Exhibit No. 102

Exhibit No.: _____

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108

Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI INC.
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Through 12/31/2020
True-Up Period Through 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, Missouri

May 2021

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.78%	6.91%	7.05%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$2,751,005,952	\$2,751,005,952	\$2,751,005,952
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$186,463,183	\$190,204,552	\$193,918,409
4	Net Income Available	\$149,117,593	\$149,117,593	\$149,117,593
5	Additional Net Income Required	\$37,345,590	\$41,086,959	\$44,800,816
6	Income Tax Requirement			
7	Required Current Income Tax	\$38,907,515	\$40,078,667	\$41,241,207
8	Current Income Tax Available	\$27,217,322	\$27,217,322	\$27,217,322
9	Additional Current Tax Required	\$11,690,193	\$12,861,345	\$14,023,885
10	Revenue Requirement	\$49,035,783	\$53,948,304	\$58,824,701
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$11,100,000	\$11,100,000	\$11,100,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$60,135,783	\$65,048,304	\$69,924,701

Accounting Schedule: 1 Sponsor: Not Completed Page: 1 of 1

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	<u>C</u>
Line	_	Percentage	Dollar
Number	Rate Base Description	Rate	Amount
4	Plant la Camina		\$4,000,570,000
1	Plant In Service		\$4,233,578,008
2	Less Accumulated Depreciation Reserve		\$1,317,260,697
3	Net Plant In Service		\$2,916,317,311
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$10,107,273
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$87,242,237
8	Propane Inventory		\$10,712,018
9	Materials & Supplies		\$15,821,904
10	Prepayments		\$22,803,990
11	Insulation Financing/Energy Wise		\$3,896,451
12	Energy Affordability		\$3,182,697
13	One Time Energy Affordability (Spire West Only)		\$156,884
14	Prepaid Pension		\$73,017,613
15	OPEBS		\$8,282,386
16	Energy Efficiency Program		\$41,833,486
17	Transition Costs		\$3,166,666
18	TOTAL ADD TO NET PLANT IN SERVICE	_	\$280,223,605
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset		-\$1,050,751
21	State Tax Offset		-\$186,592
22	City Tax Offset		\$0
23	Interest Expense Offset		\$3,224,719
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$8,981,852
26	Customer Advances for Construction		\$3,457,568
27	Accumulated Deferred Income Taxes		\$285,514,590
28	Forest Park Relocation - Regulatory Liability		\$3,615,509
29	Excess ADIT - Protected - TCJA		\$46,526,384
30	Excess ADIT - Unprotected - TCJA		\$45,625,138
31	Excess ADIT - Protected - MO		\$9,136,426
32	Excess ADIT - Unprotected - MO		\$9,136,426
33	GM-2013-0254 Stipulation and Agreement rate-base offset		\$31,553,695
34	TOTAL SUBTRACT FROM NET PLANT	_	\$445,534,964
35	Total Rate Base		\$2,751,005,952
- 33	Total Nato Base		Ψ2,131,003,332

Accounting Schedule: 2 Sponsor: Not Completed Page: 1 of 1

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Plant In Service

		P			-		•	L.	
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
1 2	301.000	INTANGIBLE PLANT Organization	\$18,101	P-2	\$0	\$18,101		\$0	\$18,101
3	302.000	Franchises	\$22,307	P-2 P-3	\$0 \$0	\$22,307		\$0 \$0	\$18,101
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0 \$0	\$773,929		\$0 \$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$814,337	' '	\$0	\$814,337		\$0	\$814,337
			, ,						,
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$4,714,899	P-7	\$0	\$4,714,899		\$0	\$4,714,899
8	374.200	Land Rights - Dist Plant	\$4,156,698	P-8	\$0	\$4,156,698		\$0	\$4,156,698
9	375.100	Structures & Improvements - Dist	\$17,273,663	P-9	\$0 \$0	\$17,273,663 \$16,317,550		\$0 \$0	\$17,273,663
10	375.200	Structures & Improvements - Service Centers	\$16,317,550	P-10	\$0	\$16,317,550		\$0	\$16,317,550
11	375.210	Structures & Improvements - Leased	\$100,083	P-11	\$0	\$100,083		\$0	\$100,083
••	070.210	Property	ψ.00,000		Ψ0	ψ100,000		Ψ U	ψ100,000
12	375.300	Structures & Improvements - Garage	\$290,197	P-12	\$0	\$290,197		\$0	\$290,197
13	375.410	Structures & Imporvements - Other Small	\$0	P-13	\$0	\$0		\$0	\$0
		Structures							
14	375.700	Structures & Improvements - MONAT	\$69,048	P-14	\$0	\$69,048		\$0	\$69,048
15		Mains - Steel	\$500,131,510	P-15	\$0	\$500,131,510		\$0	\$500,131,510
16		Mains-Steel Transmission-MGE	\$12,704,983	P-16	\$0	\$12,704,983		\$0	\$12,704,983
17		Mains - Cast Iron	\$69,179,190	P-17	\$0 \$0	\$69,179,190		\$0 \$0	\$69,179,190
18 19		Mains - Plastic Meas. & Reg. Station - General	\$1,313,794,861 \$26,660,382	P-18 P-19	\$0 \$0	\$1,313,794,861 \$26,660,382		\$0 \$0	\$1,313,794,861 \$26,660,382
20		Meas. & Reg. Station - City Gate	\$9,616,396	P-20	\$0 \$0	\$9,616,396		\$0 \$0	\$9,616,396
21	380.100	Services - Steel	\$46,818,416	P-21	\$0	\$46,818,416		\$0	\$46,818,416
22	380.200	Services - Plastic	\$1,335,612,880	P-22	-\$1,260,341	\$1,334,352,539		\$0	\$1,334,352,539
23	381.000	Meters	\$188,721,499	P-23	\$0	\$188,721,499		\$0	\$188,721,499
24	381.100	Smart Meters	\$4,419,631	P-24	-\$4,419,631	\$0		\$0	\$0
25	382.000	Meters Installation - Dist Plant	\$102,591,179	P-25	\$0	\$102,591,179		\$0	\$102,591,179
26	382.100	Smart Meters Installation	\$919,416	P-26	-\$919,416	\$0		\$0	\$0
27	383.000	House Regulators	\$47,259,568	P-27	\$0	\$47,259,568		\$0	\$47,259,568
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$21,001,223	P-28	\$0	\$21,001,223		\$0	\$21,001,223
29 30	386.000 387.000	Other Property - Customer Premises Other Equipment - Dist.	\$22,975 \$406,070	P-29 P-30	\$0 \$0	\$22,975 \$406,070		\$0 \$0	\$22,975 \$406,070
31	307.000	TOTAL DISTRIBUTION PLANT	\$3,722,782,317	F-30	-\$6,599,388	\$3,716,182,929		\$0	\$3,716,182,929
٥.		TOTAL DIGITALDO TICKY LAKY	ψ5,722,762,517		ψ0,000,000	ψ5,7 10,102,323		Ψ	ψ5,7 10,102,323
32		PRODUCTION PLANT							
33	304.000	Land and Land rights	\$119,929	P-33	\$0	\$119,929		\$0	\$119,929
34	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-34	\$0	\$1,869,054		\$0	\$1,869,054
35	307.000	Other Power Equipment	\$33,139	P-35	\$0	\$33,139		\$0	\$33,139
36	311.000	Propane Equipment - Gas Operations	\$4,577,999	P-36	\$0	\$4,577,999		\$0	\$4,577,999
37 38	311.100	Propane Storage Cavern - Gas Ops TOTAL PRODUCTION PLANT	\$4,827,936 \$11,428,057	P-37	\$0 \$0	\$4,827,936		\$0 \$0	\$4,827,936 \$44,438,057
30		TOTAL PRODUCTION PLANT	\$11,426,037		\$0	\$11,428,057		\$ 0	\$11,428,057
39		UNDERGROUND GAS STORAGE							
40	350.100	Land - UG Storage	\$1,201,600	P-40	\$0	\$1,201,600		\$0	\$1,201,600
41	350.200	Rights of Way - UG Storage	\$778,418	P-41	\$0	\$778,418		\$0	\$778,418
42	351.200	Structures - Compression Station	\$830,420	P-42	\$0	\$830,420		\$0	\$830,420
43	351.400	Other Structures - UG Storage	\$1,093,321	P-43	\$0	\$1,093,321		\$0	\$1,093,321
44	352.000	Wells	\$7,722,940	P-44	\$0	\$7,722,940		\$0	\$7,722,940
45	352.100	Storage Leaseholds & Rights	\$2,126,882	P-45	\$0	\$2,126,882		\$0	\$2,126,882
46	352.200	Reservoirs	\$245,023	P-46	\$0	\$245,023		\$0	\$245,023
47 48	352.300 352.400	Non-Recoverable Natural Gas Wells - Oil & Vent Gas	\$9,149,448 \$2,089,630	P-47	\$0 \$0	\$9,149,448		\$0 \$0	\$9,149,448
46 49	353.000	Lines	\$3,238,918	P-48 P-49	\$0 \$0	\$2,089,630 \$3,238,918		\$0 \$0	\$2,089,630 \$3,238,918
50	354.000	Equipment - Compressor Station	\$3,143,239	P-50	\$0 \$0	\$3,143,239		\$0 \$0	\$3,143,239
51	355.000	Measuring & Regulating Equipment	\$2,304,527	P-51	\$0	\$2,304,527		\$0	\$2,304,527
52	356.000	Purification Equipment	\$233,042	P-52	\$0	\$233,042		\$0	\$233,042
53	357.000	Other Equipment - UG Storage	\$66,896	P-53	\$0	\$66,896		\$0	\$66,896
54		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$0	\$34,224,304		\$0	\$34,224,304
			1						
55	000 0	OTHER STORAGE		l <u>.</u>	**	A=		4.	A
56	360.000	Land & Land Rights - Other Storage	\$50,654	P-56	\$0 \$0	\$50,654		\$0 \$0	\$50,654
57	361.000	Structures & Improvements - Other Storage	\$107,233	P-57	\$0	\$107,233		\$0	\$107,233
58	362.000	Gas Holders	\$34,530	P-58	\$0	\$34,530		\$0	\$34,530
	,	· ·	+5-1,000		. 40	, 75-1,000	. 1	40	+= 1,000

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Plant In Service

	A	<u>B</u>	С	D	<u>E</u>	F	G	Н	1
Line	Account #	<u> =</u>	<u>o</u> Total	Adjust.	=			Jurisdictional	MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
59	363,000	Compressor Equip. Other Storage	\$338,616	P-59	\$0	\$338,616		\$0	\$338,616
60		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
			4001,000		***	****		**	,
61		TRANSMISSION PLANT							
62	365.200	Rights of Way - Transmission	\$41,153	P-62	\$0	\$41,153		\$0	\$41,153
63	367.000	Structures & Improvements - Trans	\$2,013,840	P-63	\$0	\$2,013,840		\$0	\$2,013,840
64	371.000	Other Equipment - Transmission	\$9,654	P-64	\$0	\$9,654		\$0	\$9,654
65		TOTAL TRANSMISSION PLANT	\$2,064,647		\$0	\$2,064,647		\$0	\$2,064,647
66		GENERAL PLANT							
67	389.000	Land - Gen Plant	\$1,058,065	P-67	\$0	\$1,058,065		\$0	\$1,058,065
68	390.100	Structures - Leased - GO	\$878,378	P-68	\$0	\$878,378		\$0	\$878,378
69	390.200	LH Improvements 700 Market	\$5,578,360	P-69	-\$1,439,274	\$4,139,086		\$0	\$4,139,086
70	390.300	Structures - Leased - St. Charles	\$35,641	P-70	\$0	\$35,641		\$0	\$35,641
71	390.700	Structures - Gen Plant - MoNat	\$163,119	P-71	\$0	\$163,119		\$0	\$163,119
72	390.710	Structures - Leased - MoNat	\$87,581	P-72	\$0	\$87,581		\$0	\$87,581
73	390.810	Structures - Leased - Franklin County	\$171,308	P-73	\$0	\$171,308		\$0	\$171,308
74	391.000	Office Furniture & Equipment	\$10,826,096	P-74	\$0	\$10,826,096		\$0	\$10,826,096
75	391.100	Computers	\$18,081,532	P-75	\$0	\$18,081,532		\$0	\$18,081,532
76	391.200	Mech. Office Equipment	\$307,555	P-76	\$0	\$307,555		\$0	\$307,555
77	391.300	Data Processing Software	\$19,721,191	P-77	\$0	\$19,721,191		\$0	\$19,721,191
78	391.400	Data Processing Systems	\$584,933	P-78	\$0	\$584,933		\$0	\$584,933
79	391.500	Enterprise Software - EIMS	\$122,811,485	P-79	\$0	\$122,811,485		\$0	\$122,811,485
80	391.950	EIMS - Shared Services	\$20,746,607	P-80	\$0	\$20,746,607		\$0	\$20,746,607
81	391.950	Enterprise Software SS Alloc	\$13,890,925	P-81	\$0	\$13,890,925		\$0	\$13,890,925
82	392.000	Transportation Eq - Trailer	\$0	P-82	\$0	\$0		\$0	\$0
83	392.100	Transportation Eq - Automobiles	\$10,177,208	P-83	\$0	\$10,177,208		\$0	\$10,177,208
84	392.110	Transportation Misc-Sm MGE	\$0	P-84	\$0	\$0		\$0	\$0
85	392.200	Transportation Eq - Trucks	\$50,099,939	P-85	\$0	\$50,099,939		\$0	\$50,099,939
86	393.000	Stores Equipment	\$993,374	P-86	\$0	\$993,374		\$0	\$993,374
87	394.000	Tools, Shop, & Garage Equipment	\$38,286,579	P-87	\$0	\$38,286,579		\$0	\$38,286,579
88	394.500	Equip CNG Fuel Station	\$1,641,681	P-88	\$0	\$1,641,681		\$0	\$1,641,681
89	395.000	Lab Equipment	\$320,500	P-89	\$0	\$320,500		\$0	\$320,500
90	396.000	Power Operated Equipment	\$50,080,933	P-90	\$0	\$50,080,933		\$0	\$50,080,933
91	396.100	Power Operated Equipment - T	\$21,372,548	P-91	\$0	\$21,372,548		\$0	\$21,372,548
92	397.000	Communication Equipment	\$16,743,095	P-92	\$0	\$16,743,095		\$0	\$16,743,095
93	397.010	Communication Equipment-Software	\$0	P-93	\$0	\$0		\$0	\$0
94 95	397.100	Communication Equipment-MGE ERT	\$42,711,662	P-94 P-95	\$0 \$0	\$42,711,662		\$0	\$42,711,662
	397.200	Comm Equipment - AMRs	\$16,624,220	P-95 P-96	7.7	\$16,624,220		\$0	\$16,624,220
96 07	398.000	Misc. Equipment	\$5,777,460	P-96	\$0	\$5,777,460		\$0	\$5,777,460
97		TOTAL GENERAL PLANT	\$469,771,975		-\$1,439,274	\$468,332,701		\$0	\$468,332,701
98		RETIREMENT WORK IN PROGRESS							
98 99	0.000	Retirement Work-In Progress	\$0	P-99	\$0	\$0		\$0	¢n.
99 100	0.000	TOTAL RETIREMENT WORK IN PROGRESS	\$0	F-33	\$0	\$0		\$0 \$0	\$0 \$0
100		TOTAL RETIREMENT WORK IN PROGRESS	, \$U		φυ	\$0		φU	\$0
101		TOTAL PLANT IN SERVICE	\$4,241,616,670		-\$8,038,662	\$4,233,578,008		\$0	\$4,233,578,008
101		TOTAL I LART IN OLIVIOL	Ψ 1,2 7 1,0 10,070		ψ0,000,002	ψ 1,200,010,000		ΨU	ψ +,200,010,000

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
	•				•	
P-22	Services - Plastic	380.200		-\$1,260,341		\$0
	CCN Capacity Adjustment (Kliethermes) - West Only		-\$1,260,341		\$0	
P-24	Smart Meters	381.100		-\$4,419,631		\$0
	To remove smart meters (Luebbert) - West Only		-\$4,419,631		\$0	
P-26	Smart Meters Installation	382.100		-\$919,416		\$0
	To remove smart meters installation (Luebbert) - West Only		-\$919,416		\$0	
P-69	LH Improvements 700 Market	390.200		-\$1,439,274		\$0
	To allocate leasehold improvements (Juliette)		-\$1,439,274		\$0	
	Total Plant Adjustments			-\$8,038,662		\$0

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account	=	MO Adjusted	<u>–</u> Depreciation	= Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
Nullibei	Nullibel	Fiant Account Description		Nate	Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$18,101	0.00%	\$0
3		Franchises	\$22,307	0.00%	\$0
4		Intangible Property-MGE	\$773,929	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$814,337		\$0
-					• •
6		DISTRIBUTION PLANT			
7	374.000	Land - Dist Plant	\$4,714,899	0.00%	\$0
8	374.200	Land Rights - Dist Plant	\$4,156,698	1.33%	\$55,284
9	375.100	Structures & Improvements - Dist	\$17,273,663	2.40%	\$414,568
10	375.200	Structures & Improvements - Service	\$16,317,550	2.40%	\$391,621
		Centers			
11	375.210	Structures & Improvements - Leased	\$100,083	0.00%	\$0
		Property			
12	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965
13	375.410	Structures & Imporvements - Other Small	\$0	0.00%	\$0
		Structures			
14	375.700	Structures & Improvements - MONAT	\$69,048	2.40%	\$1,657
15	376.100	Mains - Steel	\$500,131,510	1.95%	\$9,752,565
16	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747
17	376.200	Mains - Cast Iron	\$69,179,190	3.12%	\$2,158,391
18	376.300	Mains - Plastic	\$1,313,794,861	2.34%	\$30,742,799
19	378.000	Meas. & Reg. Station - General	\$26,660,382	2.86%	\$762,487
20	379.000	Meas. & Reg. Station - City Gate	\$9,616,396	2.66%	\$255,796
21	380.100	Services - Steel	\$46,818,416	4.20%	\$1,966,373
22	380.200	Services - Plastic	\$1,334,352,539	3.77%	\$50,305,091
23	381.000	Meters	\$188,721,499	2.85%	\$5,378,563
24	381.100	Smart Meters	\$0	0.00%	\$0
25	382.000	Meters Installation - Dist Plant	\$102,591,179	1.91%	\$1,959,492
26	382.100	Smart Meters Installation	\$0	0.00%	\$0
27	383.000	House Regulators	\$47,259,568	2.00%	\$945,191
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$21,001,223	2.20%	\$462,027
29	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627
30	387.000	Other Equipment - Dist.	\$406,070	1.84%	\$7,472
31		TOTAL DISTRIBUTION PLANT	\$3,716,182,929		\$105,814,716
22		PRODUCTION PLANT			
32	304.000		\$110,020	0.00%	¢n.
33	304.000 305.000	Land and Land rights	\$119,929 \$1,860,054		\$0 \$33.083
34 35	305.000 307.000	Structures & Improvements - Mfg Gas	\$1,869,054	1.77%	\$33,082 \$633
35 36	307.000	Other Power Equipment	\$33,139	1.91%	\$633 \$447.407
36 37		Propane Equipment - Gas Operations Propane Storage Cavern - Gas Ops	\$4,577,999	2.56% 1.40%	\$117,197 \$67,501
	311.100	<u> </u>	\$4,827,936 \$11,428,057	1.40%	\$67,591 \$218 503
38		TOTAL PRODUCTION PLANT	\$11,428,057		\$218,503

Accounting Schedule: 5 Sponsor: Not Completed Page: 1 of 3

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
		·			
39		UNDERGROUND GAS STORAGE			
40		Land - UG Storage	\$1,201,600	0.00%	\$0
41		Rights of Way - UG Storage	\$778,418	0.00%	\$0
42		Structures - Compression Station	\$830,420	2.00%	\$16,608
43	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866
44		Wells	\$7,722,940	1.22%	\$94,220
45	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0
46	352.200	Reservoirs	\$245,023	1.11%	\$2,720
47		Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559
48	352.400	Wells - Oil & Vent Gas	\$2,089,630	1.85%	\$38,658
49		Lines	\$3,238,918	1.39%	\$45,021
50		Equipment - Compressor Station	\$3,143,239	1.57%	\$49,349
51	355.000	Measuring & Regulating Equipment	\$2,304,527	1.91%	\$44,016
52	356.000	Purification Equipment	\$233,042	2.20%	\$5,127
53	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341
54	TOTAL UNDERGROUND GAS STORAGE		\$34,224,304		\$421,485
55		OTHER STORAGE			
56	360.000	Land & Land Rights - Other Storage	\$50,654	0.00%	\$0
57	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0
			, ,		•
58		Gas Holders	\$34,530	0.00%	\$0
59	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	\$0
60		TOTAL OTHER STORAGE	\$531,033		\$0
61		TRANSMISSION PLANT			
62	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0
63	367.000	Structures & Improvements - Trans	\$2,013,840	1.44%	\$28,999
64	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225
65	07 11000	TOTAL TRANSMISSION PLANT	\$2,064,647	2.0070	\$29,224
			, , ,		, ,
66		GENERAL PLANT			
67	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0
68		Structures - Leased - GO	\$878,378	0.00%	\$0
69	390.200	LH Improvements 700 Market	\$4,139,086	0.00%	\$0
70	390.300	Structures - Leased - St. Charles	\$35,641	0.00%	\$0
71	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899
72		Structures - Leased - MoNat	\$87,581	0.00%	\$0
73		Structures - Leased - Franklin County	\$171,308	0.00%	\$0
74		Office Furniture & Equipment	\$10,826,096	4.71%	\$509,909
75		Computers	\$18,081,532	4.71%	\$851,640
76		Mech. Office Equipment	\$307,555	5.47%	\$16,823
77	391.300	Data Processing Software	\$19,721,191	12.12%	\$2,390,208

Accounting Schedule: 5 Sponsor: Not Completed Page: 2 of 3

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>c</u>	<u>D</u>	<u>E</u>
Line	Account		MO Adjusted	Depreciation	Depreciation
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense
78	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894
79	391.500	Enterprise Software - EIMS	\$122,811,485	0.00%	\$0
80	391.950	EIMS - Shared Services	\$20,746,607	0.00%	\$0
81	391.950	Enterprise Software SS Alloc	\$13,890,925	0.00%	\$0
82	392.000	Transportation Eq - Trailer	\$0	0.00%	\$0
83	392.100	Transportation Eq - Automobiles	\$10,177,208	10.00%	\$1,017,721
84	392.110	Transportation Misc-Sm MGE	\$0	0.00%	\$0
85	392.200	Transportation Eq - Trucks	\$50,099,939	7.69%	\$3,852,685
86	393.000	Stores Equipment	\$993,374	2.16%	\$21,457
87	394.000	Tools, Shop, & Garage Equipment	\$38,286,579	3.62%	\$1,385,974
88	394.500	Equip CNG Fuel Station	\$1,641,681	3.62%	\$59,429
89	395.000	Lab Equipment	\$320,500	3.62%	\$11,602
90	396.000	Power Operated Equipment	\$50,080,933	6.07%	\$3,039,913
91	396.100	Power Operated Equipment - T	\$21,372,548	6.07%	\$1,297,314
92	397.000	Communication Equipment	\$16,743,095	5.81%	\$972,773
93	397.010	Communication Equipment-Software	\$0	0.00%	\$0
94	397.100	Communication Equipment-MGE ERT	\$42,711,662	5.67%	\$2,421,751
95	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009
96	398.000	Misc. Equipment	\$5,777,460	4.58%	\$264,608
97		TOTAL GENERAL PLANT	\$468,332,701		\$20,404,609
98		RETIREMENT WORK IN PROGRESS			
99	0.000	Retirement Work-In Progress	\$0	0.00%	\$0
100		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0
101		Total Depreciation	\$4,233,578,008		\$126,888,537

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Accumulated Depreciation Reserve

Line	Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
		·			,			.,	
1		INTANGIBLE PLANT						_	
2	301.000	Organization	\$1	P-2	\$0	\$1		\$0	\$1
3	302.000	Franchises	\$0	P-3	\$0	\$0		\$0	\$0
4	303.000	Intangible Property-MGE	\$773,929	P-4	\$0 \$0	\$773,929		\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$773,930		\$0	\$773,930		\$0	\$773,930
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$19,361	P-7	\$0	\$19,361		\$0	\$19,361
8	374.200	Land Rights - Dist Plant	\$1,184,516	P-8	\$0	\$1.184.516		\$0	\$1,184,516
9	375.100	Structures & Improvements - Dist	\$3,212,473	P-9	\$0	\$3,212,473		\$0	\$3,212,473
10	375.200	Structures & Improvements - Service	\$4,683,180	P-10	\$0	\$4,683,180		\$0	\$4,683,180
		Centers							
11	375.210	Structures & Improvements - Leased	\$69,774	P-11	\$0	\$69,774		\$0	\$69,774
		Property							
12	375.300	Structures & Improvements - Garage	\$236,483	P-12	\$0	\$236,483		\$0	\$236,483
13	375.410	Structures & Imporvements - Other Small	\$0	P-13	\$0	\$0		\$0	\$0
4.4		Structures	A== 0=0	544	**	^ •-•			^ ^-
14	375.700	Structures & Improvements - MONAT Mains - Steel	\$77,270 \$238.650.806	P-14 P-15	\$0 \$224 502	\$77,270		\$0	\$77,270
15 16	376.100 376.101	Mains-Steel Transmission-MGE	\$3,997,650	P-15 P-16	-\$224,592 -\$5,705	\$238,426,214 \$3,991,945		\$0 \$0	\$238,426,214 \$3,991,945
17	376.200	Mains - Cast Iron	-\$820,278	P-17	\$820,278	\$3,991,943		\$0	\$3,991,943
18	376.300	Mains - Cast Iron	\$194,543,580	P-18	-\$589,980	\$193,953,600		\$0	\$193,953,600
19	378.000	Meas. & Reg. Station - General	\$7,786,450	P-19	\$0	\$7,786,450		\$0	\$7,786,450
20	379.000	Meas. & Reg. Station - City Gate	\$3,574,233	P-20	\$0	\$3,574,233		\$0	\$3,574,233
21	380.100	Services - Steel	\$39,085,901	P-21	\$0	\$39,085,901		\$0	\$39,085,901
22	380.200	Services - Plastic	\$502,109,536	P-22	-\$31,980	\$502,077,556		\$0	\$502,077,556
23	381.000	Meters	\$43,775,145	P-23	\$0	\$43,775,145		\$0	\$43,775,145
24	381.100	Smart Meters	\$41,416	P-24	-\$41,416	\$0		\$0	\$0
25	382.000	Meters Installation - Dist Plant	\$47,271,180	P-25	\$0	\$47,271,180		\$0	\$47,271,180
26	382.100	Smart Meters Installation	\$5,529	P-26	-\$5,529	\$0		\$0	\$0
27	383.000	House Regulators	\$20,291,545	P-27	\$0	\$20,291,545		\$0	\$20,291,545
28	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,659,248	P-28	\$0	\$7,659,248		\$0	\$7,659,248
29	386.000	Other Property - Customer Premises	\$172,978	P-29	\$0	\$172,978		\$0	\$172,978
30	387.000	Other Equipment - Dist.	\$436,446	P-30	\$0	\$436,446		\$0	\$436,446
31		TOTAL DISTRIBUTION PLANT	\$1,118,064,422		-\$78,924	\$1,117,985,498		\$0	\$1,117,985,498
32		PRODUCTION PLANT							
33	304.000	Land and Land rights	\$0	P-33	\$0	\$0		\$0	\$0
34	305.000	Structures & Improvements - Mfg Gas	\$1,037,715	P-34	\$0 \$0	\$1,037,715		\$0	\$1,037,715
35	307.000	Other Power Equipment	\$51,867	P-35	\$0	\$51,867		\$0	\$51,867
36	311.000	Propane Equipment - Gas Operations	\$3,625,260	P-36	\$0	\$3,625,260		\$0	\$3,625,260
37	311.100	Propane Storage Cavern - Gas Ops	\$5,500,538	P-37	\$0	\$5,500,538		\$0	\$5,500,538
38		TOTAL PRODUCTION PLANT	\$10,215,380		\$0	\$10,215,380		\$0	\$10,215,380
39		UNDERGROUND GAS STORAGE							
40	350.100	Land - UG Storage	\$0	P-40	\$0	\$0		\$0	\$0
41	350.200	Rights of Way - UG Storage	\$772,160	P-41	\$0	\$772,160		\$0	\$772,160
42	351.200	Structures - Compression Station	\$946,764	P-42	\$0	\$946,764		\$0	\$946,764
43	351.400	Other Structures - UG Storage	\$1,082,788	P-43	\$0	\$1,082,788		\$0	\$1,082,788
44	352.000	Wells	\$6,747,364	P-44	\$0	\$6,747,364		\$0	\$6,747,364
45	352.100	Storage Leaseholds & Rights	\$2,053,275	P-45	\$0	\$2,053,275		\$0	\$2,053,275
46	352.200	Reservoirs Non-Recoverable Natural Gas	\$215,366	P-46	\$0 \$0	\$215,366		\$0	\$215,366
47 48	352.300 352.400	Wells - Oil & Vent Gas	\$3,210,785 \$387,455	P-47 P-48	\$0 \$0	\$3,210,785 \$387,455		\$0 \$0	\$3,210,785 \$387,455
46 49	353.000	Lines	\$2,583,156	P-49	\$0 \$0	\$2,583,156		\$0	\$2,583,156
50	354.000	Equipment - Compressor Station	\$2,563,156	P-50	\$0 \$0	\$2,676,630		\$0	\$2,676,630
51	355.000	Measuring & Regulating Equipment	\$2,365,151	P-51	\$0 \$0	\$2,365,151		\$0	\$2,365,151
52	356.000	Purification Equipment	\$272,865	P-52	\$0 \$0	\$272,865		\$0	\$272,865
53	357.000	Other Equipment - UG Storage	\$54,978	P-53	\$0	\$54,978		\$0	\$54,978
54		TOTAL UNDERGROUND GAS STORAGE	\$23,368,737		\$0	\$23,368,737		\$0	\$23,368,737
-			,,		• •	,,		, ,	, ,,,,,,
55		OTHER STORAGE							
56	360.000	Land & Land Rights - Other Storage	\$0	P-56	\$0	\$0		\$0	\$0
57	361.000	Structures & Improvements - Other Storage	\$343,322	P-57	\$0	\$343,322		\$0	\$343,322
			AF 5 : 2 : 2 : 2		4 -	AF 6 1 2 2 2 2 2			AF 612 22-
58 59	362.000 363.000	Gas Holders Compressor Equip. Other Storage	\$5,316,393 \$523,423	P-58 P-59	\$0 \$0	\$5,316,393		\$0 \$0	\$5,316,393 \$523,423
33	303.000	Compressor Equip. Office Storage	\$523,423	1 1-33	φ0	\$523,423	1	ı pu	\$523,423

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Accumulated Depreciation Reserve

	Α	D	<u>C</u>	D		F		ш	
Line	Account	<u>B</u>	<u>U</u> Total	Adjust.	E	As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
Hambon	rtumbor	Depression Reserve Description	11000110	I	rajaotinonto	11000110	/ III O GALIOTIO	/ tajaotinionto	
60		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
			40,100,100		**	4 2,122,122		**	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
61		TRANSMISSION PLANT							
62	365.200	Rights of Way - Transmission	\$0	P-62	\$0	\$0		\$0	\$0
63	367.000	Structures & Improvements - Trans	\$2,096,144	P-63	-\$63,256	\$2,032,888		\$0	\$2,032,888
64	371.000	Other Equipment - Transmission	-\$63,256	P-64	\$63,256	\$0		\$0	\$0
65		TOTAL TRANSMISSION PLANT	\$2,032,888		\$0	\$2,032,888		\$0	\$2,032,888
66		GENERAL PLANT			4-				
67	389.000	Land - Gen Plant	\$0	P-67	\$0	\$0		\$0	\$0
68	390.100	Structures - Leased - GO	\$327,191	P-68	\$0	\$327,191		\$0	\$327,191
69	390.200	LH Improvements 700 Market	\$1,237,227	P-69	-\$315,443	\$921,784		\$0	\$921,784
70	390.300	Structures - Leased - St. Charles	\$21,029	P-70	\$0	\$21,029		\$0	\$21,029
71	390.700	Structures - Gen Plant - MoNat	\$29,303	P-71 P-72	\$0	\$29,303		\$0	\$29,303
72	390.710	Structures - Leased - MoNat	\$72,670		\$0	\$72,670		\$0	\$72,670
73	390.810 391.000	Structures - Leased - Franklin County	\$33,140	P-73	\$0 \$54.007	\$33,140		\$0	\$33,140
74 75		Office Furniture & Equipment Computers	\$1,514,371	P-74	-\$51,967	\$1,462,404		\$0	\$1,462,404
75 76	391.100 391.200	Mech. Office Equipment	\$17,898,361 -\$224,603	P-75 P-76	\$0 \$224.603	\$17,898,361 \$0		\$0 \$0	\$17,898,361 \$0
76 77	391.200	Data Processing Software	\$13,066,473	P-76 P-77	-\$94,665	\$12,971,808		\$0	\$12,971,808
77 78	391.400	Data Processing Software Data Processing Systems	-\$677,814	P-78	\$677,814	\$12,971,000		\$0	\$12,971,808
76 79	391.500	Enterprise Software - EIMS	\$57,886,683	P-79	-\$589,518	\$57,297,165		\$0	\$57,297,165
80	391.950	EIMS - Shared Services	\$2,421,665	P-80	-\$99,588	\$2,322,077		\$0	\$2,322,077
81	391.950	Enterprise Software SS Alloc	\$1,707,312	P-81	-\$66,679	\$1,640,633		\$0	\$1,640,633
82	392.000	Transportation Eq - Trailer	\$0	P-82	\$0	\$0		\$0	\$0
83	392.100	Transportation Eq - Automobiles	\$8,147,490	P-83	\$0	\$8,147,490		\$0	\$8,147,490
84	392.110	Transportation Misc-Sm MGE	\$0	P-84	\$0	\$0		\$0	\$0
85	392.200	Transportation Eq - Trucks	\$20,127,641	P-85	\$0	\$20,127,641		\$0	\$20,127,641
86	393.000	Stores Equipment	\$555,445	P-86	\$0	\$555,445		\$0	\$555,445
87	394.000	Tools, Shop, & Garage Equipment	\$9,788,169	P-87	\$0	\$9,788,169		\$0	\$9,788,169
88	394.500	Equip CNG Fuel Station	\$162,619	P-88	\$0	\$162,619		\$0	\$162,619
89	395.000	Lab Equipment	\$176,106	P-89	\$0	\$176,106		\$0	\$176,106
90	396.000	Power Operated Equipment	\$11,903,982	P-90	\$0	\$11,903,982	1	\$0	\$11,903,982
91	396.100	Power Operated Equipment - T	\$7,488,983	P-91	\$0	\$7,488,983	1	\$0	\$7,488,983
92	397.000	Communication Equipment	\$2,024,602	P-92	\$0	\$2,024,602	1	\$0	\$2,024,602
93	397.010	Communication Equipment-Software	\$0	P-93	\$0	\$0	1	\$0	\$0
94	397.100	Communication Equipment-MGE ERT	\$9,304,139	P-94	\$0	\$9,304,139		\$0	\$9,304,139
95	397.200	Comm Equipment - AMRs	\$7,863,520	P-95	\$0	\$7,863,520		\$0	\$7,863,520
96	398.000	Misc. Equipment	\$1,001,049	P-96	\$0	\$1,001,049		\$0	\$1,001,049
97		TOTAL GENERAL PLANT	\$173,856,753		-\$315,443	\$173,541,310	1	\$0	\$173,541,310
98		RETIREMENT WORK IN PROGRESS							
99	0.000	Retirement Work-In Progress	-\$16,840,184	P-99	\$0	-\$16,840,184	1	\$0	-\$16,840,184
100		TOTAL RETIREMENT WORK IN PROGRESS	-\$16,840,184		\$0	-\$16,840,184	1	\$0	-\$16,840,184
404		TOTAL DEDDECLATION DESERVE	\$4.247.CEE.CC.4	I	6204 207	\$4.247.260.627	l		£4 247 200 007
101		TOTAL DEPRECIATION RESERVE	\$1,317,655,064		-\$394,367	\$1,317,260,697		\$0	\$1,317,260,697

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve		<u> </u>	브	Total	<u>-</u>	Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-15	Mains - Steel	376.100		-\$224,592		\$0
	To include reserve adjustment (Buttig)		-\$224,592		\$0	
	To morado 1000. To adjustinom (Eding)		422 1,002		Ų.	
R-16	Mains-Steel Transmission-MGE	376.101		-\$5,705		\$0
11-10	Mains-Steel Hansinssion-MCL	370.101		-\$3,703		ΨΟ
	To include reserve adjustment (Buttig)		-\$5,705		\$0	
R-17	Mains - Cast Iron	376.200		\$820,278		\$0
	1. To include reserve adjustment (Buttig)		\$820,278		\$0	
R-18	Mains - Plastic	376.300		-\$589,980		\$0
	A. Talinahala manana lihatawa (Batia)		\$500.000		**	
	To include reserve adjustment (Buttig)		-\$589,980		\$0	
				401.000		•-
R-22	Services - Plastic	380.200		-\$31,980		\$0
	1. CCN Capacity Adjustment (Kliethermes) -		-\$31,980		\$0	
	West Only					
R-24	Smart Meters	381.100		-\$41,416		\$0
	1. To remove smart meters (Luebbert) - West		-\$41,416		\$0	
	Only					
R-26	Smart Meters Installation	382.100		-\$5,529		\$0
	1. To remove smart meter installation		-\$5,529		\$0	
	(Luebbert) - West Only					
R-63	Structures & Improvements - Trans	367.000		-\$63,256		\$0
	1. To include reserve adjustment (Buttig)		-\$63,256		\$0	
	· · · ·		,			
R-64	Other Equipment - Transmission	371.000		\$63,256		\$0
			444.45	, , , , , ,	<u></u>	
	1. To include reserve adjustment (Buttig)		\$63,256		\$0	
R-69	LH Improvements 700 Market	390.200		-\$315,443		\$0
	1. To allocate leasehold improvements		-\$315,443		\$0	
	(Juliette)					

Accounting Schedule: 7 Sponsor: Not Completed Page: 1 of 2

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments for Depreciation Reserve

A	P	•				•
<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-74	Office Furniture & Equipment	391.000		-\$51,967		\$0
	· •					·
	To include reserve adjustment (Buttig)		-\$51,967		\$0	
R-76	Mech. Office Equipment	391.200		\$224,603		\$0
	To include reserve adjustment (Buttig)		\$224,603		\$0	
R-77	Data Processing Software	391.300		-\$94,665		\$0
			404.005		•	
	To include reserve adjustment (Buttig) - East Only		-\$94,665		\$0	
	Offity					
R-78	Data Processing Systems	391.400		\$677,814		\$0
	To include reserve adjustment (Buttig)		\$677,814		\$0	
	To morado receivo dajacament (Datag)		ψο,σ		40	
		=				
R-79	Enterprise Software - EIMS	391.500		-\$589,518		\$0
	To allocate enterprise software (Juliette)		\$0		\$0	
	To another office contains (camens,		4.		***	
	2. To include reserve adjustment (Buttig)		-\$589,518		\$0	
R-80	EIMS - Shared Services	391.950		-\$99,588		\$0
	1. To include reserve adjustment (Buttig)		-\$99,588		\$0	
R-81	Enterprise Software SS Alloc	391.950		-\$66,679		\$0
	To include reserve adjustment (Juliette)		-\$66,679		\$0	
	Total Reserve Adjustments			-\$394,367		\$0

Accounting Schedule: 7 Sponsor: Not Completed Page: 2 of 2

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Cash Working Capital

	A	<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	ODED ATION AND MAINT EVENING						
1 2	OPERATION AND MAINT. EXPENSE Purchased Gas Costs	\$206 220 E27			12.40	0.022072	\$40.402.E70
3	Purchased Gas Costs Purchased Gas - Back Out	\$306,230,537			0.00	0.033973 0.000000	\$10,403,570 \$0
3 4	Payroll & Employee Withholdings	-\$306,230,537 \$65,705,738			38.89	0.106548	\$7,000,815
5	Vacation - Union & Non-Union	\$4,361,079			-131.65	-0.360685	-\$1,572,976
6	Pension & OPEB	\$11,912,468			-40.59	-0.111205	-\$1,372,970
7	Employee Benefits	\$13,345,033			43.16	0.118260	\$1,578,179
8	Incentive Compensation	\$1,525,139			-208.76	-0.571933	-\$872,277
9	Bad Debt	\$6,377,984			0.00	0.000000	\$0
10	PSC Assessment	\$3,627,843			16.86	0.046185	\$167,553
11	Payroll and Employee Withholdings	\$37,153,441			35.90	0.098356	\$3,654,264
12	Vacation Non-Union and Union	\$1,858,983			-134.64	-0.368877	-\$685,736
13	Pension and OPEB Expense	\$3,614,006			-21.52	-0.058959	-\$213,078
14	Purchased Gas Expense	\$208,693,749			9.41	0.025781	\$5,380,334
15	Purchased Gas Expense (Back out)	-\$208,693,749			0.00	0.000000	\$0
16	Bad Debt Expense	\$5,563,816			0.00	0.000000	\$0
17	Cash Vouchers	\$80,137,137			7.06	0.019332	\$1,549,175
18	TOTAL OPERATION AND MAINT. EXPENSE	\$235,182,667					\$25,065,097
19	TAXES						
20	Payroll Taxes	\$4,313,980			38.89	0.106548	\$459,646
21	Federal & States SUTA	\$39,773			-24.72	-0.067734	-\$2,694
22	Property Taxes	\$22,411,521			-134.42	-0.368274	-\$8,253,580
23	Gross Receipts Taxes	\$36,620,782			2.08	0.005699	\$208,702
24	Use Tax	\$623,273			-28.96	-0.079331	-\$49,445
25	Sales Tax	\$18,194,682			20.11	0.055106	\$1,002,637
26	OTHER EXPENSES	\$0			0.00	0.000000	\$0
27	Property Tax	\$20,411,282			-137.41	-0.376466	-\$7,684,154
28	Employer Portion of FICA	\$2,305,178			35.90	0.098356	\$226,728
29	Federal and State Unemployment Tax	\$20,848			-27.71	-0.075931	-\$1,583
30 31	Gross Receipts Tax TOTAL TAXES	\$26,887,416			-11.73	-0.032137	-\$864,081
31	TOTAL TAXES	\$131,828,735					-\$14,957,824
32	CWC REQ'D BEFORE RATE BASE OFFSETS	\$367,011,402			10.05	0.027539	\$10,107,273
UL.	OND READ DEFORE RATE BACK OF TOP TO	Ψ001,011,402			10.03	0.021333	ψ10,101,213
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$34,034,791			11.27	0.030873	\$1,050,751
35	State Tax Offset	\$6,043,876	1		11.27	0.030873	\$186,592
36	City Tax Offset	\$0			0.00	0.000000	\$0
37	Interest Expense Offset	\$50,343,409	1		-23.38	-0.064054	-\$3,224,719
38	TOTAL TAX OFFSET FROM RATE BASE	\$90,422,076					-\$1,987,376
39	TOTAL CASH WORKING CAPITAL REQUIRED	\$457,433,478					\$8,119,897

	<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
•										•
1	TOTAL OPERATING REVENUES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$0	\$0	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$514,701,933	\$0	\$514,701,933	-\$514,924,286	-\$222,353	\$0	-\$222,353	\$0	-\$222,353
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186	-\$6,549,656	\$86,018,726	\$0	\$86,018,726	\$60,752,939	\$25,265,787
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284	-\$3,591,278	\$42,801,835	\$0	\$42,801,835	\$10,420,021	\$32,381,814
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529	\$1,232,449	\$6,452,268	\$0	\$6,452,268	\$412,260	\$6,040,008
9	TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429	-\$1,066,517	\$3,037,873	\$0	\$3,037,873	\$1,399,393	\$1,638,480
10	TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374	-\$18,251,394	\$92,388,252	\$0	\$92,388,252	\$27,815,464	\$64,572,788
11	TOTAL DEPRECIATION EXPENSE	\$100,497,413	See Note (1)	See Note (1)	See Note (1)	\$100,497,413	\$20,230,089	\$120,727,502	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463	-\$3,859,894	\$13,660,569	\$0	\$13,660,569	\$0	\$13,660,569
13	TOTAL OTHER OPERATING EXPENSES	\$104,896,081	\$0	\$104,896,081	-\$53,091,959	\$51,804,122	\$0	\$51,804,122	\$0	\$51,804,122
14	TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242	-\$600,309,381	\$401,144,771	\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
15	NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0	\$0	\$789,637,571	-\$630,721,278	\$158,916,293	\$0	\$0
16	TOTAL INCOME TAXES	\$122,851	See Note (1)	See Note (1)	See Note (1)	\$122,851	\$27,094,471	\$27,217,322	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$17,149,844	See Note (1)	See Note (1)	See Note (1)	\$17,149,844	-\$34,568,466	-\$17,418,622	See Note (1)	See Note (1)
			` '	. ,	, ,				, ,	, ,
18	NET OPERATING INCOME	\$172,055,495	\$0	\$0	\$0	\$772,364,876	-\$623,247,283	\$149,117,593	\$0	\$0

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

Line	<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>	M .
Line Number	Account Number	Income Description	Test Year Total	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Jurisdictional Adjustments	MO Final Adj Jurisdictional	MO Adj. Juris. Labor	MO Adj. Juris. Non Labor
Number	Number	income bescription	(D+E)	Labor	Non Labor	Number	(From Adj. Sch.)	(C+G)	Anocations	(From Adj. Sch.)	(H x I) + J	L + M	
			<u> </u>				•	•		•			
Rev-1		OPERATING REVENUES											
Rev-2	480.000 481.000	Residential Revenue Commercial	\$0 \$0			Rev-2 Rev-3		\$0 \$0	0.00% 0.00%	\$0 \$0	\$0 \$0		
Rev-3 Rev-4	0.000	Sm. Gen. Service	\$0 \$0			Rev-3		\$0 \$0	0.00%	\$0 \$0	\$0 \$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0 \$0	0.00%	\$0	\$0 \$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	0.00%	\$0	\$0		
Rev-7	480.000	Residential Rev	\$857,926,360			Rev-7		\$857,926,360	100.00%	-\$407,433,580	\$450,492,780		
Rev-8	481.000	Small General Service Revenue	\$106,683,526			Rev-8		\$106,683,526	100.00%	-\$60,131,005	\$46,552,521		
Rev-9	481.000	Large General Service Revenue	\$127,215,938			Rev-9		\$127,215,938	100.00%	-\$84,657,296	\$42,558,642		
Rev-10	481.000	Large Volume Service Revenue	\$4,781,791			Rev-10		\$4,781,791	100.00%	-\$3,545,503	\$1,236,288		
Rev-11	481.000	Unmetered Gas Light Revenue	\$114,352			Rev-11		\$114,352	100.00%	-\$70,319	\$44,033		
Rev-12	481.300	Interruptible	\$1,628,312			Rev-12		\$1,628,312	100.00%	-\$1,083,472	\$544,840		
Rev-13	481.000	General LP Revenue	\$62,382			Rev-13		\$62,382	100.00%	-\$49,965	\$12,417		
Rev-14	481.000 487.000	Vehicular Fuel	\$581,348			Rev-14		\$581,348	100.00%	-\$556,602	\$24,746		
Rev-15 Rev-16	487.000	Late Payment Charges Transport Sales	\$3,864,654 \$0			Rev-15 Rev-16		\$3,864,654 \$0	100.00% 0.00%	\$2,738,200 \$0	\$6,602,854 \$0		
Rev-17	0.000	Misc Rate Class	\$4,548			Rev-17		\$4,548	100.00%	-\$2,589	\$1,959		
Rev-18	0.000	Transportation	\$33,556,113			Rev-18		\$33,556,113	100.00%	-\$1,584,561	\$31,971,552		
Rev-19	0.000	Unbilled and Miscellaneous	\$16,911,096			Rev-19		\$16,911,096	100.00%	-\$16,911,095	\$1		
Rev-20	492.000	Incidental Gasoline and Oil Sales	\$236,141			Rev-20		\$236,141	100.00%	\$0	\$236,141		
Rev-21	493.000	Rent From Gas Property	\$12,379			Rev-21		\$12,379	100.00%	\$0	\$12,379		
Rev-22	495.000	Other Gas Revenue	\$35,838,440			Rev-22		\$35,838,440	100.00%	-\$35,838,440	\$0		
Rev-23	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-23		\$0	0.00%	\$0	\$0		
Rev-24	0.000	Industrial Marketers	\$1,364,962			Rev-24		\$1,364,962	100.00%	-\$1,364,962	\$0		
Rev-25		TOTAL OPERATING REVENUES	\$1,190,782,342					\$1,190,782,342		-\$610,491,189	\$580,291,153		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$509,764,256	\$0	\$509,764,256	E-2	-\$514,924,286	-\$5,160,030	100.00%	\$0	-\$5,160,030	\$0	-\$5,160,030
3	808.100	Gas Withdrawn from Storage Debt.	\$5,155,905	\$0	\$5,155,905	E-3	\$0	\$5,155,905	100.00%	\$0	\$5,155,905	\$0	\$5,155,905
4	810.000	Gas Used for Compressor Station Fuel - Cred.	-\$1,398	\$0	-\$1,398	E-4	\$0	-\$1,398	100.00%	\$0	-\$1,398	\$0	-\$1,398
5	812.000	Gas Used for Other Utility Oper Cred.	-\$216,830	\$0	-\$216,830	E-5	\$0	-\$216,830	100.00%	\$0	-\$216,830	\$0	-\$216,830
6		TOTAL GAS SUPPLY EXPENSES	\$514,701,933	\$0	\$514,701,933		-\$514,924,286	-\$222,353		\$0	-\$222,353	\$0	-\$222,353
7		NATURAL GAS STORAGE EXPENSE											
8	814.000	Operation Supervision and Engineering	\$397,449	\$300,153	\$97,296	E-8	-\$27,399	\$370,050	100.00%	\$0	\$370,050	\$272,754	\$97,296
9	815.000	Maps and Records	\$22,693	\$14,519	\$8,174	E-9	-\$1,325	\$21,368	100.00%	\$0	\$21,368	\$13,194	\$8,174
10	816.000	Wells Expenses	\$461,652	\$374,825	\$86,827	E-10	-\$34,216	\$427,436	100.00%	\$0	\$427,436	\$340,609	\$86,827
11	817.000	Lines Expenses	\$56,017	\$48,749	\$7,268	E-11	-\$4,450	\$51,567	100.00%	\$0	\$51,567	\$44,299	\$7,268
12	818.000	Compressor Station Expenses	\$248,154	\$213,499	\$34,655	E-12	-\$19,489	\$228,665	100.00%	\$0	\$228,665	\$194,010	\$34,655
13	819.000	Compressor Station Fuel and Power	\$1,398	\$0	\$1,398	E-13	\$0	\$1,398	100.00%	\$0	\$1,398	\$0	\$1,398
14	820.000	Measuring & Regulation Station Expenses	\$368,058	\$330,419	\$37,639	E-14	-\$30,162	\$337,896	100.00%	\$0	\$337,896	\$300,257	\$37,639
15	821.000	Purification Expenses	\$37,140	\$30,736	\$6,404	E-15	-\$2,806	\$34,334	100.00%	\$0	\$34,334	\$27,930	\$6,404
16	823.000	Gas Losses	\$4,126	\$0	\$4,126	E-16	\$0	\$4,126	100.00%	\$0	\$4,126	\$0	\$4,126
17 18	824.000 825.000	Other Expenses Storage Well Royalities	\$275,737 \$98,041	\$94,181 \$2,003	\$181,556 \$96,038	E-17 E-18	-\$8,597 -\$183	\$267,140 \$97,858	100.00% 100.00%	\$0 \$0	\$267,140 \$97,858	\$85,584 \$1,820	\$181,556 \$96,038
19	825.000	Maint, Supervision & Engineering	\$98,041 \$29.452	\$2,003 \$10.453	\$96,038 \$18,999	E-18 E-19	-\$183 -\$954	\$97,858 \$28.498	100.00%	\$0 \$0	\$97,858 \$28.498	\$1,820 \$9,499	\$96,038 \$18.999
20	831.000	Maint. of Structures & Improvements	\$29,452 \$200,455	\$100,766	\$99,689	E-19	-\$9,198	\$20,496 \$191,257	100.00%	\$0 \$0	\$20,496 \$191,257	\$9,499 \$91,568	\$10,999 \$99,689
21	832.000	Maint. of Reservoirs & Wells	\$503,420	\$88,594	\$414,826	E-21	-\$8,087	\$495,333	100.00%	\$0	\$495.333	\$80,507	\$414,826
22	833.000	Maint. of Lines	\$121,262	\$70,336	\$50,926	E-22	-\$6,421	\$114,841	100.00%	\$0	\$114,841	\$63,915	\$50,926
23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$6,813	\$95,557	100.00%	\$0	\$95,557	\$67,823	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$6,401	\$161,514	100.00%	\$0	\$161,514	\$63,718	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$647	\$21,367	100.00%	\$0	\$21,367	\$6,446	\$14,921

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u> </u>	<u> </u>	<u>G</u>	н_	Ī	J	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	harana Baradatan	Test Year	Test Year	Test Year	Adjust.	Total Company		Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + M	Non Labor
			(DTL)				(From Auj. 3cm.)	(0+0)		(From Auj. 3cm.)	(11 x 1) + 3	LTW	= K
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$11,934	\$298,312	100.00%	\$0	\$298,312	\$118,800	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$40	-\$425	100.00%	\$0	-\$425	-\$398	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$255	\$9,574	100.00%	\$0	\$9,574	\$2,534	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.00%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	-\$7,242	\$84,335	100.00%	\$0	\$84,335	\$72,090	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$186,539	\$3,356,388		\$0	\$3,356,388	\$1,856,959	\$1,499,429
20		TRANSMISSION EXPENSES											
32 33	859.000	Other Joint Expenses	\$0	\$0	\$0	E-33	\$0	¢n.	0.00%	\$0	¢n	\$0	\$0
33 34	659.000	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0 \$0	E-33	\$0	\$0 \$0	0.00%	\$0	\$0 \$0	\$0	\$0
34		TOTAL TRANSMISSION EXPENSES	φu	φu	ψU		φu	φu		φu	φU	φU	ΦU
35		PRODUCTION EXPENSES											
36	710.000	Operation Supervisor and Engineering	\$6,392	\$6,132	\$260	E-36	-\$560	\$5,832	100.00%	\$0	\$5,832	\$5,572	\$260
37	712.000	Other Power Expenses	\$0	\$0	\$0	E-37	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
38	717.000	Liquified Petroleum Gas Expenses	\$3,161	\$0	\$3,161	E-38	\$0	\$3,161	100.00%	\$0	\$3,161	\$0	\$3,161
39	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-39	-\$7	\$663	100.00%	\$0	\$663	\$65	\$598
40	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-40	\$0	\$1,085,220	100.00%	\$0	\$1,085,220	\$0	\$1,085,220
41	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-41	-\$10,528	\$115,174	100.00%	\$0	\$115,174	\$104,803	\$10,371
42	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-42	\$26	-\$271	100.00%	\$0	-\$271	-\$254	-\$17
43	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-43	-\$1,628	\$21,558	100.00%	\$0	\$21,558	\$16,206	\$5,352
44	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-44	-\$7,610	\$118,341	100.00%	\$0	\$118,341	\$75,752	\$42,589
45		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		-\$20,307	\$1,349,678		\$0	\$1,349,678	\$202,144	\$1,147,534
		DIOTRIBUTION EVENIORS											
46	070 000	DISTRIBUTION EXPENSES	65 004 000	RF 000 440	#000 400	F 47	*FF0 704	* F 040 400	400.000/	**	#F 040 400	AF 070 070	\$000 too
47 48	870.000 871.000	Operation Supervision & Engineering - Dist Distribution Load Dispatching	\$5,901,903 \$932,155	\$5,632,410 \$852,711	\$269,493 \$79,444	E-47 E-48	-\$553,734 -\$85,969	\$5,348,169 \$846,186	100.00% 100.00%	\$0 \$0	\$5,348,169 \$846.186	\$5,078,676 \$766,742	\$269,493 \$79,444
46 49	874.000	Main & Service Expenses	\$19,458,103	\$6,886,001	\$12,572,102	E-49	-\$593,239	\$18,864,864	100.00%	\$0 \$0	\$18.864.864	\$6,212,476	\$12,652,388
50	875.000	Measuring & Regulating Station Expenses -	\$1,670,865	\$1,352,301	\$318,564	E-49	-\$133,135	\$1,537,730	100.00%	\$0 \$0	\$1,537,730	\$1,219,166	\$12,652,366
30	075.000	General	\$1,070,003	\$1,332,301	φ310,30 4	L-30	-φ133,133	φ1,337,730	100.00 /6	φυ	\$1,557,750	\$1,219,100	\$310,304
51	876.000	Measuring & Regulating Station Expenses -	\$3,631	\$3,417	\$214	E-51	-\$312	\$3,319	100.00%	\$0	\$3,319	\$3,105	\$214
		Industrial	**,***	4-,	*		***-	40,010		**	**,***	**,	*
52	877.000	Measuring & Regulating Station Expenses-City	\$28,409	\$7,703	\$20,706	E-52	-\$703	\$27,706	100.00%	\$0	\$27,706	\$7,000	\$20,706
		Gate Check Stations											
53	878.000	Meter & House Regulator Expenses	\$19,406,308	\$19,480,438	-\$74,130	E-53	-\$1,883,232	\$17,523,076	100.00%	\$0	\$17,523,076	\$17,597,206	-\$74,130
54	879.000	Customer Installations Expenses	\$4,042,823	\$4,216,211	-\$173,388	E-54	-\$400,592	\$3,642,231	100.00%	\$0	\$3,642,231	\$3,815,619	-\$173,388
55	880.000	Other Expenses - Dist. Exp.	\$3,311,480	\$2,179,339	\$1,132,141	E-55	-\$224,670	\$3,086,810	100.00%	\$0	\$3,086,810	\$1,955,219	\$1,131,591
56	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-56	\$0	\$135,352	100.00%	\$0	\$135,352	\$0	\$135,352
57	885.000	Maintenance Supervision & Engineering	\$3,168,475	\$2,981,666	\$186,809	E-57	-\$297,830	\$2,870,645	100.00%	\$0	\$2,870,645	\$2,683,836	\$186,809
58	886.000	Maint. of Structures and Improvements	\$890,049	\$73,066	\$816,983	E-58	-\$6,670	\$883,379	100.00%	\$0	\$883,379	\$66,396	\$816,983
59	887.000	Maint. of Mains	\$20,977,220	\$14,025,772	\$6,951,448	E-59	-\$1,412,799	\$19,564,421	100.00%	\$0	\$19,564,421	\$12,612,973	\$6,951,448
60	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,686,651	\$1,830,267	\$856,384	E-60	-\$195,192	\$2,491,459	100.00%	\$0	\$2,491,459	\$1,635,075	\$856,384
61	890.000	Maint. of Measuring & Regulating Eq - Ind	\$406,173	\$318,153	\$88,020	E-61	-\$31,040	\$375,133	100.00%	\$0	\$375,133	\$287,113	\$88,020
62	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$67,503	\$47,493	\$20,010	E-62	-\$5,217	\$62,286	100.00%	\$0	\$62,286	\$42,276	\$20,010
63	892.000	Maintenance of Services	\$8,132,911	\$6,396,629	\$1,736,282	E-63	-\$615,701	\$7,517,210	100.00%	\$0 \$0	\$7,517,210	\$5,780,928	\$1,736,282
64 65	893.000 894.000	Maint. of Meters and House Regulators Maintenance of Other Equipment	\$1,178,688 \$169.683	\$1,021,975 \$76.644	\$156,713 \$93,039	E-64 E-65	-\$102,490 -\$7.131	\$1,076,198 \$162,552	100.00% 100.00%	\$0 \$0	\$1,076,198 \$162,552	\$919,485 \$69,648	\$156,713 \$92,904
66	694.000	TOTAL DISTRIBUTION EXPENSES	\$92,568,382	\$67,382,196	\$25,186,186	E-03	-\$6,549,656	\$86,018,726	100.00%	\$0	\$86,018,726	\$60,752,939	\$25,265,787
90		TOTAL DISTRIBUTION EXPENSES	492,300,382	φ01,302,190	\$20,100,180		-\$0,549,636	φου,υ1ο,72 6		\$ 0	\$00,010,120	\$00,132,939	\$25,205,181
67		CUSTOMER ACCOUNTS EXPENSE											
68	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-68	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
69	902.000	Meter Reading Expenses	\$5,899,593	\$3,182,281	\$2,717,312	E-69	-\$349,978	\$5,549,615	100.00%	\$0	\$5,549,615	\$2,832,303	\$2,717,312
70	903.000	Customer Records & Collection Expenses	\$27,549,558	\$8,208,277	\$19,341,281	E-70	-\$2,474,753	\$25,074,805	100.00%	\$0	\$25,074,805	\$7,383,775	\$17,691,030

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Test Year	<u>D</u> Test Year	<u>E</u> Test Year	<u>F</u>	<u>G</u>	H Tatal Campany	<u> </u>	<u>J</u> Jurisdictional	<u>K</u>	<u>L</u> MO Adj.	MO Adi Junia
Number	Number	Income Description	Total	Labor	Non Labor	Adjust. Number	Total Company Adjustments	Total Company Adjusted	Jurisdictional Allocations	Adjustments	MO Final Adj Jurisdictional	Juris. Labor	MO Adj. Juris. Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + M	
71	904.000	Uncollectible Expense	\$12,685,019	\$0	\$12,685,019	E-71	-\$743,219	\$11,941,800	100.00%	\$0	\$11,941,800	\$0	\$11,941,800
72	905.000	Misc. Customer Accounts Expense	\$258,943	\$227,271	\$31,672	E-72	-\$23,328	\$235,615	100.00%	\$0	\$235,615	\$203,943	\$31,672
73	000.000	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$46,393,113	\$11,617,829	\$34,775,284		-\$3,591,278	\$42,801,835	100.0070	\$0	\$42,801,835	\$10,420,021	\$32,381,814
74		CUSTOMER SERVICE & INFO. EXP.											
75 76	907.000 908.000	Supervision - Cust. Serv. Info. Customer Assistance Expenses	\$0 \$5,121,570	\$0 \$458,290	\$0 \$4,663,280	E-75 E-76	\$0 \$1,247,252	\$0 \$6,368,822	0.00% 100.00%	\$0 \$0	\$0 \$6,368,822	\$0 \$412,260	\$0 \$5,956,562
76 77	909.000	Informational & Instructional Advertising	\$5,121,570 \$98,249	\$456,290 \$0	\$98,249	E-76	-\$14,803	\$83,446	100.00%	\$0 \$0	\$83,446	\$412,260 \$0	\$3,956,562 \$83,446
	303.000	Expenses	400,240	Ų.	ψ30, 2 43		\$14,000	400,440	100.0070	Ψ	ψου,υ	Ψ	ψου,υ
78	910.000	Misc. Customer Service & Info. Expenses	<u>\$0</u>	\$0	\$0	E-78	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
79		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,219,819	\$458,290	\$4,761,529		\$1,232,449	\$6,452,268		\$0	\$6,452,268	\$412,260	\$6,040,008
80		SALES EXPENSES											
81	911.000	Supervision - Sales Exp.	\$1,787,858	\$865,204	\$922.654	E-81	-\$201.508	\$1,586,350	100.00%	\$0	\$1,586,350	\$778.554	\$807.796
82	912.000	Demonstrating & Selling Expenses	\$2,315,171	\$689,938	\$1,625,233	E-82	-\$864,021	\$1,451,150	100.00%	\$0	\$1,451,150	\$620,095	\$831,055
83	913.000	Advertising Expenses	\$1,361	\$819	\$542	E-83	-\$988	\$373	100.00%	\$0	\$373	\$744	-\$371
84	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-84	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
85		TOTAL SALES EXPENSES	\$4,104,390	\$1,555,961	\$2,548,429		-\$1,066,517	\$3,037,873		\$0	\$3,037,873	\$1,399,393	\$1,638,480
86		ADMIN. & GENERAL EXPENSES											
87	920.000	Admin. & General Salaries	\$48,972,104	\$29,446,623	\$19.525.481	E-87	-\$11.435.276	\$37.536.828	100.00%	\$0	\$37.536.828	\$26,537,970	\$10.998.858
88	921.000	Office Supplies & Expenses	\$18,952,045	\$34,301	\$18,917,744	E-88	-\$188,312	\$18,763,733	100.00%	\$0	\$18,763,733	\$31,088	\$18,732,645
89	921.100	Office Supplies & Expenses - Non Alloc	\$616,595	\$0	\$616,595	E-89	\$0	\$616,595	100.00%	\$0	\$616,595	\$0	\$616,595
90	922.000	Admin. Expenses Transferred - Credit	-\$28,492,716	\$0	-\$28,492,716	E-90	\$0	-\$28,492,716	100.00%	\$0	-\$28,492,716	\$0	-\$28,492,716
91	923.000	Outside Services Employed	\$15,922,576	\$0	\$15,922,576	E-91	-\$1,782,579	\$14,139,997	100.00%	\$0	\$14,139,997	\$0	\$14,139,997
92	924.000	Property Insurance	\$1,154,340	\$0	\$1,154,340	E-92	\$117,503	\$1,271,843	100.00%	\$0	\$1,271,843	\$0	\$1,271,843
93 94	925.000 926.000	Injuries & Damages Employee Pensions & Benefits	\$9,423,748 \$33,587,537	\$0 \$696.141	\$9,423,748 \$32.891.396	E-93 E-94	\$4,276,378 -\$8,169,115	\$13,700,126 \$25,418,422	100.00% 100.00%	\$0 \$0	\$13,700,126 \$25,418,422	\$0 \$631,408	\$13,700,126 \$24,787,014
9 4 95	928.000	Regulatory Commission Expenses	\$4,202,424	\$090,141 \$0	\$4,202,424	E-94 E-95	-\$604,906	\$3,597,518	100.00%	\$0 \$0	\$3,597,518	\$031,406 \$0	\$3,597,518
96	930.000	Misc. General Expenses	\$2,472,816	\$0	\$2,472,816	E-96	-\$420,068	\$2,052,748	100.00%	\$0	\$2,052,748	\$0	\$2,052,748
97	931.000	Rents	\$2,520,578	\$0	\$2,520,578	E-97	\$27,338	\$2,547,916	100.00%	\$0	\$2,547,916	\$0	\$2,547,916
98	932.000	Maint. of General Plant	\$1,307,599	\$687,207	\$620,392	E-98	-\$72,357	\$1,235,242	100.00%	\$0	\$1,235,242	\$614,998	\$620,244
99	927.000	Franchise Requirements	\$0	\$0	\$0	E-99	\$0	\$0	0.00%	\$0	\$0	\$0	\$0_
100		TOTAL ADMIN. & GENERAL EXPENSES	\$110,639,646	\$30,864,272	\$79,775,374		-\$18,251,394	\$92,388,252		\$0	\$92,388,252	\$27,815,464	\$64,572,788
101		DEPRECIATION EXPENSE											
102	403.000	Depreciation Expense, Dep. Exp.	\$100,497,413	See note (1)	See note (1)	E-102	See note (1)	\$100,497,413	100.00%	\$20,230,089	\$120,727,502	See note (1)	See note (1)
103	403.001	Depreciation Clearing	\$0		• • •	E-103		\$0	0.00%	\$0	\$0		
104		TOTAL DEPRECIATION EXPENSE	\$100,497,413	\$0	\$0		\$0	\$100,497,413		\$20,230,089	\$120,727,502	\$0	\$0
105		AMORTIZATION EXPENSE											
105	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-106	-\$7,189,437	\$8,032,142	100.00%	\$0	\$8,032,142	\$0	\$8,032,142
107	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-107	\$3,329,543	\$5,628,427	100.00%	\$0	\$5,628,427	\$0	\$5,628,427
108		TOTAL AMORTIZATION EXPENSE	\$17,520,463	\$0	\$17,520,463		-\$3,859,894	\$13,660,569		\$0	\$13,660,569	\$0	\$13,660,569
				•						•		•	
109		OTHER OPERATING EXPENSES											
110	408.000	Property Taxes	\$32,047,143	\$0	\$32,047,143	E-110	\$12,878,150	\$44,925,293	100.00%	\$0	\$44,925,293	\$0	\$44,925,293
111 112	408.000 408.000	Payroll Taxes Gross Receipts Tax	\$7,646,001 \$63,508,198	\$0 \$0	\$7,646,001 \$63.508.198	E-111 E-112	-\$966,222 -\$63,508,198	\$6,679,779 \$0	100.00% 0.00%	\$0 \$0	\$6,679,779 \$0	\$0 \$0	\$6,679,779 \$0
113	408.000	Other Taxes	\$03,306,196 \$0	\$0 \$0	\$03,506,196 \$0	E-112	-\$65,506,196 \$0	\$0 \$0	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
114	431.000	Interest on Customer Deposits	\$1.694.739	\$0 \$0	\$1.694.739	E-114	-\$1,495,689	\$199,050	100.00%	\$0 \$0	\$199.050	\$0 \$0	\$199,050
115	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-115	\$0	\$0	0.00%	\$0	\$0	\$0	\$0
										• •		• •	• •

Line Number	<u>A</u> Account Number	<u>B</u> Income Description	<u>C</u> Test Year Total	<u>D</u> Test Year Labor	<u>E</u> Test Year Non Labor	<u>F</u> Adjust. Number	G Total Company Adjustments	<u>H</u> Total Company Adjusted	<u>I</u> Jurisdictional Allocations	<u>J</u> Jurisdictional Adjustments	<u>K</u> MO Final Adj Jurisdictional	<u>L</u> MO Adj. Juris, Labor	MO Adj. Juris. Non Labor
Number	Number	income Description	(D+E)	Labor	NOII LABOI	Number	(From Adj. Sch.)	(C+G)	Allocations	(From Adj. Sch.)	(H x I) + J	L + N	
116	402.000	Kanaaa Cibu laaama Tayaa Baid	¢0	\$0	\$0	E-116	\$0	¢0	0.00%	¢0	¢0	***	
116	403.900	Kansas City Income Taxes Paid TOTAL OTHER OPERATING EXPENSES	\$0 \$104,896,081	\$0	\$104,896,081	E-116	-\$53,091,959	\$0 \$51,804,122	0.00%	<u>\$0</u>	\$0 \$51,804,122	\$0 \$0	\$0 \$51,804,122
118		TOTAL OPERATING EXPENSE	\$1,001,454,152	\$114,144,497	\$786,812,242		-\$600,309,381	\$401,144,771		\$20,230,089	\$421,374,860	\$102,859,180	\$197,788,178
110		TOTAL OF EIGHTING EXPENSE	ψ1,001, 134 ,132	ψ11 4 ,1 44,43 1	\$700,012,242		-\$000,505,501	\$401,144,771		\$20,230,003	Ψ421,374,000	\$102,033,100	\$137,700,170
119		NET INCOME BEFORE TAXES	\$189,328,190	\$0	\$0		\$0	\$789,637,571		-\$630,721,278	\$158,916,293	\$0	\$0
120		INCOME TAXES											
121	409.000	Current Income Taxes	\$122,851	See note (1)	See note (1)	E-121	See note (1)	\$122,851	100.00%	\$27,094,471	\$27,217,322	See note (1)	See note (1)
122		TOTAL INCOME TAXES	\$122,851	\$0	\$0		\$0	\$122,851		\$27,094,471	\$27,217,322	\$0	\$0
123		DEFERRED INCOME TAXES											
124	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$24,138,054	See note (1)	See note (1)	E-124	See note (1)	\$24,138,054	100.00%	-\$31,610,009	-\$7,471,955	See note (1)	See note (1)
125	411.000	Amortization of Deferred ITC	-\$6,988,210			E-125		-\$6,988,210	100.00%	\$6,785,665	-\$202,545		
126	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-126		\$0	0.00%	-\$1,939,752	-\$1,939,752		
127	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-127		\$0	0.00%	-\$6,517,877	-\$6,517,877		
128	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-128		\$0	0.00%	-\$372,850	-\$372,850		
129	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-129		\$0	0.00%	-\$913,643	-\$913,643		
130		TOTAL DEFERRED INCOME TAXES	\$17,149,844	\$0	\$0		\$0	\$17,149,844		-\$34,568,466	-\$17,418,622	\$0	\$0
131		NET OPERATING INCOME	\$172,055,495	\$0	\$0		\$0	\$772,364,876		-\$623,247,283	\$149,117,593	\$0	\$0

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$0	\$0
	To Annualize Residential Revenue	1001000	\$0	\$0	**	\$0	\$0	•
			**	**		***	**	
Rev-7	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$407,433,580	-\$407,433,580
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$45,339,030	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$2,338,454	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$1,684,002	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$352,040,717	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$14,065,524	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,765	
Rev-8	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$60,131,005	-\$60,131,005
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,265,698	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$280,738	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,923,628	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$1,280,127	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$57,710	
Rev-9	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$84,657,296	-\$84,657,296
NOV 5	Remove Gross Receipts Tax (Majors)	401.000	\$0	\$0	Ψ0	\$0	-\$8,910,830	ψ0-1,001,200
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$344,414	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$75,264,475	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$737,619	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$66,725	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$155,511	
Rev-10	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,545,503	-\$3,545,503
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$300,677	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$71,230	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$132,605	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$589	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$3,022,863	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$33,793	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$18,464	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-11	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$70,319	-\$70,319
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,537	,
			,,,	•		*-	. ,- ,-	

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$62,509	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	
	4. To adjust for billing corrections (Kliethermes)		\$0	\$0		\$0	-\$19	
Rev-12	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-13	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-14	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-15	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$2,738,200	\$2,738,200
	1. To normalize late payment charges (Majors)		\$0	\$0		\$0	\$2,738,200	
Rev-17	Misc Rate Class	0.000	\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-18	Transportation	0.000	\$0	\$0	\$0	\$0	-\$1,584,561	-\$1,584,561
	1. Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,546,715	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$582,286	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	

<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>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$2,074,850	
	6. Update period adjustment (Roling) - West Only		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling) - West Only		\$0	\$0		\$0	\$52,898	
Rev-19	Unbilled and Miscellaneous	0.000	\$0	\$0	\$0	\$0	-\$16,911,095	-\$16,911,095
	Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$1,591,285	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$2,294,288	
	3. Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$13,009,772	
	4. Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	-\$42,489	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	6. Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
Rev-22	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$35,838,440	-\$35,838,440
	1. To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$35,838,440	
Rev-24	Industrial Marketers	0.000	\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
E-2								
	Purchased Gas Expense	804.000	\$0	-\$514,924,286	-\$514,924,286	\$0	\$0	\$0
	Purchased Gas Expense 1. To remove Off System Sales Purchased Gas Expenses (Majors)	804.000	\$0 \$0	-\$514,924,286 -\$27,734,883	-\$514,924,286	\$0 \$0	\$0 \$0	\$0
	To remove Off System Sales Purchased Gas Expenses	804.000			-\$514,924,286	, ,	·	\$0
E-8	To remove Off System Sales Purchased Gas Expenses (Majors)	804.000 814.000	\$0	-\$27,734,883	-\$514,924,286 -\$27,399	\$0	\$0	\$(\$(
	To remove Off System Sales Purchased Gas Expenses (Majors) To remove Purchased Gas Costs (Majors)		\$0 \$0	-\$27,734,883 -\$487,189,403		\$0 \$0	\$0 \$0	
E-8	To remove Off System Sales Purchased Gas Expenses (Majors) To remove Purchased Gas Costs (Majors) Operation Supervision and Engineering To adjust payroll for 12/31/2020 update period (Giacone)	814.000	\$0 \$0 -\$27,399 -\$27,399	-\$27,734,883 -\$487,189,403 \$0 \$0	-\$27,399	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$(
	To remove Off System Sales Purchased Gas Expenses (Majors) To remove Purchased Gas Costs (Majors) Operation Supervision and Engineering		\$0 \$0 -\$27,399	-\$27,734,883 -\$487,189,403 \$0		\$0 \$0	\$0 \$0	\$(
E-8 E-9	To remove Off System Sales Purchased Gas Expenses (Majors) To remove Purchased Gas Costs (Majors) Operation Supervision and Engineering To adjust payroll for 12/31/2020 update period (Giacone) Maps and Records To adjust payroll for 12/31/2020 update period (Giacone)	814.000 815.000	\$0 \$0 -\$27,399 -\$27,399 -\$1,325	-\$27,734,883 -\$487,189,403 \$0 \$0	-\$27,399 -\$1,325	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$(
E-8	To remove Off System Sales Purchased Gas Expenses (Majors) To remove Purchased Gas Costs (Majors) Operation Supervision and Engineering To adjust payroll for 12/31/2020 update period (Giacone) Maps and Records To adjust payroll for 12/31/2020 update period (Giacone)	814.000	\$0 \$0 -\$27,399 -\$27,399 -\$1,325 -\$1,325	-\$27,734,883 -\$487,189,403 \$0 \$0 \$0 \$0	-\$27,399	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	
E-8 E-9	To remove Off System Sales Purchased Gas Expenses (Majors) To remove Purchased Gas Costs (Majors) Operation Supervision and Engineering To adjust payroll for 12/31/2020 update period (Giacone) Maps and Records To adjust payroll for 12/31/2020 update period (Giacone)	814.000 815.000	\$0 \$0 -\$27,399 -\$27,399 -\$1,325	-\$27,734,883 -\$487,189,403 \$0 \$0	-\$27,399 -\$1,325	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$(

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,450	\$0		\$0	\$0	
	,		,,,,,			•		
E-12	Compressor Station Expenses	818.000	-\$19,489	\$0	-\$19,489	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$19,489	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$30,162	\$0	-\$30,162	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$30,162	\$0		\$0	\$0	
E-15	Purification Expenses	821.000	-\$2,806	\$0	-\$2,806	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,806	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$8,597	\$0	-\$8,597	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,597	\$0		\$0	\$0	
F 40	Change Well Develope	005.000	£400	¢0	₽400	* 0	¢0	¢0
E-18	Storage Well Royalities	825.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$183	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$954	\$0	-\$954	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$954	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$9,198	\$0	-\$9,198	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,198	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$8,087	\$0	-\$8,087	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,087	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$6,421	\$0	-\$6,421	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,421	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$6,813	\$0	-\$6,813	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,813	\$0		\$0	\$0	
E 0.4	Maint of Managerine & Daniel Co.	005.005	\$0.45		40.40			
E-24	Maint. of Measuring & Regulating Station	835.000	-\$6,401	\$0	-\$6,401	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,401	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$647	\$0	-\$647	\$0	\$0	\$0
L-2J	manta of Furnication Equipment	000.000	-φυ-47	ΨU	-φυ47	Ψ	ΨU	φυ

A Income Adj.	В	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$647	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$11,934	\$0	-\$11,934	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$11,934	\$0		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$40	\$0	\$40	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$40	\$0		\$0	\$0	
E-28	Operation Labor & Expenses	841.000	-\$255	\$0	-\$255	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$255	\$0		\$0	\$0	
E-30	Maintenance of Structures & Improvements	843.200	-\$7,242	\$0	-\$7,242	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,242	\$0		\$0	\$0	
E-36	Operation Supervisor and Engineering	710.000	-\$560	\$0	-\$560	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$560	\$0		\$0	\$0	
E-39	Fuel for Liquified Petroleum Gas Process	723.000	-\$7	\$0	-\$7	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7	\$0		\$0	\$0	
E-41	Misc. Production Expenses	735.000	-\$10,528	\$0	-\$10,528	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$10,528	\$0		\$0	\$0	
E-42	Maint. Supervision & Eng	740.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		\$26	\$0		\$0	\$0	
E-43	Maint. of Structures and Improv	741.000	-\$1,628	\$0	-\$1,628	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,628	\$0		\$0	\$0	
E-44	Maint. of Production Equipment	742.000	-\$7,610	\$0	-\$7,610	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,610	\$0		\$0	\$0	
E-47	Operation Supervision & Engineering - Dist	870.000	-\$553,734	\$0	-\$553,734	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$553,734	\$0		\$0	\$0	
E-48	Distribution Load Dispatching	871.000	-\$85,969	\$0	-\$85,969	\$0	\$0	\$0

1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only E-52 Measuring & Regulating Station Expenses-City Gate Check 677.000 -\$703 \$0 -\$703 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only E-53 Meter & House Regulator Expenses - 878.000 -\$1,883.232 \$0 -\$1,883.232 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$1,883.232 \$0 -\$1,883.232 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$1,883.232 \$0 -\$400.592 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$400.592 \$0 -\$400.592 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$400.592 \$0 -\$400.592 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense (Giacone) - West Only E-57 Maintenance Supervision & Engineering 885.000 \$297,830 \$0 \$297,830 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone)	A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>l</u> Jurisdictional Adjustments Total
1. To adjust payroll for 12/31/2020 update period (Glacone) 2. To adjust payroll for 12/31/2020 update period (Glacone) 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To include a normalized level of hydro-static testing 3. To adjust payroll for 12/31/2020 update period (Glacone) 4-53,133,135 40. 4133,135 50. 50 50 50 60 60 60 60 60 60 60 60 60 60 60 60 60		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$85,969	\$0		\$0	\$0	
2. To adjust line locate expense for refunds (Nieto) - East	E-49	Main & Service Expenses	874.000	-\$673,525	\$80,286	-\$593,239	\$0	\$0	\$0
Only 3. To include a normalized level of hydro-static testing expense (United) - East Only E-50 Measuring & Regulating Station Expenses - General 875.000 -\$133,135 \$0 -\$133,135 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Glacone) -\$133,135 \$0 -\$133,135 \$0 \$0 E-51 Measuring & Regulating Station Expenses - Industrial 876.000 -\$312 \$0 -\$312 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$312 \$0 -\$312 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$312 \$0 -\$410.3 \$0 \$0 E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 -\$703 \$0 -\$703 \$0 \$0 Stations 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$703 \$0 -\$703 \$0 \$0 E-53 Meter & House Regulator Expenses 878.000 -\$1,883,232 \$0 -\$1,883,232 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$1,883,232 \$0 -\$1,883,232 \$0 \$0 E-54 Customer Installations Expenses 879.000 -\$4400,592 \$0 -\$400,592 \$0 \$0 E-55 Other Expenses -Dist. Exp. 889.000 -\$224,120 -\$550 -\$224,670 \$0 \$0 E-55 Other Expenses -Dist. Exp. 889.000 -\$224,120 -\$550 -\$224,670 \$0 \$0 2. To remove non-qualitying dues/donations expense \$0 -\$550 \$0 \$0 E-57 Maintenance Supervision & Engineering 885.000 -\$227,830 \$0 -\$227,830 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$86,670 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$86,670 \$0 \$0 \$0 E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0 \$0 \$0 E-59 Maint. of Mains		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$673,525	\$0		\$0	\$0	
E-50 Measuring & Regulating Station Expenses - General 875.000 -\$133,135 \$0 -\$133,135 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		• • • • • • • • • • • • • • • • • • • •		\$0	\$606,015		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) E-51 Measuring & Regulating Station Expenses - Industrial 876.000 -\$312 \$0 -\$312 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 -\$703 \$0 -\$703 \$0 \$0 \$0 E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 -\$703 \$0 -\$703 \$0 \$0 \$0 Stations 1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only E-53 Meter & House Regulator Expenses 878.000 -\$1,883,232 \$0 -\$1,883,232 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$1,883,232 \$0 -\$1,883,232 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$400,592 \$0 -\$400,592 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$400,592 \$0 -\$400,592 \$0 \$0 50 \$0 E-55 Other Expenses - Dist. Exp \$80,000 -\$224,120 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense - \$0 -\$550 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense - \$0 -\$550 \$0 \$0 \$0 E-57 Maintenance Supervision & Engineering - \$885,000 -\$297,830 \$0 -\$297,830 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 50 \$0 E-58 Maint. of Structures and Improvements - \$860,000 -\$6,670 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$287,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$297,830 \$0 \$0 \$0 50 \$0 E-58 Maint. of Structures and Improvements - \$860.00 \$6,670 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$287,830 \$0 \$0 \$0 \$0 50 \$				\$0	-\$525,729		\$0	\$0	
E-51 Measuring & Regulating Station Expenses - Industrial 876.000 -\$312 \$0 -\$312 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$312 \$0 \$0 \$0 E-East Only \$0 -\$703 \$0 -\$703 \$0 \$0 50 \$0 \$0 E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 -\$703 \$0 -\$703 \$0 \$0 50 \$0 \$0 E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 -\$703 \$0 -\$703 \$0 \$0 50 \$0 \$0 E-53 Meter & House Regulator Expenses 878.000 -\$1,883.232 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$1,883.232 \$0 \$0 \$0 E-54 Customer Installations Expenses 879.000 -\$400.592 \$0 -\$400.592 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$400.592 \$0 -\$400.592 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 -\$550 -\$224,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 -\$550 -\$224,670 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$227,830 \$0 \$0 2. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 \$0 E-57 Maintenance Supervision & Engineering 885,000 -\$297,830 \$0 -\$297,830 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886,000 -\$6,670 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$66,670 \$0 \$0 \$0 50 \$0 \$0 E-59 Maint. of Mains 887,000 -\$1,412,799 \$0 \$1,412,799 \$0 \$0 \$0 \$0	E-50	Measuring & Regulating Station Expenses - General	875.000	-\$133,135	\$0	-\$133,135	\$0	\$0	\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 - \$703 \$0 \$0 \$50 Stations 1. To adjust payroll for 12/31/2020 update period (Giacone) - East Only E-53 Meter & House Regulator Expenses - 878.000 - \$1,883.232 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$1,883.232 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$1,883.232 \$0 \$0 \$0 \$0 E-54 Customer Installations Expenses - 879.000 - \$400,592 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$400,592 \$0 \$0 \$0 50 \$0 E-55 Other Expenses - Dist. Exp 880.000 - \$224,120 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) - \$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense - \$0 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense - \$0 \$0 \$0 \$0 2. To remove son-qualifying dues/donations expense - \$0 \$0 \$0 \$0 2. To adjust payroll for 12/31/2020 update period (Giacone) - \$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense - \$0 \$0 \$0 \$0 5.550 \$0 \$0 5.550 \$0 \$0 \$0 5.550 \$0 \$0 \$0 5.550 \$0 \$0 \$0 5.550 \$0 5.550 \$0 \$0 5.550 \$0 \$0 5.550 \$0 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0 5.550 \$0		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$133,135	\$0		\$0	\$0	
E-52 Measuring & Regulating Station Expenses-City Gate Check 877.000 -\$703 \$0 -\$703 \$0 \$0 \$0 Stations 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$703 \$0 \$0 \$0 E-53 Meter & House Regulator Expenses 878.000 -\$1,883.232 \$0 -\$1,883.232 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$1,883.232 \$0 \$0 \$0 2. To adjust payroll for 12/31/2020 update period (Giacone) -\$440,592 \$0 -\$400,592 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$440,592 \$0 -\$400,592 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$440,592 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 -\$297,830 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 -\$297,830 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 -\$297,830 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 -\$297,830 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 3. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 3. So \$0 \$0 4. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 3. So \$0 \$0 4. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 3. So \$0 \$0 4. So \$0 \$0 4. So \$0 \$0 4. So \$0 \$0 \$0 4. So	E-51	Measuring & Regulating Station Expenses - Industrial	876.000	-\$312	\$0	-\$312	\$0	\$0	\$0
Stations 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$703 \$0 \$0 \$0 - East Only -\$251 Only -\$251 O				-\$312	\$0		\$0	\$0	
E-53 Meter & House Regulator Expenses 878.000 -\$1,883,232 \$0 -\$1,883,232 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$1,883,232 \$0 \$0 \$0 \$0 E-54 Customer Installations Expenses 879.000 -\$400,592 \$0 -\$400,592 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$400,592 \$0 \$0 \$0 E-55 Other Expenses - Dist. Exp. 880.000 -\$224,120 -\$550 -\$224,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 \$0 E-57 Maintenance Supervision & Engineering 885.000 -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 \$0 \$0 E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 \$0 \$0 50 \$0	E-52		877.000	-\$703	\$0	-\$703	\$0	\$0	\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$1,883,232 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$				-\$703	\$0		\$0	\$0	
E-54 Customer Installations Expenses 879.000 -\$400,592 \$0 -\$400,592 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$400,592 \$0 \$0 \$0 E-55 Other Expenses - Dist. Exp. 880.000 -\$224,120 -\$550 -\$224,670 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense (Giacone) - West Only E-57 Maintenance Supervision & Engineering 885.000 -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 E-58 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0	E-53	Meter & House Regulator Expenses	878.000	-\$1,883,232	\$0	-\$1,883,232	\$0	\$0	\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$400,592 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,883,232	\$0		\$0	\$0	
E-55 Other Expenses - Dist. Exp. 880.000 -\$224,120 -\$550 -\$224,670 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense (Giacone) - \$550 \$0 \$0 E-57 Maintenance Supervision & Engineering 885.000 -\$297,830 \$0 -\$297,830 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0	E-54	Customer Installations Expenses	879.000	-\$400,592	\$0	-\$400,592	\$0	\$0	\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$224,120 \$0 \$0 \$0 2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 \$0 E-57 Maintenance Supervision & Engineering 885.000 -\$297,830 \$0 -\$297,830 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 E-58 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$400,592	\$0		\$0	\$0	
2. To remove non-qualifying dues/donations expense \$0 -\$550 \$0 \$0 E-57 Maintenance Supervision & Engineering 885.000 -\$297,830 \$0 -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 E-58 Only \$0 \$0 \$0 \$0 S0 \$0 \$0 \$0 S0 \$0 \$0 \$0 S0 \$0 \$0 \$0	E-55	Other Expenses - Dist. Exp.	880.000	-\$224,120	-\$550	-\$224,670	\$0	\$0	\$0
(Giacone) - West Only E-57 Maintenance Supervision & Engineering 885.000 -\$297,830 \$0 -\$297,830 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 - East Only E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$224,120	\$0		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$297,830 \$0 \$0 \$0 E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 - East Only E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0				\$0	-\$550		\$0	\$0	
E-58 Maint. of Structures and Improvements 886.000 -\$6,670 \$0 -\$6,670 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 - East Only E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0	E-57	Maintenance Supervision & Engineering	885.000	-\$297,830	\$0	-\$297,830	\$0	\$0	\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$6,670 \$0 \$0 \$0 -East Only E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$297,830	\$0		\$0	\$0	
- East Only E-59 Maint. of Mains 887.000 -\$1,412,799 \$0 -\$1,412,799 \$0 \$0	E-58	Maint. of Structures and Improvements	886.000	-\$6,670	\$0	-\$6,670	\$0	\$0	\$0
				-\$6,670	\$0		\$0	\$0	
	E-59	Maint. of Mains	887.000	-\$1,412,799	\$0	-\$1,412,799	\$0	\$0	\$0
		To adjust payroll for 12/31/2020 update period (Giacone)			\$0		\$0	\$0	

<u>A</u> Income Adj.	<u>B</u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-60	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$195,192	\$0	-\$195,192	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$195,192	\$0		\$0	\$0	
E-61	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$31,040	\$0	-\$31,040	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$31,040	\$0		\$0	\$0	
E-62	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$5,217	\$0	-\$5,217	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$5,217	\$0		\$0	\$0	
E-63	Maintenance of Services	892.000	-\$615,701	\$0	-\$615,701	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$615,701	\$0		\$0	\$0	
E-64	Maint. of Meters and House Regulators	893.000	-\$102,490	\$0	-\$102,490	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$102,490	\$0		\$0	\$0	
E-65	Maintenance of Other Equipment	894.000	-\$6,996	-\$135	-\$7,131	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense		\$0	-\$135		\$0	\$0	
	(Giacone) - East Only							
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$6,996	\$0		\$0	\$0	
	•							
E-69	Meter Reading Expenses	902.000	-\$349,978	\$0	-\$349,978	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$349,978	\$0		\$0	\$0	
E-70	Customer Records & Collection Expenses	903.000	-\$824,502	-\$1,650,251	-\$2,474,753	\$0	\$0	\$0
	1. To adjust credit card processing fees (Nieto)		\$0	\$189,345		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$824,502	\$0		\$0	\$0	
	2. To normalize disconnect and reconnect foce (Majore)		¢o.	\$4 920 E06		¢o.	¢o.	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,839,596		\$0	\$0	
E-71	Uncollectible Expense	904.000	\$0	-\$743,219	-\$743,219	\$0	\$0	\$0
	1. To include a normalized level of bad debt expense		\$0	-\$743,219		\$0	\$0	
	(Nieto)							
E-72	Misc. Customer Accounts Expense	905.000	-\$23,328	\$0	-\$23,328	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$23,328	\$0		\$0	\$0	
E-76	Customer Assistance Expenses	908.000	-\$46,030	\$1,293,282	\$1,247,252	\$0	\$0	\$0
	To adjust energy efficiency balances (Nieto)		\$0	\$1,316,562		\$0	\$0	
			40	+ - , 5 - 0, 0 32		40	40	

A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	F Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total	
	2. To adjust Red Tag program amortization (Nieto)		\$0	\$4,735		\$0	\$0		
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$46,030	\$0		\$0	\$0		
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$28,015		\$0	\$0		
E-77	Informational & Instructional Advertising Expenses	909.000	\$0	-\$14,803	-\$14,803	\$0	\$0	\$0	
	To adjust for institutional and promotional advertising (Nieto)		\$0	-\$14,803		\$0	\$0		
E-81	Supervision - Sales Exp.	911.000	-\$86,650	-\$114,858	-\$201,508	\$0	\$0	\$0	
	1. To disallow certain officer expenses (Juliette)		\$0	-\$24,277		\$0	\$0		
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$86,650	\$0		\$0	\$0		
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0		
E-82	Demonstrating & Selling Expenses	912.000	-\$69,843	-\$794,178	-\$864,021	\$0	\$0	\$0	
	1. To disallow alcohol expenses (Juliette)		\$0	-\$37,673		\$0	\$0		
	2. To disallow ticket expenses (Juliette)		\$0	-\$519,644		\$0	\$0		
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$53,186		\$0	\$0		
	4. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$183,675		\$0	\$0		
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$69,843	\$0		\$0	\$0		
E-83	Advertising Expenses	913.000	-\$75	-\$913	-\$988	\$0	\$0	\$0	
	To adjust for instutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0		
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$75	\$0		\$0	\$0		
E-87	Admin. & General Salaries	920.000	-\$2,908,653	-\$8,526,623	-\$11,435,276	\$0	\$0	\$0	
	To exclude earnings based portion of AIP (Juliette)		\$0	-\$3,440,536		\$0	\$0		
	2. To exclude long-term incentive compensation (Juliette)		\$0	-\$5,082,354		\$0	\$0		
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,908,653	\$0		\$0	\$0		
	4. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$3,733		\$0	\$0		
E-88	Office Supplies & Expenses	921.000	-\$3,213	-\$185,099	-\$188,312	\$0	\$0	\$0	
	1. To include a normalized level of information technology expense (Young)		\$0	-\$36,097		\$0	\$0		
	2. To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,760		\$0	\$0		

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	3. To disallow certain officer expenses (Juliette)		\$0	-\$44,635		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$97,244		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,363		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$3,213	\$0		\$0	\$0	
E-91	Outside Services Employed	923.000	\$0	-\$1,782,579	-\$1,782,579	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	2. To remove test year transition costs amortization (Majors)		\$0	-\$2,090,000		\$0	\$0	
	3. To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$329,861		\$0	\$0	
E-92	Property Insurance	924.000	\$0	\$117,503	\$117,503	\$0	\$0	\$0
	1. To adjust for insurance expense (Nieto)		\$0	\$117,503		\$0	\$0	
E-93	Injuries & Damages	925.000	\$0	\$4,276,378	\$4,276,378	\$0	\$0	\$0
	1. To include a normalized level of injuries and damages (Juliette)		\$0	\$1,414,430		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$2,861,948		\$0	\$0	
E-94	Employee Pensions & Benefits	926.000	-\$64,733	-\$8,104,382	-\$8,169,115	\$0	\$0	\$0
	1. To adjust for severance expense (Nieto)		\$0	-\$464,488		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	-\$270,268		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$64,733	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$152,216		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$771,940		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$5,527,525		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	-\$917,545		\$0	\$0	
E-95	Regulatory Commission Expenses	928.000	\$0	-\$604,906	-\$604,906	\$0	\$0	\$0
	To include an annualized level of PSC Assessment (Giacone)		\$0	-\$245,329		\$0	\$0	
	2. To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$237,824		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$318,218		\$0	\$0	

A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	To remove test year depreciation study amortization (Majors)		\$0	-\$11,034		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$196,465		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$11,034		\$0	\$0	
E-96	Misc. General Expenses	930.000	\$0	-\$420,068	-\$420,068	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$47,233		\$0	\$0	
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$135,835		\$0	\$0	
	3. To remove contract lobbying expense (Giacone)		\$0	-\$237,000		\$0	\$0	
E-97	Rents	931.000	\$0	\$27,338	\$27,338	\$0	\$0	\$0
	1. To annualize rents and leases (Nieto)		\$0	\$27,338		\$0	\$0	
E-98	Maint. of General Plant	932.000	-\$72,209	-\$148	-\$72,357	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$72,209	\$0		\$0	\$0	
E-102	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$20,230,089	\$20,230,089
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$26,391,124	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$6,161,035	
E-106	Amortization of Net Cost of Removal	404.000	\$0	-\$7,189,437	-\$7,189,437	\$0	\$0	\$0
	1. To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	2. To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	3. To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	-\$391,020		\$0	\$0	
E-107	Amortization of Expense	405.000	\$0	\$3,329,543	\$3,329,543	\$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	\$639,712		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin)		\$0	\$416,177		\$0	\$0	
	4. To remove MGE software amortization (Majors) - West Only		\$0	-\$311,595		\$0	\$0	
	5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0	-\$723,102		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	Н	<u>I</u>
Adj.	In a comp Addition to a part December 1	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-110	Property Taxes	408.000	\$0	\$12,878,150	\$12,878,150	\$0	\$0	\$0
	To include an annualized level of property taxes (Juliette)		\$0	\$10,914,371		\$0	\$0	
	2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)		\$0	\$1,845,648		\$0	\$0	
	3. To include a normalized level of Kansas property taxes (Juliette) - West Only		\$0	\$83,731		\$0	\$0	
	4. 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-111	Payroll Taxes	408.000	\$0	-\$966,222	-\$966,222	\$0	\$0	\$0
	1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$966,222		\$0	\$0	
E-112	Gross Receipts Tax	408.000	\$0	-\$63,508,198	-\$63,508,198	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$63,508,198		\$0	\$0	
E-114	Interest on Customer Deposits	431.000	\$0	-\$1,495,689	-\$1,495,689	\$0	\$0	\$0
	To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$1,313,011		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$137,548		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$45,130		\$0	\$0	
E-121	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$27,094,471	\$27,094,471
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$27,094,471	
E-124	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$31,610,009	-\$31,610,009
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$31,610,009	
E-125	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$6,785,665	\$6,785,665
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$6,785,665	
E-126	Amortization of Protected Excess ADIT (TCJA)	0.000	\$0	\$0	\$0	\$0	-\$1,939,752	-\$1,939,752
	To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,939,752	
E-127	Amortization of Unprotected Excess ADIT (TCJA)	0.000	\$0	\$0	\$0	\$0	-\$6,517,877	-\$6,517,877
	1. To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$6,517,877	
E-128	Amortization of Protected Excess ADIT (MO)	0.000	\$0	\$0	\$0	\$0	-\$372,850	-\$372,850
	To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$372,850	
E-129	Amortization of Unprotected Excess ADIT (MO)	0.000	\$0	\$0	\$0	\$0	-\$913,643	-\$913,643

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>l</u> Jurisdictional
Adj.		Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$913,643	
	Retail Rate Revenue- No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	Retail Rate Revenue-No Adjustment	0.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
		0.000						
	Total Operating Revenues	-	\$0	\$0	\$0	\$0	-\$610,491,189	-\$610,491,189
	Total Operating & Maint. Expense	-	-\$11,285,317	-\$589,024,064	-\$600,309,381	\$0	\$12,756,094	\$12,756,094

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Income Tax Calculation

		_	_	_	_	
Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.78%	<u>E</u> 6.91%	<u>F</u> 7.05%
Number	Description	Rate	Year	Return	Return	Return
1	TOTAL NET INCOME BEFORE TAXES		\$158,916,293	\$207,952,076	\$212,864,597	\$217,740,994
_						
2	ADD TO NET INCOME BEFORE TAXES		\$400 7 0 7 5 00	\$400 7 0 7 5 00	\$400 7 0 7 5 00	\$400 7 07 5 00
3 4	Book Depreciation Expense Uncertain Tax Position Adjustment		\$120,727,502	\$120,727,502	\$120,727,502	\$120,727,502
4 5	Other Misc. Non-Deductible Expenses		\$2,010,966 \$0	\$2,010,966 \$0	\$2,010,966 \$0	\$2,010,966 \$0
6	Meals & Entertainment		\$718,047	\$718,047	\$718,047	\$718,047
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$123,456,515	\$123,456,515	\$123,456,515	\$123,456,515
			* 1.20, 100,010	* 1.20, 100,010	* 1.20, 100,010	* 1.20, 100,010
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of		\$50,343,409	\$50,343,409	\$50,343,409	\$50,343,409
10	Tax Straight-Line Depreciation		\$120,727,502	\$120,727,502	\$120,727,502	\$120,727,502
11	Excess Tax Depreciation		-\$31,341,962	-\$31,341,962	-\$31,341,962	-\$31,341,962
12	Admin & General Nondeductible ESOP		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13 14	Depreciation 263A		\$2,424,972	\$2,424,972	\$2,424,972	\$2,424,972 \$24,629,677
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$24,629,677 \$168,206,804	\$24,629,677 \$168,206,804	\$24,629,677 \$168,206,804	\$24,629,677 \$168,206,804
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$100,200,004	\$100,200,004	\$100,200,004	\$100,200,00 4
16	NET TAXABLE INCOME		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
				, , ,	, , ,	
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc Fed. Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
19	Deduct Missouri Income Tax at the Rate of		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$110,061,623	\$157,334,521	\$162,070,432	\$166,771,517
22	Federal Income Tax at the Rate of Subtract Federal Income Tax Credits	See Tax Table	\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
23 24	Net Federal Income Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
	The Federal Moonie Tax		Ψ20,112,041	ψ00,040, <u>2</u> 40	ψο-1,00-1,101	ψου,σεε,στο
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
28	Deduct Federal Income Tax at the Rate of	50.00%	\$11,556,471	\$16,520,125	\$17,017,396	\$17,511,010
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$102,609,533	\$146,681,662	\$151,096,912	\$155,479,695
31	Subtract Missouri Income Tax Credits	0.050/	£4.404.204	#F 007 000	#C 040 070	fc 040 400
32	Missouri Income Tax at the Rate of	6.25%	\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$114,166,004	\$163,201,787	\$168,114,308	\$172,990,705
36	Deduct Federal Income Tax - City Inc. Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
37	Deduct Missouri Income Tax - City Inc. Tax		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
38	City Taxable Income		\$86,948,682	\$124,294,272	\$128,035,641	\$131,749,498
39	Subtract City Income Tax Credits		, , ,	, , , ,	, ,,,,,,,	, , , , , ,
40	City Income Tax at the Rate of	0.00%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$23,112,941	\$33,040,249	\$34,034,791	\$35,022,019
44	State Income Tax		\$4,104,381	\$5,867,266	\$6,043,876	\$6,219,188
45 46	City Income Tax	-	\$0 \$07,047,000	\$0 \$20,007,545	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$27,217,322	\$38,907,515	\$40,078,667	\$41,241,207
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		-\$7,471,955	-\$7,471,955	-\$7,471,955	-\$7,471,955
49	Amortization of Deferred ITC		-\$202,545	-\$202,545	-\$202,545	-\$202,545
50	Amortization of Protected Excess ADIT (TCJA)		-\$1,939,752	-\$1,939,752	-\$1,939,752	-\$1,939,752
51	Amortization of Unprotected Excess ADIT (TCJA)		-\$6,517,877	-\$6,517,877	-\$6,517,877	-\$6,517,877
52	Amortization of Protected Excess ADIT (MO)		-\$372,850	-\$372,850	-\$372,850	-\$372,850

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Income Tax Calculation

Line	<u>A</u>	<u>B</u> Percentage	<u>C</u> Test	<u>D</u> 6.78%	<u>E</u> 6.91%	<u>F</u> 7.05%
Number	Description	Rate	Year	Return	Return	Return
53	Amortization of Unprotected Excess ADIT (MO)		-\$913,643	-\$913,643	-\$913,643	-\$913,643
54	TOTAL DEFERRED INCOME TAXES		-\$17,418,622	-\$17,418,622	-\$17,418,622	-\$17,418,622
55	TOTAL INCOME TAX		\$9,798,700	\$21,488,893	\$22,660,045	\$23,822,585

Federal Tax Table				
Federal Taxable Income	\$110,061,623	\$157,334,521	\$162,070,432	\$166,771,517
15% on first \$50,000	\$15,000	\$15,000	\$15,000	\$15,000
25% on next \$25,000	\$12,500	\$12,500	\$12,500	\$12,500
34% > \$75,000 < \$100,001	\$17,000	\$17,000	\$17,000	\$17,000
39% > \$100,000 < \$335,001	\$183,300	\$183,300	\$183,300	\$183,300
34% > \$335,000 < \$10,000,001	\$6,572,200	\$6,572,200	\$6,572,200	\$6,572,200
35% > \$10MM < \$15,000,001	\$3,500,000	\$3,500,000	\$3,500,000	\$3,500,000
38% > \$15MM < \$18,333,334	\$2,533,334	\$2,533,334	\$2,533,334	\$2,533,334
35% > \$18,333,333	\$25,688,235	\$42,233,749	\$43,891,318	\$45,536,698
Total Federal Income Taxes	\$38,521,569	\$55,067,083	\$56,724,652	\$58,370,032

Spire Missouri Inc. Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage of Total	<u>D</u> Embedded	<u>E</u> Weighted Cost of	<u>F</u> Weighted Cost of	<u>G</u> Weighted Cost of
Line Number	Description	Dollar Amount	Capital Structure	Cost of Capital	Capital 9.12%	Capital 9.37%	Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8 327%	8 505%	8 683%

Exhibit No.: _____

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

Case No: GR-2021-0108

Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI EAST
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

May 2021

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Revenue Requirement

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>
Line		6.78%	6.91%	7.05%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,573,485,561	\$1,573,485,561	\$1,573,485,561
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$106,650,851	\$108,790,792	\$110,914,997
4	Net Income Available	\$103,728,942	\$103,728,942	\$103,728,942
5	Additional Net Income Required	\$2,921,909	\$5,061,850	\$7,186,055
6	Income Tax Requirement			
7	Required Current Income Tax	\$18,211,558	\$18,881,419	\$19,546,354
8	Current Income Tax Available	\$17,296,920	\$17,296,920	\$17,296,920
9	Additional Current Tax Required	\$914,638	\$1,584,499	\$2,249,434
10	Revenue Requirement	\$3,836,547	\$6,646,349	\$9,435,489
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$6,300,000	\$6,300,000	\$6,300,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$10,136,547	\$12,946,349	\$15,735,489

Accounting Schedule: 01 Sponsor: Staff

Page: 1 of 1

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	С
Line	Δ.	Percentage	<u>U</u> Dollar
Number	Rate Base Description	Rate	Amount
Nullibel	Kate base bescription	Rate 	Amount
1	Plant In Service		\$2,406,093,574
•	i idiit iii Goi vico		Ψ2,100,000,014
2	Less Accumulated Depreciation Reserve		\$766,483,488
3	Net Plant In Service		\$1,639,610,086
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,213,914
6	Contributions in Aid of Construction Amortization		\$9,213,914
7	Natural Gas Inventory		\$60,852,093
8	Propane Inventory		\$10,712,018
9	Materials & Supplies		\$5,654,568
9 10	Prepayments		\$5,654,566 \$19,283,190
10	Insulation Financing/Energy Wise		
12	Energy Affordability		\$3,327,978
13	One Time Energy Affordability (Spire West Only)		\$1,878,953 \$0
14			* -
	Prepaid Pension OPEBS		\$92,034,851
15			\$8,580,496
16	Energy Efficiency Program		\$19,526,980
17	Transition Costs		\$1,773,333
18	TOTAL ADD TO NET PLANT IN SERVICE		\$232,838,374
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	-3.5205%	-\$564,480
21	State Tax Offset	-3.5205%	-\$100,240
22	City Tax Offset	-13.9315%	\$0
23	Interest Expense Offset	6.0548%	\$1,743,467
24	Contributions in Aid of Construction		\$0
25	Customer Deposits		\$5,094,177
26	Customer Advances for Construction		\$443,686
27	Accumulated Deferred Income Taxes		\$190,406,940
28	Forest Park Relocation - Regulatory Liability		\$3,615,509
29	Excess ADIT - Protected - TCJA		\$43,298,366
30	Excess ADIT - Unprotected - TCJA		\$38,557,505
31	Excess ADIT - Protected - MO		\$8,550,410
32	Excess ADIT - Unprotected - MO		\$7,917,559
33	TOTAL SUBTRACT FROM NET PLANT		\$298,962,899
30			4_00,002,000
34	Total Rate Base		\$1,573,485,561

Accounting Schedule: 02 Sponsor: Staff

Page: 1 of 1

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Plant In Service

	Α	D.	•			-	•		
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	<u>E</u>	F As Adjusted	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	<u>I</u> MO Adjusted
	(Optional)	Plant Account Description	Plant	Number	Adjustments	Plant	Allocations	Adjustments	Jurisdictional
									·
1		INTANGIBLE PLANT							
2	301.000	Organization	\$2,501	P-2	\$0	\$2,501	100.0000%	\$0	\$2,501
3	302.000	Franchises	\$8,484	P-3	\$0	\$8,484	100.0000%	\$0	\$8,484
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0	\$10,985		\$0	\$10,985
_		DISTRIBUTION DI ANIT							
5 6	374.000	DISTRIBUTION PLANT Land - Dist Plant	\$4,238,811	P-6	\$0	\$4,238,811	100.0000%	\$0	\$4,238,811
7	375.100	Structures & Improvements - Dist	\$1,078,927	P-7	\$0 \$0	\$1,078,927	100.0000%	\$0 \$0	\$1,078,927
8	375.200	Structures & Improvements - Service	\$16,317,550	P-8	\$0	\$16,317,550	100.0000%	\$0	\$16,317,550
		Centers							
9	375.210	Structures & Improvements - Leased	\$90,359	P-9	\$0	\$90,359	100.0000%	\$0	\$90,359
40	275 200	Property	¢200.407	P-10	¢o.	¢200.407	400 00000/	¢0	\$200.40 7
10 11	375.300 375.410	Structures & Improvements - Garage Structures & Imporvements - Other Small	\$290,197 \$0	P-10 P-11	\$0 \$0	\$290,197 \$0	100.0000% 100.0000%	\$0 \$0	\$290,197 \$0
• • •	373.410	Structures	40	1-11	ΨΟ	ΨΟ	100.000078	40	ΨΟ
12	375.700	Structures & Improvements - MONAT	\$69,048	P-12	\$0	\$69,048	100.0000%	\$0	\$69,048
13	376.100	Mains - Steel	\$246,032,905	P-13	\$0	\$246,032,905	100.0000%	\$0	\$246,032,905
14	376.200	Mains - Cast Iron	\$32,681,010	P-14	\$0	\$32,681,010	100.0000%	\$0	\$32,681,010
15	376.300	Mains - Plastic	\$688,345,354	P-15	\$0	\$688,345,354	100.0000%	\$0	\$688,345,354
16 17	378.000 379.000	Meas. & Reg. Station - General Meas. & Reg. Station - City Gate	\$12,206,488 \$3,291,435	P-16 P-17	\$0 \$0	\$12,206,488 \$3,291,435	100.0000% 100.0000%	\$0 \$0	\$12,206,488 \$3,291,435
18	380.100	Services - Steel	\$39,320,340	P-18	\$0 \$0	\$39,320,340	100.0000%	\$0 \$0	\$39,320,340
19	380.200	Services - Plastic	\$840,373,277	P-19	\$0	\$840,373,277	100.0000%	\$0	\$840,373,277
20	381.000	Meters	\$144,302,733	P-20	\$0	\$144,302,733	100.0000%	\$0	\$144,302,733
21	383.000	House Regulators	\$28,949,848	P-21	\$0	\$28,949,848	100.0000%	\$0	\$28,949,848
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$18,168,415	P-22	\$0	\$18,168,415	100.0000%	\$0	\$18,168,415
23 24	386.000 387.000	Other Property - Customer Premises Other Equipment - Dist.	\$22,975 \$406,070	P-23 P-24	\$0 \$0	\$22,975 \$406,070	100.0000% 100.0000%	\$0 \$0	\$22,975 \$406,070
2 4 25	307.000	TOTAL DISTRIBUTION PLANT	\$2,076,185,742	F-24	\$0	\$2,076,185,742	100.0000%	\$0	\$2,076,185,742
		TO THE BIOTHUBOTHORY EART	42,010,100,142		40	ψ <u>2,</u> 010,100,142		Ų.	\$2,070,100,142
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$119,929	P-27	\$0	\$119,929	100.0000%	\$0	\$119,929
28	305.000	Structures & Improvements - Mfg Gas	\$1,869,054	P-28	\$0	\$1,869,054	100.0000%	\$0 \$0	\$1,869,054
29 30	307.000 311.000	Other Power Equipment Propane Equipment - Gas Operations	\$33,139 \$4,577,999	P-29 P-30	\$0 \$0	\$33,139 \$4,577,999	100.0000% 100.0000%	\$0 \$0	\$33,139 \$4,577,999
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	P-31	\$0	\$4,827,936	100.0000%	\$0	\$4,827,936
32		TOTAL PRODUCTION PLANT	\$11,428,057		\$0	\$11,428,057		\$0	\$11,428,057
33	050 400	UNDERGROUND GAS STORAGE	*4 ***	B 0.4	**	* 4 004 000	400 00000/	**	*4 ***
34	350.100 350.200	Land - UG Storage	\$1,201,600	P-34 P-35	\$0 \$0	\$1,201,600	100.0000% 100.0000%	\$0 \$0	\$1,201,600
35 36	351.200	Rights of Way - UG Storage Structures - Compression Station	\$778,418 \$830,420	P-35 P-36	\$0 \$0	\$778,418 \$830,420	100.0000%	\$0 \$0	\$778,418 \$830,420
37	351.400	Other Structures - UG Storage	\$1,093,321	P-37	\$0	\$1,093,321	100.0000%	\$0	\$1,093,321
38	352.000	Wells	\$7,722,940	P-38	\$0	\$7,722,940	100.0000%	\$0	\$7,722,940
39	352.100	Storage Leaseholds & Rights	\$2,126,882	P-39	\$0	\$2,126,882	100.0000%	\$0	\$2,126,882
40	352.200	Reservoirs	\$245,023	P-40	\$0	\$245,023	100.0000%	\$0	\$245,023
41		Non-Recoverable Natural Gas	\$9,149,448	P-41	\$0 \$0	\$9,149,448	100.0000%	\$0 \$0	\$9,149,448
42 43	352.400 353.000	Wells - Oil & Vent Gas Lines	\$2,089,630 \$3,238,918	P-42 P-43	\$0 \$0	\$2,089,630 \$3,238,918	100.0000% 100.0000%	\$0 \$0	\$2,089,630 \$3,238,918
44	354.000	Equipment - Compressor Station	\$3,143,239	P-44	\$0 \$0	\$3,143,239	100.0000%	\$0 \$0	\$3,143,239
45	355.000	Measuring & Regulating Equipment	\$2,304,527	P-45	\$0	\$2,304,527	100.0000%	\$0	\$2,304,527
46	356.000	Purification Equipment	\$233,042	P-46	\$0	\$233,042	100.0000%	\$0	\$233,042
47	357.000	Other Equipment - UG Storage	\$66,896	P-47	\$0	\$66,896	100.0000%	\$0	\$66,896
48		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$0	\$34,224,304		\$0	\$34,224,304
49		OTHER STORAGE							
50	360.000	Land & Land Rights - Other Storage	\$50,654	P-50	\$0	\$50,654	100.0000%	\$0	\$50,654
51	361.000	Structures & Improvements - Other Storage	\$107,233	P-51	\$0	\$107,233	100.0000%	\$0	\$107,233
52	362.000	Gas Holders	\$34,530	P-52	\$0	\$34,530	100.0000%	\$0	\$34,530
53 54	363.000	Compressor Equip. Other Storage	\$338,616 \$531,033	P-53	\$0 \$0	\$338,616 \$531,033	100.0000%	\$0 \$0	\$338,616 \$531,033
54		TOTAL OTHER STORAGE	\$531,033		\$0	\$531,033		\$0	\$531,033
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$41,153	P-56	\$0	\$41,153	100.0000%	\$0	\$41,153

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Plant In Service

Line Account # Plant Account Description Plant Number Adjustments Plant Allications Adjustments Plant		٨	<u>B</u>	<u>C</u>	D	<u>E</u>	F	<u>G</u>	Н	
Number Optional Plant Number Adjustments Plant Allocations Adjustments 577 367,00 Structures & Improvements - Trans \$2,013,840 P-58 \$0 \$2,013,840 100,0000% \$0 \$2,013	Line		₽			<u> </u>				MO Adjusted
Structures & Improvements - Trans \$2,013,840 P-57 \$0 \$2,013,840 100,0000% \$0 \$2,00000 \$0 \$0 \$0 \$0 \$0 \$0 \$			Plant Account Description		•	Adjustments	•			
Section Sect										\$2,013,840
Control Cont					_	* -				\$2,013,640
GENERAL PLANT 62 399.100 63 390.200 64 399.300 65 390.200 66 390.700 66 390.700 67 390.810 68 391.000 68 390.700 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.1000 69 391.10000 69 391.10000 69 391.10000 69 391.100000 69 391.100000 69 391.1000000 69 391.1000000 69 391.10000000 69 391.100000000000000000000000000000000000		37 1.000			F-30			100.0000 /8		\$2,064,647
61 389,000 Land - Gen Plant \$0 P-61 \$0 \$0 100,0000% \$0 \$0,00000% \$0,00000% \$0,00000% \$0,00000% \$0,00000% \$0,000000% \$0,000000% \$0,0000000000000000000000000000000000	33		TOTAL TRANSMISSION LANT	\$2,004,047		ΨΟ	\$2,004,047		ΨΟ	\$2,004,047
61 389,000 Land - Gen Plant \$0 P-61 \$0 \$0 100,0000% \$0 \$0,00000% \$0,00000% \$0,00000% \$0,00000% \$0,00000% \$0,000000% \$0,000000% \$0,0000000000000000000000000000000000	60		GENERAL PLANT							
62 390.000 Structures - Leased - GO \$0 P-62 \$0 \$0 \$0.0000% \$0 \$2.639 , 760 \$100.0000% \$0 \$2.639 , 760 \$100.0000% \$0 \$2.639 , 760 \$100.0000% \$0 \$2.639 , 760 \$100.0000% \$0 \$2.639 , 760 \$100.0000% \$0 \$3.639 , 760 \$100.0		389.000		\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
Structures - Leased - St. Charles \$35,541 P-65 \$0 \$135,641 100,0000% \$0 \$153,643 \$39,710 \$39,710 \$171,14,150 \$171,300	62	390,100	Structures - Leased - GO	· ·	P-62		\$0	100.0000%		\$0
Sample	63	390.200	LH Improvements 700 Market	\$5,578,360	P-63	-\$2,938,600	\$2,639,760	100.0000%	\$0	\$2,639,760
66 390.710 Structures - Leased - MoNat \$87,581 P-66 \$0 \$87,581 100.000% \$0 \$171,68 391.000 Office Furniture & Equipment \$4,965,013 P-68 \$0 \$171,308 100.000% \$0 \$174,68 69 391.000 Office Furniture & Equipment \$1,8081,532 P-69 \$0 \$18,081,532 100.000% \$0 \$18,081,532 70 391.200 Mch. Office Equipment \$307,555 P-70 \$0 \$307,555 100.0000% \$0 \$18,081,532 71 391.200 Data Processing Software \$17,893,155 P-70 \$0 \$307,555 100.000% \$0 \$17,693,155 72 391.400 Data Processing Systems \$584,933 P-71 \$0 \$17,893,155 100.000% \$0 \$17,893,155 73 391.500 Enterprise Software - EIMS \$12,811,485 P-73 \$59,590,944 \$63,220,541 100.000% \$0 \$22,62,746,607 75 392.100 Transportation Eq Automobiles	64	390.300	Structures - Leased - St. Charles	\$35,641	P-64	\$0	\$35,641	100.0000%	\$0	\$35,641
Structures - Leased - Franklin County \$171,308 P-67 \$0 \$171,308 100.0000% \$0 \$171,608 \$391.000 Office Furniture & Equipment \$4,965,013 P-68 \$0 \$4,965,013 100.0000% \$0 \$4,965,013 \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.0000% \$10.00000% \$10.00000% \$10.00000% \$10.00000% \$10.00000% \$10.00000% \$10.00000% \$10.00000% \$10.000000% \$10.00000000000000000000000000000000000	65	390.700	Structures - Gen Plant - MoNat	\$163,119	P-65	\$0	\$163,119	100.0000%	\$0	\$163,119
68 391.000 Office Furniture & Equipment \$4,965,013 P-68 \$0 \$4,965,013 100.0000% \$0 \$4,965 69 391.100 Computers \$18,081,532 P-69 \$0 \$18,081,532 100.0000% \$0 \$4,965 70 391.200 Mech. Office Equipment \$307,555 P-70 \$0 \$307,555 100.0000% \$0 \$18,081,532 71 391.300 Data Processing Software \$17,693,155 P-71 \$0 \$17,693,155 100.0000% \$0 \$17,693 72 391.400 Data Processing Systems \$584,933 P-72 \$0 \$\$64,933 \$10 00000% \$0 \$534,648 73 391.500 EIMS - Shared Services \$20,746,607 P-73 \$59,590,944 \$63,220,541 100.0000% \$0 \$63,220 \$63,220 \$1 \$100.0000% \$0 \$63,220 \$64 \$20,746,607 \$100.0000% \$0 \$28,074 \$6 \$22,746,607 \$100.0000% \$0 \$28,074 \$0	66	390.710	Structures - Leased - MoNat	\$87,581	P-66	\$0	\$87,581	100.0000%	\$0	\$87,581
69 391.100 Computers \$18,081,532 P-69 \$0 \$18,081,532 100,0000% \$0 \$18,081,632 70 391.200 Data Processing Software \$17,693,155 P-70 \$0 \$307,555 100,0000% \$0 \$17,693,155 72 391.400 Data Processing Systems \$584,933 P-72 \$0 \$584,933 100,0000% \$0 \$584,933 73 391.500 Enterprise Software - EIMS \$122,811,485 P-73 \$59,590,944 \$63,220,541 100,0000% \$0 \$532,0746,607 74 391.950 EIMS - Shared Services \$20,746,607 P-74 \$0 \$20,746,607 100,0000% \$0 \$63,220,541 100,0000% \$0 \$63,220,541 100,0000% \$0 \$22,0746,607 \$0 \$28,61,072 100,0000% \$0 \$22,0746,607 \$0 \$28,61,072 100,0000% \$0 \$22,0746,607 \$0 \$28,61,072 100,0000% \$0 \$28,0174 \$0 \$28,61,072 100,0000% \$0 \$328,01 \$0 </td <td>67</td> <td>390.810</td> <td>Structures - Leased - Franklin County</td> <td>\$171,308</td> <td>P-67</td> <td>\$0</td> <td>\$171,308</td> <td>100.0000%</td> <td>\$0</td> <td>\$171,308</td>	67	390.810	Structures - Leased - Franklin County	\$171,308	P-67	\$0	\$171,308	100.0000%	\$0	\$171,308
70 391.200 Mech. Office Equipment \$307,555 P-70 \$0 \$307,555 100.0000% \$0 \$17,693,155 72 391.400 391.400 591.	68	391.000	Office Furniture & Equipment	\$4,965,013	P-68	\$0	\$4,965,013	100.0000%	\$0	\$4,965,013
71 391.300 Data Processing Software \$17,693,155 P-71 \$0 \$17,693,155 100.0000% \$0 \$17,693, 155 391.400 Data Processing Systems \$584,933 P-72 \$0 \$584,933 100.0000% \$0 \$583,220, 74 391.590 Enterprise Software - EIMS \$122,811,485 P-73 -\$59,590,944 \$63,220,541 100.0000% \$0 \$53,220, 74 391.590 ElMS - Shared Services \$20,746,607 P-74 \$0 \$20,746,607 100.0000% \$0 \$20,746,607 75 \$0 \$4,648,260 76 392.200 Transportation Eq - Automobiles \$4,648,260 P-75 \$0 \$4,648,260 100.0000% \$0 \$4,648 \$0 \$0 \$1,641,681 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	69	391.100	Computers	\$18,081,532	P-69	\$0	\$18,081,532	100.0000%	\$0	\$18,081,532
72 391,400 Data Processing Systems \$584,933 P-72 \$0 \$584,933 100,0000% \$0 \$584,73 \$391,500 ElMS - Shared Services \$20,746,607 P-74 \$0 \$20,746,607 100,0000% \$0 \$20,746,607 \$392,100 Transportation Eq - Automobiles \$4,648,260 P-75 \$0 \$4,648,260 100,0000% \$0 \$4,648,260 P-75 \$0 \$28,051,072 P-76 \$0 \$28,051,072 P-77 \$0 \$28,051,072 P-78 \$0 \$26,829,017 P-79 \$0 \$36,000 \$0 \$32,000 \$0 \$32,000 \$0 \$32,000 \$0 \$32,000 \$0 \$32,000 \$0 \$32,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0	70	391.200		\$307,555	P-70	\$0	\$307,555	100.0000%	\$0	\$307,555
Table	71	391.300	Data Processing Software	\$17,693,155	P-71	\$0	\$17,693,155	100.0000%	\$0	\$17,693,155
74 391.950 EIMS - Shared Services \$20,746,607 P-74 \$0 \$20,746,607 100.0000% \$0 \$20,746,607 75 392.100 Transportation Eq - Automobiles \$4,648,260 P-75 \$0 \$4,648,260 100.0000% \$0 \$4,648,260 100.0000% \$0 \$4,648,260 100.0000% \$0 \$4,648,260 \$28,051,072 100.0000% \$0 \$4,648,260 100.0000% \$0 \$4,648,260 100.0000% \$0 \$4,648,260 100.0000% \$0 \$4,648,260 100.0000% \$0 \$4,648,260 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$26,829,017 100.0000% \$0 \$26,829,017 100.0000% \$0 \$26,829,017 100.0000% \$0 \$320,500 \$0 \$320,500 \$0 \$320,500 \$0	72	391.400	Data Processing Systems	\$584,933	P-72	\$0	\$584,933	100.0000%		\$584,933
Transportation Eq - Automobiles \$4,648,260 P-75 \$0 \$4,648,260 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$28,051,072 100.0000% \$0 \$328,090 P-78 \$0 \$328,900 P-78 \$0 \$328,900 P-78 \$0 \$328,091 100.0000% \$0 \$328,693 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	73	391.500		\$122,811,485						\$63,220,541
Transportation Eq - Trucks \$28,051,072 \$328,900 \$20,051,072 \$328,900 \$328,900 \$328,900 \$338,000 \$34,500 Equipment \$26,829,017 \$79 \$394,500 Equipment \$26,829,017 \$100,0000% \$0 \$26,829,017 \$100,0000% \$0 \$26,829,017 \$100,0000% \$0 \$26,829,017 \$100,0000% \$0 \$26,829,017 \$100,0000% \$0 \$26,829,017 \$100,0000% \$10		391.950		\$20,746,607						\$20,746,607
393.000	75			\$4,648,260			\$4,648,260	100.0000%		\$4,648,260
Tools, Shop, & Garage Equipment \$26,829,017 P-78 \$0 \$26,829,017 100.0000% \$0 \$1,641,681 80 395,000 Lab Equipment \$320,500 \$38,619,754 \$0 \$38,619,754 \$100.0000% \$0 \$39,600,754 \$100.0000% \$0 \$10,555,565 \$100.0000% \$10,555,565 \$100.0000% \$10,555,565 \$100.0000% \$10,555,565 \$100.0000% \$10,555,565 \$100.0000% \$10,555,565 \$100.0000% \$10,555,565 \$100.0000% \$10,555,565 \$100.0000%	76	392.200		\$28,051,072			\$28,051,072			\$28,051,072
79 394.500 Equip CNG Fuel Station \$1,641,681 P-79 \$0 \$1,641,681 100.0000% \$0 \$320,500 \$0 \$38,619,754 \$0 \$38,619,754 \$0 \$38,619,754 \$0 \$21,372,548 \$0 \$10,555,565 \$0 \$0 \$10,555,565 \$0 \$0 \$10,555,565 \$0 \$0 \$10,555,565 \$0 \$0 \$10,555,565 \$0 \$0 \$10,555,565 \$0 \$0 \$10,0000% \$0 \$10,0000% \$0 \$10,0000% \$0 </td <td>77</td> <td></td> <td></td> <td>\$328,900</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$328,900</td>	77			\$328,900						\$328,900
80										\$26,829,017
81 396.000 396.000 82 396.000 Power Operated Equipment Power Operated Equipment - T Sample Space Spac	79			\$1,641,681			\$1,641,681			\$1,641,681
82 396.100 397.000 Power Operated Equipment - T Communication Equipment \$21,372,548 \$10,555,565 \$10,0000% \$0 \$21,372,548 \$10,0000% \$0 \$21,372,548 \$10,0000% \$0 \$21,372,548 \$10,0000% \$0 \$21,372,548 \$10,0000% \$0 \$10,555,565 \$10,0000% \$0 \$10,00000% \$0 \$10,0000% \$0 \$10,0000% \$0 \$	80			* /						\$320,500
83 397.000 Communication Equipment \$10,555,565 P-83 \$0 \$10,555,565 100.0000% \$0 \$10,555,565 \$16,624,220 \$398.000 Misc. Equipment TOTAL GENERAL PLANT TOTAL GENERAL PLANT - ALLOCATED \$0 \$0 \$0 \$0 \$0 \$281,648,806 \$0 \$0 \$0 \$0 \$0 \$0 \$0				. , ,	_					\$38,619,754
84 397.200 398.000 Comm Equipment - AMRs 397.200 398.000 Misc. Equipment - AMRs 398.000 Misc. Equipment 53,960,544 TOTAL GENERAL PLANT					_	* -			* -	\$21,372,548
85 398.000 Misc. Equipment \$3,960,544 \$344,178,350 P-85 \$0 \$3,960,544 \$100.0000% \$0 \$3,960,544 \$344,178,350 \$0 \$344,178,350 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$10,555,565
## TOTAL GENERAL PLANT \$344,178,350 -\$62,529,544 \$281,648,806 \$0 \$281,648,806 \$0 \$281,648,806 \$0 \$0 \$0 \$0 \$0 \$0 \$0						* -				\$16,624,220
87 88 GENERAL PLANT - ALLOCATED TOTAL GENERAL PLANT - ALLOCATED 89 RETIREMENT WORK IN PROGRESS 90 Retirement Work-In Progress TOTAL RETIREMENT WORK IN PROGRESS \$0 P-90 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		398.000			P-85			100.0000%		\$3,960,544
88	86		TOTAL GENERAL PLANT	\$344,178,350		-\$62,529,544	\$281,648,806		\$0	\$281,648,806
88	07		CENEDAL BLANT ALLOCATED							
89				*0		<u>¢0</u>	¢o.		¢0	\$0
90 Retirement Work-In Progress \$0 P-90 \$0 \$0 \$0 \$0 \$0 \$0 \$0	00		TOTAL GENERAL PLANT - ALLOCATED	\$ 0		\$0	φυ		\$ 0	\$ 0
90 Retirement Work-In Progress \$0 P-90 \$0 \$0 \$0 \$0 \$0 \$0 \$0	89		RETIREMENT WORK IN PROGRESS							
91 TOTAL RETIREMENT WORK IN PROGRESS \$0 \$0 \$0				\$0	P-90	\$0	\$0	100.0000%	\$0	\$0
								1		\$0
									, ,	
92 TOTAL PLANT IN SERVICE \$2,468,623,118 -\$62,529,544 \$2,406,093,574 \$0 \$2,406,093	92		TOTAL PLANT IN SERVICE	\$2,468,623,118		-\$62.529.544	\$2,406,093,574		\$0	\$2,406,093,574

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
P-63	LH Improvements 700 Market	390.200		-\$2,938,600		\$0
	To allocate leasehold improvements (Juliette)		-\$2,938,600		\$0	
P-73	Enterprise Software - EIMS	391.500		-\$59,590,944		\$0
	To allocate enterprise software (Juliette)		-\$59,590,944		\$0	
	Total Plant Adjustments	11		-\$62.529.544		\$0

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	E	<u>F</u>	<u>G</u>
Line	Account	=	MO Adjusted	Depreciation	Depreciation	<u>-</u> Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$2,501	0.00%	\$0	0	20.00%
3	302.000	Franchises	\$8,484	0.00%	\$0	ŏ	20.00%
4		TOTAL INTANGIBLE PLANT	\$10,985		\$0		
5		DISTRIBUTION PLANT	*******	0.000/			0.000/
6	374.000	Land - Dist Plant Structures & Improvements - Dist	\$4,238,811	0.00%	\$0	0	0.00%
7 8	375.100 375.200	Structures & Improvements - Dist Structures & Improvements - Service	\$1,078,927 \$16,317,550	2.40% 2.40%	\$25,894 \$391,621	50 50	-20.00% -20.00%
Ū	373.200	Centers	ψ10,517,550	2.4070	Ψ331,021	30	-20.0070
9	375.210	Structures & Improvements - Leased	\$90,359	0.00%	\$0	0	0.00%
		Property					
10	375.300	Structures & Improvements - Garage	\$290,197	2.40%	\$6,965	50	-20.00%
11	375.410	Structures & Imporvements - Other Small	\$0	2.40%	\$0	50	-20.00%
40	275 700	Structures & Immunication MONAT	¢c0.040	0.400/	£4.057	50	20.000/
12 13	375.700 376.100	Structures & Improvements - MONAT Mains - Steel	\$69,048 \$246,032,905	2.40% 1.95%	\$1,657 \$4,797,642	50 82	-20.00% -60.00%
14	376.100	Mains - Cast Iron	\$32,681,010	3.12%	\$1,019,648	80	-150.00%
15	376.300	Mains - Plastic	\$688,345,354	2.34%	\$16,107,281	60	-40.00%
16	378.000	Meas. & Reg. Station - General	\$12,206,488	2.86%	\$349,106	49	-40.00%
17	379.000	Meas. & Reg. Station - City Gate	\$3,291,435	2.66%	\$87,552	45	-20.00%
18	380.100	Services - Steel	\$39,320,340	4.20%	\$1,651,454	50	-110.00%
19	380.200	Services - Plastic	\$840,373,277	3.77%	\$31,682,073	45	-70.00%
20 21	381.000 383.000	Meters	\$144,302,733	2.85%	\$4,112,628	34	3.00%
21	385.000	House Regulators Commercial & Ind. Meas. & Reg. Equip	\$28,949,848 \$18,168,415	2.00% 2.20%	\$578,997 \$399,705	50 50	0.00% -10.00%
23	386.000	Other Property - Customer Premises	\$22,975	2.73%	\$627	15	0.00%
24	387.000	Other Equipment - Dist.	\$406,070	1.84%	\$7,472	60	-10.00%
25		TOTAL DISTRIBUTION PLANT	\$2,076,185,742		\$61,220,322		
26	004000	PRODUCTION PLANT	\$440.000	0.000/	**		0.000/
27 28	304.000 305.000	Land and Land rights Structures & Improvements - Mfg Gas	\$119,929 \$1,869,054	0.00% 1.77%	\$0 \$33,082	0 65	0.00% -15.00%
29	307.000	Other Power Equipment	\$33,139	1.91%	\$633	55	-5.00%
30	311.000	Propane Equipment - Gas Operations	\$4,577,999	2.56%	\$117,197	41	-5.00%
31	311.100	Propane Storage Cavern - Gas Ops	\$4,827,936	1.40%	\$67,591	75	-5.00%
32		TOTAL PRODUCTION PLANT	\$11,428,057		\$218,503		
33	250 400	UNDERGROUND GAS STORAGE	£4 004 000	0.000/	¢o.		0.000/
34 35	350.100 350.200	Land - UG Storage Rights of Way - UG Storage	\$1,201,600 \$778,418	0.00% 0.00%	\$0 \$0	0	0.00% 0.00%
36	351.200	Structures - Compression Station	\$830,420	2.00%	\$16,608	55	-10.00%
37	351.400	Other Structures - UG Storage	\$1,093,321	2.00%	\$21,866	55	-10.00%
38	352.000	Wells	\$7,722,940	1.22%	\$94,220	90	-10.00%
39	352.100	Storage Leaseholds & Rights	\$2,126,882	0.00%	\$0	0	0.00%
40	352.200	Reservoirs	\$245,023	1.11%	\$2,720	90	0.00%
41	352.300	Non-Recoverable Natural Gas	\$9,149,448	1.11%	\$101,559	90	0.00%
42 42	352.400	Wells - Oil & Vent Gas	\$2,089,630	1.85%	\$38,658 \$45,034	65	-20.00%
43 44	353.000 354.000	Lines Equipment - Compressor Station	\$3,238,918 \$3,143,239	1.39% 1.57%	\$45,021 \$49,349	90 70	-25.00% -10.00%
45	355.000	Measuring & Regulating Equipment	\$2,304,527	1.91%	\$44,016	55	-5.00%
46	356.000	Purification Equipment	\$233,042	2.20%	\$5,127	50	-10.00%
47	357.000	Other Equipment - UG Storage	\$66,896	3.50%	\$2,341	30	-5.00%
48		TOTAL UNDERGROUND GAS STORAGE	\$34,224,304		\$421,485		
45		OTHER STORAGE					
49 50	360.000	OTHER STORAGE Land & Land Rights - Other Storage	\$50,654	0.00%	\$0	0	0.00%
30	300.000	Land & Land Mynts - Other Storage	φ50,054	U.UU76	φU	υļ	U.UU 70

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

	A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account	_	MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
51	361.000	Structures & Improvements - Other Storage	\$107,233	0.00%	\$0	0	0.00%
52	362.000	Gas Holders	\$34,530	0.00%	\$0	0	0.00%
53	363.000	Compressor Equip. Other Storage	\$338,616	0.00%	<u>\$0</u>	0	0.00%
54		TOTAL OTHER STORAGE	\$531,033		\$0		
55		TRANSMISSION PLANT					
56	365.200	Rights of Way - Transmission	\$41,153	0.00%	\$0	0	0.00%
57 50	367.000	Structures & Improvements - Trans	\$2,013,840	1.44%	\$28,999	80	15.00%
58 50	371.000	Other Equipment - Transmission	\$9,654	2.33%	\$225	45	-5.00%
59		TOTAL TRANSMISSION PLANT	\$2,064,647		\$29,224		
60		GENERAL PLANT					
61	389.000	Land - Gen Plant	\$0	0.00%	\$0	0	0.00%
62	390.100	Structures - Leased - GO	\$0 \$0	0.00%	\$0 \$0	0	0.00%
63	390.200	LH Improvements 700 Market	\$2,639,760	0.00%	\$0 \$0	0	0.00%
64	390.300	Structures - Leased - St. Charles	\$35,641	0.00%	\$0 \$0	0	0.00%
65	390.700	Structures - Gen Plant - MoNat	\$163,119	2.39%	\$3,899	40	0.00%
66	390.710	Structures - Leased - MoNat	\$87,581	0.00%	ψο,ο 33 \$0	0	0.00%
67	390.810	Structures - Leased - Franklin County	\$171,308	0.00%	\$0	ő	0.00%
68	391.000	Office Furniture & Equipment	\$4,965,013	4.71%	\$233.852	20	0.00%
69	391.100	Computers	\$18,081,532	4.71%	\$851,640	5	0.00%
70	391.200	Mech. Office Equipment	\$307,555	5.47%	\$16,823	15	0.00%
71	391.300	Data Processing Software	\$17,693,155	12.12%	\$2,144,410	5	0.00%
72	391.400	Data Processing Systems	\$584,933	12.12%	\$70,894	5	0.00%
73	391.500	Enterprise Software - EIMS	\$63,220,541	0.00%	\$0	0	0.00%
74	391.950	EIMS - Shared Services	\$20,746,607	0.00%	\$0	0	0.00%
75	392.100	Transportation Eq - Automobiles	\$4,648,260	10.00%	\$464,826	8	20.00%
76	392.200	Transportation Eq - Trucks	\$28,051,072	7.69%	\$2,157,127	11	15.00%
77	393.000	Stores Equipment	\$328,900	2.16%	\$7,104	30	0.00%
78	394.000	Tools, Shop, & Garage Equipment	\$26,829,017	3.62%	\$971,210	25	0.00%
79	394.500	Equip CNG Fuel Station	\$1,641,681	3.62%	\$59,429	0	0.00%
80	395.000	Lab Equipment	\$320,500	3.62%	\$11,602	20	0.00%
81	396.000	Power Operated Equipment	\$38,619,754	6.07%	\$2,344,219	14	15.00%
82	396.100	Power Operated Equipment - T	\$21,372,548	6.07%	\$1,297,314	14	15.00%
83	397.000	Communication Equipment	\$10,555,565	5.81%	\$613,278	15	0.00%
84	397.200	Comm Equipment - AMRs	\$16,624,220	13.33%	\$2,216,009	8	0.00%
85	398.000	Misc. Equipment	\$3,960,544	4.58%	\$181,393	20	0.00%
86		TOTAL GENERAL PLANT	\$281,648,806		\$13,645,029		
87		GENERAL PLANT - ALLOCATED					
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
00		DETIDEMENT WORK IN PROCEES					
89		RETIREMENT WORK IN PROGRESS	*~	0.000/	**	_	0.000/
90 01		Retirement Work-In Progress	\$0 \$0	0.00%	\$0 \$0	0	0.00%
91		TOTAL RETIREMENT WORK IN PROGRESS	⊅ 0		\$ 0		
92		Total Depreciation	\$2,406,093,574		\$75,534,563		
UL.		Total Depresidion	\$2,700,000,014		ψι υ,υυ τ,υυυ		

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

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Accumulated Depreciation Reserve

Line	Account	<u>B</u>	<u>C</u>	<u>D</u>	E	E Ac Adjusted	<u>G</u>	<u>H</u>	<u> </u> MO Adjusted
Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
			11000.10		7 tujuo tiiro irio	11000.10	7		
1 2	204 000	INTANGIBLE PLANT	64	R-2	¢o.	64	400.00000/	60	64
3	301.000 302.000	Organization Franchises	\$1 \$0	R-2 R-3	\$0 \$0	\$1 \$0	100.0000% 100.0000%	\$0 \$0	\$1 \$0
4	002.000	TOTAL INTANGIBLE PLANT	\$1	"	\$0	\$1	100.000070	\$0	\$1
5		DISTRIBUTION PLANT			_				
6	374.000	Land - Dist Plant	\$19,361	R-6	\$0	\$19,361	100.0000%	\$0	\$19,361
7 8	375.100 375.200	Structures & Improvements - Dist Structures & Improvements - Service	\$288,876 \$4,683,180	R-7 R-8	\$0 \$0	\$288,876 \$4,683,180	100.0000% 100.0000%	\$0 \$0	\$288,876 \$4,683,180
ŭ	373.200	Centers	ψ4,000,100		Ψ	ψ4,000,100	100.00070		ψ4,000,100
9	375.210	Structures & Improvements - Leased	\$60,050	R-9	\$0	\$60,050	100.0000%	\$0	\$60,050
		Property							
10	375.300	Structures & Improvements - Garage	\$236,483	R-10	\$0	\$236,483	100.0000%	\$0	\$236,483
11	375.410	Structures & Imporvements - Other Small	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	375.700	Structures Structures & Improvements - MONAT	\$77,270	R-12	\$0	\$77,270	100.0000%	\$0	\$77,270
13	376.100	Mains - Steel	\$142,235,115	R-13	-\$110,485	\$142,124,630	100.0000%	\$0	\$142,124,630
14	376.200	Mains - Cast Iron	-\$5,740,156	R-14	\$5,740,156	\$0	100.0000%	\$0	\$0
15	376.300	Mains - Plastic	\$97,375,306	R-15	-\$309,112	\$97,066,194	100.0000%	\$0	\$97,066,194
16	378.000	Meas. & Reg. Station - General	\$758,943	R-16	\$0	\$758,943	100.0000%	\$0	\$758,943
17	379.000 380.100	Meas. & Reg. Station - City Gate Services - Steel	\$1,303,849	R-17	\$0	\$1,303,849	100.0000%	\$0	\$1,303,849
18 19	380.100	Services - Steel	\$35,231,613 \$280,175,438	R-18 R-19	\$0 \$0	\$35,231,613 \$280,175,438	100.0000% 100.0000%	\$0 \$0	\$35,231,613 \$280,175,438
20	381.000	Meters	\$36,574,423	R-20	\$0	\$36,574,423	100.0000%	\$0	\$36,574,423
21	383.000	House Regulators	\$13,191,177	R-21	\$0	\$13,191,177	100.0000%	\$0	\$13,191,177
22	385.000	Commercial & Ind. Meas. & Reg. Equip	\$7,148,219	R-22	\$0	\$7,148,219	100.0000%	\$0	\$7,148,219
23	386.000	Other Property - Customer Premises	\$172,978	R-23	\$0	\$172,978	100.0000%	\$0	\$172,978
24	387.000	Other Equipment - Dist.	\$436,446	R-24	\$0	\$436,446	100.0000%	\$0	\$436,446
25		TOTAL DISTRIBUTION PLANT	\$614,228,571		\$5,320,559	\$619,549,130		\$0	\$619,549,130
26		PRODUCTION PLANT							
27	304.000	Land and Land rights	\$0	R-27	\$0	\$0	100.0000%	\$0	\$0
28	305.000	Structures & Improvements - Mfg Gas	\$1,037,715	R-28	\$0	\$1,037,715	100.0000%	\$0	\$1,037,715
29	307.000	Other Power Equipment	\$51,867	R-29	\$0	\$51,867	100.0000%	\$0	\$51,867
30 31	311.000 311.100	Propane Equipment - Gas Operations Propane Storage Cavern - Gas Ops	\$3,625,260	R-30 R-31	\$0 \$0	\$3,625,260 \$5,500,538	100.0000% 100.0000%	\$0 \$0	\$3,625,260 \$5,500,538
32	311.100	TOTAL PRODUCTION PLANT	\$5,500,538 \$10,215,380	K-31	\$0	\$10,215,380	100.0000%	\$0	\$10,215,380
		TOTAL TROBUSTION FEATURE	ψ10,210,000		Ψ0	\$10,210,000			\$10,210,000
33		UNDERGROUND GAS STORAGE							
34	350.100	Land - UG Storage	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	350.200	Rights of Way - UG Storage	\$772,160	R-35	\$0	\$772,160	100.0000%	\$0	\$772,160
36 37	351.200 351.400	Structures - Compression Station	\$946,764	R-36 R-37	\$0 \$0	\$946,764 \$1,082,788	100.0000%	\$0 \$0	\$946,764
38	352.000	Other Structures - UG Storage Wells	\$1,082,788 \$6,747,364	R-38	\$0 \$0	\$6,747,364	100.0000% 100.0000%	\$0 \$0	\$1,082,788 \$6,747,364
39	352.100	Storage Leaseholds & Rights	\$2,053,275	R-39	\$0	\$2,053,275	100.0000%	\$0	\$2,053,275
40	352.200	Reservoirs	\$215,366	R-40	\$0	\$215,366	100.0000%	\$0	\$215,366
41	352.300	Non-Recoverable Natural Gas	\$3,210,785	R-41	\$0	\$3,210,785	100.0000%	\$0	\$3,210,785
42	352.400	Wells - Oil & Vent Gas	\$387,455	R-42	\$0	\$387,455	100.0000%	\$0	\$387,455
43 44	353.000 354.000	Lines	\$2,583,156 \$2,676,630	R-43	\$0 \$0	\$2,583,156 \$2,676,630	100.0000% 100.0000%	\$0 \$0	\$2,583,156 \$2,676,630
44 45	354.000 355.000	Equipment - Compressor Station Measuring & Regulating Equipment	\$2,676,630 \$2,365,151	R-44 R-45	\$0 \$0	\$2,676,630 \$2,365,151	100.0000%	\$0 \$0	\$2,676,630 \$2,365,151
46	356.000	Purification Equipment	\$272,865	R-46	\$0	\$272,865	100.0000%	\$0	\$272,865
47	357.000	Other Equipment - UG Storage	\$54,978	R-47	\$0	\$54,978	100.0000%	\$0	\$54,978
48		TOTAL UNDERGROUND GAS STORAGE	\$23,368,737		\$0	\$23,368,737		\$0	\$23,368,737
40		OTHER STORAGE							
49 50	360.000	OTHER STORAGE Land & Land Rights - Other Storage	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
50 51	361.000	Structures & Improvements - Other Storage	\$0 \$343,322	R-50 R-51	\$0 \$0	\$0 \$343,322	100.0000%	\$0 \$0	\$343,322
		January Land Processing States States	Ţ J, J. Z		, , , , , , , , , , , , , , , , , , , 	75.5,022	1 20.0300 /0		Ţ5.5,0 <u>22</u>
52	362.000	Gas Holders	\$5,316,393	R-52	\$0	\$5,316,393	100.0000%	\$0	\$5,316,393
53	363.000	Compressor Equip. Other Storage	\$523,423	R-53	\$0	\$523,423	100.0000%	\$0	\$523,423
54		TOTAL OTHER STORAGE	\$6,183,138		\$0	\$6,183,138		\$0	\$6,183,138
55		TRANSMISSION PLANT							
56	365.200	Rights of Way - Transmission	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57		Structures & Improvements - Trans	\$2,096,144	R-57	-\$63,256	\$2,032,888	100.0000%	\$0	\$2,032,888

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Accumulated Depreciation Reserve

	A	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	F	<u>G</u>	Н	
Line	Account	<u> </u>	Total	Adjust.	_	As Adjusted	Jurisdictional	Jurisdictional	MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
58	371.000	Other Equipment - Transmission	-\$63,256	R-58	\$63,256	\$0	100.0000%	\$0	\$0
59		TOTAL TRANSMISSION PLANT	\$2,032,888		\$0	\$2,032,888		\$0	\$2,032,888
			4 =,,		**	4 -,,			4=,00=,000
60		GENERAL PLANT							
61	389.000	Land - Gen Plant	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62	390.100	Structures - Leased - GO	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	390.200	LH Improvements 700 Market	\$1,237,227	R-63	-\$648,692	\$588,535	100.0000%	\$0	\$588,535
64	390.300	Structures - Leased - St. Charles	\$21,029	R-64	\$0	\$21,029	100.0000%	\$0	\$21,029
65	390.700	Structures - Gen Plant - MoNat	\$29,303	R-65	\$0	\$29,303	100.0000%	\$0	\$29,303
66	390.710	Structures - Leased - MoNat	\$72,670	R-66	\$0	\$72,670	100.0000%	\$0	\$72,670
67	390.810	Structures - Leased - Franklin County	\$33,140	R-67	\$0	\$33,140	100.0000%	\$0	\$33,140
68	391.000	Office Furniture & Equipment	-\$1,823,122	R-68	\$1,823,122	\$0	100.0000%	\$0	\$0
69	391.100	Computers	\$17,898,361	R-69	\$0	\$17,898,361	100.0000%	\$0	\$17,898,361
70	391.200	Mech. Office Equipment	-\$224,603	R-70	\$224,603	\$0	100.0000%	\$0	\$0
71	391.300	Data Processing Software	\$13,066,473	R-71	-\$94,665	\$12,971,808	100.0000%	\$0	\$12,971,808
72	391.400	Data Processing Systems	-\$677,814	R-72	\$677,814	\$0	100.0000%	\$0	\$0
73	391.500	Enterprise Software - EIMS	\$57,886,683	R-73	-\$27,719,591	\$30,167,092	100.0000%	\$0	\$30,167,092
74	391.950	EIMS - Shared Services	\$2,421,665	R-74	-\$99,588	\$2,322,077	100.0000%	\$0	\$2,322,077
75	392.100	Transportation Eq - Automobiles	\$3,340,043	R-75	\$0	\$3,340,043	100.0000%	\$0	\$3,340,043
76	392.200	Transportation Eq - Trucks	\$11,357,961	R-76	\$0	\$11,357,961	100.0000%	\$0	\$11,357,961
77	393.000	Stores Equipment	\$254,615	R-77	\$0	\$254,615	100.0000%	\$0	\$254,615
78	394.000	Tools, Shop, & Garage Equipment	\$4,930,161	R-78	\$0	\$4,930,161	100.0000%	\$0	\$4,930,161
79	394.500	Equip CNG Fuel Station	\$162,619	R-79	\$0	\$162,619	100.0000%	\$0	\$162,619
80	395.000	Lab Equipment	\$176,106	R-80	\$0	\$176,106	100.0000%	\$0	\$176,106
81	396.000	Power Operated Equipment	\$9,797,467	R-81	\$0	\$9,797,467	100.0000%	\$0	\$9,797,467
82	396.100	Power Operated Equipment - T	\$7,488,983	R-82	\$0	\$7,488,983	100.0000%	\$0	\$7,488,983
83	397.000	Communication Equipment	\$1,101,716	R-83	\$0	\$1,101,716	100.0000%	\$0	\$1,101,716
84	397.200	Comm Equipment - AMRs	\$7,863,520	R-84	\$0	\$7,863,520	100.0000%	\$0	\$7,863,520
85	398.000	Misc. Equipment	\$260,672	R-85	\$0	\$260,672	100.0000%	\$0	\$260,672
86		TOTAL GENERAL PLANT	\$136,674,875		-\$25,836,997	\$110,837,878		\$0	\$110,837,878
87		GENERAL PLANT - ALLOCATED							
88		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
89		RETIREMENT WORK IN PROGRESS							
90		Retirement Work-In Progress	-\$5,703,664	R-90	\$0	-\$5,703,664	100.0000%	\$0	-\$5,703,664
91		TOTAL RETIREMENT WORK IN PROGRESS	-\$5,703,664	11-30	\$0	-\$5,703,664	100.000076	\$0	-\$5,703,664
٠.		TO THE THE MENT WORK IN THOUSE CO.	4 0,7 00,004			4 5,7 55,364			\$5,, 55,004
92		TOTAL DEDDECIATION DESERVE	\$796 000 036		\$20 F16 420	\$766 492 499		\$0	\$766 492 499
92		TOTAL DEPRECIATION RESERVE	\$786,999,926		-\$20,516,438	\$766,483,488		\$0	\$766,483,488

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-13	Mains - Steel	376.100		-\$110,485		\$0
	To include reserve adjustment (Buttig)		-\$110,485		\$0	
R-14	Mains - Cast Iron	376.200		\$5,740,156		\$0
	To include reserve adjustment (Buttig)		\$5,740,156		\$0	
R-15	Mains - Plastic	376.300		-\$309,112		\$0
	To include reserve adjustment (Buttig)		-\$309,112		\$0	
R-57	Structures & Improvements - Trans	367.000		-\$63,256		\$0
	1. To include reserve adjustment (Buttig)		-\$63,256		\$0	
R-58	Other Equipment - Transmission	371.000		\$63,256		\$0
	1. To include reserve adjustment (Buttig)		\$63,256		\$0	
R-63	LH Improvements 700 Market	390.200		-\$648,692		\$0
	To allocate leasehold improvements (Juliette)		-\$648,692		\$0	
R-68	Office Furniture & Equipment	391.000		\$1,823,122		\$0
	To include reserve adjustment (Buttig)		\$1,823,122		\$0	
R-70	Mech. Office Equipment	391.200		\$224,603		\$0
	To include reserve adjustment (Buttig)		\$224,603		\$0	
R-71	Data Processing Software	391.300		-\$94,665		\$0
	1. To include reserve adjustment (Buttig) - East Only		-\$94,665		\$0	
R-72	Data Processing Systems	391.400		\$677,814		\$0
	To include reserve adjustment (Buttig)		\$677,814		\$0	
R-73	Enterprise Software - EIMS	391.500		-\$27,719,591		\$0

Accounting Schedule: 07 Sponsor: Staff Page: 1 of 2

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments for Depreciation Reserve

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	To allocate enterprise software (Juliette)		-\$27,130,073		\$0	
	2. To include reserve adjustment (Buttig)		-\$589,518		\$0	
R-74	EIMS - Shared Services	391.950		-\$99,588		\$0
	To include reserve adjustment (Buttig)		-\$99,588		\$0	
	Total Reserve Adjustments	11		-\$20,516,438		\$0

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Cash Working Capital

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</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
	OPERATION AND MAINT. EXPENSE						
	Purchased Gas Costs	\$306,230,537	50.85	38.45	12.40	0.033973	\$10,403,570
-	Purchased Gas - Back Out	-\$306,230,537	50.85	50.85	0.00	0.000000	\$0
	Payroll & Employee Withholdings	\$65,705,738	50.85	11.96	38.89	0.106548	\$7,000,815
	Vacation - Union & Non-Union	\$4,361,079	50.85	182.50	-131.65	-0.360685	-\$1,572,976
6 I	Pension & OPEB	\$11,912,468	50.85	91.44	-40.59	-0.111205	-\$1,324,726
7	Employee Benefits	\$10,599,617	50.85	7.07	43.78	0.119945	\$1,271,371
8 I	Incentive Compensation	\$961,313	50.85	258.50	-207.65	-0.568904	-\$546,895
9	Bad Debt	\$6,377,984	50.85	50.85	0.00	0.000000	\$0
10 I	PSC Assessment	\$2,120,427	50.85	32.75	18.10	0.049589	\$105,150
11 (Cash Vouchers	\$35,006,579	50.85	42.11	8.74	0.023945	\$838,233
12	TOTAL OPERATION AND MAINT. EXPENSE	\$137,045,205					\$16,174,542
13	TAXES						
14	Payroll Taxes	\$4,313,980	50.85	11.96	38.89	0.106548	\$459,646
15 I	Federal & States SUTA	\$39,773	50.85	75.57	-24.72	-0.067726	-\$2,694
16 I	Property Taxes	\$22,411,521	50.85	185.27	-134.42	-0.368274	-\$8,253,580
17	Gross Receipts Taxes	\$36,620,782	33.47	31.39	2.08	0.005699	\$208,702
18	Use Tax	\$386,429	33.47	61.29	-27.82	-0.076219	-\$29,453
19	Sales Tax	\$11,280,703	33.47	12.22	21.25	0.058219	\$656,751
20	TOTAL TAXES	\$75,053,188					-\$6,960,628
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,213,914
	TAX OFFSET FROM RATE BASE						
	Federal Tax Offset	\$16,034,094	50.85	38.00	12.85	0.035205	\$564,480
-	State Tax Offset	\$2,847,324	50.85	38.00	12.85	0.035205	\$100,240
	City Tax Offset	\$0	50.85	0.00	50.85	0.139315	\$0
	Interest Expense Offset	\$28,794,786	50.85	72.95	-22.10	-0.060548	-\$1,743,467
29	TOTAL OFFSET FROM RATE BASE	\$47,676,204					-\$1,078,747
		<u> </u>					
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$8,135,167

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>	<u>н</u>	<u> !</u> .	<u>J</u>
Line	<u> </u>	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
1	TOTAL OTHER OPERATING REVENUES	\$714,024,303	See Note (1)	See Note (1)	See Note (1)	\$714,024,303	-\$361,102,232	\$352,922,071	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$306,091,106	\$0	\$306,091,106	-\$306,230,537	-\$139,431	\$0	-\$139,431	\$0	-\$139,431
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429	-\$186,539	\$3,356,388	\$0	\$3,356,388	\$1,856,959	\$1,499,429
4	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534	-\$20,307	\$1,349,678	\$0	\$1,349,678	\$202,144	\$1,147,534
6	TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268	-\$3,960,704	\$56,432,787	\$0	\$56,432,787	\$40,225,368	\$16,207,419
7	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711	-\$2,783,846	\$23,415,820	\$0	\$23,415,820	\$4,528,084	\$18,887,736
8	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154	\$588,233	\$3,339,906	\$0	\$3,339,906	\$232,194	\$3,107,712
9	TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744	-\$609,852	\$1,337,488	\$0	\$1,337,488	\$775,675	\$561,813
10	TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043	-\$16,436,462	\$47,952,569	\$0	\$47,952,569	\$17,885,311	\$30,067,258
11	TOTAL DEPRECIATION EXPENSE	\$61,520,381	See Note (1)	See Note (1)	See Note (1)	\$61,520,381	\$10,096,368	\$71,616,749	See Note (1)	See Note (1)
12	TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579	-\$7,479,485	\$7,742,094	\$0	\$7,742,094	\$0	\$7,742,094
13	TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587	-\$31,321,081	\$27,989,506	\$0	\$27,989,506	\$0	\$27,989,506
14	TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155	-\$368,440,580	\$234,297,186	\$10,096,368	\$244,393,554	\$65,705,735	\$107,071,070
15	NET INCOME BEFORE TAXES	\$111,286,537	\$0	\$0	\$0	\$479,727,117	-\$371,198,600	\$108,528,517	\$0	\$0
16	TOTAL INCOME TAXES	\$122,850	See Note (1)	See Note (1)	See Note (1)	\$122,850	\$17,174,070	\$17,296,920	See Note (1)	See Note (1)
17	TOTAL DEFERRED INCOME TAXES	\$6,978,426	See Note (1)	See Note (1)	See Note (1)	\$6,978,426	-\$19,475,771	-\$12,497,345	See Note (1)	See Note (1)
	NET OPERATING INCOME	101115				A470 005 044				
18	NET OPERATING INCOME	\$104,185,261	<u>\$0</u>	\$0	<u>\$0</u>	\$472,625,841	-\$368,896,899	\$103,728,942	\$0	<u>\$0</u>

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

Line Account Number Number Number Number Number Test Year Test Year Test Year Test Year Test Year Test Year Non Labor Number	
Number Number Number Number Number Adjustments	Juris. Labor Non Labo L + M = K See note (1) See note (7
Rev-4 OPERATING REVENUES See note (1) Rev-5 Rev-6 480.000 Residential Revenue \$0 See note (1) Rev-5 Rev-6 481.000 Commercial \$0 100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0	L+M=K See note (1) See note (1)
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Rev-5 480,000 Residential Revenue \$0 See note (1) See note (1) \$0 100,0000% \$0 \$5 Rev-6 481,000 Commercial \$0 Rev-7 \$0 100,0000% \$0 \$5 Rev-7 0.000 Med. Gen. Service \$0 Rev-8 \$0 100,0000% \$0 \$5 Rev-9 0.000 Med. Gen. Service \$0 Rev-9 \$0 100,0000% \$0 \$0 Rev-10 480,000 Residential Rev \$508,284,956 Rev-10 \$508,284,956 100,0000% \$233,201,219 \$227,588,737 Rev-12 481,000 Large General Service Revenue \$62,869,070 Rev-13 Rev-12 \$84,991,970 100,0000% \$538,637,936 \$228,985,413 Rev-13 481,000 Large Volume Service Revenue \$4,110,712 Rev-13 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,110,712 \$4,100 \$4,100 </td <td></td>	
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Rev-8 Rev-9 Rev-9 0.000 Med. Gen. Service \$0 Rev-9 (sp.) Rev-9 (sp.) \$0 Rev-10 (sp.) \$0 Rev-11 (sp.) \$0 Rev-12 (sp.) \$0 Rev-13 (sp.) \$0 Rev-13 (sp.) \$1 Rev-13 (sp.)<	
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Rev-15 481.300 Interruptible \$1,628,312 Rev-15 \$1,628,312 100.0000% -\$1,083,472 \$544,846 Rev-16 481.000 General LP Revenue \$62,382 Rev-16 \$52,382 100.0000% -\$49,965 \$12,417 Rev-17 481.000 Vehicular Fuel \$581,348 Rev-17 \$581,348 100.0000% -\$49,965 \$12,417 Rev-18 487.000 Late Payment Charges \$2,966,796 Rev-18 \$2,966,796 100.0000% \$1,960,772 \$4,927,568 Rev-19 489.000 Transport Sales \$0 Rev-18 Rev-19 \$0 100.0000% \$0 \$1,950,772 \$4,927,568 Rev-20 0.000 Misc Rate Class \$4,548 Rev-18 Rev-29 \$4,548 100.0000% \$1,950,772 \$4,927,568 Rev-21 0.000 Transport Sales \$0 Rev-20 \$4,548 100.0000% \$2,503,467 \$1,952 Rev-21 0.000 Transportation \$1,3239,968 Rev-21 Rev-21 \$10,00000%<	
Rev-16 481.000 General LP Revenue \$62,382 Rev-16 \$62,382 Rev-16 \$62,382 \$62,382 \$12,417 Rev-17 481.000 Vehicular Fuel \$581,348 Rev-17 \$581,348 \$100.0000% -\$49,965 \$24,748 Rev-18 487.000 Late Payment Charges \$2,966,796 Rev-18 \$2966,796 \$0.000 \$100.0000% \$4,927,566 \$4,927,566 \$2,966,796 \$4,927,566 \$4,927,566 \$4,927,566 \$4,927,566 \$6,907,772 \$4,927,566 <td></td>	
Rev-17 481.000 Vehicular Fuel \$581,348 Rev-17 \$581,348 100.0000% \$555,602 \$24,746 Rev-18 487.000 Late Payment Charges \$2,966,796 Rev-18 \$2,966,796 100.0000% \$1,960,772 \$4,927,568 Rev-19 489.000 Transport Sales \$0 Rev-20 \$4,548 \$0 100.0000% \$1,960,772 \$4,927,568 Rev-20 0.000 Misc Rate Class \$4,548 Rev-20 \$4,548 100.0000% \$2,559,92 \$1,950 Rev-21 0.000 Transportation \$17,393,968 Rev-21 \$17,393,968 100.0000% \$2,503,467 \$14,890,501 Rev-22 0.000 Unbilled and Miscellaneous \$6,687,912 Rev-22 \$6,687,912 100.0000% \$5,687,911 \$14,890,501 Rev-23 492,000 Incidental Gasoline and Oil Sales \$236,141 Rev-23 \$236,141 100.0000% \$0 \$24,687,911 \$1,480,501 \$1,480,501 \$1,480,501 \$1,480,501 \$1,480,501 \$1,480,501 \$1,480,501	
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Rev-20 Rev-21 0.000 Rev-21 0.000 Transportation Misc Rate Class \$ \$4,548 Rev-21 0.000 Transportation \$4,548 \$17,393,968 Rev-21 \$10,0000% Rev-21 \$17,393,968 \$100,0000% \$-\$2,503,467 \$14,890,501 \$14,890,501 \$12,379 Rev-23 492.000 Incidental Gasoline and Oil Sales \$236,141 Rev-24 493.000 Rent From Gas Property \$12,379 Rev-25 495.000 Other Gas Revenue \$24,082,930 Rev-26 \$100,0000% \$0 \$12,375 Rev-26 \$100,0000% \$0 \$100,0000% \$0 \$12,375 Rev-26 \$100,0000% \$0 \$100,0000% \$0 \$12,375 Rev-26 \$100,0000% \$0	
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Rev-22 0.000 Unbilled and Miscellaneous \$6,687,912 \$6,687,912 100.0000% -\$6,687,911 \$1 Rev-23 492.000 Incidental Gasoline and Oil Sales \$236,141 Rev-23 \$236,141 100.0000% \$0 \$236,141 Rev-24 493.000 Rent From Gas Property \$12,379 Rev-24 \$12,379 100.0000% \$0 \$12,379 Rev-25 495.000 Other Gas Revenue \$24,082,930 Rev-25 \$24,082,930 \$24,082,930 \$100.0000% -\$24,082,930 \$100.0000% \$0 \$0 \$12,379 \$100.0000% \$0 \$100.0000% \$0 \$0 \$12,379 \$100.0000% \$0 \$100.0000% \$0 \$0 \$100.0000% \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$30 \$100.0000% \$0 \$0 \$30 \$100.0000% \$0 \$30 \$30 \$30 \$30 \$30 \$30 \$30<	
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Rev-24 493.000 Rent From Gas Property \$12,379 \$ \$12,379 Rev-24 \$495.000 Other Gas Revenue \$24,082,930 \$24,082,930 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$0 \$12,375 \$100.0000% \$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% \$0 \$1000.0000% \$0 \$100.0000% \$0 \$100.00000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000% \$0 \$100.0000	
Rev-25 Rev-26 Rev-26 Rev-26 Rev-26 Rev-27 Rev-28	
Rev-26 495.000 Pressure - Oper Rev. TOTAL OTHER OPERATING REVENUES \$0 \$714,024,303 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$	
Rev-27 TOTAL OTHER OPERATING REVENUES \$714,024,303 \$714,024,303 -\$361,102,232 \$352,922,071 Rev-28 TOTAL OPERATING REVENUES \$714,024,303 \$714,024,303 -\$361,102,232 \$352,922,071 1 GAS SUPPLY EXPENSES \$714,024,303	
Rev-28 TOTAL OPERATING REVENUES \$714,024,303 -\$361,102,232 \$352,922,071 1 GAS SUPPLY EXPENSES -\$361,102,232 \$352,922,071	-
1 GAS SUPPLY EXPENSES	
2 804.000 Purchased Gas Expense \$301,070,507 \$0 \$301,070,507 E-2 -\$306,230,537 -\$5,160,030 100.0000% \$0 -\$5,160,030	\$0 -\$5,160,0
3 808.100 Gas Withdrawn from Storage Debt. \$5,155,905 \$0 \$5,155,905 E-3 \$0 \$5,155,905 100.000% \$0 \$5,155,905	
4 810.000 Gas Used for Compressor Station Fuel - Cred\$1,398 \$0 -\$1,398 E-4 \$0 -\$1,398 100.000% \$0 -\$1,398	
4 010.000 Cas oscillot Compressor Station Factor Cond. 41,000 Factor Compressor Station Factor Cond.	Ψ -Ψ1,5
5 812.000 Gas Used for Other Utility Oper Cred\$133,908 \$0 -\$133,908 E-5 \$0 -\$133,908 100.0000% \$0 -\$133,908	\$0 -\$133,9
6 TOTAL GAS SUPPLY EXPENSES \$306,091,106 \$0 \$306,091,106 -\$306,230,537 -\$139,431 \$0 -\$139,431	\$0 -\$139.4
7 NATURAL GAS STORAGE EXPENSE	
8 814.000 Operation Supervision and Engineering \$397,449 \$300,153 \$97,296 E-8 -\$27,399 \$370,050 100.0000% \$0 \$370,050	\$272,754 \$97,2
9 815.000 Maps and Records \$22,693 \$14,519 \$8,174 E-9 -\$1,325 \$21,368 100.0000% \$0 \$21,368	\$13,194 \$8,1
10 816.000 Wells Expenses \$461,652 \$374,825 \$86,827 E-10 -\$34,216 \$427,436 100.0000% \$0 \$427,436	*
11 817.000 Lines Expenses \$56,017 \$48,749 \$7,268 E-11 -\$4,450 \$51,567 100.0000% \$0 \$51,567	\$44,299 \$7,2
12 818.000 Compressor Station Expenses \$248,154 \$213,499 \$34,655 E-12 -\$19,489 \$228,665 100.0000% \$0 \$228,665	* - / /- /-
13 819.000 Compressor Station Fuel and Power \$1,398 \$0 \$1,398 E-13 \$0 \$1,398 100.0000% \$0 \$1,398	
14 820.000 Measuring & Regulation Station Expenses \$368,058 \$330,419 \$37,639 E-14 -\$30,162 \$337,896 100.0000% \$0 \$337,896	\$300,257 \$37,6
15 821.000 Purification Expenses \$37,140 \$30,736 \$6,404 E-15 -\$2,806 \$34,334 100.0000% \$0 \$34,334	
16 823.000 Gas Losses \$4,126 \$0 \$4,126 E-16 \$0 \$4,126 100.0000% \$0 \$4,126	
17 824.000 Other Expenses \$275,737 \$94,181 \$181,556 E-17 -\$8,597 \$267,140 100.0000% \$0 \$267,140	
18 825.000 Storage Well Royalities \$98,041 \$2,003 \$96,038 E-18 -\$183 \$97,858 100.0000% \$0 \$97,858	\$1,820 \$96,0
19 830.000 Maint. Supervision & Engineering \$29,452 \$10,453 \$18,999 E-19 -\$954 \$28,498 100.0000% \$0 \$28,498	* ** **
	\$9,499 \$18,9
20 831.000 Maint. of Structures & Improvements \$200,455 \$100,766 \$99,689 E-20 -\$9,198 \$191,257 100.0000% \$0 \$191,257	\$9,499 \$18,5 \$91,568 \$99,6
	\$9,499 \$18,5 \$91,568 \$99,6 \$80,507 \$414,8

	A	<u>B</u>	<u>C</u>	<u>D</u>	Е	F	G	Н	ı	J	K	L	M
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	I = K
23	834.000	Maint. of Compressor Station Equipment	\$102,370	\$74,636	\$27,734	E-23	-\$6,813	\$95,557	100.0000%	\$0	\$95,557	\$67,823	\$27,734
24	835.000	Maint. of Measuring & Regulating Station	\$167,915	\$70,119	\$97,796	E-24	-\$6,401	\$161,514	100.0000%	\$0	\$161,514	\$63,718	\$97,796
25	836.000	Maint. of Purification Equipment	\$22,014	\$7,093	\$14,921	E-25	-\$647	\$21,367	100.0000%	\$0	\$21,367	\$6,446	\$14,921
26	837.000	Maint. of Other Equipment	\$310,246	\$130,734	\$179,512	E-26	-\$11,934	\$298,312	100.0000%	\$0	\$298,312	\$118,800	\$179,512
27	840.000	Operation Supervision & Engineering	-\$465	-\$438	-\$27	E-27	\$40	-\$425	100.0000%	\$0	-\$425	-\$398	-\$27
28	841.000	Operation Labor & Expenses	\$9,829	\$2,789	\$7,040	E-28	-\$255	\$9,574	100.0000%	\$0	\$9,574	\$2,534	\$7,040
29	842.100	Fuel	\$14,387	\$0	\$14,387	E-29	\$0	\$14,387	100.0000%	\$0	\$14,387	\$0	\$14,387
30	843.200	Maintenance of Structures & Improvements	\$91,577	\$79,332	\$12,245	E-30	-\$7,242	\$84,335	100.0000%	\$0	\$84,335	\$72,090	\$12,245
31		TOTAL NATURAL GAS STORAGE EXPENSE	\$3,542,927	\$2,043,498	\$1,499,429		-\$186,539	\$3,356,388		\$0	\$3,356,388	\$1,856,959	\$1,499,429
32		TRANSMISSION EXPENSES											
33		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
34		PRODUCTION EXPENSES											
35	710.000	Operation Supervisor and Engineering	\$6,392	\$6,132	\$260	E-35	-\$560	\$5,832	100.0000%	\$0	\$5,832	\$5,572	\$260
36	712.000	Other Power Expenses	\$0	\$0	\$0	E-36	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
37	717.000	Liquified Petroleum Gas Expenses	\$3,161	\$0	\$3,161	E-37	\$0	\$3,161	100.0000%	\$0	\$3,161	\$0	\$3,161
38	723.000	Fuel for Liquified Petroleum Gas Process	\$670	\$72	\$598	E-38	-\$7	\$663	100.0000%	\$0	\$663	\$65	\$598
39	728.000	Liquified Petroleum Gas	\$1,085,220	\$0	\$1,085,220	E-39	\$0	\$1,085,220	100.0000%	\$0	\$1,085,220	\$0	\$1,085,220
40	735.000	Misc. Production Expenses	\$125,702	\$115,331	\$10,371	E-40	-\$10,528	\$115,174	100.0000%	\$0	\$115,174	\$104,803	\$10,371
41	740.000	Maint. Supervision & Eng	-\$297	-\$280	-\$17	E-41	\$26	-\$271	100.0000%	\$0	-\$271	-\$254	-\$17
42	741.000	Maint. of Structures and Improv	\$23,186	\$17,834	\$5,352	E-42	-\$1,628	\$21,558	100.0000%	\$0	\$21,558	\$16,206	\$5,352
43	742.000	Maint. of Production Equipment	\$125,951	\$83,362	\$42,589	E-43	-\$7,610	\$118,341	100.0000%	\$0	\$118,341	\$75,752	\$42,589
44		TOTAL PRODUCTION EXPENSES	\$1,369,985	\$222,451	\$1,147,534		-\$20,307	\$1,349,678		\$0	\$1,349,678	\$202,144	\$1,147,534
45		DISTRIBUTION EXPENSES											
46	870.000	Operation Supervision & Engineering - Dist	\$3,938,299	\$3,719,448	\$218,851	E-46	-\$339,531	\$3,598,768	100.0000%	\$0	\$3,598,768	\$3,379,917	\$218,851
47	871.000	Distribution Load Dispatching	\$508,357	\$459,789	\$48,568	E-47	-\$41.972	\$466.385	100.0000%	\$0	\$466.385	\$417,817	\$48.568
48	874.000	Main & Service Expenses	\$12,755,549	\$4,714,154	\$8,041,395	E-48	-\$350,047	\$12,405,502	100.0000%	\$0	\$12,405,502	\$4,283,821	\$8,121,681
49	875.000	Measuring & Regulating Station Expenses -	\$985,702	\$883,943	\$101,759	E-49	-\$80,691	\$905,011	100.0000%	\$0	\$905.011	\$803,252	\$101,759
		General	,	, ,						, ,	, , , , ,	, ,	
50	876.000	Measuring & Regulating Station Expenses - Industrial	\$3,631	\$3,417	\$214	E-50	-\$312	\$3,319	100.0000%	\$0	\$3,319	\$3,105	\$214
51	877.000	Measuring & Regulating Station Expenses-	\$28,409	\$7,703	\$20,706	E-51	-\$703	\$27,706	100.0000%	\$0	\$27,706	\$7,000	\$20,706
		City Gate Check Stations	*** *** ***										
52	878.000	Meter & House Regulator Expenses	\$16,208,158	\$14,407,545	\$1,800,613	E-52	-\$1,315,197	\$14,892,961	100.0000%	\$0	\$14,892,961	\$13,092,348	\$1,800,613
53	879.000	Customer Installations Expenses	\$3,133,600	\$3,456,730	-\$323,130	E-53	-\$315,549	\$2,818,051	100.0000%	\$0	\$2,818,051	\$3,141,181	-\$323,130
54	880.000	Other Expenses - Dist. Exp.	\$1,647,546	\$962,318 \$0	\$685,228	E-54	-\$87,845	\$1,559,701	100.0000%	\$0	\$1,559,701	\$874,473	\$685,228
55 56	881.000	Rents - Dist. Exp.	\$0	**	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56 57	885.000	Maintenance Supervision & Engineering	\$1,836,613	\$1,742,040	\$94,573	E-56	-\$159,023	\$1,677,590	100.0000%	\$0 \$0	\$1,677,590	\$1,583,017	\$94,573
57 58	886.000 887.000	Maint. of Structures and Improvements Maint. of Mains	\$777,390 \$10,634,783	\$73,066 \$7,623,816	\$704,324 \$3,010,967	E-57 E-58	-\$6,670 -\$695,942	\$770,720 \$9,938,841	100.0000% 100.0000%	\$0	\$770,720 \$9.938.841	\$66,396 \$6,927,874	\$704,324 \$3,010,967
56 59	889.000		\$10,634,763			E-59	-\$695,942	\$9,936,641	100.0000%		\$606,633	\$428,335	\$3,010,967 \$178,298
59 60	890.000	Maint. of Measuring & Regulating Eq - Gen Maint. of Measuring & Regulating Eq - Ind	\$649,662 \$266,403	\$471,364 \$221,602	\$178,298 \$44,801	E-59 E-60	-\$43,029 -\$20,229	\$606,633 \$246,174	100.0000%	\$0 \$0	\$606,633 \$246,174	\$428,335 \$201,373	\$178,298 \$44,801
60 61	890.000 891.000	Maint. of Measuring & Regulating Eq - Ind Maint. of Measuring & Regulating Eq - City	\$266,403 \$5,411	\$221,602 \$4,875	\$44,801 \$536	E-60 E-61	-\$20,229 -\$445	\$246,174 \$4,966	100.0000%	\$0	\$246,174 \$4,966	\$201,373 \$4,430	\$44,801 \$536
O I	091.000	Gate	φυ,411	\$4,07 5	 \$330	E-01	-5445	Ψ4,900	100.0000%	\$0	\$4,300	Ψ4,430	\$530
62	892.000	Maintenance of Services	\$6,226,813	\$4,860,433	\$1,366,380	E-62	-\$443,686	\$5,783,127	100.0000%	\$0	\$5,783,127	\$4,416,747	\$1,366,380
63	893.000	Maint. of Meters and House Regulators	\$673,620	\$577,336	\$96,284	E-63	-\$52,702	\$620,918	100.0000%	\$0	\$620,918	\$524,634	\$96,284
64	894.000	Maintenance of Other Equipment	\$113,545	\$76,644	\$36,901	E-64	-\$7,131	\$106,414	100.0000%	\$0	\$106,414	\$69,648	\$36,766
65		TOTAL DISTRIBUTION EXPENSES	\$60,393,491	\$44,266,223	\$16,127,268		-\$3,960,704	\$56,432,787		\$0	\$56,432,787	\$40,225,368	\$16,207,419
					, ,===			, , , , , , , , , , , , , , , , , , , ,				, , , ,,,,,,	

	<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>Į</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company				MO Final Adj	MO Adj.	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	= K
66		CUSTOMER ACCOUNTS EXPENSE			_								
67	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-67	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
68	902.000	Meter Reading Expenses	\$2,584,053	\$307,234	\$2,276,819	E-68	-\$28,046	\$2,556,007	100.0000%	\$0	\$2,556,007	\$279,188	\$2,276,819
69	903.000	Customer Records & Collection Expenses	\$15,166,177	\$4,573,220	\$10,592,957	E-69	-\$796,330	\$14,369,847	100.0000%	\$0	\$14,369,847	\$4,155,752	\$10,214,095
70	904.000	Uncollectible Expense	\$8,328,097	\$0	\$8,328,097	E-70	-\$1,950,113	\$6,377,984	100.0000%	\$0	\$6,377,984	\$0	\$6,377,984
71	905.000	Misc. Customer Accounts Expense	\$121,339	\$102,501	\$18,838	E-71	-\$9,357	\$111,982	100.0000%	\$0	\$111,982	\$93,144	\$18,838
72		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$26,199,666	\$4,982,955	\$21,216,711		-\$2,783,846	\$23,415,820		\$0	\$23,415,820	\$4,528,084	\$18,887,736
70		OUGTOMED CERVICE & INCO. EVR											
73	007.000	CUSTOMER SERVICE & INFO. EXP.	60	¢o.	**	F 74	***		400 00000/			60	¢o.
74	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-74	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
75 70	908.000	Customer Assistance Expenses	\$2,676,900	\$255,519	\$2,421,381	E-75	\$602,823	\$3,279,723	100.0000%	\$0	\$3,279,723	\$232,194	\$3,047,529
76	909.000	Informational & Instructional Advertising	\$74,773	\$0	\$74,773	E-76	-\$14,590	\$60,183	100.0000%	\$0	\$60,183	\$0	\$60,183
77		Expenses	\$2.7E4.672	COEF E40	\$2,496,154		\$588,233	£2 220 00¢		\$0	62 220 006	\$232,194	\$3,107,712
77		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,751,673	\$255,519	\$2,496,154		\$588,233	\$3,339,906		\$0	\$3,339,906	\$232,194	\$3,107,712
78		SALES EXPENSES											
79	911.000	Supervision - Sales Exp.	\$894,966	\$494.534	\$400,432	E-79	-\$150.438	\$744,528	100.0000%	\$0	\$744,528	\$449,390	\$295.138
80	912.000	Demonstrating & Selling Expenses	\$1,051,013	\$358,243	\$692,770	E-80	-\$150,436	\$592,587	100.0000%	\$0	\$592,587	\$325,541	\$295,136 \$267,046
81	913.000	Advertising Expenses	\$1,051,013	\$336,243 \$819	\$592,770 \$542	E-81	-\$456,426	\$373	100.0000%	\$0	\$392,387	\$323,341	-\$371
82	916.000	Misc. Sales Expenses	\$1,361	\$0	\$342 \$0	E-82	\$0	\$373	100.0000%	\$0	\$373	\$0	-\$371 \$0
83	310.000	TOTAL SALES EXPENSES	\$1,947,340	\$853,596	\$1,093,744	L-02	-\$609,852	\$1,337,488	100.000076	\$0	\$1,337,488	\$775,675	\$561.813
03		TO TAL GALLO EXI LINGLO	\$1,547,540	φ033,390	\$1,033,744		-\$003,032	φ1,337,400		φυ	φ1,337,400	\$113,013	φ301,013
84		ADMIN. & GENERAL EXPENSES											
85	920.000	Admin. & General Salaries	\$24.368.088	\$18,783,643	\$5.584.445	E-85	-\$7.043.633	\$17.324.455	100.0000%	\$0	\$17.324.455	\$17.068.973	\$255,482
86	921.000	Office Supplies & Expenses	\$12,262,414	\$30,351	\$12,232,063	E-86	-\$147,416	\$12,114,998	100.0000%	\$0	\$12,114,998	\$27,580	\$12,087,418
87	921.100	Office Supplies & Expenses - Non Alloc	-\$5,768,168	\$0	-\$5,768,168	E-87	\$0	-\$5,768,168	100.0000%	\$0	-\$5,768,168	\$0	-\$5.768.168
88	922.000	Admin, Expenses Transferred - Credit	-\$16.901.755	\$0	-\$16.901.755	E-88	\$0	-\$16,901,755	100.0000%	\$0	-\$16.901.755	\$0	-\$16.901.755
89	923.000	Outside Services Employed	\$10,480,676	\$0	\$10,480,676	E-89	-\$882,718	\$9,597,958	100.0000%	\$0	\$9.597.958	\$0	\$9,597,958
90	924.000	Property Insurance	\$706,858	\$0	\$706,858	E-90	\$43,738	\$750,596	100.0000%	\$0	\$750,596	\$0	\$750,596
91	925.000	Injuries & Damages	\$6,502,117	\$0	\$6,502,117	E-91	\$276,212	\$6,778,329	100.0000%	\$0	\$6,778,329	\$0	\$6,778,329
92	926.000	Employee Pensions & Benefits	\$26,632,204	\$638,838	\$25,993,366	E-92	-\$8,011,599	\$18,620,605	100.0000%	\$0	\$18,620,605	\$580,521	\$18,040,084
93	928.000	Regulatory Commission Expenses	\$2,522,863	\$0	\$2,522,863	E-93	-\$423,084	\$2,099,779	100.0000%	\$0	\$2,099,779	\$0	\$2,099,779
94	930.000	Misc. General Expenses	\$1,637,695	\$0	\$1,637,695	E-94	-\$246,658	\$1,391,037	100.0000%	\$0	\$1,391,037	\$0	\$1,391,037
95	931.000	Rents	\$1,626,227	\$0	\$1,626,227	E-95	\$19,763	\$1,645,990	100.0000%	\$0	\$1,645,990	\$0	\$1,645,990
96	932.000	Maint. of General Plant	\$319,812	\$229,156	\$90,656	E-96	-\$21,067	\$298,745	100.0000%	\$0	\$298,745	\$208,237	\$90,508
97		TOTAL ADMIN. & GENERAL EXPENSES	\$64,389,031	\$19,681,988	\$44,707,043		-\$16,436,462	\$47,952,569		\$0	\$47,952,569	\$17,885,311	\$30,067,258
98		DEPRECIATION EXPENSE											
99	403.000	Depreciation Expense, Dep. Exp.	\$61,520,381	See note (1)	See note (1)	E-99	See note (1)	\$61,520,381	100.0000%	\$10,096,368	\$71,616,749	See note (1)	See note (1)
100	403.001	Depreciation Clearing	\$0			E-100		\$0	100.0000%	\$0	\$0		
101		TOTAL DEPRECIATION EXPENSE	\$61,520,381	\$0	\$0		\$0	\$61,520,381		\$10,096,368	\$71,616,749	\$0	\$0
102		AMORTIZATION EXPENSE											
103	404.000	Amortization of Net Cost of Removal	\$15,221,579	\$0	\$15,221,579	E-103	-\$7,189,437	\$8,032,142	100.0000%	\$0	\$8,032,142	\$0	\$8,032,142
104	405.000	Amortization of Expense	\$0	\$0	\$0	E-104	-\$290,048	-\$290,048	100.0000%	\$0	-\$290,048	\$0	-\$290,048
105		TOTAL AMORTIZATION EXPENSE	\$15,221,579	\$0	\$15,221,579		-\$7,479,485	\$7,742,094		\$0	\$7,742,094	\$0	\$7,742,094
400		OTHER OREDATING EVERYORS											
106	408.000	OTHER OPERATING EXPENSES	646 744 454	**	646 744 454	E 407	¢c 000 000	¢22 575 440	100.0000%	**	¢00 575 440	**	¢00 E75 440
107		Property Taxes	\$16,714,154	\$0 \$0	\$16,714,154	E-107	\$6,860,988	\$23,575,142	100.0000%	\$0	\$23,575,142	\$0 \$0	\$23,575,142
108 109	408.000 408.000	Payroll Taxes Gross Receipts Tax	\$4,930,609	\$0 \$0	\$4,930,609	E-108 E-109	-\$576,855	\$4,353,754 \$0		\$0 \$0	\$4,353,754	\$0 \$0	\$4,353,754 \$0
109	400.000	Gross receipts rax	\$36,620,782	\$U	\$36,620,782	E-109	-\$36,620,782	1 \$0	100.0000%	1 \$0	\$0	1 \$0	\$0

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>!</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
			(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	1 = K
110	408.000	Other Taxes	\$0	\$0	\$0	E-110	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
111	431.000	Interest on Customer Deposits	\$1,045,042	\$0	\$1,045,042	E-111	-\$984,432	\$60,610	100.0000%	\$0	\$60,610	\$0	\$60,610
112		TOTAL OTHER OPERATING EXPENSES	\$59,310,587	\$0	\$59,310,587		-\$31,321,081	\$27,989,506		\$0	\$27,989,506	\$0	\$27,989,506
113		TOTAL OPERATING EXPENSE	\$602,737,766	\$72,306,230	\$468,911,155		-\$368,440,580	\$234,297,186		\$10,096,368	\$244,393,554	\$65,705,735	\$107,071,070
114		NET INCOME BEFORE TAXES	\$111,286,537					\$479,727,117		-\$371,198,600	\$108,528,517		
115		INCOME TAXES											
116	409.000	Current Income Taxes	\$122.850	See note (1)	See note (1)	E-116	See note (1)	\$122.850	100.0000%	\$17,174,070	\$17,296,920	See note (1)	See note (1)
117		TOTAL INCOME TAXES	\$122,850	,	, ,			\$122,850		\$17,174,070	\$17,296,920	, ,	
			, ,					, , , , , , , , , , , , , , , , , , , ,		, , , , ,	, , ,		
118		DEFERRED INCOME TAXES											
119	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$9,062,435	See note (1)	See note (1)	E-119	See note (1)	\$9,062,435	100.0000%	-\$12,859,077	-\$3,796,642	See note (1)	See note (1)
120	411.000	Amortization of Deferred ITC	-\$2,084,009	,		E-120	,	-\$2,084,009	100.0000%	\$1,881,464	-\$202,545	,	,
121	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-121		\$0	100.0000%	-\$1,842,635	-\$1,842,635		
		, ,	·							. , ,	. , ,		
122	0.000	Amortization of Unprotected Excess ADIT	\$0			E-122		\$0	100.0000%	-\$5,508,215	-\$5,508,215		
		(TCJA)	, .					, ,		, , , , , ,	, , , , , ,		
123	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-123		\$0	100.0000%	-\$355.552	-\$355,552		
124	0.000	Amortization of Unprotected Excess ADIT	\$0			E-124		\$0	100.0000%	-\$791,756	-\$791,756		
		(MO)	**			1		1		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
125		TOTAL DEFERRED INCOME TAXES	\$6,978,426					\$6,978,426	•	-\$19,475,771	-\$12,497,345		
			. , ,										
126		NET OPERATING INCOME	\$104,185,261				•	\$472,625,841	•	-\$368,896,899	\$103,728,942		

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

<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>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0	\$0	-\$233,201,219	-\$233,201,219
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$24,846,923	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$980,254	
	3. Growth Adjustment (Cox)		\$0	\$0		\$0	\$924,646	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$202,169,984	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,078,221	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$10,991	
Rev-11	Small General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$33,683,709	-\$33,683,709
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$4,154,542	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$118,153	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$28,931,103	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$735,667	
	5. To adjust for billing corrections (Cox)		\$0	\$0		\$0	\$19,450	
Rev-12	Large General Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$58,037,836	-\$58,037,836
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$5,917,779	
	2. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	\$83,225	
	3. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$51,724,621	
	4. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$415,114	
	5. Electronic Gas Meter (Cox) - West Only		\$0	\$0		\$0	\$0	
	6. To adjust for billing corrections (Cox)		\$0	\$0		\$0	-\$63,547	
Rev-13	Large Volume Service Revenue	481.000	\$0	\$0	\$0	\$0	-\$3,105,187	-\$3,105,187
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$255,661	
	Update period adjustment (Cox)		\$0	\$0		\$0	-\$72,461	
	Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$125,888	
	4. Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$545	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,623,261	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$25,161	
	7. Large Customer Annualization (Cox) - West Only		\$0	\$0		\$0	\$0	
	8. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$2,210	
Rev-14	Unmetered Gas Light Revenue	481.000	\$0	\$0	\$0	\$0	-\$68,117	-\$68,117
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$7,190	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$60,676	
	3. Remove ISRS Revenue (Majors) - East Only		\$0	\$0		\$0	-\$254	
	I	l l						

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 4. To adjust for billing corrections (Kliethermes)	Number	Labor \$0	Non Labor \$0	Total	Labor \$0	Non Labor \$3	Total
Rev-15	Interruptible	481.300	\$0	\$0	\$0	\$0	-\$1,083,472	-\$1,083,472
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$89,147	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$16,190	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	\$5,934	
	Weather and Days Adjustment (Cox)		\$0	\$0		\$0	-\$193	
	5. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$988,149	
	6. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$8,846	
	7. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	\$13,119	
Rev-16	General LP Revenue	481.000	\$0	\$0	\$0	\$0	-\$49,965	-\$49,965
	1. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$48,965	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$576	
	3. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$424	
Rev-17	Vehicular Fuel	481.000	\$0	\$0	\$0	\$0	-\$556,602	-\$556,602
	1. Remove Gross Receipts (Majors)		\$0	\$0		\$0	-\$48,162	
	2. Update period adjustment (Cox)		\$0	\$0		\$0	-\$34,029	
	3. Rate Switching and Large Customer Normalization (Cox)		\$0	\$0		\$0	-\$2,912	
	4. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$470,934	
	5. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$86	
	6. To adjust for billing corrections (Cox) - East Only		\$0	\$0		\$0	-\$479	
Rev-18	Late Bayment Charges	487.000	\$0	\$0	\$0	\$0	\$1 060 772	\$4 060 772
Kev-10	Late Payment Charges	467.000	\$0		\$ 0		\$1,960,772	\$1,960,772
	To normalize late payment charges (Majors)		\$0	\$0		\$0	\$1,960,772	
Rev-20	Misc Rate Class		\$0	\$0	\$0	\$0	-\$2,589	-\$2,589
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$455	
	2. Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$2,069	
	3. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$65	
Rev-21	Transportation		\$0	\$0	\$0	\$0	-\$2,503,467	-\$2,503,467
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$1,300,921	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$185,324	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	\$0	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	-\$1,473,226	

A Income Adj.	В	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	<u>F</u> Company Adjustments	<u>G</u> Jurisdictional Adjustment	<u>H</u> Jurisdictional Adjustment	<u>I</u> Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-22	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$6,687,911	-\$6,687,911
	Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$700,748	
	2. Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,038,693	
	Remove Commercial and Industrial Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$4,975,209	
	Remove Transport Unbilled Revenue (Majors) - West Only		\$0	\$0		\$0	\$0	
	5. Remove Commercial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$8,213	
	Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$64,757	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	-\$29,373	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	-\$432	
Rev-25	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$24,082,930	-\$24,082,930
	To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$24,082,930	
E-2	Purchased Gas Expense	804.000	\$0	-\$306,230,537	-\$306,230,537	\$0	\$0	\$0
	To remove Off System Sales Purchased Gas Expenses (Majors)		\$0	-\$18,645,506		\$0	\$0	
	2. To remove Purchased Gas Costs (Majors)		\$0	-\$287,585,031		\$0	\$0	
E-8	Operation Supervision and Engineering	814.000	-\$27,399	\$0	-\$27,399	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$27,399	\$0		\$0	\$0	
E-9	Maps and Records	815.000	-\$1,325	\$0	-\$1,325	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,325	\$0		\$0	\$0	
E-10	Wells Expenses	816.000	-\$34,216	\$0	-\$34,216	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$34,216	\$0		\$0	\$0	
E-11	Lines Expenses	817.000	-\$4,450	\$0	-\$4,450	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$4,450	\$0	V 1, 100	\$0	\$0	v
E 40	Commence Continue Frances	040.000	640.455	**	A40.400			
E-12	Compressor Station Expenses	818.000	-\$19,489	\$0	-\$19,489	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$19,489	\$0		\$0	\$0	
E-14	Measuring & Regulation Station Expenses	820.000	-\$30,162	\$0	-\$30,162	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$30,162	\$0		\$0	\$0	

A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	E Company	E Company	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
E-15	Purification Expenses	821.000	-\$2,806	\$0	-\$2,806	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,806	\$0		\$0	\$0	
E-17	Other Expenses	824.000	-\$8,597	\$0	-\$8,597	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,597	\$0		\$0	\$0	
E-18	Storage Well Royalities	825.000	-\$183	\$0	-\$183	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$183	\$0		\$0	\$0	
E-19	Maint. Supervision & Engineering	830.000	-\$954	\$0	-\$954	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$954	\$0		\$0	\$0	
E-20	Maint. of Structures & Improvements	831.000	-\$9,198	\$0	-\$9,198	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,198	\$0		\$0	\$0	
E-21	Maint. of Reservoirs & Wells	832.000	-\$8,087	\$0	-\$8,087	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$8,087	\$0		\$0	\$0	
E-22	Maint. of Lines	833.000	-\$6,421	\$0	-\$6,421	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,421	\$0		\$0	\$0	
E-23	Maint. of Compressor Station Equipment	834.000	-\$6,813	\$0	-\$6,813	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,813	\$0		\$0	\$0	
E-24	Maint. of Measuring & Regulating Station	835.000	-\$6,401	\$0	-\$6,401	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,401	\$0		\$0	\$0	
E-25	Maint. of Purification Equipment	836.000	-\$647	\$0	-\$647	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$647	\$0		\$0	\$0	
E-26	Maint. of Other Equipment	837.000	-\$11,934	\$0	-\$11,934	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$11,934	\$0		\$0	\$0	
E-27	Operation Supervision & Engineering	840.000	\$40	\$0	\$40	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		\$40	\$0		\$0	\$0	

Adj. Account Adjustment Adjustmen	<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>I</u>
E-28 Operation Labor & Expenses 841,000 -\$255 \$0 -\$255 \$0 \$0 \$0	Income		Account						Jurisdictional Adjustments
1. To adjust payroll for 12/31/2020 update period (Giacone) -8255 S0 S0 S0 S0 S0 S0 S0	Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
1. To adjust payroll for 12/31/2020 update period (Glacone) 42255 \$0	E-28	Operation Labor & Expenses	841.000	-\$255	\$0	-\$255	\$0	\$0	\$0
E-30 Malintenance of Structures & Improvements 1. To adjust payroll for 12/31/2020 update period (Giacone) 2. To adjust payroll for 12/31/2020 update period (Giacone) 3. To adjust payroll for 12/31/2020 update period (Giacone) 4. To adjust payroll for 12/31/2020 update period (Giacone) 4. To adjust payroll for 12/31/2020 update period (Giacone) 4. To adjust payroll for 12/31/2020 update period (Giacone) 4. To adjust payroll for 12/31/2020 update period (Giacone) 5. To adjust payrol			041.000		•	\$200	• •	• -	ΨŪ
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E-35 Operation Supervisor and Engineering 710.000 -\$550 \$0 -\$560 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	2 00		043.200	. ,		-Ψ1,2-12			ΨŪ
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E-40 Misc. Production Expenses 735,000 -\$10,528 \$0 -\$10,528 \$0 \$0 \$0	L-30		723.000	·	•	-\$1	• •	• -	φυ
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E-41 Maint. Supervision & Eng 740.000 \$26 \$0 \$26 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) \$26 \$0 \$0 \$0 \$26 \$0 \$0 \$0 \$0 \$27 \$0 \$0 \$0 \$28 \$0 \$0 \$0 \$0 \$28 \$0 \$0 \$0 \$0 \$28 \$0 \$0 \$0 \$0 \$29 \$0 \$0 \$0 \$29 \$0 \$0 \$0 \$29 \$0 \$0 \$0 \$29 \$0 \$0 \$0 \$29 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$20 \$0 \$20 \$0 \$0 \$20	L-40		735.000		•	-\$10,526			\$ 0
1. To adjust payroll for 12/31/2020 update period (Giacone) E-42 Maint. of Structures and Improv 1. To adjust payroll for 12/31/2020 update period (Giacone) E-43 Maint. of Production Equipment 1. To adjust payroll for 12/31/2020 update period (Giacone) E-46 Operation Supervision & Engineering - Dist 1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Glacone)		-\$10,526	\$0		\$ 0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) E-42 Maint. of Structures and Improv 1. To adjust payroll for 12/31/2020 update period (Giacone) E-43 Maint. of Production Equipment 1. To adjust payroll for 12/31/2020 update period (Giacone) E-46 Operation Supervision & Engineering - Dist 1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0	E 44	Maint Companision & Form	740.000	ė o c	to.	toc.	¢0	¢0	* 0
E-42 Maint. of Structures and Improv 741.000 -\$1,628 \$0 -\$1,628 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$1,628 \$0 \$0 \$0 E-43 Maint. of Production Equipment 742.000 -\$7,610 \$0 -\$7,610 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$7,610 \$0 \$0 \$0 E-46 Operation Supervision & Engineering - Dist 870.000 -\$339,531 \$0 -\$339,531 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$339,531 \$0 \$0 \$0 E-47 Distribution Load Dispatching 871.000 -\$41,972 \$0 -\$41,972 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 E-48 Main & Service Expenses 874.000 -\$430,333 \$80,286 -\$350,047 \$0 \$0 2. To adjust laire locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0 50 \$00	E-41		740.000	•		\$26			\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) E-43 Maint. of Production Equipment 742.000 -\$7,610 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Glacone)		\$26	\$0		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) E-43 Maint. of Production Equipment 1. To adjust payroll for 12/31/2020 update period (Giacone) T42.000 1. To adjust payroll for 12/31/2020 update period (Giacone) E-46 Operation Supervision & Engineering - Dist 1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0 \$0 \$0	F 40		=//	A / A		44.000	•	••	•
E-43 Maint. of Production Equipment 742.000 -\$7,610 \$0 -\$7,610 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$7,610 \$0 \$0 \$0 E-46 Operation Supervision & Engineering - Dist 870.000 -\$339,531 \$0 -\$339,531 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$339,531 \$0 \$0 \$0 E-47 Distribution Load Dispatching 871.000 -\$41,972 \$0 -\$41,972 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 E-48 Main & Service Expenses 874.000 -\$430,333 \$80,286 -\$350,047 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0	E-42		741.000			-\$1,628			\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) E-46 Operation Supervision & Engineering - Dist 1. To adjust payroll for 12/31/2020 update period (Giacone) 1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0		1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,628	\$0		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) E-46 Operation Supervision & Engineering - Dist 1. To adjust payroll for 12/31/2020 update period (Giacone) 1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) 1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0				*					
E-46 Operation Supervision & Engineering - Dist 870.000 -\$339,531 \$0 -\$339,531 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$339,531 \$0 \$0 \$0 E-47 Distribution Load Dispatching 871.000 -\$41,972 \$0 -\$41,972 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 E-48 Main & Service Expenses 874.000 -\$430,333 \$80,286 -\$350,047 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0	E-43		742.000			-\$7,610			\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 -\$41,972 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$80,286 -\$350,047 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0		To adjust payroll for 12/31/2020 update period (Giacone)		-\$7,610	\$0		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) E-47 Distribution Load Dispatching 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 -\$41,972 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 \$0 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$80,286 -\$350,047 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0									
E-47 Distribution Load Dispatching 871.000 -\$41,972 \$0 -\$41,972 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 E-48 Main & Service Expenses 874.000 -\$430,333 \$80,286 -\$350,047 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0	E-46		870.000			-\$339,531			\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0 \$0 \$0		To adjust payroll for 12/31/2020 update period (Giacone)		-\$339,531	\$0		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) E-48 Main & Service Expenses 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$41,972 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0 \$0 \$0									
E-48 Main & Service Expenses 874.000 -\$430,333 \$80,286 -\$350,047 \$0 \$0 1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0	E-47		871.000			-\$41,972			\$0
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0		To adjust payroll for 12/31/2020 update period (Giacone)		-\$41,972	\$0		\$0	\$0	
1. To adjust payroll for 12/31/2020 update period (Giacone) -\$430,333 \$0 \$0 \$0 2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0									
2. To adjust line locate expense for refunds (Nieto) - East \$0 \$606,015 \$0 \$0	E-48		874.000		. ,	-\$350,047			\$0
		To adjust payroll for 12/31/2020 update period (Giacone)		-\$430,333	\$0		\$0	\$0	
Only				\$0	\$606,015		\$0	\$0	
		-							
3. To include a normalized level of hydro-static testing s0 -\$525,729 \$0 \$0 expense (Juliette) - East Only				\$0	-\$525,729		\$0	\$0	

<u>A</u>	В	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-49	Measuring & Regulating Station Expenses - General	875.000	-\$80,691	\$0	-\$80,691	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$80,691	\$0		\$0	\$0	
E-50	Measuring & Regulating Station Expenses - Industrial	876.000	-\$312	\$0	-\$312	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone) -		-\$312	\$0		\$0	\$0	
	East Only		4012	Ψū		ų ū	Ψ0	
E-51	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	-\$703	\$0	-\$703	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone) -		-\$703	\$0		\$0	\$0	
	East Only		-ψ103	ΨΟ		Ψ	Ψ	
E-52	Meter & House Regulator Expenses	878.000	-\$1,315,197	\$0	-\$1,315,197	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,315,197	\$0		\$0	\$0	
E-53	Customer Installations Expenses	879.000	-\$315,549	\$0	-\$315,549	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$315,549	\$0		\$0	\$0	
E-54	Other Expenses - Dist. Exp.	880.000	-\$87,845	\$0	-\$87,845	\$0	\$0	\$0
L-34	·	000.000	. ,	•	-ψ01,043		• -	ΨΟ
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$87,845	\$0		\$0	\$0	
E-56	Maintenance Supervision & Engineering	885.000	-\$159,023	\$0	-\$159,023	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$159,023	\$0		\$0	\$0	
E-57	Maint. of Structures and Improvements	886.000	-\$6,670	\$0	-\$6,670	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone) -		-\$6,670	\$0		\$0	\$0	
	East Only							
E 50	Maint of Maina	887.000	¢605.042	¢0	-\$695,942	¢0.	¢0	¢0
E-58	Maint. of Mains	887.000	-\$695,942	\$0	-\$695,942	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$695,942	\$0		\$0	\$0	
E-59	Maint. of Measuring & Regulating Eq - Gen	889.000	-\$43,029	\$0	-\$43,029	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$43,029	\$0		\$0	\$0	
E-60	Maint. of Measuring & Regulating Eq - Ind	890.000	-\$20,229	\$0	-\$20,229	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$20,229	\$0		\$0	\$0	
	apado portos (cidonte)		+=0,EE0	Ų0		40	40	
			• • • •		• • •			
E-61	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$445	\$0	-\$445	\$0	\$0	\$0

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A Income	<u>B</u>	<u>C</u>	<u>D</u> Company	<u>E</u> Company	<u>F</u> Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$445	\$0		\$0	\$0	
E-62	Maintenance of Services	892.000	-\$443,686	\$0	-\$443,686	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$443,686	\$0		\$0	\$0	
E-63	Maint. of Meters and House Regulators	893.000	-\$52,702	\$0	-\$52,702	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$52,702	\$0	442,442	\$0	\$0	**
	1. To adjust payron for 12/31/2020 apuate period (Glacone)		-\$32,702	Ψ		φ0	φυ	
E-64	Maintenance of Other Equipment	894.000	-\$6,996	-\$135	-\$7,131	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$135		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) -		-\$6,996	\$0		\$0	\$0	
	East Only		-ψ0,330	ΨŪ		Ψ	ΨΟ	
			•		•			
E-68	Meter Reading Expenses	902.000	-\$28,046	\$0	-\$28,046	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$28,046	\$0		\$0	\$0	
E-69	Customer Records & Collection Expenses	903.000	-\$417,468	-\$378,862	-\$796,330	\$0	\$0	\$0
	To adjust credit card processing fees (Nieto)		\$0	\$169,014		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$417,468	\$0		\$0	\$0	
	3. To normalize disconnect and reconnect fees (Majors)		\$0	-\$547,876		\$0	\$0	
E-70	Uncollectible Expense	904.000	\$0	-\$1,950,113	-\$1,950,113	\$0	\$0	\$0
270	·	304.000	·		ψ1,000,110			40
	To include a normalized level of bad debt expense (Nieto)		\$0	-\$1,950,113		\$0	\$0	
E-71	Misc. Customer Accounts Expense	905.000	-\$9,357	\$0	-\$9,357	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Giacone)		-\$9,357	\$0		\$0	\$0	
E-75	Customer Assistance Expenses	908.000	-\$23,325	\$626,148	\$602,823	\$0	\$0	\$0
	To adjust energy efficiency balances (Nieto)		\$0	\$619,537		\$0	\$0	
	To adjust Red Tag program amortization (Nieto)		\$0	\$6,611		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$23,325	\$0		\$0	\$0	
			,	,-		,	**	
	4. To adjust One Time Energy Affordability annual		\$0	\$0		\$0	\$0	
	ammortization (Nieto) - Spire West Only							
E-76	Informational & Instructional Advertising Expenses	909.000	\$0	-\$14,590	-\$14,590	\$0	\$0	\$0
	To adjust for institutional and promotional advertising		\$0	-\$14,590		\$0	\$0	
	(Nieto)			•				
1								

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	1
Income Adj.	-	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-79	Supervision - Sales Exp.	911.000	-\$45,144	-\$105,294	-\$150,438	\$0	\$0	\$0
	To disallow certain officer expenses (Juliette)		\$0	-\$14,713		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$45,144	\$0		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$90,581		\$0	\$0	
E-80	Demonstrating & Selling Expenses	912.000	-\$32,702	-\$425,724	-\$458,426	\$0	\$0	\$0
	To disallow alcohol expenses (Juliette)		\$0	-\$23,470		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$389,102		\$0	\$0	
	3. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$7,987		\$0	\$0	
	To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$5,165		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$32,702	\$0		\$0	\$0	
E-81	Advertising Expenses	913.000	-\$75	-\$913	-\$988	\$0	\$0	\$0
	To adjust for instutional and promotional advertising (Nieto) - East Only		\$0	-\$913		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone) - East Only		-\$75	\$0		\$0	\$0	
E-85	Admin. & General Salaries	920.000	-\$1,714,670	-\$5,328,963	-\$7,043,633	\$0	\$0	\$0
	To exclude earnings based portion of AIP (Juliette)		\$0	-\$2,174,121		\$0	\$0	
	To exclude long-term incentive compensation (Juliette)		\$0	-\$3,154,842		\$0	\$0	
	To adjust somell for 40/04/0000 and data socied (Giosena)		\$4.74.4.C70	* 0		¢o.	to.	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$1,714,670	\$0		\$0	\$0	
E-86	Office Supplies & Expenses	921.000	-\$2,771	-\$144,645	-\$147,416	\$0	\$0	\$0
	To include a normalized level of information technology expense (Young)		\$0	-\$67,926		\$0	\$0	
	To adjust for Board of Directors expenses (Nieto)		\$0	-\$1,100		\$0	\$0	
	3. To disallow certain officer expenses (Juliette)		\$0	-\$26,697		\$0	\$0	
	4. To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$300		\$0	\$0	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$2,771	\$0		\$0	\$0	
E-89	Outside Services Employed	923.000	\$0	-\$882,718	-\$882,718	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$22,440		\$0	\$0	
	To remove test year transition costs amortization (Majors)		\$0	-\$1,045,000		\$0	\$0	

٨	B	<u>C</u>	D.	<u>E</u>	<u>F</u>	G	u	
A Income	<u>B</u>		<u>D</u> Company	Company	Company	<u>G</u> Jurisdictional	<u>H</u> Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$184,722		\$0	\$0	
E-90	Property Insurance	924.000	\$0	\$43,738	\$43,738	\$0	\$0	\$0
	To adjust for insurance expense (Nieto)		\$0	\$43,738		\$0	\$0	
E-91	Injuries & Damages	925.000	\$0	\$276,212	\$276,212	\$0	\$0	\$0
	To include a normalized level of injuries and damages (Juliette)		\$0	\$410,823		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	-\$134,611		\$0	\$0	
E-92	Employee Pensions & Benefits	926.000	-\$58,317	-\$7,953,282	-\$8,011,599	\$0	\$0	\$0
	To adjust for severance expense (Nieto)		\$0	-\$396,088		\$0	\$0	
	2. To disallow certain officer expenses (Juliette) - East Only		\$0	-\$400		\$0	\$0	
	3. To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	-\$534,090		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$58,317	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$89,027		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	-\$982,557		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$5,033,575		\$0	\$0	
	8. To normalize SERP expense (Giacone) - East Only		\$0	-\$917,545		\$0	\$0	
E-93	Regulatory Commission Expenses	928.000	\$0	-\$423,084	-\$423,084	\$0	\$0	\$0
	To include an annualized level of PSC Assessment (Giacone)		\$0	-\$226,226		\$0	\$0	
	To remove test year expenses incurred for appeal of 2017 rate cases (Majors)		\$0	-\$127,307		\$0	\$0	
	To remove test year rate case expense amortization (Majors)		\$0	-\$170,341		\$0	\$0	
	To remove test year depreciation study amortization (Majors)		\$0	-\$5,869		\$0	\$0	
	5. To include a 3 year normalized level of rate case expense (Majors)		\$0	\$100,790		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$5,869		\$0	\$0	
E-94	Misc. General Expenses	930.000	\$0	-\$246,658	-\$246,658	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$15,500		\$0	\$0	
		1						
	2. To remove MEDA dues/lobbying expense (Giacone)		\$0	-\$84,218		\$0	\$0	

A	<u>B</u>	<u>C</u>	D	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	ı
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-95	Rents	931.000	\$0	\$19,763	\$19,763	\$0	\$0	\$0
	To annualize rents and leases (Nieto)		\$0	\$19,763		\$0	\$0	
E-96	Maint. of General Plant	932.000	-\$20,919	-\$148	-\$21,067	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	-\$148		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$20,919	\$0		\$0	\$0	
E-99	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,096,368	\$10,096,368
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$14,014,182	, ,,,,,,,,,
	To capitalize a portion of vehicles and equipment used		\$0	\$0		\$0	-\$3,917,814	
	for construction activities (Juliette)		40	φυ		40	-45,517,614	
E-103	Amortization of Net Cost of Removal	404.000	\$0	-\$7,189,437	-\$7,189,437	\$0	\$0	\$0
	To adjust the St. Peter Lateral Amortization (Lyons)		\$0	-\$408,157		\$0	\$0	
	To include an annualized amount of amortization expense (Juliette) - East Only		\$0	-\$6,390,260		\$0	\$0	
	To remove 720 Olive leasehold improvements amortization (Majors) - East Only		\$0	-\$391,020		\$0	\$0	
E-104	Amortization of Expense	405.000						
-	Amortization of Expense	405.000	\$0	-\$290,048	-\$290,048	\$0	\$0	\$0
	To include an annualized amount of amortization expense (Juliette) - West Only	405.000	\$0 \$0	-\$290,048 \$0	-\$290,048	\$0 \$0	\$0 \$0	\$0
	To include an annualized amount of amortization	405.000	• •		-\$290,048			\$0
	To include an annualized amount of amortization expense (Juliette) - West Only To amortize late payment fees and reconnect/disconnect	405.000	\$0	\$0	-\$290,048	\$0	\$0	\$0
	To include an annualized amount of amortization expense (Juliette) - West Only To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) To amortize COVID-19 AAO - Case No. GU-2020-0356	405.000	\$0 \$0	\$0 \$403,376	-\$290,048	\$0 \$0	\$0 \$0	\$0
	To include an annualized amount of amortization expense (Juliette) - West Only To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) To remove MGE software amortization (Majors) - West		\$0 \$0 \$0	\$0 \$403,376 \$29,678	-\$290,048	\$0 \$0	\$0 \$0	\$0
E-107	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young)		\$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0	-\$290,048 \$6,860,988	\$0 \$0 \$0	\$0 \$0 \$0	
	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young) - East Only		\$0 \$0 \$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0 -\$723,102		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	
	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young) - East Only Property Taxes 1. To include an annualized level of property taxes		\$0 \$0 \$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0 -\$723,102 \$6,860,988		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young) - East Only Property Taxes 1. To include an annualized level of property taxes (Juliette) 2. To include an annual amortization based on a 5 year		\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0 -\$723,102 \$6,860,988 \$5,697,368		\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0
E-107	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young) - East Only Property Taxes 1. To include an annualized level of property taxes (Juliette) 2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette)	408.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0 -\$723,102 \$6,860,988 \$5,697,368 \$1,163,620	\$6,860,988	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0
E-107	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young) - East Only Property Taxes 1. To include an annualized level of property taxes (Juliette) 2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette) Payroll Taxes 1. To adjust payroll taxes for 12/31/2020 payroll (Giacone)	408.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0 -\$723,102 \$6,860,988 \$5,697,368 \$1,163,620 -\$576,855 -\$576,855	\$6,860,988 -\$576,855	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0
E-107	1. To include an annualized amount of amortization expense (Juliette) - West Only 2. To amortize late payment fees and reconnect/disconnect fees - Case No. GU-2020-0356 (Bolin) 3. To amortize COVID-19 AAO - Case No. GU-2020-0356 (Bolin) 4. To remove MGE software amortization (Majors) - West Only 5. To amortize excess Forest Park relocation funds (Young) - East Only Property Taxes 1. To include an annualized level of property taxes (Juliette) 2. To include an annual amortization based on a 5 year period of deferred property taxes (Juliette) Payroll Taxes	408.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$403,376 \$29,678 \$0 -\$723,102 \$6,860,988 \$5,697,368 \$1,163,620 -\$576,855	\$6,860,988	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0

<u>A</u>	<u>B</u>	<u>C</u>	D	E	E	G	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-111	Interest on Customer Deposits	431.000	\$0	-\$984,432	-\$984,432	\$0	\$0	\$0
	To include an annualized level of interest expense on customer deposits (Juliette)		\$0	-\$828,540		\$0	\$0	
	2. To include Energy Wise financing interest income (Lyons)		\$0	-\$117,200		\$0	\$0	
	3. To include Insulation financing interest income (Lyons)		\$0	-\$38,692		\$0	\$0	
E-116	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$17,174,070	\$17,174,070
	To Annualize Current Income Taxes		\$0	\$0		\$0	\$17,174,070	
E-119	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$12,859,077	-\$12,859,077
	To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$12,859,077	
E-120	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$1,881,464	\$1,881,464
	To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$1,881,464	
E-121	Amortization of Protected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,842,635	-\$1,842,635
	To Annualize Amortization of Protected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,842,635	
E-122	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$5,508,215	-\$5,508,215
	To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$5,508,215	
E-123	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$355,552	-\$355,552
	To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$355,552	
E-124	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$791,756	-\$791,756
	To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$791,756	,
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$361,102,232	-\$361,102,232
	Total Operating & Maint. Expense		-\$6,600,495	-\$361,840,085	-\$368,440,580	\$0	\$7,794,667	\$7,794,667

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Income Tax Calculation

	A	В	<u>C</u>	D	E	F
Line	<u>=</u>	Percentage	Test	6.78%	6.91%	7.05%
Number	Description	Rate	Year	Return	Return	Return
4	TOTAL NET INCOME DEFODE TAYES		\$400 F00 F47	£440 00E 004	£44E 474 00E	£447.004.00E
1	TOTAL NET INCOME BEFORE TAXES		\$108,528,517	\$112,365,064	\$115,174,865	\$117,964,005
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$71,616,749	\$71,616,749	\$71,616,749	\$71,616,749
4	Uncertain Tax Position Adjustment		\$2,010,966	\$2,010,966	\$2,010,966	\$2,010,966
5	Other Misc. Non-Deductible Expenses		\$0	\$0	\$0	\$0
6 7	Meals & Entertainment TOTAL ADD TO NET INCOME BEFORE TAXES	-	\$447,376 \$74,075,091	\$447,376 \$74.075.091	\$447,376 \$74,075,091	\$447,376 \$74,075,091
,	TOTAL ADD TO NET INCOME BEFORE TAXES		\$74,073,091	\$74,073,091	\$74,075,091	\$74,073,091
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8300%	\$28,794,786	\$28,794,786	\$28,794,786	\$28,794,786
10	Tax Straight-Line Depreciation		\$71,616,749	\$71,616,749	\$71,616,749	\$71,616,749
11	Excess Tax Depreciation		-\$15,925,446	-\$15,925,446	-\$15,925,446	-\$15,925,446
12	Admin & General Nondeductible		\$1,423,206	\$1,423,206	\$1,423,206	\$1,423,206
13	ESOP		\$2,382,932	\$2,382,932	\$2,382,932	\$2,382,932
14	Depreciation 263A		\$21,757,575	\$21,757,575	\$21,757,575	\$21,757,575
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$110,049,802	\$110,049,802	\$110,049,802	\$110,049,802
16	NET TAXABLE INCOME		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc Fed. Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
20 21	Deduct City Inc Tax - Fed. Inc. Tax Federal Taxable Income - Fed. Inc. Tax		\$0 \$69,945,425	\$0 \$73,644,044	\$0	\$0 \$79,041,697
21	Federal Income Tax at the Rate of	21.000%	\$69,945,425 \$14,688,539	\$73,644,044 \$15,465,249	\$76,352,830 \$16,034,094	\$16,598,756
23	Subtract Federal Income Tax Credits	21.00070	Ψ14,000,000	ψ10,400, 2 40	ψ10,004,004	Ψ10,030,100
24	Net Federal Income Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
25	PROVISION FOR MO. INCOME TAX		4=0.550.000	470 000 050	ATO 000 454	404 000 004
26 27	Net Taxable Income - MO. Inc. Tax Deduct Federal Income Tax at the Rate of	50.000%	\$72,553,806 \$7,344,270	\$76,390,353 \$7,732,625	\$79,200,154 \$8,017,047	\$81,989,294 \$8,299,378
28	Deduct City Income Tax - MO. Inc. Tax	50.000 %	\$7,344,270	\$7,732,625	\$0,017,047	\$6,299,376 \$0
29	Missouri Taxable Income - MO. Inc. Tax		\$65,209,536	\$68,657,728	\$71,183,107	\$73,689,916
30	Subtract Missouri Income Tax Credits					, , ,
31	Missouri Income Tax at the Rate of	4.000%	\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
00	DDOWGON FOR OUTVINOOME TAX					
32 33	PROVISION FOR CITY INCOME TAX Net Taxable Income - City Inc. Tax		\$72,553,806	\$76,390,353	\$79,200,154	\$81,989,294
33 34	Deduct Federal Income Tax - City Inc. Tax		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
35	Deduct Missouri Income Tax - City Inc. Tax		\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
36	City Taxable Income		\$55,256,886	\$58,178,795	\$60,318,736	\$62,442,941
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		\$14,688,539	\$15,465,249	\$16,034,094	\$16,598,756
41	State Income Tax		\$2,608,381	\$2,746,309	\$2,847,324	\$2,947,597
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$17,296,920	\$18,211,558	\$18,881,418	\$19,546,353
	DEFENDED INCOME TAYED					
44 45	DEFERRED INCOME TAXES Deferred Income Taxes - Def. Inc. Tax.		-\$3,796,642	-\$3,796,642	-\$3,796,642	-\$3,796,642
45 46	Amortization of Deferred ITC		-\$3,796,642 -\$202,545	-\$3,796,642 -\$202,545	-\$3,796,642 -\$202,545	-\$3,796,642 -\$202,545
47	Amortization of Protected Excess ADIT (TCJA)		-\$1,842,635	-\$1,842,635	-\$1,842,635	-\$1,842,635
48	Amortization of Unprotected Excess ADIT (TCJA)		-\$5,508,215	-\$5,508,215	-\$5,508,215	-\$5,508,215
49	Amortization of Protected Excess ADIT (MO)		-\$355,552	-\$355,552	-\$355,552	-\$355,552
50	Amortization of Unprotected Excess ADIT (MO)		-\$791,756	-\$791,756	-\$791,756	-\$791,756
51	TOTAL DEFERRED INCOME TAXES		-\$12,497,345	-\$12,497,345	-\$12,497,345	-\$12,497,345
52	TOTAL INCOME TAX	_	\$4,799,575	\$5,714,213	\$6,384,073	\$7,049,008
		=	ψ1,100,010	ΨΟ,1 17,210	ψυ,υυτ,υτυ	ψ1,070,000

Spire Missouri East Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.12%	Cost of Capital 9.37%	Cost of Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%

Exhibit No.: _____

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2021-0108

Date Prepared: May 12, 2021



MISSOURI PUBLIC SERVICE COMMISSION COMMISSION STAFF STAFF ACCOUNTING SCHEDULES

SPIRE MISSOURI WEST
Direct Filing May 12, 2021
Test Year Ended 9/30/2020
Update Period Ended 12/31/2020
True-Up Period Ended 5/31/2021

CASE NO. GR-2021-0108

Jefferson City, MO

May 2021

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Revenue Requirement

Line	<u>A</u>	<u>B</u> 6.78%	<u>C</u> 6.91%	<u>D</u> 7.05%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$1,177,520,391	\$1,177,520,391	\$1,177,520,391
2	Rate of Return	6.78%	6.91%	7.05%
3	Net Operating Income Requirement	\$79,812,332	\$81,413,760	\$83,003,412
4	Net Income Available	\$45,388,651	\$45,388,651	\$45,388,651
5	Additional Net Income Required	\$34,423,681	\$36,025,109	\$37,614,761
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,695,957	\$21,197,248	\$21,694,853
8	Current Income Tax Available	\$9,920,402	\$9,920,402	\$9,920,402
9	Additional Current Tax Required	\$10,775,555	\$11,276,846	\$11,774,451
10	Revenue Requirement	\$45,199,236	\$47,301,955	\$49,389,212
	Allowance for Known and Measureable			
11	Changes/True-Up Estimate	\$4,800,000	\$4,800,000	\$4,800,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$49,999,236	\$52,101,955	\$54,189,212

Accounting Schedule: 01

Sponsor: Staff Page: 1 of 1

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 RATE BASE SCHEDULE

	<u>A</u>	<u>B</u>	С
Line		= Percentage	<u>J</u> Dollar
Number	Rate Base Description	Rate	Amount
	·	I	
1	Plant In Service		\$1,827,484,434
2	Less Accumulated Depreciation Reserve		\$550,777,209
_			
3	Net Plant In Service		\$1,276,707,225
4	ADD TO NET PLANT IN SERVICE		
4 5	Cash Working Capital		\$893,359
	Contributions in Aid of Construction Amortization		
6			\$0 \$20,200,444
7	Natural Gas Inventory		\$26,390,144
8	Materials & Supplies		\$10,167,336
9	OPEBS		-\$298,110
10	Prepayments		\$3,520,800
11	Insulation Financing/Energy Wise		\$568,473
12	Energy Efficiency Program		\$22,306,506
13	Energy Affordability		\$1,303,744
14	One Time Energy Affordability (Spire West Only)		\$156,884
15	Prepaid Pension		-\$19,017,238
16	Transition Costs		\$1,393,333
17	TOTAL ADD TO NET PLANT IN SERVICE		\$47,385,231
18	SUBTRACT FROM NET PLANT		
19	Federal Tax Offset	-2.7014%	-\$486,271
20	State Tax Offset	-2.7014%	-\$86,352
21	City Tax Offset	-2.7014%	\$0
22	Interest Expense Offset	6.8740%	\$1,481,252
23	Contributions in Aid of Construction		\$0
24	Customer Deposits		\$3,887,675
25	Customer Advances for Construction		\$3,013,882
26	Accumulated Deferred Income Taxes		\$95,107,650
27	GM-2013-0254 Stipulation and Agreement rate-base offset		\$31,553,695
28	Excess ADIT - Protected - TCJA		\$3,228,018
29	Excess ADIT - I Totalicated - TOJA		\$7,067,633
30	Excess ADIT - Onprotected - 100A Excess ADIT - Protected - MO		\$586,016
31	Excess ADIT - 1 Totected - MO		\$1,218,867
32	TOTAL SUBTRACT FROM NET PLANT	╟	\$146,572,065
32	TOTAL COSTINON NETTENN		ψ170,012,000
33	Total Rate Base	<u>"</u>	\$1,177,520,391

Accounting Schedule: 02 Sponsor: Staff

Page: 1 of 1

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Plant In Service

		_	_	_		_	_		
Line	Account #	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	트	<u>F</u> As Adjusted	<u>G</u>	H Jurisdictional	<u>I</u> MO Adjusted
_	(Optional)	Plant Account Description	Plant	Number	Adjustments	As Adjusted Plant	Allocations	Adjustments	Jurisdictional
Number	(Optional)	riant Account Description	I Idili	Number	Aujustinents	i idit	Allocations	Aujustinents	Jurisaictional
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	303.000	Intangible Property-MGE	\$773,929	P-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0	\$803,352		\$0	\$803,352
_									
6	074 000	DISTRIBUTION PLANT	A 470 000		**	* 470 000	400 00000/		* 470.000
7	374.000	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8 9	374.200 375.100	Land Rights - Dist Plant	\$4,156,698 \$16,194,736	P-8 P-9	\$0 \$0	\$4,156,698 \$46,104,736	100.0000% 100.0000%	\$0 \$0	\$4,156,698 \$16,104,736
10	375.100	Structures & Improvements - Dist Structures & Improvements - Leased	\$10,194,730	P-10	\$0 \$0	\$16,194,736 \$9,724	100.0000%	\$0	\$16,194,736 \$9,724
10	373.210	Property	\$3,724	F-10	φ0	\$3,724	100.0000 /8	40	\$3,124
11	376.100	Mains - Steel	\$254,098,605	P-11	\$0	\$254,098,605	100.0000%	\$0	\$254,098,605
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	P-12	\$0	\$12,704,983	100.0000%	\$0	\$12,704,983
13	376.200	Mains - Cast Iron	\$36,498,180	P-13	\$0	\$36,498,180	100.0000%	\$0	\$36,498,180
14	376.300	Mains - Plastic	\$625,449,507	P-14	\$0	\$625,449,507	100.0000%	\$0	\$625,449,507
15	378.000	Meas. & Reg. Station - General	\$14,453,894	P-15	\$0	\$14,453,894	100.0000%	\$0	\$14,453,894
16	379.000	Meas. & Reg. Station - City Gate	\$6,324,961	P-16	\$0	\$6,324,961	100.0000%	\$0	\$6,324,961
17	380.100	Services - Steel	\$7,498,076	P-17	\$0	\$7,498,076	100.0000%	\$0	\$7,498,076
18	380.200	Services - Plastic	\$495,239,603	P-18	-\$1,260,341	\$493,979,262	100.0000%	\$0	\$493,979,262
19	381.000	Meters	\$44,418,766	P-19	\$0	\$44,418,766	100.0000%	\$0	\$44,418,766
20	381.100	Smart Meters	\$4,419,631	P-20	-\$4,419,631	\$0	100.0000%	\$0	\$0
21	382.000	Meters Installation - Dist Plant	\$102,591,179	P-21	\$0	\$102,591,179	100.0000%	\$0	\$102,591,179
22	382.100	Smart Meters Installation	\$919,416	P-22	-\$919,416	\$0	100.0000%	\$0	\$0
23	383.000	House Regulators	\$18,309,720	P-23	\$0	\$18,309,720	100.0000%	\$0	\$18,309,720
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	P-24	\$0	\$2,832,808	100.0000%	\$0	\$2,832,808
25 26	387.000	Other Equipment - Dist. TOTAL DISTRIBUTION PLANT	\$0 \$1,646,596,575	P-25	\$0 -\$6,599,388	\$0 \$1,639,997,187	100.0000%	\$0 \$0	\$1,639,997,187
20		TOTAL DISTRIBUTION PLANT	\$1,040,390,373		-\$0,599,500	\$1,039,997,107		\$ 0	\$1,039,997,107
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
			1		**			, , ,	
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Leased - GO	\$878,378	P-31	\$0	\$878,378	100.0000%	\$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	\$5,861,083	P-33	\$0	\$5,861,083	100.0000%	\$0	\$5,861,083
34	391.300	Data Processing Software	\$2,028,036	P-34	\$0	\$2,028,036	100.0000%	\$0	\$2,028,036
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	\$13,890,925	P-36	\$0	\$13,890,925	100.0000%	\$0	\$13,890,925
37	392.000	Transportation Eq - Trailer	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$5,528,948	P-38	\$0	\$5,528,948	100.0000%	\$0	\$5,528,948
39 40	392.110 392.200	Transportation Misc-Sm MGE	\$0 \$22,048,867	P-39 P-40	\$0 \$0	\$0 \$22,048,867	100.0000%	\$0 \$0	\$0 \$22,048,867
40 41	393.000	Transportation Eq - Trucks Stores Equipment	\$22,048,867 \$664,474	P-40 P-41	\$0 \$0	\$22,048,867 \$664,474	100.0000% 100.0000%	\$0 \$0	\$22,048,867 \$664,474
41	394.000	Tools, Shop, & Garage Equipment	\$11,457,562	P-41 P-42	\$0 \$0	\$11,457,562	100.0000%	\$0	\$11,457,562
43	395.000	Lab Equipment	\$0	P-43	\$0	\$11,437,302	100.0000%	\$0	\$11,437,302
44	396.000	Power Operated Equipment	\$11,461,179	P-44	\$0	\$11,461,179	100.0000%	\$0	\$11,461,179
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	\$42,711,662	P-47	\$0	\$42,711,662	100.0000%	\$0	\$42,711,662
48	398.000	Misc. Equipment	\$1,816,916	P-48	\$0	\$1,816,916	100.0000%	\$0	\$1,816,916
49		TOTAL GENERAL PLANT	\$125,593,625		\$61,090,270	\$186,683,895		\$0	\$186,683,895
50		GENERAL PLANT - ALLOCATED							
51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
52		RETIREMENT WORK IN PROGRESS		D	. -		400 00000		
53		Retirement Work-In Progress	\$0 \$0	P-53	\$0	\$0	100.0000%	\$0	\$0
54		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
55		TOTAL PLANT IN SERVICE	\$1,772,993,552		\$54,490,882	\$1,827,484,434	1	\$0	\$1,827,484,434
			, .,,		71.,100,032				,,,

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments to Plant in Service

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	<u>F</u>	<u>G</u> Total
Adj.	Plant In Couries Adjustment Description	Account Number	Adjustment Amount	Adjustment	Jurisdictional	Jurisdictional
Number	Plant In Service Adjustment Description	Number	Amount	Amount	Adjustments	Adjustments
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		-\$4,419,631		\$0
	To remove smart meters (Luebbert) - West Only		-\$4,419,631		\$0	
P-22	Smart Meters Installation	382.100		-\$919,416		\$0
	To remove smart meters installation (Luebbert) - West Only		-\$919,416		\$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			\$54,490,882		\$0

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Line	Account		MO Adjusted	Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property-MGE	\$773,929	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0		
_		DISTRIBUTION DI ANT					
6 7	274 000	DISTRIBUTION PLANT	¢476.000	0.000/	0.0		0.000/
8	374.000 374.200	Land - Dist Plant Land Rights - Dist Plant	\$476,088 \$4,156,698	0.00% 1.33%	\$0 \$55,284	0 75	0.00% 0.00%
9	375.100	Structures & Improvements - Dist	\$16,194,736	2.40%	\$388,674	50	-20.00%
10	375.210	Structures & Improvements - Leased	\$9,724	0.00%	\$0	0	0.00%
		Property	, ,		, -		
11	376.100	Mains - Steel	\$254,098,605	1.95%	\$4,954,923	82	-60.00%
12	376.101	Mains-Steel Transmission-MGE	\$12,704,983	1.95%	\$247,747	80	-60.00%
13	376.200	Mains - Cast Iron	\$36,498,180	3.12%	\$1,138,743	80	-150.00%
14	376.300	Mains - Plastic	\$625,449,507	2.34%	\$14,635,518	60	-40.00%
15	378.000	Meas. & Reg. Station - General	\$14,453,894	2.86%	\$413,381	49	-40.00%
16 17	379.000 380.100	Meas. & Reg. Station - City Gate Services - Steel	\$6,324,961 \$7,408,076	2.66% 4.20%	\$168,244 \$314,919	45 50	-20.00% -110.00%
17	380.100	Services - Steel	\$7,498,076 \$493,979,262	4.20% 3.77%	\$18,623,018	45	-110.00% -70.00%
19	381.000	Meters	\$44,418,766	2.85%	\$1,265,935	34	3.00%
20	381.100	Smart Meters	\$0	6.67%	\$0	15	0.00%
21	382.000	Meters Installation - Dist Plant	\$102,591,179	1.91%	\$1,959,492	55	-5.00%
22	382.100	Smart Meters Installation	\$0	6.67%	\$0	15	0.00%
23	383.000	House Regulators	\$18,309,720	2.00%	\$366,194	50	0.00%
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$2,832,808	2.20%	\$62,322	50	-10.00%
25	387.000	Other Equipment - Dist.	\$0	1.84%	\$0	60	-10.00%
26		TOTAL DISTRIBUTION PLANT	\$1,639,997,187		\$44,594,394		
		DD CD LICTION DI ANT					
27 28		PRODUCTION PLANT	\$0		\$0		
20		TOTAL PRODUCTION PLANT	\$0		φu		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Leased - GO	\$878,378	0.00%	\$0	0	0.00%
32	390.200	LH Improvements 700 Market	\$1,499,326	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Equipment	\$5,861,083	4.71%	\$276,057	20	0.00%
34	391.300	Data Processing Software	\$2,028,036	12.12%	\$245,798	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	\$13,890,925	0.00%	\$0 \$0	0	0.00%
37 38	392.000 392.100	Transportation Eq - Trailer Transportation Eq - Automobiles	\$0 \$5,528,948	0.00% 10.00%	\$0 \$552,895	0 8	0.00% 20.00%
39	392.100	Transportation Misc-Sm MGE	\$5,526,948	0.00%	\$332,8 9 3 \$0	0	0.00%
40	392.110	Transportation Eq - Trucks	\$22,048,867	7.69%	\$1,695,558	11	15.00%
41	393.000	Stores Equipment	\$664,474	2.16%	\$14,353	30	0.00%
42	394.000	Tools, Shop, & Garage Equipment	\$11,457,562	3.62%	\$414,764	25	0.00%
43	395.000	Lab Equipment	\$0	3.62%	\$0	20	0.00%
44	396.000	Power Operated Equipment	\$11,461,179	6.07%	\$695,694	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	\$42,711,662	5.67%	\$2,421,751	15	0.00%
48	398.000	Misc. Equipment	\$1,816,916	4.58%	\$83,215	20	0.00%
49		TOTAL GENERAL PLANT	\$186,683,895		\$6,759,580		
50		GENERAL PLANT - ALLOCATED					
50 51		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		
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Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Depreciation Expense

Line Number	<u>A</u> Account Number	<u>B</u> Plant Account Description	<u>C</u> MO Adjusted Jurisdictional	<u>D</u> Depreciation Rate	<u>E</u> Depreciation Expense	<u>F</u> Average Life	<u>G</u> Net Salvage
52 53 54		RETIREMENT WORK IN PROGRESS Retirement Work-In Progress TOTAL RETIREMENT WORK IN PROGRESS	\$0 \$0	0.00%	\$0 \$0	0	0.00%
55		Total Depreciation	\$1,827,484,434		\$51,353,974		

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 Updated Through 12/31/2020 Accumulated Depreciation Reserve

Line	<u>A</u> Account	<u>B</u>	<u>C</u> Total	<u>D</u> Adjust.	E	<u>F</u> As Adjusted	<u>G</u> Jurisdictional	H Jurisdictional	<u>I</u> MO Adjusted
Number	Number	Depreciation Reserve Description	Reserve	Number	Adjustments	Reserve	Allocations	Adjustments	Jurisdictional
			11000110			11000110	7 0 0 0 110		
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4 5	303.000	Intangible Property-MGE TOTAL INTANGIBLE PLANT	\$773,929	R-4	\$0 \$0	\$773,929	100.0000%	\$0 \$0	\$773,929
3		TOTAL INTANGIBLE PLANT	\$773,929		φυ	\$773,929		20	\$773,929
6		DISTRIBUTION PLANT							
7	374.000	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$1,184,516	R-8	\$0	\$1,184,516	100.0000%	\$0	\$1,184,516
9	375.100	Structures & Improvements - Dist	\$2,923,597	R-9	\$0	\$2,923,597	100.0000%	\$0	\$2,923,597
10	375.210	Structures & Improvements - Leased	\$9,724	R-10	\$0	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Property Mains - Steel	\$96,415,691	R-11	-\$114,107	\$96,301,584	100.0000%	\$0	\$96,301,584
12	376.100	Mains-Steel Transmission-MGE	\$3,997,650	R-11	-\$114,107	\$3,991,945	100.0000%	\$0 \$0	\$3,991,945
13	376.200	Mains - Cast Iron	\$4,919,878	R-13	-\$4,919,878	\$0	100.0000%	\$0	\$0
14	376.300	Mains - Plastic	\$97,168,274	R-14	-\$280,868	\$96,887,406	100.0000%	\$0	\$96,887,406
15	378.000	Meas. & Reg. Station - General	\$7,027,507	R-15	\$0	\$7,027,507	100.0000%	\$0	\$7,027,507
16	379.000	Meas. & Reg. Station - City Gate	\$2,270,384	R-16	\$0	\$2,270,384	100.0000%	\$0	\$2,270,384
17	380.100	Services - Steel	\$3,854,288	R-17	\$0	\$3,854,288	100.0000%	\$0	\$3,854,288
18	380.200	Services - Plastic Meters	\$221,934,098	R-18	-\$31,980	\$221,902,118 \$7,200,722	100.0000%	\$0 \$0	\$221,902,118 \$7,200,722
19 20	381.000 381.100	Smart Meters	\$7,200,722 \$41,416	R-19 R-20	\$0 -\$41,416	\$7,200,722	100.0000% 100.0000%	\$0 \$0	\$7,200,722
21	382.000	Meters Installation - Dist Plant	\$47,271,180	R-20	\$0	\$47,271,180	100.0000%	\$0	\$47,271,180
22	382.100	Smart Meters Installation	\$5,529	R-22	-\$5,529	\$0	100.0000%	\$0	\$0
23	383.000	House Regulators	\$7,100,368	R-23	\$0	\$7,100,368	100.0000%	\$0	\$7,100,368
24	385.000	Commercial & Ind. Meas. & Reg. Equip	\$511,029	R-24	\$0	\$511,029	100.0000%	\$0	\$511,029
25	387.000	Other Equipment - Dist.	\$0	R-25	\$0	\$0	100.0000%	\$0	\$0
26		TOTAL DISTRIBUTION PLANT	\$503,835,851		-\$5,399,483	\$498,436,368		\$0	\$498,436,368
27		PRODUCTION PLANT							
28		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
		TOTAL TROBUSTION FEATURE	Q 0			Ψ0			
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Leased - GO	\$327,191	R-31	\$0	\$327,191	100.0000%	\$0	\$327,191
32	390.200	LH Improvements 700 Market	\$0	R-32	\$333,249	\$333,249	100.0000%	\$0	\$333,249
33 34	391.000 391.300	Office Furniture & Equipment Data Processing Software	\$3,337,493 \$0	R-33 R-34	-\$1,875,089 \$0	\$1,462,404 \$0	100.0000% 100.0000%	\$0 \$0	\$1,462,404 \$0
35	391.500	Enterprise Software - EIMS	\$0 \$0	R-35	\$27,130,073	\$27,130,073	100.0000%	\$0	\$27,130,073
36	391.950	Enterprise Software SS Alloc	\$1,707,312	R-36	-\$66,679	\$1,640,633	100.0000%	\$0	\$1,640,633
37	392.000	Transportation Eq - Trailer	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38	392.100	Transportation Eq - Automobiles	\$4,807,447	R-38	\$0	\$4,807,447	100.0000%	\$0	\$4,807,447
39	392.110	Transportation Misc-Sm MGE	. \$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40	392.200	Transportation Eq - Trucks	\$8,769,680	R-40	\$0	\$8,769,680	100.0000%	\$0	\$8,769,680
41 42	393.000 394.000	Stores Equipment	\$300,830 \$4,858,008	R-41 R-42	\$0 \$0	\$300,830 \$4,858,008	100.0000% 100.0000%	\$0 \$0	\$300,830 \$4,858,008
42	395.000	Tools, Shop, & Garage Equipment Lab Equipment	\$4,658,008 \$0	R-42 R-43	\$0 \$0	\$4,858,008 \$0	100.0000%	\$0 \$0	\$4,656,006
44		Power Operated Equipment	\$2,106,515	R-44	\$0	\$2,106,515	100.0000%	\$0	\$2,106,515
45	397.000	Communication Equipment	\$922,886	R-45	\$0	\$922,886	100.0000%	\$0	\$922,886
46	397.010	Communication Equipment-Software	\$0	R-46	\$0	\$0	100.0000%	\$0	\$0
47	397.100	Communication Equipment-MGE ERT	\$9,304,139	R-47	\$0	\$9,304,139	100.0000%	\$0	\$9,304,139
48	398.000	Misc. Equipment	\$740,377	R-48	\$0	\$740,377	100.0000%	\$0	\$740,377
49		TOTAL GENERAL PLANT	\$37,181,878		\$25,521,554	\$62,703,432		\$0	\$62,703,432
50		GENERAL PLANT - ALLOCATED							
50 51		TOTAL GENERAL PLANT - ALLOCATED	\$0	1	\$0	\$0		\$0	\$0
			70						
52		RETIREMENT WORK IN PROGRESS							
53		Retirement Work-In Progress	-\$11,136,520	R-53	\$0	-\$11,136,520	100.0000%	\$0	-\$11,136,520
54		TOTAL RETIREMENT WORK IN PROGRESS	-\$11,136,520		\$0	-\$11,136,520		\$0	-\$11,136,520
55		TOTAL DEPRECIATION RESERVE	\$530,655,138		\$20,122,071	\$550,777,209		\$0	\$550,777,209
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Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u> </u>	<u>G</u>
Reserve Adjustment	Accumulated Depreciation Reserve	Account	Adjustment	Total Adjustment	Jurisdictional	Total Jurisdictional
Number	Adjustments Description	Number	Amount	Amount	Adjustments	Adjustments
R-11	Mains - Steel	376.100		-\$114,107		\$0
	To include reserve adjustment (Buttig)		-\$114,107		\$0	
R-12	Mains-Steel Transmission-MGE	376.101		-\$5,705		\$0
	1. To include reserve adjustment (Buttig)		-\$5,705		\$0	
R-13	Mains - Cast Iron	376.200		-\$4,919,878		\$0
	To include reserve adjustment (Buttig)		-\$4,919,878		\$0	
R-14	Mains - Plastic	376.300		-\$280,868		\$0
	To include reserve adjustment (Buttig)		-\$280,868		\$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		-\$41,416		\$0
	To remove smart meters (Luebbert) - West Only		-\$41,416		\$0	
R-22	Smart Meters Installation	382.100		-\$5,529		\$0
	To remove smart meter installation (Luebbert) West Only		-\$5,529		\$0	
R-32	LH Improvements 700 Market	390.200		\$333,249		\$0
	To allocate leasehold improvements (Juliette)		\$333,249	. ,	\$0	
				• • • • • • • • • • • • • • • • • • • •		•-
R-33	Office Furniture & Equipment	391.000		-\$1,875,089		\$0
	To include reserve adjustment (Buttig)		-\$1,875,089		\$0	
R-35	Enterprise Software - EIMS	391.500		\$27,130,073		\$0
	To allocate enterprise software (Juliette)		\$27,130,073		\$0	

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Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Adjustments for Depreciation Reserve

A Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-36	Enterprise Software SS Alloc	391.950		-\$66,679		\$0
	To include reserve adjustment (Juliette)		-\$66,679		\$0	
	Total Reserve Adjustments			\$20,122,071		\$0

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Cash Working Capital

Line	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</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 0	OPERATION AND MAINT. EXPENSE						
2 F	Payroll and Employee Withholdings	\$37,153,441	47.86	11.96	35.90	0.098356	\$3,654,264
3 V	/acation Non-Union and Union	\$1,858,983	47.86	182.50	-134.64	-0.368877	-\$685,736
4 F	Pension and OPEB Expense	\$3,614,006	47.86	69.38	-21.52	-0.058959	-\$213,078
5 li	ncentive Compensation	\$563,826	47.86	258.50	-210.64	-0.577096	-\$325,382
6 E	Employee Benefits	\$2,745,416	47.86	7.07	40.79	0.111753	\$306,808
	Purchased Gas Expense	\$208,693,749	47.86	38.45	9.41	0.025781	\$5,380,334
	Purchased Gas Expense (Back out)	-\$208,693,749	47.86	47.86	0.00	0.000000	\$0
9 F	PSC Assessment	\$1,507,416	47.86	32.75	15.11	0.041397	\$62,403
10 E	Bad Debt Expense	\$5,563,816	47.86	47.86	0.00	0.000000	\$0
11 C	Cash Vouchers	\$45,130,558	47.86	42.11	5.75	0.015753	\$710,942
12 T	TOTAL OPERATION AND MAINT. EXPENSE	\$98,137,462					\$8,890,555
13 T	ΓAXES						
14 F	Property Tax	\$20,411,282	47.86	185.27	-137.41	-0.376466	-\$7,684,154
15 E	Employer Portion of FICA	\$2,305,178	47.86	11.96	35.90	0.098356	\$226,728
16 F	Federal and State Unemployment Tax	\$20,848	47.86	75.57	-27.71	-0.075918	-\$1,583
17 L	Jse 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 T	TOTAL TAXES	\$56,775,547					-\$7,997,196
21 (OTHER EXPENSES						
22 T	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$893,359
— · I ·	TAX OFFSET FROM RATE BASE						
	Federal Tax Offset	\$18,000,696	47.86	38.00	9.86	0.027014	\$486,271
-	State Tax Offset	\$3,196,552	47.86	38.00	9.86	0.027014	\$86,352
	City Tax Offset	\$0	47.86	38.00	9.86	0.027014	\$0
	nterest Expense Offset	\$21,548,623	47.86	72.95	-25.09	-0.068740	-\$1,481,252
29 T	TOTAL OFFSET FROM RATE BASE	\$42,745,871					-\$908,629
30 T	TOTAL CASH WORKING CAPITAL REQUIRED						-\$15,270

	<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>I</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
1	TOTAL OTHER OPERATING REVENUES	\$476,758,039	See Note (1)	See Note (1)	See Note (1)	\$476,758,039	-\$249,388,957	\$227,369,082	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	-\$2,588,952	\$29,585,939	\$0	\$29,585,939	\$20,527,571	\$9,058,368
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573	-\$807,432	\$19,386,015	\$0	\$19,386,015	\$5,891,937	\$13,494,078
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,468,146	\$202,771	\$2,265,375	\$644,216	\$3,112,362	\$0	\$3,112,362	\$180,066	\$2,932,296
10	TOTAL SALES EXPENSES	\$2,157,050	\$702,365	\$1,454,685	-\$456,665	\$1,700,385	\$0	\$1,700,385	\$623,718	\$1,076,667
11	TOTAL ADMIN. & GENERAL EXPENSES	\$46,250,615	\$11,182,284	\$35,068,331	-\$1,814,932	\$44,435,683	\$0	\$44,435,683	\$9,930,153	\$34,505,530
12	TOTAL DEPRECIATION EXPENSE	\$38,977,032	See Note (1)	See Note (1)	See Note (1)	\$38,977,032	\$10,133,721	\$49,110,753	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884	\$3,619,591	\$5,918,475	\$0	\$5,918,475	\$0	\$5,918,475
14	TOTAL OTHER OPERATING EXPENSES	\$45,585,494	\$0	\$45,585,494	-\$21,770,878	\$23,814,616	\$0	\$23,814,616	\$0	\$23,814,616
15	TOTAL OPERATING EXPENSE	\$398,716,386	\$41,838,267	\$317,901,087	-\$231,868,801	\$166,847,585	\$10,133,721	\$176,981,306	\$37,153,445	\$90,717,108
16	NET INCOME BEFORE TAXES	\$78,041,653	\$0	\$0	\$0	\$309,910,454	-\$259,522,678	\$50,387,776	\$0	\$0
17	TOTAL INCOME TAXES	\$1	See Note (1)	See Note (1)	See Note (1)	\$1	\$9,920,401	\$9,920,402	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	-\$15,092,695	-\$4,921,277	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$67,870,234	\$0	\$0	\$0	\$299,739,035	-\$254,350,384	\$45,388,651	\$0	\$0

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	_ <u>E</u>	<u> </u>	<u>G</u>	<u> </u>	<u>!</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account	lunama Danadatian	Test Year	Test Year	Test Year	Adjust.		Total Company			MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments (From Adj. Sch.)	Adjusted (C+G)	Allocations	Adjustments (From Adj. Sch.)	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
Rev-4		OPERATING REVENUES	(D+L)				Trom Auj. Och.)	(0+0)		(i roin Auj. ocii.)		L + 10	1 - K
Rev-5	480.000	Residential Revenue	\$0	See note (1)	See note (1)	Rev-5	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-6	481.100	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	0.000	Sm. Gen. Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	Lg. Gen. Service	\$0			Rev-9		\$0	100.0000%	\$0	\$0		
Rev-10	480.000	Residential Rev	\$349,641,404			Rev-10		\$349,641,404	100.0000%	-\$174,232,361	\$175,409,043		
Rev-11	481.000	Small General Service Revenue	\$43,814,456			Rev-11		\$43,814,456	100.0000%	-\$26,447,296	\$17,367,160		
Rev-12	481.000	Large General Service Revenue	\$42,223,968			Rev-12		\$42,223,968	100.0000%	-\$26,619,460	\$15,604,508		
Rev-13	481.000 481.000	Large Volume Service Revenue Unmetered Gas Light Revenue	\$671,079 \$3.473			Rev-13 Rev-14		\$671,079	100.0000% 100.0000%	-\$440,316 -\$2.202	\$230,763		
Rev-14 Rev-15	0.000	Industrial Marketers	\$3,473 \$1,364,962			Rev-14 Rev-15		\$3,473 \$1,364,962	100.0000%	-\$2,202 -\$1,364,962	\$1,271 \$0		
Rev-16	489.000	Transportation	\$1,304,902			Rev-15		\$16,162,145	100.0000%	\$918,906	\$17,081,051		
Rev-17	0.000	Unbilled and Miscellaneous	\$10,102,143			Rev-10		\$10,102,143	100.0000%	-\$10,223,184	\$17,001,031		
Rev-18	487.000	Late Payment Charges	\$897.858			Rev-18		\$897.858	100.0000%	\$777.428	\$1.675.286		
Rev-19	495.000	Other Gas Revenue	\$11,755,510			Rev-19		\$11,755,510	100.0000%	-\$11,755,510	\$0		
Rev-20	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-20		\$0	100.0000%	\$0	\$0		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$476,758,039					\$476,758,039		-\$249,388,957	\$227,369,082		
Rev-22		TOTAL OPERATING REVENUES	\$476.758.039					\$476.758.039		-\$249.388.957	\$227.369.082		
			, , , , , , , , ,					., .,,		, ,,,,,,,	, , , , , , , , , ,		
1		GAS SUPPLY EXPENSES											
2	804.000	Purchased Gas Expense	\$208,693,749	\$0	\$208,693,749	E-2	-\$208,693,749	\$0	100.0000%	\$0	\$0	\$0	\$0
3	812.000	Gas Used for Other Utility Oper Cred.	-\$82,922	\$0	-\$82,922	E-3	\$0	-\$82,922	100.0000%	\$0	-\$82,922	\$0	-\$82,922
4		TOTAL GAS SUPPLY EXPENSES	\$208,610,827	\$0	\$208,610,827		-\$208,693,749	-\$82,922		\$0	-\$82,922	\$0	-\$82,922
5		NATURAL GAS STORAGE EXPENSE											
6		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
			·	•						·			
7		TESTING											
8		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
9		TRANSMISSION EXPENSES									_		
10	859.000	Other Joint Expenses	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
12		PRODUCTION EXPENSES											
13		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
			·	•						·			
14		DISTRIBUTION EXPENSES											
15	870.000	Operation Supervision & Engineering - Dist	\$1,963,604	\$1,912,962	\$50,642	E-15	-\$214,203	\$1,749,401	100.0000%	\$0	\$1,749,401	\$1,698,759	\$50,642
16	871.000	Distribution Load Dispatching	\$423,798	\$392,922	\$30,876	E-16	-\$43,997	\$379,801	100.0000%	\$0	\$379,801	\$348,925	\$30,876
17	874.000	Main & Service Expenses	\$6,702,554	\$2,171,847	\$4,530,707	E-17	-\$243,192	\$6,459,362	100.0000%	\$0	\$6,459,362	\$1,928,655	\$4,530,707
18	875.000	Measuring & Regulating Station Expenses -	\$685,163	\$468,358	\$216,805	E-18	-\$52,444	\$632,719	100.0000%	\$0	\$632,719	\$415,914	\$216,805
19	876.000	General Measuring & Regulating Station Expenses -	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
• •		Industrial		•	44				1	4.			
20	877.000	Measuring & Regulating Station Expenses-	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
		City Gate Check Stations		*=	A								
21	878.000	Meter & House Regulator Expenses Customer Installations Expenses	\$3,198,150	\$5,072,893	-\$1,874,743	E-21	-\$568,035	\$2,630,115	100.0000%	\$0	\$2,630,115	\$4,504,858	-\$1,874,743
22	879.000	Guatomer matanations Expenses	\$909,223	\$759,481	\$149,742	E-22	-\$85,043	\$824,180	100.0000%	\$0	\$824,180	\$674,438	\$149,742

	<u>A</u>	В	<u>c</u>	<u>D</u>	E	F	G	Н		J	K	L	М
Line	Account	-	Test Year	Test Year	Test Year	Adjust.	Total Company	Total Company	Jurisdictional	Jurisdictional	MO Final Adj	MO Adj.	MO Adj. Juris.
Number	Number	Income Description	Total	Labor	Non Labor	Number	Adjustments	Adjusted	Allocations	Adjustments	Jurisdictional	Juris. Labor	Non Labor
		·	(D+E)				(From Adj. Sch.)	(C+G)		(From Adj. Sch.)	(H x I) + J	L + N	Л = K
23	880.000	Other Expenses - Dist. Exp.	\$1,663,934	\$1,217,021	\$446,913	E-23	-\$136,825	\$1,527,109	100.0000%	\$0	\$1,527,109	\$1,080,746	\$446,363
24	881.000	Rents - Dist. Exp.	\$135,352	\$0	\$135,352	E-24	\$0	\$135,352	100.0000%	\$0	\$135,352	\$0	\$135,352
25	885.000	Maintenance Supervision & Engineering	\$1,331,862	\$1,239,626	\$92,236	E-25	-\$138,807	\$1,193,055	100.0000%	\$0	\$1,193,055	\$1,100,819	\$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	-\$716,857	\$9,625,580	100.0000%	\$0	\$9,625,580	\$5,685,099	\$3,940,481
28	889.000	Maint. of Measuring & Regulating Eq - Gen	\$2,036,989	\$1,358,903	\$678,086	E-28	-\$152,163	\$1,884,826	100.0000%	\$0	\$1,884,826	\$1,206,740	\$678,086
29	890.000	Maint. of Measuring & Regulating Eq - Ind	\$139,770	\$96,551	\$43,219	E-29	-\$10,811	\$128,959	100.0000%	\$0	\$128,959	\$85,740	\$43,219
30	891.000	Maint. of Measuring & Regulating Eq - City Gate	\$62,092	\$42,618	\$19,474	E-30	-\$4,772	\$57,320	100.0000%	\$0	\$57,320	\$37,846	\$19,474
31	892.000	Maintenance of Services	\$1,906,098	\$1,536,196	\$369,902	E-31	-\$172,015	\$1,734,083	100.0000%	\$0	\$1,734,083	\$1,364,181	\$369,902
32	893.000	Maint. of Meters and House Regulators	\$505,068	\$444,639	\$60,429	E-32	-\$49,788	\$455,280	100.0000%	\$0	\$455,280	\$394,851	\$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		-\$2,588,952	\$29,585,939		\$0	\$29,585,939	\$20,527,571	\$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	-\$321,932	\$2,993,608	100.0000%	\$0	\$2,993,608	\$2,553,115	\$440,493
38	903.000	Customer Records & Collection Expenses	\$12,383,381	\$3,635,057	\$8,748,324	E-38	-\$1,678,423	\$10,704,958	100.0000%	\$0	\$10,704,958	\$3,228,023	\$7,476,935
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	-\$13,971	\$123,633	100.0000%	\$0	\$123,633	\$110,799	\$12,834
41		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$20,193,447	\$6,634,874	\$13,558,573		-\$807,432	\$19,386,015		\$0	\$19,386,015	\$5,891,937	\$13,494,078
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	\$644,429	\$3,089,099	100.0000%	\$0	\$3,089,099	\$180,066	\$2,909,033
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		\$644,216	\$3,112,362		\$0	\$3,112,362	\$180,066	\$2,932,296
48		SALES EXPENSES											
49	911.000	Supervision - Sales Exp.	\$892,892	\$370,670	\$522,222	E-49	-\$51,070	\$841,822	100.0000%	\$0	\$841,822	\$329,164	\$512,658
50	912.000	Demonstrating & Selling Expenses	\$1,264,158	\$331,695	\$932,463	E-50	-\$405,595	\$858,563	100.0000%	\$0	\$858,563	\$294,554	\$564,009
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	\$2,157,050	\$702,365	\$1,454,685		-\$456,665	\$1,700,385		\$0	\$1,700,385	\$623,718	\$1,076,667
54		ADMIN. & GENERAL EXPENSES											
55	920.000	Admin. & General Salaries	\$24,604,016	\$10,662,980	\$13,941,036	E-55	-\$4,391,643	\$20,212,373	100.0000%	\$0	\$20,212,373	\$9,468,997	\$10,743,376
56	921.000	Office Supplies & Expenses	\$6,689,631	\$3,950	\$6,685,681	E-56	-\$40,896	\$6,648,735	100.0000%	\$0	\$6,648,735	\$3,508	\$6,645,227
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	-\$899,861	\$4,542,039	100.0000%	\$0	\$4,542,039	\$0	\$4,542,039
60	924.000	Property Insurance	\$447,482	\$0	\$447,482	E-60	\$73,765	\$521,247	100.0000%	\$0	\$521,247	\$0	\$521,247
61	925.000	Injuries & Damages	\$2,921,631	\$0	\$2,921,631	E-61	\$4,000,166	\$6,921,797	100.0000%	\$0	\$6,921,797	\$0	\$6,921,797
62	926.000	Employee Pensions & Benefits	\$6,955,333	\$57,303	\$6,898,030	E-62	-\$157,516	\$6,797,817	100.0000%	\$0	\$6,797,817	\$50,887	\$6,746,930
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	-\$181,822	\$1,497,739	100.0000%	\$0	\$1,497,739	\$0	\$1,497,739
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	931.000	Rents	\$894,351	\$0	\$894,351	E-66	\$7,575	\$901,926	100.0000%	\$0	\$901,926	\$0	\$901,926
67	932.000	Maint. of General Plant	\$987,787	\$458,051	\$529,736	E-67	-\$51,290	\$936,497	100.0000%	\$0	\$936,497	\$406,761	\$529,736

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	Ī	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Line	Account		Test Year	Test Year	Test Year	Adjust.					MO Final Adj	MO Adj.	MO Adj. Juris
Number	Number	Income Description	Total (D+E)	Labor	Non Labor	Number	Adjustments	Adjusted (C+G)	Allocations	Adjustments	Jurisdictional (H x I) + J	Juris. Labor L + N	Non Labor
68		TOTAL ADMIN. & GENERAL EXPENSES	\$46,250,615	\$11.182.284	\$35.068.331		(From Adj. Sch.) -\$1.814.932	\$44,435,683		(From Adj. Sch.)	\$44.435.683	\$9.930.153	\$34.505.530
00		TOTAL ADMIN. & GENERAL EXPENSES	\$40,250,615	\$11,102,204	\$35,000,331		-\$1,014,932	\$44,435,663		\$0	\$44,435,063	\$9,930,133	\$34,505,530
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%	\$10,133,721	\$49,110,753	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		\$10,133,721	\$49,110,753	\$0	\$0
73		AMORTIZATION EXPENSE											
74	405.000	Amortization of Expense	\$2,298,884	\$0	\$2,298,884	E-74	\$3,619,591	\$5,918,475	100.0000%	\$0	\$5,918,475	\$0	\$5,918,475
75		TOTAL AMORTIZATION EXPENSE	\$2,298,884	\$0	\$2,298,884		\$3,619,591	\$5,918,475		\$0	\$5,918,475	\$0	\$5,918,475
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	-\$389,367	\$2,326,025	100.0000%	\$0	\$2,326,025	\$0	\$2,326,025
79	408.000	Gross Receipts Tax	\$26,887,416	\$0	\$26,887,416	E-79	-\$26,887,416	\$0		\$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 84	431.000	Interest on Customer Deposits TOTAL OTHER OPERATING EXPENSES	\$649,697 \$45,585,494	\$0 \$0	\$649,697 \$45,585,494	E-83	-\$511,257 -\$21,770,878	\$138,440 \$23,814,616	100.0000%	\$0 \$0	\$138,440 \$23,814,616	\$0 \$0	\$138,440 \$23,814,616
04		TOTAL OTHER OPERATING EXPENSES	\$45,565,494	\$0	\$45,565,494		-\$21,770,076	\$23,614,616		\$0	\$23,014,010	\$ 0	\$23,614,616
85		TOTAL OPERATING EXPENSE	\$398,716,386	\$41,838,267	\$317,901,087		-\$231,868,801	\$166,847,585		\$10,133,721	\$176,981,306	\$37,153,445	\$90,717,108
86		NET INCOME BEFORE TAXES	\$78,041,653					\$309,910,454		-\$259,522,678	\$50,387,776		
87		INCOME TAXES											
88	409.000	Current Income Taxes	\$1	See note (1)	See note (1)	E-88	See note (1)	\$1	100.0000%	\$9,920,401	\$9,920,402	See note (1)	See note (1)
89		TOTAL INCOME TAXES	\$1					\$1		\$9,920,401	\$9,920,402		
90		DEFERRED INCOME TAXES											
91	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$15,075,619	See note (1)	See note (1)	E-91	See note (1)	\$15,075,619	100.0000%	-\$18,750,932	-\$3,675,313	See note (1)	See note (1)
92	411.000	Amortization of Deferred ITC	-\$4,904,201			E-92		-\$4,904,201	100.0000%	\$4,904,201	\$0		
93	0.000	Amortization of Protected Excess ADIT (TCJA)	\$0			E-93		\$0	100.0000%	-\$97,117	-\$97,117		
94	0.000	Amortization of Unprotected Excess ADIT (TCJA)	\$0			E-94		\$0	100.0000%	-\$1,009,662	-\$1,009,662		
95	0.000	Amortization of Protected Excess ADIT (MO)	\$0			E-95		\$0	100.0000%	-\$17,298	-\$17,298		
96	0.000	Amortization of Unprotected Excess ADIT (MO)	\$0			E-96		\$0	100.0000%	-\$121,887	-\$121,887		
97		TOTAL DEFERRED INCOME TAXES	\$10,171,418					\$10,171,418	·	-\$15,092,695	-\$4,921,277		
98		NET OPERATING INCOME	\$67,870,234			ı	1	\$299,739,035	. I	-\$254,350,384	\$45,388,651		I.

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

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	G	H	1
Income Adj.	Income Adinatement Proprietion	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
Rev-10	Residential Rev	480.000	\$0	\$0	\$0		-\$174,232,361	-\$174,232,361
	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	\$759,356	
	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	
	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	
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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	
Income	브		Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj. Number	Income Adjustment Description	Account Number	Adjustment Labor	Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
110111001	4. To adjust for billing corrections (Kliethermes)		\$0	\$0	10141	\$0	-\$22	. •
Rev-15	Industrial Marketers		\$0	\$0	\$0	\$0	-\$1,364,962	-\$1,364,962
	Remove Gas Costs (Majors)		\$0	\$0		\$0	-\$1,364,962	
Rev-16	Transportation	489.000	\$0	\$0	\$0	\$0	\$918,906	\$918,906
	Remove Gross Receipts Tax (Majors)		\$0	\$0		\$0	-\$245,794	
	2. Remove ISRS Revenue (Majors)		\$0	\$0		\$0	-\$396,962	
	3. Remove Demand Charges (Majors) - West Only		\$0	\$0		\$0	-\$22,079	
	4. Remove Gas Costs (Majors) - East Only		\$0	\$0		\$0	\$0	
	5. To adjust for billing corrections (Roling)		\$0	\$0		\$0	\$1,618,846	
	6. Update period adjustment (Roling) - West Only		\$0	\$0		\$0	-\$88,003	
	7. Customer annualization (Roling) - West Only		\$0	\$0		\$0	\$52,898	
Rev-17	Unbilled and Miscellaneous		\$0	\$0	\$0	\$0	-\$10,223,184	-\$10,223,184
	Remove Residential Unbilled Revenue (Majors)		\$0	\$0		\$0	-\$890,537	
	Remove Residential WNAR Revenue (Majors)		\$0	\$0		\$0	-\$1,255,595	
	Remove Commercial and Industrial Unbilled Revenue			\$0				
	(Majors)		\$0	\$0		\$0	-\$8,034,563	
	4. Remove Transport Unbilled Revenue (Majors) - West		\$0	\$0		\$0	-\$42,489	
	Only					•	, ,	
	5. Remove Commercial Transport Sales Booked to Billed		\$0	\$0		\$0	\$0	
	Instead of Unbilled (Majors) - East Only							
	Remove Industrial Transport Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	7. Remove Transportation Sales Booked to Billed Instead of Unbilled (Majors) - East Only		\$0	\$0		\$0	\$0	
	8. Remove Cube Adjustment (Majors) - East Only		\$0	\$0		\$0	\$0	
	o. Remove Gube Adjustment (Majors) - Last Only		φυ	φυ		φυ	φυ	
Rev-18	Late Payment Charges	487.000	\$0	\$0	\$0	\$0	\$777,428	\$777,428
	To normalize late payment charges (Majors)		\$0	\$0		\$0	\$777 <i>4</i> 28	
	1. To normanze rate payment charges (majors)		φυ	φυ		Ψ	\$777,428	
Rev-19	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$11,755,510	-\$11,755,510
	To remove off system sales revenues (Majors)		\$0	\$0		\$0	-\$11,755,510	
	1. To remove on system sales revenues (majors)		ΨΟ	ΨΟ		Ψ	-ψ11,733,310	
E-2	Purchased Gas Expense	804.000	\$0	-\$208,693,749	-\$208,693,749	\$0	\$0	\$0
	To remove Off System Sales Purchased Gas Expenses		\$0	-\$9,089,377		\$0	\$0	
	(Majors)		Ψ	ψυ,υυυ,υ: Ι		φ0	Ψ	
	To remove Purchased Gas Costs (Majors)		\$0	-\$199,604,372		\$0	\$0	
E-15	Operation Supervision & Engineering - Dist	870.000	-\$214,203	\$0	-\$214,203	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$214,203	\$0		\$0	\$0	
	, , ,							
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A Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	Distribution Load Dispatching	871.000	-\$43,997	\$0	-\$43,997	\$0	\$0	\$0
E-16		671.000		\$0	-743,337	\$0	\$0	\$ 0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$43,997	\$0		\$0	\$0	
E-17	Main & Service Expenses	874.000	-\$243.192	\$0	-\$243,192	\$0	\$0	\$0
E-17	To adjust payroll for 12/31/2020 update period (Giacone)	674.000	-\$243,192	\$0	-\$243,132	\$0	\$0	φυ
	1. To adjust payroll for 12/31/2020 update period (Glacone)		-φ243,132	φ0		φυ	ΨU	
E-18	Measuring & Regulating Station Expenses - General	875.000	-\$52,444	\$0	-\$52.444	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)	070.000	-\$52,444	\$0	402 ,777	\$0	\$0	Ų.
	in to adjact payton to: 120 //2020 apoint porton (clinosite)		402 ,	40		**	**	
E-21	Meter & House Regulator Expenses	878.000	-\$568,035	\$0	-\$568,035	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$568,035	\$0	V 000,000	\$0	\$0	
	,		,,	•		•		
E-22	Customer Installations Expenses	879.000	-\$85,043	\$0	-\$85,043	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$85,043	\$0		\$0	\$0	
E-23	Other Expenses - Dist. Exp.	880.000	-\$136,275	-\$550	-\$136,825	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$136,275	\$0		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Giacone) - West Only		\$0	-\$550		\$0	\$0	
			*					
E-25	Maintenance Supervision & Engineering	885.000	-\$138,807	\$0	-\$138,807	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$138,807	\$0		\$0	\$0	
F 07		007.000	\$740.057	**	\$ 740.057	••	40	40
E-27	Maint. of Mains	887.000	-\$716,857	\$0	-\$716,857	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$716,857	\$0		\$0	\$0	
F 00	Maint of Managerian & Reputation 5th Con-	000 000	-\$152,163	ro.	\$450.4C0	**	to.	*0
E-28	Maint. of Measuring & Regulating Eq - Gen 1. To adjust payroll for 12/31/2020 update period (Giacone)	889.000	,	\$0 \$0	-\$152,163	\$0 \$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Glacone)		-\$152,163	40		φυ	\$0	
E-29	Maint. of Measuring & Regulating Eg - Ind	890.000	-\$10,811	\$0	-\$10,811	\$0	\$0	¢n.
L-23	To adjust payroll for 12/31/2020 update period (Giacone)	890.000	-\$10,811	\$0	-\$10,011	\$0	\$0	\$0
	1. To adjust payroll for 12/31/2020 update period (Glacone)		-\$10,011	40		φυ	\$ 0	
E-30	Maint. of Measuring & Regulating Eq - City Gate	891.000	-\$4,772	\$0	-\$4,772	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)	031.000	-\$4,772	\$0	-φ 4 , ε 1 Z	\$0	\$0	\$ U
			-φ4,112	φυ		φυ	φU	
E-31	Maintenance of Services	892.000	-\$172,015	\$0	-\$172,015	\$0	\$0	\$0
51	33,1100	552.000	Ψ112,013	0	Ψ112,013	φυ	Φ0	φυ

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	E	<u>G</u>	<u>H</u>	<u> </u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description 1. To adjust payroll for 12/31/2020 update period (Giacone)	Number	Labor -\$172,015	Non Labor \$0	Total	Labor \$0	Non Labor \$0	Total
	1. To adjust payroli for 12/31/2020 apuate period (Glacoffe)		-\$172,013	ψ0		φ0	φυ	
E-32	Maint. of Meters and House Regulators	893.000	-\$49,788	\$0	-\$49,788	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$49,788	\$0		\$0	\$0	
E-37	Meter Reading Expenses	902.000	-\$321,932	\$0	-\$321,932	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$321,932	\$0		\$0	\$0	
E-38	Customer Records & Collection Expenses	903.000	-\$407,034	-\$1,271,389	-\$1,678,423	\$0	\$0	\$0
	To adjust credit card processing fees (Nieto)		\$0	\$20,331		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$407,034	\$0		\$0	\$0	
	To normalize disconnect and reconnect fees (Majors)		\$0	-\$1,291,720		\$0	\$0	
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 (Nieto)		\$0	\$1,206,894		\$0	\$0	
E-40	Misc. Customer Accounts Expense	905.000	-\$13,971	\$0	-\$13,971	\$0	\$0	\$0
	To adjust payroll for 12/31/2020 update period (Giacone)		-\$13,971	\$0		\$0	\$0	
E-44	Customer Assistance Expenses	908.000	-\$22,705	\$667,134	\$644,429	\$0	\$0	\$0
	To adjust energy efficiency balances (Nieto)		\$0	\$697,025		\$0	\$0	
	2. To adjust Red Tag program amortization (Nieto)		\$0	-\$1,876		\$0	\$0	
	3. To adjust payroll for 12/31/2020 update period (Giacone)		-\$22,705	\$0		\$0	\$0	
	4. To adjust One Time Energy Affordability annual ammortization (Nieto) - Spire West Only		\$0	-\$28,015		\$0	\$0	
E-45	Informational & Instructional Advertising Expenses	909.000	\$0	-\$213	-\$213	\$0	\$0	\$0
	To adjust for institutional and promotional advertising (Nieto)		\$0	-\$213		\$0	\$0	
E-49	Supervision - Sales Exp.	911.000	-\$41,506	-\$9,564	-\$51,070	\$0	\$0	\$0
	To disallow certain officer expenses (Juliette)		\$0	-\$9,564		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$41,506	\$0		\$0	\$0	
E-50	Demonstrating & Selling Expenses	912.000	-\$37,141	-\$368,454	-\$405,595	\$0	\$0	\$0
		012.000			Ψ 1 00,033	·		_
	To disallow alcohol expenses (Juliette)		\$0	-\$14,203		\$0	\$0	
	2. To disallow ticket expenses (Juliette)		\$0	-\$130,542		\$0	\$0	
l	3. To disallow certain miscellaneous expenses (Juliette)	l l	\$0	-\$45,199		\$0	\$0	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	- 1
Income Adj.	-	Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To remove non-qualifying dues/donations expense (Giacone)		\$0	-\$178,510		\$0	\$0	
	5. To adjust payroll for 12/31/2020 update period (Giacone)		-\$37,141	\$0		\$0	\$0	
E-55	Admin. & General Salaries	920.000	-\$1,193,983	-\$3,197,660	-\$4,391,643	\$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 12/31/2020 update period (Giacone)		-\$1,193,983	\$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	-\$442	-\$40,454	-\$40,896	\$0	\$0	\$0
	To include a normalized level of information technology expense (Young)		\$0	\$31,829		\$0	\$0	
	To adjust for Board of Directors expenses (Nieto)		\$0	-\$660		\$0	\$0	
	To disallow certain officer expenses (Juliette)		\$0	-\$17,938		\$0	\$0	
	To disallow certain miscellaneous expenses (Juliette)		\$0	-\$48,622		\$0	\$0	
	5. To remove non-qualifying dues/donations expense		\$0	-\$5,063		\$0	\$0	
	(Giacone)		**	40,000		,	**	
	6. To adjust payroll for 12/31/2020 update period (Giacone)		-\$442	\$0		\$0	\$0	
E-59	Outside Services Employed	923.000	\$0	-\$899,861	-\$899,861	\$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	-\$1,045,000		\$0	\$0	
	To include amortization of remaining transition costs over 3 years (Majors)		\$0	\$145,139		\$0	\$0	
E-60	Property Insurance	924.000	\$0	\$73,765	\$73,765	\$0	\$0	\$0
	To adjust for insurance expense (Nieto)	024.000	\$0 \$0	\$73,765	ψ13,103	\$0	\$0	φυ
	10 adjust for modifiance expense (Meto)		ΨU	ψ13,103		φυ	φu	
E-61	Injuries & Damages	925.000	\$0	\$4,000,166	\$4,000,166	\$0	\$0	\$0
	To include a normalized level of injuries and damages (Juliette)		\$0	\$1,003,607		\$0	\$0	
	2. To adjust for insurance expense (Nieto)		\$0	\$2,996,559		\$0	\$0	
E-62	Employee Pensions & Benefits	926.000	-\$6,416	-\$151,100	-\$157,516	\$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	

<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>I</u>
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	To adjust Company 401K matching expense for 12/31/2020 payroll (Giacone)		\$0	\$263,822		\$0	\$0	
	4. To adjust payroll for 12/31/2020 update period (Giacone)		-\$6,416	\$0		\$0	\$0	
	5. To adjust employee benefit expense for 12/31/2020 payroll (Giacone)		\$0	-\$63,189		\$0	\$0	
	6. To adjust pension expense to reflect Staff's tracker (Giacone)		\$0	\$210,617		\$0	\$0	
	7. To adjust OPEB expense to reflect Staff's tracker (Giacone)		\$0	-\$493,950		\$0	\$0	
E-64	Regulatory Commission Expenses	928.000	\$0	-\$181,822	-\$181,822	\$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	\$95,675		\$0	\$0	
	6. To include a 5 year normalized level of depreciation study expense (Majors)		\$0	\$5,165		\$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	-\$51,290	\$0	-\$51,290	\$0	\$0	\$0
	To remove non-qualifying dues/donations expense (Giacone) - East Only		\$0	\$0		\$0	\$0	
	2. To adjust payroll for 12/31/2020 update period (Giacone)		-\$51,290	\$0		\$0	\$0	
E-70	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$10,133,721	\$10,133,721
	To Annualize Depreciation Expense		\$0	\$0		\$0	\$12,376,942	· ·
	To capitalize a portion of vehicles and equipment used for construction activities (Juliette)		\$0	\$0		\$0	-\$2,243,221	

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u>	<u>H</u>	Ī
Income Adj.		Account	Company Adjustment	Company Adjustment	Company Adjustments	Jurisdictional Adjustment	Jurisdictional Adjustment	Jurisdictional Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
	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	\$236,336		\$0	\$0	
	3. To amortize COVID-19 AAO - Case No. GU-2020-0356		\$0	\$386,499		\$0	\$0	
	(Bolin)							
	4. To remove MGE software amortization (Majors) - West		\$0	-\$311,595		\$0	\$0	
	Only							
E-77	Property Taxes	408.000	\$0	\$6,017,162	\$6,017,162	\$0	\$0	\$0
E-77		400.000			ψ0,017,102	·	·	40
	To include an annualized level of property taxes (Juliette)		\$0	\$5,217,003		\$0	\$0	
	2. To include an annual amortization based on a 5 year		\$0	\$682,028		\$0	\$0	
	period of deferred property taxes (Juliette)		Ψ	Ψ00Z,0Z0		Ψ0	Ψ	
	3. To include a normalized level of Kansas property taxes		\$0	\$83,731		\$0	\$0	
	(Juliette) - West Only							
	4. To include an annual amortization based on a 4 year		\$0	\$34,400		\$0	\$0	
	period of deferred Kansas property taxes (Juliette) - West Only							
E-78	Payroll Taxes	408.000	\$0	-\$389,367	-\$389,367	\$0	\$0	\$0
	To adjust payroll taxes for 12/31/2020 payroll (Giacone)		\$0	-\$389,367		\$0	\$0	
	, , , , , , , , , , , , , , , , , , , ,			, ,		•	•	
E-79	Gross Receipts Tax	408.000	\$0	-\$26,887,416	-\$26,887,416	\$0	\$0	\$0
	1. To remove gross receipts tax (Majors)		\$0	-\$26,887,416		\$0	\$0	
	Interest on Customer Deposits							
E-83		431.000	\$0	-\$511,257	-\$511,257	\$0	\$0	\$0
E-83	To include an annualized level of interest expense on	431.000	\$0 \$0	-\$511,257 -\$484,471	-\$511,257	\$0 \$0	\$0 \$0	\$0
E-83	·	431.000			-\$511,257		·	\$0
E-83	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income	431.000			-\$511,257		·	\$0
E-83	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons)	431.000	\$0 \$0	-\$484,471 -\$20,348	-\$511,257	\$0 \$0	\$0 \$0	\$0
É-83	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income	431.000	\$0	-\$484,471	-\$511,257	\$0	\$0	\$0
	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons)		\$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438		\$0 \$0 \$0	\$0 \$0 \$0	
	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons) Current Income Taxes	409.000	\$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438	-\$511,257 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$9,920,401	\$0 \$9,920,401
	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons)		\$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438		\$0 \$0 \$0	\$0 \$0 \$0	
E-88	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons) Current Income Taxes		\$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$9,920,401	
E-88	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons) Current Income Taxes To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax.	409.000	\$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932	\$9,920,401
E-88	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons) Current Income Taxes 1. To Annualize Current Income Taxes	409.000	\$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0	\$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$9,920,401 \$9,920,401	\$9,920,401
E-88 E-91	To include an annualized level of interest expense on customer deposits (Juliette) To include Energy Wise financing interest income (Lyons) To include Insulation financing interest income (Lyons) Current Income Taxes To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax.	409.000	\$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0	\$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932	\$9,920,401
E-88 E-91	1. To include an annualized level of interest expense on customer deposits (Juliette) 2. To include Energy Wise financing interest income (Lyons) 3. To include Insulation financing interest income (Lyons) Current Income Taxes 1. To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC	409.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932 -\$18,750,932	\$9,920,401 -\$18,750,932
E-88 E-91	1. To include an annualized level of interest expense on customer deposits (Juliette) 2. To include Energy Wise financing interest income (Lyons) 3. To include Insulation financing interest income (Lyons) Current Income Taxes 1. To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax.	409.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932 -\$18,750,932	\$9,920,401 -\$18,750,932
E-88 E-91 E-92	1. To include an annualized level of interest expense on customer deposits (Juliette) 2. To include Energy Wise financing interest income (Lyons) 3. To include Insulation financing interest income (Lyons) Current Income Taxes 1. To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC	409.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932 -\$18,750,932 \$4,904,201	\$9,920,401 -\$18,750,932 \$4,904,201
E-88 E-91 E-92	1. To include an annualized level of interest expense on customer deposits (Juliette) 2. To include Energy Wise financing interest income (Lyons) 3. To include Insulation financing interest income (Lyons) Current Income Taxes 1. To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC Amortization of Protected Excess ADIT (TCJA)	409.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932 -\$18,750,932 \$4,904,201 \$4,904,201	\$9,920,401 -\$18,750,932
E-98 E-91 E-92	1. To include an annualized level of interest expense on customer deposits (Juliette) 2. To include Energy Wise financing interest income (Lyons) 3. To include Insulation financing interest income (Lyons) Current Income Taxes 1. To Annualize Current Income Taxes Deferred Income Taxes - Def. Inc. Tax. 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC 1. To Annualize Amortization of Deferred ITC	409.000	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	-\$484,471 -\$20,348 -\$6,438 \$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$9,920,401 \$9,920,401 -\$18,750,932 -\$18,750,932 \$4,904,201	-\$18,750,\$ \$4,904, <i>1</i>

<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>1</u>
Income			Company	Company	Company	Jurisdictional	Jurisdictional	Jurisdictional
Adj.	Income Adjustment Deceriation	Account	Adjustment	Adjustment	Adjustments	Adjustment	Adjustment Non Labor	Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor	Total
E-94	Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0	\$0	\$0	-\$1,009,662	-\$1,009,662
	To Annualize Amortization of Unprotected Excess ADIT (TCJA)		\$0	\$0		\$0	-\$1,009,662	
E-95	Amortization of Protected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$17,298	-\$17,298
	To Annualize Amortization of Protected Excess ADIT (MO)		\$0	\$0		\$0	-\$17,298	
E-96	Amortization of Unprotected Excess ADIT (MO)		\$0	\$0	\$0	\$0	-\$121,887	-\$121,887
	To Annualize Amortization of Unprotected Excess ADIT (MO)		\$0	\$0		\$0	-\$121,887	
	Total Operating Revenues		\$0	\$0	\$0	\$0	-\$249,388,957	-\$249,388,957
	Total Operating & Maint. Expense		-\$4,684,822	-\$227,183,979	-\$231.868.801	\$0	\$4,961,427	\$4,961,427

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Income Tax Calculation

	<u>A</u>	В	<u>C</u>	D	E	F
Line	<u>-</u>	Percentage	Test	6.78%	6.91%	7.05%
Number	Description	Rate	Year	Return	Return	Return
4	TOTAL NET INCOME DEFORE TAYES		#E0 207 776	COE E07 040	f07 c00 704	£00 770 000
1	TOTAL NET INCOME BEFORE TAXES		\$50,387,776	\$95,587,012	\$97,689,731	\$99,776,988
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$49,110,753	\$49,110,753	\$49,110,753	\$49,110,753
4	Uncertain Tax Position Adjustment		\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
5 6	Other Misc. Non-Deductible Expenses Meals & Entertainment		\$0 \$270,671	\$0 \$270,671	\$0 \$270.671	\$0 \$270,671
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$49,381,424	\$49,381,424	\$49,381,424	\$49,381,424
8	SUBT. FROM NET INC. BEFORE TAXES			****		
9	Interest Expense calculated at the Rate of	1.8300%	\$21,548,623	\$21,548,623	\$21,548,623	\$21,548,623
10	Tax Straight-Line Depreciation		\$49,110,753	\$49,110,753	\$49,110,753	\$49,110,753
11	Excess Tax Depreciation		-\$15,416,516	-\$15,416,516	-\$15,416,516	-\$15,416,516
12	Admin & General Nondeductible ESOP		\$0	\$0	\$0	\$0
13	1		\$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		\$58,157,002	\$58,157,002	\$58,157,002	\$58,157,002
16	NET TAXABLE INCOME		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
10	INET TAXABLE INCOME		\$41,012,190	\$60,611,434	φοο,914,133	\$91,001,410
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc Fed. Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
20	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
21	Federal Taxable Income - Fed. Inc. Tax		\$40,116,198	\$83,690,477	\$85,717,601	\$87,729,819
22	Federal Income Tax at the Rate of	21.000%	\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
23 24	Subtract Federal Income Tax Credits Net Federal Income Tax		\$8,424,402	\$17,575,000	\$18,000,696	\$18,423,262
24	Net i ederal ilicollie Tax		\$0,424,402	\$17,373,000	\$10,000,090	\$10,423,202
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
27	Deduct Federal Income Tax at the Rate of	50.000%	\$4,212,201	\$8,787,500	\$9,000,348	\$9,211,631
28 29	Deduct City Income Tax - MO. Inc. Tax Missouri Taxable Income - MO. Inc. Tax		\$0 \$37,399,997	\$0 \$78,023,934	\$0 \$79,913,805	\$0 \$81,789,779
30	Subtract Missouri Income Tax Credits		\$31,399,991	\$70,023,934	φ19,913,603	ФО1,709,779
31	Missouri Income Tax at the Rate of	4.000%	\$1,496,000	\$3,120,957	\$3,196,552	\$3,271,591
32	PROVISION FOR CITY INCOME TAX				*	
33 34	Net Taxable Income - City Inc. Tax Deduct Federal Income Tax - City Inc. Tax		\$41,612,198	\$86,811,434	\$88,914,153	\$91,001,410
34 35	Deduct Missouri Income Tax - City Inc. Tax		\$8,424,402 \$1,496,000	\$17,575,000 \$3,120,957	\$18,000,696 \$3,196,552	\$18,423,262 \$3,271,591
36	City Taxable Income		\$31,691,796	\$66,115,477	\$67,716,905	\$69,306,557
37	Subtract City Income Tax Credits		ψ51,051,750	ψου, 110,411	ψοί, ι το, σοσ	ψ03,000,007
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX Federal Income Tax		*** 404 400	\$47 F7F 000	\$40.000.000	\$40,400,000
40 41	State Income Tax		\$8,424,402 \$1,496,000	\$17,575,000 \$3,120,957	\$18,000,696 \$3,196,552	\$18,423,262 \$3,271,591
42	City Income Tax		\$1,490,000	\$3,120,937	\$3,190,332	\$3,271,391
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$9,920,402	\$20,695,957	\$21,197,248	\$21,694,853
44	DEFERRED INCOME TAXES		AD 075 040	***	***	40.075.015
45 46	Deferred Income Taxes - Def. Inc. Tax. Amortization of Deferred ITC		-\$3,675,313 \$0	-\$3,675,313 \$0	-\$3,675,313 \$0	-\$3,675,313 \$0
46 47	Amortization of Deferred ITC Amortization of Protected Excess ADIT (TCJA)		\$0 -\$97,117	\$0 -\$97,117	\$0 -\$97,117	\$0 \$97,117-
48	Amortization of Protected Excess ADIT (TCJA)		-\$1,009,662	-\$1,009,662	-\$1,009,662	-\$1,009,662
49	Amortization of Protected Excess ADIT (MO)		-\$17,298	-\$17,298	-\$17,298	-\$17,298
50	Amortization of Unprotected Excess ADIT (MO)		-\$121,887	-\$121,887	-\$121,887	-\$121,887
51	TOTAL DEFERRED INCOME TAXES		-\$4,921,277	-\$4,921,277	-\$4,921,277	-\$4,921,277
F.C.	TOTAL INCOME TAY		A4 000 405	04F 774 00C	\$40.075.07 <i>:</i>	\$40 == 0 = =0
52	TOTAL INCOME TAX	<u> </u>	\$4,999,125	\$15,774,680	\$16,275,971	\$16,773,576

Spire Missouri West Case No. GR-2021-0108 Test Year Ending 09/30/2020 Updated Through 12/31/2020 Capital Structure Schedule

	A	<u>B</u>	<u>C</u> Percentage	<u>D</u>	<u>E</u> Weighted	<u>F</u> Weighted	<u>G</u> Weighted
Line Number	Description	Dollar Amount	of Total Capital Structure	Embedded Cost of Capital	Cost of Capital 9.12%	Cost of Capital 9.37%	Cost of Capital 9.62%
1	Common Stock	\$1,569,000,000	54.25%		4.948%	5.084%	5.219%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,323,000,000	45.75%	4.00%	1.830%	1.830%	1.830%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$2,892,000,000	100.00%		6.778%	6.914%	7.049%
8	PreTax Cost of Capital				8.327%	8.505%	8.683%