Exhibit No.: \_\_\_\_\_

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: GR-2021-0108

Date Prepared: November 2021



# MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
True Up Filing August 6, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021
Commission Amended Report & Order
November 12, 2021

CASE NO. GR-2021-0108

Jefferson City, MO

November 2021

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Revenue Requirement

|        | <u>A</u>                            | <u>B</u>        | <u>C</u>        | <u>D</u>        |
|--------|-------------------------------------|-----------------|-----------------|-----------------|
| Line   |                                     | 6.37%           | 6.37%           | 6.37%           |
| Number | Description                         | Return          | Return          | Return          |
| 1      | Net Orig Cost Rate Base             | \$1,266,099,351 | \$1,266,099,351 | \$1,266,099,351 |
| 2      | Rate of Return                      | 6.37%           | 6.37%           | 6.37%           |
| 3      | Net Operating Income Requirement    | \$80,650,529    | \$80,650,529    | \$80,650,529    |
| 4      | Net Income Available                | \$42,436,144    | \$42,436,144    | \$42,436,144    |
| 5      | Additional Net Income Required      | \$38,214,385    | \$38,214,385    | \$38,214,385    |
| 6      | Income Tax Requirement              |                 |                 |                 |
| 7      | Required Current Income Tax         | \$21,919,128    | \$21,919,128    | \$21,919,128    |
| 8      | Current Income Tax Available        | \$9,956,978     | \$9,956,978     | \$9,956,978     |
| 9      | Additional Current Tax Required     | \$11,962,150    | \$11,962,150    | \$11,962,150    |
| 10     | Revenue Requirement                 | \$50,176,535    | \$50,176,535    | \$50,176,535    |
|        | 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           | \$50,176,535    | \$50,176,535    | \$50,176,535    |

Accounting Schedule: 01 Sponsor: Staff

Page: 1 of 1

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 RATE BASE SCHEDULE

|          | A                                                       | <u>B</u>   | С                     |
|----------|---------------------------------------------------------|------------|-----------------------|
| Line     | <u> </u>                                                | Percentage | <u>C</u><br>Dollar    |
| Number   | Rate Base Description                                   | Rate       | Amount                |
| Hallibel | Nate Base Bescription                                   |            | Amount                |
| 1        | Plant In Service                                        |            | \$1,919,683,465       |
| •        |                                                         |            | <b>41,010,000,100</b> |
| 2        | Less Accumulated Depreciation Reserve                   |            | \$562,647,994         |
|          | ·                                                       |            | . , ,                 |
| 3        | Net Plant In Service                                    |            | \$1,357,035,471       |
|          |                                                         |            |                       |
| 4        | ADD TO NET PLANT IN SERVICE                             |            |                       |
| 5        | Cash Working Capital                                    |            | \$1,933,393           |
| 6        | Contributions in Aid of Construction Amortization       |            | \$0                   |
| 7        | Natural Gas Inventory                                   |            | \$42,109,533          |
| 8        | Materials & Supplies                                    |            | \$10,053,582          |
| 9        | OPEBS                                                   |            | -\$943,550            |
| 10       | Prepayments                                             |            | \$3,905,789           |
| 11       | Insulation Financing/Energy Wise                        |            | \$2,085,975           |
| 12       | Energy Efficiency Program                               |            | \$20,523,307          |
| 13       | Energy Affordability                                    |            | \$1,287,094           |
| 14       | Prepaid Pension                                         |            | -\$8,532,402          |
| 15       | Transition Costs                                        |            | \$957,917             |
| 16       | TOTAL ADD TO NET PLANT IN SERVICE                       |            | \$73,380,638          |
|          |                                                         |            |                       |
| 17       | SUBTRACT FROM NET PLANT                                 |            |                       |
| 18       | Federal Tax Offset                                      | 86.8877%   | \$16,173,030          |
| 19       | State Tax Offset                                        | 86.8877%   | \$2,871,996           |
| 20       | City Tax Offset                                         | -2.7014%   | \$0                   |
| 21       | Interest Expense Offset                                 | 6.8740%    | \$1,478,668           |
| 22       | Contributions in Aid of Construction                    |            | \$0                   |
| 23       | Customer Deposits                                       |            | \$3,555,411           |
| 24       | Customer Advances for Construction                      |            | \$2,946,875           |
| 25       | Accumulated Deferred Income Taxes                       |            | \$95,410,570          |
| 26       | GM-2013-0254 Stipulation and Agreement rate-base offset |            | \$26,623,431          |
| 27       | Excess ADIT - Protected - TCJA                          |            | \$2,763,086           |
| 28       | Excess ADIT - Unprotected - TCJA                        |            | \$7,532,564           |
| 29       | Excess ADIT - Protected - MO                            |            | \$0                   |
| 30       | Excess ADIT - Unprotected - MO                          |            | \$4,961,127           |
| 31       | TOTAL SUBTRACT FROM NET PLANT                           |            | \$164,316,758         |
|          |                                                         | <u> </u>   |                       |
| 32       | Total Rate Base                                         |            | \$1,266,099,351       |

Accounting Schedule: 02 Sponsor: Staff

Page: 1 of 1

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Plant In Service

| Line     | <u>A</u>             | <u>B</u>                                              | <u>C</u><br>Total            | <u>D</u>          | E                    | F<br>As Adjusted             | <u>G</u>               | <u>H</u><br>Jurisdictional | <u> </u><br>MO Adjusted       |
|----------|----------------------|-------------------------------------------------------|------------------------------|-------------------|----------------------|------------------------------|------------------------|----------------------------|-------------------------------|
|          | Account # (Optional) | Plant Account Description                             | Plant                        | Adjust.<br>Number | Adjustments          | As Adjusted<br>Plant         | Allocations            | Adjustments                | MO Adjusted<br>Jurisdictional |
| Humber   | Optional             | Tiant Account Description                             | T IGIT                       | Itallibei         | Aujustinents         | liant                        | Anocations             | Aujustinents               | our isdictional               |
|          |                      |                                                       |                              |                   |                      |                              |                        |                            |                               |
| 1        |                      | INTANGIBLE PLANT                                      |                              |                   |                      |                              |                        |                            |                               |
| 2        | 301.000              | Organization                                          | \$15,600                     | P-2               | \$0                  | \$15,600                     | 100.0000%              | \$0                        | \$15,600                      |
| 3        | 302.000              | Franchises                                            | \$13,823                     | P-3               | \$0                  | \$13,823                     | 100.0000%              | \$0                        | \$13,823                      |
| 4<br>5   | 303.000              | Intangible Property-MGE                               | \$773,929                    | P-4               | -\$773,929           | \$0<br>\$29,423              | 100.0000%              | \$0<br>\$0                 | \$0<br>\$29,423               |
| э        |                      | TOTAL INTANGIBLE PLANT                                | \$803,352                    |                   | -\$773,929           | \$29,423                     |                        | \$0                        | \$29,423                      |
| 6        |                      | DISTRIBUTION PLANT                                    |                              |                   |                      |                              |                        |                            |                               |
| 7        | 374.000              | Land - Dist Plant                                     | \$476,088                    | P-7               | \$0                  | \$476,088                    | 100.0000%              | \$0                        | \$476,088                     |
| 8        | 374.200              | Land Rights - Dist Plant                              | \$4,172,764                  | P-8               | \$0                  | \$4,172,764                  | 100.0000%              | \$0                        | \$4,172,764                   |
| 9        | 375.100              | Structures & Improvements - Dist                      | \$16,388,754                 | P-9               | \$0                  | \$16,388,754                 | 100.0000%              | \$0                        | \$16,388,754                  |
| 10       | 375.210              | Structures & Improvements - Leased                    | \$9,724                      | P-10              | \$0                  | \$9,724                      | 100.0000%              | \$0                        | \$9,724                       |
| 4.4      | 070 400              | Property                                              | A070 544 544                 | D 44              | **                   | 0070 544 544                 | 400 00000/             | **                         | 0070 544 544                  |
| 11       | 376.100<br>376.101   | Mains - Steel Mains-Steel Transmission-MGE            | \$276,544,514                | P-11<br>P-12      | \$0<br>\$0           | \$276,544,514                | 100.0000%              | \$0                        | \$276,544,514                 |
| 12<br>13 | 376.101              | Mains - Cast Iron                                     | \$12,704,983<br>\$36,477,083 | P-12<br>P-13      | \$0<br>\$0           | \$12,704,983<br>\$36,477,083 | 100.0000%<br>100.0000% | \$0<br>\$0                 | \$12,704,983<br>\$36,477,083  |
| 14       | 376.300              | Mains - Cast IIOII                                    | \$668,606,941                | P-14              | \$0<br>\$0           | \$668,606,941                | 100.0000%              | \$0                        | \$668,606,941                 |
| 15       | 378.000              | Meas. & Reg. Station - General                        | \$15,364,357                 | P-15              | \$0                  | \$15,364,357                 | 100.0000%              | \$0                        | \$15,364,357                  |
| 16       | 379.000              | Meas. & Reg. Station - City Gate                      | \$6,358,461                  | P-16              | \$0                  | \$6,358,461                  | 100.0000%              | \$0                        | \$6,358,461                   |
| 17       | 380.100              | Services - Steel                                      | \$7,638,058                  | P-17              | \$0                  | \$7,638,058                  | 100.0000%              | \$0                        | \$7,638,058                   |
| 18       | 380.200              | Services - Plastic                                    | \$505,959,035                | P-18              | -\$1,260,341         | \$504,698,694                | 100.0000%              | \$0                        | \$504,698,694                 |
| 19       | 381.000              | Meters                                                | \$44,711,016                 | P-19              | \$0                  | \$44,711,016                 | 100.0000%              | \$0                        | \$44,711,016                  |
| 20       | 381.100              | Smart Meters                                          | \$9,813,750                  | P-20              | -\$2,551,575         | \$7,262,175                  | 100.0000%              | \$0                        | \$7,262,175                   |
| 21       | 382.000              | Meters Installation - Dist Plant                      | \$103,879,164                | P-21              | \$0                  | \$103,879,164                | 100.0000%              | \$0                        | \$103,879,164                 |
| 22<br>23 | 382.100<br>383.000   | Smart Meters Installation<br>House Regulators         | \$3,428,415                  | P-22<br>P-23      | -\$891,388<br>\$0    | \$2,537,027<br>\$18,520,439  | 100.0000%<br>100.0000% | \$0<br>\$0                 | \$2,537,027<br>\$18,520,439   |
| 23<br>24 | 385.000              | Commercial & Ind. Meas. & Reg. Equip                  | \$18,520,439<br>\$2,832,808  | P-24              | \$0<br>\$0           | \$2,832,808                  | 100.0000%              | \$0<br>\$0                 | \$2,832,808                   |
| 25       | 387.000              | Other Equipment - Dist.                               | \$0                          | P-25              | \$0<br>\$0           | \$0                          | 100.0000%              | \$0                        | \$2,032,000                   |
| 26       |                      | TOTAL DISTRIBUTION PLANT                              | \$1,733,886,354              |                   | -\$4,703,304         | \$1,729,183,050              | 100100070              | \$0                        | \$1,729,183,050               |
|          |                      |                                                       |                              |                   | . , ,                |                              |                        |                            |                               |
| 27       |                      | PRODUCTION PLANT                                      |                              |                   |                      |                              |                        |                            |                               |
| 28       |                      | TOTAL PRODUCTION PLANT                                | \$0                          |                   | \$0                  | \$0                          |                        | \$0                        | \$0                           |
| 00       |                      | CENERAL DI ANT                                        |                              |                   |                      |                              |                        |                            |                               |
| 29<br>30 | 389.000              | GENERAL PLANT<br>Land - Gen Plant                     | \$1,058,065                  | P-30              | \$0                  | \$1,058,065                  | 100.0000%              | \$0                        | \$1,058,065                   |
| 30<br>31 | 390.100              | Structures - Leased - GO                              | \$878,378                    | P-31              | \$0<br>\$0           | \$878,378                    | 100.0000%              | \$0<br>\$0                 | \$878,378                     |
| 32       | 390.200              | LH Improvements 700 Market                            | \$0                          | P-32              | \$1,499,326          | \$1,499,326                  | 100.0000%              | \$0                        | \$1,499,326                   |
| 33       | 391.000              | Office Furniture & Equipment                          | \$5,926,412                  | P-33              | \$0                  | \$5,926,412                  | 100.0000%              | \$0                        | \$5,926,412                   |
| 34       | 391.300              | Data Processing Software                              | \$2,201,111                  | P-34              | \$0                  | \$2,201,111                  | 100.0000%              | \$0                        | \$2,201,111                   |
| 35       | 391.500              | Enterprise Software - EIMS                            | \$0                          | P-35              | \$59,590,944         | \$59,590,944                 | 100.0000%              | \$0                        | \$59,590,944                  |
| 36       | 391.950              | Enterprise Software SS Alloc                          | \$14,015,881                 | P-36              | \$0                  | \$14,015,881                 | 100.0000%              | \$0                        | \$14,015,881                  |
| 37       | 392.000              | Transportation Eq - Trailer                           | \$0                          | P-37              | \$0                  | \$0                          | 100.0000%              | \$0                        | \$0                           |
| 38       | 392.100              | Transportation Eq - Automobiles                       | \$5,232,999                  | P-38              | \$0<br>\$0           | \$5,232,999                  | 100.0000%              | \$0<br>\$0                 | \$5,232,999                   |
| 39<br>40 | 392.110<br>392.200   | Transportation Misc-Sm MGE Transportation Eq - Trucks | \$0<br>\$25,322,323          | P-39<br>P-40      | \$0<br>\$0           | \$0<br>\$25,322,323          | 100.0000%<br>100.0000% | \$0<br>\$0                 | \$0<br>\$25,322,323           |
| 40<br>41 | 393.000              | Stores Equipment                                      | \$664.474                    | P-40<br>P-41      | \$0<br>\$0           | \$664,474                    | 100.0000%              | \$0<br>\$0                 | \$25,322,323<br>\$664,474     |
| 42       | 394.000              | Tools, Shop, & Garage Equipment                       | \$12,090,999                 | P-42              | \$0<br>\$0           | \$12,090,999                 | 100.0000%              | \$0                        | \$12,090,999                  |
| 43       |                      | Lab Equipment                                         | \$0                          | P-43              | \$0                  | \$0                          | 100.0000%              | \$0                        | \$0                           |
| 44       | 396.000              | Power Operated Equipment                              | \$12,872,033                 | P-44              | \$0                  | \$12,872,033                 | 100.0000%              | \$0                        | \$12,872,033                  |
| 45       | 397.000              | Communication Equipment                               | \$6,187,530                  | P-45              | \$0                  | \$6,187,530                  | 100.0000%              | \$0                        | \$6,187,530                   |
| 46       | 397.010              | Communication Equipment-Software                      | \$0                          | P-46              | \$0                  | \$0                          | 100.0000%              | \$0                        | \$0                           |
| 47       | 397.100              | Communication Equipment-MGE ERT                       | \$41,090,402                 | P-47              | \$0                  | \$41,090,402                 | 100.0000%              | \$0                        | \$41,090,402                  |
| 48       | 398.000              | Misc. Equipment                                       | \$1,840,115                  | P-48              | \$0                  | \$1,840,115                  | 100.0000%              | \$0                        | \$1,840,115                   |
| 49       |                      | TOTAL GENERAL PLANT                                   | \$129,380,722                |                   | \$61,090,270         | \$190,470,992                |                        | \$0                        | \$190,470,992                 |
| 50       |                      | GENERAL PLANT - ALLOCATED                             |                              |                   |                      |                              |                        |                            |                               |
| 50<br>51 |                      | TOTAL GENERAL PLANT - ALLOCATED                       | \$0                          |                   | \$0                  | \$0                          |                        | \$0                        | \$0                           |
| 31       |                      | TOTAL GENERAL I LANT - ALLOGATED                      | 1                            |                   | φ0                   | , ,                          |                        | φυ                         |                               |
| 52       |                      | RETIREMENT WORK IN PROGRESS                           |                              |                   |                      |                              |                        |                            |                               |
| 53       |                      | Retirement Work-In Progress                           | \$0                          | P-53              | \$0                  | \$0                          | 100.0000%              | \$0                        | \$0                           |
| 54       |                      | TOTAL RETIREMENT WORK IN PROGRESS                     | \$0                          |                   | \$0                  | \$0                          |                        | \$0                        | \$0                           |
|          |                      |                                                       |                              |                   |                      |                              |                        |                            |                               |
| 55       | l                    | TOTAL BLANT IN SERVICE                                | \$4 964 970 400              |                   | \$EE 640 007         | \$1,010,000,405              |                        | 60                         | \$1,010,000,405               |
| 99       |                      | TOTAL PLANT IN SERVICE                                | \$1,864,070,428              |                   | \$33,013,U3 <i>1</i> | \$1,919,683,465              |                        | <u>\$U</u>                 | \$1,919,683,465               |

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Adjustments to Plant in Service

| <u>A</u><br>Plant | <u>B</u>                                                   | <u>C</u>          | <u>D</u>             | <u>E</u><br>Total    | Ē                             | <u>G</u><br>Total          |
|-------------------|------------------------------------------------------------|-------------------|----------------------|----------------------|-------------------------------|----------------------------|
| Adj.<br>Number    | Plant In Service Adjustment Description                    | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional<br>Adjustments | Jurisdictional Adjustments |
| P-4               | Intangible Property-MGE                                    | 303.000           |                      | -\$773,929           |                               | \$0                        |
|                   | True up adjustment to reflect retirement                   |                   | -\$773,929           |                      | \$0                           |                            |
| P-18              | Services - Plastic                                         | 380.200           |                      | -\$1,260,341         |                               | \$0                        |
|                   | CCN Capacity Adjustment (Kliethermes) - West Only          |                   | -\$1,260,341         |                      | \$0                           |                            |
| P-20              | Smart Meters                                               | 381.100           |                      | -\$2,551,575         |                               | \$0                        |
|                   | To remove smart meters (Luebbert) - West Only              |                   | -\$2,551,575         |                      | \$0                           |                            |
| P-22              | Smart Meters Installation                                  | 382.100           |                      | -\$891,388           |                               | \$0                        |
|                   | To remove smart meters installation (Luebbert) - West Only |                   | -\$891,388           |                      | \$0                           |                            |
| P-32              | LH Improvements 700 Market                                 | 390.200           |                      | \$1,499,326          |                               | \$0                        |
|                   | To allocate leasehold improvements (Juliette)              |                   | \$1,499,326          |                      | \$0                           |                            |
| P-35              | Enterprise Software - EIMS                                 | 391.500           |                      | \$59,590,944         |                               | \$0                        |
|                   | To allocate enterprise software (Juliette)                 |                   | \$59,590,944         |                      | \$0                           |                            |
|                   | Total Plant Adjustments                                    | li l              |                      | \$55.613.037         |                               | \$0                        |

Accounting Schedule: 04

Sponsor: Staff Page: 1 of 1

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Depreciation Expense

| Line   Number   Plant Account Description   Number   N                                                                                                                                                                                                                         |        | <u>A</u> | <u>B</u>                         | <u>C</u>           | <u>D</u>     | E             | <u>F</u> | <u>G</u> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----------|----------------------------------|--------------------|--------------|---------------|----------|----------|
| Intrancible Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | _      | Account  |                                  | MO Adjusted        | Depreciation | Depreciation  | Average  | Net      |
| 2 301.000 Organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Number | Number   | Plant Account Description        | Jurisdictional     | Rate         | Expense       | Life     | Salvage  |
| 2 301.000 Organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |        |          |                                  |                    |              |               |          |          |
| 2 301.000 Organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1      |          | INTANGIRI F PI ANT               |                    |              |               |          |          |
| 303.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        | 301.000  |                                  | \$15.600           | 0.00%        | \$0           | 0        | 0.00%    |
| Total Intransignate Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |          |                                  |                    |              |               | -        | 0.00%    |
| Section   Communication   Co                                                                                                                                                                                                                         | 4      | 303.000  |                                  |                    | 0.00%        |               | 0        | 0.00%    |
| 374,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5      |          | TOTAL INTANGIBLE PLANT           | \$29,423           |              | \$0           |          |          |
| 374,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | _      |          | DIOTRIPLITION DI ANIT            |                    |              |               |          |          |
| 8         374.200         Land Rights - Dist Plant         \$4,172,764         1,33%         \$55,498         75           9         375.210         Structures & Improvements - Leased         \$9,724         0.00%         \$333,330         50         20,00%           11         376.100         Mains - Steel         \$275,544,514         2.00%         \$55,30,890         80         -60,00%           12         376.101         Mains - Steel         \$12,770,498         2.00%         \$254,100         80         -60,00%           13         376.200         Mains - Cast Iron         \$38,477,083         12,23%         \$4,504,320         80         -150,00%           15         378.000         Meas. & Reg. Station - General         \$15,364,357         3.11%         \$477,832         45         -40,00%           16         379.000         Meas. & Reg. Station - City Gate         \$6,358,461         2.66%         \$159,135         45         -20,00%           18         380.00         Services - Steel         \$7,838,083         4,50%         \$343,713         46         +110,00%           19         381.000         Meters         \$44,711,016         2,77%         \$3,284,70         \$3,284,70         \$3,284,70         \$3,284,70         \$3,28                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |        | 274 000  |                                  | £476.000           | 0.000/       | 0.0           | 0        | 0.000/   |
| 9 375.100   Structures & Improvements - Dist   376.100   Tructures & Improvements - Leased   \$9,724   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00%   \$0.00% |        |          |                                  |                    |              | · ·           | -        |          |
| 10   375.210   Structures & Improvements - Leased Property   Structures & Improvements - Leased - Go   Structures - Leas                                                                                                                                                                                                                         |        |          |                                  |                    |              |               |          |          |
| Property   Property                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |          | <u> </u>                         |                    |              |               |          | 0.00%    |
| 12   376.101   Mains-Steel Transmission-MGE   \$12,704,983   2.00%   \$254,100   80   -60.00%   13   370.200   Mains - Plastic   \$668,606,941   1.87%   \$12,502,950   75   -40.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.00%   1.50.0                                                                                                                                                                                                                     |        |          | •                                | , ,                |              | , -           |          |          |
| 13   376,200   Mains - Cast Iron   \$36,477,083   12,35%   \$4,504,920   80   -150,00%   15   378,000   Mains - Plastic   \$68,660,941   1,87%   \$1,502,950   75   -40,00%   16   379,000   Meas. & Reg. Station - General   \$15,364,357   3,11%   \$477,832   45   -40,00%   17   380,100   Services - Steel   \$7,633,058   4,50%   \$169,135   45   -20,00%   18   380,200   Services - Plastic   \$504,698,694   3,86%   \$19,960,608   43   -70,00%   381,100   Meters   \$347,711,016   2,77%   \$1238,495   35   30,00%   381,200   Meter installation - Dist Plant   \$103,879,164   1,91%   \$1238,495   35   3,00%   382,000   Meter installation   \$15,879,164   1,91%   \$12,849,925   5,500%   \$363,109   20   0,00%   22   382,100   Smart Meters   \$1,520,439   2,00%   \$126,851   20   0,00%   24   385,000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2,44%   \$59,121   45   -10,00%   25   387,000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2,44%   \$59,121   45   -10,00%   26   387,000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2,44%   \$59,121   45   -10,00%   27   30,000   20   20   20   20   20   20   20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 11     |          | Mains - Steel                    | \$276,544,514      |              | \$5,530,890   | 80       | -60.00%  |
| 14   376.300   Mains - Plastic   \$668,606,941   1.87%   \$12,502,950   75   -40.00%   15   378.000   Mas. & Reg. Station - General   \$15,364,357   3.11%   \$477,832   45   -40.00%   16   379.000   Meas. & Reg. Station - City Gate   \$7,638,058   4.50%   \$143,47,13   46   -70.00%   17   380.100   Services - Plastic   \$504,698,698   4.30%   \$343,713   46   -70.00%   381.000   Meters   \$7,638,058   4.50%   \$343,47,13   46   -70.00%   381.000   Meters   \$7,638,058   4.50%   \$343,47,13   46   -70.00%   381.000   Meters   \$7,622,175   5.00%   \$363,109   20   0.00%   381.000   Meters Installation - Dist Plant   \$103,879,164   1.91%   \$1,984,092   55   5.00%   383.000   Meters Installation   \$2,537,027   5.00%   \$370,409   50   0.00%   383.000   Meters Regulators   \$18,520,439   2.00%   \$370,409   50   0.00%   383.000   Cher Equipment - Dist.   \$90   2.20%   \$90   50   -10.00%   2.20%   \$90   50   -10.00%   383.000   Cher Equipment - Dist.   \$90   2.20%   \$90   50   -10.00%   383.000   Cher Equipment - Market   \$1,498,326   0.00%   \$0   0.00%   30   309.000   LH Improvements 700 Market   \$1,499,326   0.00%   \$0   0.00%   30   309.000   LH Improvements 700 Market   \$1,499,326   0.00%   \$0   0.00%   30   309.000   LH Improvements 700 Market   \$1,499,326   0.00%   \$0   0.00%   30   309.000   Data Processing Software   \$2,201,111   9.89%   \$217,690   5   0.00%   30   309.000   Data Processing Software   \$2,201,111   9.89%   \$217,690   5   0.00%   30   309.000   Transportation Eq. Trailer   \$0   0.00%   \$0   0.00%   30   0.00%   30   309.000   309.210   Transportation Eq. Automobiles   \$5,222,932   3.00%   \$5,947,378   4.00%   \$0   0.00%   30   309.000   309.210   Transportation Eq. Automobiles   \$5,222,932   3.60%   \$5,947,388   \$0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0                                                                                                                                                        |        |          |                                  | \$12,704,983       |              |               |          | -60.00%  |
| 15   378,000   Meas. & Reg. Station - General   \$15,364,357   3.11%   \$477,832   45   -40.00%     16   379,000   Meas. & Reg. Station - City Gate   \$6,358,461   2.66%   \$169,135   45   -20.00%     17   380,100   Services - Steel   \$7,638,058   4.50%   \$343,713   46   -110.00%     18   380,200   Services - Plastic   \$504,698,694   3.96%   \$19,986,068   43   -70.00%     19   381,000   Smart Meters   \$54,4711,016   2.77%   \$1,238,495   35   3.00%     20   381,100   Smart Meters   \$7,262,175   5.00%   \$363,109   20   0.00%     21   382,000   Smart Meters Installation - Dist Plant   \$103,879,164   1.91%   \$1,984,092   55   5.50%     23   383,000   Smart Meters Installation   \$2,537,027   5.00%   \$126,851   20   0.00%     24   385,000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2.44%   \$69,121   45   -10.00%     25   387,000   Commercial & Ind. Meas. & Reg. Equip   \$1,729,183,050   \$348,370,513   \$50   \$48,370,513   \$50   \$10.00%     29   GENERAL PLANT   \$1,058,065   0.00%   \$0   0   0.00%     31   390,100   Structures - Leased - GO   \$878,378   0.00%   \$50   0   0.00%     33   391,000   Structures - Leased - GO   \$878,378   0.00%   \$50   0   0.00%     34   391,300   391,500   Structures - Leased - GO   \$878,378   0.00%   \$50   0   0.00%     35   391,500   Structures - Leased - GO   \$878,378   0.00%   \$50   0   0.00%     36   391,550   Enterprise Software   \$5,220,111   9.89%   \$217,690   5   0.00%     36   391,550   Enterprise Software - LIMS   \$5,950,944   0.00%   \$0   0   0.00%     36   391,550   Enterprise Software SS Alloc   \$14,015,881   0.00%   \$0   0   0.00%     39   392,100   Transportation Eq - Automobiles   \$5,222,329   0.00%   \$523,300   8   2.00%     39   392,100   Transportation Eq - Trucks   \$5,222,323   7.69%   \$1,947,267   11   15,00%     41   393,000   Socies Equipment   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300   \$1,270,300                                                                                                                                                              |        |          |                                  |                    |              |               |          | -150.00% |
| 16   379,000   Meas, & Reg, Station - City Gate   \$6,358,461   2,66%   \$19,315   45   -20,00%     18   380,200   Services - Steel   \$7,638,065   4,50%   \$343,713   46   -110,00%     19   381,000   Meters   \$1,7638,065   4,50%   \$19,986,068   43   -70,00%     19   381,000   Meters   \$1,722,175   5,00%   \$363,109   20   0,00%     21   382,000   Meters Installation - Dist Plant   \$103,879,164   1,91%   \$1,984,092   55   5,00%     23   382,000   Meters Installation   \$2,537,027   5,00%   \$126,851   20   0,00%     23   383,000   Commercial & Ind. Meas, & Reg. Equip   \$2,832,808   2,44%   \$69,121   45   -10,00%     25   387,000   Other Equipment - Dist.   \$0   \$2,20%   \$0   \$0   \$0     26   TOTAL DISTRIBUTION PLANT   TOTAL PRODUCTION PLANT   \$0   \$17,29,183,050   \$148,370,513   \$0   \$0   \$0   \$0   \$0     29   GENERAL PLANT   \$1,058,065   \$0,00%   \$0   \$0   \$0   \$0   \$0   \$0   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |          |                                  |                    |              |               |          |          |
| 17   380.100   Services - Steel   \$7,638,058   3.96%   \$13,956,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$19,936,068   43   70,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%                                 |        |          |                                  | 1 1 1              |              |               |          |          |
| 18   380,200   Services - Plastic   \$504,698,694   3,96%   \$19,986,068   43   -70.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |          | ,                                |                    |              |               |          |          |
| 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |          |                                  |                    |              |               |          |          |
| 20   381.100   Smart Meters   \$7.262,175   5.00%   \$363.109   20   0.00%   20   382.000   382.000   Smart Meters Installation - Dist Plant   \$103,879,164   1.91%   \$1,984,092   55   5.00%   2.333.000   House Regulators   \$18,520,439   2.00%   \$370,409   50   0.00%   2.335.000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2.44%   \$69,121   45   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   -10.00%   2.20%   50   50   50   -10.00%   2.20%   50   50   50   -10.00%   2.20%   50   50   50   -10.00%   2.20%   50   50   50   50   50   50   50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |          |                                  |                    |              |               |          |          |
| 21   382.000   Meters Installation - Dist Plant   \$10,3,879,164   1.91%   \$1,984,092   55   -5.00%   383.000   House Regulators   \$18,520,439   5.00%   \$370,409   50   0.00%   385.000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2.44%   \$69,121   45   -10.00%   \$10,00%   \$26   \$370,000   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00%   \$10,00                                 |        |          |                                  |                    |              |               |          | 0.00%    |
| 382.100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        | 382.000  | Meters Installation - Dist Plant |                    |              |               |          | -5.00%   |
| 24   385,000   Commercial & Ind. Meas. & Reg. Equip   \$2,832,808   2,44%   \$69,121   45   -10,00%   \$0   TOTAL DISTRIBUTION PLANT   \$1,729,183,050   \$48,370,513   \$1,729,183,050   \$48,370,513   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050                                                                                                     | 22     | 382.100  | Smart Meters Installation        |                    | 5.00%        | \$126,851     | 20       | 0.00%    |
| 25   387.000   Other Equipment - Dist.   S0   \$1,729,183,050   \$48,370,513   \$0   \$1,729,183,050   \$48,370,513   \$0   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,729,183,050   \$1,72                                                                                                 | 23     |          | House Regulators                 | \$18,520,439       | 2.00%        | \$370,409     | 50       | 0.00%    |
| TOTAL DISTRIBUTION PLANT   \$1,729,183,050   \$48,370,513   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |        |          |                                  | \$2,832,808        |              |               |          | -10.00%  |
| PRODUCTION PLANT   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |        | 387.000  |                                  |                    | 2.20%        |               | 50       | -10.00%  |
| TOTAL PRODUCTION PLANT   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 26     |          | TOTAL DISTRIBUTION PLANT         | \$1,729,183,050    |              | \$48,370,513  |          |          |
| TOTAL PRODUCTION PLANT   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 27     |          | DRODUCTION DI ANT                |                    |              |               |          |          |
| Communication Eq. Trucks   State   S                                                                                                                                                                                                                         |        |          |                                  | \$0                |              | \$0           |          |          |
| 30   389.000   390.100   Structures - Leased - GO   \$878,378   0.00%   \$0   0   0.00%   30   390.200   LH Improvements 700 Market   \$1,499,326   0.00%   \$0   0   0.00%   33   391.000   Office Furniture & Equipment   \$5,926,412   4.71%   \$279,134   20   0.00%   34   391.300   Data Processing Software   \$2,201,111   9.89%   \$217,690   5   0.00%   36   391.950   Enterprise Software - EIMS   \$59,590,944   0.00%   \$0   0   0.00%   37   392.000   Transportation Eq - Trailer   \$0   0.00%   \$0   0   0.00%   38   392.100   Transportation Eq - Automobiles   \$5,232,999   10.00%   \$523,300   8   20.00%   392.200   Transportation Eq - Trucks   \$25,322,323   7.69%   \$1,947,287   11   15.00%   41   393.000   Stores Equipment   \$664,474   2.16%   \$14,353   30   0.00%   43   395.000   Lab Equipment   \$12,090,999   3.62%   \$437,694   25   0.00%   44   396.000   Application Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   45   397.000   Communication Equipment   \$6,187,530   5.81%   \$359,495   15   0.00%   48   399.000   Misc. Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   47   397.100   Communication Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   48   398.000   Misc. Equipment   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,940,402   5.67%   \$2,329,826   15   0.00%   45   397.400   Misc. Equipment   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,115   \$1,840,11                                                                                                                                 | 20     |          | TOTAL TROBUSTION TEAM            | 40                 |              | ΨΟ            |          |          |
| 390.100   Structures - Leased - GO   \$878,378   0.00%   \$0   0   0.00%   32   390.200   390.200   Communication Equipment   \$1,499,326   0.00%   \$0   0   0.00%   391.300   391.300   391.500   31.300   391.950   Communication Equipment   \$5,926,412   4.71%   \$279,134   20   0.00%   391.950   392.200   Transportation Eq Automobiles   \$59,590,944   0.00%   \$0   0   0.00%   393.92.110   Transportation Eq Automobiles   \$55,322,999   10.00%   \$523,300   8   20.00%   393.200   Transportation Eq Trucks   \$25,322,323   7.69%   \$1,947,287   11   15.00%   40   392.200   Tools, Shop, & Garage Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   40   395.000   Communication Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   40   395.000   Communication Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   41   395.000   Communication Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   45   397.100   Communication Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   48   398.000   GENERAL PLANT   \$190,470,992   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6,974,388   50   0.00%   \$6                                                                                                                                                                    | 29     |          | GENERAL PLANT                    |                    |              |               |          |          |
| 32         390.200         LH Improvements 700 Market         \$1,499,326         0.00%         \$0         0.00%           33         391.000         Office Furniture & Equipment         \$5,926,412         4.71%         \$279,134         20         0.00%           34         391.300         Data Processing Software         \$2,201,111         9.89%         \$217,690         5         0.00%           35         391.500         Enterprise Software SS Alloc         \$14,015,881         0.00%         \$0         0         0.00%           36         391.950         Enterprise Software SS Alloc         \$14,015,881         0.00%         \$0         0         0.00%           37         392.000         Transportation Eq - Trailer         \$0         0.00%         \$0         0         0.00%           38         392.100         Transportation Misc-Sm MGE         \$0         0.00%         \$0         0         0.00%           40         392.200         Transportation Eq - Trucks         \$25,322,323         7.69%         \$1,947,287         11         15.00%           42         394.000         Tools, Shop, & Garage Equipment         \$12,090,999         3.62%         \$437,694         25         0.00%           43         395.0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 30     | 389.000  | Land - Gen Plant                 | \$1,058,065        | 0.00%        | \$0           | 0        | 0.00%    |
| 33         391.000         Office Furniture & Equipment         \$5,926,412         4.71%         \$279,134         20         0.00%           34         391.300         Data Processing Software         \$2,201,111         9.89%         \$217,690         5         0.00%           35         391.500         Enterprise Software - EIMS         \$59,590,944         0.00%         \$0         0         0.00%           36         391.950         Enterprise Software SS Alloc         \$14,015,881         0.00%         \$0         0         0.00%           37         392.000         Transportation Eq - Trailer         \$0         0.00%         \$0         0         0.00%           38         392.100         Transportation Eq - Automobiles         \$5,232,999         10.00%         \$523,300         8         20.00%           40         392.200         Transportation Eq - Trucks         \$25,322,323         7.69%         \$1,947,287         11         15.00%           41         393.000         Stores Equipment         \$664,474         2.16%         \$14,353         30         0.00%           42         394.000         Tools, Shop, & Garage Equipment         \$12,872,033         6.07%         \$781,332         14         15.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 31     | 390.100  | Structures - Leased - GO         | \$878,378          | 0.00%        | · ·           | 0        | 0.00%    |
| 34         391.300         Data Processing Software         \$2,201,111         9.89%         \$217,690         5         0.00%           35         391.500         Enterprise Software - EIMS         \$59,590,944         0.00%         \$0         0         0.00%           36         391.950         Enterprise Software SS Alloc         \$14,015,881         0.00%         \$0         0         0.00%           37         392.000         Transportation Eq - Trailer         \$0         0.00%         \$0         0         0.00%           38         392.100         Transportation Eq - Automobiles         \$5,232,999         10.00%         \$523,300         8         20.00%           40         392.200         Transportation Misc-Sm MGE         \$0         0.00%         \$0         0         0.00%           41         393.000         Stores Equipment         \$664,474         2.16%         \$14,353         30         0.00%           42         394.000         Tools, Shop, & Garage Equipment         \$12,090,999         3.62%         \$437,694         25         0.00%           43         395.000         Tools, Shop, & Garage Equipment         \$12,872,033         6.07%         \$781,332         14         15.00%           45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |          |                                  |                    |              | ·             | -        | 0.00%    |
| 35   391.500   Enterprise Software - EIMS   \$59,590,944   0.00%   \$0   0.00%   36   391.950   Enterprise Software SS Alloc   \$14,015,881   0.00%   \$0   0   0.00%   37   392.000   Transportation Eq - Trailer   \$0   0.00%   \$0   0   0.00%   38   392.100   Transportation Eq - Automobiles   \$5,232,999   10.00%   \$523,300   8   20.00%   39   392.110   Transportation Misc-Sm MGE   \$0   0.00%   \$0   0   0.00%   40   392.200   Transportation Eq - Trucks   \$25,322,323   7.69%   \$1,947,287   11   15.00%   41   393.000   Stores Equipment   \$664,474   2.16%   \$14,353   30   0.00%   42   394.000   Transportation Eq - Equipment   \$12,090,999   3.62%   \$437,694   25   0.00%   43   395.000   Lab Equipment   \$12,872,033   6.07%   \$781,332   14   15.00%   45   397.000   Communication Equipment   \$66,187,530   5.81%   \$359,495   15   0.00%   46   397.010   Communication Equipment   \$66,187,530   5.81%   \$359,495   15   0.00%   47   397.100   Communication Equipment-MGE ERT   \$41,090,402   5.67%   \$2,329,826   15   0.00%   48   398.000   GENERAL PLANT   \$190,470,992   \$6,974,388   50   Communication Equipment   \$190,470,992   \$6,974,388   50   Communication Equipment   \$190,470,992   \$6,974,388   Communication Equipment   \$190,470,992   \$190,470,992   \$190,470,992   \$190,470,992   \$190,470,992   \$190,470,992   \$190,470,992   \$190,470,992                                                                                                                                                            |        |          |                                  |                    |              |               |          |          |
| Section   Sect                                                                                                                                                                                                                         |        |          |                                  |                    |              |               |          |          |
| 37   392.000   Transportation Eq - Trailer   \$0   0.00%   \$0   0.00%   \$392.100   Transportation Eq - Automobiles   \$5,232,999   10.00%   \$523,300   8   20.00%   \$392.110   Transportation Misc-Sm MGE   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00%   \$0   0.00                                                                     |        |          |                                  | 1 1                |              |               | -        |          |
| 38     392.100     Transportation Eq - Automobiles     \$5,232,999     10.00%     \$523,300     8     20.00%       39     392.110     Transportation Misc-Sm MGE     \$0     0.00%     \$0     0.00%       40     392.200     Transportation Eq - Trucks     \$25,322,323     7.69%     \$1,947,287     11     15.00%       41     393.000     Stores Equipment     \$664,474     2.16%     \$14,353     30     0.00%       42     394.000     Tools, Shop, & Garage Equipment     \$12,090,999     3.62%     \$437,694     25     0.00%       43     395.000     Lab Equipment     \$0     3.62%     \$0     20     0.00%       44     396.000     Power Operated Equipment     \$12,872,033     6.07%     \$781,332     14     15.00%       45     397.000     Communication Equipment     \$6,187,530     5.81%     \$359,495     15     0.00%       46     397.100     Communication Equipment-Software     \$0     0.00%     \$0     0     0.00%       48     398.000     Misc. Equipment     \$1,840,115     4.58%     \$84,277     20     0.00%       49     GENERAL PLANT     \$190,470,992     \$6,974,388     \$6,974,388                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |          | <u> </u>                         |                    |              | :             | <u> </u> |          |
| 39         392.110         Transportation Misc-Sm MGE         \$0         0.00%         \$0         0.00%           40         392.200         Transportation Eq - Trucks         \$25,322,323         7.69%         \$1,947,287         11         15.00%           41         393.000         Stores Equipment         \$664,474         2.16%         \$14,353         30         0.00%           42         394.000         Tools, Shop, & Garage Equipment         \$12,090,999         3.62%         \$437,694         25         0.00%           43         395.000         Lab Equipment         \$0         3.62%         \$0         20         0.00%           44         396.000         Power Operated Equipment         \$12,872,033         6.07%         \$781,332         14         15.00%           45         397.000         Communication Equipment         \$6,187,530         5.81%         \$359,495         15         0.00%           46         397.010         Communication Equipment-Software         \$0         0.00%         \$0         0         0.00%           48         398.000         Misc. Equipment         \$1,840,115         4.58%         \$84,277         20         0.00%           49         GENERAL PLANT - ALLOCATED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |        |          |                                  |                    |              |               |          |          |
| 40       392.200       Transportation Eq - Trucks       \$25,322,323       7.69%       \$1,947,287       11       15.00%         41       393.000       Stores Equipment       \$664,474       2.16%       \$14,353       30       0.00%         42       394.000       Tools, Shop, & Garage Equipment       \$12,090,999       3.62%       \$437,694       25       0.00%         43       395.000       Lab Equipment       \$0       3.62%       \$781,332       14       15.00%         44       396.000       Power Operated Equipment       \$12,872,033       6.07%       \$781,332       14       15.00%         45       397.000       Communication Equipment       \$6,187,530       5.81%       \$359,495       15       0.00%         46       397.010       Communication Equipment-Software       \$0       0.00%       \$0       0       0.00%         47       397.100       Communication Equipment-MGE ERT       \$41,090,402       5.67%       \$2,329,826       15       0.00%         48       398.000       Misc. Equipment       \$1,840,115       4.58%       \$84,277       20       0.00%         50       GENERAL PLANT - ALLOCATED       \$190,470,992       \$6,974,388       \$6,974,388       \$6,974,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |        |          | _ · ·                            |                    |              |               |          | 0.00%    |
| 42       394.000       Tools, Shop, & Garage Equipment       \$12,090,999       3.62%       \$437,694       25       0.00%         43       395.000       Lab Equipment       \$0       3.62%       \$0       20       0.00%         44       396.000       Power Operated Equipment       \$12,872,033       6.07%       \$781,332       14       15.00%         45       397.000       Communication Equipment       \$6,187,530       5.81%       \$359,495       15       0.00%         46       397.010       Communication Equipment-Software       \$0       0.00%       \$0       0       0.00%         47       397.100       Communication Equipment-MGE ERT       \$41,090,402       5.67%       \$2,329,826       15       0.00%         48       398.000       Misc. Equipment       \$1,840,115       4.58%       \$84,277       20       0.00%         49       GENERAL PLANT - ALLOCATED       \$190,470,992       \$6,974,388       \$6,974,388       \$6,974,388                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 40     | 392.200  | Transportation Eq - Trucks       | \$25,322,323       | 7.69%        | \$1,947,287   | 11       | 15.00%   |
| 43       395.000       Lab Equipment       \$0       3.62%       \$0       20       0.00%         44       396.000       Power Operated Equipment       \$12,872,033       6.07%       \$781,332       14       15.00%         45       397.000       Communication Equipment       \$6,187,530       5.81%       \$359,495       15       0.00%         46       397.010       Communication Equipment-Software       \$0       0.00%       \$0       0       0.00%         47       397.100       Communication Equipment-MGE ERT       \$41,090,402       5.67%       \$2,329,826       15       0.00%         48       398.000       Misc. Equipment       \$1,840,115       4.58%       \$84,277       20       0.00%         49       GENERAL PLANT - ALLOCATED       \$190,470,992       \$6,974,388       \$6,974,388       20       0.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 41     | 393.000  | Stores Equipment                 | \$664,474          | 2.16%        | \$14,353      | 30       | 0.00%    |
| 44     396.000     Power Operated Equipment     \$12,872,033     6.07%     \$781,332     14     15.00%       45     397.000     Communication Equipment     \$6,187,530     5.81%     \$359,495     15     0.00%       46     397.010     Communication Equipment-Software     \$0     0.00%     \$0     0     0.00%       47     397.100     Communication Equipment-MGE ERT     \$41,090,402     5.67%     \$2,329,826     15     0.00%       48     398.000     Misc. Equipment     \$1,840,115     4.58%     \$84,277     20     0.00%       49     TOTAL GENERAL PLANT     \$190,470,992     \$6,974,388     \$6,974,388     20     0.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 42     |          | Tools, Shop, & Garage Equipment  | \$12,090,999       | 3.62%        | \$437,694     | 25       | 0.00%    |
| 45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |          | 1                                | ·                  |              | · ·           |          | 0.00%    |
| 46       397.010       Communication Equipment-Software       \$0       0.00%       \$0       0.00%       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       0.00%       \$0       \$0       0.00%       \$0       0.00%       \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |        |          |                                  |                    |              |               |          |          |
| 47     397.100     Communication Equipment-MGE ERT     \$41,090,402     5.67%     \$2,329,826     15     0.00%       48     398.000     Misc. Equipment     \$1,840,115     4.58%     \$84,277     20     0.00%       49     TOTAL GENERAL PLANT     \$190,470,992     \$6,974,388     \$6,974,388     20     0.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |        |          |                                  |                    |              |               |          |          |
| 48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |        |          |                                  |                    |              | ·             | -        |          |
| 49 TOTAL GENERAL PLANT \$190,470,992 \$6,974,388 50 GENERAL PLANT - ALLOCATED \$6,974,388                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |        |          |                                  |                    |              |               |          |          |
| 50 GENERAL PLANT - ALLOCATED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |        | 330.000  |                                  |                    | 4.50 /6      |               | 20       | 0.00 /0  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | .•     |          |                                  | Ţ.55, <b>5,552</b> |              | Ţ 5,5 · 1,000 |          |          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 50     |          | GENERAL PLANT - ALLOCATED        |                    |              |               |          |          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |        |          | TOTAL GENERAL PLANT - ALLOCATED  | \$0                |              | \$0           |          |          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |        | ]        |                                  | 1                  |              | I             |          |          |

# Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Depreciation Expense

| Line<br>Number | <u>A</u><br>Account<br>Number | <u>B</u> Plant Account Description                                                        | <u>C</u><br>MO Adjusted<br>Jurisdictional | <u>D</u><br>Depreciation<br>Rate | <u>E</u><br>Depreciation<br>Expense | <u>F</u><br>Average<br>Life | <u>G</u><br>Net<br>Salvage |
|----------------|-------------------------------|-------------------------------------------------------------------------------------------|-------------------------------------------|----------------------------------|-------------------------------------|-----------------------------|----------------------------|
| 52<br>53<br>54 |                               | RETIREMENT WORK IN PROGRESS Retirement Work-In Progress TOTAL RETIREMENT WORK IN PROGRESS | \$0<br>\$0                                | 0.00%                            | \$0<br>\$0                          | 0                           | 0.00%                      |
| 55             |                               | Total Depreciation                                                                        | \$1,919,683,465                           |                                  | \$55,344,901                        |                             |                            |

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

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Accumulated Depreciation Reserve

| Inches   Depreciation Reserve Description   Reserve   Aurobar   Apjustments   As Agjusted   Adjustments   As Agjusted   Adjustments   Adjust                                                                                                                                                                                                                                                                                       |      |         |                                      |                   |          |              |                  |                            |                     | , , , , , , , , , , , , , , , , , , , , |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------|--------------------------------------|-------------------|----------|--------------|------------------|----------------------------|---------------------|-----------------------------------------|
| Number   Number   Depreciation Reserve Description   Reserve   Number   Adjustments   Reserve   Allocations   Adjustments   Ad                                                                                                                                                                                                                                                                                       | Lino | Account | <u>B</u>                             | <u>C</u><br>Total | <u>D</u> | E            | F<br>As Adjusted | <u>G</u><br>Jurisdictional | H<br>Iurisdictional | MO Adjusted                             |
| 301.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |         | Depreciation Reserve Description     |                   |          | Adjustments  |                  |                            |                     |                                         |
| 2 301,000 Organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |         |                                      | 1,000,10          |          |              | 1,000,10         | 7                          |                     |                                         |
| 2 301,000 Organization                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 3 302.000 Franchises                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 303,000   Intangible Property-MGE   \$773,929   \$0   \$0   \$0   \$0   \$5   \$0   \$0   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |      |         |                                      |                   |          |              |                  |                            |                     | \$0                                     |
| TOTAL INTAKGIBLE PLANT   \$773,929   \$0   \$0   \$100,0000%   \$0   \$1,20,555   \$1,20,555   \$1,30,5000%   \$1,20,555   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,63,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,503,632   \$1,30,50000%   \$1,30,50000%   \$1,30,50000%   \$1,30,50000%   \$1,30,50000%   \$1,30,500000%   \$1,30,500000%   \$1,30,500000%   \$1,30,500000%   \$1,30,500000%   \$1,30,500000%   \$1,30,500000%   \$1,30,500000%   \$1,30,5000000%   \$1,30,500000%   \$1,30,50000000000000000000000000000000000                                                                                                                                                                                                                          |      |         |                                      | • •               |          | ·            |                  |                            |                     | \$0                                     |
| DISTRIBUTION PLANT   Sp. 274-000   Control                                                                                                                                                                                                                                                                                         |      | 303.000 |                                      |                   | R-4      |              |                  | 100.0000%                  |                     |                                         |
| 7 374.000 Land - Dist Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 3    |         | TOTAL INTANGIBLE PLANT               | \$113,929         |          | -\$113,929   | Φ0               |                            | 20                  | \$0                                     |
| 7 374.000 Land - Dist Plant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 6    |         | DISTRIBUTION PLANT                   |                   |          |              |                  |                            |                     |                                         |
| 9 375-100 Structures & Improvements - Dist   \$3,063,632   R-9   \$0   \$3,063,632   100,0000%   \$0   \$3,073,073   \$7,070   \$1   \$1   \$1   \$1   \$1   \$1   \$1   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      | 374.000 |                                      | \$0               | R-7      | \$0          | \$0              | 100.0000%                  | \$0                 | \$0                                     |
| 375.210   Structures & Improvements - Leased   S9.724   R-10   \$0   \$9.724   100.0000%   \$0   \$9.3215.706   \$1.2   \$376.100   Mains-Steel Transmission-MGE   \$4.091,879   R-12   \$0   \$3.215.706   \$1.3   \$3.76.100   Mains-Steel Transmission-MGE   \$4.091,879   R-12   \$0   \$3.441,534   \$1.3   \$0   \$4.491,879   100.0000%   \$0   \$4.091,879   \$1.3   \$3.76.200   Mains-Cast tron   \$3.44,11,534   R-13   \$0   \$4.411,534   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$4.091,879   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,889   \$1.00.0000%   \$0   \$2.288,89   \$1.00.0000%   \$0   \$2.288,89   \$1.00.0000%   \$0   \$2.288,89   \$1.00.0000%   \$0   \$2.288,89   \$1.00.0000%   \$0   \$2.288,89   \$1                                                                                                     | 8    | 374.200 | Land Rights - Dist Plant             | \$1,220,555       | R-8      | \$0          | \$1,220,555      | 100.0000%                  | \$0                 | \$1,220,555                             |
| 11   376.100   Mains - Steel                                                                                                                                                                                                                                                                                       |      |         |                                      |                   |          |              |                  |                            | 1                   | \$3,063,632                             |
| 11 376.100   Mains-Steel   S93,215.706   R-11   S0 \$93,215.706   S93,215.706   S93,2                                                                                                                                                                                                                                                                                      | 10   | 375.210 | •                                    | \$9,724           | R-10     | \$0          | \$9,724          | 100.0000%                  | \$0                 | \$9,724                                 |
| 12   376.101   Mains-Steel Transmission-MGE   \$4.918,879   R-12   \$0   \$4.918,79   \$0   \$4.918,79   \$1.00000%   \$0   \$4.411,534   \$1.000000%   \$0   \$4.411,534   \$1.000000%   \$0   \$4.411,534   \$1.00000%   \$0   \$4.411,534   \$1.00000%   \$0   \$4.411,534   \$1.00000%   \$0   \$4.411,534   \$1.00000%   \$0   \$4.411,534   \$1.00000%   \$0   \$4.411,534   \$1.00000%   \$0   \$3.008,81.288   \$1.00000%   \$0   \$3.008,81.288   \$1.00000%   \$0   \$3.008,81.288   \$1.00000%   \$0   \$3.008,81.288   \$1.00000%   \$0   \$3.008,81.288   \$1.00000%   \$0   \$3.008,81.288   \$1.00000%   \$0   \$3.0000%   \$0   \$3.008,91.89   \$1.00000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.0000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.00000%   \$0   \$3.000000   \$0   \$3.000000   \$0   \$3.000000   \$0   \$3.000000   \$0   \$3.000000   \$0   \$3.000000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 44   | 276 100 | 7 7 7 7 7                            | ¢02 245 706       | D 44     | 60           | ¢02 245 706      | 100 00000/                 | ••                  | ¢02 245 706                             |
| 13   376.200   Mains - Cast Iron   S4.411,534   R-13   S0   S4.411,534   100.0000%   S0   S4.411,534   S0   S0.0851,289   S0.00,851,289   S0                                                                                                                                                                                                                                                                                       |      |         |                                      |                   |          |              |                  |                            |                     | . , ,                                   |
| 14   376.300   Mais. Plastic   \$100,851,289   R-14   \$0   \$100,0000%   \$0   \$0   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$7,039,088   \$100,0000%   \$0   \$2,238,585   \$100,0000%   \$0   \$2,238,585   \$100,0000%   \$0   \$2,238,585   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,246,236   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,0000%   \$0   \$2,238,249   \$100,00000%   \$0   \$2,238,249                                                                                                 |      |         |                                      |                   |          | ·            |                  |                            | 1                   |                                         |
| 15   378.000   Meas. & Reg. Station - General   \$7.039.088   R-15   \$0   \$7.039.088   R-16   \$1.30000   Meas. & Reg. Station - City Gate   \$3.699.309   R-17   \$0   \$3.699.309   R-17   \$0   \$3.699.309   R-17   \$0   \$3.699.309   R-17   \$0   \$3.699.309   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0   \$0.0000%   \$0   \$2.234.92.385   \$0.00000%   \$0   \$2.234.92.385   \$0.00000%   \$0   \$2.234.92.385   \$0.00000%   \$0   \$2.234.92.385   \$0.00000%   \$0   \$2.234.92.385   \$0.00000%   \$0   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0   \$0.0000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.00000%   \$0.000000%   \$0.000000%   \$0.000000%   \$0.000000%   \$0.0000000000%   \$0.0000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 17   380.100   Services - Sieel   \$3.699,309   R-17   \$0   \$3.699,309   \$100.0000%   \$0   \$3.699,309   \$100.0000%   \$0   \$23.494,316   R-18   \$31,900   \$100.0000%   \$0   \$23.494,316   R-18   \$31,000   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$100   \$1 | 15   | 378.000 | Meas. & Reg. Station - General       | \$7,039,088       | R-15     | \$0          | \$7,039,088      | 100.0000%                  | \$0                 | \$7,039,088                             |
| 18   380.200   Services - Plastic   \$223,494,316   R. 18   \$31,980   \$222,462,336   100.0000%   \$0   \$222,462,336   200.0000%   \$0   \$65,691,553   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |         |                                      |                   |          |              |                  |                            |                     | \$2,298,858                             |
| 19   381,000   Meters   \$6,591,553   R-19   \$0   \$6,591,553   \$10,0000%   \$0   \$5,591,552   \$10,3010   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$145,224   \$10,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,0000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,00000%   \$0   \$150,000000%   \$0   \$150,000000%   \$0   \$150,000000%   \$0   \$150,000000   \$150,00000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      |         |                                      |                   |          |              |                  |                            | 1                   | \$3,699,309                             |
| 20   381.100   Smart Meters   \$196,262   R-20   \$551.028   \$145,234   100,0000%   \$0   \$145,234   \$135,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,000   \$12,0                                                                               |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 21   382,000   Meters Installation - Dist Plant   \$48,455,225   R.21   \$50   \$48,455,225   100,0000%   \$0   \$30,595   \$30,595   \$383,000   \$380,000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,00000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,0000   \$30,00000   \$30,00000   \$30,00000   \$30,00000   \$30,00000   \$30,00000   \$30,00000   \$30,00000   \$30,00000   \$30,000000   \$30,000000   \$30,000000   \$30,00000   \$30,000000   \$30,000000   \$30,000000   \$30,000000   \$30,0000000   \$30,0000000   \$30,0000000   \$30,0000000   \$30,0000000   \$30,0000000   \$30,00000000000000   \$30,00000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 23 382.00   Sant Meters Installation   \$41,350   R-22   \$-\$10,751   \$30,599   100,0000%   \$0   \$30,592   330,509   380,000   Commercial & Ind. Meas. & Reg. Equip   \$550,334   R-24   \$0   \$550,334   100,0000%   \$0   \$57,287,433   \$00,00000%   \$0   \$550,334   \$00,0000%   \$0   \$550,334   \$00,0000%   \$0   \$550,334   \$00,0000%   \$0   \$550,334   \$00,0000%   \$0   \$550,334   \$00,0000%   \$0   \$550,334   \$00,0000%   \$0   \$550,334   \$00,0000%   \$0   \$50,0000%   \$0   \$50,0000%   \$0   \$50,0000%   \$0   \$50,0000%   \$0   \$50,00000%   \$0   \$50,00000%   \$0   \$50,00000%   \$0   \$50,000000%   \$0   \$50,000000   \$0   \$50,00000000000000000000000000000000000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |         |                                      |                   | II.      |              |                  |                            |                     |                                         |
| 383,000   House Regulators   \$7,287,433   \$0   \$55,034   \$0   \$0   \$0   \$0   \$57,287,433   \$0   \$0   \$0   \$0   \$0   \$0   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 25   387,000   Other Equipment - Dist.   \$506,518,047   PRODUCTION PLANT   TOTAL DISTRIBUTION PLANT   TOTAL PRODUCTION PLANT   TOTAL PRODUCTION PLANT   TOTAL PRODUCTION PLANT   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |         |                                      |                   |          |              |                  |                            | 1                   | \$7,287,433                             |
| PRODUCTION PLANT   \$506,518,047   \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288   \$0 \$506,424,288                                                       | 24   | 385.000 | Commercial & Ind. Meas. & Reg. Equip | \$550,334         | R-24     | \$0          | \$550,334        | 100.0000%                  | \$0                 | \$550,334                               |
| PRODUCTION PLANT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |      | 387.000 |                                      |                   | R-25     |              |                  | 100.0000%                  |                     | \$0                                     |
| TOTAL PRODUCTION PLANT   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 26   |         | TOTAL DISTRIBUTION PLANT             | \$506,518,047     |          | -\$93,759    | \$506,424,288    |                            | \$0                 | \$506,424,288                           |
| TOTAL PRODUCTION PLANT   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 27   |         | DRODUCTION DI ANT                    |                   |          |              |                  |                            |                     |                                         |
| Seminary                                                                                                                                                                                                                                                                                        |      |         |                                      | \$0               |          | <u>\$0</u>   | \$0              |                            | \$0                 | \$0                                     |
| 39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   3                                                                                                                                                                                                                                                                                       | 20   |         | TOTAL TRODUCTION TEAM                | 40                |          | 40           | Ψ0               |                            | 40                  | 40                                      |
| 39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   39,000   3                                                                                                                                                                                                                                                                                       | 29   |         | GENERAL PLANT                        |                   |          |              |                  |                            |                     |                                         |
| 39,200                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      | 389.000 | Land - Gen Plant                     | \$0               | R-30     | \$0          | \$0              | 100.0000%                  | \$0                 | \$0                                     |
| 33 391.000 Office Furniture & Equipment \$2,508,786 R-33 \$0 \$2,508,786 100.000% \$0 \$2,508,786                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |         |                                      | \$334,987         | II.      | • •          |                  |                            | 1                   | \$334,987                               |
| 391,300                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |         |                                      |                   | II.      |              |                  |                            | 1                   | \$333,249                               |
| 391,500   Enterprise Software - EIMS   \$0   R-35   \$27,130,073   \$27,130,073   \$21,131,129   \$100,0000%   \$0   \$27,130,273   \$22,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$23,113,129   \$                                                                                                                                      |      |         |                                      |                   | II.      | ·            |                  |                            |                     |                                         |
| 36 391.950 Enterprise Software SS Alloc 7392.00 Transportation Eq Trailer \$0 R-37 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |      |         | <u> </u>                             |                   | II.      | ·            |                  |                            | 1                   |                                         |
| 392.000   Transportation Eq - Trailer   \$0   \$R-37   \$0   \$0   \$100.0000%   \$0   \$30   \$30.392.100   Transportation Eq - Automobiles   \$4,179,447   \$7.38   \$0   \$4,179,447   \$100.0000%   \$0   \$4,179,447   \$39.392.100   Transportation Misc-Sm MGE   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |      |         | <b> </b>                             |                   | II.      |              |                  |                            |                     |                                         |
| 38   392.100   Transportation Eq - Automobiles   \$4,179,447   R-38   \$0   \$4,179,447   100.0000%   \$0   \$4,179,447   39   392.110   Transportation Misc-Sm MGE   \$0   R-39   \$0   \$0   \$100.0000%   \$0   \$0   \$0   \$0   \$0   \$0   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |      |         | ·                                    |                   | II.      |              |                  |                            |                     | \$0                                     |
| A0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      |         |                                      | \$4,179,447       | II.      |              |                  |                            |                     | \$4,179,447                             |
| 393.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 39   | 392.110 | Transportation Misc-Sm MGE           | \$0               | R-39     | \$0          | \$0              | 100.0000%                  | \$0                 | \$0                                     |
| 42         394.000 43         Tools, Shop, & Garage Equipment         \$5,115,305 80 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2115,305 80         \$5,2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |         |                                      |                   | II.      |              |                  |                            |                     | \$9,411,641                             |
| 395.000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |         |                                      |                   | II.      |              |                  |                            |                     | \$310,715                               |
| 44         396.000         Power Operated Equipment         \$2,719,277         R-44         \$0         \$2,719,277         100.0000%         \$0         \$2,719,277           45         397.000         397.010         Communication Equipment-Software         \$0         R-45         \$0         \$1,084,020         100.0000%         \$0         \$1,084,020           47         397.100         Communication Equipment-MGE ERT         \$8,496,986         R-47         \$0         \$8,496,986         100.0000%         \$0         \$8,496,986           48         398.000         Misc. Equipment         \$773,559         R-48         \$0         \$773,559         100.0000%         \$0         \$8,496,986           49         TOTAL GENERAL PLANT         \$38,180,380         \$27,463,322         \$65,643,702         \$0         \$65,643,702           50         RETIREMENT WORK IN PROGRESS         \$0         \$0         \$0         \$0         \$0           52         Retirement Work-In Progress         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996           54         TOTAL RETIREMENT WORK IN PROGRESS         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |      |         |                                      |                   |          | ·            |                  |                            | 1                   |                                         |
| 397.000   397.010   397.010   Communication Equipment   \$1,084,020   \$0   \$1,084,020   \$0   \$0   \$0   \$0   \$0   \$0   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |      |         |                                      |                   | _        |              | * -              |                            |                     | * -                                     |
| 46         397.010         397.010         Communication Equipment-Software Communication Equipment-MGE ERT         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 397.100   398.000   398.000   398.000   Misc. Equipment   \$8,496,986   \$773,559   \$38,180,380   \$100.0000%   \$0   \$8,496,986   \$773,559   \$38,180,380   \$100.0000%   \$0   \$773,559   \$100.0000%   \$0   \$773,559   \$100.0000%   \$0   \$773,559   \$100.0000%   \$0   \$773,559   \$100.0000%   \$0   \$773,559   \$100.0000%   \$0   \$773,559   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$0   \$100.0000%   \$100.0000%   \$100.0000%   \$100.0000%   \$100.0000%   \$100.0000%   \$100.0000%   \$100.0000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100.00000%   \$100                                                                     |      |         |                                      |                   |          |              |                  |                            |                     | \$1,004,020                             |
| 48       398.000       Misc. Equipment TOTAL GENERAL PLANT       \$773,559       \$38,180,380       \$100.0000%       \$0       \$773,559       \$0       \$65,643,702       \$0       \$65,643,702       \$0       \$65,643,702       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0       \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      |         |                                      | • •               |          | ·            |                  |                            | 1                   | \$8,496,986                             |
| 50                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |      | 398.000 |                                      |                   | R-48     |              |                  | 100.0000%                  |                     | \$773,559                               |
| 51         TOTAL GENERAL PLANT - ALLOCATED         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 49   |         | TOTAL GENERAL PLANT                  | \$38,180,380      |          | \$27,463,322 | \$65,643,702     |                            | \$0                 | \$65,643,702                            |
| 51         TOTAL GENERAL PLANT - ALLOCATED         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996         \$0         -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | E0   |         | CENEDAL DI ANT. ALL COATES           |                   |          |              |                  |                            |                     |                                         |
| 52 RETIREMENT WORK IN PROGRESS 53 Retirement Work-In Progress -\$9,419,996 54 TOTAL RETIREMENT WORK IN PROGRESS -\$9,419,996 55 -\$9,419,996 50 -\$9,419,996 50 -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |         |                                      | **                |          | ***          | **               |                            | **                  | ***                                     |
| 53 Retirement Work-In Progress -\$9,419,996 TOTAL RETIREMENT WORK IN PROGRESS -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 51   |         | TOTAL GENERAL PLANT - ALLUCATED      | \$0               |          | , au         | , au             |                            | \$0                 | , au                                    |
| 53 Retirement Work-In Progress -\$9,419,996 TOTAL RETIREMENT WORK IN PROGRESS -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 52   |         | RETIREMENT WORK IN PROGRESS          |                   |          |              |                  |                            |                     |                                         |
| 54 TOTAL RETIREMENT WORK IN PROGRESS -\$9,419,996 \$0 -\$9,419,996 \$0 -\$9,419,996                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      |         |                                      | -\$9,419,996      | R-53     | \$0          | -\$9,419,996     | 100.0000%                  | \$0                 | -\$9,419,996                            |
| 55 TOTAL DEPRECIATION RESERVE \$536,052,360 \$26,595,634 \$562,647,994 \$0 \$562,647,994                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |         |                                      |                   |          |              |                  |                            |                     | -\$9,419,996                            |
| 55 TOTAL DEPRECIATION RESERVE \$536,052,360 \$26,595,634 \$562,647,994 \$0 \$562,647,994                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |         |                                      |                   |          |              |                  |                            |                     |                                         |
| 55 TOTAL DEPRECIATION RESERVE \$536,052,360 \$26,595,634 \$562,647,994 \$0 \$562,647,994                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |      |         | TOTAL DEPOSITION DESCRIPTION         | #F00 050 055      | L        | #00 F05 05 1 | #F00 C 17 OC 1   |                            |                     | #F00 C47 0C1                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 55   |         | TOTAL DEPRECIATION RESERVE           | \$536,052,360     |          | \$20,595,634 | \$562,647,994    |                            | \$0                 | \$562,647,994                           |

# Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Adjustments for Depreciation Reserve

| <u>A</u><br>Reserve  | <u>B</u>                                                  | <u>C</u>          | <u>D</u>             | <u>E</u><br>Total    | <u>F</u>       | <u>G</u><br>Total |
|----------------------|-----------------------------------------------------------|-------------------|----------------------|----------------------|----------------|-------------------|
| Adjustment<br>Number | Accumulated Depreciation Reserve                          | Account<br>Number | Adjustment<br>Amount | Adjustment<br>Amount | Jurisdictional | Jurisdictional    |
| Number               | Adjustments Description                                   | Number            | Amount               | Amount               | Adjustments    | Adjustments       |
| R-4                  | Intangible Property-MGE                                   | 303.000           |                      | -\$773,929           |                | \$0               |
|                      | True up adjustment to reflect retirement                  |                   | -\$773,929           |                      | \$0            |                   |
| R-18                 | Services - Plastic                                        | 380.200           |                      | -\$31,980            |                | \$0               |
|                      | CCN Capacity Adjustment (Kliethermes) - West Only         |                   | -\$31,980            |                      | \$0            |                   |
| R-20                 | Smart Meters                                              | 381.100           |                      | -\$51,028            |                | \$0               |
|                      | To remove smart meters (Luebbert) - West Only             |                   | -\$51,028            |                      | \$0            |                   |
| R-22                 | Smart Meters Installation                                 | 382.100           |                      | -\$10,751            |                | \$0               |
|                      | To remove smart meter installation (Luebbert) - West Only |                   | -\$10,751            |                      | \$0            |                   |
| R-32                 | LH Improvements 700 Market                                | 390.200           |                      | \$333,249            |                | \$0               |
|                      | To allocate leasehold improvements (Juliette)             |                   | \$333,249            |                      | \$0            |                   |
| R-35                 | Enterprise Software - EIMS                                | 391.500           |                      | \$27,130,073         |                | \$0               |
|                      | To allocate enterprise software (Juliette)                | 301.000           | \$27,130,073         | <b>421,100,010</b>   | \$0            | Ψ0                |
|                      | II<br>Total Reserve Adjustments                           |                   | -                    | \$26,595,634         |                | \$0               |

Accounting Schedule: 07 Sponsor: Staff Page: 1 of 1

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Cash Working Capital

|        | <u>A</u>                            | <u>B</u>       | <u>C</u>       | <u>D</u> | <u>E</u>          | <u>F</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   | \$45,023,128   | 47.86          | 11.96    | 35.90             | 0.098356      | \$4,428,295              |
| 3      | Vacation Non-Union and Union        | \$1,858,983    | 47.86          | 182.50   | -134.64           | -0.368877     | -\$685,736               |
| 3<br>4 | Pension and OPEB Expense            |                | 47.86<br>47.86 | 69.38    | -134.64           | -0.058959     | -\$065,750<br>-\$180,850 |
| 5      | <u>-</u>                            | \$3,067,389    | 47.86<br>47.86 | 258.50   | -21.52<br>-210.64 | -0.577096     | -\$160,650<br>-\$325,382 |
| _      | Incentive Compensation              | \$563,826      |                |          | -210.64<br>40.79  |               | · ·                      |
| 6      | Employee Benefits                   | \$2,745,416    | 47.86          | 7.07     |                   | 0.111753      | \$306,808                |
| 7      | Purchased Gas Expense               | \$208,693,749  | 47.86          | 38.45    | 9.41              | 0.025781      | \$5,380,334              |
| 8      | Purchased Gas Expense (Back out)    | -\$208,693,749 | 47.86          | 47.86    | 0.00              | 0.000000      | \$0                      |
| 9      | PSC Assessment                      | \$1,507,416    | 47.86          | -32.75   | 80.61             | 0.220849      | \$332,911                |
| 10     | Bad Debt Expense                    | \$5,563,816    | 47.86          | 47.86    | 0.00              | 0.000000      | \$0                      |
| 11     | Cash Vouchers                       | \$36,065,127   | 47.86          | 42.11    | 5.75              | 0.015753      | \$568,134                |
| 12     | TOTAL OPERATION AND MAINT. EXPENSE  | \$96,395,101   |                |          |                   |               | \$9,824,514              |
|        |                                     |                |                |          |                   |               |                          |
| 13     | TAXES                               |                |                |          |                   |               |                          |
| 14     | Property Tax                        | \$20,411,282   | 47.86          | 185.27   | -137.41           | -0.376466     | -\$7,684,154             |
| 15     | Employer Portion of FICA            | \$3,383,599    | 47.86          | 11.96    | 35.90             | 0.098356      | \$332,797                |
| 16     | Federal and State Unemployment Tax  | \$20,777       | 47.86          | 75.57    | -27.71            | -0.075918     | -\$1,577                 |
| 17     | Use Tax                             | \$236,844      | 30.48          | 61.29    | -30.81            | -0.084411     | -\$19,992                |
| 18     | Sales Tax                           | \$6,913,979    | 30.48          | 12.22    | 18.26             | 0.050027      | \$345,886                |
| 19     | Gross Receipts Tax                  | \$26,887,416   | 30.48          | 42.21    | -11.73            | -0.032137     | -\$864,081               |
| 20     | TOTAL TAXES                         | \$57,853,897   |                |          |                   |               | -\$7,891,121             |
|        |                                     |                |                |          |                   |               |                          |
| 21     | OTHER EXPENSES                      |                |                |          |                   |               |                          |
| 22     | TOTAL OTHER EXPENSES                | \$0            |                |          |                   |               | \$0                      |
| 23     | CWC REQ'D BEFORE RATE BASE OFFSETS  |                |                |          |                   |               | \$1,933,393              |
|        |                                     |                |                |          |                   |               | <b>¥</b> 1,000,000       |
|        |                                     |                |                |          |                   |               |                          |
| 24     | TAX OFFSET FROM RATE BASE           |                |                |          |                   |               |                          |
| 25     | Federal Tax Offset                  | \$18,613,716   | 47.86          | 365.00   | -317.14           | -0.868877     | -\$16,173,030            |
| 26     | State Tax Offset                    | \$3,305,412    | 47.86          | 365.00   | -317.14           | -0.868877     | -\$2,871,996             |
| 27     | City Tax Offset                     | \$0            | 47.86          | 38.00    | 9.86              | 0.027014      | \$0                      |
| 28     | Interest Expense Offset             | \$21,511,028   | 47.86          | 72.95    | -25.09            | -0.068740     | -\$1,478,668             |
| 29     | TOTAL OFFSET FROM RATE BASE         | \$43,430,156   |                |          |                   |               | -\$20,523,694            |
|        |                                     |                |                |          |                   |               |                          |
| 30     | TOTAL CASH WORKING CAPITAL REQUIRED |                |                |          |                   |               | -\$18,590,301            |

|        | <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>     | <u>J</u>     |
|--------|-------------------------------------|--------------------|--------------|---------------|----------------|----------------------|-----------------------|------------------------|--------------|--------------|
| Line   |                                     | Total Test         | Test Year    | Test Year     |                | Total Company        | Jurisdictional        | MO Final Adj           | MO Juris.    | MO Juris.    |
| Number | Category Description                | Year               | Labor        | Non Labor     | Adjustments    | Adjusted             | Adjustments           | Jurisdictional         | Labor        | Non Labor    |
| 4      | TOTAL OTHER OPERATING DEVENUES      | £470 750 000       | Con Note (4) | Con Note (4)  | Con Note (4)   | £470 750 000         | #240 F04 002          | #207 472 0FC           | Con Note (4) | Con Note (4) |
| 1      | TOTAL OTHER OPERATING REVENUES      | \$476,758,039      | See Note (1) | See Note (1)  | See Note (1)   | \$476,758,039        | -\$249,584,983        | \$227,173,056          | See Note (1) | See Note (1) |
| 2      | TOTAL GAS SUPPLY EXPENSES           | \$208,610,827      | \$0          | \$208,610,827 | -\$208,693,749 | -\$82,922            | \$0                   | -\$82,922              | \$0          | -\$82,922    |
| 3      | TOTAL NATURAL GAS STORAGE EXPENSE   | \$0                | \$0          | \$0           | \$0            | \$0                  | \$0                   | \$0                    | \$0          | \$0          |
| 4      | TOTAL TESTING                       | \$0                | \$0          | \$0           | \$0            | \$0                  | \$0                   | \$0                    | \$0          | \$0          |
| 5      | TOTAL TRANSMISSION EXPENSES         | \$0                | \$0          | \$0           | \$0            | \$0                  | \$0                   | \$0                    | \$0          | \$0          |
| 6      | TOTAL PRODUCTION EXPENSES           | \$0                | \$0          | \$0           | \$0            | \$0                  | \$0                   | \$0                    | \$0          | \$0          |
| 7      | TOTAL DISTRIBUTION EXPENSES         | \$32,174,891       | \$23,115,973 | \$9,058,918   | \$1,759,112    | \$33,934,003         | \$0                   | \$33,934,003           | \$24,875,635 | \$9,058,368  |
| 8      | TOTAL CUSTOMER ACCOUNTS EXPENSE     | \$20,193,447       | \$6,634,874  | \$13,558,573  | -\$87,896      | \$20,105,551         | \$0                   | \$20,105,551           | \$6,419,942  | \$13,685,609 |
| 9      | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$2,468,146        | \$202,771    | \$2,265,375   | \$638,507      | \$3,106,653          | \$0                   | \$3,106,653            | \$218,207    | \$2,888,446  |
| 10     | TOTAL SALES EXPENSES                | \$1,454,685        | \$702,365    | \$752,320     | -\$324,551     | \$1,130,134          | \$0                   | \$1,130,134            | \$755,832    | \$374,302    |
| 11     | TOTAL ADMIN. & GENERAL EXPENSES     | \$35,068,331       | \$11,182,284 | \$23,886,047  | \$3,133,351    | \$38,201,682         | \$0                   | \$38,201,682           | \$12,033,515 | \$26,168,167 |
| 12     | TOTAL DEPRECIATION EXPENSE          | \$38,977,032       | See Note (1) | See Note (1)  | See Note (1)   | \$38,977,032         | \$14,850,847          | \$53,827,879           | See Note (1) | See Note (1) |
| 13     | TOTAL AMORTIZATION EXPENSE          | \$2,298,884        | \$0          | \$2,298,884   | \$3,819,959    | \$6,118,843          | \$0                   | \$6,118,843            | \$0          | \$6,118,843  |
| 14     | TOTAL OTHER OPERATING EXPENSES      | \$45,585,494       | \$0          | \$45,585,494  | -\$20,540,739  | \$25,044,755         | \$0                   | \$25,044,755           | \$0          | \$25,044,755 |
| 15     | TOTAL OPERATING EXPENSE             | \$386,831,737      | \$41,838,267 | \$306,016,438 | -\$220,296,006 | \$166,535,731        | \$14,850,847          | \$181,386,578          | \$44,303,131 | \$83,255,568 |
| 16     | NET INCOME BEFORE TAXES             | \$89,926,302       | \$0          | \$0           | \$0            | \$310,222,308        | -\$264,435,830        | \$45,786,478           | \$0          | \$0          |
|        |                                     | <b>400,020,002</b> | 40           | 40            | ***            | <b>40.0,</b> 222,000 | <b>420</b> 1, 100,000 | <b>V</b> 10,1 00, 11 0 | 4.0          | ***          |
| 17     | TOTAL INCOME TAXES                  | \$1                | See Note (1) | See Note (1)  | See Note (1)   | \$1                  | \$9,956,977           | \$9,956,978            | See Note (1) | See Note (1) |
| 18     | TOTAL DEFERRED INCOME TAXES         | \$10,171,418       | See Note (1) | See Note (1)  | See Note (1)   | \$10,171,418         | -\$16,778,062         | -\$6,606,644           | See Note (1) | See Note (1) |
| 40     | NET OPERATING INCOME                | \$70.754.000       | ***          | <u> </u>      |                | \$300 0E0 000        | \$257.644.74F         | \$42,426,444           |              | **           |
| 19     | NET OPERATING INCOME                | \$79,754,883       | <u>\$0</u>   | \$0           | <u>\$0</u>     | \$300,050,889        | -\$257,614,745        | \$42,436,144           | \$0          | \$0          |

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

| Second   Company   Compa                                                                                                                                                                                                                                                                                  |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------|--------------------------------------------|---------------|--------------|---------------|--------|------------------|---------------|-------------|------------------|---------------|--------------|--------------|
| Number   N                                                                                                                                                                                                                                                                                  |                                         |         | <u>B</u>                                   |               |              |               | _      |                  | _             |             | <u>J</u>         |               |              |              |
| Check                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -                                       |         | lunanus Danasintiau                        |               |              |               |        |                  |               |             |                  |               |              |              |
| Rev-6   48-100   Commercial   50   See note (1)                                                                                                                                                                                                                                                                                    | Number                                  | Number  | income Description                         |               | Labor        | Non Labor     | Number | •                | •             | Allocations |                  |               |              |              |
| Rev-6   481,000   Residential Revenue   50   Sen rote (1)   Rev-6                                                                                                                                                                                                                                                                                     | Boy 4                                   |         | ODED ATING DEVENIUES                       | (D+E)         |              |               |        | (From Adj. Sch.) | (C+G)         | ı           | (From Adj. Sch.) | (m x i) + J   | L + IVI      | = K          |
| Rev-7   0.00   Sn. Gen. Service   50   Rev-7   0.00   Sn. Gen. Service   50                                                                                                                                                                                                                                                                                   |                                         | 480 000 |                                            | ¢n            | See note (1) | Soo note (1)  | Pov-5  | See note (1)     | \$0           | 100 0000%   | ¢n.              | ¢n.           | See note (1) | See note (1) |
| Rev-8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         |         |                                            |               | See note (1) | See note (1)  |        | See note (1)     |               |             |                  |               | See note (1) | See note (1) |
| Rev-9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
| Rev-10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                         |         |                                            |               |              |               | -      |                  |               |             |                  |               |              |              |
| Rev-10   480,000   Residential Rev   S440,641,040   Rev-10   S340,641,040   Rev-12   481,000   Small General Service Revenue   \$42,233,68   Rev-12   481,000   Large General Service Revenue   \$42,233,68   Rev-12   \$42,223,68   S73,377,160   S76,045,08   S73,377,160   S76,045,08   S73,377,160   S76,045,08   S73,377,160   S76,045,08   S73,377,160   S76,045,08   S73,377,160   S76,045,08   S77,377,160   S76,045,08   S77,377,160   S76,045,08   S77,377,160   S76,045,08   S77,377,160   S76,045,08   S77,377,160   S76,045,08   S77,077,160   S77,077,160   S77,077,160   S77,077,160   S77,077,160   S77,077,160   S77,077,160   S77,077,160   S77,077,160   S77,077,170,100                                                                                                                                                                                                                                                                                  |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
| Rev-12   451,000   Large General Service Revenue   543,814,456   Rev-12   451,000   Large General Service Revenue   547,079   Rev-13   S67,079   Rev-13   S67,079   Rev-13   S67,079   Rev-14   S43,014,456   S76,000                                                                                                                                                                                                                                                                                   |                                         |         |                                            | * -           |              |               |        |                  |               |             |                  |               |              |              |
| Rev-12   481,000   Large General Service Revenue   \$42,223,968   Rev-12   \$45,000   Charge Volume Service Revenue   \$571,079   Rev-14   \$100,0000   \$426,919,460   \$15,694,508   \$15,276   \$1,277   \$100,0000   \$42,000   \$10,223,164   \$1,277   \$100,0000   \$42,000   \$10,223,164   \$10,271   \$100,0000   \$42,000   \$10,223,164   \$10,271   \$10,0000   \$42,000   \$10,223,164   \$10,271   \$10,0000   \$42,000   \$10,223,164   \$10,271   \$10,0000   \$42,000   \$10,223,164   \$10,271   \$10,0000   \$42,000   \$10,223,164   \$10,0000   \$40,000   \$10,0000   \$40,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000   \$10,000                                                                                       |                                         |         |                                            |               |              |               |        |                  | *             |             |                  |               |              |              |
| Rev-14   481,000   Large Volume Service Revenue   \$671,079   Rev-15   \$1,000,000   \$440,016   \$230,763   \$230,763   \$470,000   \$440,016   \$230,763   \$470,000   \$440,016   \$230,763   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,016   \$470,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$440,000   \$44                                                                                             |                                         |         |                                            |               |              |               | Rev-12 |                  |               |             |                  |               |              |              |
| Rev-15   481,000   Immittended Gas Light Revenue   \$13,43 / 92   Rev-16   \$13,46 / 962   S1,271   S1,246 / 92   S1,247   S1,246 / 92   S1,271   S1,246 / 92   S1,246 / 92   S1,246 / 92   S1,246 / 92   S1,247   S1,247   S1,246 / 92   S1,247   S1,246 / 92   S1,247   S1,246 /                                                                                                                                                                                                                                                                                 |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
| Rev-15   0.000   Includarial Marketers   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$1,34,9492   \$                                                                                                                       |                                         | 481.000 |                                            |               |              |               | Rev-14 |                  |               |             |                  |               |              |              |
| Rev-17   489.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         | 0.000   | Industrial Marketers                       |               |              |               | Rev-15 |                  |               | 100.0000%   |                  |               |              |              |
| Rev-17   0.000   Unbilled and Miscellaneous   \$10,223,184   \$9   \$8,987,858   \$8,987,858   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$11,755,510   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,0000   \$10,00000   \$10,0000   \$10,00000   \$10,00000   \$10,00000   \$10,00000   \$10,00000   \$10,00000                                                                                                  |                                         | 489,000 |                                            |               |              |               | Rev-16 |                  |               | 100.0000%   |                  | \$16.129.780  |              |              |
| Rev-20   45.000   Other Gas Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                         | 0.000   | Unbilled and Miscellaneous                 |               |              |               | Rev-17 |                  |               | 100.0000%   |                  |               |              |              |
| Rev-20   495.00   Other Gas Revenue Oper, Rev.   Fev-20   S476,758,039   S476,7                                                                                                                                                                                                                                                                                  | Rev-18                                  | 487.000 | Late Payment Charges                       | \$897,858     |              |               | Rev-18 |                  | \$897,858     | 100.0000%   | \$777,428        | \$1,675,286   |              |              |
| Rev-22   TOTAL OTHER OPERATING REVENUES   \$476,758,039   \$476,758,039   \$476,758,039   \$2249,584,983   \$227,173,056   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,758,039   \$476,7                                                                                                                                            | Rev-19                                  | 495.000 | Other Gas Revenue                          | \$11,755,510  |              |               | Rev-19 |                  | \$11,755,510  | 100.0000%   | -\$11,755,510    | \$0           |              |              |
| National   Properties   Prope                                                                                                                                                                                                                                                                                  | Rev-20                                  | 495.000 | Other Gas Revenue - Oper. Rev.             | \$0           |              |               | Rev-20 |                  | \$0           | 100.0000%   | \$0              | \$0           |              |              |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rev-21                                  |         |                                            | \$476,758,039 |              |               |        |                  | \$476,758,039 |             | -\$249,584,983   | \$227,173,056 |              |              |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
| 2 804.000 Purchased Gas Expense \$208,693,749 \$0 \$208,693,749 \$0 \$100,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Rev-22                                  |         | TOTAL OPERATING REVENUES                   | \$476,758,039 |              |               |        |                  | \$476,758,039 |             | -\$249,584,983   | \$227,173,056 |              |              |
| 2 804.000 Purchased Gas Expense \$208,693,749 \$0 \$208,693,749 \$0 \$100,0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | _                                       |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
| TOTAL GAS SUPPLY EXPENSES   \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0 \$208,610,827   \$0                                                   |                                         |         |                                            |               |              | . , ,         |        |                  | 1             |             |                  |               |              |              |
| NATURAL GAS STORAGE EXPENSE   SO   SO   SO   SO   SO   SO   SO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3                                       | 812.000 |                                            |               |              |               | E-3    |                  |               | 100.0000%   |                  |               |              |              |
| TESTING   SO   SO   SO   SO   SO   SO   SO   S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 4                                       |         | TOTAL GAS SUPPLY EXPENSES                  | \$208,610,827 | \$0          | \$208,610,827 |        | -\$208,693,749   | -\$82,922     |             | \$0              | -\$82,922     | \$0          | -\$82,922    |
| TESTING   SO   SO   SO   SO   SO   SO   SO   S                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | _                                       |         | NATURAL CAS STORAGE EXPENSE                |               |              |               |        |                  |               |             |                  |               |              |              |
| TRANSMISSION EXPENSES  TRANSMISSION EXPENSES  TOTAL TESTING  TOTAL TRANSMISSION EXPENSES  TOTAL TRANSMI                                                                                                                                                                                                                                                                                | -                                       |         |                                            |               |              | 60            |        |                  |               |             | **               |               |              | <u>+0</u>    |
| ## TOTAL TESTING ## Sp.   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 0                                       |         | TOTAL NATURAL GAS STORAGE EXPENSE          | ΨU            | φu           | φU            |        | \$0              | \$0           |             | \$0              | <b>\$0</b>    | φu           | \$0          |
| ## TOTAL TESTING ## Sp.   \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 7                                       |         | TESTING                                    |               |              |               |        |                  |               |             |                  |               |              |              |
| TRANSMISSION EXPENSES  Other Joint Expenses  TOTAL TRANSMISSION EXPENSES  TOTAL TRANSMISSION EXPENSES  TOTAL TRANSMISSION EXPENSES  TOTAL PRODUCTION EXPENSES  TOTAL TRANSMISSION EXPENSES  TOTAL PRODUCTION EXPEN                                                                                                                                                                                                                                                                                | ,<br>Q                                  |         |                                            | \$0           | 90           | \$0           |        | ¢n.              |               |             | ¢n               | 90            | 90           | ¢n           |
| Space   Spac                                                                                                                                                                                                                                                                                  | o                                       |         | TOTAL TESTING                              | <b>40</b>     | 40           | φυ            |        | φυ               | 40            |             | φυ               | φ0            | φ0           | φ0           |
| Space   Spac                                                                                                                                                                                                                                                                                  | 9                                       |         | TRANSMISSION EXPENSES                      |               |              |               |        |                  |               |             |                  |               |              |              |
| 11 TOTAL TRANSMISSION EXPENSES \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | •                                       | 859 000 |                                            | \$n           | \$0          | \$0           | F-10   | \$0              | \$0           | 100 0000%   | \$n              | sn.           | \$n          | ¢n           |
| 12 PRODUCTION EXPENSES 13 TOTAL PRODUCTION EXPENSES 14 DISTRIBUTION EXPENSES 15 870.000 Operation Supervision & Engineering - Dist 8432,798 \$392,922 \$30,876 E-16 \$29,911 \$453,709 100.0000% \$0 \$453,709 \$422,833 \$30,876 E-16 \$29,911 \$453,709 \$422,833 \$423,798 \$422,833 \$424,815 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358 \$4468,358                                                                              |                                         | 000.000 | •                                          |               |              |               | L-10   |                  |               | 100.000078  |                  |               |              |              |
| TOTAL PRODUCTION EXPENSES  \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | • • • • • • • • • • • • • • • • • • • • |         | TOTAL TRANSMISSION EXILENCES               | ••            | ΨŪ           | Ψ             |        | Ψ                |               |             |                  | Ψ.            | Ψ*           | Ψ0           |
| TOTAL PRODUCTION EXPENSES  \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12                                      |         | PRODUCTION EXPENSES                        |               |              |               |        |                  |               |             |                  |               |              |              |
| 14 DISTRIBUTION EXPENSES 15 870.000 Operation Supervision & Engineering - Dist 16 871.000 Distribution Load Dispatching 17 874.000 Main & Service Expenses 18 875.000 Measuring & Regulating Station Expenses - \$685,163 \$468,358 \$216,805 E-18 \$35,653 \$720,816 \$100.0000% \$0 \$3,584,315 \$5,642 \$21,09,225 \$2,058,583 \$50,642 \$2,171,847 \$4,530,707 \$21,872,816 \$100.0000% \$0 \$453,709 \$422,833 \$30,876 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,805 \$216,8                                                                    |                                         |         | TOTAL PRODUCTION EXPENSES                  | \$0           | \$0          | \$0           |        | \$0              | \$0           |             | \$0              | \$0           | \$0          | \$0          |
| 15 870.000 Operation Supervision & Engineering - Dist 871.000 Operation Supervision & Engineering - Dist 871.000 Operation Supervision & Engineering - Dist \$1,963,604 \$1,912,962 \$30,876 E-16 \$29,911 \$453,709 \$100.0000% \$0 \$453,709 \$422,833 \$30,876 E-16 \$29,911 \$453,709 \$100.0000% \$0 \$453,709 \$422,833 \$30,876 E-17 \$165,328 \$100.0000% \$0 \$453,709 \$422,833 \$30,876 E-17 \$165,328 \$100.0000% \$0 \$6,867,882 \$2,377,175 \$4,530,707 E-17 \$165,328 \$100.0000% \$0 \$6,867,882 \$2,377,175 \$4,530,707 E-17 \$100.0000% \$0 \$6,867,882 \$2,377,175 \$4,530,707 E-17 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.00000% \$0 \$100.00000% \$0 \$100.00000% \$0 \$1                 |                                         |         |                                            | • -           | • •          | • -           |        | • •              | , ,           |             | , ,              | , .           |              | •            |
| 16 871.000 Distribution Load Dispatching                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 14                                      |         | DISTRIBUTION EXPENSES                      |               |              |               |        |                  |               |             |                  |               |              |              |
| 17 874.000 Main & Service Expenses \$6,702,554 \$2,171,847 \$4,530,707 E-17 \$165,328 \$6,867,882 \$2,337,175 \$4,530,707 E-18 \$75,000 Measuring & Regulating Station Expenses - \$685,163 \$468,358 \$216,805 E-18 \$35,653 \$720,816 \$100.0000% \$0 \$6,867,882 \$2,337,175 \$4,530,707 \$216,805 \$100.0000% \$0 \$720,816 \$504,011 \$216,805 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.000 |                                         | 870.000 | Operation Supervision & Engineering - Dist | \$1,963,604   | \$1,912,962  | \$50,642      | E-15   | \$145,621        | \$2,109,225   | 100.0000%   | \$0              | \$2,109,225   | \$2,058,583  | \$50,642     |
| 18 875.000 Measuring & Regulating Station Expenses - \$685,163 \$468,358 \$216,805 E-18 \$35,653 \$720,816 \$100.0000% \$0 \$720,816 \$504,011 \$216,805 General  19 876.000 Measuring & Regulating Station Expenses - \$0 \$0 \$0 E-19 \$0 \$0 \$0 \$00.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 16                                      | 871.000 | Distribution Load Dispatching              | \$423,798     | \$392,922    | \$30,876      | E-16   | \$29,911         | \$453,709     | 100.0000%   | \$0              | \$453,709     | \$422,833    | \$30,876     |
| Section   General   General   General   General   General   Section   General   Gene                                                                                                                                                                                                                                                                                  | 17                                      | 874.000 | Main & Service Expenses                    | \$6,702,554   | \$2,171,847  | \$4,530,707   | E-17   | \$165,328        | \$6,867,882   | 100.0000%   | \$0              | \$6,867,882   | \$2,337,175  | \$4,530,707  |
| 19 876.000 Measuring & Regulating Station Expenses - \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 18                                      | 875.000 | Measuring & Regulating Station Expenses -  | \$685,163     | \$468,358    | \$216,805     | E-18   | \$35,653         | \$720,816     | 100.0000%   | \$0              | \$720,816     | \$504,011    | \$216,805    |
| Industrial   20   877.000   Measuring & Regulating Station Expenses-   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                         |         | General                                    |               |              |               |        |                  |               |             |                  |               |              |              |
| 20 877.000 Measuring & Regulating Station Expenses-<br>City Gate Check Stations 21 878.000 Meter & House Regulator Expenses \$3,198,150 \$5,072,893 -\$1,874,743 E-21 \$386,165 \$3,584,315 100.0000% \$0 \$3,584,315 \$5,459,058 -\$1,874,743                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 19                                      | 876.000 | Measuring & Regulating Station Expenses -  | \$0           | \$0          | \$0           | E-19   | \$0              | \$0           | 100.0000%   | \$0              | \$0           | \$0          | \$0          |
| City Gate Check Stations 21 878.000 Meter & House Regulator Expenses \$3,198,150 \$5,072,893 -\$1,874,743 E-21 \$386,165 \$3,584,315 100.0000% \$0 \$3,584,315 \$5,459,058 -\$1,874,743                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                         |         | Industrial                                 |               |              |               |        |                  |               | 1           |                  |               |              |              |
| 21 878.000 Meter & House Regulator Expenses \$3,198,150 \$5,072,893 -\$1,874,743 E-21 \$386,165 \$3,584,315 100.0000% \$0 \$3,584,315 \$5,459,058 -\$1,874,743                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 20                                      | 877.000 | Measuring & Regulating Station Expenses-   | \$0           | \$0          | \$0           | E-20   | \$0              | \$0           | 100.0000%   | \$0              | \$0           | \$0          | \$0          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                         |         |                                            |               |              |               |        |                  |               | 1           |                  |               |              |              |
| 22 879.000 Customer Installations Expenses   \$909,223   \$759,481   \$149,742   E-22   \$57,814   \$967,037   100.0000%   \$0   \$967,037   \$817,295   \$149,742                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                         |         |                                            |               |              |               |        |                  |               |             |                  |               |              |              |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 22                                      | 879.000 | Customer Installations Expenses            | \$909,223     | \$759,481    | \$149,742     | E-22   | \$57,814         | \$967,037     | 100.0000%   | \$0              | \$967,037     | \$817,295    | \$149,742    |

|                |                    | -                                                  |                        |                    |                       |                   |                                 | P.                     |                        | ,                               | 17                             |                         |                             |
|----------------|--------------------|----------------------------------------------------|------------------------|--------------------|-----------------------|-------------------|---------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|-------------------------|-----------------------------|
|                | <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>               | <u>J</u>                        | <u>K</u>                       | <u>L</u>                | <u>M</u>                    |
| Line<br>Number | Account<br>Number  | Income Deceriation                                 | Test Year<br>Total     | Test Year<br>Labor | Test Year             | Adjust.<br>Number | Total Company                   | Total Company          | Allocations            |                                 | MO Final Adj<br>Jurisdictional | MO Adj.<br>Juris, Labor | MO Adj. Juris.<br>Non Labor |
| Number         | Number             | Income Description                                 | (D+E)                  | Labor              | Non Labor             | Number            | Adjustments<br>(From Adj. Sch.) | Adjusted<br>(C+G)      | Allocations            | Adjustments<br>(From Adj. Sch.) | (H x I) + J                    |                         | M = K                       |
| 23             | 880.000            | Other Expenses - Dist. Exp.                        | \$1,663,934            | \$1,217,021        | \$446,913             | E-23              | \$92.094                        | \$1,756,028            | 100.0000%              | \$0                             | \$1,756,028                    | \$1,309,665             | \$446,363                   |
| 24             | 881.000            | Rents - Dist. Exp.                                 | \$135,352              | \$1,217,021        | \$135,352             | E-24              | \$92,034                        | \$1,730,028            | 100.0000%              | \$0<br>\$0                      | \$135,352                      | \$1,509,005             | \$135,352                   |
| 25             | 885.000            | Maintenance Supervision & Engineering              | \$1,331,862            | \$1,239,626        | \$92,236              | E-25              | \$94,364                        | \$1,426,226            | 100.0000%              | \$0                             | \$1,426,226                    | \$1,333,990             | \$92,236                    |
| 26             | 886.000            | Maint. of Structures and Improvements              | \$112,659              | \$0                | \$112,659             | E-26              | \$0                             | \$112,659              | 100.0000%              | \$0                             | \$112,659                      | \$0                     | \$112,659                   |
| 27             | 887.000            | Maint. of Mains                                    | \$10.342.437           | \$6,401,956        | \$3,940,481           | E-27              | \$487.337                       | \$10.829.774           | 100.0000%              | \$0                             | \$10.829.774                   | \$6.889.293             | \$3,940,481                 |
| 28             | 889.000            | Maint. of Measuring & Regulating Eq - Gen          | \$2,036,989            | \$1,358,903        | \$678,086             | E-28              | \$103,444                       | \$2,140,433            | 100.0000%              | \$0                             | \$2,140,433                    | \$1,462,347             | \$678,086                   |
| 29             | 890.000            | Maint. of Measuring & Regulating Eq - Ind          | \$139,770              | \$96,551           | \$43,219              | E-29              | \$7,350                         | \$147,120              | 100.0000%              | \$0                             | \$147,120                      | \$103,901               | \$43,219                    |
| 30             | 891.000            | Maint. of Measuring & Regulating Eq - City<br>Gate | \$62,092               | \$42,618           | \$19,474              | E-30              | \$3,244                         | \$65,336               | 100.0000%              | \$0                             | \$65,336                       | \$45,862                | \$19,474                    |
| 31             | 892.000            | Maintenance of Services                            | \$1,906,098            | \$1,536,196        | \$369,902             | E-31              | \$116,940                       | \$2,023,038            | 100.0000%              | \$0                             | \$2,023,038                    | \$1,653,136             | \$369,902                   |
| 32             | 893.000            | Maint. of Meters and House Regulators              | \$505,068              | \$444,639          | \$60,429              | E-32              | \$33,847                        | \$538,915              | 100.0000%              | \$0                             | \$538,915                      | \$478,486               | \$60,429                    |
| 33             | 894.000            | Maintenance of Other Equipment                     | \$56,138               | \$0                | \$56,138              | E-33              | \$0                             | \$56,138               | 100.0000%              | \$0                             | \$56,138                       | \$0                     | \$56,138                    |
| 34             |                    | TOTAL DISTRIBUTION EXPENSES                        | \$32,174,891           | \$23,115,973       | \$9,058,918           |                   | \$1,759,112                     | \$33,934,003           |                        | \$0                             | \$33,934,003                   | \$24,875,635            | \$9,058,368                 |
| 35             |                    | CUSTOMER ACCOUNTS EXPENSE                          |                        |                    |                       |                   |                                 |                        |                        |                                 |                                |                         |                             |
| 36             | 901.000            | Supervision - Cust. Acct. Exp.                     | \$0                    | \$0                | \$0                   | E-36              | \$0                             | \$0                    | 100.0000%              | \$0                             | \$0                            | \$0                     | \$0                         |
| 37             | 902.000            | Meter Reading Expenses                             | \$3,315,540            | \$2,875,047        | \$440.493             | E-37              | \$218.858                       | \$3.534.398            | 100.0000%              | \$0                             | \$3,534,398                    | \$3,093,905             | \$440,493                   |
| 38             | 903.000            | Customer Records & Collection Expenses             | \$12,383,381           | \$3,635,057        | \$8,748,324           | E-38              | -\$1,523,146                    | \$10.860.235           | 100.0000%              | \$0                             | \$10.860.235                   | \$3,191,769             | \$7.668,466                 |
| 39             | 904.000            | Uncollectible Expense                              | \$4,356,922            | \$0                | \$4,356,922           | E-39              | \$1,206,894                     | \$5,563,816            | 100.0000%              | \$0                             | \$5,563,816                    | \$0                     | \$5,563,816                 |
| 40             | 905.000            | Misc. Customer Accounts Expense                    | \$137.604              | \$124,770          | \$12.834              | E-40              | \$9,498                         | \$147,102              | 100.0000%              | \$0                             | \$147,102                      | \$134,268               | \$12.834                    |
| 41             |                    | TOTAL CUSTOMER ACCOUNTS EXPENSE                    | \$20,193,447           | \$6,634,874        | \$13,558,573          |                   | -\$87,896                       | \$20,105,551           |                        | \$0                             | \$20,105,551                   | \$6,419,942             | \$13,685,609                |
| 42             |                    | CUSTOMER SERVICE & INFO. EXP.                      |                        |                    |                       |                   |                                 |                        |                        |                                 |                                |                         |                             |
| 43             | 907.000            | Supervision - Cust. Serv. Info.                    | \$0                    | \$0                | \$0                   | E-43              | \$0                             | \$0                    | 100.0000%              | \$0                             | \$0                            | \$0                     | \$0                         |
| 44             | 908.000            | Customer Assistance Expenses                       | \$2,444,670            | \$202,771          | \$2,241,899           | E-44              | \$638,720                       | \$3,083,390            | 100.0000%              | \$0                             | \$3,083,390                    | \$218,207               | \$2,865,183                 |
| 45             | 909.000            | Informational & Instructional Advertising          | \$23,476               | \$0                | \$23,476              | E-45              | -\$213                          | \$23,263               | 100.0000%              | \$0                             | \$23,263                       | \$0                     | \$23,263                    |
|                |                    | Expenses                                           |                        |                    |                       |                   |                                 |                        |                        |                                 |                                |                         |                             |
| 46             | 910.000            | Misc. Customer Service & Info. Expenses            | \$0                    | \$0                | \$0                   | E-46              | \$0                             | \$0                    | 100.0000%              | \$0                             | \$0                            | \$0                     | \$0                         |
| 47             |                    | TOTAL CUSTOMER SERVICE & INFO. EXP.                | \$2,468,146            | \$202,771          | \$2,265,375           |                   | \$638,507                       | \$3,106,653            |                        | \$0                             | \$3,106,653                    | \$218,207               | \$2,888,446                 |
| 48             |                    | SALES EXPENSES                                     |                        |                    |                       |                   |                                 |                        |                        |                                 |                                |                         |                             |
| 49             | 911.000            | Supervision - Sales Exp.                           | \$522,222              | \$370,670          | \$151,552             | E-49              | \$18,653                        | \$540,875              | 100.0000%              | \$0                             | \$540,875                      | \$398,887               | \$141,988                   |
| 50             | 912.000            | Demonstrating & Selling Expenses                   | \$932,463              | \$331,695          | \$600,768             | E-50              | -\$343,204                      | \$589,259              | 100.0000%              | \$0                             | \$589,259                      | \$356,945               | \$232,314                   |
| 51             | 913.000            | Advertising Expenses                               | \$0                    | \$0                | \$0                   | E-51              | \$0                             | \$0                    | 100.0000%              | \$0                             | \$0                            | \$0                     | \$0                         |
| 52             | 916.000            | Misc. Sales Expenses                               | \$0                    | \$0                | \$0                   | E-52              | \$0                             | \$0                    | 100.0000%              | \$0                             | \$0                            | \$0                     | \$0                         |
| 53             |                    | TOTAL SALES EXPENSES                               | \$1,454,685            | \$702,365          | \$752,320             |                   | -\$324,551                      | \$1,130,134            |                        | \$0                             | \$1,130,134                    | \$755,832               | \$374,302                   |
| 54             |                    | ADMIN. & GENERAL EXPENSES                          |                        |                    |                       |                   |                                 |                        |                        |                                 |                                |                         |                             |
| 55             | 920.000            | Admin. & General Salaries                          | \$13,941,036           | \$10,662,980       | \$3,278,056           | E-55              | -\$2,385,960                    | \$11,555,076           | 100.0000%              | \$0                             | \$11,555,076                   | \$11,474,680            | \$80,396                    |
| 56             | 921.000            | Office Supplies & Expenses                         | \$6,685,681            | \$3,950            | \$6,681,731           | E-56              | -\$40,153                       | \$6,645,528            | 100.0000%              | \$0                             | \$6,645,528                    | \$4,251                 | \$6,641,277                 |
| 57             | 921.100            | Office Supplies & Expenses - Non Alloc             | \$6,384,763            | \$0                | \$6,384,763           | E-57              | \$0                             | \$6,384,763            | 100.0000%              | \$0                             | \$6,384,763                    | \$0                     | \$6,384,763                 |
| 58             | 922.000            | Admin. Expenses Transferred - Credit               | -\$11,590,961          | \$0                | -\$11,590,961         | E-58              | \$0                             | -\$11,590,961          | 100.0000%              | \$0                             | -\$11,590,961                  | \$0                     | -\$11,590,961               |
| 59             | 923.000            | Outside Services Employed                          | \$5,441,900            | \$0                | \$5,441,900           | E-59              | \$319,306                       | \$5,761,206            | 100.0000%              | \$0                             | \$5,761,206                    | \$0                     | \$5,761,206                 |
| 60             | 924.000            | Property Insurance                                 | \$447,482              | \$0                | \$447,482             | E-60              | \$177,598                       | \$625,080              | 100.0000%              | \$0                             | \$625,080                      | \$0                     | \$625,080                   |
| 61             | 925.000            | Injuries & Damages                                 | \$2,921,631            | \$0                | \$2,921,631           | E-61              | \$2,222,166                     | \$5,143,797            | 100.0000%              | \$0                             | \$5,143,797                    | \$0                     | \$5,143,797                 |
| 62             | 926.000            | Employee Pensions & Benefits                       | \$6,898,030            | \$57,303           | \$6,840,727           | E-62              | \$3,071,930                     | \$9,969,960            | 100.0000%              | \$0                             | \$9,969,960                    | \$61,665                | \$9,908,295                 |
| 63             | 927.000            | Franchise Requirements                             | \$0                    | \$0                | \$0                   | E-63              | \$0                             | \$0                    | 100.0000%              | \$0                             | \$0                            | \$0                     | \$0                         |
| 64             | 928.000            | Regulatory Commission Expenses                     | \$1,679,561            | \$0                | \$1,679,561           | E-64              | -\$100,569                      | \$1,578,992            | 100.0000%              | \$0                             | \$1,578,992                    | \$0                     | \$1,578,992                 |
| 65             | 930.000            | Misc. General Expenses                             | \$835,121              | \$0                | \$835,121             | E-65              | -\$173,410                      | \$661,711              | 100.0000%              | \$0                             | \$661,711                      | \$0                     | \$661,711                   |
| 66<br>67       | 931.000<br>932.000 | Rents<br>Maint. of General Plant                   | \$894,351<br>\$529,736 | \$0<br>\$458,051   | \$894,351<br>\$71,685 | E-66<br>E-67      | \$7,575<br>\$34,868             | \$901,926<br>\$564,604 | 100.0000%<br>100.0000% | \$0<br>\$0                      | \$901,926<br>\$564,604         | \$0<br>\$492,919        | \$901,926<br>\$71,685       |
| 07             | 932.000            | maint. Or General Flant                            | \$529,73b              | \$430,UST          | Ç80,1 1¢              | E-0/              | <b>\$34,868</b>                 | \$304,6U4              | 100.0000%              | <u>\$0</u>                      | \$304,0U4                      | <b>⊅49∠,919</b>         | φ/ I 1¢                     |

|        | A       | <u>B</u>                                     | <u>C</u>                                         | D                                                    | <u>E</u>      | F       | G                           | Н                    | ı              | J                | K                                      | L                       | М                                                 |
|--------|---------|----------------------------------------------|--------------------------------------------------|------------------------------------------------------|---------------|---------|-----------------------------|----------------------|----------------|------------------|----------------------------------------|-------------------------|---------------------------------------------------|
| Line   | Account | <del>-</del>                                 | 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+M                     |                                                   |
| 68     |         | TOTAL ADMIN. & GENERAL EXPENSES              | \$35,068,331                                     | \$11,182,284                                         | \$23,886,047  |         | \$3,133,351                 | \$38,201,682         |                | \$0              | \$38,201,682                           | \$12,033,515            | \$26,168,167                                      |
|        |         |                                              |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 69     |         | DEPRECIATION EXPENSE                         |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 70     | 403.000 | Depreciation Expense, Dep. Exp.              | \$38,977,032                                     | See note (1)                                         | See note (1)  | E-70    | See note (1)                | \$38,977,032         | 100.0000%      | \$14,850,847     | \$53,827,879                           | See note (1)            | See note (1)                                      |
| 71     | 403.001 | Depreciation Clearing                        | \$0                                              |                                                      |               | E-71    |                             | \$0                  | 100.0000%      | \$0              | \$0                                    |                         |                                                   |
| 72     |         | TOTAL DEPRECIATION EXPENSE                   | \$38,977,032                                     | \$0                                                  | \$0           |         | \$0                         | \$38,977,032         |                | \$14,850,847     | \$53,827,879                           | \$0                     | \$0                                               |
| 73     |         | AMORTIZATION EXPENSE                         |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 74     | 405.000 | Amortization of Expense                      | \$2,298,884                                      | \$0                                                  | \$2,298,884   | E-74    | \$3,819,959                 | \$6,118,843          | 100.0000%      | \$0              | \$6,118,843                            | \$0                     | \$6,118,843                                       |
| 75     | 403.000 | TOTAL AMORTIZATION EXPENSE                   | \$2,298,884                                      | \$0                                                  | \$2,298,884   |         | \$3,819,959                 | \$6.118.843          | 100.000070     | \$0              | \$6,118,843                            | \$0                     | \$6,118,843                                       |
| 73     |         | TOTAL AMORTIZATION EXITENCE                  | ΨZ,Z30,004                                       | ΨΟ                                                   | ΨZ,Z30,004    |         | ψ5,015,555                  | ψ0,110,043           |                | 40               | ψ0,110,043                             | Ψ                       | ψ0,110,043                                        |
| 76     |         | OTHER OPERATING EXPENSES                     |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 77     | 408.000 | Property Taxes                               | \$15,332,989                                     | \$0                                                  | \$15,332,989  | E-77    | \$6,017,162                 | \$21,350,151         | 100.0000%      | \$0              | \$21,350,151                           | \$0                     | \$21,350,151                                      |
| 78     | 408.000 | Payroll Taxes                                | \$2,715,392                                      | \$0                                                  | \$2,715,392   | E-78    | \$688,984                   | \$3,404,376          | 100.0000%      | \$0              | \$3,404,376                            | \$0                     | \$3,404,376                                       |
| 79     | 408.000 | Gross Receipts Tax                           | \$26,887,416                                     | \$0                                                  | \$26,887,416  | E-79    | -\$26,887,416               | \$0                  | 100.0000%      | \$0              | \$0                                    | \$0                     | \$0                                               |
| 80     | 408.000 | Missouri Franchise Taxes                     | \$0                                              | \$0                                                  | \$0           | E-80    | \$0                         | \$0                  | 100.0000%      | \$0              | \$0                                    | \$0                     | \$0                                               |
| 81     | 408.000 | Other Taxes                                  | \$0                                              | \$0                                                  | \$0           | E-81    | \$0                         | \$0                  | 100.0000%      | \$0              | \$0                                    | \$0                     | \$0                                               |
| 82     | 403.900 | Kansas City Income Taxes Paid                | \$0                                              | \$0                                                  | \$0           | E-82    | \$0                         | \$0                  | 100.0000%      | \$0              | \$0                                    | \$0                     | \$0                                               |
| 83     | 431.000 | Interest on Customer Deposits                | \$649,697                                        | \$0                                                  | \$649,697     | E-83    | -\$596,344                  | \$53,353             | 100.0000%      | \$0              | \$53,353                               | \$0                     | \$53,353                                          |
| 84     | 0.000   | Stipulation and Agreement                    | \$0                                              | \$0                                                  | \$0           | E-84    | \$236,875                   | \$236,875            | 100.0000%      | \$0              | \$236,875                              | \$0                     | \$236,875                                         |
| 85     |         | TOTAL OTHER OPERATING EXPENSES               | \$45,585,494                                     | \$0                                                  | \$45,585,494  |         | -\$20,540,739               | \$25,044,755         |                | \$0              | \$25,044,755                           | \$0                     | \$25,044,755                                      |
| 86     |         | TOTAL OPERATING EXPENSE                      | \$386.831.737                                    | \$41.838.267                                         | \$306.016.438 |         | -\$220.296.006              | \$166.535.731        |                | \$14.850.847     | \$181.386.578                          | \$44.303.131            | \$83,255,568                                      |
|        |         |                                              | <del>+++++++++++++++++++++++++++++++++++++</del> | <del>+ : : , : : ; : : ; : : : : : : : : : : :</del> | 4000,000,000  |         | <del>+===============</del> | <b>+</b> 100,000,101 |                | <b>***</b>       | <del>+ 10 1,000,010</del>              | <del>+ 11,000,101</del> | <del>, , , , , , , , , , , , , , , , , , , </del> |
| 87     |         | NET INCOME BEFORE TAXES                      | \$89,926,302                                     |                                                      |               |         |                             | \$310,222,308        |                | -\$264,435,830   | \$45,786,478                           |                         |                                                   |
|        |         |                                              |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 88     |         | INCOME TAXES                                 |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 89     | 409.000 | Current Income Taxes                         | \$1                                              | See note (1)                                         | See note (1)  | E-89    | See note (1)                | \$1                  | 100.0000%      | \$9,956,977      | \$9,956,978                            | See note (1)            | See note (1)                                      |
| 90     |         | TOTAL INCOME TAXES                           | \$1                                              |                                                      |               |         |                             | \$1                  |                | \$9,956,977      | \$9,956,978                            |                         |                                                   |
| 91     |         | DEFERRED INCOME TAXES                        |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 92     | 410.000 | Deferred Income Taxes - Def. Inc. Tax.       | \$15,075,619                                     | See note (1)                                         | See note (1)  | E-92    | See note (1)                | \$15.075.619         | 100.0000%      | -\$19.875.499    | -\$4,799,880                           | See note (1)            | See note (1)                                      |
| 93     | 411.000 | Amortization of Deferred ITC                 | -\$4,904,201                                     | See note (1)                                         | See note (1)  | E-93    | See Hote (1)                | -\$4,904,201         | 100.0000%      | \$4,904,201      | \$0                                    | See note (1)            | See note (1)                                      |
| 94     | 0.000   | Amortization of Protected Excess ADIT (TCJA) | \$0                                              |                                                      |               | E-94    |                             | \$0                  | 100.0000%      | \$59,721         | \$59,721                               |                         |                                                   |
| 34     | 0.000   | Amortization of Frotected Excess ADIT (100A) | <b>40</b>                                        |                                                      |               | L-34    |                             | φ0                   | 100.0000 /6    | φ39,721          | Ψ39,721                                |                         |                                                   |
| 95     | 0.000   | Amortization of Unprotected Excess ADIT      | \$0                                              |                                                      |               | E-95    |                             | \$0                  | 100.0000%      | -\$1,370,372     | -\$1,370,372                           |                         |                                                   |
|        |         | (TCJA)                                       | , ,                                              |                                                      |               |         |                             |                      |                | . ,,             | ', ', ', ', ', ', ', ', ', ', ', ', ', |                         |                                                   |
| 96     | 0.000   | Amortization of Protected Excess ADIT (MO)   | \$0                                              |                                                      |               | E-96    |                             | \$0                  | 100.0000%      | \$0              | \$0                                    |                         |                                                   |
| 97     | 0.000   | Amortization of Unprotected Excess ADIT      | \$0                                              |                                                      |               | E-97    |                             | \$0                  | 100.0000%      | -\$496,113       | -\$496,113                             |                         |                                                   |
|        |         | (MO)                                         |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 98     |         | TOTAL DEFERRED INCOME TAXES                  | \$10,171,418                                     |                                                      |               |         |                             | \$10,171,418         |                | -\$16,778,062    | -\$6,606,644                           |                         |                                                   |
|        |         |                                              |                                                  |                                                      |               |         |                             |                      |                |                  |                                        |                         |                                                   |
| 99     |         | NET OPERATING INCOME                         | \$79,754,883                                     |                                                      |               |         |                             | \$300,050,889        |                | -\$257,614,745   | \$42,436,144                           |                         |                                                   |

<sup>(1)</sup> Labor and Non Labor Detail not applicable to Revenue & Taxes

# Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021

| True C      | 'n | ı ııı ougı | 1 3/3 1/202 1    |  |
|-------------|----|------------|------------------|--|
| Adjustments | to | Income     | Statement Detail |  |

| <u>A</u><br>Income<br>Adj. | <u>B</u>                                                 | <u>C</u><br>Account | <u>D</u><br>Company<br>Adjustment | <u>E</u><br>Company<br>Adjustment | <u>F</u><br>Company<br>Adjustments | <u>G</u><br>Jurisdictional<br>Adjustment | <u>H</u><br>Jurisdictional<br>Adjustment | <u>I</u><br>Jurisdictional<br>Adjustments |
|----------------------------|----------------------------------------------------------|---------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------------|------------------------------------------|-------------------------------------------|
| Number                     | Income Adjustment Description                            | Number              | Labor                             | Non Labor                         | Total                              | Labor                                    | Non Labor                                | Total                                     |
| Rev-10                     | Residential Rev                                          | 480.000             | \$0                               | \$0                               | \$0                                | \$0                                      | -\$173,477,116                           | -\$173,477,116                            |
|                            | 1. Remove Gross Receipts Tax (Majors)                    |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$20,492,107                            |                                           |
|                            | 2. Weather and Days Adjustment (Cox)                     |                     | \$0                               | \$0                               |                                    | \$0                                      | \$1,358,200                              |                                           |
|                            | 3. Growth Adjustment (Cox)                               |                     | \$0                               | \$0                               |                                    | \$0                                      | \$1,514,601                              |                                           |
|                            | 4. Remove Gas Costs (Majors)                             |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$149,870,733                           |                                           |
|                            | 5. Remove ISRS Revenue (Majors)                          |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$5,987,303                             |                                           |
|                            | 6. To adjust for billing corrections (Cox)               |                     | \$0                               | \$0                               |                                    | \$0                                      | \$226                                    |                                           |
| Rev-11                     | Small General Service Revenue                            | 481.000             | \$0                               | \$0                               | \$0                                | \$0                                      | -\$26,447,296                            | -\$26,447,296                             |
|                            | Remove Gross Receipts Tax (Majors)                       |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$3,111,156                             |                                           |
|                            | 2. Weather and Days Adjustment (Cox)                     |                     | \$0                               | \$0                               |                                    | \$0                                      | \$162,585                                |                                           |
|                            | 3. Remove Gas Costs (Majors)                             |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$22,992,525                            |                                           |
|                            | 4. Remove ISRS Revenue (Majors)                          |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$544,460                               |                                           |
|                            | 5. To adjust for billing corrections (Cox)               |                     | \$0                               | \$0                               |                                    | \$0                                      | \$38,260                                 |                                           |
| Rev-12                     | Large General Service Revenue                            | 481.000             | \$0                               | \$0                               | \$0                                | \$0                                      | -\$26,619,460                            | -\$26,619,460                             |
|                            | Remove Gross Receipts Tax (Majors)                       |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$2,993,051                             |                                           |
|                            | 2. Weather and Days Adjustment (Cox)                     |                     | \$0                               | \$0                               |                                    | \$0                                      | \$261,189                                |                                           |
|                            | 3. Remove Gas Costs (Majors)                             |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$23,539,854                            |                                           |
|                            | 4. Remove ISRS Revenue (Majors)                          |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$322,505                               |                                           |
|                            | 5. Electronic Gas Meter (Cox) - West Only                |                     | \$0                               | \$0                               |                                    | \$0                                      | \$66,725                                 |                                           |
|                            | 6. To adjust for billing corrections (Cox)               |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$91,964                                |                                           |
| Rev-13                     | Large Volume Service Revenue                             | 481.000             | \$0                               | \$0                               | \$0                                | \$0                                      | -\$440,316                               | -\$440,316                                |
|                            | Remove Gross Receipts Tax (Majors)                       |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$45,016                                |                                           |
|                            | 2. Update period adjustment (Cox)                        |                     | \$0                               | \$0                               |                                    | \$0                                      | \$1,231                                  |                                           |
|                            | 3. Rate Switching and Large Customer Normalization (Cox) |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$6,717                                 |                                           |
|                            | 4. Weather and Days Adjustment (Cox)                     |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$44                                    |                                           |
|                            | 5. Remove Gas Costs (Majors)                             |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$399,602                               |                                           |
|                            | 6. Remove ISRS Revenue (Majors)                          |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$8,632                                 |                                           |
|                            | 7. Large Customer Annualization (Cox) - West Only        |                     | \$0                               | \$0                               |                                    | \$0                                      | \$18,464                                 |                                           |
|                            | 8. To adjust for billing corrections (Cox) - East Only   |                     | \$0                               | \$0                               |                                    | \$0                                      | \$0                                      |                                           |
| Rev-14                     | Unmetered Gas Light Revenue                              | 481.000             | \$0                               | \$0                               | \$0                                | \$0                                      | -\$2,202                                 | -\$2,202                                  |
|                            | Remove Gross Receipts Tax (Majors)                       |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$347                                   |                                           |
|                            | 2. Remove Gas Costs (Majors)                             |                     | \$0                               | \$0                               |                                    | \$0                                      | -\$1,833                                 |                                           |
|                            | 3. Remove ISRS Revenue (Majors) - East Only              |                     | \$0                               | \$0                               |                                    | \$0                                      | \$0                                      |                                           |
| 1                          | I                                                        |                     |                                   |                                   |                                    |                                          |                                          | l                                         |

| Income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <u>A</u> | <u>B</u>                                           | <u>C</u> | <u>D</u>  | <u>E</u>       | <u>F</u>       | <u>G</u>       | <u>H</u>       |                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------------------------|----------|-----------|----------------|----------------|----------------|----------------|-------------------------------|
| Number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Income   | <u>=</u>                                           |          | Company   | Company        | Company        | Jurisdictional | Jurisdictional | Jurisdictional<br>Adjustments |
| Rev-15   Industrial Marketers   50   50   50   50   -\$1,344,96                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Number   |                                                    |          | Labor     | Non Labor      |                | Labor          | Non Labor      | Total                         |
| 1. Remove Gas Costs (Majors)  1. Remove Gross Receipts Tax (Majors)  2. Remove BRS Revenue (Majors)  3. Remove Demand Charges (Majors) - West Only  4. Remove Gas Costs (Majors) - East Only  5. To adjust for billing corrections (Roling)  7. Customer annualization (Roling)  8. True up/correction adjustment (Roling)  8. True up/correction adjustment (Roling)  7. Customer annualization (Roling)  8. True up/correction adjustment (Roling)  7. Customer annualization (Roling)  8. True up/correction adjustment (Roling)  8. True up/correction adjustment (Roling)  9. To adjust the billing corrections (Roling)  9. To adjust period adjustment (Roling)  10. So                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          | 4. To adjust for billing corrections (Kliethermes) |          | \$0       | \$0            |                | \$0            | -\$22          |                               |
| Rev-16   Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Rev-15   | Industrial Marketers                               |          | \$0       | \$0            | \$0            | \$0            | -\$1,364,962   | -\$1,364,962                  |
| 1. Remove Gross Receipts Tax (Majors) 2. Remove ISRS Revenue (Majors) 3. Remove Demand Charges (Majors) - West Only 4. Remove Gas Costs (Majors) - East Only 5. To adjust for billing corrections (Rolling) 6. Update period adjustment (Rolling) 7. Customer annualization (Rolling) 8. True up/correction adjustment (Rolling) 8. Remove Residential Unbilled Revenue (Majors) 9. \$0 9. \$0 9. \$0 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$0 9. \$10,223,18 9. \$0 9. \$10,223,18 9. \$0 9. \$10,223,18 9. \$10,223,18 9. \$0 9. \$0 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18 9. \$10,223,18                                                                                                                                                             |          | 1. Remove Gas Costs (Majors)                       |          | \$0       | \$0            |                | \$0            | -\$1,364,962   |                               |
| 2. Remove ISRS Revenue (Majors)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Rev-16   | Transportation                                     | 489.000  | \$0       | \$0            | \$0            | \$0            | -\$32,365      | -\$32,365                     |
| 3. Remove Demand Charges (Majors) - West Only 4. Remove Gas Costs (Majors) - East Only 5. To adjust for billing corrections (Roling) 5. To adjust for billing corrections (Roling) 6. Update period adjustment (Roling) 7. Customer annualization (Roling) 8. True up/correction adjustment (Roling) 8. Remove Residential Unbilled Revenue (Majors) 9. So 9                                                                                                                                                                                                                                                                                |          | 1. Remove Gross Receipts Tax (Majors)              |          | \$0       | \$0            |                | \$0            | -\$245,794     |                               |
| 4. Remove Gas Costs (Majors) - East Only 5. To adjust for billing corrections (Roling) 6. Update period adjustment (Roling) 7. Customer annualization (Roling) 8. True up/correction adjustment (Roling) 8. Remove Residential Unbilled Revenue (Majors) 9. \$0 \$0 \$0 \$0 \$51,223,18 9. \$0 \$0 \$0 \$0 \$0 \$10,223,18 9. \$0 \$0 \$0 \$0 \$10,223,18 9. \$0 \$0 \$0 \$0 \$10,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 \$0 \$0 \$1,223,18 9. \$0 \$0 |          | 2. Remove ISRS Revenue (Majors)                    |          | \$0       | \$0            |                | \$0            | -\$396,962     |                               |
| 5. To adjust for billing corrections (Roling) 6. Update period adjustment (Roling) 7. Customer annualization (Roling) 8. True up/correction adjustment (Roling) 8. Remove Residential Unbilled Revenue (Majors) 8. Remove Residential Unbilled Revenue (Majors) 8. Remove Residential Unbilled Revenue (Majors) 8. Remove Commercial and Industrial Unbilled Revenue (Majors) 8. Remove Transport Unbilled Revenue (Majors) 8. Remove Transport Unbilled Revenue (Majors) 8. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) 8. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) 8. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) 8. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) 8. Remove Cube Adjustment (Majors) 8. Remove Cube Adjustment (Majors) 8. So 80 80 80 80 80 80 80 80 80 80 80 80 80                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          | 3. Remove Demand Charges (Majors) - West Only      |          | \$0       | \$0            |                | \$0            | -\$22,079      |                               |
| 6. Update period adjustment (Roling) 7. Customer annualization (Roling) 8. True up/correction adjustment (Roling) 8. Remove Residential Unbilled Revenue (Majors) 8. Remove Residential Unbilled Revenue (Majors) 8. Remove Commercial and Industrial Unbilled Revenue 8. So                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          | 4. Remove Gas Costs (Majors) - East Only           |          | \$0       | \$0            |                | \$0            | \$0            |                               |
| 7. Customer annualization (Roling)  8. True up/correction adjustment (Roling)  9. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          | 5. To adjust for billing corrections (Roling)      |          | \$0       | \$0            |                | \$0            | \$1,618,846    |                               |
| 8. True up/correction adjustment (Roling)   \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          | 6. Update period adjustment (Roling)               |          | \$0       | \$0            |                | \$0            | -\$88,003      |                               |
| Rev-17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          | 7. Customer annualization (Roling)                 |          | \$0       | \$0            |                | \$0            | \$52,898       |                               |
| 1. Remove Residential Unbilled Revenue (Majors) 2. Remove Residential WNAR Revenue (Majors) 3. Remove Commercial and Industrial Unbilled Revenue (Majors) 4. Remove Transport Unbilled Revenue (Majors) - West Only 5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only 6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only 7. Remove Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only 8. Remove Cube Adjustment (Majors) - East Only 8. Remove Cube Adjustment (Majors) - East Only 9. So 9.                                                                                                                                                                                                                                                                                |          | 8. True up/correction adjustment (Roling)          |          | \$0       | \$0            |                | \$0            | -\$951,271     |                               |
| 2. Remove Residential WNAR Revenue (Majors) 3. Remove Commercial and Industrial Unbilled Revenue (Majors) 4. Remove Transport Unbilled Revenue (Majors) - West Only 5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only 6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only 7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only 8. Remove Cube Adjustment (Majors) - East Only 8. Remove Cube Adjustment (Majors) - East Only 9. So 9.                                                                                                                                                                                                                                                                                 | Rev-17   | Unbilled and Miscellaneous                         |          | \$0       | \$0            | \$0            | \$0            | -\$10,223,184  | -\$10,223,184                 |
| 3. Remove Commercial and Industrial Unbilled Revenue (Majors)  4. Remove Transport Unbilled Revenue (Majors) - West Only  5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only  6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only  7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  9. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          | Remove Residential Unbilled Revenue (Majors)       |          | \$0       | \$0            |                | \$0            | -\$890,537     |                               |
| (Majors)  4. Remove Transport Unbilled Revenue (Majors) - West Only  5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only  6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only  7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  1. To normalize late payment charges (Majors)  80 \$0 \$0 \$0 \$0 \$0 \$777,42  80 \$0 \$0 \$0 \$0 \$777,42  80 \$0 \$0 \$0 \$0 \$0 \$0 \$11,755,51  81 To remove off system sales revenues (Majors)  82 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,755,51  83 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |          | 2. Remove Residential WNAR Revenue (Majors)        |          | \$0       | \$0            |                | \$0            | -\$1,255,595   |                               |
| Only  5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only  6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only  7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  90 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |                                                    |          | \$0       | \$0            |                | \$0            | -\$8,034,563   |                               |
| Instead of Unbilled (Majors) - East Only                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |                                                    |          | \$0       | \$0            |                | \$0            | -\$42,489      |                               |
| Instead of Unbilled (Majors) - East Only   7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only   \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |          |                                                    |          | \$0       | \$0            |                | \$0            | \$0            |                               |
| of Unbilled (Majors) - East Only  8. Remove Cube Adjustment (Majors) - East Only  8. Rew-18 Late Payment Charges  1. To normalize late payment charges (Majors)  80 \$0 \$0 \$0 \$0 \$777,42  1. To normalize late payment charges (Majors)  80 \$0 \$0 \$0 \$777,42  Rev-19 Other Gas Revenue  1. To remove off system sales revenues (Majors)  80 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,755,51  80 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$11,755,51  80 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |                                                    |          | \$0       | \$0            |                | \$0            | \$0            |                               |
| Rev-18       Late Payment Charges       487.000       \$0       \$0       \$0       \$777,42         1. To normalize late payment charges (Majors)       \$0       \$0       \$0       \$777,42         Rev-19       Other Gas Revenue       495.000       \$0       \$0       \$0       \$0       -\$11,755,51         1. To remove off system sales revenues (Majors)       \$0       \$0       \$0       -\$208,693,749       \$0       \$0         E-2       Purchased Gas Expense (Majors)       \$0       -\$208,693,749       -\$208,693,749       \$0       \$0         1. To remove Off System Sales Purchased Gas Expenses (Majors)       \$0       -\$9,089,377       \$0       \$0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |          |                                                    |          | \$0       | \$0            |                | \$0            | \$0            |                               |
| 1. To normalize late payment charges (Majors) \$0 \$0 \$0 \$0 \$777,42  Rev-19 Other Gas Revenue 495.000 \$0 \$0 \$0 \$0 -\$11,755,51  1. To remove off system sales revenues (Majors) \$0 \$0 \$0 -\$11,755,51  E-2 Purchased Gas Expense 804.000 \$0 -\$208,693,749 -\$208,693,749 \$0 \$  1. To remove Off System Sales Purchased Gas Expenses (Majors) \$0 -\$9,089,377 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          | 8. Remove Cube Adjustment (Majors) - East Only     |          | \$0       | \$0            |                | \$0            | \$0            |                               |
| Rev-19       Other Gas Revenue       495.000       \$0       \$0       \$0       -\$11,755,51         1. To remove off system sales revenues (Majors)       \$0       \$0       \$0       -\$11,755,51         E-2       Purchased Gas Expense       804.000       \$0       -\$208,693,749       -\$208,693,749       \$0       \$         1. To remove Off System Sales Purchased Gas Expenses (Majors)       \$0       -\$9,089,377       \$0       \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Rev-18   | Late Payment Charges                               | 487.000  | \$0       | \$0            | \$0            | \$0            | \$777,428      | \$777,428                     |
| 1. To remove off system sales revenues (Majors) \$0 \$0 \$0 -\$11,755,510  E-2 Purchased Gas Expense 804.000 \$0 -\$208,693,749 -\$208,693,749 \$0 \$  1. To remove Off System Sales Purchased Gas Expenses (Majors) \$0 -\$9,089,377 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          | 1. To normalize late payment charges (Majors)      |          | \$0       | \$0            |                | \$0            | \$777,428      |                               |
| E-2 Purchased Gas Expense 804.000 \$0 -\$208,693,749 -\$208,693,749 \$0 \$  1. To remove Off System Sales Purchased Gas Expenses (Majors) \$0 -\$9,089,377 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Rev-19   | Other Gas Revenue                                  | 495.000  | \$0       | \$0            | \$0            | \$0            | -\$11,755,510  | -\$11,755,510                 |
| 1. To remove Off System Sales Purchased Gas Expenses \$0 -\$9,089,377 \$0 \$ (Majors)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |          | 1. To remove off system sales revenues (Majors)    |          | \$0       | \$0            |                | \$0            | -\$11,755,510  |                               |
| (Majors)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | E-2      | Purchased Gas Expense                              | 804.000  | \$0       | -\$208,693,749 | -\$208,693,749 | \$0            | \$0            | \$0                           |
| 2. To remove Purchased Gas Costs (Majors) \$0 -\$199,604,372 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |          | ·                                                  |          | \$0       | -\$9,089,377   |                | \$0            | \$0            |                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          | 2. To remove Purchased Gas Costs (Majors)          |          | \$0       | -\$199,604,372 |                | \$0            | \$0            |                               |
| E-15 Operation Supervision & Engineering - Dist 870.000 \$145,621 \$0 \$145,621 \$0 \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | E-15     | Operation Supervision & Engineering - Dist         | 870.000  | \$145,621 | \$0            | \$145,621      | \$0            | \$0            | \$0                           |

| <u>A</u>       | <u>B</u>                                                              | <u>C</u> | <u>D</u>              | <u>E</u>              | <u>E</u>               | <u>G</u>                  | <u>H</u>                     | <u> </u>                   |
|----------------|-----------------------------------------------------------------------|----------|-----------------------|-----------------------|------------------------|---------------------------|------------------------------|----------------------------|
| Income<br>Adj. |                                                                       | Account  | Company<br>Adjustment | Company<br>Adjustment | Company<br>Adjustments | Jurisdictional Adjustment | Jurisdictional<br>Adjustment | Jurisdictional Adjustments |
| Number         | Income Adjustment Description                                         | Number   | Labor                 | Non Labor             | Total                  | Labor                     | Non Labor                    | Total                      |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$145,621             | \$0                   |                        | \$0                       | \$0                          |                            |
| E-16           | Distribution Load Dispatching                                         | 871.000  | \$29,911              | \$0                   | \$29,911               | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$29,911              | \$0                   |                        | \$0                       | \$0                          |                            |
| E-17           | Main & Service Expenses                                               | 874.000  | \$165,328             | \$0                   | \$165,328              | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$165,328             | \$0                   |                        | \$0                       | \$0                          |                            |
| E-18           | Measuring & Regulating Station Expenses - General                     | 875.000  | \$35,653              | \$0                   | \$35,653               | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$35,653              | \$0                   |                        | \$0                       | \$0                          |                            |
| E-21           | Meter & House Regulator Expenses                                      | 878.000  | \$386,165             | \$0                   | \$386,165              | \$0                       | \$0                          | \$0                        |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)           |          | \$386,165             | \$0                   |                        | \$0                       | \$0                          |                            |
|                |                                                                       |          |                       |                       |                        |                           |                              |                            |
| E-22           | Customer Installations Expenses                                       | 879.000  | \$57,814              | \$0                   | \$57,814               | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$57,814              | \$0                   |                        | \$0                       | \$0                          |                            |
| E-23           | Other Expenses - Dist. Exp.                                           | 880.000  | \$92,644              | -\$550                | \$92,094               | \$0                       | \$0                          | \$0                        |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)           |          | \$92,644              | \$0                   |                        | \$0                       | \$0                          |                            |
|                | To remove non-qualifying dues/donations expense (Giacone) - West Only |          | \$0                   | -\$550                |                        | \$0                       | \$0                          |                            |
| E-25           | Maintenance Supervision & Engineering                                 | 885.000  | \$94,364              | \$0                   | \$94,364               | \$0                       | \$0                          | \$0                        |
| L-23           |                                                                       | 003.000  |                       |                       | <del>\$54,304</del>    |                           |                              | φυ                         |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$94,364              | \$0                   |                        | \$0                       | \$0                          |                            |
| E-27           | Maint. of Mains                                                       | 887.000  | \$487,337             | \$0                   | \$487,337              | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$487,337             | \$0                   |                        | \$0                       | \$0                          |                            |
|                |                                                                       |          |                       |                       |                        |                           |                              |                            |
| E-28           | Maint. of Measuring & Regulating Eq - Gen                             | 889.000  | \$103,444             | \$0                   | \$103,444              | \$0                       | \$0                          | \$0                        |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)           |          | \$103,444             | \$0                   |                        | \$0                       | \$0                          |                            |
| E-29           | Maint. of Measuring & Regulating Eq - Ind                             | 890.000  | \$7,350               | \$0                   | \$7,350                | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              | 33.300   | \$7,350               | \$0                   | Ţ1,000                 | \$0                       | \$0                          |                            |
|                | 1. To adjust payron for 3/3/1/2021 true up period (Glacone)           |          | <b>Ф1,330</b>         | φυ                    |                        | <b>\$</b> 0               | <b>\$</b> 0                  |                            |
| E-30           | Maint. of Measuring & Regulating Eq - City Gate                       | 891.000  | \$3,244               | \$0                   | \$3,244                | \$0                       | \$0                          | \$0                        |
|                | To adjust payroll for 5/31/2021 true up period (Giacone)              |          | \$3,244               | \$0                   |                        | \$0                       | \$0                          |                            |
|                |                                                                       |          |                       |                       |                        |                           |                              |                            |

| <u>A</u>       | <u>B</u>                                                                                                                                                                                                     | <u>C</u> | <u>D</u>                  | <u>E</u>                         | <u>E</u>               | <u>G</u>                     | <u>H</u>                     | <u> </u>                      |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------------|----------------------------------|------------------------|------------------------------|------------------------------|-------------------------------|
| Income<br>Adj. |                                                                                                                                                                                                              | Account  | Company<br>Adjustment     | Company<br>Adjustment            | Company<br>Adjustments | Jurisdictional<br>Adjustment | Jurisdictional<br>Adjustment | Jurisdictional<br>Adjustments |
| Number         | Income Adjustment Description                                                                                                                                                                                | Number   | Labor                     | Non Labor                        | Total                  | Labor                        | Non Labor                    | Total                         |
| E-31           | Maintenance of Services                                                                                                                                                                                      | 892.000  | \$116,940                 | \$0                              | \$116,940              | \$0                          | \$0                          | \$0                           |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)                                                                                                                                                  |          | \$116,940                 | \$0                              |                        | \$0                          | \$0                          |                               |
|                |                                                                                                                                                                                                              |          |                           |                                  |                        |                              |                              |                               |
| E-32           | Maint. of Meters and House Regulators                                                                                                                                                                        | 893.000  | \$33,847                  | \$0                              | \$33,847               | \$0                          | \$0                          | \$0                           |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)                                                                                                                                                  |          | \$33,847                  | \$0                              |                        | \$0                          | \$0                          |                               |
|                |                                                                                                                                                                                                              |          |                           |                                  |                        |                              |                              |                               |
| E-37           | Meter Reading Expenses                                                                                                                                                                                       | 902.000  | \$218,858                 | \$0                              | \$218,858              | \$0                          | \$0                          | \$0                           |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)                                                                                                                                                  |          | \$218,858                 | \$0                              |                        | \$0                          | \$0                          |                               |
|                |                                                                                                                                                                                                              |          |                           |                                  |                        |                              |                              |                               |
| E-38           | Customer Records & Collection Expenses                                                                                                                                                                       | 903.000  | -\$443,288                | -\$1,079,858                     | -\$1,523,146           | \$0                          | \$0                          | \$0                           |
|                | To adjust credit card processing fees (Nieto)                                                                                                                                                                |          | \$0                       | \$211,862                        |                        | \$0                          | \$0                          |                               |
|                | 2. To adjust payroll for 5/31/2021 true up period (Giacone)                                                                                                                                                  |          | \$276,712                 | \$0                              |                        | \$0                          | \$0                          |                               |
|                | To normalize disconnect and reconnect fees (Majors)                                                                                                                                                          |          | \$0                       | -\$1,291,720                     |                        | \$0                          | \$0                          |                               |
|                | To reflect a reduction in 3rd party call center expenses                                                                                                                                                     |          | -\$720,000                | \$0                              |                        | \$0                          | \$0                          |                               |
|                | (Giacone)                                                                                                                                                                                                    |          | ψ. 20,000                 | 40                               |                        | ų.                           | Ų.                           |                               |
| E-39           | Uncollectible Expense                                                                                                                                                                                        | 904.000  | \$0                       | \$1,206,894                      | \$1,206,894            | \$0                          | \$0                          | \$0                           |
|                | To include a normalized level of bad debt expense                                                                                                                                                            |          | \$0                       | \$1,206,894                      |                        | \$0                          | \$0                          |                               |
|                | (Nieto)                                                                                                                                                                                                      |          |                           |                                  |                        |                              |                              |                               |
| E-40           | Misc. Customer Accounts Expense                                                                                                                                                                              | 905.000  | \$9,498                   | \$0                              | \$9,498                | \$0                          | \$0                          | \$0                           |
|                | 1. To adjust payroll for 5/31/2021 true up period (Giacone)                                                                                                                                                  |          | \$9,498                   | \$0                              |                        | \$0                          | \$0                          |                               |
|                |                                                                                                                                                                                                              |          |                           |                                  |                        |                              |                              |                               |
| E-44           | Customer Assistance Expenses                                                                                                                                                                                 | 908.000  | \$15,436                  | \$623,284                        | \$638,720              | \$0                          | \$0                          | \$0                           |
|                | To adjust energy efficiency balances (Nieto)                                                                                                                                                                 |          | \$0                       | \$518,705                        |                        | \$0                          | \$0                          |                               |
|                | 2. To adjust Red Tag program amortization (Nieto)                                                                                                                                                            |          | \$0                       | \$10,891                         |                        | \$0                          | \$0                          |                               |
|                | 3. To adjust payroll for 5/31/2021 true up period (Giacone)                                                                                                                                                  |          | \$15,436                  | \$0                              |                        | \$0                          | \$0                          |                               |
|                | A T                                                                                                                                                                                                          |          | **                        | ***                              |                        | ***                          | 40                           |                               |
|                | 4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only                                                                                                                    |          | \$0                       | -\$35,021                        |                        | \$0                          | \$0                          |                               |
|                | animortization (Nieto) - Spire West Only                                                                                                                                                                     |          |                           |                                  |                        |                              |                              |                               |
|                | 5. To adjust test year amortization for low income energy                                                                                                                                                    |          | \$0                       | \$128,709                        |                        | \$0                          | \$0                          |                               |
|                |                                                                                                                                                                                                              |          | \$0                       | \$128,709                        |                        | \$0                          | \$0                          |                               |
| E-45           | 5. To adjust test year amortization for low income energy                                                                                                                                                    | 909.000  | \$0<br>\$0                | \$128,709<br>-\$213              | -\$213                 | \$0<br>\$0                   | \$0<br>\$0                   | \$0                           |
| E-45           | To adjust test year amortization for low income energy affordability program (Nieto)  Informational & Instructional Advertising Expenses  1. To adjust for institutional and promotional advertising         | 909.000  |                           |                                  | -\$213                 |                              |                              | \$0                           |
| E-45           | To adjust test year amortization for low income energy affordability program (Nieto)  Informational & Instructional Advertising Expenses                                                                     | 909.000  | \$0                       | -\$213                           | -\$213                 | \$0                          | \$0                          | \$0                           |
| E-45<br>E-49   | To adjust test year amortization for low income energy affordability program (Nieto)  Informational & Instructional Advertising Expenses  1. To adjust for institutional and promotional advertising         | 909.000  | \$0                       | -\$213                           | -\$213<br>\$18,653     | \$0                          | \$0                          | \$0<br>\$0                    |
|                | To adjust test year amortization for low income energy affordability program (Nieto)  Informational & Instructional Advertising Expenses  1. To adjust for institutional and promotional advertising (Nieto) |          | <b>\$0</b><br><b>\$</b> 0 | - <b>\$213</b><br>- <b>\$213</b> | ·                      | \$0<br>\$0                   | \$0<br>\$0                   |                               |

| <u>A</u>       | <u>B</u>                                                                    | <u>C</u>          | <u>D</u>              | <u>E</u>              | <u> </u>               | <u>G</u>                     | <u>H</u>                     | <u>!</u>                      |
|----------------|-----------------------------------------------------------------------------|-------------------|-----------------------|-----------------------|------------------------|------------------------------|------------------------------|-------------------------------|
| Income<br>Adj. | Income Adiosement Proprietor                                                | Account<br>Number | Company<br>Adjustment | Company<br>Adjustment | Company<br>Adjustments | Jurisdictional<br>Adjustment | Jurisdictional<br>Adjustment | Jurisdictional<br>Adjustments |
| Number         | Income Adjustment Description                                               | Number            | Labor                 | Non Labor             | Total                  | Labor                        | Non Labor                    | Total                         |
| E-50           | Demonstrating & Selling Expenses                                            | 912.000           | \$25,250              | -\$368,454            | -\$343,204             | \$0                          | \$0                          | \$0                           |
|                | To disallow alcohol expenses (Juliette)                                     |                   | \$0                   | -\$14,203             |                        | \$0                          | \$0                          |                               |
|                | 2. To disallow ticket expenses (Juliette)                                   |                   | \$0                   | -\$130,542            |                        | \$0                          | \$0                          |                               |
|                | 3. To disallow certain miscellaneous expenses (Juliette)                    |                   | \$0                   | -\$45,199             |                        | \$0                          | \$0                          |                               |
|                | 4. To remove non-qualifying dues/donations expense (Giacone)                |                   | \$0                   | -\$178,510            |                        | \$0                          | \$0                          |                               |
|                | 5. To adjust payroll for 5/31/2021 true up period (Giacone)                 |                   | \$25,250              | \$0                   |                        | \$0                          | \$0                          |                               |
| E-55           | Admin. & General Salaries                                                   | 920.000           | \$811,700             | -\$3,197,660          | -\$2,385,960           | \$0                          | \$0                          | \$0                           |
|                | To exclude earnings based portion of AIP (Juliette)                         |                   | \$0                   | -\$1,266,415          |                        | \$0                          | \$0                          |                               |
|                | 2. To exclude long-term incentive compensation (Juliette)                   |                   | \$0                   | -\$1,927,512          |                        | \$0                          | \$0                          |                               |
|                | 3. To adjust payroll for 5/31/2021 true up period (Giacone)                 |                   | \$811,700             | \$0                   |                        | \$0                          | \$0                          |                               |
|                | To remove non-qualifying dues/donations expense (Giacone) - West Only       |                   | \$0                   | -\$3,733              |                        | \$0                          | \$0                          |                               |
| E-56           | Office Supplies & Expenses                                                  | 921.000           | \$301                 | -\$40,454             | -\$40,153              | \$0                          | \$0                          | \$0                           |
|                | To include a normalized level of information technology expense (Young)     |                   | \$0                   | \$31,829              |                        | \$0                          | \$0                          |                               |
|                | 2. To adjust for Board of Directors expenses (Nieto)                        |                   | \$0                   | -\$660                |                        | \$0                          | \$0                          |                               |
|                | 3. To disallow certain officer expenses (Juliette)                          |                   | \$0                   | -\$17,938             |                        | \$0                          | \$0                          |                               |
|                | 4. To disallow certain miscellaneous expenses (Juliette)                    |                   | \$0                   | -\$48,622             |                        | \$0                          | \$0                          |                               |
|                | 5. To remove non-qualifying dues/donations expense (Giacone)                |                   | \$0                   | -\$5,063              |                        | \$0                          | \$0                          |                               |
|                | 6. To adjust payroll for 5/31/2021 true up period (Giacone)                 |                   | \$301                 | \$0                   |                        | \$0                          | \$0                          |                               |
| E-59           | Outside Services Employed                                                   | 923.000           | \$0                   | \$319,306             | \$319,306              | \$0                          | \$0                          | \$0                           |
|                | To remove non-qualifying dues/donations expense (Giacone) - East Only       |                   | \$0                   | \$0                   |                        | \$0                          | \$0                          |                               |
|                | To remove test year transition costs amortization (Majors)                  |                   | \$0                   | \$0                   |                        | \$0                          | \$0                          |                               |
|                | To include amortization of remaining transition costs over 3 years (Majors) |                   | \$0                   | \$319,306             |                        | \$0                          | \$0                          |                               |
| E-60           | Property Insurance                                                          | 924.000           | \$0                   | \$177,598             | \$177,598              | \$0                          | \$0                          | \$0                           |
|                | To adjust for insurance expense (Nieto)                                     |                   | \$0                   | \$177,598             |                        | \$0                          | \$0                          |                               |
| E-61           | Injuries & Damages                                                          | 925.000           | \$0                   | \$2,222,166           | \$2,222,166            | \$0                          | \$0                          | \$0                           |
|                | To include a normalized level of injuries and damages (Juliette)            |                   | \$0                   | \$893,642             |                        | \$0                          | \$0                          |                               |
|                | 2. To adjust for insurance expense (Nieto)                                  |                   | \$0                   | \$1,328,524           |                        | \$0                          | \$0                          |                               |

| <u>A</u>       | <u>B</u>                                                                                                               | <u>C</u> | <u>D</u>              | <u> </u>              | <u> </u>               | <u>G</u>                     | <u>H</u>                     | <u>I</u>                      |
|----------------|------------------------------------------------------------------------------------------------------------------------|----------|-----------------------|-----------------------|------------------------|------------------------------|------------------------------|-------------------------------|
| Income<br>Adj. | Lance A Property Description                                                                                           | Account  | Company<br>Adjustment | Company<br>Adjustment | Company<br>Adjustments | Jurisdictional<br>Adjustment | Jurisdictional<br>Adjustment | Jurisdictional<br>Adjustments |
| Number         | Income Adjustment Description                                                                                          | Number   | Labor                 | Non Labor             | Total                  | Labor                        | Non Labor                    | Total                         |
| E-62           | Employee Pensions & Benefits                                                                                           | 926.000  | \$4,362               | \$3,067,568           | \$3,071,930            | \$0                          | \$0                          | \$0                           |
|                | To adjust for severance expense (Nieto)                                                                                |          | \$0                   | -\$68,400             |                        | \$0                          | \$0                          |                               |
|                | 2. To disallow certain officer expenses (Juliette) - East Only                                                         |          | \$0                   | \$0                   |                        | \$0                          | \$0                          |                               |
|                | To adjust Company 401K matching expense for 5/31/2021 payroll (Giacone)                                                |          | \$0                   | \$419,429             |                        | \$0                          | \$0                          |                               |
|                | 4. To adjust payroll for 5/31/2021 true up period (Giacone)                                                            |          | \$4,362               | \$0                   |                        | \$0                          | \$0                          |                               |
|                | 5. To adjust employee benefit expense for 5/31/2021 payroll (Giacone)                                                  |          | \$0                   | \$43,531              |                        | \$0                          | \$0                          |                               |
|                | 6. To adjust pension expense to reflect Staff's tracker (Giacone)                                                      |          | \$0                   | \$27,409              |                        | \$0                          | \$0                          |                               |
|                | 7. To adjust OPEB expense to reflect Staff's tracker (Giacone)                                                         |          | \$0                   | \$0                   |                        | \$0                          | \$0                          |                               |
|                | To adjust test year account balance for pension non-<br>service costs that were removed for GAAP purposes<br>(Giacone) |          | \$0                   | \$2,645,599           |                        | \$0                          | \$0                          |                               |
| E-64           | Regulatory Commission Expenses                                                                                         | 928.000  | \$0                   | -\$100,569            | -\$100,569             | \$0                          | \$0                          | \$0                           |
|                | To include an annualized level of PSC Assessment (Giacone)                                                             |          | \$0                   | -\$19,103             |                        | \$0                          | \$0                          |                               |
|                | To remove test year expenses incurred for appeal of 2017 rate cases (Majors)                                           |          | \$0                   | -\$110,517            |                        | \$0                          | \$0                          |                               |
|                | To remove test year rate case expense amortization (Majors)                                                            |          | \$0                   | -\$147,877            |                        | \$0                          | \$0                          |                               |
|                | To remove test year depreciation study amortization (Majors)                                                           |          | \$0                   | -\$5,165              |                        | \$0                          | \$0                          |                               |
|                | 5. To include a 3 year normalized level of rate case expense (Majors)                                                  |          | \$0                   | \$83,144              |                        | \$0                          | \$0                          |                               |
|                | 6. To include a 3 year normalized level of depreciation study expense (Majors)                                         |          | \$0                   | \$8,095               |                        | \$0                          | \$0                          |                               |
|                | 7. To include a 3 year normalized level of customer notice expense (Majors)                                            |          | \$0                   | \$90,854              |                        | \$0                          | \$0                          |                               |
| E-65           | Misc. General Expenses                                                                                                 | 930.000  | \$0                   | -\$173,410            | -\$173,410             | \$0                          | \$0                          | \$0                           |
|                | To remove non-qualifying dues/donations expense (Giacone)                                                              |          | \$0                   | -\$31,733             |                        | \$0                          | \$0                          |                               |
|                | 2. To remove MEDA dues/lobbying expense (Giacone)                                                                      |          | \$0                   | -\$51,617             |                        | \$0                          | \$0                          |                               |
|                | 3. To remove contract lobbying expense (Giacone)                                                                       |          | \$0                   | -\$90,060             |                        | \$0                          | \$0                          |                               |
| E-66           | Rents                                                                                                                  | 931.000  | \$0                   | \$7,575               | \$7,575                | \$0                          | \$0                          | \$0                           |
|                | To annualize rents and leases (Nieto)                                                                                  |          | \$0                   | \$7,575               |                        | \$0                          | \$0                          |                               |
| E-67           | Maint. of General Plant                                                                                                | 932.000  | \$34,868              | \$0                   | \$34,868               | \$0                          | \$0                          | \$0                           |
|                | To remove non-qualifying dues/donations expense (Giacone) - East Only                                                  |          | \$0                   | \$0                   |                        | \$0                          | \$0                          |                               |

| . <u>A</u>     | <u>B</u>                                                                                                            | <u>C</u>          | <u>D</u>                       | <u>E</u>                           | <u>E</u>                        | <u>G</u>                              | <u>н</u>                                  | <u> </u>                               |
|----------------|---------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------|------------------------------------|---------------------------------|---------------------------------------|-------------------------------------------|----------------------------------------|
| Adj.<br>Number | Income Adjustment Description                                                                                       | Account<br>Number | Company<br>Adjustment<br>Labor | Company<br>Adjustment<br>Non Labor | Company<br>Adjustments<br>Total | Jurisdictional<br>Adjustment<br>Labor | Jurisdictional<br>Adjustment<br>Non Labor | Jurisdictional<br>Adjustments<br>Total |
|                | 2. To adjust payroll for 5/31/2021 true up period (Giacone)                                                         |                   | \$34,868                       | \$0                                |                                 | \$0                                   | \$0                                       |                                        |
| E-70           | Depreciation Expense, Dep. Exp.                                                                                     | 403.000           | \$0                            | \$0                                | \$0                             | \$0                                   | \$14,850,847                              | \$14,850,847                           |
|                | To Annualize Depreciation Expense                                                                                   |                   | \$0                            | \$0                                |                                 | \$0                                   | \$16,367,869                              |                                        |
|                | To capitalize a portion of vehicles and equipment used for construction activities (Juliette)                       |                   | \$0                            | \$0                                |                                 | \$0                                   | -\$1,517,022                              |                                        |
| E-74           | Amortization of Expense                                                                                             | 405.000           | \$0                            | \$3,819,959                        | \$3,819,959                     | \$0                                   | \$0                                       | \$0                                    |
|                | To include an annualized amount of amortization expense (Juliette) - West Only                                      |                   | \$0                            | \$3,308,351                        |                                 | \$0                                   | \$0                                       |                                        |
|                | 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin)                      |                   | \$0                            | \$241,647                          |                                 | \$0                                   | \$0                                       |                                        |
|                | 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)                                                         |                   | \$0                            | \$581,556                          |                                 | \$0                                   | \$0                                       |                                        |
|                | 4. To remove MGE software amortization (Majors) - West Only                                                         |                   | \$0                            | -\$311,595                         |                                 | \$0                                   | \$0                                       |                                        |
| E-77           | Property Taxes                                                                                                      | 408.000           | \$0                            | \$6,017,162                        | \$6,017,162                     | \$0                                   | \$0                                       | \$0                                    |
|                | To include an annualized level of property taxes (Juliette)                                                         |                   | \$0                            | \$5,217,003                        |                                 | \$0                                   | \$0                                       |                                        |
|                | To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)                    |                   | \$0                            | \$682,028                          |                                 | \$0                                   | \$0                                       |                                        |
|                | 3. To include a normalized level of Kansas property taxes (Juliette) - West Only                                    |                   | \$0                            | \$83,731                           |                                 | \$0                                   | \$0                                       |                                        |
|                | To include an annual amortization based on a 4 year period of deferred Kansas property taxes (Juliette) - West Only |                   | \$0                            | \$34,400                           |                                 | \$0                                   | \$0                                       |                                        |
| E-78           | Payroll Taxes                                                                                                       | 408.000           | \$0                            | \$688,984                          | \$688,984                       | \$0                                   | \$0                                       | \$0                                    |
|                | To adjust payroll taxes for 5/31/2021 payroll (Giacone)                                                             |                   | \$0                            | \$688,984                          |                                 | \$0                                   | \$0                                       |                                        |
| E-79           | Gross Receipts Tax                                                                                                  | 408.000           | \$0                            | -\$26,887,416                      | -\$26,887,416                   | \$0                                   | \$0                                       | \$0                                    |
|                | To remove gross receipts tax (Majors)                                                                               |                   | \$0                            | -\$26,887,416                      |                                 | \$0                                   | \$0                                       |                                        |
| E-83           | Interest on Customer Deposits                                                                                       | 431.000           | \$0                            | -\$596,344                         | -\$596,344                      | \$0                                   | \$0                                       | \$0                                    |
|                | To include an annualized level of interest expense on customer deposits (Juliette)                                  |                   | \$0                            | -\$498,592                         |                                 | \$0                                   | \$0                                       |                                        |
|                | 2. To include Energy Wise financing interest income (Lyons)                                                         |                   | \$0                            | -\$73,544                          |                                 | \$0                                   | \$0                                       |                                        |
|                | 3. To include Insulation financing interest income (Lyons)                                                          |                   | \$0                            | -\$24,208                          |                                 | \$0                                   | \$0                                       |                                        |
| E-84           | Stipulation and Agreement                                                                                           |                   | \$0                            | \$236,875                          | \$236,875                       | \$0                                   | \$0                                       | \$0                                    |
|                | To adjust for the Stipulation and Agreement submitted     7/30/21 and approved by Commission on 9/15/21             |                   | \$0                            | \$236,875                          |                                 | \$0                                   | \$0                                       |                                        |

| <u>A</u>       | <u>B</u>                                                    | <u>C</u>          | <u>D</u>            | <u>E</u>                | <u> </u>             | <u>G</u>            | <u>H</u>                | <u> </u>             |
|----------------|-------------------------------------------------------------|-------------------|---------------------|-------------------------|----------------------|---------------------|-------------------------|----------------------|
| Income         |                                                             | A                 | Company             | Company                 | Company              | Jurisdictional      | Jurisdictional          | Jurisdictional       |
| Adj.<br>Number | Income Adjustment Description                               | Account<br>Number | Adjustment<br>Labor | Adjustment<br>Non Labor | Adjustments<br>Total | Adjustment<br>Labor | Adjustment<br>Non Labor | Adjustments<br>Total |
|                | Income Adjustment Description  Current Income Taxes         | 409.000           | \$0                 | Non Labor               | 10tai<br>\$0         |                     | \$9.956.977             | \$9,956,977          |
| E-89           | Current income Taxes                                        | 409.000           | <b>\$</b> U         | \$0                     | \$0                  | \$0                 | \$9,956,977             | \$9,956,977          |
|                | To Annualize Current Income Taxes                           |                   | \$0                 | \$0                     |                      | \$0                 | \$9,956,977             |                      |
| E-92           | Deferred Income Taxes - Def. Inc. Tax.                      | 410.000           | \$0                 | \$0                     | \$0                  | \$0                 | -\$19,875,499           | -\$19,875,499        |
|                | To Annualize Deferred Income Taxes - Def. Inc. Tax.         |                   | \$0                 | \$0                     |                      | \$0                 | -\$19,875,499           |                      |
| E-93           | Amortization of Deferred ITC                                | 411.000           | \$0                 | \$0                     | \$0                  | \$0                 | \$4,904,201             | \$4,904,201          |
|                | To Annualize Amortization of Deferred ITC                   |                   | \$0                 | \$0                     |                      | \$0                 | \$4,904,201             |                      |
| E-94           | Amortization of Protected Excess ADIT (TCJA)                |                   | \$0                 | \$0                     | \$0                  | \$0                 | \$59,721                | \$59,721             |
|                | To Annualize Amortization of Protected Excess ADIT (TCJA)   |                   | \$0                 | \$0                     |                      | \$0                 | \$59,721                |                      |
| E-95           | Amortization of Unprotected Excess ADIT (TCJA)              |                   | \$0                 | \$0                     | \$0                  | \$0                 | -\$1,370,372            | -\$1,370,372         |
|                | To Annualize Amortization of Unprotected Excess ADIT (TCJA) |                   | \$0                 | \$0                     |                      | \$0                 | -\$1,370,372            |                      |
| E-97           | Amortization of Unprotected Excess ADIT (MO)                |                   | \$0                 | \$0                     | \$0                  | \$0                 | -\$496,113              | -\$496,113           |
|                | To Annualize Amortization of Unprotected Excess ADIT (MO)   |                   | \$0                 | \$0                     |                      | \$0                 | -\$496,113              |                      |
|                | Total Operating Revenues                                    |                   | \$0                 | \$0                     | \$0                  | \$0                 | -\$249,584,983          | -\$249,584,983       |
|                | Total Operating & Maint. Expense                            |                   | \$2,464,864         | -\$222,760,870          | -\$220,296,006       | \$0                 | \$8,029,762             | \$8,029,762          |

## Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Income Tax Calculation

|          | <u>A</u>                                                                     | <u>B</u>   | <u>C</u>                   | <u>D</u>                   | <u>E</u>           | <u>F</u>                   |
|----------|------------------------------------------------------------------------------|------------|----------------------------|----------------------------|--------------------|----------------------------|
| Line     | Deceriation                                                                  | Percentage | Test                       | 6.37%                      | 6.37%              | 6.37%                      |
| Number   | Description                                                                  | Rate       | Year                       | Return                     | Return             | Return                     |
| 1        | TOTAL NET INCOME BEFORE TAXES                                                |            | \$45,786,478               | \$95,963,013               | \$95,963,013       | \$95,963,013               |
| •        | ADD TO NET INCOME BEFORE TAXES                                               |            |                            |                            |                    |                            |
| 2<br>3   | Book Depreciation Expense                                                    |            | \$53,827,879               | \$53,827,879               | \$53,827,879       | \$53,827,879               |
| 4        | Uncertain Tax Position Adjustment                                            |            | \$0                        | \$0                        | \$0                | \$0                        |
| 5        | Other Misc. Non-Deductible Expenses                                          |            | \$0                        | \$0                        | \$0                | \$0                        |
| 6        | Meals & Entertainment                                                        |            | \$270,671                  | \$270,671                  | \$270,671          | \$270,671                  |
| 7        | TOTAL ADD TO NET INCOME BEFORE TAXES                                         |            | \$54,098,550               | \$54,098,550               | \$54,098,550       | \$54,098,550               |
| 8        | SUBT. FROM NET INC. BEFORE TAXES                                             |            |                            |                            |                    |                            |
| 9        | Interest Expense calculated at the Rate of                                   | 1.6990%    | \$21,511,028               | \$21,511,028               | \$21,511,028       | \$21,511,028               |
| 10       | Tax Straight-Line Depreciation                                               |            | \$53,827,879               | \$53,827,879               | \$53,827,879       | \$53,827,879               |
| 11       | Excess Tax Depreciation                                                      |            | -\$20,133,642              | -\$20,133,642              | -\$20,133,642      | -\$20,133,642              |
| 12       | Admin & General Nondeductible                                                |            | \$0                        | \$0                        | \$0                | \$0                        |
| 13       | ESOP                                                                         |            | \$42,040                   | \$42,040                   | \$42,040           | \$42,040                   |
| 14       | Depreciation 263A                                                            |            | \$2,872,102                | \$2,872,102                | \$2,872,102        | \$2,872,102                |
| 15       | TOTAL SUBT. FROM NET INC. BEFORE TAXES                                       |            | \$58,119,407               | \$58,119,407               | \$58,119,407       | \$58,119,407               |
|          |                                                                              |            |                            |                            |                    |                            |
| 16       | NET TAXABLE INCOME                                                           |            | \$41,765,621               | \$91,942,156               | \$91,942,156       | \$91,942,156               |
|          |                                                                              |            |                            |                            |                    |                            |
| 17<br>18 | PROVISION FOR FED. INCOME TAX Net Taxable Inc Fed. Inc. Tax                  |            | \$41,765,621               | \$91,942,156               | \$91,942,156       | \$91,942,156               |
| 19       | Deduct Missouri Income Tax at the Rate of                                    | 100.000%   | \$1,501,516                | \$3,305,412                | \$3,305,412        | \$3,305,412                |
| 20       | Deduct City Inc Tax - Fed. Inc. Tax                                          | 100100070  | \$0                        | \$0                        | \$0                | \$0                        |
| 21       | Federal Taxable Income - Fed. Inc. Tax                                       |            | \$40,264,105               | \$88,636,744               | \$88,636,744       | \$88,636,744               |
| 22       | Federal Income Tax at the Rate of                                            | 21.000%    | \$8,455,462                | \$18,613,716               | \$18,613,716       | \$18,613,716               |
| 23<br>24 | Subtract Federal Income Tax Credits Net Federal Income Tax                   |            | \$8,455,462                | \$18,613,716               | \$18,613,716       | \$18,613,716               |
| 24       | Net i ederal income Tax                                                      |            | \$0,433,402                | \$10,013,710               | \$10,013,710       | \$10,013,710               |
| 25       | PROVISION FOR MO. INCOME TAX                                                 |            |                            |                            |                    |                            |
| 26       | Net Taxable Income - MO. Inc. Tax                                            |            | \$41,765,621               | \$91,942,156               | \$91,942,156       | \$91,942,156               |
| 27<br>28 | Deduct Federal Income Tax at the Rate of                                     | 50.000%    | \$4,227,731                | \$9,306,858<br>\$0         | \$9,306,858<br>\$0 | \$9,306,858                |
| 26<br>29 | Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax |            | \$0<br>\$37,537,890        | \$82,635,298               | \$82,635,298       | \$0<br>\$82,635,298        |
| 30       | Subtract Missouri Income Tax Credits                                         |            | ψον,σον,σου                | ψ02,000,200                | ψ02,000,200        | ψ02,000,200                |
| 31       | Missouri Income Tax at the Rate of                                           | 4.000%     | \$1,501,516                | \$3,305,412                | \$3,305,412        | \$3,305,412                |
|          | DD CAMBIGUI FOR CITY INCOME TAY                                              |            |                            |                            |                    |                            |
| 32<br>33 | PROVISION FOR CITY INCOME TAX  Net Taxable Income - City Inc. Tax            |            | \$41,765,621               | \$91,942,156               | \$91,942,156       | \$91,942,156               |
| 33<br>34 | Deduct Federal Income Tax - City Inc. Tax                                    |            | \$8,455,462                | \$18,613,716               | \$18,613,716       | \$18,613,716               |
| 35       | Deduct Missouri Income Tax - City Inc. Tax                                   |            | \$1,501,516                | \$3,305,412                | \$3,305,412        | \$3,305,412                |
| 36       | City Taxable Income                                                          |            | \$31,808,643               | \$70,023,028               | \$70,023,028       | \$70,023,028               |
| 37       | Subtract City Income Tax Credits                                             |            |                            |                            |                    |                            |
| 38       | City Income Tax at the Rate of                                               | 0.000%     | \$0                        | \$0                        | \$0                | \$0                        |
| 39       | SUMMARY OF CURRENT INCOME TAX                                                |            |                            |                            |                    |                            |
| 40       | Federal Income Tax                                                           |            | \$8,455,462                | \$18,613,716               | \$18,613,716       | \$18,613,716               |
| 41       | State Income Tax                                                             |            | \$1,501,516                | \$3,305,412                | \$3,305,412        | \$3,305,412                |
| 42       | City Income Tax                                                              |            | \$0                        | \$0                        | \$0                | \$0                        |
| 43       | TOTAL SUMMARY OF CURRENT INCOME TAX                                          |            | \$9,956,978                | \$21,919,128               | \$21,919,128       | \$21,919,128               |
| 44       | DEFERRED INCOME TAXES                                                        |            |                            |                            |                    |                            |
| 45       | Deferred Income Taxes - Def. Inc. Tax.                                       |            | -\$4,799,880               | -\$4,799,880               | -\$4,799,880       | -\$4,799,880               |
| 46       | Amortization of Deferred ITC                                                 |            | \$0                        | \$0                        | \$0                | \$0                        |
| 47       | Amortization of Protected Excess ADIT (TCJA)                                 |            | \$59,721                   | \$59,721                   | \$59,721           | \$59,721                   |
| 48       | Amortization of Unprotected Excess ADIT (TCJA)                               |            | -\$1,370,372               | -\$1,370,372               | -\$1,370,372       | -\$1,370,372               |
| 49<br>50 | Amortization of Protected Excess ADIT (MO)                                   |            | \$0<br>-\$496,113          | \$0<br>-\$496 113          | \$0<br>-\$496,113  | \$0<br>\$496,113-          |
| 50<br>51 | Amortization of Unprotected Excess ADIT (MO) TOTAL DEFERRED INCOME TAXES     | F          | -\$496,113<br>-\$6,606,644 | -\$496,113<br>-\$6,606,644 | -\$496,113         | -\$496,113<br>-\$6,606,644 |
|          |                                                                              |            |                            | ÷ =, = • • • • •           | Ţ-,- <b></b> ,-    |                            |
| 52       | TOTAL INCOME TAX                                                             |            | \$3,350,334                | \$15,312,484               | \$15,312,484       | \$15,312,484               |
|          |                                                                              | _          |                            |                            |                    |                            |

# Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 True Up Through 5/31/2021 Capital Structure Schedule

|        | A                                    | <u>B</u>        | <u>C</u><br>Percentage | <u>D</u> | <u>E</u><br>Weighted | <u>F</u><br>Weighted | <u>G</u><br>Weighted |
|--------|--------------------------------------|-----------------|------------------------|----------|----------------------|----------------------|----------------------|
|        |                                      |                 | of Total               | Embedded | Cost of              | Cost of              | Cost of              |
| Line   |                                      | Dollar          | Capital                | Cost of  | Capital              | Capital              | Capital              |
| Number | Description                          | Amount          | Structure              | Capital  | 9.37%                | 9.37%                | 9.37%                |
| 1      | Common Stock                         | \$1,589,497,000 | 49.86%                 |          | 4.671%               | 4.671%               | 4.671%               |
| 2      | Other Security-Non Tax<br>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                       | \$1,338,737,000 | 41.99%                 | 3.99%    | 1.675%               | 1.675%               | 1.675%               |
| 5      | Short Term Debt                      | \$259,950,255   | 8.15%                  | 0.29%    | 0.024%               | 0.024%               | 0.024%               |
| 6      | Other Security Tax<br>Deductible     | \$0             | 0.00%                  | 0.00%    | 0.000%               | 0.000%               | 0.000%               |
| 7      | TOTAL CAPITALIZATION                 | \$3,188,184,255 | 100.00%                |          | 6.370%               | 6.370%               | 6.370%               |
| 8      | PreTax Cost of Capital               |                 |                        |          | 7.832%               | 7.832%               | 7.832%               |