LU CENTRAL REGION
SCHEDULE M-1
FOR THE TAX YEAR ENDING DECEMBER 31, 2017

	Tax Provision						
	Midstate	**Pine Bluff**	**Woodson**	**WHW**	**WHS**	**Total**	
	Tax return	**Tax Return**	**Tax return**	**Tax return**	**Tax Return**	**Tax Return**	
Book income before tax	8,610,247	1,351,905	(13,798)	110,962	(131,387)	9,927,929	
	8,610,247	1,351,905	(13,798)	110,962	(131,387)	9,927,929	
Permanent Difference							
ESPP Expenses	3,942	1,306	-	98	-	5,346	
AFUDC - Equity	(54,697)	(26,392)	-	-	-	(81,088)	
Acquisition Costs	-	-	-	-	-	-	
Meals and Entertainment	22,625	13,978	-	357	62	37,022	
Political Contribution (Lobbying, AWRA is Charitable donation)	-	-	-	-	-	-	
Non controlling gain/loss from Luning	-	-	-	-	-	-	
PW Amortization	-	-	-	-	-	-	
Penalties	-	-	-	-	-	-	
Tax exempt income	-	-	-	-	-	-	
Gain on Disposition of Property	-	-	-	-	-	-	
TOTAL PERMANENT DIFFERENCES	(28,130)	(11,107)	-	454	62	(38,721)	
Temporary Difference							
Book Depreciation	10,114,281	2,146,908	26,467	122,087	177,316	12,587,059	
Tax Depreciation	(16,163,137)	(2,132,196)	(126,382)	(185,036)	(119,430)	(18,726,182)	
Repair Deduction	(3,497,555)	(817,548)	-	(5,965)	(1,940)	(4,323,009)	
Depreciation Reserve	-	-	-	-	-	-	
CIAC Received	-	-	-	-	-	-	
AIAC	-	-	-	-	-	-	
Cost of removal - Paid	(1,071,756)	(13,426)	-	-	-	(1,085,182)	
481a Depreciation Adjustments	-	94,529	-	-	-	94,529	
Book Amortization	-	-	-	-	-	-	
Tax Amortization	(709,088)	-	-	(1,686)	-	(710,774)	
Book Financing/Acq Costs	-	-	-	-	-	-	
Tax Financing/Acq Costs	-	-	-	-	-	-	
RWIP deduction	-	-	-	-	-	-	
PY A/R Reserve	(121,154)	(133,521)	-	(8,706)	-	(263,382)	
CY A/R Reserve	371,698	126,894	3,859	14,756	-	517,206	
PY Accrued Liabilities	-	(192,998)	-	-	-	(192,998)	
CY Accrued Liabilities	-	198,438	-	-	-	198,438	
PY Bonus Accrual	(685,659)	(124,243)	-	(5,358)	-	(815,260)	
CY Bonus Accrual	645,776	82,291	-	7,107	-	735,174	
PY Vacation Accrual	-	(24,775)	-	-	-	(24,775)	
CY Vacation Accrual	-	22,712	-	-	-	22,712	
PY Environmental Obligation	-	-	-	-	-	-	
CY Environmental Obligation	-	-	-	-	-	-	
PY Regulatory Assets-DTL	5,260,874	903,546	-	1,026,891	574,972	7,766,284	
CY Regulatory Assets-DTL	(9,331,390)	(689,054)	-	(1,212,399)	(391,535)	(11,624,378)	
PY Regulatory Liabilities-DTA	(11,951,448)	(135,913)	-	(670,688)	58,246	(12,699,804)	
CY Regulatory Liabilities-DTA	7,824,693	135,913	-	925,562	(114,266)	8,771,902	
Amortization of Bonds-LU NEG	-	-	-	-	-	-	
PY Derivative Assets-DTL	176,559	-	-	-	-	176,559	
CY Derivative Assets-DTL	-	-	-	-	-	-	
PY Derivative Liabilities-DTA	(13,156)	-	-	-	-	(13,156)	
CY Derivative Liabilities-DTA	294,938	-	-	-	-	294,938	
PY Asset Retirement Obligation	-	-	-	-	-	-	
CY Asset Retirement Obligation	-	-	-	-	-	-	
UNICAP-Beginning	(45,004)	-	-	-	-	(45,004)	
UNICAP-Ending	49,626	-	-	-	-	49,626	
Pension Expense	733,617	260,324	-	-	-	993,941	
Pension Contributions	(789,493)	(518,471)	-	-	-	(1,307,964)	
Addback Capitalized Pension	545,099	-	-	-	-	545,099	
481a Pension Adjustment	1,295	-	-	-	-	1,295	
Pension Expense-AOCI Amortization	11,044	243,697	-	-	-	254,741	
LTIP Expense	-	-	-	-	-	-	
163j Disallowed Interest	-	-	-	-	-	-	
Contributions	23,179	2,779	-	250	-	26,208	
Luning-Equity Investment	-	-	-	-	-	-	
Condemnation costs	-	-	-	-	-	-	
Regulatory assets (Pension & PBOP) Prior Year	-	-	-	-	-	-	
Regulatory assets (Pension & PBOP) - Current Year	-	-	-	-	-	-	
FV adjustment - Accretion	-	-	-	-	-	-	
Interest Deduction on Adv - Unstated Int	-	-	-	-	-	-	
Capitalized Interest	-	-	-	-	-	-	
Uehling Amortization	-	-	-	-	-	-	
Book Gain/loss	-	-	-	-	-	-	
Tax gain/loss	-	-	-	-	-	-	
State tax deduction	-	-	-	-	-	-	
TOTAL TEMPORARY DIFFERENCES	(18,326,162)	(564,116)	(96,056)	6,814	183,363	(18,796,156)	(7,260,955)
TAXABLE INCOME/(LOSS)	**(9,744,044)**	**776,682**	**(109,853)**	**118,231**	**52,037**	**(8,906,948)**	
TIES TO INDIVIDUAL TABS	(9,744,044)	776,682	(109,853)	118,231	52,037	(8,906,948)	
Check	-	-	-	-	-	-	
	(3,874,232)	297,391	(42,063)	45,271	19,925	(3,553,708)	

A	B	C	D
LU MIDSTATE			
SCHEDULE M-1			
FOR THE TAX YEAR ENDING DECEMCER 31, 2021			
	Updated mdm	**Co. #8850, 8852-58**	
	2021 Tax Provision	**2021 Tax Return**	**Difference**
Book income before tax	14,827,430	10,962,932	(3,864,498)
Tax Expense	-	3,812,435	3,812,435
LTIP Expense	-		-
Total Book Income before taxes	**14,827,430**	**14,775,367**	**(52,063)**
TOTAL PERMANENT DIFFERENCES	**14,072**	**27,882**	**13,810**
Temporary Difference			
Book Depreciation	12,339,237	12,339,237	-
Tax Depreciation	(10,206,603)	(10,493,856)	(287,253)
Repair Deduction	(2,776,872)	(879,640)	1,897,232
Book Depreciation capitalized	2,178,197		(2,178,197)
CIAC Received	133,743	133,742	(0)
AIAC			-
Cost of removal - Paid	930,475	(573,205)	(1,503,680)
481a Depreciation Adjustments			-
Book Amortization			-
Tax Amortization	(709,088)	(709,088)	-
Book Financing/Acq Costs			-
Tax Financing/Acq Costs			-
RWIP deduction			-
PY A/R Reserve	(562,774)	(562,774)	-
CY A/R Reserve	156,715	156,715	-
PY Accrued Liabilities		(337,559)	(337,559)
CY Accrued Liabilities			-
PY Bonus Accrual		(509,887)	(509,887)
CY Bonus Accrual	507,043	555,230	48,187
PY Vacation Accrual			-

WP 3.10 ADIT | 2022 TBBS | MidGas NOL | E-2022 M1 Cons | **D-2021 M1 Cons** | C-2020 M1 Cor

A	B	C	D
LU MIDSTATE			
SCHEDULE M-1			
FOR THE TAX YEAR ENDING DECEMCER 31, 2022			
	Updated mdm	**Co. #8850, 8852-58**	
	2022 Tax Provision	**2022 Tax Return**	**Difference**
Book income before tax	9,995,837	7,434,365	(2,561,472)
Tax Expense		2,561,472	2,561,472
LTIP Expense	-		-
Total Book Income before taxes	**9,995,837**	**9,995,837**	**(0)**
Penalties			-
Tax exempt income			-
Gain on Disposition of Property			-
TOTAL PERMANENT DIFFERENCES	**50,496**	**22,019**	**(28,477)**
Temporary Difference			
Book Depreciation	12,475,818	13,062,392	586,574
Tax Depreciation	(11,685,136)	(11,933,222)	(248,086)
Repair Deduction	(2,302,080)	(1,955,754)	346,326
Capitalized Depreciation		(893,018)	(893,018)
CIAC Received	269,791	339,127	69,336
AIAC	(341,608)	(207,866)	133,742
Cost of removal - Paid	(1,435,638)	(2,252,367)	(816,729)
481a Depreciation Adjustments			-
Book Amortization			-
Tax Amortization	(709,088)	(1,030,770)	(321,682)
Book Financing/Acq Costs			-
Tax Financing/Acq Costs			-
RWIP deduction		246,747	246,747
PY A/R Reserve	(156,715)	(156,715)	-
CY A/R Reserve	196,052	196,052	0
PY Accrued Liabilities	(45,343)		45,343
CY Accrued Liabilities	94,813		(94,813)

WP 3.10 ADIT | 2022 TBBS | MidGas NOL | **E-2022 M1 Cons** | D-2021 M1 Cons | C-2020 M1 Con