35.598           16         380.000         Services         \$22.686.682         100.000%         \$0         \$28.46.682           17         381.000         Meters installation - Dist Plant         \$50.13.097         P-17         \$745.538         \$38.64.635         100.000%         \$0         \$81.84.73           19         383.000         House Regulators         Installations         \$151.224         P-20         \$55.415         \$226.776         100.000%         \$0         \$154.27           10         Statisticon PLANT         \$20.777         P-22         \$20         \$10.0000%         \$0         \$21.77.60           10         Statisticon PLANT         \$20.777         P-22         \$20.077         100.0000%         \$0         \$50.98				. ,			. ,			\$885,780
13       376.200       TAD-Mains-PLST       \$27,198,356       P-14       \$15,240,737       \$45,739,063       100.0000%       \$0       \$45,739,063         14       376.000       Meas. & Reg Sita Equip - City Gate       \$379,558       P-14       \$153,265       \$13,3265       \$10,0000%       \$0       \$379,352         16       380.000       Services       \$25,004,250       P-16       \$158,62,623       \$28,666,635       100,0000%       \$0       \$38,84,635         17       381.000       Meters - Dist Plant       \$5,037,757       P-16       \$154,53,388       \$5,127,31       100,0000%       \$0       \$38,824,533         18       382.000       Meters Installation - Dist Plant       \$5,037,77       P-18       \$44,53,388       \$52,731       100,0000%       \$0       \$52,57,37         19       383.000       Meters Installation - Dist Plant       \$22,770       P-22       \$56,418       \$302,773       100,0000%       \$0       \$30,52,573         23       S0.000       TADAMISSION PLANT       \$84,840       \$85,502,800       \$50,694,750       100,0000%       \$0       \$27,776         24       TRANSMISSION PLANT       \$31,730       P-25       \$0       100,0000%       \$0       \$27,776       \$36,502,800	11			\$1,362,818		\$79,671	\$1,442,489	100.0000%		\$1,442,489
14         378.000         Meas. & Reg Sita Equip - General         53.02.333         P-14         513.265         53.735.598         100.000%         50         53.735.598           16         380.000         Services         S27.062.59         P-16         51.826.263         52.735.598         100.000%         50         52.735.686         52.686.682         100.000%         50         52.866.682         100.000%         50         52.866.682         100.000%         50         52.866.682         100.000%         50         58.666.83         100.000%         50         58.666.83         100.000%         50         58.12.91.31         100.000%         50         58.667.83         100.000%         50         58.27.91.31         100.000%         50         58.27.91.31         100.000%         50         58.27.91.31         100.000%         50         58.27.91.31         100.000%         50         58.27.91.31         100.000%         50         58.20.72.71         100.000%         50         58.27.75.91         100.000%         50         58.20.72.71         100.000%         50         58.20.72.75         100.000%         50         58.20.72.75         100.000%         50         52.77.60         100.000%         50         52.77.60.75         50         51.73.01										-\$531
15     379.000     Meas. & Reg Sta Equip - City Gate     \$879,558     P-15     1,862,623     \$3279,552     100.0000%     \$30     \$52,864,863       17     381.000     Meters - Dist Plant     \$39,119,007     P-17     \$745,233     \$52,864,823     100.0000%     \$50     \$52,864,863       18     382.000     Meters - Installation - Dist Plant     \$5,683,747     P-18     \$435,389     \$65,621,213     100.0000%     \$50     \$58,723,138       19     383.000     House Regulators - Installations     \$154,247     100.0000%     \$50     \$51,52,731       21     385.000     Electronic Gas Measuring     \$20,775     100.0000%     \$50     \$52,847,872       22     387.000     Other     TANSMISSION PLANT     \$17,730     P-25     \$26     \$22,775     100.0000%     \$50     \$52,775       23     365.000     Land & Land Rights     \$1,730     P-25     \$2     \$27,706     100.0000%     \$50     \$52,775       23     565.000     TAD-Structures & Importents     \$39,894,957     \$2     \$51,730     100.0000%     \$50     \$52,775       24     567.000     TAD-Mine-STL     \$1,730     P-26     \$2     \$2,775,80     100.0000%     \$50     \$52,777,881       25     367.000										
16         380.000         Services         Structures         S22,806,829         P-16         \$1,82,239         S26,866,821         100.0000%         \$0         \$52,886,423           17         381,000         Meters Installation - Dist Plant         \$5,839,747         P-18         \$54,533         \$58,664,653         100.0000%         \$0         \$58,854,737           18         382,000         House Regulators         \$154,234         P-20         \$511         \$154,273         100.0000%         \$0         \$52,267,763           21         385,000         Electronic Gas Massuring         \$20,777         P-22         \$52,207,75         100.0000%         \$0         \$52,676,80           23         370.00         Other         S38,618,60         \$36,527,80         \$10,0000%         \$0         \$57,606           24         365,000         Land         \$1,730         P-25         \$0         \$1,730         100.0000%         \$0         \$27,7665           26         367,000         TAD-Mins-STL-LET-CHixed         \$27,747         P-25         \$0         \$0         \$1,730         \$0         \$26,668         \$0,00000%         \$0         \$27,7665           28         365,000         TAD-Mains-STL-ET-CHixed         \$27,747,680										
18         382.000         Meters installation - Dist Plant         \$5,693,747         P-18         \$43,388         \$5,123,136         100.0000%         \$0         \$5,123,136           19         383,000         House Regulators - Installations         \$154,224         P-20         -\$441         \$154,273         100.0000%         \$0         \$152,773           21         388,000         House Regulators - Installations         \$154,224         P-20         -\$21         \$56,781         \$267,775         100.0000%         \$0         \$226,776           23         387.000         Other         \$20,777         P-22         -\$2         \$20,775         \$0         \$0         \$29,875           24         TRANSMISSION PLANT         \$88,481,800         P-25         \$0         \$11,730         100.0000%         \$0         \$27,605           26         365,000         Land         \$37,607         P-25         \$0         \$31,730         100.0000%         \$0         \$27,607           28         366,000         T&D-Mains-STL-PLST-C-Mixed         \$27,7467         P-26         \$2,247,608         100.0000%         \$0         \$2,717,600           23         360.00         T&D-Mains-STL         \$10.22,8078         P-30         \$2,816,810										\$26,866,882
19       383.000       House Regulators       5825,780       P-19       549       5825,731       100.0000%       50       5825,731         20       386,000       House Regulators       Installations       S154,273       100.0000%       50       5825,731         21       385,000       Electronic Gas Measuring       \$201,735       P-21       \$564,18       \$266,768       100.0000%       50       \$228,772         23       387,000       Other       TOTAL DISTRIBUTION PLANT       \$88,481,860       P-22       \$86,502,890       \$96,984,750       100.0000%       \$0       \$52,0775         24       TRANSMISSION PLANT       \$11,730       P-25       \$0       \$1,730       100.0000%       \$0       \$27,0767         25       366,100       Land & Land Rights       \$27,607       P-26       -\$2       \$27,7665       100.0000%       \$0       \$27,7667         29       367,100       T&D-Other Structures       \$38,122       P-28       -\$21,413,63       \$2,71,666       100.0000%       \$0       \$2,71,666         29       367,000       T&D-Mains-STL-PLSTC-Mixed       \$37,247       P-28       -\$21,413,63       \$2,71,666       100.0000%       \$0       \$2,71,666         29       3										\$9,864,635
20         384.000         House Regulators - Installations         \$154,224         P-20         -\$11         \$154,273         100.000%         \$0         \$154,273           21         385.000         Electronic Gas Measuring         \$201,777         P-22         -\$2         \$26,768         100.0000%         \$0         \$226,776           23         37.000         Other         S88,481,860         \$8,502,890         \$96,984,750         \$0         \$11,370         100.0000%         \$0         \$226,776         \$0         \$1,730         100.0000%         \$0         \$27,075         \$00.0000%         \$0         \$57,076         \$0         \$1,730         100.0000%         \$0         \$57,067         \$26         \$22         \$27,605         100.0000%         \$0         \$57,067         \$26         \$22         \$27,605         100.0000%         \$0         \$52,776         \$0         \$26,768         \$0         \$00.0000%         \$0         \$52,786         \$30         \$27,710         \$100.0000%         \$0         \$22,717,801         \$100.0000%         \$0         \$22,717,801         \$100.0000%         \$0         \$22,717,801         \$100.0000%         \$0         \$22,717,801         \$100.0000%         \$0         \$22,717,801         \$100.0000%         \$0 <td< td=""><td></td><td></td><td></td><td>. , ,</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>				. , ,						
21         385.000         Electronic Gas Measuring         \$201,350         P-21         \$56,5418         \$266,768         100.0000%         \$0         \$226,777           23         387.000         Other         \$20,777         \$2,32         \$20,775         \$10,0000%         \$0         \$20,777           24         387.000         Other         TAANSMISSION PLANT         \$38,481,860         \$30         \$596,984,750         \$00.0000%         \$0         \$20,777           25         356,100         Land & Land Rights         \$27,707         P-26         \$52         \$27,605         100.0000%         \$0         \$27,706           27         366,000         T&D-Cher Structures         S38,122         P-28         \$52,11,336         \$22,166         100.0000%         \$0         \$2,74,606           29         367,000         T&D-Mains-STL-UST-CHWized         \$2,72,407         P-29         \$2,445,183         \$2,71,605         100.0000%         \$0         \$2,74,606           31         367,100         T&D-Mains-STL-UST-CHWized         \$2,72,407         P-29         \$2,445,183         \$100,0000%         \$0         \$51,618           32         360,000         T&D-MAR Station Equipment         \$166,856         P-33         \$50 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
23         TOTAL DISTRIBUTION PLANT         \$88,481,860         \$86,502,890         \$96,984,750         \$0         \$36,984,750           24         TRANSMISSION PLANT         \$1,730         P-25         \$0         \$1,730         100.0000%         \$0         \$1,730           26         365,100         Land & Land Rights         \$27,07         \$0         \$00         00000%         \$0         \$52,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$22,717,861         100.0000%         \$0         \$161,852         \$10,930         \$161,852         \$10,930         \$161,852         \$100,0000%         \$0         \$168,852         \$100,0000%         \$0         \$162,942,841         \$0         \$22,942,841										\$266,768
24         TRANSMISSION PLANT         51.730         P-25         50         51.730         100.0000%         50         51.730           26         365.100         Land & Land Rights         \$27,607         P-25         \$2         \$27,007         P-25         \$27,007         P-26         \$22,000         \$100.0000%         \$0         \$20,000           28         366.100         TAD-Structures & Improvements         \$38,122         P-28         \$21,451,81         \$22,7168         100.0000%         \$0         \$22,717,680           29         367.100         TAD-Mains-STL         \$2,245,978         P-30         +32,246,94         +3116         100.0000%         \$0         \$2,717,680           30         367.100         TAD-Mains-STL         \$168,856         P-32         \$56         \$168,850         100.0000%         \$0         \$2,717,680           31         370.00         Communication Equipment         \$168,856         P-32         \$56         \$168,850         100.0000%         \$0         \$2,217,680           36         PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0         \$20         \$20           37         INCENTIVE COMPENSATION         \$0         \$0         \$0		387.000			P-22			100.0000%		\$20,775
25         365.000         Land         St.730         P-25         S0         \$1,730         P0.26         \$1,730         P0.26         \$2,7605         100.0000%         \$00         \$27,605           27         366.000         T&D-Structures & Improvements         \$306.00         T&D-Structures & Improvements         \$306.00         \$27,605         100.0000%         \$00         \$220.000%         \$0         \$220.000%         \$0         \$220.61         \$21.1335         \$22,717.680         100.0000%         \$0         \$22.61.81         100.0000%         \$0         \$22.717.680         100.0000%         \$0         \$22.717.680         100.0000%         \$0         \$27.17.680         \$0         \$00.0000%         \$0         \$27.17.680         \$0         \$00.0000%         \$0         \$27.17.680         \$0         \$0         \$27.17.680         \$0         \$00.000%         \$0         \$27.17.680         \$0         \$00.0000%         \$0         \$168.850         \$2.295.978         \$10.307         \$0         100.0000%         \$0         \$168.850         \$2.294.2841         \$0         \$0         \$168.950         \$0         \$0         \$0         \$0         \$0         \$0         \$2.942.841         \$0         \$0         \$0         \$0         \$0         \$0	23		TOTAL DISTRIBUTION PLANT	\$88,481,860		\$8,502,890	\$96,984,750		\$0	\$96,984,750
25         365.000         Land         St.730         P-25         S0         \$1,730         P0.26         \$1,730         P0.26         \$2,7605         100.0000%         \$00         \$27,605           27         366.000         T&D-Structures & Improvements         \$306.00         T&D-Structures & Improvements         \$306.00         \$27,605         100.0000%         \$00         \$220.000%         \$0         \$220.000%         \$0         \$220.61         \$21.1335         \$22,717.680         100.0000%         \$0         \$22.61.81         100.0000%         \$0         \$22.717.680         100.0000%         \$0         \$22.717.680         100.0000%         \$0         \$27.17.680         \$0         \$00.0000%         \$0         \$27.17.680         \$0         \$00.0000%         \$0         \$27.17.680         \$0         \$0         \$27.17.680         \$0         \$00.000%         \$0         \$27.17.680         \$0         \$00.0000%         \$0         \$168.850         \$2.295.978         \$10.307         \$0         100.0000%         \$0         \$168.850         \$2.294.2841         \$0         \$0         \$168.950         \$0         \$0         \$0         \$0         \$0         \$0         \$2.942.841         \$0         \$0         \$0         \$0         \$0         \$0	24		TRANSMISSION PLANT							
27         366.000         T&D-Structures & Improvements         \$906         P-27         \$500         \$900         100.000%         \$50         \$906           28         366.100         T&D-Mains-STL-LST-Cl-Mixed         \$31,122         P-28         \$24,45,183         \$2,717,680         100.000%         \$50         \$26,186           30         367.000         T&D-Mains-STL         \$2,285,978         P-30         \$2,246,094         \$16         100.0000%         \$50         \$52,717,680           31         367.000         T&D-Mains-STL         \$168,856         P-32         \$-56         \$168,850         100.0000%         \$50         \$5168,850           32         369.000         Communication Equipment         \$168,856         P-32         \$-56         \$168,850         100.0000%         \$50         \$52,942,841           35         PRODUCTION PLANT         \$0         \$0         \$50         \$50         \$50         \$50         \$50           38         INCENTIVE COMPENSATION         \$0         P-38         \$676,265         \$676,265         \$60         \$50         \$50         \$5676,265           39         TOTAL INCENTIVE COMPENSATION         \$0         P-38         \$676,265         \$676,265         \$60		365.000		\$1,730	P-25	\$0	\$1,730	100.0000%	\$0	\$1,730
28         366.100         TED-Other structures         \$38,122         P-29         \$-511,936         \$26,186         100.000%         \$0         \$22,177,680           29         367.000         TED-Mains-STL         \$2,285,978         P-30         \$-2,286,094         \$2,116         100.000%         \$0         \$2,717,680           31         367.200         TED-Mains-LST         \$10,37         P-30         \$-2,286,094         \$116         100.000%         \$0         \$53           32         366.000         TED-Mains-LST         \$10,37         P-31         \$-51,037         \$0         100.000%         \$0         \$168,850           33         370.000         Communication Equipment         \$2,796,733         \$0         \$0         \$2,942,841         \$0         \$2,942,841           36         PRODUCTION PLANT         \$0         \$146,108         \$2,942,841         \$0         \$0         \$66,265         \$0         \$0         \$60         \$0           38         INCENTIVE COMPENSATION         \$0         P-38         -\$676,265         -\$676,265         \$00         -\$676,265         \$0         \$0         \$676,265           39         TOTAL INCENTIVE COMPENSATION         \$0         F-\$676,265         -\$676,265 <td>26</td> <td></td> <td>Land &amp; Land Rights</td> <td>\$27,607</td> <td>P-26</td> <td>-\$2</td> <td>\$27,605</td> <td>100.0000%</td> <td>\$0</td> <td>\$27,605</td>	26		Land & Land Rights	\$27,607	P-26	-\$2	\$27,605	100.0000%	\$0	\$27,605
29         367.000         TAD-Mains-STL-PLST-CI-Mixed         \$272,497         P.29         \$2,445,183         \$2,717,680         100.000%         \$0         \$2,717,680           30         367.000         TAD-Mains-STL         \$2,285,978         P-30         -\$2,286,094         -\$11         100.000%         \$0         \$2,717,680         100.000%         \$0         \$52,2717,680         100.000%         \$0         \$53           32         369.000         TAD-MAR Station Equipment         \$168,856         P-32         -\$6         \$168,850         100.000%         \$0         \$168,850           34         TOTAL TRANSMISSION PLANT         \$2,796,733         -3         \$146,108         \$2,942,841         \$0         \$0         \$2,394,841           35         PRODUCTION PLANT         \$2,796,733         -3         \$146,108         \$2,942,841         \$0         \$0         \$2,394,841           36         PRODUCTION PLANT         \$0         -5         \$0         \$0         \$0         \$0         \$0           38         Incentive Compensation Capitalization Adj.         \$0         P-38         -\$676,265         -\$676,265         100.000%         \$0         \$367,00           39         TOTAL INCENTIVE COMPENSATION         \$0			-			• -	•			\$906
367.100         T&D-Mains-STL         \$2,285.978         P-30         -\$2,286.094         -\$116         100.000%         \$0         \$131           31         367.00         T&D-Mains-LST         \$1,037         P-31         \$1,037         \$0         \$100.000%         \$0         \$30           32         369.000         T&D-MAR Station Equipment         \$108,856         P-32         \$56         \$168,850         100.0000%         \$0         \$2,942,841           33         370.000         TOTAL TRANSMISSION PLANT         \$2,796,733         \$146,108         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$2,942,841         \$0         \$0         \$0         \$50         \$0         \$0         \$2,942,841         \$0         \$0         \$0         \$50         \$0         \$0         \$0         \$0         \$50         \$0         \$0         \$50         \$0         \$0         \$56,76,265         \$0         \$0         \$6,76,265         \$6,76,265         \$0         \$0         \$5,76,265<										
31         367.200         T&D-Mains-LST         \$1,037         \$0         100.000%         \$0         \$168,850           32         369.000         T&D-M&R Station Equipment         \$168,856         P-32         \$56         \$168,850         100.000%         \$0         \$168,850           34         TOTAL TRANSMISSION PLANT         \$2,796,733         \$146,108         \$2,942,841         \$0         \$2,942,841           35         PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0000%         \$0         \$0           36         TOTAL TRANSMISSION PLANT         \$0         \$0         \$0         \$0         \$0         \$0         \$0           36         TOTAL PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0           38         Incentive COMPENSATION CAPITALIZATION         \$0         \$-5676,265         -\$676,265         -\$676,265         \$0         -\$676,265         \$0         -\$676,265         \$0         -\$676,265         \$0         \$0         \$34,432         \$0.000%         \$0         \$34,432         \$100.0000%         \$0         \$34,432         \$100.0000%         \$0         \$34,432         \$100.0000%<										-\$116
33         370.000         Communication Equipment TOTAL TRANSMISSION PLANT         \$0			T&D-Mains-LST							\$0
34         TOTAL TRANSMISSION PLANT         \$2,796,733         \$146,108         \$2,942,841         \$0         \$2,942,841           35         PRODUCTION PLANT         \$0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$168,850</td></t<>										\$168,850
35         PRODUCTION PLANT         50         50         50         50           37         INCENTIVE COMPENSATION CAPITALIZATION         \$0         P-38         -\$676,265         -\$676,265         100.000%         \$0         \$0           38         Incentive Compensation Capitalization Adj.         \$0         P-38         -\$676,265         -\$676,265         100.000%         \$0         -\$676,265           39         TOTAL INCENTIVE COMPENSATION CAPITALIZATION         \$0         -\$676,265         -\$676,265         \$0         \$0         -\$676,265           40         GENERAL PLANT         \$1,024,867         P-41         \$2         \$3,395         \$1,028,262         100.0000%         \$0         \$1,028,262           43         390.000         GEN-FRAL PLANT         \$1,024,867         P-42         \$3,395         \$1,028,262         100.0000%         \$0         \$1,028,262           43         390.000         GEN-Improvements Lease Premise         \$528,649         P-43         \$1         \$528,648         100.0000%         \$0         \$528,644           44         390.300         GEN-Improvements Lease Premise         \$528,649         P-44         \$2         \$30,738         100.0000%         \$0         \$325,190           45		370.000			P-33			100.0000%		\$0
36         TOTAL PRODUCTION PLANT         \$0         \$0         \$0         \$0         \$0         \$0           37         INCENTIVE COMPENSATION CAPITALIZATION         \$0	34		TOTAL TRANSMISSION FLANT	φ <b>2</b> ,190,133		\$140,100	\$2,542,04T		φU	φ <b>2,</b> 942,041
37         INCENTIVE COMPENSATION CAPITALIZATION Incentive Compensation Capitalization Adj.         \$0         P-38         -\$676,265         -\$676,265         100.0000%         \$0         -\$676,265           39         TOTAL INCENTIVE COMPENSATION CAPITALIZATION         \$0         -\$676,265         -\$676,265         -\$676,265         \$0         \$0         -\$676,265           40         GENERAL PLANT         \$34,434         P-41         -\$2         \$34,432         100.0000%         \$0         \$34,432           41         389.000         General Strucutures & Improvmnt         \$1,024,867         P-42         \$3,395         \$1,028,622         100.0000%         \$0         \$1,028,262           43         390.100         GEN-Improvements Leased Premise         \$528,648         100.0000%         \$0         \$528,648           43         390.300         GEN-Improvements Lease Premise         \$30,740         P-44         -\$2         \$30,738         100.0000%         \$0         \$325,848           45         391.000         Office Furniture & Supportation Equipment         \$244,114         P-45         \$81,076         \$325,190         100.0000%         \$0         \$325,194           46         391.000         Office Furniture         \$0         P-47         \$0         <	35		PRODUCTION PLANT							
38         CAPITALIZATION Incentive Compensation Capitalization Adj.         \$0         P-38         -\$676,265         -\$676,265         100.0000%         \$0         -\$676,265           39         TOTAL INCENTIVE COMPENSATION CAPITALIZATION         \$0         \$0         -\$676,265         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$0         \$676,265         \$0         \$0         \$0         \$0         \$0         \$0         \$676,265         \$0         \$0         \$0         \$0	36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
38         CAPITALIZATION Incentive Compensation Capitalization Adj.         \$0         P-38         -\$676,265         -\$676,265         100.0000%         \$0         -\$676,265           39         TOTAL INCENTIVE COMPENSATION CAPITALIZATION         \$0         \$0         -\$676,265         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$0         \$676,265         \$0         \$0         \$0         \$0         \$0         \$0         \$676,265         \$0         \$0         \$0         \$0	27									
38         Incentive Compensation Capitalization Adj.         \$0         P-38         -\$676,265         -\$676,265         100.0000%         \$0         -\$676,265           39         TOTAL INCENTIVE COMPENSATION CAPITALIZATION         \$0         \$0         -\$676,265         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         -\$676,265         \$0         \$0         \$0         \$676,265         \$0         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$0         \$676,265         \$0         \$0         \$676,265         \$0         \$0         \$0         \$676,265         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$22         \$1         \$0         \$0         \$0         \$0	31									
40         GENERAL PLANT           41         389.000         Land - Gen Plant         \$34,434         P-41         -\$2         \$34,432         100.0000%         \$0         \$34,432           42         390.000         General Strucutures & Improvmnt         \$1,024,867         P-42         \$3,395         \$1,028,262         100.0000%         \$0         \$528,648           44         390.300         GEN-Improvements Leased Premise         \$528,649         P-43         -\$1         \$528,648         100.0000%         \$0         \$30,738           44         390.300         GEN-Improvements Lease Premise         \$30,740         P-44         -\$2         \$30,738         100.0000%         \$0         \$325,190           45         391.000         Office Furniture & Equipment         \$244,114         P-45         \$81,076         \$325,190         100.0000%         \$0         \$325,190           46         391.000         Office Furniture         \$0         P-46         \$0         \$0         100.0000%         \$0         \$325,190           47         391.300         Computer         \$0         P-47         \$0         \$0         100.0000%         \$0         \$453,187           49         392.000         Transportation Equi	38			\$0	P-38	-\$676,265	-\$676,265	100.0000%	\$0	-\$676,265
40         GENERAL PLANT           41         389.000         Land - Gen Plant         \$34,434         P-41         -\$2         \$34,432         100.0000%         \$0         \$34,432           42         390.000         General Strucutures & Improvmnt         \$1,024,867         P-42         \$3,395         \$1,028,262         100.0000%         \$0         \$528,648           44         390.300         GEN-Improvements Leased Premise         \$528,649         P-43         -\$1         \$528,648         100.0000%         \$0         \$30,738           44         390.300         GEN-Improvements Lease Premise         \$30,740         P-44         -\$2         \$30,738         100.0000%         \$0         \$325,190           45         391.000         Office Furniture & Equipment         \$244,114         P-45         \$81,076         \$325,190         100.0000%         \$0         \$325,190           46         391.000         Office Furniture         \$0         P-46         \$0         \$0         100.0000%         \$0         \$325,190           47         391.300         Computer         \$0         P-47         \$0         \$0         100.0000%         \$0         \$453,187           49         392.000         Transportation Equi										
40         GENERAL PLANT         \$34,434         P-41         -\$2         \$34,432         100.0000%         \$0         \$34,434           41         389.000         Land - Gen Plant         \$1,024,867         P-42         \$33,395         \$1,028,262         100.0000%         \$0         \$1,028,262           43         390.100         GEN-Improvements Leased Premise         \$28,649         P-43         -\$1         \$528,648         100.0000%         \$0         \$528,648           44         390.300         GEN-improvements Lease Premise         \$30,740         P-44         -\$2         \$30,738         100.0000%         \$0         \$528,648           44         390.300         GEN-improvements Lease Premise         \$30,740         P-44         -\$2         \$30,738         100.0000%         \$0         \$325,190           45         391.000         Office Furniture & Equipment         \$244,114         P-45         \$81,076         \$325,190         100.0000%         \$0         \$325,190           46         391.100         Office Furniture         \$0         P-47         \$0         \$0         \$0         \$0           48         392.000         Transportation Equipment         \$352,604         P-48         \$100,583         \$453,187	39			\$0		-\$676,265	-\$676,265		\$0	-\$676,265
41       389.000       Land - Gen Plant       \$34,434       P-41       -\$2       \$34,432       100.000%       \$0       \$34,432         42       390.000       General Strucutures & Improvmnt       \$1,024,867       P-42       \$3,395       \$1,028,262       100.000%       \$0       \$1,028,262         43       390.100       GEN-Improvements Leased Premise       \$528,649       P-43       -\$1       \$528,648       100.000%       \$0       \$528,648         44       390.300       GEN-improvements Lease Premise       \$30,740       P-44       -\$2       \$30,738       100.000%       \$0       \$30,738         45       391.000       Office Furniture & Equipment       \$244,114       P-45       \$81,076       \$325,190       100.000%       \$0       \$325,190         46       391.100       Office Furniture       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         47       391.300       Computer       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         48       392.000       Transportation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.0000%       \$0       \$2,897,174         49       39			CAPITALIZATION							
41       389.000       Land - Gen Plant       \$34,434       P-41       -\$2       \$34,432       100.000%       \$0       \$34,432         42       390.000       General Strucutures & Improvmnt       \$1,024,867       P-42       \$3,395       \$1,028,262       100.000%       \$0       \$1,028,262         43       390.100       GEN-Improvements Leased Premise       \$528,649       P-43       -\$1       \$528,648       100.000%       \$0       \$528,648         44       390.300       GEN-improvements Lease Premise       \$30,740       P-44       -\$2       \$30,738       100.000%       \$0       \$30,738         45       391.000       Office Furniture & Equipment       \$244,114       P-45       \$81,076       \$325,190       100.000%       \$0       \$325,190         46       391.100       Office Furniture       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         47       391.300       Computer       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         48       392.000       Transportation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.0000%       \$0       \$2,897,174         49       39	40		GENERAL PLANT							
43       390.100       GEN-Improvements Leased Premise       \$528,649       P-43       -\$1       \$528,648       100.0000%       \$0       \$528,648         44       390.300       GEN-improvements Lease Premise       \$30,740       P-44       -\$2       \$30,738       100.0000%       \$0       \$30,738         45       391.000       Office Furniture & Equipment       \$244,114       P-45       \$81,076       \$325,190       100.0000%       \$0       \$325,190         46       391.100       Office Furniture       \$0       P-46       \$0       \$0       100.0000%       \$0       \$325,190         46       391.100       Office Furniture       \$0       P-46       \$0       \$0       100.0000%       \$0       \$325,190         47       391.300       Computer       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         48       392.000       Transportation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.0000%       \$0       \$2,897,174         49       392.100       Transportation Equipment       \$3,200       P-50       \$0       \$3,200       \$0.0000%       \$0       \$2,897,174         50       393.000 <t< td=""><td>41</td><td>389.000</td><td>Land - Gen Plant</td><td>\$34,434</td><td>P-41</td><td>-\$2</td><td>\$34,432</td><td>100.0000%</td><td>\$0</td><td>\$34,432</td></t<>	41	389.000	Land - Gen Plant	\$34,434	P-41	-\$2	\$34,432	100.0000%	\$0	\$34,432
44       390.300       GEN-improvements Lease Premise       \$30,740       P-44       -\$2       \$30,738       100.0000%       \$0       \$30,738         45       391.000       Office Furniture & Equipment       \$244,114       P-45       \$81,076       \$325,190       100.0000%       \$0       \$325,190         46       391.100       Office Furniture       \$0       P-46       \$0       \$0       100.0000%       \$0       \$325,190         46       391.300       Computer       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         47       391.300       Computer       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         48       392.000       Transportation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.0000%       \$0       \$453,187         49       392.100       Transportation Equipment       \$2,771,612       P-49       \$125,562       \$2,897,174       100.0000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       100.0000%       \$0       \$3,200         51       394.000       Tools, Shop, & Garage			-							\$1,028,262
45       391.000       Office Furniture & Equipment       \$244,114       P-45       \$81,076       \$325,190       100.0000%       \$0       \$325,190         46       391.100       Office Furniture       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         47       391.300       Computer       \$0       P-46       \$0       \$0       100.0000%       \$0       \$0         48       392.000       Transportation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.0000%       \$0       \$453,187         49       392.100       Transportation Equipment       \$32,000       P-48       \$100,583       \$453,187       100.0000%       \$0       \$453,187         50       393.000       Stores Equipment       \$2,771,612       P-49       \$125,562       \$2,897,174       100.0000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       100.0000%       \$0       \$2,897,174         51       394.000       Tools, Shop, & Garage Equipment       \$856,891       P-51       \$68,825       \$925,716       100.0000%       \$0       \$925,716       \$0       \$0       \$0			-	. ,						
46       391.100       Office Furniture       \$0       P-46       \$0       \$0       \$00       \$0       \$0         47       391.300       Computer       \$0       P-47       \$0       \$0       \$0       \$0       \$0         48       392.000       Transporation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.000%       \$0       \$453,187         49       392.100       Transportation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.000%       \$0       \$453,187         49       392.100       Transportation Equipment       \$2,771,612       P-49       \$125,562       \$2,897,174       100.0000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       100.0000%       \$0       \$3,200         51       394.000       Tools, Shop, & Garage Equipment       \$856,891       P-51       \$68,825       \$925,716       100.0000%       \$0       \$925,716         52       395.000       Laboratory Equipment       \$0       P-52       \$0       \$0       100.0000%       \$0       \$0         53       396.000       Communication Equipment -										
47       391.300       Computer       \$0       P-47       \$0       \$0       100.000%       \$0       \$0         48       392.000       Transporation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.000%       \$0       \$453,187         49       392.100       Transportation Equipment       \$2,771,612       P-49       \$125,562       \$2,897,174       100.000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       \$0.0000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       \$0.0000%       \$0       \$3,200         51       394.000       Tools, Shop, & Garage Equipment       \$856,891       P-51       \$68,825       \$925,716       100.0000%       \$0       \$925,716         52       395.000       Laboratory Equipment       \$0       P-52       \$0       \$0       100.0000%       \$0       \$0         53       396.000       Communication Equipment - AMR       \$582,951       P-53       \$788,900       \$1,371,851       100.0000%       \$0       \$1,371,851										
48       392.000       Transporation Equipment       \$352,604       P-48       \$100,583       \$453,187       100.000%       \$0       \$453,187         49       392.100       Transportation Equipment       \$2,771,612       P-49       \$125,562       \$2,897,174       100.000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       \$0       \$3,200       \$0       \$3,200       \$0       \$3,200       \$0       \$3,200       \$0,000%       \$0       \$3,200       \$3,200       \$0       \$3,200       \$0       \$3,200       \$0       \$3,200       \$0       \$3,200       \$3,200       \$0,0000%       \$0       \$3,200       \$3,200       \$3,200       \$3,200       \$0,0000%       \$0       \$3,200							•			
49       392.100       Transportation Equipment       \$2,771,612       P-49       \$125,562       \$2,897,174       100.0000%       \$0       \$2,897,174         50       393.000       Stores Equipment       \$3,200       P-50       \$0       \$3,200       \$0.000%       \$0       \$3,200         51       394.000       Tools, Shop, & Garage Equipment       \$856,891       P-51       \$68,825       \$925,716       100.0000%       \$0       \$925,716         52       395.000       Laboratory Equipment       \$0       P-52       \$0       \$0       \$0       \$0         53       396.000       Communication Equipment - AMR       \$582,951       P-53       \$788,900       \$1,371,851       100.0000%       \$0       \$1,371,851			-	•			•			
50         393.000         Stores Equipment         \$3,200         P-50         \$0         \$3,200         \$100.000%         \$0         \$3,200           51         394.000         Tools, Shop, & Garage Equipment         \$856,891         P-51         \$68,825         \$925,716         100.000%         \$0         \$925,716           52         395.000         Laboratory Equipment         \$0         P-52         \$0         \$0         \$0         \$0           53         396.000         Communication Equipment - AMR         \$582,951         P-53         \$788,900         \$1,371,851         100.000%         \$0         \$1,371,851										
51         394.000         Tools, Shop, & Garage Equipment         \$856,891         P-51         \$68,825         \$925,716         100.000%         \$0         \$925,716           52         395.000         Laboratory Equipment         \$0         P-52         \$0         \$0         100.000%         \$0         \$00         \$0           53         396.000         Communication Equipment - AMR         \$582,951         P-53         \$788,900         \$1,371,851         100.0000%         \$0         \$1,371,851										
52         395.000         Laboratory Equipment         \$0         P-52         \$0         \$0         100.0000%         \$0         \$0           53         396.000         Communication Equipment - AMR         \$582,951         P-53         \$788,900         \$1,371,851         100.0000%         \$0         \$1,371,851										
53         396.000         Communication Equipment - AMR         \$582,951         P-53         \$788,900         \$1,371,851         100.0000%         \$0         \$1,371,851										\$0
54   396,100   GEN-Ditchers   \$115,058   P-54   -\$115,063   -\$5   100,0000%   \$0   -\$5				•						\$1,371,851
	54	396.100	GEN-Ditchers	\$115,058	P-54	-\$115,063	-\$5		\$0	-\$5
55   396.200   GEN-Backhoes   \$548,920   P-55   -\$548,924   -\$4   100.0000%   \$0   -\$4	55	396.200	GEN-Backhoes	\$548,920	P-55	-\$548,924	-\$4	100.0000%	\$0	-\$4

	A	B	<u>C</u>	D	E	F	G	Н	
Line	Account #	<u> </u>	Total	Adjust.	<b>–</b>	As Adjusted	Jurisdictional		MO Adjusted
-	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
56	397.000	Communications Equipment	\$11,207	P-56	-\$1	\$11,206	100.0000%	\$0	\$11,206
57	397.200	GEN-Comm Eq. Fixed Radios	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58	397.300	GEN-Comm Eq. Telemetering	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59	398.000	Miscellaneous Equipment	\$408,135	P-59	\$13,128	\$421,263	100.0000%	\$0	\$421,263
60	398.100	Misc Additions	\$0	P-60	\$0	\$0	100.0000%	\$0	\$0
61	399.000	OTH-Other Tangible Property	\$0	P-61	-\$5,845	-\$5,845	100.0000%	\$0	-\$5,845
62	399.100	OTH-Other Tangible Liq	\$0	P-62	\$0	\$0	100.0000%	\$0	\$0
63	399.300	OTH-Oth Tang Prop-Network H/W	\$5,845	P-63	-\$75,235	-\$69,390	100.0000%	\$0	-\$69,390
64	399.400	OTH-Oth Tang Prop-PC Hardware	\$75,235	P-64	-\$6,625	\$68,610	100.0000%	\$0	\$68,610
65	399.500	OTH-Oth-Tang Prop-PC Software	\$6,617	P-65	-\$3	\$6,614	100.0000%	\$0	\$6,614
66		TOTAL GENERAL PLANT	\$7,601,079		\$429,768	\$8,030,847		\$0	\$8,030,847
67		GENERAL PLANT - ALLOCATED							
68	303.000	Miscellaneous Tangible	\$0	P-68	\$7,033,770	\$7,033,770	100.0000%	\$0	\$7,033,770
69	374.100	Land and Land Rights	\$0	P-69	\$49,821	\$49,821	100.0000%	\$0	\$49,821
70	390.000	Structures and Improvements	\$0	P-70	\$2,064,138	\$2,064,138	100.0000%	\$0	\$2,064,138
71	391.000	Office Furniture and Equipment	\$0	P-71	\$323,308	\$323,308	100.0000%	\$0	\$323,308
72	391.100	Office Furniture Supply	\$0	P-72	\$0	\$0	100.0000%	\$0	\$0
73	392.100	Transportation Equipment less than 12,000	\$0	P-73	\$201,301	\$201,301	100.0000%	\$0	\$201,301
74	394.000	Tools, Shop, and Garage Equipment	\$0	P-74	\$64.261	\$64.261	100.0000%	\$0	\$64,261
75	398.000	Miscellaneous Equipment-Corporate	\$0	P-75	\$49.422	\$49,422	100.0000%	\$0 \$0	\$49,422
76	399.000	Other Tangible Property	\$0	P-76	\$0	\$0	100.0000%	\$0 \$0	\$0
77	399.100	Other Tangible Property-Servers-H/W	\$0	P-77	\$0	\$0	100.0000%	\$0	\$0
78	399.300	Other Tangible Property-Network-H/W	\$0	P-78	\$0	\$0	100.0000%	\$0	\$0
79	399,400	Other Tangible Property-PC Hardware	\$0	P-79	\$281,782	\$281,782	100.0000%	\$0	\$281,782
80	399.500	Other Tangible Property-Software	\$0	P-80	\$6,249,503	\$6,249,503	100.0000%	\$0	\$6,249,503
81		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$16,317,306	\$16,317,306		\$0	\$16,317,306
82		COST OF REMOVAL							
83	108.400	Accumulated Cost of Removal	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84	242.000	Accrued Cost of Removal	\$0	P-84	\$0	\$0	100.0000%	\$0	\$0
85		TOTAL COST OF REMOVAL	\$0		\$0	\$0		\$0	\$0
86	1	TOTAL PLANT IN SERVICE	\$98,938,389	I	\$24,726,421	\$123,664,810		\$0	\$123,664,810

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-3	Franchise and Consents 1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and	302.000	-\$3	-\$3	\$0	\$0
	GR-2018-0013. (Ferguson)					
P-4	Misc Intangible	303.000		\$6,617		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$6,617		\$0	
P-7	Land - Dist Plant	374.000		-\$4		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
P-9	T&D-Lands Rights	374.200		-\$6		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-10	Structures - Dist Plant	375.000		-\$3		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-11	Mains	376.000		\$79,671		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$79,742		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$71		\$0	

A	<u>B</u>	<u>C</u>	D	<u> </u>	<u>F</u>	<u><u> </u></u>
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	T&D-Land Rights -STL	376.100	Amount	-\$13,359,633		Aujustinentis \$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$531		\$0	
	2-To include plant additions through December 31, 2023. (Hardin)		-\$13,359,102		\$0	
P-13	T&D-Mains-PLST	376.200		\$18,540,737		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$933		\$0	
	2-To include plant additions through December 31, 2023. (Hardin)		\$18,541,670		\$0	
P-14	Meas. & Reg Sta Equip - General	378.000		\$133,265		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$133,339		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$74		\$0	
P-15	Meas. & Reg Sta Equip - City Gate	379.000		-\$43		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$43		\$0	
P-16	Services	380.000		\$1,862,623		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$1,863,604		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$981		\$0	

Accounting Schedule: 04 Sponsor: B. Hardin Page: 2 of 9

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-17	Meters - Dist Plant	381.000		\$745,538		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$745,657		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$119		\$0	
P-18	Meters Installation - Dist Plant	382.000		\$435,389		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$461,758		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$26,369		\$0	
P-19	House Regulators	383.000		-\$49		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$49		\$0	
P-20	House Regulators - Installations	384.000		-\$11		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11		\$0	
P-21	Electronic Gas Measuring	385.000		\$65,418		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$65,424		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	

<u>A</u> Plant	<u>B</u>	<u>c</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-22	Other	387.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-26	Land & Land Rights	365.100		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-28	T&D-Other Structures	366.100		-\$11,936		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11,936		\$0	
P-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$2,445,183		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$2,445,185		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-30	T&D-Mains-STL	367.100		-\$2,286,094		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$2,285,978		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$116		\$0	
P-31	T&D-Mains-LST	367.200		-\$1,037		\$0
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<u>A</u>	<u>B</u>	<u>C</u>	D	Ē	<u>F</u>	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	1-To include plant additions through December 31, 2023. (Hardin)		-\$1,037		\$0	
P-32	T&D-M&R Station Equipment	369.000		-\$6		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$6		\$0	
P-38	Incentive Compensation Capitalization Adj.			-\$676,265		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$676,265		\$0	
P-41	Land - Gen Plant	389.000		-\$2		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-42	General Strucutures & Improvmnt	390.000		\$3,395		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$3,444		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$49		\$0	
P-43	GEN-Improvements Leased Premise	390.100		-\$1		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-44	GEN-improvements Lease Premise	390.300		-\$2		\$0
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<u>A</u>	<u>B</u>	<u>C</u>	D	E	<u>F</u>	<u>G</u>
Plant	_			Total	Louis Reflected	Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$2		\$0	
P-45	Office Furniture & Equipment	391.000		\$81,076		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$81,079		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-48	Transporattion Equipment	392.000		\$100,583		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$100,600		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$17		\$0	
P-49	Transportation Equipment<12000 lbs	392.100		\$125,562		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$125,565		\$0	
	2.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-51	Tools, Shop, & Garage Equipment	394.000		\$68,825		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$68,846		\$0	
	2.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$21		\$0	

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number P-53	Plant In Service Adjustment Description Communication Equipment - AMR	Number 396.000	Amount	Amount \$788,900	Adjustments	Adjustments \$0
Г-ЭЭ	1-To include plant additions through December 31, 2023. (Hardin)	390.000	\$788,910	\$766,900	\$0	ΦU
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$10		\$0	
P-54	GEN-Ditchers	396.100		-\$115,063		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$115,058		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$5		\$0	
P-55	GEN-Backhoes	396.200		-\$548,924		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$548,920		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
P-56	Communications Equipment	397.000		-\$1		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
P-59	Miscellaneous Equipment	398.000		\$13,128		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		\$13,142		\$0	

A	B	<u>C</u>	D	E	<u>F</u>	G
Plant	=	<u> </u>	-	 Total	-	<u>–</u> Total
Adj.	Dient in Convice Adjustment Description	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description 2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)	Number	Amount -\$14	Amount	Adjustments \$0	Adjustments
P-61	OTH-Other Tangible Property	399.000		-\$5,845		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$5,845		\$0	
P-63	OTH-Oth Tang Prop-Network H/W	399.300		-\$75,235		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$75,235		\$0	
P-64	OTH-Oth Tang Prop-PC Hardware	399.400		-\$6,625		\$0
	1-To include plant additions through December 31, 2023. (Hardin)		-\$6,617		\$0	
	2-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$8		\$0	
P-65	OTH-Oth-Tang Prop-PC Software	399.500		-\$3		\$0
	1-To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
P-68	Miscellaneous Tangible	303.000		\$7,033,770		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$7,033,770		\$0	
P-69	Land and Land Rights	374.100		\$49,821		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,821		\$0	
P-70	Structures and Improvements	390.000		\$2,064,138		\$0

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$2,064,138		\$0	
P-71	Office Furniture and Equipment	391.000		\$323,308		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$323,308		\$0	
P-73	Transportation Equipment less than 12,000 lbs	392.100		\$201,301		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$201,301		\$0	
P-74	Tools, Shop, and Garage Equipment	394.000		\$64,261		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$64,261		\$0	
P-75	Miscellaneous Equipment-Corporate	398.000		\$49,422		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$49,422		\$0	
P-79	Other Tangible Property-PC Hardware	399.400		\$281,782		\$0
	1. To include Shared Services additions through December 31, 2023. (Hardin)		\$281,782		\$0	
P-80	Other Tangible Property-Software	399.500		\$6,249,503		\$0
	1.To remove capitalized transition costs to comply with Stipulation and Agreement in Case Nos. GM-2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$159,409		\$0	
	2. To include Shared Services additions through December 31, 2023. (Hardin)		\$6,408,912		\$0	
	Total Plant Adjustments	I	-	\$24.726.421		\$0

### Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Intangible Plant Organization	\$5,249	0.00%	\$0	0	0.00%
3	302.000	Franchise and Consents	\$49,870	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$10,212	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$65,331		\$0		
<u> </u>							
6 7	374.000	DISTRIBUTION PLANT Land - Dist Plant	\$67,770	0.00%	\$0	0	0.00%
8	374.000	Land Rights - Dist Plant	\$849	0.00%	\$0 \$0	0	0.00%
9	374.200	T&D-Lands Rights	\$105,977	0.00%	\$0 \$0	ů 0	0.00%
10	375.000	Structures - Dist Plant	\$885,780	2.22%	\$19,664	45	0.00%
11	376.000	Mains	\$1,442,489	1.97%	\$28,417	68	-34.00%
12	376.100	T&D-Land Rights -STL	-\$531	1.97%	-\$10	68	-34.00%
13	376.200	T&D-Mains-PLST	\$45,739,093	1.92%	\$878,191	64	-23.00%
14	378.000	Meas. & Reg Sta Equip - General	\$3,735,598	2.66%	\$99,367	47	-25.00%
15 16	379.000 380.000	Meas. & Reg Sta Equip - City Gate Services	\$879,525 \$26,866,882	2.78% 4.55%	\$24,451 \$1,222,443	45 33	-25.00% -50.00%
10	380.000	Meters - Dist Plant	\$9,864,635	4.33%	\$475,475	28	-35.00%
18	382.000	Meters Installation - Dist Plant	\$6,129,136	5.40%	\$330,973	25	-35.00%
19	383.000	House Regulators	\$825,731	2.27%	\$18,744	44	0.00%
20	384.000	House Regulators - Installations	\$154,273	2.27%	\$3,502	44	0.00%
21	385.000	Electronic Gas Measuring	\$266,768	2.27%	\$6,056	45	-2.00%
22	387.000	Other	\$20,775	4.55%	\$945	22	0.00%
23		TOTAL DISTRIBUTION PLANT	\$96,984,750		\$3,108,218		
24		TRANSMISSION PLANT					
24	365.000	Land	\$1,730	0.00%	\$0	0	0.00%
26	365.100	Land & Land Rights	\$27,605	0.00%	\$0 \$0	0 0	0.00%
27	366.000	T&D-Structures & Improvements	\$906	2.10%	\$19	50	-5.00%
28	366.100	T&D-Other Structures	\$26,186	2.10%	\$550	50	-5.00%
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$2,717,680	1.57%	\$42,668	70	-10.00%
30	367.100	T&D-Mains-STL	-\$116	1.57%	-\$2	70	-10.00%
31	367.200	T&D-Mains-LST	\$0	1.57%	\$0 \$2,445	70	-10.00%
32 33	369.000 370.000	T&D-M&R Station Equipment Communication Equipment	\$168,850 \$0	2.04% 4.35%	\$3,445 \$0	49 23	0.00% 0.00%
33 34	370.000	TOTAL TRANSMISSION PLANT	\$2,942,841	4.33%	\$46,680	23	0.00%
34			ψ2,342,041		φ+0,000		
35		PRODUCTION PLANT					
36		TOTAL PRODUCTION PLANT	\$0		\$0		
37		INCENTIVE COMPENSATION					
		CAPITALIZATION	A	4.000/	<b>*</b> • <b>-</b>		
38		Incentive Compensation Capitalization Adj.	-\$676,265	4.02%	-\$27,186	0	20.00%
39		TOTAL INCENTIVE COMPENSATION	-\$676,265		-\$27,186		
55		CAPITALIZATION	-\$070,203		-927,100		
40		GENERAL PLANT					
41	389.000	Land - Gen Plant	\$34,432	0.00%	\$0	0	0.00%
42	390.000	General Strucutures & Improvmnt	\$1,028,262	2.56%	\$26,324	39	0.00%
43	390.100	GEN-Improvements Leased Premise	\$528,648	2.56%	\$13,533	39	0.00%
44	390.300	GEN-improvements Lease Premise	\$30,738	2.56%	\$787	39	0.00%
45	391.000	Office Furniture & Equipment	\$325,190	4.55%	\$14,796	22	0.00%
46 47	391.100 391.300	Office Furniture Computer	\$0 \$0	4.55% 4.55%	\$0 \$0	22 22	0.00% 0.00%
47 48	391.300	Transporattion Equipment	\$0 \$453,187	4.55% 11.75%	\$0 \$53,249	8	6.00%
49	392.000	Transportation Equipment<12000 lbs	\$2,897,174	11.75%	\$340,418	8	6.00%
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Accounting Schedule: 05 Sponsor: A. Coffer Page: 1 of 2

### Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 Depreciation Expense

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
50	393.000	Stores Equipment	\$3,200	4.35%	\$139	23	0.00%
51	394.000	Tools, Shop, & Garage Equipment	\$925,716	5.56%	\$51,470	18	0.00%
52	395.000	Laboratory Equipment	\$0	3.57%	\$0	28	0.00%
53	396.000	Communication Equipment - AMR	\$1,371,851	6.83%	\$93,697	12	18.00%
54	396.100	GEN-Ditchers	-\$5	6.83%	\$0	12	18.00%
55	396.200	GEN-Backhoes	-\$4	6.83%	\$0	12	18.00%
56	397.000	Communications Equipment	\$11,206	6.25%	\$700	16	0.00%
57	397.200	GEN-Comm Eq. Fixed Radios	\$0	6.25%	\$0	16	0.00%
58	397.300	GEN-Comm Eq. Telemetering	\$0	6.25%	\$0	16	0.00%
59	398.000	Miscellaneous Equipment	\$421,263	5.00%	\$21,063	20	0.00%
60	398.100	Misc Additions	\$0	0.00%	\$0	0	0.00%
61	399.000	OTH-Other Tangible Property	-\$5,845	4.76%	-\$278	21	0.00%
62	399.100	OTH-Other Tangible Liq	\$0	0.00%	\$0	0	0.00%
63	399.300	OTH-Oth Tang Prop-Network H/W	-\$69,390	12.50%	-\$8,674	8	0.00%
64	399.400	OTH-Oth Tang Prop-PC Hardware	\$68,610	14.29%	\$9,804	7	0.00%
65	399.500	OTH-Oth-Tang Prop-PC Software	\$6,614	12.50%	\$827	8	0.00%
66		TOTAL GENERAL PLANT	\$8,030,847		\$617,855		
67		GENERAL PLANT - ALLOCATED					
67 68	303.000	Miscellaneous Tangible	\$7,033,770	0.00%	\$0	0	0.00%
69	303.000	Land and Land Rights	\$7,033,770	0.00%	\$0 \$0	0	20.00%
69 70	374.100		¥ = ) =		÷ -	0 40	
70	390.000	Structures and Improvements	\$2,064,138	2.50%	\$51,603	40 20	0.00% 0.00%
71	391.000	Office Furniture and Equipment Office Furniture Supply	\$323,308 \$0	5.00% 0.00%	\$16,165	20	0.00%
72	391.100	Transportation Equipment less than 12,000	\$0 \$201,301		\$0 \$18,922	0 10	0.00% 6.00%
13	392.100	Ibs	\$201,301	9.40%	\$10,922	10	6.00%
74	394.000		¢c4.0c4	E 00%	¢2.040	20	0.000/
74 75		Tools, Shop, and Garage Equipment	\$64,261	5.00%	\$3,213	20	0.00%
	398.000	Miscellaneous Equipment-Corporate	\$49,422	5.00%	\$2,471	20	0.00%
76 77	399.000	Other Tangible Property	\$0 \$0	14.29%	\$0 \$0	7	0.00%
78	399.100 399.300	Other Tangible Property-Servers-H/W	· ·	20.00%	\$U \$0	5 7	0.00%
		Other Tangible Property-Network-H/W	\$0	14.29%	· ·		0.00%
79	399.400	Other Tangible Property-PC Hardware	\$281,782	20.00%	\$56,356	5	0.00%
80	399.500	Other Tangible Property-Software	\$6,249,503	14.29%	\$893,054	7	0.00%
81		TOTAL GENERAL PLANT - ALLOCATED	\$16,317,306		\$1,041,784		
82		COST OF REMOVAL					
83	108.400	Accumulated Cost of Removal	\$0	0.00%	\$0	0	0.00%
84	242.000	Accrued Cost of Removal	\$0	0.00%	\$0	0	0.00%
85		TOTAL COST OF REMOVAL	\$0		\$0	-	
86		Total Depreciation	\$123,664,810		\$4,787,351		

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

	Α	B	<u>C</u>	D	E	E	G	H	
Line	Account	-	Total	Adjust.	-	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization	\$0	R-2	\$6,547	\$6,547	100.0000%	\$0	\$6,547
3	302.000	Franchise and Consents	\$49,874	R-3	\$0 \$0	\$49,874	100.0000%	\$0	\$49,874
4	303.000	Misc Intangible	\$3,595	R-4	\$0	\$3,595	100.0000%	\$0	\$3,595
5		TOTAL INTANGIBLE PLANT	\$53,469		\$6,547	\$60,016		\$0	\$60,016
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$10,285	R-7	\$72,311	\$82,596	100.0000%	\$0	\$82,596
8	374.100	Land Rights - Dist Plant	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	374.200	T&D-Lands Rights	\$72,311	R-9	-\$72,311	\$0	100.0000%	\$0	\$0
10	375.000	Structures - Dist Plant Mains	\$76,433	R-10	\$19,663	\$96,096	100.0000%	\$0	\$96,096
11 12	376.000 376.100	Mains T&D-Land Rights -STL	\$408,901 \$5,879,315	R-11 R-12	-\$139,348 -\$5,879,315	\$269,553 \$0	100.0000% 100.0000%	\$0 \$0	\$269,553 \$0
12	376.200	T&D-Land Rights -STL T&D-Mains-PLST	\$8,696,415	R-12 R-13	\$4,821,523	\$13,517,938	100.0000%	\$0 \$0	\$13,517,938
14	378.000	Meas. & Reg Sta Equip - General	\$632,785	R-14	\$38,658	\$671,443	100.0000%	\$0	\$671,443
15	379.000	Meas. & Reg Sta Equip - City Gate	\$463,358	R-15	\$10,025	\$473,383	100.0000%	\$0	\$473,383
16	380.000	Services	\$10,188,528	R-16	-\$5,586,352	\$4,602,176	100.0000%	\$0	\$4,602,176
17	381.000	Meters - Dist Plant	\$215,704	R-17	\$11,954	\$227,658	100.0000%	\$0	\$227,658
18	382.000	Meters Installation - Dist Plant	\$1,561,389	R-18	\$9,754	\$1,571,143	100.0000%	\$0	\$1,571,143
19	383.000	House Regulators	\$566,891	R-19	\$16,716	\$583,607	100.0000%	\$0	\$583,607
20	384.000	House Regulators - Installations	\$115,705	R-20	\$3,499	\$119,204	100.0000%	\$0	\$119,204
21	385.000	Electronic Gas Measuring	\$77,211	R-21	\$4,314	\$81,525	100.0000%	\$0	\$81,525
22	387.000	Other	\$20,972	R-22	\$944	\$21,916	100.0000%	\$0	\$21,916
23		TOTAL DISTRIBUTION PLANT	\$28,986,203		-\$6,667,965	\$22,318,238		\$0	\$22,318,238
24	205 000	TRANSMISSION PLANT	¢200	D 25	¢0	¢200	400.00000/	¢o	¢200
25 26	365.000 365.100	Land Land & Land Rights	\$200 \$0	R-25 R-26	\$0 \$0	\$200 \$0	100.0000% 100.0000%	\$0 \$0	\$200 \$0
20	366.000	T&D-Structures & Improvements	\$906	R-20	-\$906	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
28	366.100	T&D-Other Structures	\$8,314	R-28	-\$1,608	\$6,706	100.0000%	\$0	\$6,706
29	367.000	T&D-Mains-STL-PLST-CI-Mixed	\$28,202	R-29	\$1,072,945	\$1,101,147	100.0000%	\$0	\$1,101,147
30	367.100	T&D-Mains-STL	\$1,690,449	R-30	-\$1,690,449	\$0	100.0000%	\$0	\$0
31	367.200	T&D-Mains-LST	\$19	R-31	-\$19	\$0	100.0000%	\$0	\$0
32	369.000	T&D-M&R Station Equipment	\$83,653	R-32	\$2,821	\$86,474	100.0000%	\$0	\$86,474
33	370.000	Communication Equipment	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34		TOTAL TRANSMISSION PLANT	\$1,811,743		-\$617,216	\$1,194,527		\$0	\$1,194,527
35		PRODUCTION PLANT							
36		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
37		INCENTIVE COMPENSATION							
37		CAPITALIZATION							
38		Incentive Compensation Capitalization Adj.	\$0	R-38	-\$88,207	-\$88,207	100.0000%	\$0	-\$88,207
50		incentive compensation capitalization Auj.	ψυ	1, 30	400,201	-400,201	100.000078	ψŪ	φ00,201
39		TOTAL INCENTIVE COMPENSATION	\$0		-\$88,207	-\$88,207		\$0	-\$88,207
		CAPITALIZATION			<b>,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<b>*</b> ***, <b>_</b> **			+,
40		GENERAL PLANT							
41	389.000	Land - Gen Plant	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42	390.000	General Strucutures & Improvmnt	\$383,203	R-42	\$62,404	\$445,607	100.0000%	\$0	\$445,607
43	390.100	GEN-Improvements Leased Premise	\$75,795	R-43	\$0	\$75,795	100.0000%	\$0	\$75,795
44	390.300	GEN-improvements Lease Premise	\$21,831	R-44	-\$21,831	\$0	100.0000%	\$0	\$0
45	391.000	Office Furniture & Equipment	\$83,541	R-45	-\$4,226	\$79,315	100.0000%	\$0	\$79,315
46	391.100	Office Furniture	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	391.300	Computer	0\$ \$00, \$60,	R-47	\$0 \$20,262	\$0 \$252.072	100.0000%	\$0	\$0 \$252.072
48 49	392.000 392.100	Transporattion Equipment	\$222,809 \$854,469	R-48	\$29,263 \$280,049	\$252,072 \$1 134 518	100.0000%	\$0 \$0	\$252,072 \$1 134 518
49 50	392.100 393.000	Transportation Equipment<12000 lbs Stores Equipment	\$854,469 \$232	R-49 R-50	\$280,049 -\$232	\$1,134,518 \$0	100.0000% 100.0000%	\$0 \$0	\$1,134,518 \$0
50	393.000	Tools, Shop, & Garage Equipment	\$232 \$114,180	R-50 R-51	-əzəz \$69,446	\$0 \$183,626	100.0000%	\$0 \$0	\$0 \$183,626
52	395.000	Laboratory Equipment	\$114,180 \$0	R-51 R-52	\$09,440 \$0	\$183,828 \$0	100.0000%	\$0 \$0	\$185,626
53	396.000	Communication Equipment - AMR	\$158,305	R-52	\$376,125	\$534,430	100.0000%	\$0 \$0	\$534,430
54	396.100	GEN-Ditchers	\$3,071	R-54	-\$3,071	¢334,430 \$0	100.0000%	\$0	\$0
55	396.200	GEN-Backhoes	\$247,726	R-55	-\$247,726	\$0	100.0000%	\$0	\$0
56	397.000	Communications Equipment	\$1,899	R-56	\$652	\$2,551	100.0000%	\$0	\$2,551
57	397.200	GEN-Comm Eq. Fixed Radios	-\$47	R-57	\$47	\$0	100.0000%	\$0	\$0
58	397.300	GEN-Comm Eq. Telemetering	\$0	R-58	\$0	\$0	100.0000%		\$0

	Α	<u>B</u>	<u>C</u>	D	E	F	G	Н	1
Line	Account	=	Total	Adjust.	-	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
59	398.000	Miscellaneous Equipment	\$175,382	R-59	-\$65,479	\$109,903	100.0000%	\$0	\$109,903
60	398.100	Misc Additions	\$0	R-60	\$0	\$0	100.0000%	\$0	\$0
61	399.000	OTH-Other Tangible Property	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	399.100	OTH-Other Tangible Liq	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	399.300	OTH-Oth Tang Prop-Network H/W	\$2,169	R-63	\$62,449	\$64,618	100.0000%	\$0	\$64,618
64	399.400	OTH-Oth Tang Prop-PC Hardware	-\$29,501	R-64	\$29,501	\$0	100.0000%	\$0	\$0
65	399.500	OTH-Oth-Tang Prop-PC Software	\$6,617	R-65	\$1,445	\$8,062	100.0000%	\$0	\$8,062
66		TOTAL GENERAL PLANT	\$2,321,681		\$568,816	\$2,890,497		\$0	\$2,890,497
67		GENERAL PLANT - ALLOCATED							
68	303.000	Miscellaneous Tangible	\$0	R-68	\$5,681,081	\$5,681,081	100.0000%	\$0	\$5,681,081
69	374.100	Land and Land Rights	\$0	R-69	\$0	\$0	100.0000%	\$0	\$0
70	390.000	Structures and Improvements	\$0	R-70	\$732,084	\$732,084	100.0000%	\$0	\$732,084
71	391.000	Office Furniture and Equipment	\$0	R-71	\$142,968	\$142,968	100.0000%	\$0	\$142,968
72	391.100	Office Furniture Supply	\$0	R-72	\$0	\$0	100.0000%	\$0	\$0
73	392.100	Transportation Equipment less than 12,000	\$0	R-73	\$151,018	\$151,018	100.0000%	\$0	\$151,018
		lbs							
74	394.000	Tools, Shop, and Garage Equipment	\$0	R-74	\$18,928	\$18,928	100.0000%	\$0	\$18,928
75	398.000	Miscellaneous Equipment-Corporate	\$0	R-75	\$29,419	\$29,419	100.0000%	\$0	\$29,419
76	399.000	Other Tangible Property	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	399.100	Other Tangible Property-Servers-H/W	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	399.300	Other Tangible Property-Network-H/W	\$0	R-78	\$0	\$0	100.0000%	\$0	\$0
79	399.400	Other Tangible Property-PC Hardware	\$0	R-79	\$14,311	\$14,311	100.0000%	\$0	\$14,311
80	399.500	Other Tangible Property-Software	\$0	R-80	\$0	\$0	100.0000%	\$0	\$0
81		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$6,769,809	\$6,769,809		\$0	\$6,769,809
82		COST OF REMOVAL							
83	108.400	Accumulated Cost of Removal	-\$9,166,491	R-83	\$0	-\$9,166,491	100.0000%	\$0	-\$9,166,491
84	242.000	Accrued Cost of Removal	\$6,754,997	R-84	\$0	\$6,754,997	100.0000%	\$0	\$6,754,997
85		TOTAL COST OF REMOVAL	-\$2,411,494		\$0	-\$2,411,494		\$0	-\$2,411,494
86		TOTAL DEPRECIATION RESERVE	\$30,761,602		-\$28,216	\$30,733,386		\$0	\$30,733,386

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u>E</u>	<u><u> </u></u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
						•
R-2	Intangible Plant Organization	301.000		\$6,547		0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$6,547		\$0	
R-7	Land - Dist Plant	374.000		\$72,311		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$72,311		\$0	
R-9	T&D-Lands Rights	374.200		-\$72,311		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$72,311		\$0	
R-10	Structures - Dist Plant	375.000		\$19,663		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$19,664		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-11	Mains	376.000		-\$139,348		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$139,224		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$15		\$0	
	3. To adjust negative reserve. (Coffer)		-\$109		\$0	
R-12	T&D-Land Rights -STL	376.100		-\$5,879,315		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,879,315		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	<u><u>G</u></u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$109		\$0	
	3. To adjust negative reserve. (Coffer)		\$109		\$0	
R-13	T&D-Mains-PLST	376.200		\$4,821,523		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,821,712		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$189		\$0	
R-14	Meas. & Reg Sta Equip - General	378.000		\$38,658		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$38,679		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$21		\$0	
R-15	Meas. & Reg Sta Equip - City Gate	379.000		\$10,025		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$10,038		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferauson)		-\$13		\$0	
R-16	Services	380.000		-\$5,586,352		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$5,585,848		\$0	

<u>A</u> Becerve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$504		\$0	
R-17	Meters - Dist Plant	381.000		\$11,954		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$11,996		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$42		\$0	
R-18	Meters Installation - Dist Plant	382.000		\$9,754		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$21,083		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$11,329		\$0	
R-19	House Regulators	383.000		\$16,716		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$16,731		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$15		\$0	
R-20	House Regulators - Installations	384.000		\$3,499		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$3,502		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-21	Electronic Gas Measuring	385.000		\$4,314		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$4,316		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$2		\$0	
R-22	Other	387.000		\$944		\$0
	1-To include accumulated reserve through		\$945		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-27	T&D-Structures & Improvements	366.000		-\$906		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$8,314		\$0	
	2. To adjust negative reserve. (Coffer)		\$7,408		\$0	
R-28	T&D-Other Structures	366.100		-\$1,608		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$8,919		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3,119		\$0	
	3. To adjust negative remove. (Coffer)		-\$7,408		\$0	
R-29	T&D-Mains-STL-PLST-CI-Mixed	367.000		\$1,072,945		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,072,965		\$0	
	2. To adjust negative remove. (Coffer)		-\$20		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-30	T&D-Mains-STL	367.100	Amount	-\$1,690,449		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$1,690,449		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$20		\$0	
	3. To adjust negative reserve. (Coffer)		\$20		\$0	
R-31	T&D-Mains-LST	367.200		-\$19		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$19		\$0	
R-32	T&D-M&R Station Equipment	369.000		\$2,821		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$2,822		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
R-38	Incentive Compensation Capitalization Adj.			-\$88,207		\$0
	1. To remove capitalized incentive compensation. (Dhority)		-\$88,207		\$0	
R-42	General Strucutures & Improvmnt	390.000		\$62,404		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$116,387		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$18		\$0	
	3. To adjust negative remove. (Coffer)		-\$53,965		\$0	
R-44	GEN-improvements Lease Premise	390.300		-\$21,831		\$0

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$75,795		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$1		\$0	
	3.To adjust negative reserve.(Coffer)		\$53,965		\$0	
R-45	Office Furniture & Equipment	391.000		-\$4,226		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$4,225		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$1		\$0	
R-48	Transporattion Equipment	392.000		\$29,263		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$29,282		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$19		\$0	
R-49	Transportation Equipment<12000 lbs	392.100		\$280,049		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$280,052		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$3		\$0	
R-50	Stores Equipment	393.000		-\$232		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$232		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-51	Tools, Shop, & Garage Equipment	394.000	Amount	\$69,446		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$69,457		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$11		\$0	
R-53	Communication Equipment - AMR	396.000		\$376,125		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$376,141		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferαuson)		-\$9		\$0	
	3. To adjust negative reserve. (Coffer)		-\$7		\$0	
R-54	GEN-Ditchers	396.100		-\$3,071		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$3,071		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$4		\$0	
	3. To adjust negative reserve. (Coffer)		\$4		\$0	
R-55	GEN-Backhoes	396.200		-\$247,726		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$247,726		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
	3. To adjust negative reserve. (Coffer)		\$3		\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u> ,	<u>F</u>	<u><u>G</u></u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number R-56	Adjustments Description	Number 397.000	Amount	Amount \$652	Adjustments	Adjustments
	1-To include accumulated reserve through December 31, 2023. (Hardin) 2-To remove depreciation reserve associated	391.000	\$653 -\$1	ΦΟΟΣ	\$0 \$0	ΦΟ
	with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)					
R-57	GEN-Comm Eq. Fixed Radios	397.200		\$47		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$47		\$0	
R-59	Miscellaneous Equipment	398.000		-\$65,479		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$27,549		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$7		\$0	
	3. To adjust negative reserve. (Coffer)		-\$37,923		\$0	
R-63	OTH-Oth Tang Prop-Network H/W	399.300		\$62,449		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$62,449		\$0	
	2. To adjust negative reserve. (Coffer)		\$0		\$0	
R-64	OTH-Oth Tang Prop-PC Hardware	399.400		\$29,501		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		-\$6,617		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$8		\$0	
	3. To adjust negative reserve. (Coffer)		\$36,126		\$0	

A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-65	OTH-Oth-Tang Prop-PC Software	399.500		\$1,445		\$0
	1-To include accumulated reserve through December 31, 2023. (Hardin)		\$1,448		\$0	
	2-To remove depreciation reserve associated with capitalized transition costs to comply with Stipulation And Agreement in Case Nos. GM- 2012-0037, GR-2014-0152 and GR-2018-0013. (Ferguson)		-\$3		\$0	
R-68	Miscellaneous Tangible	303.000		\$5,681,081		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$5,681,081		\$0	
R-70	Structures and Improvements	390.000		\$732,084		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$732,084		\$0	
R-71	Office Furniture and Equipment	391.000		\$142,968		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$142,968		\$0	
R-73	Transportation Equipment less than 12,000 lbs	392.100		\$151,018		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$151,018		\$0	
R-74	Tools, Shop, and Garage Equipment	394.000		\$18,928		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$18,928		\$0	
R-75	Miscellaneous Equipment-Corporate	398.000		\$29,419		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$29,419		\$0	

<u>A</u> Reserve	<u>B</u>	<u>C</u>	D	<u>E</u> Total	E	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
R-79	Other Tangible Property-PC Hardware	399.400		\$14,311		\$0
	1-To include accumulated reserve for Shared Services plant through December 31, 2023. (Hardin)		\$264,595		\$0	
	2. To adjust negative reserve. (Coffer)		-\$250,284		\$0	
	Total Reserve Adjustments		-	-\$28,216		\$0

# Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 Cash Working Capital

Line	A	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u> Expanse	<u>E</u> Not Lag	<u>F</u> Factor	<u>G</u> CWC Pog
Number	Description	Adj. Expenses		Expense Lag	Net Lag C - D		CWC Req B x F
Number	Description	Adj. Expenses	Lag	Lag	C-D	(Col E / 365)	ВХГ
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$1,318,185	50.01	12.96	37.05	0.101507	\$133,805
3	Incentive Compensation	\$64,068	50.01	292.50	-242.49	-0.664356	-\$42,564
4	401K	\$116,614	50.01	-2.04	52.05	0.142603	\$16,630
5	Pension Expense	\$233,906	50.01	54.00	-3.99	-0.010932	-\$2,557
6	OPEB Expense	\$0	50.01	240.50	-190.49	-0.521890	\$0
7	Employee Benefits	\$636,933	50.01	29.37	20.64	0.056548	\$36,017
8	Purchased Gas Expense	\$16,357,221	50.01	40.61	9.40	0.025753	\$421,248
9	Purchased Gas Expense Out	-\$16,357,221	50.01	40.61	9.40	0.025753	-\$421,248
10	Bad Debt Expense	\$380,699	0.00	0.00	0.00	0.000000	\$0
11	Cash Vouchers	\$1,507,717	50.01	52.86	-2.85	-0.007808	-\$11,772
12	TOTAL OPERATION AND MAINT. EXPENSE	\$4,258,122					\$129,559
13	TAXES						
14	Property Tax	\$979,307	50.01	159.31	-109.30	-0.299452	-\$293,255
15	Employer Portion of FICA	\$63,994	50.01	11.96	38.05	0.104247	\$6,671
16	Federal and State Unemployment Tax	\$24,103	50.01	75.29	-25.28	-0.069260	-\$1,669
17	TOTAL TAXES	\$1,067,404					-\$288,253
18	OTHER EXPENSES						
19	PSC Assessment	\$91,049	50.01	-168.50	218.51	0.598658	\$54,507
20	TOTAL OTHER EXPENSES	\$91,049					\$54,507
21	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$104,187
22	TAX OFFSET FROM RATE BASE						
22	Federal Tax Offset	\$1,497,944	50.01	365.00	-314.99	-0.862986	-\$1,292,705
23	State Tax Offset	\$266,004	50.01	365.00	-314.99	-0.862986	-\$229,558
24	City Tax Offset	\$200,004	0.00	0.00	-314.99	0.000000	-\$229,558
26	Interest Expense Offset	\$2,402,140	50.01	91.24	-41.23	-0.112945	-\$271,310
27	TOTAL OFFSET FROM RATE BASE	\$4,166,088	00.01	01.24	41.20	0.112040	-\$1,793,573
		ψ-1,100,000					<i>w</i> 1,100,010
28	TOTAL CASH WORKING CAPITAL REQUIRED			1			-\$1,897,760
							ψ1,001,700

Rev-6         Commercial         50         Rev-7         Sm. Gen. Service         50         100.000%         50           Rev-8         Med. Gen. Service         50         Rev-7         Rev-8         50         100.000%         50           Rev-10         480.000         Residential Revenues         \$3,670.255         Rev-11         \$5,670.255         100.000%         \$30         100.000%         \$30           Rev-11         481.000         Medium General Service Revenue         \$1,73.076         Rev-11         \$1,679.096         100.000%         \$324.904         \$10.057.175.177         \$1,775.076         100.000%         \$323.938         \$13.87.7           Rev-14         481.000         Interruptible Revenue         \$11.452         Rev-13         \$55.118         100.000%         \$33.83.938         \$1.87.7           Rev-14         481.000         Interruptible Revenue         \$31.837.7         Rev-16         \$1.51.81.80.000%         \$33.83.83         \$21.13         \$30.857         Rev-16         \$1.51.41.00.000%         \$33.83.83         \$21.13         \$30.857         \$31.87.7         \$37.72.9         \$33.83.85         \$31.87.7         \$31.78.00.76         \$33.83.85         \$31.87.7         \$31.78.00.76         \$33.83.85         \$31.87.7         \$31.78.00.76					_	_								
Number         Number         Number         Number         Adjustments         Adjustments         Adjustments         Jurisdicion           Rev-4         OPERATING REVENUES         Basicani Inference         50         See note (1)         See note (1)         See note (1)         50         From Ad [5:ch]         (1:ch)         100.0000%         50         15         100.0000%         50         100.0000%         50         100.0000%         50         100.0000%         50	1.1		<u>B</u>							lucia diatia	<u>J</u>			MO AND IN T
Rev-4         OPERATING REVENUES Rev-5         Green Adj. Sch.)         (¢+6)         (from Adj. Sch.)         (¢+8)           Rev-4         Residential Revnues         50         See note (1)         Rev-5         See note (1)         So         100.0000%         So           Rev-4         Commercial         So         See note (1)         Rev-7         So         100.0000%         So           Rev-7         Sin, Gen. Service         So         So         Rev-7         So         So         100.0000%         So           Rev-7         Sin, Gen. Service         So         So         Rev-7         So         So         So         So           Rev-10         Lo. Gen. Service Reveue         Si, 73, 3076         Rev-10         So, 670, 255         So			In a sure Description										MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Rev-4         OPERATING REVENUES         See note (1)         See note (1) </td <td>Number</td> <td>Number</td> <td>Income Description</td> <td></td> <td>Labor</td> <td>Non Labor</td> <td>Number</td> <td></td> <td>•</td> <td>Allocations</td> <td>•</td> <td></td> <td>Juris. Labor L + N</td> <td></td>	Number	Number	Income Description		Labor	Non Labor	Number		•	Allocations	•		Juris. Labor L + N	
Rev-5         Revidential Revnue         See note (1)         So 100.000%	Boy 4			(D+E)		[		(From Auj. Sch.)	(0+0)	1	(From Adj. Sch.)	( T X I) + J	L + N	
Rev-6         Commercial         50         Rev-7         S0         Commercial         50         100.000%         50           Rev-8         Med. Gen. Service         50         Rev-9         S0         100.000%         50           Rev-8         Med. Gen. Service         50         Rev-9         S0         100.000%         50           Rev-10         480.000         Residential Revenues         59.670.255         Rev-11         S1.679.966         100.000%         S334.944         S10.0651           Rev-11         481.000         Interruption Revenue         S1.753.076         Rev-11         S1.679.966         100.000%         S334.944         S10.0651           Rev-11         481.000         Interruption Revenue         S1.753.076         Rev-11         S1.679.966         100.000%         S33.83         S21.13           Rev-14         481.000         Interruption Revenue         S33.85         Rev-16         S1.91.452         Rev-16         S1.91.452         Interruption Revenue         S33.85         Rev-17         S33.85         Interruption Revenue         S33.85         Rev-18         S33.86         Rev-18         S33.86         Interruption Revenue         S16.34.260         Rev-18         S33.86         Rev-19         S16.54.86				\$0	See note (1)	See note (1)	Pov-5	See note (1)	\$0	100 0000%	\$0	\$0	See note (1)	See note (1)
Rev-7         Sm. Gen. Service         50         Rev-8         Rev-7         S0         10.0000%         50           Rev-9         L. Gen. Service         50         50         Rev-9         50         10.0000%         50         50           Rev-10         Revicial Alexanue         51.677.986         Rev-11         51.677.986         50         100.0000%         53.83         51.0065,1           Rev-11         441.000         Brail General Service Revenue         51.577.986         Rev-11         51.677.986         100.0000%         53.83.83         51.775.7           Rev-14         441.000         Interruptible Revenue         51.57.68         Rev-14         51.97.257         51.97.257         51.97.257         51.97.257         51.77					See note (1)	See note (1)		See note (1)				\$0 \$0	See note (1)	See note (1)
Rev-3         Med. Gen. Service         50         Rev-3         Rev-8         Rev-8         S0         100.000%         50           Rev-10         480.000         Residential Revnues         \$3.670.255         Rev-10         \$3.670.255         100.000%         \$53.670.255         100.000%         \$53.670.255         100.000%         \$53.670.255         100.000%         \$53.670.255         100.000%         \$53.670.255         100.000%         \$53.978.617         \$1.755.076           Rev-12         441.000         Interruptible Revenue         \$1.753.076         Rev-14         \$1.91.452         \$1.753.076         \$10.0000%         \$52.233         \$1.757.737         \$10.0000%         \$1.93.272.42         \$1.753.076         \$10.0000%         \$1.93.223.124         \$1.757.77         \$10.0000%         \$1.93.233.121.12         \$1.772.42         \$1.772.42         \$1.753.076         \$10.0000%         \$1.93.231.124         \$1.772.42         \$1.772.43         \$10.0000%         \$1.93.33         \$10.0000%         \$1.772.43         \$10.0000%         \$1.772.43         \$1.772.44         \$1.93.780.761         \$1.772.45         \$1.772.42         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.772.43         \$1.7												\$0 \$0		
Rev-9         Lq. Gen. Service         \$0         Rev-0         \$0         00.000%         \$0           Rev-11         481.000         Revine (as 0.000 Residential Revenues)         \$1,697,866         Rev-14         \$1,697,866         Rev-14         \$1,697,986         100.000%         \$334,900         \$334,900         \$334,900         \$334,900         \$334,900         \$334,900         \$31,837,0000%         \$323,835         \$1,732,767         \$1,732,777         \$1,732,777         \$1,732,777							-					\$0 \$0		
Rev-10       48.000       Residential Revenues       \$9,670,255       Rev-10       \$9,670,255       100,000%       \$330,904       \$10,057,057         Rev-12       481,000       Medium General Service Revenue       \$1,753,076       Rev-12       \$1,673,806       100,0000%       \$83,993       \$1,873,876         Rev-14       481,000       Interruptible Revenue       \$51,141,653       Rev-14       \$1,91,452       100,0000%       \$223,121       \$1,873,86         Rev-16       WNA Revenue       \$33,336       Rev-16       \$1,81,416,31       Rev-16       \$331,040,000%       \$233,124       \$1,372,376       \$1,873,86       \$1,872,86       \$1,872,86       \$1,873,86       \$1,872,86       \$1,873,86       \$1,872,86       \$1,873,86       \$1,872,85       \$1,873,86       \$1,872,86       \$1,873,86       \$1,872,86       \$1,873,86       \$1,872,86       \$1,852,86       \$1,852,86 <td></td> <td>\$0</td> <td></td> <td></td>												\$0		
Rev.11         481.000         Small General Service Revenue         \$1,697.386         Rev.11         \$1,697.386         Rev.11         \$1,697.386         \$1,752,77,77         \$1,752,77,77         \$1,752,77         \$1,752,77         \$1,752,77         \$1,752,77         \$1,752,77         \$1,752,77         \$1,752,		480 000												
Rev-12       481.000       Medium General Service Revenue       \$1,753.076       \$10,0000%       \$531.724       \$1,753.076       \$10,0000%       \$531.724       \$1,753.076       \$10,0000%       \$531.724       \$1,753.076       \$10,0000%       \$531.724       \$1,753.076       \$10,0000%       \$531.724       \$1,753.076       \$10,0000%       \$51.934       \$11,724.076												\$1,776,503		
Rev-13         481.000         Large General Service Revenue         \$501,198         Rev-14         \$501,198         \$501,198         \$521,191         \$522,383         \$472,3           Rev-14         485.000         Transportation Revenue         \$\$11,41,053         Rev-16         \$\$11,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,41,053         \$\$1,62,0000%         \$\$33,0637         \$\$1,054         \$\$1,41,053         \$\$1,62,0000%         \$\$33,0637         \$\$1,050,000%         \$\$33,0637         \$\$1,050,000%         \$\$33,0637         \$\$1,054         \$\$1,62,642,000         \$\$1,63,54,260         \$\$16,54,260         \$\$16,54,260         \$\$16,54,260         \$\$16,54,260         \$\$16,54,260         \$\$16,54,260         \$\$10,0000%         \$\$33,0637         \$\$10,0000%         \$\$33,0637         \$\$10,0000%         \$\$30,637         \$\$10,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,0000%         \$\$10,91,00000%         \$\$10,91,00000%         \$\$10,00000%<												\$1,837,069		
Rev-14         481:000         Interruptible Revenue         \$\$19:4.62         \$\$14:4.63         \$\$16:34:4.65         \$\$16:34:4.65 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>\$478,360</td> <td></td> <td></td>							-					\$478,360		
Rev-16         485.000         Transportation Revenue         \$\$1,41,053         \$\$1,41,053         \$\$1,00,000%         \$\$23,124         \$\$1,372,27           Rev-17         Unbilled Revenue         \$\$33,053         Rev-16         \$\$1,041,053         \$100,0000%         \$\$23,214         \$\$1,372,27           Rev-18         ISRS Revenue         \$\$33,053         Rev-16         \$\$10,340,0000%         \$\$33,053         \$\$10,340,0000%         \$\$33,053         \$\$10,0000%         \$\$23,121         \$\$10,351,000,000%         \$\$23,057         \$\$10,542,600         \$\$10,542,600         \$\$10,554,260         \$\$10,0000%         \$\$16,554,260         \$\$10,0000%         \$\$16,554,260         \$\$00,0000%         \$\$16,554,260         \$\$10,0000%         \$\$0         \$\$16,554,260         \$\$00,0000%         \$\$16,554,260         \$\$00,0000         \$\$16,554,260         \$\$100,0000%         \$\$0         \$\$16,554,260         \$\$100,0000%         \$\$0         \$\$16,564,80         \$\$0         \$\$0         \$\$23,170         \$\$10,560,000         \$\$10,551,91         \$\$15,861,1           Rev-24         TOTAL OPERATING REVENUES         \$\$11,780,054         \$\$11,780,054         \$\$15,911,911         \$\$15,861,1           1         GAS SUPPLY EXPENSES         \$\$11,780,054         \$\$11,780,054         \$\$11,780,054         \$\$15,911,911         \$15,891,91         \$15,8												\$211,390		
Rev-16         WNA Revenue         '581,094         Stat.094         100.000%         \$381,094           Rev-18         ISRS Revenue         \$33,30,637         Rev-17         Rev-18         \$330,637         100.000%         \$330,637           Rev-20         Test Year Difference GL v Billing Determinants         \$16,354,260         Rev-18         Rev-18         \$16,354,260,260         \$16,350,260         \$			-				-					\$1,372,267		
Rev.17       Unbilled Revenue       \$33,836       \$36,836       \$36,836       \$36,8												\$0		
Rev-18       ISRS Revenue       \$330,637       \$330,637       \$330,637       \$330,637       \$560,760       \$516,354,260       \$50,00000%       \$516,354,260       \$560,760 <td></td> <td>\$0</td> <td></td> <td></td>												\$0		
Rev-19         PGA Revenue Test Year Difference GL v Billing Determinants         \$16,354,260 .560,760         Rev-19 Rev-21         Rev-19 Rev-22         Rev-19 Rev-22         \$16,354,260 .560,760         100,000% 100,000%         \$16,354,260 .560,760         .560,760         100,000% .516,5048         \$16,354,260 .580,760         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         .560,760         100,000%         \$16,354,260         100,000%         \$16,354,260							-					\$0		
Rev-20         Test Year Difference GL v Billing Determinants         -\$60,760         Rev-20         Rev-20         -\$60,760         100.0000%         \$50         -\$60,760           Rev-21         488,000         Miscellaneous Service Revenues         \$165,043         \$165,043         \$165,043         \$100.0000%         \$50         \$165,0750           Rev-21         495,000         Other Gas Revenue - Oper. Rev.         \$23,170         \$31,780,054         100.0000%         \$31,780,054         \$33,780,054         \$31,780,054         \$31,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054         \$33,780,054												\$0		
Rev-21 Rev-22 485.000         Miscellaneous Service Revenues Other Gas Revenue - Oper. Rev. TOTAL OTHER OPERATING REVENUES         \$165.048 \$22,107 \$31,780,054         Rev-21 Rev-22         Rev-21 Rev-22         \$155.048 \$23,007 \$31,780,054         100.000% \$50         \$50 \$22,07 \$31,780,054           rev-24         TOTAL OPERATING REVENUES         \$31,780,054         -         \$31,780,054         -         \$15,911,911         \$15,868,1           1         GAS SUPPLY EXPENSES 3 800,000         \$00,000         Natural Gas Well Head Purchases         \$0         \$0         \$50			Test Year Difference GL v Billing Determinants									-\$60,760		
Rev-22         495.000         Other Gas Revenue - Oper. Rev. TOTAL OTHER OPERATING REVENUES         \$23.107 \$31,780.054         Rev-22         \$23.107 \$31,780.054         100.000%         \$0         \$22.107 \$31,780.054           Rev-24         TOTAL OPERATING REVENUES         \$31,780.054         C         \$31,780.054         C         \$31,780.054         \$15,868,1           1         GAS SUPPLY EXPENSES         \$31,780.054         S         \$0         \$0         \$0         \$0         \$0         \$100.000%         \$0           2         800.000         Natural Gas Well Head Purchases         \$0         \$0         \$50         \$50         \$0         100.0000%         \$0           3         800.100         Natural Gas Field Line Purchases         \$0				<i>••••</i> ,•					<b>\$</b> \$\$\$,\$\$			<i>••••</i> ,••		
Rev-22 Rev-23         495.000 TOTAL OTHER OPERATING REVENUES         \$23.107 \$31,780.054         Rev-22         Rev-22 \$31,780.054         Rev-22 \$31,780.054         100.000% \$31,780.054         \$00.000 \$31,780.054           Rev-24         TOTAL OPERATING REVENUES         \$31,780.054         \$31,780.054         \$31,780.054         \$31,780.054         \$31,780.054           1         GAS SUPPLY EXPENSES         \$31,780.054         \$31,780.054         \$31,780.054         \$31,780.054         \$31,780.054         \$31,780.054           2         S00.000         Natural Gas Well Head Purchases         \$00         \$5	Rev-21	488.000	Miscellaneous Service Revenues	\$165.048			Rev-21		\$165.048	100.0000%	\$0	\$165,048		
Rev-24         TOTAL OPERATING REVENUES         \$31,780,054         Contract         Contract         Contract           1         GAS SUPPLY EXPENSES         \$31,780,054         -         \$10,0000%         \$0           2         800,000         Natural Gas Well Head Purchases         \$0         \$0         \$0         \$0         100,0000%         \$0           3         800,100         Natural Gas Kell Head Purchases         \$0         \$0         \$0         \$421,328         \$2.3         \$421,328         \$0         100,0000%         \$0           4         801,000         Natural Gas Field Line Purchases         \$0							-					\$23,107		
Rev-24         TOTAL OPERATING REVENUES         \$31,780,054         v         s         \$31,780,054         s <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$15,868,143</td><td></td><td></td></th<>												\$15,868,143		
1         GAS SUPPLY EXPENSES         50         \$0         \$0         \$0         \$2         \$0 <td></td>														
2       800.000       Natural Gas Well Head Purchases       \$0	Rev-24		TOTAL OPERATING REVENUES	\$31,780,054					\$31,780,054		-\$15,911,911	\$15,868,143		
2       800.000       Natural Gas Well Head Purchases       \$0														
3       800.100       Nat. Gas Well Head Purchases Intra Co. Transfers       -\$421,328       \$0       -\$421,328       E-3       \$421,328       \$0       100.000%       \$0         4       801.000       Natural Gas Field Line Purchases       \$0	•			¢0.	<b>*</b> 0	¢0	<b>F</b> 0	¢0.	¢0.	400.00000/	¢0	**	<b>*</b> 0	<b>*</b> 0
Transfers         Transfers <thtter< th="">         Trastefold         Tra</thtter<>												\$0 \$0	\$0 \$0	\$0 \$0
4       801.000       Natural Gas Field Line Purchases       \$0       \$	3	800.100		-\$421,320	<b>\$</b> 0	-\$421,320	E-3	\$421,320	<b>\$</b> 0	100.0000%	\$U	φU	\$U	<b>\$</b> 0
5       802.000       Nat. Gas Gasoline Plant Outlet Purchases       \$0	4	901 000		¢0	¢n	¢n	E 4	¢0	¢n	100 0000%	¢0.	\$0	\$0	\$0
6       803.000       Natural Gas Transmission Line Purchases       \$0	•											\$0 \$0	\$0	\$0
7       804.000       Natural Gas City Gate Purchases       \$16,999,065       \$0       \$16,999,065       \$16,999,065       \$0       100.0000%       \$0         8       804.100       Demand Charges-Transportation       \$4,869,603       \$0       \$4,869,603       E-8       -\$4,869,603       \$0       100.0000%       \$0         9       804.300       Cashouts       -\$226,721       \$0       -\$226,721       E-9       \$226,721       \$0       100.0000%       \$0         10       804.400       Capacity Release       -\$45,381       \$0       -\$45,381       E-10       \$45,381       \$0       100.0000%       \$0         11       804.500       Gas Purchase Imbalances       \$0       \$0       \$0       \$0       E-11       \$0       \$0       100.0000%       \$0         12       805.000       Other Gas Purchases       \$2,962       \$0       \$2,962       \$0       \$2,962       \$0       100.0000%       \$0         13       805.100       PGA for Residential       \$9,158,573       \$0       \$9,158,573       E-13       -\$9,158,573       \$0       100.0000%       \$0         14       805.200       PGA for Industrial       \$6,732,912       \$0       \$6,732,912       E-14<												\$0 \$0	\$0 \$0	\$0 \$0
8       804.100       Demand Charges-Transportation       \$4,869,603       \$0       \$4,869,603       E-8       -\$4,869,603       \$0       100.0000%       \$0         9       804.300       Cashouts       -\$226,721       \$0       -\$226,721       E-9       \$226,721       \$0       100.0000%       \$0         10       804.400       Capacity Release       -\$45,381       \$0       -\$45,381       E-10       \$45,381       \$0       100.0000%       \$0         11       804.500       Gas Purchase Imbalances       \$2       \$0       \$0       \$0       E-11       \$0       100.0000%       \$0         12       805.000       Other Gas Purchases       \$2,962       \$0       \$2,962       \$0       \$2,962       \$0       100.0000%       \$0         13       805.100       PGA for Residential       \$9,158,573       \$0       \$9,158,573       E-13       -\$9,158,573       \$0       100.0000%       \$0         14       805.200       PGA Residential       \$6,732,912       \$0       \$6,732,912       E-14       -\$6,732,912       \$0       100.0000%       \$0         15       805.300       PGA for Industrial       \$462,775       \$0       \$462,775       \$10       100.0	-					• -	-	• •				\$0 \$0	\$0	\$0
9         804.300         Cashouts         -\$226,721         \$0         -\$226,721         \$0         100.0000%         \$0           10         804.400         Capacity Release         -\$45,381         \$0         -\$45,381         E-10         \$45,381         \$0         100.0000%         \$0           11         804.500         Gas Purchase Imbalances         \$0         \$0         \$0         \$10         \$0         \$0         \$0           12         805.000         Other Gas Purchase Imbalances         \$2,962         \$0         \$2,962         E-12         -\$2,962         \$0         100.0000%         \$0           13         805.100         PGA for Residential         \$9,158,573         \$0         \$9,158,573         \$0         100.0000%         \$0           14         805.200         PGA for Industrial         \$6,732,912         \$0         \$6,732,912         E-14         -\$6,732,912         \$0         100.0000%         \$0           15         805.300         PGA for Industrial         \$462,775         \$0         \$462,775         E-15         -\$462,775         \$0         100.0000%         \$0           16         805.900         PGA Offset         -\$18,265,950         \$0         \$0         \$	•		2			• • • • • • • • • • • •						\$0 \$0	\$0 \$0	\$0 \$0
10         804.400         Capacity Release         -\$45,381         \$0         -\$45,381         E-10         \$45,381         \$0         100.0000%         \$0           11         804.500         Gas Purchase Imbalances         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$100.0000%         \$0           12         805.000         Other Gas Purchase Imbalances         \$2,962         \$0         \$2,962         E-11         \$0         \$0         100.0000%         \$0           13         805.100         PGA for Residential         \$9,158,573         \$0         \$2,962         E-12         -\$2,962,9573         \$0         100.0000%         \$0           14         805.200         PGA Residential         \$6,732,912         \$0         \$6,732,912         E-14         -\$6,732,912         \$0         100.0000%         \$0           15         805.300         PGA for Industrial         \$462,775         \$0         \$462,775         E-15         -\$462,775         \$0         100.0000%         \$0           16         805.900         PGA Offset         -\$18,265,950         \$0         \$462,775         E-16         \$18,265,950         \$0         100.0000%         \$0           1	-						-					\$0 \$0	\$0	\$0
11       804.500       Gas Purchase Imbalances       \$0	•						-					\$0 \$0	\$0	\$0
12       805.000       Other Gas Purchases       \$2,962       \$0       \$2,962       E-12       -\$2,962       \$0       100.0000%       \$0         13       805.100       PGA for Residential       \$9,158,573       \$0       \$9,158,573       E-13       -\$9,158,573       \$0       100.0000%       \$0         14       805.200       PGA Residential       \$6,732,912       \$0       \$6,732,912       E-14       -\$6,732,912       \$0       100.0000%       \$0         15       805.300       PGA for Industrial       \$462,775       \$0       \$462,775       E-15       -\$462,775       \$0       100.0000%       \$0         16       805.900       PGA Offset       -\$18,265,950       \$0       -\$18,265,950       E-16       \$18,265,950       \$0       100.0000%       \$0         17       806.000       Exchange gas       \$0       \$0       \$0       E-17       \$0       \$0       \$0       \$0         18       807.000       Purchased Gas Expenses       \$0       \$0       \$0       E-18       \$0       \$0       \$0       \$0												\$0	\$0	\$0
13       805.100       PGA for Residential       \$9,158,573       \$0       \$9,158,573       E-13       -\$9,158,573       \$0       100.0000%       \$0         14       805.200       PGA Residential       \$6,732,912       \$0       \$6,732,912       E-14       -\$6,732,912       \$0       100.0000%       \$0         15       805.300       PGA for Industrial       \$462,775       \$0       \$462,775       E-15       -\$462,775       \$0       100.0000%       \$0         16       805.900       PGA Offset       -\$18,265,950       \$0       \$18,265,950       E-16       \$18,265,950       \$0				÷ •								\$0	\$0	\$0
14       805.200       PGA Residential       \$6,732,912       \$0       \$6,732,912       E-14       -\$6,732,912       \$0       100.0000%       \$0         15       805.300       PGA for Industrial       \$462,775       \$0       \$462,775       E-15       -\$462,775       \$0       100.0000%       \$0         16       805.900       PGA Offset       -\$18,265,950       \$0       -\$18,265,950       E-16       \$18,265,950       \$0       100.0000%       \$0         17       806.000       Exchange gas       \$0       \$0       E-17       \$0       \$0       \$0       \$0         18       807.000       Purchased Gas Expenses       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0												\$0	\$0	\$0
15       805.300       PGA for Industrial       \$462,775       \$0       \$462,775       \$100.0000%       \$0         16       805.900       PGA Offset       -\$18,265,950       \$0       -\$18,265,950       E-16       \$18,265,950       \$0       100.0000%       \$0         17       806.000       Exchange gas       \$0       \$0       \$0       E-17       \$0       \$0       100.0000%       \$0         18       807.000       Purchased Gas Expenses       \$0       \$0       \$0       E-18       \$0       \$0       \$0							-					\$0	\$0	\$0
16       805.900       PGA Offset       -\$18,265,950       \$0       -\$18,265,950       E-16       \$18,265,950       \$0       100.000%       \$0         17       806.000       Exchange gas       \$0       \$0       \$0       \$0       E-17       \$0       \$0       100.000%       \$0         18       807.000       Purchased Gas Expenses       \$0       \$0       \$0       E-18       \$0       \$0       \$0       \$0								1 - 1 - 1-				\$0	\$0	\$0
17       806.000       Exchange gas       \$0												\$0	\$0	\$0
18 807.000 Purchased Gas Expenses \$0 \$0 \$0 \$0 E-18 \$0 \$0 100.000% \$0												\$0	\$0	\$0
			5 5									\$0	\$0	\$0
							-	• •				\$0	\$0	\$0
20 808.200 Gas Delivered to Storage Credit -\$9,283,193 \$0 -\$9,283,193 E-20 \$9,283,193 \$0 100.0000% \$0			8				-					\$0	\$0	\$0
												\$0	\$0	\$0
Processing. Debt														
22 809.200 Deliveries of Nat. Gas for Proc. Credit \$0 \$0 \$0 \$0 E-22 \$0 \$0 \$0 100.000% \$0	22	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
												\$0	\$0	\$0
24         811.000         Gas Used for Products Extraction - Cred.         \$0         \$0         \$0         E-24         \$0         \$0         \$0         \$0	24	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Accounting Schedule: 09 Sponsor: L. Ferguson Page: 1 of 5

	<u>A</u>	<u>B</u>	<u><u>c</u></u>	<u>D</u>	<u> </u>	<u> </u>	G	<u> </u>		<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	harana D. 1. 1	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
	04.0.000	Cas Lload for Other Utility Oper Crad	(D+E)	**	**	F 05	(From Adj. Sch.)	(C+G)	400.000000	(From Adj. Sch.)	(H x I) + J	L + M	
25	812.000	Gas Used for Other Utility Oper Cred.	\$0 \$0	\$0 \$0	\$0 \$0	E-25	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
26 27	813.000	Other Gas Supply Expense TOTAL GAS SUPPLY EXPENSES	\$0 \$16,357,223	<u>\$0</u> \$0	\$0 \$16,357,223	E-26	-\$16,357,223	\$0 \$0	100.0000%	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	<u>\$0</u> \$0
27		TOTAL GAS SUPPLY EXPENSES	\$16,357,223	<b>\$</b> 0	\$16,357,223		-\$10,357,223	\$0		\$U	\$U	\$U	\$U
28		NATURAL GAS STORAGE EXPENSE											
29	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	815.000	Maps and Records	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0 \$0	\$0	\$0	\$0
31	816.000	Wells Expenses	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	817.000	Lines Expenses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
34	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36	821.000	Purification Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	822.000	Exploration and Development	\$0	\$0	\$0	E-37	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
38	823.000	Gas Losses	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	824.000	Other Expenses	\$0	\$0	\$0	E-39	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	825.000	Storage Well Royalities	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	826.000	Rents	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
43		TRANSMISSION EXPENSES											
44	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	852.000	Communication System Expenses	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
40	855.000	Oth Fuel & Power for Compressor Stations	\$0 \$0	\$0 \$0	\$0 \$0	E-40 E-49	\$0	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
49 50	856.000	Mains Expense - Trans. Exp.	\$0 \$0	\$0 \$0	\$0 \$0	E-49 E-50	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
50	857.000	Measuring & Regulating Station Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-50	\$0	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
52	858.000	Transmission & Compression of Gas by	\$0 \$0	\$0 \$0	\$0 \$0	E-52	\$0	\$0	100.0000%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
02	000.000	Others	ΨŬ	ΨŪ	ψŪ	2 02	ψŪ	¢0	100.000078	ψŪ	Ψ <b>U</b>	ΨŬ	ΨŬ
53	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-53	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
54	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-54	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
55		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	- • ·	\$0	\$0		\$0	\$0	\$0	\$0
				• •	• •							• -	
56		PRODUCTION EXPENSES											
57		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
58		DISTRIBUTION EXPENSES											
59	870.000	Operation Supervisor & Engineering	\$366,797	\$366,797	\$0	E-59	-\$46,428	\$320,369	100.0000%	\$0	\$320,369	\$320,369	\$0
60	871.100	Distribution Load Dispatching	\$23,556	\$0	\$23,556	E-60	\$0	\$23,556	100.0000%	\$0	\$23,556	\$0	\$23,556
61	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	873.000	Compressor Station Fuel & Power (Major	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
~~	074 000	Only) Maina & Samiaa Evnandas	<b>64</b> 400 000	<b>*</b>	¢100.000	F	#000 FC-	<b>6004</b> 07-	400 00000	<b>*</b> -	#001 01-	ATO 4 505	\$407 000
63	874.000	Mains & Service Expenses	\$1,108,326	\$914,463	\$193,863	E-63	-\$206,509	\$901,817	100.0000%	\$0	\$901,817	\$734,589	\$167,228
64 65	874.100	Mains & Service Vehicle	\$93,946	\$0 \$0	\$93,946	E-64	-\$5,807	\$88,139	100.0000%	\$0	\$88,139	\$0 \$0	\$88,139
65 66	874.200 874.300	Mains & Services Heavy Equipment Mains & Services Uniforms	\$8,750	\$0 \$0	\$8,750	E-65 E-66	-\$1,843 \$0	\$6,907 \$7.968	100.0000% 100.0000%	\$0 50	\$6,907 \$7.968	\$U \$0	\$6,907 \$7.068
67		Mains & Services Onforms Mains & Services ROW Clearing	\$7,968	\$0 \$0	\$7,968	E-66 E-67		\$7,968 \$0	100.0000%	\$0 50	\$7,968 \$0	\$0 \$0	\$7,968
68	874.400 874.500	Mains & Services CNG Gas	\$0 \$1,212	\$0 \$0	\$0 \$1,212	E-67 E-68	\$0 \$0		100.0000%	\$0 \$0	\$0 \$1,212	\$0 \$0	\$0 \$1,212
00	074.000	mania a ocivices civo das	.,∠I∠	\$U	φ1, <b>212</b>	E-00		φ1, <b>∠</b> 1∠	100.000%	<b>\$</b> 0	⊅1,212	φu	φ1, <b>∠</b> 1Ζ

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	A	<u>B</u>	<u><u> </u></u>	<u>D</u>	<u><u> </u></u>	<u>F</u>	G	<u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u><u></u></u>	<u> </u>	<u>J</u>	<u>K</u>		M
Line	Account	La constante de	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
69	875.000	Measuring & Regulating Station Expenses -	(D+E) \$1,063	\$1,063	\$0	E-69	(From Adj. Sch.) -\$180	(C+G) \$883	100.0000%	(From Adj. Sch.) \$0	(H x I) + J \$883	L + M \$883	= <u>n</u> \$0
69	875.000	General	\$1,063	\$1,063	\$U	E-69	-\$180	\$883	100.0000%	\$U	\$883	\$883	\$0
70	876.000	Measuring & Regulating Station Expenses -	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	070.000	Industrial	ΨŪ	ψŪ	ΨŪ	L-70	ΨŪ	Ψ0	100.000070	φυ	ψυ	ψυ	ψŪ
71	877.000	Measuring & Regulating Station Expenses-	\$0	\$0	\$0	E-71	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
		City Gate Check Stations											
72	878.000	Meter & House Regulator Expenses	\$208,861	\$208,861	\$0	E-72	-\$43,353	\$165,508	100.0000%	\$0	\$165,508	\$165,508	\$0
73	879.000	Customer Installations Expenses	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75	881.000	Rents - Dist. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	886.000	Maintenance Structures & Improvements	\$0	\$0	\$0	E-76	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
77	887.000	Maintenance of Mains	\$19,103	\$10,361	\$8,742	E-77	-\$1,810	\$17,293	100.0000%	\$0	\$17,293	\$8,551	\$8,742
78	889.000	Maintenance of Meas. & Reg. Sta. Equip	\$0	\$0	\$0	E-78	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
		General											
79	892.000	Maintenance of Services	\$11,370	\$4,606	\$6,764	E-79	-\$932	\$10,438	100.0000%	\$0	\$10,438	\$3,674	\$6,764
80	893.000	Maintenance of Meters & House Regulators	\$4,726	\$949	\$3,777	E-80	-\$153	\$4,573	100.0000%	\$0	\$4,573	\$796	\$3,777
81	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82		TOTAL DISTRIBUTION EXPENSES	\$1,855,678	\$1,507,100	\$348,578		-\$307,015	\$1,548,663		\$0	\$1,548,663	\$1,234,370	\$314,293
83		CUSTOMER ACCOUNTS EXPENSE											
84	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	902.000	Meter Reading Expenses	\$35,479	\$31,952	\$3,527	E-85	-\$4,044	\$31,435	100.0000%	\$0	\$31,435	\$27,908	\$3,527
86	903.000	Customer Records & Collection Expenses	\$728,968	\$358,911	\$370,057	E-86	\$22,729	\$751,697	100.0000%	\$0	\$751,697	\$311,496	\$440,201
87	904.000	Uncollectible Amounts	\$189,203	\$0	\$189,203	E-87	\$0	\$189,203	100.0000%	\$0	\$189,203	\$0	\$189,203
88	905.000	Misc. Customer Accounts Expense	\$0	\$0_	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$953,650	\$390,863	\$562,787		\$18,685	\$972,335		\$0	\$972,335	\$339,404	\$632,931
90		CUSTOMER SERVICE & INFO. EXP.											
91	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92	908.000	Customer Assistance Expenses	\$36,526	\$0	\$36,526	E-92	\$0	\$36,526	100.0000%	\$0	\$36,526	\$0	\$36,526
93	909.000	Informational & Instructional Advertising	\$26,510	\$0	\$26,510	E-93	\$0	\$26,510	100.0000%	\$0	\$26,510	\$0	\$26,510
		Expenses											
94	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-94	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
95		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$63,036	\$0	\$63,036		\$0	\$63,036		\$0	\$63,036	\$0	\$63,036
96		SALES EXPENSES											
96 97	911.000	SALES EXPENSES Supervision - Sales Exp.	\$0	\$0	\$0	E-97	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
97	912.000	Demostrating & Selling Expenses	\$0 \$0	\$0 \$0	\$0 \$0	E-97	\$0	\$0 \$0	100.0000%	\$0	\$0	\$0 \$0	\$0 \$0
98 99	912.000	Advertising Expenses	\$5.970	\$0 \$0	\$5.970	E-98	-\$2,693	\$3.277	100.0000%	\$0	\$3,277	\$0	\$0 \$3,277
100	916.000	Misc. Sales Expenses	\$5,970 \$0	\$0 \$0	\$3,970 \$0	E-99 E-100	-\$2,093	\$3,277	100.0000%	\$0	\$3,277	\$0 \$0	\$3,277 \$0
100	910.000	TOTAL SALES EXPENSES	\$5,970	\$0 \$0	\$5,970	E-100	-\$2,693	\$3,277	100.0000%	\$0	\$3,277	\$0	\$3,277
101			<i>\$</i> 3,370	φU	<i>φ3,9</i> 70		-φ <b>∠</b> ,093	φ3,211		φU	φ <b>3,2</b> 11	φU	φ3,211
102		ADMIN. & GENERAL EXPENSES											
103	920.000	Admin. & General Salaries	\$4,148	\$4,148	\$0	E-103	-\$879	\$3,269	100.0000%	\$0	\$3,269	\$3,619	-\$350
104	920.100	AG Salaries-FIN & Adm LU Office	\$13,564	\$13,564	\$0	E-104	-\$1,717	\$11,847	100.0000%	\$0	\$11,847	\$11,847	\$0
105	920.200	AG Salaries-FIN & Adm APUC Headoffice	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
106	920.400	AG Salaries-IT LABS Headoffice	\$67,164	\$67,164	\$0	E-106	-\$17,501	\$49,663	100.0000%	\$0	\$49,663	\$58,663	-\$9,000
107	920.500	LABS CAN CORP IT	\$35.829	\$35,829	\$0	E-107	-\$4.535	\$31,294	100.0000%	\$0	\$31,294	\$31,294	\$0
108	920.600	LABS US BUS LAB	\$17,450	\$17,450	\$0	E-108	-\$2,209	\$15.241	100.0000%	\$0	\$15,241	\$15,241	\$0
109	920.700	LABS US CORP FINANCE	\$172	\$172	\$0	E-109	-\$22	\$150	100.0000%	\$0	\$150	\$150	\$0
110	920.800	LU Corp US Governace Labor	\$321,022	\$321,022	\$0	E-110	-\$40,634		100.0000%	\$0	\$280,388	\$280,388	\$0
-		-			+-	•							+-

Accounting Schedule: 09 Sponsor: L. Ferguson Page: 3 of 5

	Α	<u>B</u>	<u>C</u>	<u>D</u>	E	F	G	Н		J	К	L	М
Line	Account	=	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		•	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	= K
111	920.900	LU Region Labor IT	\$649,712	\$649,712	\$0	E-111	-\$82,236	\$567,476	100.0000%	\$0	\$567,476	\$567,476	\$0
112	921.000	Office Supplies	\$24,663	\$0	\$24,663	E-112	-\$621	\$24,042	100.0000%	\$0	\$24,042	\$0	\$24,042
113	921.100	Travel	\$24,078	\$0	\$24,078	E-113	-\$25,629	-\$1,551	100.0000%	\$0	-\$1,551	\$0	-\$1,551
114	921.200	Utilities	\$49,002	\$0	\$49,002	E-114	\$0	\$49,002	100.0000%	\$0	\$49,002	\$0	\$49,002
115	921.300	Communication	\$395,249	\$0	\$395,249	E-115	\$0	\$395,249	100.0000% 100.0000%	\$0	\$395,249	\$0	\$395,249
116	921.400 921.500	Dues and Membership Fees Training	\$38,923	\$0	\$38,923	E-116	-\$250	\$38,673	100.0000%	\$0	\$38,673	\$0	\$38,673
117 118	921.500 921.600	Meals,Entertainment and Postage	\$26,481 \$18,766	\$0 \$0	\$26,481 \$18,766	E-117 E-118	-\$14,011 -\$1,392	\$12,470 \$17,374	100.0000%	\$0 \$0	\$12,470 \$17,374	\$0 \$0	\$12,470 \$17,374
110	922.000	Admin. Expenses Transferred - Credit	-\$1.603.741	-\$602,299	-\$1.001.442	E-110 E-119	-\$1,392	-\$2.370.768	100.0000%	\$0	-\$2.370.768	-\$812,500	-\$1.558.268
120	922.000	LU Lab Alloc Cap	-\$1,003,741	-\$602,299	-\$1,001,442	E-119 E-120	-\$7,67,027 -\$1,518	-\$2,370,768	100.0000%	\$0	-\$2,370,768	-\$5,869	-\$1,558,268 \$0
120	922.200	LU Admin Alloc Capitalized	-\$25,609	-94,331 \$0	-\$25,609	E-120	-\$1,510 \$0	-\$25,609	100.0000%	\$0	-\$25,609	-\$3,869 \$0	-\$25,609
122	922.300	APUC Labour Alloc Cap	-\$33,203	\$0 \$0	-\$33,203	E-122	\$0	-\$33,203	100.0000%	\$0	-\$33,203	\$0	-\$33.203
123	922.400	LABS Labour Captil	-\$70,744	-\$21,546	-\$49,198	E-123	-\$7.520	-\$78,264	100.0000%	\$0	-\$78,264	-\$29,066	-\$49,198
124	922.500	LABS Labour Cap	-\$113,996	-\$11,494	-\$102,502	E-124	-\$4,010	-\$118,006	100.0000%	\$0	-\$118,006	-\$15,504	-\$102,502
125	922.600	LABS Corp Service Labor	-\$19.673	\$0	-\$19.673	E-125	-\$1,954	-\$21.627	100.0000%	\$0	-\$21.627	-\$1,954	-\$19.673
126	922.700	LABS US Corp Labor Cap	-\$14,644	-\$55	-\$14,589	E-126	-\$19	-\$14,663	100.0000%	\$0	-\$14,663	-\$74	-\$14,589
127	922.800	LABS Corp US Lab Cap	-\$148,957	-\$102,984	-\$45,973	E-127	-\$35,934	-\$184,891	100.0000%	\$0	-\$184,891	-\$138,918	-\$45,973
128	922.900	LU Region Lab Cap	-\$367,627	-\$221,809	-\$145,818	E-128	-\$77,412	-\$445,039	100.0000%	\$0	-\$445,039	-\$299,221	-\$145,818
129	923.000	Outside Services Employed	\$299,969	\$0	\$299,969	E-129	\$150,571	\$450,540	100.0000%	\$0	\$450,540	\$0	\$450,540
130	923.100	Outside Services LU HO Alloc	\$79,830	\$0	\$79,830	E-130	-\$4,981	\$74,849	100.0000%	\$0	\$74,849	\$0	\$74,849
131	923.200	Outside Services APUC HO Alloc	\$311,168	\$0	\$311,168	E-131	\$92,660	\$403,828	100.0000%	\$0	\$403,828	\$0	\$403,828
132	923.400	LABS NonLabour Alloc	\$153,358	\$0	\$153,358	E-132	-\$93,537	\$59,821	100.0000%	\$0	\$59,821	\$0	\$59,821
133	923.500	LABS Corp Service non-labour Alloc	\$319,519	\$0	\$319,519	E-133	\$0	\$319,519	100.0000%	\$0	\$319,519	\$0	\$319,519
134	923.600	LABS US Bus Admin Alloc	\$59,455	\$0	\$59,455	E-134	-\$5,822	\$53,633	100.0000%	\$0	\$53,633	\$0	\$53,633
135	923.700	LABS US Corp Admin Alloc	\$45,476	\$0	\$45,476	E-135	\$0	\$45,476	100.0000%	\$0	\$45,476	\$0	\$45,476
136	923.800	LU Corp US Admin Alloc	\$143,309	\$0	\$143,309	E-136	-\$14,982	\$128,327	100.0000%	\$0	\$128,327	\$0	\$128,327
137	923.900	LU Region Admin Alloc	\$399,065	\$0	\$399,065	E-137	-\$15,119	\$383,946	100.0000%	\$0	\$383,946	\$0	\$383,946
138	924.000	Property Insurance	\$115,230	\$0	\$115,230	E-138	\$29,606	\$144,836	100.0000%	\$0	\$144,836	\$0	\$144,836
139	926.000	Group Benefits	\$331,968	\$0	\$331,968	E-139	-\$80,408	\$251,560	100.0000%	\$0	\$251,560	-\$3,192	\$254,752
140	926.100	Non Service Pension Costs	\$165,375	\$0	\$165,375	E-140	\$139,299	\$304,674	100.0000%	\$0	\$304,674	\$0	\$304,674
141 142	926.200 926.300	Non Service OPEB Cost Opt Out Credit	\$354,124 \$313	\$0 \$0	\$354,124 \$313	E-141 E-142	-\$460,245 \$0	-\$106,121 \$313	100.0000% 100.0000%	\$0 \$0	-\$106,121 \$313	\$0 \$0	-\$106,121 \$313
142	926.300 926.600	Health Care	\$939,668	\$0 \$0	\$939,668	E-142 E-143	-\$302,735	\$636,933	100.0000%	\$0 \$0	\$636,933	\$0 \$0	\$636,933
143	926.800	Group Life	-\$11,423	\$0 \$0	-\$11,423	E-143 E-144	-\$302,735	-\$11.423	100.0000%	\$0	-\$11.423	\$0 \$0	-\$11.423
144	926.900	401 K Match	\$110,349	\$0 \$0	\$110,349	E-144 E-145	\$6.265	\$116,614	100.0000%	\$0	\$116.614	\$0 \$0	\$116,614
145	928.000	Regulatory Commission Expenses	\$73,352	\$0 \$0	\$73,352	E-145	\$44,034	\$117,386	100.0000%	\$0	\$117,386	\$0 \$0	\$117,386
147	930.100	General Advertisting Expenses	\$0	\$0 \$0	\$0	E-147	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
148	930.200	Misc. General Expenses	\$26,992	\$0 \$0	\$26,992	E-148	-\$1,269	\$25,723	100.0000%	\$0	\$25,723	\$0	\$25,723
149	931.000	Rents - Admin. Gen. Exp.	\$94,787	\$0 \$0	\$94,787	E-149	-\$21,058	\$73,729	100.0000%	\$0	\$73,729	\$0	\$73,729
150		TOTAL ADMIN. & GENERAL EXPENSES	\$3,295,562	\$144,523	\$3,151,039		-\$1,624,751	\$1,670,811		\$0	\$1,670,811	-\$337,620	\$2,008,431
151		DEPRECIATION EXPENSE											
152	403.000	Depreciation Expense, Dep. Exp.	\$3,769,264	See note (1)	See note (1)	E-152	See note (1)	\$3,769,264	100.0000%	\$1,106,357	\$4,875,621	See note (1)	See note (1)
153		TOTAL DEPRECIATION EXPENSE	\$3,769,264	\$0	\$0		\$0	\$3,769,264		\$1,106,357	\$4,875,621	\$0	\$0
154		AMORTIZATION EXPENSE											
155	407.000	EE Amortization Expense	\$21,388	\$0	\$21,388	E-155	\$9,711	\$31,099	100.0000%	\$0	\$31,099	\$0	\$31,099
156	407.000	Rate Case Exp	\$0	\$0	\$0	E-156	\$2,535	\$2,535	100.0000%	\$0	\$2,535	\$0	\$2,535
157		TOTAL AMORTIZATION EXPENSE	\$21,388	\$0	\$21,388		\$12,246	\$33,634		\$0	\$33,634	\$0	\$33,634
158		OTHER OPERATING EXPENSES			l								

	Δ	<u>B</u>	C	D	F	F	G	н	-		к	-	М
Line	Account	₽	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris, Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
159	408.000	Property Taxes	\$1,312,700	\$0	\$1,312,700	E-159	-\$333,394	\$979,306	100.0000%	\$0	\$979,306	\$0	\$979,306
160	408.000	Payroll Taxes	\$239,470	\$0	\$239,470	E-160	-\$100,648	\$138,822	100.0000%	\$0	\$138,822	\$0	\$138,822
161	408.100	Other Taxes	\$14,417	\$0	\$14,417	E-161	\$0	\$14,417	100.0000%	\$0	\$14,417	\$0	\$14,417
162		TOTAL OTHER OPERATING EXPENSES	\$1,566,587	\$0	\$1,566,587		-\$434,042	\$1,132,545		\$0	\$1,132,545	\$0	\$1,132,545
163		TOTAL OPERATING EXPENSE	\$27,888,358	\$2,042,486	\$22,076,608		-\$18,694,793	\$9,193,565		\$1,106,357	\$10,299,922	\$1,236,154	\$4,188,147
164		NET INCOME BEFORE TAXES	\$3,891,696					\$22,586,489		-\$17,018,268	\$5,568,221		
165		INCOME TAXES											
166	409.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-166	See note (1)	\$0	100.0000%	\$1,167,107	\$1,167,107	See note (1)	See note (1)
167		TOTAL INCOME TAXES	\$0					\$0		\$1,167,107	\$1,167,107		
168		DEFERRED INCOME TAXES			<b>o</b>		<b>a</b>					<b>o</b>	
169	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-169	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
170	411.000	Amortization of Deferred ITC	\$2,053,791			E-170		\$2,053,791	100.0000%	-\$2,216,285	-\$162,494		
171		TOTAL DEFERRED INCOME TAXES	\$2,053,791					\$2,053,791		-\$2,216,285	-\$162,494		
						I	1		.1				I
172		NET OPERATING INCOME	\$1,837,905					\$20,532,698		-\$15,969,090	\$4,563,608		

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u> Compony	<u>E</u>	<u>F</u>	<u>G</u> Jurisdictional	<u>H</u> Iuriodiational	<u> </u>
Income Adj.	Income Adjustment Description	Account	Company Adjustment	Company Adjustment	Company Adjustments	Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments Total
Number		Number	Labor	Non Labor	Total	Labor	Non Labor	
Rev-10	Residential Revenues	480.000	\$0	\$0	\$0	\$0	\$394,904	\$394,904
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$84,633	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$479,537	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$78,517	\$78,517
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$12,131	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$66,386	
Rev-12	Medium General Service Revenue	481.000	\$0	\$0	\$0	\$0	\$83,993	\$83,993
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$22,204	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$106,197	
Rev-13	Large Genereal Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$22,838	-\$22,838
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	-\$41,987	
	2. To adjust revenue for weather, days, and rate switchers. (Stever)		\$0	\$0		\$0	\$19,149	
Rev-14	Interruptible Revenue	481.000	\$0	\$0	\$0	\$0	\$19,938	\$19,938
	1. To adjust revenue for the update period. (Stever)		\$0	\$0		\$0	\$19,938	
Rev-15	Transportation Revenues	485.000	\$0	\$0	\$0	\$0	\$231,214	\$231,214
	1. To adjust revenue for the update period. (Tevie)		\$0	\$0		\$0	-\$132,860	
	2. To adjust revenue for weather days, and rate switchers. (Tevie)		\$0	\$0		\$0	\$40,774	
	3. To adjust for growth. (Tevie)		\$0	\$0		\$0	\$55,974	
	4. To adjust for special contract adjustment. (Luebbert)		\$0	\$0		\$0	\$267,326	
Rev-16	WNA Revenue		\$0	\$0	\$0	\$0	\$81,094	\$81,094
	1. To remove WNA revenue. (Amenthor)		\$0	\$0		\$0	\$81,094	
Rev-17	Unbilled Revenue		\$0	\$0	\$0	\$0	-\$93,836	-\$93,836
	1. To remove Unbilled Revenue. (Amenthor)		\$0	\$0		\$0	-\$93,836	
Rev-18	ISRS Revenue		\$0	\$0	\$0	\$0	-\$330,637	-\$330,637
	1. To remove ISRS revenue. (Amenthor)		\$0	\$0		\$0	-\$330,637	
Rev-19	PGA Revenue		\$0	\$0	\$0	\$0	-\$16,354,260	-\$16,354,260
	1. To remove PGA revenue. (Amenthor)		\$0	\$0		\$0	-\$16,354,260	
E-3	Nat. Gas Well Head Purchases- Intra Co. Transfers	800.100	\$0	\$421,328	\$421,328	\$0	\$0	\$0

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdiction Adjustment
Number	Income Adjustment Description 1. To remove PGA Expenses. (Amenthor)	Number	Labor \$0	Non Labor \$421,328	Total	Labor \$0	Non Labor \$0	Total
				•				
E-7	Natural Gas City Gate Purchases	804.000	\$0	-\$16,999,065	-\$16,999,065	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		¢n	\$16 000 065		\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$16,999,065		φU	φU	
E-8	Demand Charges-Transportation	804.100	\$0	-\$4,869,603	-\$4,869,603	\$0	\$0	
					+ .,,			
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$4,869,603		\$0	\$0	
E-9	Cashouts	804.300	\$0	\$226,721	\$226,721	\$0	\$0	
20		004.000			<i><b>\\\\\\\\\\\\\</b></i>	· · ·		
	1. To remove PGA Expenses. (Amenthor)		\$0	\$226,721		\$0	\$0	
E-10	Comparity Balance	004 400	¢0.	¢45.004	¢45.004	¢0.	¢0.	
E-10	Capacity Release	804.400	\$0	\$45,381	\$45,381	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	\$45,381		\$0	\$0	
F 40		005 000	<b>^</b>	*** ***	<b>*</b> 0.000	**	<b>^</b>	
E-12	Other Gas Purchases	805.000	\$0	-\$2,962	-\$2,962	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$2,962		\$0	\$0	
			•-	•• ••• •••	<b>.</b>		•-	
E-13	PGA for Residential	805.100	\$0	-\$9,158,573	-\$9,158,573	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$9,158,573		\$0	\$0	
							•	
E-14	PGA Residential	805.200	\$0	-\$6,732,912	-\$6,732,912	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$6,732,912		\$0	\$0	
E-15	PGA for Industrial	805.300	\$0	-\$462,775	-\$462,775	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$462,775		\$0	\$0	
_								
E-16	PGA Offset	805.900	\$0	\$18,265,950	\$18,265,950	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	\$18,265,950		\$0	\$0	
E-19	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$6,373,906	-\$6,373,906	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	-\$6,373,906		\$0	\$0	
E-20	Gas Delivered to Storage Credit	808.200	\$0	\$9,283,193	\$9,283,193	\$0	\$0	
	1. To remove PGA Expenses. (Amenthor)		\$0	\$9,283,193		\$0	\$0	
E-59	Operation Supervisor & Engineering	870.000	-\$46,428	\$0	-\$46,428	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$46,428	\$0		\$0	\$0	
E-63	Mains & Service Expenses	874.000	-\$179,874	-\$26,635	-\$206,509	\$0	\$0	
	1. To annualize payroll. (Burton)		-\$115,691	\$0		\$0	\$0	
	2. To remove severance cost. (Burton)		\$0	-\$26,635		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$64,183	\$0		\$0	\$0	
	o. To remove meanine compensation expense. (Dionty)		-404,103	φU		φU	φU	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description Mains & Service Vehicle	Number 874.100	Labor \$0	Non Labor -\$5,807	Total -\$5,807	Labor \$0	Non Labor \$0	Total \$0
		074.100		. ,	-40,001			ψŪ
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$5,641		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$166		\$0	\$0	
E-65	Mains & Services Heavy Equipment	874.200	\$0	-\$1,843	-\$1,843	\$0	\$0	\$0
	1. To Annualize Fuel Expense. (Burton)		\$0	-\$1,843		\$0	\$0	
E-69	Measuring & Regulating Station Expenses - General	875.000	-\$180	\$0	-\$180	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$145	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$35	\$0		\$0	\$0	
E-72	Meter & House Regulator Expenses	878.000	-\$43,353	\$0	-\$43,353	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$26,206	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$17,147	\$0		\$0	\$0	
E-77	Maintenance of Mains	887.000	-\$1,810	\$0	-\$1,810	\$0	\$0	\$0
	1. To annualize payroll. (Burton)	007.000	-\$1,184	\$0	-91,010	\$0	\$0	ΨŪ
	2. To remove incentive compensation expense. (Dhority)		-\$626	\$0 \$0		\$0 \$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$626	φU		φU	<b>\$</b> U	
E-79	Maintenance of Services	892.000	-\$932	\$0	-\$932	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$592	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$340	\$0		\$0	\$0	
<b>F</b> 00			\$450	<b>^</b>	<b>*</b> 150	<b>^</b>	<b>^</b>	<b>\$</b> 0
	Maintenance of Meters & House Regulators	893.000	-\$153	\$0	-\$153	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$123	\$0		\$0	\$0	
	2. To remove incentive compensation expense. (Dhority)		-\$30	\$0		\$0	\$0	
E-85	Meter Reading Expenses	902.000	-\$4,044	\$0	-\$4,044	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,044	\$0		\$0	\$0	
	Customer Records & Collection Expenses	903.000	-\$47,415	\$70,144	\$22,729	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$45,399	\$0		\$0	\$0	
	2. To include Interest on Customer Deposits. (Hardin)		\$0	\$70,398		\$0	\$0	
	3. To Remove certain Miscellaneous Expense. (Hardin)		\$0	-\$254		\$0	\$0	
	4. To remove incentive compensation expense. (Dhority)		-\$2,016	\$0		\$0	\$0	
E-99	Advertising Expenses	913.000	\$0	-\$2,693	-\$2,693	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$1,682		\$0	\$0	
	2. To remove non-labor business development costs from		\$0	-\$1,011		\$0	\$0	
	the test year. (Ferguson)			+-,				

1. 2. E-104 A 1.	Income Adjustment Description Admin. & General Salaries . To annualize payroll. (Burton) . To normalize training costs. (Dhority) AG Salaries-FIN & Adm LU Office	Account Number 920.000	Company Adjustment Labor -\$529 -\$529	Company Adjustment Non Labor -\$350	Company Adjustments Total -\$879	Jurisdictional Adjustment Labor \$0	Jurisdictional Adjustment Non Labor \$0	Jurisdictional Adjustments Total \$0
E-103 A 1. 2. E-104 A 1.	Admin. & General Salaries . To annualize payroll. (Burton) . To normalize training costs. (Dhority)		-\$529					
1. 2. E-104 A 1.	. To annualize payroll. (Burton) . To normalize training costs. (Dhority)	320.000		-4330	-4013			
2. E-104 A 1.	. To normalize training costs. (Dhority)		-\$529					φυ
E-104 A				\$0		\$0	\$0	
1.	C Salarias-EIN & Adm I II Office		\$0	-\$350		\$0	\$0	
1.		920.100	-\$1,717	\$0	-\$1,717	\$0	\$0	\$0
	. To annualize payroll. (Burton)		-\$1,717	\$0	<i>•</i> .,	\$0	\$0	
E-106 A	. To annualize payron. (Burton)		-91,717	φU		φυ	φŪ	
	G Salaries-IT LABS Headoffice	920.400	-\$8,501	-\$9,000	-\$17,501	\$0	\$0	\$0
1	. To annualize payroll. (Burton)		-\$8,501	\$0		\$0	\$0	
2	. To normalize training costs. (Dhority)		\$0	-\$9,000		\$0	\$0	
	2			. ,			·	
E-107 L	ABS CAN CORP IT	920.500	-\$4,535	\$0	-\$4,535	\$0	\$0	\$0
1	. To annualize payroll. (Burton)		-\$4,535	\$0		\$0	\$0	
E-108 L	ABS US BUS LAB	920.600	-\$2,209	\$0	-\$2,209	\$0	\$0	\$0
1,	. To annualize payroll. (Burton)		-\$2,209	\$0		\$0	\$0	
E-109 L	ABS US CORP FINANCE	920.700	-\$22	\$0	-\$22	\$0	\$0	\$0
		520.700			-422			φυ
1.	. To annualize payroll. (Burton)		-\$22	\$0		\$0	\$0	
E-110 L	U Corp US Governace Labor	920.800	-\$40,634	\$0	-\$40,634	\$0	\$0	\$0
1	. To annualize payroll. (Burton)		-\$40,634	\$0		\$0	\$0	
E-111 L	U Region Labor IT	920.900	-\$82,236	\$0	-\$82,236	\$0	\$0	\$0
1.	. To annualize payroll. (Burton)		-\$82,236	\$0		\$0	\$0	
-								
E-112 O	Office Supplies	921.000	\$0	-\$621	-\$621	\$0	\$0	\$0
	. To remove non-labor business development costs from he test year. (Ferguson)		\$0	-\$621		\$0	\$0	
	,							
E-113 T	ravel	921.100	\$0	-\$25,629	-\$25,629	\$0	\$0	\$0
1.	. To normalize training & travel costs. (Dhority)		\$0	-\$21,739		\$0	\$0	
2	. To remove non-labor business development costs from		\$0	-\$3,890		\$0	\$0	
th	he test year. (Ferguson)							
E-116 D	Dues and Membership Fees	921.400	\$0	-\$250	-\$250	\$0	\$0	\$0
	. To remove non-labor business development costs from		\$0	-\$250		\$0	\$0	
	he test year. (Ferguson)		φŪ	- <b>φ</b> 2JU		ψŪ	φŪ	
F 44F				<b>*</b> • • • • •				
E-117 T	raining	921.500	\$0	-\$14,011	-\$14,011	\$0	\$0	\$0
1.	. To normalize training & travel costs. (Dhority)		\$0	-\$13,872		\$0	\$0	
	. To remove non-labor business development costs from		\$0	-\$139		\$0	\$0	
tr	he test year. (Ferguson)							

<u>A</u> Income Adj.	B	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-118	Meals,Entertainment and Postage	921.600	\$0	-\$1,392	-\$1,392	\$0	\$0	\$0
	1. To normalize training & travel costs. (Dhority)		\$0	-\$295		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$1,097		\$0	\$0	
E-119	Admin. Expenses Transferred - Credit	922.000	-\$210,201	-\$556,826	-\$767,027	\$0	\$0	\$0
	1. Payroll capitalization adjustment. (Burton)		-\$210,201	\$0		\$0	\$0	
	2. Employee benefit capitalization adjustment. (Dhority)		\$0	-\$409,499		\$0	\$0	
	3. Payroll tax capitalization adjustment. (Burton)		\$0	\$50,791		\$0	\$0	
	4. Pension capitalization adjustment. (Dhority)		\$0	-\$198,118		\$0	\$0	
E-120	LU Lab Alloc Cap	922.100	-\$1,518	\$0	-\$1,518	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,518	\$0		\$0	\$0	
E-123	LABS Labour Captil	922.400	-\$7,520	\$0	-\$7,520	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$7,520	\$0		\$0	\$0	
E-124	LABS Labour Cap	922.500	-\$4,010	\$0	-\$4,010	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$4,010	\$0		\$0	\$0	
E-125	LABS Corp Service Labor	922.600	-\$1,954	\$0	-\$1,954	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$1,954	\$0		\$0	\$0	
E-126	LABS US Corp Labor Cap	922.700	-\$19	\$0	-\$19	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$19	\$0		\$0	\$0	
E-127	LABS Corp US Lab Cap	922.800	-\$35,934	\$0	-\$35,934	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$35,934	\$0		\$0	\$0	
E-128	LU Region Lab Cap	922.900	-\$77,412	\$0	-\$77,412	\$0	\$0	\$0
	1. To annualize payroll. (Burton)		-\$77,412	\$0		\$0	\$0	
E-129	Outside Services Employed	923.000	\$0	\$150,571	\$150,571	\$0	\$0	\$0
	1. To annualize Customer First operations & maintenance expense. (Ferguson)		\$0	\$159,469		\$0	\$0	
	2. To remove non-labor business development costs from the test year. (Ferguson)		\$0	-\$7,642		\$0	\$0	
	3. To remove certain miscellaneous expense. (Hardin)		\$0	-\$1,256		\$0	\$0	
E-130	Outside Services LU HO Alloc	923.100	\$0	-\$4,981	-\$4,981	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$55		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$4,926		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	H	<u>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-131			**	****	<b>*</b> 22,020	<b>^</b>	<b>^</b>	**
E-131	Outside Services APUC HO Alloc	923.200	\$0	\$92,660	\$92,660	\$0	\$0	\$0
	1. To Remove Rebranding Costs. (Burton)		\$0	-\$554		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$4,442		\$0	\$0	
	3. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	\$97,656		\$0	\$0	
E-132	LABS NonLabour Alloc	923.400	\$0	-\$93,537	-\$93,537	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$735		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors.(Ferguson)		\$0	-\$92,802		\$0	\$0	
E-134	LABS US Bus Admin Alloc	923.600	\$0	-\$5,822	-\$5,822	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	\$138		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors. (Ferguson)		\$0	-\$5,960		\$0	\$0	
E-136	LU Corp US Admin Alloc	923.800	\$0	-\$14,982	-\$14,982	\$0	\$0	\$0
	1. To remove certain allocated test year costs. (Ferguson)		\$0	-\$408		\$0	\$0	
	2. To restate test year based upon 2023 update period allocation factors.(Ferguson)		\$0	-\$14,574		\$0	\$0	
E-137	LU Region Admin Alloc	923.900	\$0	-\$15,119	-\$15,119	\$0	\$0	\$0
	1. To Remove Institutional Advertising. (Burton)		\$0	-\$104		\$0	\$0	
	2. To remove certain allocated test year costs. (Ferguson)		\$0	-\$1,150		\$0	\$0	
			φυ	-91,130		φŪ	φu	
	3. To restate test year based upon 2023 update period allocation factors.(Ferguson)		\$0	-\$13,865		\$0	\$0	
E-138	Property Insurance	924.000	\$0	\$29,606	\$29,606	\$0	\$0	\$0
	1. To Annualize Insurance Expense. (Hardin)		\$0	\$29,606		\$0	\$0	
E-139	Group Benefits	926.000	-\$3,192	-\$77,216	-\$80,408	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	-\$13,616		\$0	\$0	
	2. To Annualize Workmans Compensation Expense. (Hardin)		\$0	-\$63,600		\$0	\$0	
	3. To remove incentive compensation expense. (Dhority)		-\$3,192	\$0		\$0	\$0	
E-140	Non Service Pension Costs	926.100	\$0	\$139,299	\$139,299	\$0	\$0	\$0
	1. To set an ongoing amount of pension expense. (Dhority)		\$0	\$51,521		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	2. To include an annual amortization of Liberty's pension regulatory asset. (Dhority)		\$0	\$87,778		\$0	\$0	
E-141	Non Service OPEB Cost	926.200	\$0	-\$460,245	-\$460,245	\$0	\$0	\$0
	1. To include an annual amortization of Liberty's OPEB regulatory asset. (Dhority)		\$0	-\$460,245		\$0	\$0	
E-143	Health Care	926.600	\$0	-\$302,735	-\$302,735	\$0	\$0	\$0
	1. To include an annualized level of employee benefits expense. (Dhority)		\$0	-\$302,735		\$0	\$0	
E-145	401 K Match	926.900	\$0	\$6,265	\$6,265	\$0	\$0	\$0
	4. To include an enoughed level of 404/// motob enough		¢0.	¢0.005		¢0.	¢0.	
	1. To include an annualized level of 401(K) match expense. (Dhority)		\$0	\$6,265		\$0	\$0	
E-146	Regulatory Commission Expenses	928.000	\$0	\$44,034	\$44,034	\$0	\$0	\$0
	1. To Annualize PSC Assessment. (Hardin)		\$0	\$17,697		\$0	\$0	
	2. To include a normalized amount of rate case expense.		\$0	\$26,337		\$0	\$0	
	(Dhority)		φŪ	φ <b>20,</b> 337		φu	40	
E-148	Misc. General Expenses	930.200	\$0	-\$1,269	-\$1,269	\$0	\$0	\$0
	1. To Remove certain Dues and Donations Expense. (Burton)		\$0	-\$1,269		\$0	\$0	
E-149	Rents - Admin. Gen. Exp.	931.000	\$0	-\$21,058	-\$21,058	\$0	\$0	\$0
	1. To annualize rents and lease expense. (Amenthor)		\$0	-\$21,058		\$0	\$0	
E-152	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,106,357	\$1,106,357
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,018,087	
	2. To adjust for capitalized depreciation. (Hardin)		\$0	\$0		\$0	\$88,270	
E-155	EE Amortization Expense	407.000	\$0	\$9,711	\$9,711	\$0	\$0	\$0
	1. To include an annualized amount of EE amortization expense. (Dhority)		\$0	\$9,711		\$0	\$0	
E-156	Rate Case Exp	407.000	\$0	\$2,535	\$2,535	\$0	\$0	\$0
	1. To include a 5 year amortization of depreciation study costs. (Dhority)		\$0	\$2,535		\$0	\$0	
E-159	Property Taxes	408.000	\$0	-\$333,394	-\$333,394	\$0	\$0	\$0
	1. To update Liberty's property tax expense. (Dhority)		\$0	-\$333,394		\$0	\$0	
E-160	Payroll Taxes	408.000	\$0	-\$100,648	-\$100,648	\$0	\$0	\$0
	1. To annualize payroll tax. (Burton)		\$0	-\$100,648		\$0	\$0	
		409.000	\$0	\$0	\$0	\$0	\$1,167,107	\$1,167,107

<u>A</u> Income	<u>B</u>	<u>c</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rumbor	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,167,107	Total
E-170	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$2,216,285	-\$2,216,285
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$2,216,285	
	Total Operating Revenues	1	\$0	\$0	\$0	\$0	-\$15,911,911	-\$15,911,911
	Total Operating & Maint. Expense		-\$806,332	-\$17,888,461	-\$18,694,793	\$0	\$57,179	\$57,179

### Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 Income Tax Calculation

Line	A	Bereentage	<u>C</u> Test	<u>D</u> 7.29%	<u>E</u> 7.52%	<u>F</u> 7.74%
Number	Description	Percentage Rate	Test Year	7.29% Return	7.52% Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$5,568,221	\$7,817,372	\$8,071,733	\$8,326,093
2	ADD TO NET INCOME BEFORE TAXES					
2	Book Depreciation Expense		\$4,875,621	\$4,875,621	\$4,875,621	\$4,875,621
4	TOTAL ADD TO NET INCOME BEFORE TAXES		\$4,875,621	\$4,875,621	\$4,875,621	\$4,875,621
_						
5 6	SUBT. FROM NET INC. BEFORE TAXES Interest Expense calculated at the Rate of	2.7900%	\$2,402,140	\$2,402,140	\$2,402,140	\$2,402,140
0 7	Tax Straight-Line Depreciation	2.7900%	\$2,402,140 \$4,875,621	\$4,875,621	\$4,875,621	\$2,402,140 \$4,875,621
8	Excess Tax Depreciation		-\$1,729,477	-\$1,729,477	-\$1,729,477	-\$1,729,477
o 9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,548,284	\$5,548,284	\$5,548,284	\$5,548,284
9	TOTAL SUBT. FROM NET INC. BEFORE TAXES		<b>\$</b> 5,546,264	<b>\$</b> 5,540,204	<b>\$</b> 5,546,264	<b>\$</b> 5,546,264
10	NET TAXABLE INCOME		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
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11	PROVISION FOR FED. INCOME TAX					
12	Net Taxable Inc Fed. Inc. Tax		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
13	Deduct Missouri Income Tax at the Rate of	100.000%	\$176,000	\$256,859	\$266,004	\$275,148
14	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
15 16	Federal Taxable Income - Fed. Inc. Tax Federal Income Tax at the Rate of	21.000%	\$4,719,558	\$6,887,850	\$7,133,066	\$7,378,282
16	Subtract Federal Income Tax Credits	21.000%	\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
18	Net Federal Income Tax		\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
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19	PROVISION FOR MO. INCOME TAX					
20	Net Taxable Income - MO. Inc. Tax	50.0000/	\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
21 22	Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax	50.000%	\$495,554 \$0	\$723,225 \$0	\$748,972 \$0	\$774,720 \$0
22	Missouri Taxable Income - MO. Inc. Tax		\$0 \$4,400,004	\$0 \$6,421,484	\$6,650,098	ەر \$6,878,710
24	Subtract Missouri Income Tax Credits		ψτ,τ00,00τ	Ψ <b>0,</b> <del>1</del> 21, <del>1</del> 01	ψ0,030,030	<i>40,010,110</i>
25	Missouri Income Tax at the Rate of	4.000%	\$176,000	\$256,859	\$266,004	\$275,148
00						
26 27	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$4,895,558	\$7,144,709	\$7,399,070	\$7,653,430
28	Deduct Federal Income Tax - City Inc. Tax		\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
29	Deduct Missouri Income Tax - City Inc. Tax		\$176,000	\$256,859	\$266,004	\$275,148
30	City Taxable Income		\$3,728,451	\$5,441,401	\$5,635,122	\$5,828,843
31	Subtract City Income Tax Credits					
32	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
33	SUMMARY OF CURRENT INCOME TAX					
34	Federal Income Tax		\$991,107	\$1,446,449	\$1,497,944	\$1,549,439
35	State Income Tax		\$176,000	\$256,859	\$266,004	\$275,148
36	City Income Tax		\$0	\$0	\$0	\$0
37	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,167,107	\$1,703,308	\$1,763,948	\$1,824,587
38	DEFERRED INCOME TAXES					
39	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
40	Amortization of Deferred ITC		-\$162,494	-\$162,494	-\$162,494	-\$162,494
41	TOTAL DEFERRED INCOME TAXES		-\$162,494	-\$162,494	-\$162,494	-\$162,494
42	TOTAL INCOME TAX		\$1,004,613	\$1,540,814	\$1,601,454	\$1,662,093
39 40 41	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	_	-\$162,494	-\$162,494	-\$162,494	

# Liberty Midstates Natural Gas Case No. GR-2024-0106 NEMO/WEMO Test Year Ending 12/31/22;Updated to 12/31/23 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	D	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line		Dollar	of Total	Embedded Cost of	Cost of	Cost of	Cost of
Number	Description	Amount	Capital Structure	Capital	Capital 9.00%	Capital 9.45%	Capital 9.90%
1	Common Stock	\$126,350,924	50.00%	·	4.500%	4.725%	4.950%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$126,350,924	50.00%	5.58%	2.790%	2.790%	2.790%
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	\$252,701,848	100.00%		7.290%	7.515%	7.740%
8	PreTax Cost of Capital				8.699%	8.994%	9.289%