

Exhibit No.: _____

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: GR-2017-0216

Date Prepared: March 14, 2018



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

STAFF ACCOUNTING SCHEDULES

MISSOURI GAS ENERGY

Commission Amended Report & Order-March 7, 2018

Test Year Ended: 12/31/2016

Update Period Ended: 06/30/2017

True-Up Period Ended: 09/30/2017

CASE NO. GR-2017-0216

Jefferson City, MO

March 2018

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Revenue Requirement

Line Number	A Description	B 7.20% Return	C 7.20% Return	D 7.20% Return
1	Net Orig Cost Rate Base	\$807,347,205	\$807,347,205	\$807,347,205
2	Rate of Return	7.20%	7.20%	7.20%
3	Net Operating Income Requirement	\$58,112,852	\$58,112,852	\$58,112,852
4	Net Income Available	\$46,780,560	\$46,780,560	\$46,780,560
5	Additional Net Income Required	\$11,332,292	\$11,332,292	\$11,332,292
6	Income Tax Requirement			
7	Required Current Income Tax	\$563,732	\$563,732	\$563,732
8	Current Income Tax Available	-\$3,304,548	-\$3,304,548	-\$3,304,548
9	Additional Current Tax Required	\$3,868,280	\$3,868,280	\$3,868,280
10	Revenue Requirement	\$15,200,572	\$15,200,572	\$15,200,572
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$15,200,572	\$15,200,572	\$15,200,572

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,384,638,087
2	Less Accumulated Depreciation Reserve		\$514,959,623
3	Net Plant In Service		<u>\$869,678,464</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,356,953
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$37,309,065
8	Materials & Supplies		\$5,807,871
9	Other Post Retirement Employee Benefits		\$2,173,690
10	Prepayments		\$2,379,667
11	Energy Efficiency Through September 30, 2017		\$15,336,254
12	Prepaid Pension Assets		-\$28,440,981
13	MGE Transition Costs (Settlement)		\$4,180,000
14	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$42,102,519</u>
15	SUBTRACT FROM NET PLANT		
16	Federal Tax Offset	-2.8384%	-\$12,461
17	State Tax Offset	-2.8384%	-\$3,540
18	City Tax Offset	-2.8384%	\$0
19	Interest Expense Offset	9.8603%	\$1,504,570
20	Contributions in Aid of Construction		\$0
21	Customer Deposits		\$6,460,830
22	Customer Advances for Construction		\$3,324,695
23	Deferred Taxes - Depreciation		\$23,149,922
24	GM-2013-0254 Stipulation and Agreement rate-base offset		\$70,009,762
25	TOTAL SUBTRACT FROM NET PLANT		<u>\$104,433,778</u>
26	Total Rate Base		<u><u>\$807,347,205</u></u>

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$2,835,349	P-8	\$80,279	\$2,915,628	100.0000%	\$0	\$2,915,628
9	375.200	Structures - Dist Plant	\$12,596,158	P-9	\$1,098,616	\$13,694,774	100.0000%	\$0	\$13,694,774
10	375.210	Leasehold Improvements	\$9,724	P-10	-\$11	\$9,713	100.0000%	\$0	\$9,713
11	376.100	Mains- Steel - MGE	\$214,904,036	P-11	\$6,759,393	\$221,663,429	100.0000%	\$0	\$221,663,429
12	376.101	Mains- Steel Transmission- MGE	\$10,051,320	P-12	\$2,653,187	\$12,704,507	100.0000%	\$0	\$12,704,507
13	376.200	Mains- Cast Iron- MGE	\$35,152,583	P-13	\$1,233,427	\$36,386,010	100.0000%	\$0	\$36,386,010
14	376.300	Mains- Plastic- MGE	\$297,879,819	P-14	\$41,795,729	\$339,675,548	100.0000%	\$0	\$339,675,548
15	378.000	Meas. & Reg Sta Equip - General	\$14,249,406	P-15	\$257,538	\$14,506,944	100.0000%	\$0	\$14,506,944
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,918,676	P-16	\$110,169	\$6,028,845	100.0000%	\$0	\$6,028,845
17	380.100	Services - Steel	\$7,223,652	P-17	-\$52,075	\$7,171,577	100.0000%	\$0	\$7,171,577
18	380.200	Services - Plastic - Copper	\$392,378,404	P-18	\$16,332,235	\$408,710,639	100.0000%	\$0	\$408,710,639
19	381.000	Meters - Dist Plant	\$40,249,691	P-19	\$1,917,334	\$42,167,025	100.0000%	\$0	\$42,167,025
20	382.000	Meters Installation - Dist Plant	\$94,813,508	P-20	\$1,228,233	\$96,041,741	100.0000%	\$0	\$96,041,741
21	383.000	House Regulators - Dist Plant	\$15,936,615	P-21	\$358,733	\$16,295,348	100.0000%	\$0	\$16,295,348
22	385.000	Electronic Gas Measuring	\$1,004,461	P-22	\$466,839	\$1,471,300	100.0000%	\$0	\$1,471,300
23	387.000	Other - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$1,145,679,490		\$74,239,626	\$1,219,919,116		\$0	\$1,219,919,116
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
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 - Gen Plant	\$878,378	P-31	-\$1,000	\$877,378	100.0000%	\$0	\$877,378
32	390.200	Leasehold Improvements - Gen Plant	\$0	P-32	\$577,163	\$577,163	100.0000%	\$0	\$577,163
33	391.000	Office Furniture & Fixtures	\$4,956,542	P-33	-\$5,126	\$4,951,416	100.0000%	\$0	\$4,951,416
34	391.300	Data Processing Software - MGE	\$3,261,922	P-34	\$647,381	\$3,909,303	100.0000%	\$0	\$3,909,303
35	391.500	Enterprise Software-EIMS	\$0	P-35	\$65,837,996	\$65,837,996	100.0000%	\$0	\$65,837,996
36	392.000	Transportation Equip - Trailer	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$5,650,033	P-37	\$98,061	\$5,748,094	100.0000%	\$0	\$5,748,094
38	392.110	Transportation Misc - Sm MGE	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	392.200	Transportation Equip - Lg MGE	\$15,294,221	P-39	\$2,497,590	\$17,791,811	100.0000%	\$0	\$17,791,811
40	393.000	Stores Equipment	\$664,474	P-40	-\$757	\$663,717	100.0000%	\$0	\$663,717
41	394.000	Tools, Shop, & Garage Equipment	\$8,946,227	P-41	\$732,683	\$9,678,910	100.0000%	\$0	\$9,678,910
42	395.000	Laboratory Equipment	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$3,063,341	P-43	\$332,920	\$3,396,261	100.0000%	\$0	\$3,396,261
44	397.000	Communication Equipment	\$6,622,779	P-44	-\$376,155	\$6,246,624	100.0000%	\$0	\$6,246,624
45	397.010	Communication Equipment - Software	\$0	P-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$40,845,110	P-46	\$1,185,077	\$42,030,187	100.0000%	\$0	\$42,030,187
47	398.000	Miscellaneous Equipment	\$800,700	P-47	\$347,994	\$1,148,694	100.0000%	\$0	\$1,148,694
48		TOTAL GENERAL PLANT	\$92,041,792		\$71,873,827	\$163,915,619		\$0	\$163,915,619
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0	\$0		\$0	\$0

Missouri Gas Energy
 Case No. GR-2017-0216
 Test Year Ending 12-31-2016
 True-Up Period Ending 09-30-2017
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
54		TOTAL PLANT IN SERVICE	<u>\$1,238,524,634</u>		<u>\$146,113,453</u>	<u>\$1,384,638,087</u>		<u>\$0</u>	<u>\$1,384,638,087</u>

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-8	Land Rights - Dist Plant	374.200		\$80,279		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$41,154		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$495		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$42,355		\$0	
	4. To remove capitalized equity compensation (Young).		-\$2,735		\$0	
P-9	Structures - Dist Plant	375.200		\$1,098,616		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$934,626		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$2,198		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$178,339		\$0	
	4. To remove capitalized equity compensation (Young).		-\$12,151		\$0	
P-10	Leasehold Improvements	375.210		-\$11		\$0
	1. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$2		\$0	
	2. To remove capitalized equity compensation (Young).		-\$9		\$0	
P-11	Mains- Steel - MGE	376.100		\$6,759,393		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$5,158,201		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$97,369		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,236,826		\$0	
	4. To remove capitalized equity compensation (Young).		-\$538,265		\$0	
P-12	Mains- Steel Transmission- MGE	376.101		\$2,653,187		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$3,296,433		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$643,246		\$0	
	No Adjustment		\$0		\$0	
P-13	Mains- Cast Iron- MGE	376.200		\$1,233,427		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,071,012		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$162,415		\$0	
P-14	Mains- Plastic- MGE	376.300		\$41,795,729		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$19,705,785		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$22,089,944		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-15	Meas. & Reg Sta Equip - General	378.000		\$257,538		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$209,358		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$2,487		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$64,413		\$0	
	4. To remove capitalized equity compensation (Young).		-\$13,746		\$0	
P-16	Meas. & Reg Sta Equip - City Gate	379.000		\$110,169		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$34,747		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$1,033		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$82,164		\$0	
	4. To remove capitalized equity compensation (Young).		-\$5,709		\$0	
P-17	Services - Steel	380.100		-\$52,075		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$16,046		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$1,261		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$27,800		\$0	
	4. To remove capitalized equity compensation (Young).		-\$6,968		\$0	
P-18	Services - Plastic - Copper	380.200		\$16,332,235		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$10,191,088		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$68,470		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$6,588,127		\$0	
	4. To remove capitalized equity compensation (Young).		-\$378,510		\$0	
P-19	Meters - Dist Plant	381.000		\$1,917,334		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,763,528		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$7,024		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$199,657		\$0	
	4. To remove capitalized equity compensation (Young).		-\$38,827		\$0	
P-20	Meters Installation - Dist Plant	382.000		\$1,228,233		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$721,633		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$16,545		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$614,607		\$0	
	4. To remove capitalized equity compensation (Young).		-\$91,462		\$0	
P-21	House Regulators - Dist Plant	383.000		\$358,733		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$258,034		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$2,781		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$118,853		\$0	
	4. To remove capitalized equity compensation (Young).		-\$15,373		\$0	
P-22	Electronic Gas Measuring	385.000		\$466,839		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$30,989		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$175		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$498,972		\$0	
	4. To remove capitalized equity compensation (Young).		-\$969		\$0	
P-31	Structures - Gen Plant	390.100		-\$1,000		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$153		\$0	
	4. To remove capitalized equity compensation (Young).		-\$847		\$0	
P-32	Leasehold Improvements - Gen Plant	390.200		\$577,163		\$0
	1. To allocate leasehold improvements (Kunst).		\$577,163		\$0	
P-33	Office Furniture & Fixtures	391.000		-\$5,126		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,373		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$1,434		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,863		\$0	
	4. To remove capitalized equity compensation (Young).		-\$7,928		\$0	
P-34	Data Processing Software - MGE	391.300		\$647,381		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$425,234		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$222,147		\$0	
P-35	Enterprise Software-EIMS	391.500		\$65,837,996		\$0
	1. To allocate enterprise management software (Kunst).		\$62,913,868		\$0	
	2. To remove MGE acquisition transition costs (Majors)		\$0		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,924,128		\$0	
P-37	Transportation Eq - Sm MGE	392.100		\$98,061		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$339,295		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$986		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$443,792		\$0	
	4. To remove capitalized equity compensation (Young).		-\$5,450		\$0	
P-39	Transportation Equip - Lg MGE	392.200		\$2,497,590		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$464,463		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$2,669		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,050,550		\$0	
	4. To remove capitalized equity compensation (Young).		-\$14,754		\$0	
P-40	Stores Equipment	393.000		-\$757		\$0
	1. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$116		\$0	
	2. To remove capitalized equity compensation (Young).		-\$641		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-41	Tools, Shop, & Garage Equipment	394.000		\$732,683		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$397,929		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$1,561		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$344,945		\$0	
	4. To remove capitalized equity compensation (Young).		-\$8,630		\$0	
P-43	Power Operated Equipment	396.000		\$332,920		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$96,271		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$535		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$240,139		\$0	
	4. To remove capitalized equity compensation (Young).		-\$2,955		\$0	
P-44	Communication Equipment	397.000		-\$376,155		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$74,571		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$1,156		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$443,181		\$0	
	4. To remove capitalized equity compensation (Young).		-\$6,389		\$0	
P-46	Communication Equipment - MGE ERT	397.100		\$1,185,077		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$991,759		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$7,127		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$239,846		\$0	
	4. To remove capitalized equity compensation (Young).		-\$39,401		\$0	
P-47	Miscellaneous Equipment	398.000		\$347,994		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$39,520		\$0	
	2. Per Commission Order removed capitalized incentive compensation AIP (Young).		-\$140		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$309,386		\$0	
	4. To remove capitalized equity compensation (Young).		-\$772		\$0	
Total Plant Adjustments				\$146,113,453		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net 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		
6		DISTRIBUTION PLANT					
7	374.100	Land - Dist Plant	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$2,915,628	2.08%	\$60,645	48	0.00%
9	375.200	Structures - Dist Plant	\$13,694,774	2.13%	\$291,699	47	0.00%
10	375.210	Leasehold Improvements	\$9,713	0.00%	\$0	0	0.00%
11	376.100	Mains- Steel - MGE	\$221,663,429	1.78%	\$3,945,609	50	11.00%
12	376.101	Mains- Steel Transmission- MGE	\$12,704,507	1.78%	\$226,140	50	11.00%
13	376.200	Mains- Cast Iron- MGE	\$36,386,010	1.78%	\$647,671	50	11.00%
14	376.300	Mains- Plastic- MGE	\$339,675,548	1.78%	\$6,046,225	50	11.00%
15	378.000	Meas. & Reg Sta Equip - General	\$14,506,944	2.86%	\$414,899	35	0.00%
16	379.000	Meas. & Reg Sta Equip - City Gate	\$6,028,845	2.63%	\$158,559	38	0.00%
17	380.100	Services - Steel	\$7,171,577	2.68%	\$192,198	40	-7.20%
18	380.200	Services - Plastic - Copper	\$408,710,639	2.68%	\$10,953,445	40	-7.20%
19	381.000	Meters - Dist Plant	\$42,167,025	2.86%	\$1,205,977	35	0.00%
20	382.000	Meters Installation - Dist Plant	\$96,041,741	2.86%	\$2,746,794	35	0.00%
21	383.000	House Regulators - Dist Plant	\$16,295,348	2.44%	\$397,606	41	0.00%
22	385.000	Electronic Gas Measuring	\$1,471,300	3.33%	\$48,994	30	0.00%
23	387.000	Other - Dist Plant	\$0	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$1,219,919,116		\$27,336,461		
25		PRODUCTION PLANT					
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Gen Plant	\$877,378	2.13%	\$18,688	47	0.00%
32	390.200	Leasehold Improvements - Gen Plant	\$577,163	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Fixtures	\$4,951,416	9.09%	\$450,084	11	0.00%
34	391.300	Data Processing Software - MGE	\$3,909,303	9.09%	\$355,356	11	0.00%
35	391.500	Enterprise Software-EIMS	\$65,837,996	0.00%	\$0	15	-5.00%
36	392.000	Transportation Equip - Trailer	\$0	0.00%	\$0	0	0.00%
37	392.100	Transportation Eq - Sm MGE	\$5,748,094	13.28%	\$763,347	6	20.30%
38	392.110	Transportation Misc - Sm MGE	\$0	0.00%	\$0	0	0.00%
39	392.200	Transportation Equip - Lg MGE	\$17,791,811	8.06%	\$1,434,020	10	19.40%
40	393.000	Stores Equipment	\$663,717	3.57%	\$23,695	28	0.00%
41	394.000	Tools, Shop, & Garage Equipment	\$9,678,910	5.26%	\$509,111	19	0.00%
42	395.000	Laboratory Equipment	\$0	0.00%	\$0	0	0.00%
43	396.000	Power Operated Equipment	\$3,396,261	10.00%	\$339,626	10	0.00%
44	397.000	Communication Equipment	\$6,246,624	6.25%	\$390,414	16	0.00%
45	397.010	Communication Equipment - Software	\$0	0.00%	\$0	0	0.00%
46	397.100	Communication Equipment - MGE ERT	\$42,030,187	5.26%	\$2,210,788	19	0.00%
47	398.000	Miscellaneous Equipment	\$1,148,694	4.35%	\$49,968	23	0.00%
48		TOTAL GENERAL PLANT	\$163,915,619		\$6,545,097		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51		RETIREMENT WORK IN PROGRESS (RWIP)					
52		Retirement Work in Progress	\$0	0.00%	\$0	0	0.00%
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0		
54		Total Depreciation	<u>\$1,384,638,087</u>		<u>\$33,881,558</u>		

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
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	303.000	Intangible Property - MGE	\$506,426	R-4	\$58,045	\$564,471	100.0000%	\$0	\$564,471
5		TOTAL INTANGIBLE PLANT	\$506,426		\$58,045	\$564,471		\$0	\$564,471
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$904,179	R-8	\$44,547	\$948,726	100.0000%	\$0	\$948,726
9	375.200	Structures - Dist Plant	\$1,727,407	R-9	\$214,455	\$1,941,862	100.0000%	\$0	\$1,941,862
10	375.210	Leasehold Improvements	\$7,293	R-10	\$2,431	\$9,724	100.0000%	\$0	\$9,724
11	376.100	Mains- Steel - MGE	\$101,233,705	R-11	\$1,466,117	\$102,699,822	100.0000%	\$0	\$102,699,822
12	376.101	Mains- Steel Transmission- MGE	\$3,103,062	R-12	\$159,646	\$3,262,708	100.0000%	\$0	\$3,262,708
13	376.200	Mains- Cast Iron- MGE	\$8,589,269	R-13	\$394,068	\$8,983,337	100.0000%	\$0	\$8,983,337
14	376.300	Mains- Plastic- MGE	\$73,890,281	R-14	\$3,763,120	\$77,653,401	100.0000%	\$0	\$77,653,401
15	378.000	Meas. & Reg Sta Equip - General	\$6,181,906	R-15	\$120,298	\$6,302,204	100.0000%	\$0	\$6,302,204
16	379.000	Meas. & Reg Sta Equip - City Gate	\$1,786,056	R-16	\$106,294	\$1,892,350	100.0000%	\$0	\$1,892,350
17	380.100	Services - Steel	\$5,308,586	R-17	-\$119,121	\$5,189,465	100.0000%	\$0	\$5,189,465
18	380.200	Services - Plastic - Copper	\$211,791,644	R-18	\$4,228,741	\$216,020,385	100.0000%	\$0	\$216,020,385
19	381.000	Meters - Dist Plant	\$5,606,851	R-19	\$556,528	\$6,163,379	100.0000%	\$0	\$6,163,379
20	382.000	Meters Installation - Dist Plant	\$37,046,542	R-20	\$2,043,396	\$39,089,938	100.0000%	\$0	\$39,089,938
21	383.000	House Regulators - Dist Plant	\$5,439,223	R-21	\$294,468	\$5,733,691	100.0000%	\$0	\$5,733,691
22	385.000	Electronic Gas Measuring	\$252,432	R-22	\$26,630	\$279,062	100.0000%	\$0	\$279,062
23	387.000	Other - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$462,868,436		\$13,301,618	\$476,170,054		\$0	\$476,170,054
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Gen Plant	\$252,354	R-31	\$14,000	\$266,354	100.0000%	\$0	\$266,354
32	390.200	Leasehold Improvements - Gen Plant	\$0	R-32	\$57,859	\$57,859	100.0000%	\$0	\$57,859
33	391.000	Office Furniture & Fixtures	\$3,680,482	R-33	\$596,607	\$4,277,089	100.0000%	\$0	\$4,277,089
34	391.300	Data Processing Software - MGE	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	391.500	Enterprise Software-EIMS	\$0	R-35	\$13,002,317	\$13,002,317	100.0000%	\$0	\$13,002,317
36	392.000	Transportation Equip - Trailer	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$3,865,220	R-37	\$426,444	\$4,291,664	100.0000%	\$0	\$4,291,664
38	392.110	Transportation Misc - Sm MGE	\$525,414	R-38	-\$12,372	\$513,042	100.0000%	\$0	\$513,042
39	392.200	Transportation Equip - Lg MGE	\$4,829,016	R-39	\$676,043	\$5,505,059	100.0000%	\$0	\$5,505,059
40	393.000	Stores Equipment	\$205,568	R-40	\$17,767	\$223,335	100.0000%	\$0	\$223,335
41	394.000	Tools, Shop, & Garage Equipment	\$2,911,155	R-41	\$299,807	\$3,210,962	100.0000%	\$0	\$3,210,962
42	395.000	Laboratory Equipment	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$548,141	R-43	\$237,308	\$785,449	100.0000%	\$0	\$785,449
44	397.000	Communication Equipment	-\$14,771	R-44	\$15,573	\$802	100.0000%	\$0	\$802
45	397.010	Communication Equipment - Software	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$12,411,319	R-46	-\$1,717,896	\$10,693,423	100.0000%	\$0	\$10,693,423
47	398.000	Miscellaneous Equipment	\$517,389	R-47	\$27,429	\$544,818	100.0000%	\$0	\$544,818
48		TOTAL GENERAL PLANT	\$29,731,287		\$13,640,886	\$43,372,173		\$0	\$43,372,173
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	-\$2,493,078	R-52	-\$2,653,997	-\$5,147,075	100.0000%	\$0	-\$5,147,075
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	-\$2,493,078		-\$2,653,997	-\$5,147,075		\$0	-\$5,147,075
54		TOTAL DEPRECIATION RESERVE	\$490,613,071		\$24,346,552	\$514,959,623		\$0	\$514,959,623

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Intangible Property - MGE	303.000		\$58,045		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$38,697		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$19,348		\$0	
R-8	Land Rights - Dist Plant	374.200		\$44,547		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$29,626		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$16		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$15,023		\$0	
	4. To remove capitalized equity compensation (Young).		-\$86		\$0	
R-9	Structures - Dist Plant	375.200		\$214,455		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$142,699		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$72		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$72,210		\$0	
	4. To remove capitalized equity compensation (Young).		-\$382		\$0	
R-10	Leasehold Improvements	375.210		\$2,431		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$2,084		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. Per Commission Order removed capitalized incentive compensation (Young).		\$0		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$347		\$0	
	4. To remove capitalized equity compensation (Young).		\$0		\$0	
R-11	Mains- Steel - MGE	376.100		\$1,466,117		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,148,514		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$3,191		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$337,701		\$0	
	4. To remove capitalized equity compensation (Young).		-\$16,907		\$0	
R-12	Mains- Steel Transmission- MGE	376.101		\$159,646		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$101,673		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$57,973		\$0	
R-13	Mains- Cast Iron- MGE	376.200		\$394,068		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$283,646		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$110,422		\$0	
R-14	Mains- Plastic- MGE	376.300		\$3,763,120		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$2,642,007		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,121,113		\$0	
R-15	Meas. & Reg Sta Equip - General	378.000		\$120,298		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$51,216		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$81		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$69,595		\$0	
	4. To remove capitalized equity compensation (Young).		-\$432		\$0	
R-16	Meas. & Reg Sta Equip - City Gate	379.000		\$106,294		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$75,013		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$34		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$31,494		\$0	
	4. To remove capitalized equity compensation (Young).		-\$179		\$0	
R-17	Services - Steel	380.100		-\$119,121		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$72,820		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$41		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$46,041		\$0	
	4. To remove capitalized equity compensation (Young).		-\$219		\$0	
R-18	Services - Plastic - Copper	380.200		\$4,228,741		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$3,230,365		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$2,244		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,012,509		\$0	
	4. To remove capitalized equity compensation (Young).		-\$11,889		\$0	
R-19	Meters - Dist Plant	381.000		\$556,528		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$324,240		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$230		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$233,738		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,220		\$0	
R-20	Meters Installation - Dist Plant	382.000		\$2,043,396		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$1,361,763		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$542		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$685,048		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized equity compensation (Young).		-\$2,873		\$0	
R-21	House Regulators - Dist Plant	383.000		\$294,468		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$195,933		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$91		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$99,109		\$0	
	4. To remove capitalized equity compensation (Young).		-\$483		\$0	
R-22	Electronic Gas Measuring	385.000		\$26,630		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$16,491		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$6		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$10,175		\$0	
	4. To remove capitalized equity compensation (Young).		-\$30		\$0	
R-31	Structures - Gen Plant	390.100		\$14,000		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$9,355		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$5		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$4,677		\$0	
	4. To remove capitalized equity compensation (Young).		-\$27		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-32	Leasehold Improvements - Gen Plant	390.200		\$57,859		\$0
	1. To allocate leasehold improvements (Kunst).		\$57,859		\$0	
R-33	Office Furniture & Fixtures	391.000		\$596,607		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$399,000		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$47		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$197,903		\$0	
	4. To remove capitalized equity compensation (Young).		-\$249		\$0	
R-35	Enterprise Software-EIMS	391.500		\$13,002,317		\$0
	1. To allocate enterprise management software (Kunst).		\$13,002,317		\$0	
	2. To remove MGE acquisition transition accumulated depreciation reserve (Majors)		\$0		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$0		\$0	
R-37	Transportation Eq - Sm MGE	392.100		\$426,444		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$161,343		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$32		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$265,304		\$0	
	4. To remove capitalized equity compensation (Young).		-\$171		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-38	Transportation Misc - Sm MGE	392.110		-\$12,372		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$17,989		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$5,617		\$0	
R-39	Transportation Equip - Lg MGE	392.200		\$676,043		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$236,544		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$87		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$440,049		\$0	
	4. To remove capitalized equity compensation (Young).		-\$463		\$0	
R-40	Stores Equipment	393.000		\$17,767		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$11,861		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$4		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$5,930		\$0	
	4. To remove capitalized equity compensation (Young).		-\$20		\$0	
R-41	Tools, Shop, & Garage Equipment	394.000		\$299,807		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$233,438		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$51		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$66,691		\$0	
	4. To remove capitalized equity compensation (Young).		-\$271		\$0	
R-43	Power Operated Equipment	396.000		\$237,308		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$155,173		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$18		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$82,246		\$0	
	4. To remove capitalized equity compensation (Young).		-\$93		\$0	
R-44	Communication Equipment	397.000		\$15,573		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$208,310		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$38		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$344,079		\$0	
	4. To remove capitalized equity compensation (Young).		-\$201		\$0	
	5. To adjustment negative reserve (Patterson)		\$151,581		\$0	
R-46	Communication Equipment - MGE ERT	397.100		-\$1,717,896		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$692,219		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$234		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$872,624		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,238		\$0	
	5. To adjustment negative reserve (Patterson)		-\$151,581		\$0	
R-47	Miscellaneous Equipment	398.000		\$27,429		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$17,725		\$0	
	2. Per Commission Order removed capitalized incentive compensation (Young).		-\$5		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$9,733		\$0	
	4. To remove capitalized equity compensation (Young).		-\$24		\$0	
R-52	Retirement Work in Progress			-\$2,653,997		\$0
	1. To update retirement work in progress for reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$1,960,817		\$0	
	2. To update retirement work in progress for reserve from the June 30, 2017 update level to September 30, 2017 true-up level (Featherstone).		-\$693,180		\$0	
Total Reserve Adjustments				\$24,346,552		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$30,002,102	47.86	11.96	35.90	0.098356	\$2,950,887
3	Vacation Non-Union and Union	\$2,215,074	47.86	182.50	-134.64	-0.368877	-\$817,090
4	Pension and OPEB Expense	\$3,296,169	47.86	84.95	-37.09	-0.101616	-\$334,944
5	Incentive Compensation	\$1,412,720	47.86	258.50	-210.64	-0.577096	-\$815,275
6	Employee Benefits	\$3,070,726	47.86	9.46	38.40	0.105205	\$323,056
7	Purchased Gas Expense	\$209,704,476	47.86	36.37	11.49	0.031479	\$6,601,287
8	Purchased Gas Expense (Back out)	-\$209,704,476	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,286,287	47.86	47.86	0.00	0.000000	\$0
10	Bad Debt Expense	\$4,536,922	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$46,681,790	47.86	36.90	10.96	0.030027	\$1,401,714
12	TOTAL OPERATION AND MAINT. EXPENSE	\$92,501,790					\$9,309,635
13	TAXES						
14	Property Tax	\$15,124,118	47.86	182.50	-134.64	-0.368877	-\$5,578,939
15	Employer Portion of FICA	\$1,831,578	47.86	11.96	35.90	0.098356	\$180,147
16	Federal and State Unemployment Tax	\$37,132	47.86	60.25	-12.39	-0.033945	-\$1,260
17	Use Tax	\$358,929	30.48	52.66	-22.18	-0.060767	-\$21,811
18	Sales Tax	\$6,313,130	30.48	15.76	14.72	0.040329	\$254,602
19	Gross Receipts Taxes	\$24,439,784	30.48	42.21	-11.73	-0.032137	-\$785,421
20	TOTAL TAXES	\$48,104,671					-\$5,952,682
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,356,953
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$439,000	47.86	37.50	10.36	0.028384	\$12,461
26	State Tax Offset	\$124,732	47.86	37.50	10.36	0.028384	\$3,540
27	City Tax Offset	\$0	47.86	37.50	10.36	0.028384	\$0
28	Interest Expense Offset	\$15,258,862	47.86	83.85	-35.99	-0.098603	-\$1,504,570
29	TOTAL OFFSET FROM RATE BASE	\$15,822,594					-\$1,488,569
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,868,384

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$443,375,383	See Note (1)	See Note (1)	See Note (1)	\$443,375,383	-\$241,918,496	\$201,456,887	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$209,704,476	\$0	\$209,704,476	-\$209,773,375	-\$68,899	\$0	-\$68,899	\$0	-\$68,899
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	\$34,214,751	\$23,050,641	\$11,164,110	\$1,042,655	\$35,257,406	\$0	\$35,257,406	\$23,806,762	\$11,450,644
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263	\$3,482,355	\$19,354,540	\$0	\$19,354,540	\$5,174,260	\$14,180,280
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366	\$1,375,762	\$2,634,581	\$0	\$2,634,581	\$167,782	\$2,466,799
10	TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928	-\$312,703	\$880,941	\$0	\$880,941	\$687,553	\$193,388
11	TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,761	\$2,305,202	\$36,169,559	-\$4,031,540	\$34,443,221	\$0	\$34,443,221	\$2,380,819	\$32,062,402
12	TOTAL DEPRECIATION EXPENSE	\$30,389,939	See Note (1)	See Note (1)	See Note (1)	\$30,389,939	\$2,523,128	\$32,913,067	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266	\$3,067,191	\$3,930,457	\$0	\$3,930,457	\$0	\$3,930,457
14	TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028	-\$26,743,671	\$18,234,357	\$0	\$18,234,357	\$0	\$18,234,357
15	TOTAL OPERATING EXPENSE	\$376,949,869	\$31,193,934	\$315,365,996	-\$231,893,326	\$145,056,543	\$2,523,128	\$147,579,671	\$32,217,176	\$82,449,428
16	NET INCOME BEFORE TAXES	\$66,425,514	\$0	\$0	\$0	\$298,318,840	-\$244,441,624	\$53,877,216	\$0	\$0
17	TOTAL INCOME TAXES	-\$5,939,856	See Note (1)	See Note (1)	See Note (1)	-\$5,939,856	\$2,635,308	-\$3,304,548	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$26,031,530	See Note (1)	See Note (1)	See Note (1)	\$26,031,530	-\$15,630,326	\$10,401,204	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$46,333,840	\$0	\$0	\$0	\$278,227,166	-\$231,446,606	\$46,780,560	\$0	\$0

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$306,958,336	See note (1)	See note (1)	Rev-5	See note (1)	\$306,958,336	100.0000%	-\$150,959,218	\$155,999,118	See note (1)	See note (1)
Rev-6	0.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	481.100	Sm. Gen. Service	\$62,379,806			Rev-7		\$62,379,806	100.0000%	-\$46,374,567	\$16,005,239		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	481.100	Lg. Gen. Service	\$38,710,662			Rev-9		\$38,710,662	100.0000%	-\$25,750,147	\$12,960,515		
Rev-10	481.100	Large General Service Meter issue	\$0			Rev-10		\$0	100.0000%	\$20,239	\$20,239		
Rev-11	0.000	Small General Service - Meter Issue	\$0			Rev-11		\$0	100.0000%	\$9,913	\$9,913		
Rev-12	483.000	Large Volume and Transportation	\$15,950,783			Rev-12		\$15,950,783	100.0000%	-\$1,059,132	\$14,891,651		
Rev-13	487.000	Late Payments Charges	\$1,381,236			Rev-13		\$1,381,236	100.0000%	\$0	\$1,381,236		
Rev-14	495.000	Other Gas Revenue	\$17,994,560			Rev-14		\$17,994,560	100.0000%	-\$17,805,584	\$188,976		
Rev-15	0.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-15		\$0	100.0000%	\$0	\$0		
Rev-16		TOTAL OTHER OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$241,918,496	\$201,456,887		
Rev-17		TOTAL OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$241,918,496	\$201,456,887		
1		GAS SUPPLY EXPENSES											
2	804.000	Other Gas Purchases	\$209,773,676	\$0	\$209,773,676	E-2	-\$209,773,375	\$301	100.0000%	\$0	\$301	\$0	\$301
3	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	812.000	Gas Used For Other Utility Operations-Credit	-\$69,200	\$0	-\$69,200	E-4	\$0	-\$69,200	100.0000%	\$0	-\$69,200	\$0	-\$69,200
5		TOTAL GAS SUPPLY EXPENSES	\$209,704,476	\$0	\$209,704,476		-\$209,773,375	-\$68,899		\$0	-\$68,899	\$0	-\$68,899
6		NATURAL GAS STORAGE EXPENSE											
7		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		TESTING											
9		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		TRANSMISSION EXPENSES											
11	859.000	Other Joint Expenses	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		PRODUCTION EXPENSES											
14		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		DISTRIBUTION EXPENSES											
16	870.000	Operation Supervisor & Engineering	\$142,549	\$125,007	\$17,542	E-16	\$7,653	\$150,202	100.0000%	\$0	\$150,202	\$129,108	\$21,094
17	871.000	Distribution & Load Dispatching	\$136,772	\$98,712	\$38,060	E-17	\$6,884	\$143,656	100.0000%	\$0	\$143,656	\$101,950	\$41,706
18	872.000	Distribution and Load Dispatching	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	874.000	Mains & Service Expenses	\$4,401,233	\$775,176	\$3,626,057	E-19	\$90,515	\$4,491,748	100.0000%	\$0	\$4,491,748	\$800,604	\$3,691,144
20	875.000	Measuring & Regulating Station Exp - Gen	\$622,739	\$507,964	\$114,775	E-20	\$23,086	\$645,825	100.0000%	\$0	\$645,825	\$524,627	\$121,198
21	876.000	Meas & Reg St Exp - Industrial	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	877.000	Meas & Reg St Exp - City Gate Stations	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	878.000	Meter & House Regulator Expenses	\$2,143,852	\$4,830,471	-\$2,686,619	E-23	\$206,338	\$2,350,190	100.0000%	\$0	\$2,350,190	\$4,988,923	-\$2,638,733
24	879.410	Customer Installations Expenses	\$939,433	\$769,694	\$169,739	E-24	\$30,867	\$970,300	100.0000%	\$0	\$970,300	\$794,942	\$175,358
25	880.000	Other Expenses - Dist. Expense	\$4,384,245	\$2,801,332	\$1,582,913	E-25	\$132,121	\$4,516,366	100.0000%	\$0	\$4,516,366	\$2,893,223	\$1,623,143
26	881.000	Rents - Dist. Expense	\$50,464	\$0	\$50,464	E-26	\$0	\$50,464	100.0000%	\$0	\$50,464	\$0	\$50,464
27	885.000	Maintenance Supervision and Engineering	\$192,790	\$174,287	\$18,503	E-27	\$11,585	\$204,375	100.0000%	\$0	\$204,375	\$180,004	\$24,371
28	886.000	Maintenance Structures & Improvements	\$244,367	\$0	\$244,367	E-28	\$0	\$244,367	100.0000%	\$0	\$244,367	\$0	\$244,367
29	887.000	Maintenance of Mains	\$17,533,690	\$10,362,454	\$7,171,236	E-29	\$420,132	\$17,953,822	100.0000%	\$0	\$17,953,822	\$10,702,369	\$7,251,453

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
30	889.000	Maint of Meas. & Reg. Sta. Equip. - General	\$743,037	\$621,581	\$121,456	E-30	\$29,627	\$772,664	100.0000%	\$0	\$772,664	\$641,970	\$130,694
31	890.000	Maint of Meas & Reg Sta Equip	\$165,113	\$83,052	\$82,061	E-31	\$5,053	\$170,166	100.0000%	\$0	\$170,166	\$85,776	\$84,390
32	891.000	Maint of Meas. & Reg. Sta. Equip.	\$187,965	\$82,611	\$105,354	E-32	\$3,804	\$191,769	100.0000%	\$0	\$191,769	\$85,321	\$106,448
33	892.000	Maintenance of Services	\$1,606,224	\$1,295,753	\$310,471	E-33	\$51,624	\$1,657,848	100.0000%	\$0	\$1,657,848	\$1,338,257	\$319,591
34	893.000	Maintenance of Meters & House Regulators	\$678,364	\$522,547	\$155,817	E-34	\$23,366	\$701,730	100.0000%	\$0	\$701,730	\$539,688	\$162,042
35	894.000	Maintenance of Other Equipment	\$41,914	\$0	\$41,914	E-35	\$0	\$41,914	100.0000%	\$0	\$41,914	\$0	\$41,914
36		TOTAL DISTRIBUTION EXPENSES	\$34,214,751	\$23,050,641	\$11,164,110		\$1,042,655	\$35,257,406		\$0	\$35,257,406	\$23,806,762	\$11,450,644
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,976,540	\$1,680,095	\$296,445	E-39	\$69,445	\$2,045,985	100.0000%	\$0	\$2,045,985	\$1,735,206	\$310,779
40	903.000	Customer Records & Collection Expenses	\$12,561,118	\$3,281,873	\$9,279,245	E-40	\$129,645	\$12,690,763	100.0000%	\$0	\$12,690,763	\$3,389,527	\$9,301,236
41	904.000	Uncollectible Amounts	\$1,255,577	\$0	\$1,255,577	E-41	\$3,281,345	\$4,536,922	100.0000%	\$0	\$4,536,922	\$0	\$4,536,922
42	905.000	Misc. Customer Accounts Expense	\$78,950	\$47,954	\$30,996	E-42	\$1,920	\$80,870	100.0000%	\$0	\$80,870	\$49,527	\$31,343
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263		\$3,482,355	\$19,354,540		\$0	\$19,354,540	\$5,174,260	\$14,180,280
44		CUSTOMER SERVICE & INFO. EXP.											
45	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	908.000	Customer Assistance Expenses	\$1,220,120	\$151,059	\$1,069,061	E-46	\$1,374,995	\$2,595,115	100.0000%	\$0	\$2,595,115	\$156,014	\$2,439,101
47	909.000	Informational & Instructional Advertising	\$38,699	\$11,394	\$27,305	E-47	\$767	\$39,466	100.0000%	\$0	\$39,466	\$11,768	\$27,698
48	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366		\$1,375,762	\$2,634,581		\$0	\$2,634,581	\$167,782	\$2,466,799
50		SALES EXPENSES											
51	911.000	Supervision - Sales Exp.	\$162,699	\$49,240	\$113,459	E-51	-\$385	\$162,314	100.0000%	\$0	\$162,314	\$50,855	\$111,459
52	912.000	Demonstrating & Selling Expenses	\$1,025,445	\$616,476	\$408,969	E-52	-\$92,555	\$932,890	100.0000%	\$0	\$932,890	\$636,698	\$296,192
53	913.000	Advertising Expenses	\$0	\$0	\$0	E-53	-\$166,263	-\$166,263	100.0000%	\$0	-\$166,263	\$0	-\$166,263
54	916.000	Misc. Sales Expenses	\$5,500	\$0	\$5,500	E-54	-\$53,500	-\$48,000	100.0000%	\$0	-\$48,000	\$0	-\$48,000
55		TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928		-\$312,703	\$880,941		\$0	\$880,941	\$687,553	\$193,388
56		ADMIN. & GENERAL EXPENSES											
57	920.000	Admin. & General Salaries	\$10,702,321	\$6,867,276	\$3,835,045	E-57	-\$347,764	\$10,354,557	100.0000%	\$0	\$10,354,557	\$7,092,540	\$3,262,017
58	921.000	Office Supplies & Expenses	\$9,786,384	\$40,227	\$9,746,157	E-58	\$14,998	\$9,801,382	100.0000%	\$0	\$9,801,382	\$41,547	\$9,759,835
59	922.000	Admin. Expenses Transferred - Credit	-\$7,449,468	-\$4,780,230	-\$2,669,238	E-59	-\$156,804	-\$7,606,272	100.0000%	\$0	-\$7,606,272	-\$4,937,034	-\$2,669,238
60	923.000	Outside Services Employed	\$5,439,918	\$0	\$5,439,918	E-60	\$740,374	\$6,180,292	100.0000%	\$0	\$6,180,292	\$0	\$6,180,292
61	924.000	Property Insurance	\$413,444	\$0	\$413,444	E-61	-\$40,921	\$372,523	100.0000%	\$0	\$372,523	\$0	\$372,523
62	925.000	Injuries & Damages	\$2,793,528	\$0	\$2,793,528	E-62	\$168,555	\$2,962,083	100.0000%	\$0	\$2,962,083	\$0	\$2,962,083
63	926.000	Employee Pensions & Benefits	\$13,161,044	\$0	\$13,161,044	E-63	-\$4,923,159	\$8,237,885	100.0000%	\$0	\$8,237,885	\$0	\$8,237,885
64	927.000	Franchise Requirements	\$0	\$0	\$0	E-64	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
65	928.000	Regulatory Commission Expenses	\$1,377,105	\$0	\$1,377,105	E-65	\$81,408	\$1,458,513	100.0000%	\$0	\$1,458,513	\$0	\$1,458,513
66	930.000	Misc. General Expenses	\$1,055,293	\$0	\$1,055,293	E-66	\$362,655	\$1,417,948	100.0000%	\$0	\$1,417,948	\$0	\$1,417,948
67	931.000	Rents - Admin General Expense	\$944,538	\$0	\$944,538	E-67	\$62,003	\$1,006,541	100.0000%	\$0	\$1,006,541	\$0	\$1,006,541
68	932.000	Maintenance of General Plant	\$250,654	\$177,929	\$72,725	E-68	\$7,115	\$257,769	100.0000%	\$0	\$257,769	\$183,766	\$74,003
69		TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,761	\$2,305,202	\$36,169,559		-\$4,031,540	\$34,443,221		\$0	\$34,443,221	\$2,380,819	\$32,062,402
70		DEPRECIATION EXPENSE											
71	403.000	Depreciation Expense, Dep. Exp.	\$30,389,939	See note (1)	See note (1)	E-71	See note (1)	\$30,389,939	100.0000%	\$2,523,128	\$32,913,067	See note (1)	See note (1)
72	403.000	Depreciation Clearing	\$0	\$0	\$0	E-72	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
73		TOTAL DEPRECIATION EXPENSE	\$30,389,939	\$0	\$0		\$0	\$30,389,939		\$2,523,128	\$32,913,067	\$0	\$0
74		AMORTIZATION EXPENSE											

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
75	404.000	Amortization of Expense	\$863,266	\$0	\$863,266	E-75	\$3,067,191	\$3,930,457	100.0000%	\$0	\$3,930,457	\$0	\$3,930,457
76		TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266		\$3,067,191	\$3,930,457		\$0	\$3,930,457	\$0	\$3,930,457
77		OTHER OPERATING EXPENSES											
78	408.000	Payroll Taxes	\$3,697,239	\$0	\$3,697,239	E-78	-\$1,202,704	\$2,494,535	100.0000%	\$0	\$2,494,535	\$0	\$2,494,535
79	408.000	Property Taxes	\$16,428,770	\$0	\$16,428,770	E-79	-\$1,028,142	\$15,400,628	100.0000%	\$0	\$15,400,628	\$0	\$15,400,628
80	408.000	Gross Receipts Tax	\$24,439,784	\$0	\$24,439,784	E-80	-\$24,439,784	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	408.000	Other Taxes	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	431.000	Interest on Customer Deposits	\$412,235	\$0	\$412,235	E-85	-\$73,041	\$339,194	100.0000%	\$0	\$339,194	\$0	\$339,194
86		TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028		-\$26,743,671	\$18,234,357		\$0	\$18,234,357	\$0	\$18,234,357
87		TOTAL OPERATING EXPENSE	\$376,949,869	\$31,193,934	\$315,365,996		-\$231,893,326	\$145,056,543		\$2,523,128	\$147,579,671	\$32,217,176	\$82,449,428
88		NET INCOME BEFORE TAXES	\$66,425,514					\$298,318,840		-\$244,441,624	\$53,877,216		
89		INCOME TAXES											
90	409.410	Current Income Taxes	-\$5,939,856	See note (1)	See note (1)	E-90	See note (1)	-\$5,939,856	100.0000%	\$2,635,308	-\$3,304,548	See note (1)	See note (1)
91		TOTAL INCOME TAXES	-\$5,939,856					-\$5,939,856		\$2,635,308	-\$3,304,548		
92		DEFERRED INCOME TAXES											
93	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$28,400,380	See note (1)	See note (1)	E-93	See note (1)	\$28,400,380	100.0000%	-\$17,999,176	\$10,401,204	See note (1)	See note (1)
94	411.000	Amortization of Deferred ITC	-\$2,368,850			E-94		-\$2,368,850	100.0000%	\$2,368,850	\$0		
95		TOTAL DEFERRED INCOME TAXES	\$26,031,530					\$26,031,530		-\$15,630,326	\$10,401,204		
96		NET OPERATING INCOME	\$46,333,840					\$278,227,166		-\$231,446,606	\$46,780,560		

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$150,959,218	-\$150,959,218
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$150,959,218	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Sm. Gen. Service	481.100	\$0	\$0	\$0	\$0	-\$46,374,567	-\$46,374,567
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$46,374,567	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Lg. Gen. Service	481.100	\$0	\$0	\$0	\$0	-\$25,750,147	-\$25,750,147
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$25,750,147	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-10	Large General Service Meter issue	481.100	\$0	\$0	\$0	\$0	\$20,239	\$20,239
	LGS Meter Issue		\$0	\$0		\$0	\$20,239	
Rev-11	Small General Service - Meter Issue		\$0	\$0	\$0	\$0	\$9,913	\$9,913
	SGS Meter Issue		\$0	\$0		\$0	\$9,913	
Rev-12	Large Volume and Transportation	483.000	\$0	\$0	\$0	\$0	-\$1,059,132	-\$1,059,132
	1. To eliminate ISRS revenue (McMellen)		\$0	\$0		\$0	-\$289,637	
	2. To eliminate of Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$482,691	
	3. To eliminate Gas costs (McMellen)		\$0	\$0		\$0	-\$874,958	
	4. To eliminate Unbilled Revenue (McMellen)		\$0	\$0		\$0	-\$140,802	
	5. To adjust for rate switching (Murray)		\$0	\$0		\$0	-\$185,968	
	6. To adjust weatherization (Murray)		\$0	\$0		\$0	\$387,365	
	7. To adjust EGM (Murray)		\$0	\$0		\$0	\$144,900	
	8. To adjust to GL (Murray)		\$0	\$0		\$0	\$697,564	
	9. To adjust Flex Contract		\$0	\$0		\$0	-\$314,905	
Rev-14	Other Gas Revenue	495.000	\$0	\$0	\$0	\$0	-\$17,805,584	-\$17,805,584
	1. To eliminate Off System Sales Revenue (McMellen)		\$0	\$0		\$0	-\$17,805,584	
E-2	Other Gas Purchases	804.000	\$0	-\$209,773,375	-\$209,773,375	\$0	\$0	\$0
	1. Adjustment to eliminate gas costs (McMellen).		\$0	-\$209,773,375		\$0	\$0	
E-16	Operation Supervisor & Engineering	870.000	\$4,101	\$3,552	\$7,653	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$4,101	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$3,552		\$0	\$0	
E-17	Distribution & Load Dispatching	871.000	\$3,238	\$3,646	\$6,884	\$0	\$0	\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll expense (Nieto).		\$3,238	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$3,646		\$0	\$0	
E-19	Mains & Service Expenses	874.000	\$25,428	\$65,087	\$90,515	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$25,428	\$0		\$0	\$0	
	2. To annualize line locate expense (Kunst).		\$0	\$59,374		\$0	\$0	
	3. Commission Order Incentive Compensation.		\$0	\$5,713		\$0	\$0	
E-20	Measuring & Regulating Station Exp - Gen	875.000	\$16,663	\$6,423	\$23,086	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$16,663	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$6,423		\$0	\$0	
E-23	Meter & House Regulator Expenses	878.000	\$158,452	\$47,886	\$206,338	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$158,452	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$47,886		\$0	\$0	
E-24	Customer Installations Expenses	879.410	\$25,248	\$5,619	\$30,867	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$25,248	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$5,619		\$0	\$0	
E-25	Other Expenses - Dist. Expense	880.000	\$91,891	\$40,230	\$132,121	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$91,891	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$40,230		\$0	\$0	
E-27	Maintenance Supervision and Engineering	885.000	\$5,717	\$5,868	\$11,585	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$5,717	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$5,868		\$0	\$0	
E-29	Maintenance of Mains	887.000	\$339,915	\$80,217	\$420,132	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$339,915	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$80,217		\$0	\$0	
E-30	Maint of Meas. & Reg. Sta. Equip. - General	889.000	\$20,389	\$9,238	\$29,627	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$20,389	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$9,238		\$0	\$0	
E-31	Maint of Meas & Reg Sta Equip	890.000	\$2,724	\$2,329	\$5,053	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$2,724	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$2,329		\$0	\$0	
E-32	Maint of Meas. & Reg. Sta. Equip.	891.000	\$2,710	\$1,094	\$3,804	\$0	\$0	\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll expense (Nieto).		\$2,710	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$1,094		\$0	\$0	
E-33	Maintenance of Services	892.000	\$42,504	\$9,120	\$51,624	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$42,504	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$9,120		\$0	\$0	
E-34	Maintenance of Meters & House Regulators	893.000	\$17,141	\$6,225	\$23,366	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$17,141	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$6,225		\$0	\$0	
E-39	Meter Reading Expenses	902.000	\$55,111	\$14,334	\$69,445	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$55,111	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$14,334		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$107,654	\$21,991	\$129,645	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$107,654	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$335		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$923		\$0	\$0	
	4. Commission Order Incentive Compensation.		\$0	\$23,249		\$0	\$0	
E-41	Uncollectible Amounts	904.000	\$0	\$3,281,345	\$3,281,345	\$0	\$0	\$0
	1. Per Commission Order to include a 5 year level of bad debt expense		\$0	\$3,281,345		\$0	\$0	
E-42	Misc. Customer Accounts Expense	905.000	\$1,573	\$347	\$1,920	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,573	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$347		\$0	\$0	
E-46	Customer Assistance Expenses	908.000	\$4,955	\$1,370,040	\$1,374,995	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$4,955	\$0		\$0	\$0	
	2. To include an annual amortization of the one-time Energy Affordability Costs, based on a 5 year amortization (Lyons).		\$0	\$67,236		\$0	\$0	
	3. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons).		\$0	\$11,691		\$0	\$0	
	4. To include an annual amortization of Energy Efficiency Costs, based on a 10 year amortization (Lyons).		\$0	\$1,289,625		\$0	\$0	
	5. Commission Order Incentive Compensation.		\$0	\$1,488		\$0	\$0	
E-47	Informational & Instructional Advertising	909.000	\$374	\$393	\$767	\$0	\$0	\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll expense (Nieto).		\$374	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$393		\$0	\$0	
E-51	Supervision - Sales Exp.	911.000	\$1,615	-\$2,000	-\$385	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,615	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$880		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$1,120		\$0	\$0	
E-52	Demonstrating & Selling Expenses	912.000	\$20,222	-\$112,777	-\$92,555	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$20,222	\$0		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$1,540		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$129,269		\$0	\$0	
	4. Commission Order Incentive Compensation.		\$0	\$18,032		\$0	\$0	
E-53	Advertising Expenses	913.000	\$0	-\$166,263	-\$166,263	\$0	\$0	\$0
	1. Adjustment to eliminate Energy Efficiency advertising expense (Lyons)		\$0	-\$12,242		\$0	\$0	
	2. To remove institutional advertising expense (Hodges).		\$0	-\$11,749		\$0	\$0	
	3. To remove social media institutional advertising expense (Hodges).		\$0	-\$1,341		\$0	\$0	
	4. To eliminate test year Pipeline Upgrade Advertising Expenses (Hodges).		\$0	-\$187,908		\$0	\$0	
	5. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges).		\$0	\$46,977		\$0	\$0	
E-54	Misc. Sales Expenses	916.000	\$0	-\$53,500	-\$53,500	\$0	\$0	\$0
	1. To remove dues and donations expense (Hodges).		\$0	-\$53,500		\$0	\$0	
E-57	Admin. & General Salaries	920.000	\$225,264	-\$573,028	-\$347,764	\$0	\$0	\$0
	1. Annualized payroll expense (Nieto).		\$225,264	\$0		\$0	\$0	
	2. To remove equity compensation (Young).		\$0	-\$627,269		\$0	\$0	
	3. Commission Order Incentive Compensation.		\$0	\$54,241		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-58	Office Supplies & Expenses	921.000	\$1,320	\$13,678	\$14,998	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,320	\$0		\$0	\$0	
	2. To eliminate JJ related costs (Lyons).		\$0	-\$2,919		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst).		\$0	-\$10,215		\$0	\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To remove ticket and entertainment expenses (Kunst).		\$0	-\$19,157		\$0	\$0	
	5. To remove rebranding costs (Kunst).		\$0	-\$14,912		\$0	\$0	
	6. To include an annualized level of software maintenance and agreements (Lyons).		\$0	\$60,881		\$0	\$0	
E-59	Admin. Expenses Transferred - Credit	922.000	-\$156,804	\$0	-\$156,804	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$156,804	\$0		\$0	\$0	
E-60	Outside Services Employed	923.000	\$0	\$740,374	\$740,374	\$0	\$0	\$0
	1. To remove Spire name change advertisement (Majors).		\$0	-\$8,875		\$0	\$0	
	2. To remove certain outside services costs (Kunst).		\$0	-\$59,014		\$0	\$0	
	3. To remove rebranding costs (Kunst). (SETTLEMENT)		\$0	-\$152,374		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst).		\$0	-\$48,446		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges).		\$0	-\$60,330		\$0	\$0	
	6. To include an annualized level of software maintenance and agreements (Lyons).		\$0	\$24,413		\$0	\$0	
	7. To include a 4 year amortization of acquisition transition costs. (Majors) (Settlement)		\$0	\$1,045,000		\$0	\$0	
E-61	Property Insurance	924.000	\$0	-\$40,921	-\$40,921	\$0	\$0	\$0
	1. To include an annualized level of property Insurance		\$0	\$0		\$0	\$0	
	2. To adjust insurance expense (Taylor).		\$0	-\$40,921		\$0	\$0	
E-62	Injuries & Damages	925.000	\$0	\$168,555	\$168,555	\$0	\$0	\$0
	1. To include an annualized level of other insurance		\$0	\$0		\$0	\$0	
	2. To adjust injuries and damages (Taylor).		\$0	\$166,522		\$0	\$0	
	3. To adjust insurance expense (Taylor).		\$0	\$2,033		\$0	\$0	
E-63	Employee Pensions & Benefits	926.000	\$0	-\$4,923,159	-\$4,923,159	\$0	\$0	\$0
	1. To remove test year severance costs (Young).		\$0	-\$471,307		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$12,277		\$0	\$0	
	3. To include pension expense (Young).		\$0	-\$4,157,242		\$0	\$0	
	4. To include OPEB expense (Young).		\$0	\$306,595		\$0	\$0	
	5. To normalize SERP expense (Young).		\$0	\$177,388		\$0	\$0	
	6. Per Commission Order adjust 401 K expense to reflect changes to incentive compensation (Nieto).		\$0	-\$22,008		\$0	\$0	
	7. To adjust employee benefit expense (Nieto).		\$0	-\$895,178		\$0	\$0	
	8. To allocate LIRS Insurance proceeds (Majors)		\$0	\$0		\$0	\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	9. To include an annualized level of uniform expenses. (Ferguson)		\$0	\$150,870		\$0	\$0	
E-65	Regulatory Commission Expenses	928.000	\$0	\$81,408	\$81,408	\$0	\$0	\$0
	1. To adjust PSC Assessment (Taylor).		\$0	\$5,509		\$0	\$0	
	2. To include an annualized level of NRRI fees (Lyons).		\$0	\$2,927		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$80,070		\$0	\$0	
	4. Per Commission Order reflected depreciation study expense over 4 years (Majors)		\$0	\$5,165		\$0	\$0	
	5. Per Commission Order reflected rate case expense based on 50% sharing over a four year period.(Majors)		\$0	\$147,877		\$0	\$0	
E-66	Misc. General Expenses	930.000	\$0	\$362,655	\$362,655	\$0	\$0	\$0
	1. To remove AGA lobbying expense (Hodges).		\$0	-\$864		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$18,800		\$0	\$0	
	3. To remove dues and donations expense (Hodges).		\$0	-\$2,234		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst).		\$0	-\$583		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst).		\$0	-\$888		\$0	\$0	
	6. To eliminate MEDA lobbying expense (Hodges).		\$0	-\$54,430		\$0	\$0	
	7. SETTLEMENT: To include a settled amount for energy efficiency and institutional advertising; dues and donations; ticket/entertainment expense; outside services; lobbying; 800 market and JJ's (Lyons)		\$0	\$115,337		\$0	\$0	
	8. SETTLEMENT: To include a settled amount of r officers expense (Lyons)		\$0	-\$79,144		\$0	\$0	
	9. SETTLEMENT: CWC (Lyons)		\$0	\$3,460		\$0	\$0	
	10. SETTLEMENT: Include adjustment for Hydrostatic testing (Lyons)		\$0	\$413,177		\$0	\$0	
	11. To include union incentive compensation previously removed (Young) This adjustment is no longer needed. Was an estimate at the time of true up. Adjustment now flows through incentive compensation adjustments		\$0	\$0		\$0	\$0	
	12. To eliminate trust fund fees related to commercial customer deposits (Hodges)		\$0	-\$12,376		\$0	\$0	
E-67	Rents - Admin General Expense	931.000	\$0	\$62,003	\$62,003	\$0	\$0	\$0
	1. To annualize lease expense (Kunst).		\$0	\$73,835		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst).		\$0	-\$11,832		\$0	\$0	
E-68	Maintenance of General Plant	932.000	\$5,837	\$1,278	\$7,115	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$5,837	\$0		\$0	\$0	
	2. Commission Order Incentive Compensation.		\$0	\$1,278		\$0	\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,523,128	\$2,523,128
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,491,619	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone).		\$0	\$0		\$0	-\$968,491	
E-75	Amortization of Expense	404.000	\$0	\$3,067,191	\$3,067,191	\$0	\$0	\$0
	1. To annualize amortization expense (Kunst).		\$0	\$4,633,942		\$0	\$0	
	2. To remove test year amortization of MGE software (Majors)		\$0	-\$781,705		\$0	\$0	
	3. Per Commission Order, to amortize excess deferred taxes reflecting Tax Cut and Jobs Act Tax Reform.		\$0	-\$785,046		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	-\$1,202,704	-\$1,202,704	\$0	\$0	\$0
	1. To adjust payroll tax expense (Nieto).		\$0	-\$1,202,704		\$0	\$0	
E-79	Property Taxes	408.000	\$0	-\$1,028,142	-\$1,028,142	\$0	\$0	\$0
	1. Per Commission Order included 2017 property taxes as an annualized level of Missouri Property Taxes (Lyons)		\$0	\$241,279		\$0	\$0	
	2. To include an annualized level of Kansas Property taxes (Lyons).		\$0	\$54,069		\$0	\$0	
	3. To include an annual amortization based on a 5 year period for deferred Kansas Property Taxes (Lyons).		\$0	-\$1,323,490		\$0	\$0	
E-80	Gross Receipts Tax	408.000	\$0	-\$24,439,784	-\$24,439,784	\$0	\$0	\$0
	1. To eliminate gross receipt taxes (McMellen).		\$0	-\$24,439,784		\$0	\$0	
E-85	Interest on Customer Deposits	431.000	\$0	-\$73,041	-\$73,041	\$0	\$0	\$0
	1. To annualize customer deposit interest (Hodges).		\$0	-\$73,041		\$0	\$0	
E-90	Current Income Taxes	409.410	\$0	\$0	\$0	\$0	\$2,635,308	\$2,635,308
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,635,308	
E-93	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$17,999,176	-\$17,999,176
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,999,176	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-94	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$2,368,850	\$2,368,850
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$2,368,850	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$241,918,496	-\$241,918,496
Total Operating & Maint. Expense			\$1,023,242	-\$232,916,568	-\$231,893,326	\$0	-\$10,471,890	-\$10,471,890

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.20% Return	E 7.20% Return	F 7.20% Return
1	TOTAL NET INCOME BEFORE TAXES		\$53,877,216	\$69,077,788	\$69,077,788	\$69,077,788
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,913,067	\$32,913,067	\$32,913,067	\$32,913,067
4	Meals and Entertainment		\$69,121	\$69,121	\$69,121	\$69,121
5	Miscellaneous Non-Deductible		\$0	\$0	\$0	\$0
6	FIN 48 Uncertain Tax Positions		\$49,067	\$49,067	\$49,067	\$49,067
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$33,031,255	\$33,031,255	\$33,031,255	\$33,031,255
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.8900%	\$15,258,862	\$15,258,862	\$15,258,862	\$15,258,862
10	Tax Straight-Line Depreciation		\$32,913,067	\$32,913,067	\$32,913,067	\$32,913,067
11	MACRS and Bonus Depreciation in Excess of Book		\$40,871,903	\$40,871,903	\$40,871,903	\$40,871,903
12	Depreciation 263A		\$10,850,002	\$10,850,002	\$10,850,002	\$10,850,002
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$99,893,834	\$99,893,834	\$99,893,834	\$99,893,834
14	NET TAXABLE INCOME		-\$12,985,363	\$2,215,209	\$2,215,209	\$2,215,209
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		-\$12,985,363	\$2,215,209	\$2,215,209	\$2,215,209
17	Deduct Missouri Income Tax at the Rate of	100.000%	-\$731,167	\$124,732	\$124,732	\$124,732
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		-\$12,254,196	\$2,090,477	\$2,090,477	\$2,090,477
20	Federal Income Tax at the Rate of	21.000%	-\$2,573,381	\$439,000	\$439,000	\$439,000
21	Subtract Federal Income Tax Credits					
22	Net Federal Income Tax		-\$2,573,381	\$439,000	\$439,000	\$439,000
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$12,985,363	\$2,215,209	\$2,215,209	\$2,215,209
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,286,691	\$219,500	\$219,500	\$219,500
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$11,698,672	\$1,995,709	\$1,995,709	\$1,995,709
28	Subtract Missouri Income Tax Credits					
29	Missouri Income Tax at the Rate of	6.250%	-\$731,167	\$124,732	\$124,732	\$124,732
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		-\$12,985,363	\$2,215,209	\$2,215,209	\$2,215,209
32	Deduct Federal Income Tax - City Inc. Tax		-\$2,573,381	\$439,000	\$439,000	\$439,000
33	Deduct Missouri Income Tax - City Inc. Tax		-\$731,167	\$124,732	\$124,732	\$124,732
34	City Taxable Income		-\$9,680,815	\$1,651,477	\$1,651,477	\$1,651,477
35	Subtract City Income Tax Credits					
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		-\$2,573,381	\$439,000	\$439,000	\$439,000
39	State Income Tax		-\$731,167	\$124,732	\$124,732	\$124,732
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$3,304,548	\$563,732	\$563,732	\$563,732
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$10,401,204	\$10,401,204	\$10,401,204	\$10,401,204
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$10,401,204	\$10,401,204	\$10,401,204	\$10,401,204
46	TOTAL INCOME TAX		\$7,096,656	\$10,964,936	\$10,964,936	\$10,964,936

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.80%	F Weighted Cost of Capital 9.80%	G Weighted Cost of Capital 9.80%
1	Common Stock	\$1,170,951,764	54.16%		5.308%	5.308%	5.308%
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	\$990,894,186	45.84%	4.12%	1.890%	1.890%	1.890%
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	\$2,161,845,950	100.00%		7.198%	7.198%	7.198%
8	PreTax Cost of Capital				9.010%	9.010%	9.010%

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		475,512	163.639500	77,812,546					475,512
	Bills < 65				100.0000%	77,812,546	0.07380	\$5,742,566	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		474,232	142.379360	67,520,849					474,232
	Bills < 65				100.0000%	67,520,849	0.07380	\$4,983,039	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		474,440	104.493535	49,575,913					474,440
	Bills < 65				100.0000%	49,575,913	0.07380	\$3,658,702	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		472,991	70.745930	33,462,188					472,991
	Bills < 65				100.0000%	33,462,188	0.07380	\$2,469,509	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		468,686	26.659297	12,494,839					468,686
	Bills < 65				100.0000%	12,494,839	0.07380	\$922,119	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		464,731	17.719793	8,234,937					464,731
	Bills < 65				100.0000%	8,234,937	0.07380	\$607,738	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		468,990	13.224285	6,202,057					468,990
	Bills < 65				100.0000%	6,202,057	0.07380	\$457,712	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		465,857	11.878400	5,533,636					465,857
	Bills < 65				100.0000%	5,533,636	0.07380	\$408,382	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		456,507	14.917874	6,810,114					456,507
	Bills < 65				100.0000%	6,810,114	0.07380	\$502,586	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		470,754	28.603158	13,465,051					470,754
	Bills < 65				100.0000%	13,465,051	0.07380	\$993,721	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		461,026	47.205915	21,763,154					461,026
	Bills < 65				100.0000%	21,763,154	0.07380	\$1,606,121	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		485,637	109.976889	53,408,846					485,637
	Bills < 65				100.0000%	53,408,846	0.07380	\$3,941,573	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		5,639,363		356,284,130		356,284,130		\$26,293,769	5,639,363
Monthly Customer Charge		\$23.00	Annualized Monthly Charge Customers				\$129,705,349		
Total Monthly Charge Customers		\$129,705,349	Annualized Revenues				\$155,999,118		

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Sm. Gen. Service Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		35,909	352.180000	12,646,432					35,909
	Bills < 65				100.0000%	12,646,432	0.05430	\$686,701	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		35,411	315.673000	11,178,297					35,411
	Bills < 65				100.0000%	11,178,297	0.05430	\$606,982	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		35,411	229.546000	8,128,453					35,411
	Bills < 65				100.0000%	8,128,453	0.05430	\$441,375	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		34,167	148.598000	5,077,148					34,167
	Bills < 65				100.0000%	5,077,148	0.05430	\$275,689	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		33,196	59.264790	1,967,354					33,196
	Bills < 65				100.0000%	1,967,354	0.05430	\$106,827	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		31,998	41.220000	1,318,958					31,998
	Bills < 65				100.0000%	1,318,958	0.05430	\$71,619	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		32,592	36.583000	1,192,313					32,592
	Bills < 65				100.0000%	1,192,313	0.05430	\$64,743	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		29,714	34.442400	1,023,421					29,714
	Bills < 65				100.0000%	1,023,421	0.05430	\$55,572	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		28,974	44.118000	1,278,275					28,974
	Bills < 65				100.0000%	1,278,275	0.05430	\$69,410	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		28,213	70.265420	1,982,398					28,213
	Bills < 65				100.0000%	1,982,398	0.05430	\$107,644	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		27,486	107.782700	2,962,515					27,486
	Bills < 65				100.0000%	2,962,515	0.05430	\$160,865	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		27,657	275.047800	7,606,997					27,657
	Bills < 65				100.0000%	7,606,997	0.05430	\$413,060	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		380,728		56,362,561		56,362,561		\$3,060,487	380,728
Monthly Customer Charge		\$34.00	Annualized Monthly Charge Customers				\$12,944,752		
Total Monthly Charge Customers		\$12,944,752	Annualized Revenues				\$16,005,239		

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Lg. Gen. Service Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		3,776	3,309.619090	12,497,122					3,776
	Bills < 65				100.0000%	12,497,122	0.13268	\$1,658,118	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		3,397	3,702.593590	12,577,710					3,397
	Bills < 65				100.0000%	12,577,710	0.13268	\$1,668,811	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		3,350	2,397.899650	8,032,964					3,350
	Bills < 65				100.0000%	8,032,964	0.13268	\$1,065,814	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		3,316	1,799.974980	5,968,717					3,316
	Bills < 65				100.0000%	5,968,717	0.07647	\$456,428	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		3,498	905.800010	3,168,488					3,498
	Bills < 65				100.0000%	3,168,488	0.07647	\$242,294	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		3,590	696.336500	2,499,848					3,590
	Bills < 65				100.0000%	2,499,848	0.07647	\$191,163	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		3,840	578.339370	2,220,823					3,840
	Bills < 65				100.0000%	2,220,823	0.07647	\$169,826	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		3,833	574.961820	2,203,829					3,833
	Bills < 65				100.0000%	2,203,829	0.07647	\$168,527	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		3,509	672.903850	2,361,220					3,509
	Bills < 65				100.0000%	2,361,220	0.07647	\$180,562	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		3,668	945.464530	3,467,964					3,668
	Bills < 65				100.0000%	3,467,964	0.07647	\$265,195	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		3,859	1,228.139460	4,739,390					3,859
	Bills < 65				100.0000%	4,739,390	0.13268	\$628,822	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		3,894	2,403.131510	9,357,794					3,894
	Bills < 65				100.0000%	9,357,794	0.13268	\$1,241,592	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		43,530		69,095,869		69,095,869		\$7,937,153	43,530
Monthly Customer Charge		\$115.40				Annualized Monthly Charge Customers		\$5,023,362	
Total Monthly Charge Customers		\$5,023,362				Annualized Revenues		\$12,960,515	

**Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Executive Case Summary**

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Annualized Missouri Retail Revenues	\$201,456,887
2	Annualized Customer Numbers	6,063,621
3	Annualized Customer Usage	481,742,560
4	Profit (Return on Equity)	\$42,853,990
5	Interest Expense	\$15,258,862
6	Annualized Payroll	\$32,217,176
7	Utility Employees	559,000
8	Depreciation	\$33,881,558
9	Net Investment Plant	\$869,678,464