Exhibit No.:

Issues: True–Up of

Revenue Requirement

Witness: Michael R. Noack

Type of Exhibit: True-Up Direct Testimony
Sponsoring Party: Laclede Gas Company (LAC)

Missouri Gas Energy (MGE)

Case No.: GR-2017-0215

GR-2017-0216

Date Filed: October 27, 2017

LACLEDE GAS COMPANY MISSOURI GAS ENERGY

CASE NO. GR-2017-0215 CASE NO. GR-2017-0216

TRUE-UP DIRECT TESTIMONY OF MICHAEL R. NOACK

OCTOBER 2017

TRUE-UP DIRECT TESTIMONY OF MICHAEL R. NOACK

1 Q. WOULD YOU PLEASE STATE YOUR NAME AND BUSINESS ADDRESS?

2	A.	My name is Michael R. Noack, and my business address is 7500 East 35th Terrace,
3		Kansas City, Missouri 64129.
4	Q.	HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY IN THIS CASE?
5	A.	Yes. I have submitted direct and rebuttal testimony regarding the revenue
6		requirement based upon the test period and update period established by the
7		Commission.
8	Q.	WHAT IS THE PURPOSE OF YOUR TRUE-UP TESTIMONY?
9	A.	The purpose of my testimony is to support the True-up Adjustments accompanying
10		my testimony identified as True-Up Schedules MRN-TD1 for Missouri Gas Energy
11		(MGE) and True-Up Schedule MRN-TD2 for Laclede Gas Company (LAC). MGE
12		has prepared its True-up Revenue Deficiency consistent with my understanding of the
13		Commission's practice regarding true-ups and in accordance with the Order Adopting
14		Procedural Schedule and Delegating Authority issued May 24, 2017.
15	Q.	WOULD YOU PLEASE IDENTIFY THE ITEMS WHICH WERE SUBJECT
16		TO THE TRUE-UP?
17	A.	In accordance with the Commission Order, the issues anticipated for true-up include:
18		changes to plant-in-service, depreciation reserve, all other rate base items (with the
19		exception of revenue and expense lags for cash working capital), revenues (all
20		categories), customer growth, pensions and other post-retirement employee benefit

1 costs, payroll (including changes in pay rate, number of employees), other employee 2 benefits, payroll taxes, insurance expense, rate case expense, depreciation expense, 3 various amortizations, income taxes, property taxes, capital structure, capital costs, 4 and other significant items that must be considered in order to maintain a proper 5 relationship of revenues, expenses and rate base. 6 Q. PLEASE QUANTIFY THE RATE BASE, OPERATING REVENUES, 7 OPERATING EXPENSES AND CAPITAL STRUCTURE COMPONENTS 8 THAT ARE BEING TRUED UP FOR MGE AND LAC. 9 A. The total amounts for each of these items, before true-up, is as follows: 10 A. Rate Base – The total rate base before true-up items are included is \$792,525,986 for 11 MGE, and \$1,231,666,769 for LAC. All items that comprise the rate base are being 12 trued-up, including: Plant in Service 13 14 Depreciation Reserve 15 **Deferred Taxes** 16 Materials and Supplies 17 Natural Gas in Storage **Prepayments** 18 19 Customer Deposits and Advances 20 Prepaid Pension/OPEB Assets 21 All other regulatory assets and liabilities

The cash working capital impact of the income statement true-up items

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- B. Operating Revenues The total, as adjusted, operating revenues before true-up are \$199,714,711for MGE and \$329,345,163 for LAC. Residential customer growth is being trued-up along with large user load changes for LAC and commercial customer bill corrections for MGE. Keri Feldman will sponsor brief testimony on revenue true-up.
 - C. Operating Expenses Total operating expenses before income taxes and true-up items are \$166,520,116 for MGE, and \$257,720,476 for LAC. These expenses are being trued-up as follows:
 - Payroll and payroll benefits Payroll is being trued up based on employees on the
 payroll at September 30, 2017 and the rate of pay at that date. All payroll
 benefits, including insurance, 401K match and payroll taxes are being trued up
 based upon the trued-up payroll.
 - Insurance expense Insurance is being trued up based upon insurance policies in effect at September 30, 2017.
 - Depreciation and amortization expense Depreciation and amortization is being trued up based upon current depreciation and amortization rates applied to plant balances and regulatory asset balances as of September 30, 2017.
 - Pension & OPEBS Pensions and OPEBS are being trued up in accordance with existing trackers in effect for each company and based on known and measurable information as of September 30, 2017.
 - Other items any other expense items which must be considered to maintain the
 proper relationship of revenues, expenses and rate base are also being trued up.
 - Income taxes.

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1 D.	Return/Capital	Structure
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- Capital structure and the embedded cost of debt is being trued up. Company
- witness Glenn Buck is sponsoring brief true-up testimony related to capital
- 4 structure and debt costs.

5 Q. PLEASE EXPLAIN THE REVENUE DEFICIENCY SUMMARY

- 6 SCHEDULES ATTACHED TO YOUR TRUE-UP TESTIMONY.
- 7 A. The True-up schedules and resultant revenue deficiency are prepared consistent with
- 8 the methodology and positions MGE and LGC has previously adopted in this
- 9 proceeding. The Company's revenue deficiency as trued-up to September 30, 2017, is
- 10 \$52,233,378 for MGE and \$60,455,672 for LGC.

11 Q. PLEASE DESCRIBE HOW THE COMPANY HAS TREATED TRUE-UP

- 12 **ITEMS.**
- 13 A. Under the category of rate base, the Company has treated those individual items as
- follows.
- Plant in service individual plant balances recorded as of September 30, 2017 have
- been included.
- 17 <u>Depreciation reserve</u> all individual reserve balances as of September 30, 2017 have
- been included.
- Rate base offsets the thirteen month averages of customer deposits and customer
- advances have been trued up to September 30, 2017
- 21 Regulatory Assets and Liabilities any regulatory asset or liability which was
- included in the initial filing has been trued up to September 30, 2017.

Deferred income taxes (including the rate base offset from GM-2013-0254 for MGE)

- as of September 30, 2017 have been included.

Working capital effects - material and supplies inventory, prepayments and natural gas in storage are included in rate base computed using a thirteen-month average ended September 30, 2017. The Cash Working Capital requirement has also been updated to reflect the updated expense items for those items trued up as of September 30, 2017. In addition the prepaid pension balance as of September 30, 2017 has also been included.

Q. PLEASE DESCRIBE THE TREATMENT OF EXPENSES.

10 A. Payroll – employee levels, current wage rates and corresponding payroll taxes and
11 benefits. Annual payroll levels were determined by utilizing the known employee
12 levels and wage levels in effect as of September 30, 2017. The associated payroll
13 benefits and taxes were also determined using the known tax and benefit levels in
14 effect as of September 30, 2017.

<u>Rate case expense</u> – rate case expense has not yet been trued up from the level estimated in the initial filing. The Companies will continue to furnish Staff with invoices and other cost support behind the requested rate case expense. Although the true-up period concluded as of September 30, 2017, the Companies continue to pay invoices for services provided to date.

<u>Depreciation and amortization expense</u> - Depreciation and amortization expense has been determined utilizing plant balances and regulatory asset balances as of September 30, 2017. The depreciation rates used are the same rates as were used in the Companies' last cases.

- 1 <u>Income taxes</u> have been included by synchronizing the changes of items identified
- 2 herein.
- 3 Q. PLEASE DESCRIBE THE CAPITAL STRUCTURE AND RELATED COSTS.
- 4 A. Please refer to the brief true-up testimony of Glenn Buck for a discussion of the true-
- 5 up of capital structure and embedded cost rates.
- 6 Q. HAVE THE COMPANIES CHANGED THEIR METHODOLOGY IN
- 7 DEVELOPMENT OF THE TRUE-UP REVENUE REQUIREMENT?
- 8 A. No.
- 9 Q. DOES THIS CONCLUDE YOUR TRUE-UP TESTIMONY?
- 10 A. Yes.

Laclede Gas Company

Index of Schedules

<u>Schedule</u>	<u>Description</u>
Α	Revenue Deficiency
A-1	Summary of Net Operating Income, Per Books and Adjusted
A-2	Income Tax
В	Rate Base
B-1	Customer Deposits
B-2	Customer Advances
B-3	Accumulated Deferred Income Taxes
С	Plant In Service
D	Accumulated Reserves for Depreciation and Amortization
E	Working Capital
E-1	Materials & Supplies
E-2	Prepayments
E-3	Gas Inventory
E-4	Summary of Cash Working Capital
E-5	Regulatory Assets
E-6	Insulation Financing and Energy Wise
F	Summary Of Cost Of Capital
Н	Distribution of Revenue and Expense Adjustments by Account No.
Ha	Distribution of Revenue and Expense Adjustments by Account No.
H-1	Test Year Margin Revenue
H-2	Revenue Adjustments
H-3	Remove Purchase Gas Costs and Gross Receipts Tax
H-4	Payroll Adjustment
H-5	Employee Benefits
H-6	Payroll Taxes
H-7	Insurance / Injuries & Damages
H-8	Energy Efficiency
H-9	Uncollectible Expense
H-10	Regulatory Commission Expense
H-11	Interest on Customer Deposits
H-12	Depreciation Expense
H-13	Amortization Expense
H-14	Property Tax Adjustment
H-15	Locates Expense
H-16	Other Expense Adjustments
H-17	Credit Card Fees

LACLEDE GAS COMPANY September 30, 2017 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$1,315,950,736		
2	Rate of Return	F	7.498%		
3	Required Return		\$98,669,986	\$98,669,986	
4	Adjusted Test Year Net Operating Income	A-1	_	61,422,463	
5	Earnings Deficiency		_	\$37,247,523	\$37,247,523
6	Multiply by Income Tax Gross-up Factor			<u>-</u>	1.62308
7	Net Revenue Deficiency Allowance for Known and Measurable Changes/ True-				\$60,455,672
8	up Estimate			_	\$0
9	Total Revenue Deficiency			=	\$60,455,672

LACLEDE GAS COMPANY September 30, 2017 Summary of Net Operating Income Per Books and Adjusted

Line No.	Description	Per Books	Adjustments	As Adjusted
110.	(a)	(b)	(c)	(d)
	REVENUES			
1	Operating Base Revenues	\$638,979,104	(\$314,874,539)	\$324,104,564
2	Other Utility Revenues	49,380,343	(44,162,607)	5,217,736
3	Total Operating Revenues	\$688,359,446	(\$359,037,146)	\$329,322,300
	OPERATING EXPENSES			
4	Manufactred Gas Production Expense	\$1,778,570	(\$1,615,570)	\$163,000
5	Purchased Gas Expense	\$302,328,240	(302,756,502)	(428,262)
6	Natural Gas Storage Expense	\$3,215,291	0	3,215,291
7	Distribution Expense	\$56,441,869	537,312	\$56,979,182
8	Customer Accounts Expense	32,606,735	(1,719,626)	30,887,109
9	Customer Service and Information Expense	1,582,603	3,360,164	4,942,767
10	Sales Expense	2,094,122	(411,017)	1,683,105
11	Administrative and General Expense	58,449,180	13,208,028	71,657,209
12	Payroll Adjustment		5,887,487	5,887,487
13	Total Operating and Maintenance Expenses	\$458,496,610	(\$283,509,723)	\$174,986,887
14	Depreciation & Amortization Expense	\$58,251,501	\$1,919,865	\$60,171,366
15	Interest on Customer Deposits	1,957,942	(1,647,630)	310,312
16	Taxes Other Than Income	54,671,173	(32,718,706)	21,952,467
17	Total Operating Expenses	\$573,377,226	(\$315,956,194)	\$257,421,032
18	Operating Income Before Income Tax	\$114,982,220	(\$43,080,952)	\$71,901,268
			,	
19	Less: Income Tax Expense	27,017,022	(16,538,217)	10,478,805
-	·	,- ,	, , , , ,	, -,
20	Net Operating Income	\$87,965,198	(\$26,542,735)	\$61,422,463

LACLEDE GAS COMPANY September 30, 2017 Income Tax

Line			Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	A-1	\$688,359,446	\$329,322,300
2	Total Operating Expenses	A-1	(573,377,226)	(257,421,032)
3	Net Operating Income	A-1	\$114,982,220	\$71,901,268
4	Flow Through Adjustments		(\$19,759,531)	(\$19,759,531)
5	Less: Interest on Long Term Debt		(24,845,150)	(24,845,150)
6	Total Tax Adjustments	_	(\$44,604,681)	(\$44,604,681)
7	Net Taxable Income	=	\$70,377,539	\$27,296,587
8	Income Tax	<u>=</u>	\$27,017,022	\$10,478,805

LACLEDE GAS COMPANY September 30, 2017 Rate Base

Line	~	.	
No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intangible Plant	С	\$10,986
2	Production Plant	С	\$11,254,887
3	Underground Storage Plant	С	\$28,665,399
4	Other Storage Equipment	С	\$1,155,529
5	Transmission Plant	С	\$2,064,647
6	Distribution Plant	С	1,670,074,524
7	General Plant	С	201,311,623
8	Construction Work in Progress	С	0
9	Gross Plant In Service		\$1,914,537,595
10	Accumulated Depreciation & Amortization	D	(682,421,066)
11	Net Plant in Service		\$1,232,116,529
12	Working Capital	Е	299,773,871
13	Customer Deposits	B-1	(4,747,471)
14	Customer Advances	B-2	(946,165)
15	Deferred Income Taxes - Other (Net of AMT)	B-3	(210,246,029)
16	Total Rate Base		\$1,315,950,736

LACLEDE GAS COMPANY Thirteen Months Ending September 30, 2017

Customer Deposits

Line	Line Residential	
No.	Month	Amount
	(a)	(b)
1	Sep-16	(4,704,752)
2	Oct-16	(4,801,274)
3	Nov-16	(4,813,873)
4	Dec-16	(4,813,986)
5	Jan-17	(4,774,777)
6	Feb-17	(4,727,091)
7	Mar-17	(4,587,583)
8	Apr-17	(4,614,245)
9	May-17	(4,644,201)
10	Jun-17	(4,699,897)
11	Jul-17	(4,781,037)
12	Aug-17	(4,868,440)
13	Sep-17	(4,885,970)
14	Total	(\$61,717,125)
		(0.4.7.4.7.4.7.4.7.4.7.4.7.4.7.4.7.4.7.4.
15	Average	(\$4,747,471)
16	Interest Rate	4.75%
17	Interest Expense	\$225,505

LACLEDE GAS COMPANY Thirteen Months Ending September 30, 2017

Customer Advances

Line		
No.	Month	Amount
	(a)	(b)
1	Sep-16	(971,380)
2	Oct-16	(961,179)
3	Nov-16	(942,880)
4	Dec-16	(942,880)
5	Jan-17	(942,880)
6	Feb-17	(959,131)
7	Mar-17	(957,388)
8	Apr-17	(937,070)
9	May-17	(937,070)
10	Jun-17	(937,070)
11	Jul-17	(937,070)
12	Aug-17	(937,070)
13	Sep-17	(937,070)
14	Total	(\$12,300,142)
15	Average	(\$946,165)

LACLEDE GAS COMPANY September 30, 2017

Accumulated Deferred income Taxes

Line		
No.	Description	Amount
	(a)	(b)
1	Deferred Taxes, Laclede Direct Plant as of 12/31/16	(\$210,246,029)
2	Total Accumulated Deferred Income Taxes	(\$210,246,029)

LACLEDE GAS COMPANY Plant in Service September 30, 2017

Line		Plant Balance	Total	Total As
No.	Description	@ 9/30/17	Adjustments	Adjusted
	(a)	(b)	(c)	(d)
	INTANGIBLE PLANT			
1	(301) Organization	\$2,501		\$2,501
2	(302) Franchises	8,484		8,484
3	Total Intangible Plant	\$10,986		\$10,986
	PRODUCTION PLANT			
4	(304) Land & Land Rights-Mfg Gas	\$119,929		\$119,929
5	(305) Structures & Improvements-Mfg Gas	1,869,054.12		1,869,054.12
6	(307) Other Power Equipment	33,139.28		33,139.28
7	(311) Propane Equipment-Gas Ops	4,404,828.17		4,404,828.17
8	(311.1) Propane Storage Cavern-Gas Ops	4,827,936.02		4,827,936.02
9	Total Production Plant	\$11,254,887		\$11,254,887
3	Total i Toudcion i Tant	ψ11,234,001		ψ11,254,007
	UNDERGROUND STORAGE PLANT			
10	(350.1) Land	\$1,201,600		\$1,201,600
11	(350.2) Rights of Way	778,418		778,418
12	(351.2) Compression Station Structure	676,591		676,591
13	(351.4) Other Structures	1,009,838		1,009,838
14	(352) Wells	6,090,514		6,090,514
15	(352.1) Storage Leaseholds & Rights	2,055,422		2,055,422
16	(352.2) Reservoirs	245,023		245,023
17	(352.3) Non-Recoverable Natural Gas	6,503,628		6,503,628
18	(352.4) Wells - Oil & Vent Gas	1,932,818		1,932,818
19	(353) Lines	2,876,382		2,876,382
20	(354) Compressor Station Equipment	2,747,710		2,747,710
21	(355) Measuring & Regulating Equipment	2,247,516		2,247,516
22	(356) Purification Equipment	233,042		233,042
23	(357) Other Equipment	66,896		66,896
24	Total Underground Storage Plant	\$28,665,399		\$28,665,399
	OTHER STORAGE EQUIPMENT	*		
25	(360) Land & Land Rights	\$50,654		\$50,654
26	(361) Structures & Improvements	107,233		107,233
27	(362) Gas Holders	659,027		659,027
28	(363.3) Compressor Equipment	338,616		338,616
29	Total Other Storage Equipment	\$1,155,529	·	\$1,155,529
	TRANSMISSION PLANT			
30	(365.2) Rights of Way - Transmission	\$41,153		\$41,153
31	(367) Mains - Transmission	2,013,840		2,013,840
32	(371) Other Equipment - Transmission	9,654		9,654
33	Total Transmission Plant	\$2,064,647		\$2,064,647
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LACLEDE GAS COMPANY Plant in Service September 30, 2017

No. Description @ 9/30/17 Adjustments Adjustments 10 DISTRIBUTION PLANT (374) Land & Land Rights \$3,134,157 \$3,134,157 34 (375) Struct & Improvements 15,931,817 15,931,817 36 (375) Struct & Improv - Leased Property 101,089 236,067,108 37 (376.1) Mains - Steel 236,067,108 236,067,108 38 (376.2) Mains - Steel ton 22,358,913 22,358,913 39 (376.3) Mains - Plastic 495,389,234 495,389,234 40 (378) Meas. & Reg. Station - General 12,285,720 2,285,720 41 (379) Meas. & Reg. Station - City Gate 2,885,720 2,885,720 42 (380.1) Services - Steel 38,699,985 38,699,985 43 (380.2) Services - Plastic 669,931,881 669,931,881 43 (381) Meters 131,328,471 131,328,471 43 (383) House Regulators 25,998,865 25,998,865 43 (385) Other Property - Customer Premises 22,975 22,975 43 (387) Other Equipment \$1,660,070 400,6070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524			Plant		
DISTRIBUTION PLANT 374 Land Rights \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,134,157 \$3,157 \$3,157	Line No.	Description	Balance @ 9/30/17	Total Adjustments	Total As Adjusted
34 1374 1.and & Land Rights \$3.134,157 \$3.134,157 \$1.531,817 \$1.531,8		(a)	(b)	(c)	
36 (375) Structures & Improvements 15,931,817 15,931,817 36 (375) Struct & Improv - Leased Property 101,089 101,089 37 (376.1) Mains - Stesle 236,067,108 236,067,108 38 (376.2) Mains - Cast fron 22,358,913 22,358,913 39 (376.3) Mains - Plastic 495,389,234 495,389,234 40 (379) Meas. & Reg. Station - General 12,823,509 12,823,509 41 (379) Meas. & Reg. Station - City Gate 2,885,720 2,885,720 42 (380.2) Services - Stele 38,869,985 38,869,385 43 (380.2) Services - Plastic 669,331,881 669,331,881 44 (381) Meters 131,328,471 131,328,471 43 (380.2) Services - Plastic 669,331,881 669,331,881 46 (383) House Regulators 25,998,865 25,998,865 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment		DISTRIBUTION PLANT			
36 (375) Struct & Improv - Leased Property 101,089 101,089 37 (376.1) Mains - Steel 236,067,108 236,067,108 38 (376.2) Mains - Stel Iron 22,356,913 22,356,913 39 (376.3) Mains - Plastic 495,389,234 495,389,234 40 (378) Meas. & Reg. Station - General 12,823,509 12,823,509 41 (379) Meas. & Reg. Station - Giver Gate 2,885,720 2,885,720 42 (380.1) Services - Steel 38,869,985 38,869,985 43 (380.2) Services - Plastic 669,931,881 669,931 44 (381) Meters 131,328,471 131,328,471 45 (383) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 50 (389) Land \$	34	(374) Land & Land Rights	\$3,134,157		\$3,134,157
376 (376.1) Mains - Steel 236,067,108 236,067,108 36 (376.2) Mains - Cast Iron 22,358,913 22,358,913 22,358,913 23,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,358,913 32,359,913 32,359,913 32,359,913 32,359,913 32,359,913 32,359,923 32,359,934 32,359,934 32,359,934 32,359,934 32,359,934 32,359,934 33,369,935 33,369,935 33,369,935 33,381 3	35	(375) Structures & Improvements	15,931,817		15,931,817
38 (376.2) Mains - Cast Iron 22,358,913 22,358,913 39 (376.3) Mains - Plastic 495,389,234 495,389,234 40 (378) Mains - Plastic 12,823,599 12,823,599 14 (379) Meas. & Reg. Station - City Gate 2,885,720 2,885,720 42 (380.1) Services - Steel 38,669,985 38,669,985 43 (380.2) Services - Plastic 669,931,881 669,931,881 43 (380.2) Services - Plastic 669,931,881 669,931,881 44 (381) Meters 131,328,471 131,328,471 45 (383) House Regulators 25,998,865 25,998,865 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 50 (387) Other Equipment \$0 \$0 51 (390) Structures & Improvements 163,119 163,119 52 (3991) Furniture & Fixtures 4,260,465	36	(375) Struct & Improv - Leased Property	101,089		101,089
39 (376.3) Mains - Plastic 495,389,234 495,389,234 40 (378) Meas. & Reg. Station - General 12,823,509 12,823,509 41 (378) Meas. & Reg. Station - City Gate 2,885,720 2,885,720 42 (380.1) Services - Steel 38,869,985 38,869,985 43 (380.2) Services - Plastic 669,931,881 669,931,881 43 (381) Moters 25,998,865 25,998,665 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 50 (389) Land \$0 \$0 51 (399) Structures & Improvements 163,119 163,119 52 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 30,559 55 (391.2) Mechanical Office Equipment 30,559 <t< td=""><td>37</td><td>(376.1) Mains - Steel</td><td>236,067,108</td><td></td><td>236,067,108</td></t<>	37	(376.1) Mains - Steel	236,067,108		236,067,108
12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 12,823,509 13,881 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 13,000 14,824,730 1	38	(376.2) Mains - Cast Iron	22,358,913		22,358,913
1	39	(376.3) Mains - Plastic	495,389,234		495,389,234
42 (380.1) Services - Steel 38,869,985 38,869,985 43 (380.2) Services - Plastic 669,931,881 669,931,881 44 (381) Meters 131,328,471 131,328,471 45 (383) House Regulators 25,998,865 25,998,865 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 50 (389) Land \$0 \$0 51 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 52 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391,1) Data Processing Systems 12,625,595 12,625,595 55 (391,3) Data Processing Systems 647,746 647,746 56 (391,3) Data Processing Systems 647,746	40	(378) Meas. & Reg. Station - General	12,823,509		12,823,509
43 (380.2) Services - Plastic 669,931,881 669,931,881 44 (381) Meters 131,328,471 131,328,471 5 (383) House Regulators 25,998,865 25,998,865 46 (395) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 50 (389) Land \$0 \$0 51 (390) Structures & Improvements 163,119 163,119 52 (391) Furniture & Fixtures 4,260,465 4,260,465 4 (391,1) Purniture & Fixtures 4,260,465 4,260,465 4 (391,1) Data Processing Systems 12,625,595 12,625,595 56 (391,3) Data Processing Systems 647,746 647,746 56 (391,3) Data Processing Systems 647,746 647,746 56 (391,5) Enterprise Software EIMS 118,303,970 (68,368,759) <td>41</td> <td>(379) Meas. & Reg. Station - City Gate</td> <td>2,885,720</td> <td></td> <td>2,885,720</td>	41	(379) Meas. & Reg. Station - City Gate	2,885,720		2,885,720
44 (381) Moters 131,328,471 131,328,471 45 (383) House Regulators 25,998,865 25,998,865 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 GENERAL PLANT 50 (399) Struct & Improv - Leased Property 2,528,842 2,528,842 51 (399) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,995 56 (391.3) Data Processing Software 35,513,290 35,513,290 57 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software-EIMS 118,303,970 (68,368,759)	42	(380.1) Services - Steel	38,869,985		38,869,985
45 (383) House Regulators 25,998,865 25,998,865 46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 GENERAL PLANT 50 (389) Land \$0 \$0 51 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 23 (391) Furniture & Fixtures 4,260,465 4,260,465 43 (391.1) Data Processing Systems 12,625,595 12,625,595 56 (391.2) Mechanical Office Equipment 30,559 30,559 57 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 <	43	(380.2) Services - Plastic	669,931,881		669,931,881
46 (385) Commercial & Ind Meas & Reg Eq 14,824,730 14,824,730 47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 GENERAL PLANT 50 (389) Land \$0 \$0 51 (399) Structures & Improvements 163,119 163,119 52 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391.1) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software EIMS 118,30,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.2) Transportation Eq - Automobiles 3,445,338 3,445,338	44	(381) Meters	131,328,471		131,328,471
47 (386) Other Property - Customer Premises 22,975 22,975 48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 GENERAL PLANT 50 (389) Land \$0 \$0 51 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Systems 647,746 647,746 56 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Frucks 27,194,693 27,194,693	45	(383) House Regulators	25,998,865		25,998,865
48 (387) Other Equipment 406,070 406,070 49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 GENERAL PLANT 50 (389) Land \$0 \$0 51 (390) Structures & Improvements 163,119 163,119 52 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391.1) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Systems 647,746 647,746 58 (391.4) Data Processing Systems 647,746 647,746 59 (391950) Ent Software-ElMS 118,303,970 (68,368,759) 60 (392.1) Transportation Eq Automobiles 3,725,713 49,935,210 60 (392.1) Transportation Eq Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq Trucks 27,194,693 27,194,693 6	46	(385) Commercial & Ind Meas & Reg Eq	14,824,730		14,824,730
49 Total Distribution Plant \$1,670,074,524 \$1,670,074,524 GENERAL PLANT \$0 \$0 50 (389) Land \$0 \$0 51 (390) Structures & Improvements 163,119 163,119 52 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Systems 647,746 647,746 58 (391.4) Data Processing Systems 647,746 647,746 59 (39149) Descriptions of the Software EliMS 118,303,970 (68,368,759) 59 (39150) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 30,6723 332,530 </td <td>47</td> <td>(386) Other Property - Customer Premises</td> <td>22,975</td> <td></td> <td>22,975</td>	47	(386) Other Property - Customer Premises	22,975		22,975
SENERAL PLANT \$0 (389) Land \$0 \$0 \$0 \$0 \$0 \$1 (390) Structures & Improvements \$163,119 \$163,119 \$163,119 \$2 (390) Struct & Improv - Leased Property \$2,528,842 \$2,528,842 \$2,528,842 \$391) Furniture & Fixtures \$4,260,465	48	(387) Other Equipment	406,070		406,070
\$0 (389) Land \$0 \$0 \$0 \$1 (390) Structures & Improvements 163,119 163,119 \$2 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 \$3 (391) Furniture & Fixtures 4,260,465 4,260,465 \$4 (391.1) Data Processing Systems 12,625,595 12,625,595 \$5 (391.2) Mechanical Office Equipment 30,559 30,559 \$6 (391.3) Data Processing Software 35,513,290 35,513,290 \$7 (391.4) Data Processing Systems 647,746 647,746 \$8 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) \$9 (391950) Ent Software 5har Svc Alloc 3,725,713 49,935,210 \$6 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 \$6 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 \$6 (393) Stores Equipment 332,530 332,530 \$6 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 \$6 (395) Laboratory Equipment 25,356,920 25,356,920 \$6 (397.0) Communication Equipment 25,356,920 25,356,920 \$6 (397.0) Communication Equipment 20,040,060 2,040,060 \$6 (397.1) Communication Equipment 3,256,123 3,256,123 \$7 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$201,311,623 \$7 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 \$7 Construction Work in Progress 0 0 0 \$7 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)	49	Total Distribution Plant	\$1,670,074,524		\$1,670,074,524
\$0 (389) Land \$0 \$0 \$0 \$1 (390) Structures & Improvements 163,119 163,119 \$2 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 \$3 (391) Furniture & Fixtures 4,260,465 4,260,465 \$4 (391.1) Data Processing Systems 12,625,595 12,625,595 \$5 (391.2) Mechanical Office Equipment 30,559 30,559 \$6 (391.3) Data Processing Software 35,513,290 35,513,290 \$7 (391.4) Data Processing Systems 647,746 647,746 \$8 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) \$9 (391950) Ent Software 5har Svc Alloc 3,725,713 49,935,210 \$6 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 \$6 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 \$6 (393) Stores Equipment 332,530 332,530 \$6 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 \$6 (395) Laboratory Equipment 25,356,920 25,356,920 \$6 (397.0) Communication Equipment 25,356,920 25,356,920 \$6 (397.0) Communication Equipment 20,040,060 2,040,060 \$6 (397.1) Communication Equipment 3,256,123 3,256,123 \$7 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$201,311,623 \$7 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 \$7 Construction Work in Progress 0 0 0 \$7 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)		GENERAL PLANT			
51 (390) Structures & Improvements 163,119 163,119 52 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Software 35,513,290 35,513,290 57 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 25,356,920 25,356,920 65 (50	· · · · · · · · · · · · · · · · · · ·	\$0		\$0
52 (390) Struct & Improv - Leased Property 2,528,842 2,528,842 53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Systems 647,746 647,746 57 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 25,356,920 25,356,920 65 (396) Power Operated Equipment 2,040,060 2,040,060 67 (397.	51				
53 (391) Furniture & Fixtures 4,260,465 4,260,465 54 (391.1) Data Processing Systems 12,625,595 12,625,595 55 (391.2) Mechanical Office Equipment 30,559 30,559 56 (391.3) Data Processing Software 35,513,290 35,513,290 57 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 25,356,920 25,356,920 65 (396) Power Operated Equipment 2,040,060 2,040,060 67 (397.0) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 <t< td=""><td></td><td></td><td>•</td><td></td><td></td></t<>			•		
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57 (391.4) Data Processing Systems 647,746 647,746 58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 306,723 306,723 65 (396) Power Operated Equipment 25,356,920 25,356,920 66 (397.0) Communication Equipment 2,040,060 2,040,060 67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress			·		
58 (391.5) Enterprise Software-EIMS 118,303,970 (68,368,759) 59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 306,723 306,723 65 (396) Power Operated Equipment 25,356,920 25,356,920 66 (397.0) Communication Equipment 2,040,060 2,040,060 67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$1,914,537,595 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 <t< td=""><td>57</td><td></td><td></td><td></td><td></td></t<>	57				
59 (391950) Ent Software Shar Svc Alloc 3,725,713 49,935,210 60 (392.1) Transportation Eq - Automobiles 3,445,338 3,445,338 61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 306,723 306,723 65 (396) Power Operated Equipment 25,356,920 25,356,920 66 (397.0) Communication Equipment 2,040,060 2,040,060 67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$1,914,537,595 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)			·	(68,368,759)	,
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61 (392.2) Transportation Eq - Trucks 27,194,693 27,194,693 62 (393) Stores Equipment 332,530 332,530 63 (394) Tools, Shop & Garage Equipment 17,050,188 17,050,188 64 (395) Laboratory Equipment 306,723 306,723 65 (396) Power Operated Equipment 25,356,920 25,356,920 66 (397.0) Communication Equipment 2,040,060 2,040,060 67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)		·	· · ·		
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64 (395) Laboratory Equipment 306,723 306,723 65 (396) Power Operated Equipment 25,356,920 25,356,920 66 (397.0) Communication Equipment 2,040,060 2,040,060 67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)	63				
65 (396) Power Operated Equipment 25,356,920 25,356,920 66 (397.0) Communication Equipment 2,040,060 2,040,060 67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)					
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67 (397.1) Communication Equipment LGC AMRs 16,624,220 16,624,220 68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)					
68 (398) Miscellaneous Equipment 3,256,123 3,256,123 69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)					• •
69 Total General Plant \$273,406,095 (\$68,368,759) \$201,311,623 70 Total Original Cost Plant in Service \$1,986,632,068 (\$68,368,759) \$1,914,537,595 71 Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)					
Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)				(\$68,368,759)	
Construction Work in Progress 0 0 72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)	70	Total Original Cost Plant in Service	\$1,986.632.068	(\$68,368.759)	\$1,914.537.595
72 Accumulated Depreciation and Amortization (698,310,128) (15,889,062) (682,421,066)		•		(, ,,,	0
73 Net Plant In Service \$1,288,321,940 (\$84,257,822) \$1,232,116,529		_	(698,310,128)	(15,889,062)	(682,421,066)
	73	Net Plant In Service	\$1,288,321,940	(\$84,257,822)	\$1,232,116,529

LACLEDE GAS COMPANY Accumulated Reserves for Depreciation and Amortization December 31, 2016

Line No.	Acct No.	Description	Test Year Direct	Proforma Adjustments	Test Year As Adjusted
		(a)	(b)	(c)	(d)
1	108	Accumulated Depreciation-Plant in Service	\$532,466,162	(\$15,889,062)	\$516,577,100
2	108.5	Accumulated Depreciation-Removal Costs	109,633,869	0	109,633,869
3	111	Accumulated Amortization	63,310,950	0	63,310,950
4		Total Accumulated Depreciation & Amortization	705,410,982	(15,889,062)	689,521,919
5	108.1	Less: Retirement Work in Progress	7,100,853	0	7,100,853
6		Accumulated Depreciation and Amortization	\$698,310,128	(\$15,889,062)	\$682,421,066

LACLEDE GAS COMPANY September 30, 2017 Working Capital

Line			
No.	Description	Reference	Amounts
	(a)	(b)	(c)
1	Materials and Supplies Inventory	E-1	\$4,431,115
2	Prepayments	E-2	13,225,512
3	Gas Inventory - Volumes and Price	E-3	82,577,720
4	Cash Working Capital	E-4	15,724,337
5	Other Regulatory Assets	E-5	182,066,480
6	Insulation Financing / Energy Wise	E-6	1,748,707
7	Total Working Capital		\$299,773,871

LACLEDE GAS COMPANY Thirteen Months Ending September 30, 2017 Materials & Supplies

Line		
No.	Month	Amount
	(a)	(b)
1	Sep-16	4,050,241
2	Oct-16	4,194,404
3	Nov-16	4,163,785
4	Dec-16	4,082,227
5	Jan-17	4,194,642
6	Feb-17	4,024,028
7	Mar-17	3,920,578
8	Apr-17	4,059,733
9	May-17	5,029,768
10	Jun-17	4,908,340
11	Jul-17	4,999,422
12	Aug-17	5,009,150
13	Sep-17	4,968,180
14	Total	\$57,604,497
15	Average	\$4,431,115

LACLEDE GAS COMPANY Thirteen Months Ending September 30, 2017 Prepayments

Line		
No.	Month	Amount
	(a)	(b)
1	Sep-16	10,940,999
2	Oct-16	12,491,322
3	Nov-16	11,303,343
4	Dec-16	12,004,565
5	Jan-17	11,332,859
6	Feb-17	10,358,985
7	Mar-17	8,692,286
8	Apr-17	15,694,107
9	May-17	16,890,491
10	Jun-17	16,806,890
11	Jul-17	15,758,489
12	Aug-17	14,206,884
13	Sep-17	15,450,431
14	Total	\$171,931,650
15	Average	\$13,225,512

LACLEDE GAS COMPANY Thirteen Months Ending September 30, 2017 Gas Inventory

Line					
No.	Month	 A/C 117.100		A/C 164.100	
	(a)	(b)	(c)		
1	Sep-16	\$ 11,652,367	\$	35,633,068	
2	Oct-16	\$ 11,652,367	\$	36,776,612	
3	Nov-16	\$ 11,652,367	\$	37,276,289	
4	Dec-16	\$ 11,652,367	\$	36,236,066	
5	Jan-17	\$ 11,652,367	\$	35,715,968	
6	Feb-17	\$ 11,652,367	\$	35,739,277	
7	Mar-17	\$ 11,652,367	\$	35,403,079	
8	Apr-17	\$ 11,652,367	\$	35,360,519	
9	May-17	\$ 11,652,367	\$	35,333,464	
10	Jun-17	\$ 11,652,367	\$	35,290,566	
11	Jul-17	\$ 11,652,367	\$	35,243,713	
12	Aug-17	\$ 11,652,367	\$	35,200,510	
13	Sep-17	\$ 11,652,367	\$	36,328,580	
14	Total	\$ 151,480,772	\$	465,537,712	
15	Average	\$11,652,367		\$35,810,593	

Missouri Gas Energy Test Year Ended December 31, 2016

Summary of Cash Working Capital

Line		
#	Description	Amount
	(A)	(B)
1	Cash Working Capital from Tim Lyon's Schedule	\$15,724,337

LACLEDE GAS COMPANY Regulatory Assets September 30, 2017

nn

No.	Year Ended	Balance
	(a)	(b)
1	Prepaid Pension / OPEB Assets	\$164,979,874
2	Leasehold Improvements	1,329,468
3	Low Income Program Net of Amortization	32,083
4	Red Tag Program	36,277
5	Initial Energy Efficiency Asset Net of Amortization	239,167
6	St. Peter's Lateral Costs	2,118,004
7	Energy Efficiency Program	13,331,60
8	Total Regulatory Assets	\$182,066,48

LACLEDE GAS COMPANY Insulation Financing and Energy Wise September 30, 2017

Line		
No.	Year Ended	 Balance
	(a)	 (b)
1	Insulaton Financing Balance	\$ 1,029,901
2	Energy Efficiency Program	 718,806
3	Total	\$1,748,707

LACLEDE GAS COMPANY Summary of Cost of Capital September 30, 2017

Line No.	Description	Ratio	Cost Rate	Composite Rate
	(a)	(b)	(c)	(d)
1	Long-Term Debt	45.800%	4.123%	1.888%
2	Short-Term Debt	0.000%	0.000%	0.000%
3	Preferred Stock	0.000%	0.000%	0.000%
4	Common Equity	54.200%	10.350%	5.610%
5	Total	100.000%		7.498%

Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Per Book	Total Adjustments	Test Year As Adjusted
110.	(a)	(b)	(c)	(d)	(e)
	(-)	(-)	\ -7	(-7	(-7
		TING REVENUE			
1	480	Residential	\$476,800,098	(\$219,173,931)	\$257,626,168
2	481.1 481.2	Commercial Industrial	145,435,199 0	(92,567,270) 0	52,867,929 0
4	481.2	Sales for Resale	0	0	0
5	487	Late Payment Charges	4,749,544	0	4,749,544
6	488	Miscellaneous Service Revenue	4,743,044	0	0
7	489	Transport	16,743,806	(3,133,339)	13,610,467
8	493	Rent From Property	29,241	0	29,241
9	495	Other Gas Revenue	44,601,559	(44,162,607)	438,952
10		Total Operating Revenue	\$688,359,446	(\$359,037,146)	\$329,322,300
	ODEDAT	TING & MAINTENANCE EVDENCE			
		TING & MAINTENANCE EXPENSE stured Gas Production Expense			
11	710	Operation Supervisor & Engineering	\$86,504	\$0	\$86,504
12	712	Other Power Expenses	138	0	138
13	717	Liquefied Petroleum Gas Expenses	2,927	0	2,927
14	723	Fuel for Liquefied Petroleum Gas Process	1,276	0	1,276
15	728	Liquefied Petroleum Gas	1,504,322	(1,615,570)	(111,248)
16	735	Miscellaneous Production Expenses	80,275	0	80,275
17	740	Maintenance Supervision & Engineering	18,969	0	18,969
18 19	741 742	Maintenance of Structures & Improvements Maintenance of Production Equipment	5,498 78,661	0	5,498 78,661
20	172	Total Manufactured Gas Production Expense	\$1,778,570	(\$1,615,570)	\$163,000
		Experies	Ψ.,σ,σ.σ	(+ :,5:0,0:0)	Ţ.00,000
	Purchas	ed Gas Expense			
21	804	Purchased Gas Expense	\$298,486,626	(\$302,756,502)	(\$4,269,876)
22	808.1	Gas Withdrawn From Storage - Debit	4,038,366	0	4,038,366
23	810	Gas Used for Compressor Station Fuel - Credit	(63,447)	0	(63,447)
24	812	Gas Used for Other Utility Operations - Credit	(133,306)	0	(133,306)
25		Total Purchased Gas Expense	\$302,328,240	(\$302,756,502)	(\$428,262)
	Natural (Gas Storage Expenses			
26	814	Operation Supervisor & Engineering	\$261,518	\$0	\$261,518
27	815	Maps and Records	57,853	0	57,853
28	816	Wells Expenses	359,840	0	359,840
29	817	Line Expenses	13,694	0	13,694
30	818	Compressor Station Expenses	112,122	0	112,122
31	819	Compressor Station Fuel & Power	65,942	0	65,942
32	820	Measuring & Regulating Station Expenses	518,161	0	518,161
33 34	821 823	Purification Expenses Gas Losses	106,554	0	106,554
35	824	Other Expenses	6,883 237,850	0	6,883 237,850
36	825	Storage Well Royalities	99,907	0	99,907
37	830	MaintenanceSupervision & Engineering	30,457	0	30,457
38	831	Maintenance of Structures & Improvements	207,692	0	207,692
39	832	Maintenance of Reservoirs & Wells	200,399	0	200,399
40	833	Maintenance of Lines	180,532	0	180,532
41	834	Maintenance of Compressor Station Equipment	308,876	0	308,876
42	835	Maint of Measuring & Regulating Station Exp	44,832	0	44,832
43	836	Maintenance of Purification Equipment	51,568	0	51,568
44 45	837 840	Maintenance of Other Equipment Operation Supervisor & Engineering	244,982 20,870	0	244,982 20,870
46	841	Operation Supervisor & Engineering Operation Labor & Expenses	6,068	0	6,068
46	842.1	Fuel	9,497	0	9,497
48	843.2	Maintenance of Structures & Improvements	69,195	0	69,195
49		Total Natural Gas Storage Expenses	\$3,215,291	\$0	\$3,215,291
		tion Operation Expense			
50	870	Operation, Supervision and Engineering	\$4,914,668	\$0	4,914,668
51	871	Distribution and Load Dispatching	1,180,217	100.220	1,180,217
52 53	874 875	Mains and Service Expenses Distributing Regulating Station Expenses	9,640,343	180,228 0	9,820,571
53 54	875 876	Measuring and Regulating Station Expenses Measuring and Regulating Station Exp-Industrial	792,828 155,837	0	792,828 155,837
55	877	Measuring and Regulating Station Exp-Industrial	110,205	0	110,205
56	878	Meter and House Regulator Expenses	14,896,146	357,085	15,253,230
57	879	Customer Installation Expenses	2,371,255	0	2,371,255
58	880	Other Expenses	2,034,041	0	2,034,041
59	881	Rents	0	0	0
60		Total Operation Expense	\$36,095,538	\$537,312	\$36,632,850
	B* **	C			
0.4		tion Maintenance Expense	00.740.750	•	#0.740.7F0
61	885 886	Maintenance Supervision and Engineering Maintenance of Structures and Improvements	\$2,740,753 810,702	\$0 0	\$2,740,753
62 63	886 887	Maintenance of Structures and Improvements Maintenance of Mains	810,702 8,162,916	0	810,702 8,162,916
63 64	887 889	Maintenance or Mains Maint. of Measuring and Regulating Eq-General	8,162,916 673,931	0	8,162,916 673,931
65	890	Maint, of Measuring and Regulating Eq-Industrial	60,228	0	60,228
66	891	Maint. of Measuring and Regulating Eq-City Gate	34,503	0	34,503
67	892	Maintenance of Services	4,715,313	0	4,715,313
68	893	Maintenance of Meters and House Regulators	2,791,294	0	2,791,294
			·,·-·,—-·	.	,

Distribution of Revenue and Expense Adjustments by Account No.

Line No.	Main Acct.	Description	Test Year Per Book	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)	(e)
69	894	Maintenance of Other Equipment	356,692	0	356,692
70		Total Maintenance Expenses	\$20,346,332	\$0	\$20,346,332
71		Total Distribution Expense	\$56,441,869	\$537,312	\$56,979,182
/ 1		Total Distribution Expense	\$50,441,009	φ557,512	\$50,979,102
		r Accounts Expense			
72	901	Supervision	\$0	\$0	\$0
73 74	902 903	Meter Reading Expense Customer Records and Collection Expense	8,680,331 17,549,573	(5,037,984) 1,515,820	3,642,346 19,065,392
75	904	Uncollectible Accounts	6,257,451	1,802,539	8,059,990
76	905	Miscellaneous Customer Accounts Expense	119,381	0	119,381
77		Total Customer Accounts Expenses	\$32,606,735	(\$1,719,626)	\$30,887,109
	Custome	er Service and Informational Expense			
78	907	Supervision	\$0	\$0	\$0
79	908	Customer Assistance	1,483,989	3,360,164	4,844,154
80	909	Informational and Instructional Advertising Exp.	98,614	0	98,614
81		Total Cust. Service and Information Exp.	\$1,582,603	\$3,360,164	\$4,942,767
	Sales and	d Advertising Expense			
82	911	Supervision	\$328,536	\$0	\$328,536
83	912	Demonstrating and Selling Expenses	1,626,887	(411,017)	1,215,870
84	913	Advertising Expenses	138,699	0	138,699
85 86	916	Miscellaneous Sales Expenses Total Sales and Advertising Expenses	<u>0</u> \$2,094,122	(\$411,017)	\$1,683,105
00		Total Gales and Advertising Expenses	Ψ2,034,122	(ψ411,017)	\$1,000,100
		rative and General Expense			
87	920	Administrative and General Salaries	\$20,728,266	\$0	\$20,728,266
88 89	921 922	Office Supplies and Expenses Administrative Expenses Transferred	1,336,170 (12,025,514)	(10,788) 0	1,325,382 (12,025,514)
90	923	Outside Services Employed	10,302,849	0	10,302,849
91	924	Property Insurance	632,413	(3,592)	628,822
92	925	Injuries and Damages	5,268,150	912,973	6,181,123
93	926	Employee Pensions and Benefits	24,776,425	12,233,568	37,009,993
94	928 930	Regulatory Commission Expense	1,946,243	75,867	2,022,110
95 96	930	Miscellaneous General Expenses Rents	3,127,102 2,148,699	0	3,127,102 2,148,699
97	932	Maintenance of General Plant	208,378	0	208,378
98		Total Administration and General Expense	\$58,449,180	\$13,208,028	\$71,657,209
99		Payroll Adjustment		5,887,487	5,887,487
00		Taylon Adjustment		0,007,407	0,007,407
100		Total O & M Expense	\$458,496,610	(\$283,509,723)	\$174,986,887
101	403	Depreciation	47,472,639	3,996,791	51,469,429
102	404, 405	Amortization	10,778,862	(2,076,925)	8,701,937
103	431	Interest on Customer Deposits	1,957,942	(1,647,630)	310,312
104	408	Payroll Taxes (1***)	4,736,408	506,883	5,243,291
105	408	Property Taxes (2***)	16,116,471	277,804	16,394,274
106	408	Gross Receipts Tax (3300 + 4000)	33,503,393	(33,503,393)	0
107	408 408	Other Taxes (41**) Taxes Other Than Income	314,901	(\$20.740.700)	314,901
108	408	Taxes Other Than Income	\$54,671,173	(\$32,718,706)	\$21,952,467
109		TOTAL EXPENSES	\$573,377,226	(\$315,956,194)	\$257,421,032
110		OPERATING INCOME BEFORE INCOME TAX	\$114,982,220	(\$43,080,952)	\$71,901,268
111	409,410	Income Taxes	27,017,022	(16,538,217)	10,478,805
112		Note: per book & adjusted income tax computed on A-2 NET OPERATING INCOME	\$87,965,198	(\$26,542,735)	\$61,422,463
			40.,000,100	(\$20,0.2,7.00)	ψο:,:,100

Laclede Gas Company Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Distribution of Revenue and Expense Adjustments by Account No.

Part					H-1	H-2	H-3	H-4	H-5	H-6	H-7	H-8	H-9	H-10	H-11	H-12	H-13	H-14	H-15	H-16	H-17
Column				= =		Normalize & Adj.			11-0	11-0	11-7			Regulatory	Interest on			11-14			11-17
Part			Description				Cost and GRT	Payroll Expense	Employee Benefits	s Payroll Taxe	s Insuranc	e Efficiency Cost	s Expense					Property Tax			Credit Card Fees
Part		(a)	(b)	(c)																	
March Marc																					
1																					
2 18 18 18 18 18 18 18																					
					(33,400,401)																
Part																					
1	5			4,749,544																	
1	6																				
1	7					230,459															
Test Content plane Section Sec																					
Part	-	490				\$6 969 352	¢n	\$0	•	n 4	šn.	en er	\$0	\$0	\$n	\$0	\$(\$0	\$n	\$0	\$0
The content of the			Total Operating November	4000,000,440	(4000,000,400)	40,000,002	40	Ψ0	, , , , , , , , , , , , , , , , , , ,	,	,,,	00	Ψ0		-	40	•		-		
1 1 10			OPERATING & MAINTENANCE EXPENSE																		
1																					
1			Operation Supervisor & Engineering																		
1																					
1																					
1							(\$1.615.570														
1							(\$1,015,570	'													
1 1																					
Part	18	741	Maintenance of Structures & Improvements	5,498																	
Marian Canage Marian Canag		742																			
1806 1806	20		Total Manufactured Gas Production Expense	\$1,778,570	\$0	\$0	(\$1,615,570	\$0	\$	0 \$	BO	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2																					
20 10 10 10 10 10 10 10	24	904		\$200 406 626			(8202 756 502														
10							(\$302,736,302	•													
Authority Controlled																					
Material Case Design Expension																					
2 14 Cyanistic Enginemics 1 1 1 1 1 1 1 1 1	25		Total Purchased Gas Expense	\$302,328,240	\$0	\$0	(\$302,756,502	\$0	\$	0 \$	60	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 14 Cyanistic Enginemics 1 1 1 1 1 1 1 1 1																					
15	00	044		2004 F40																	
18																					
1																					
19																					
20 Meanuring Regulating Station Expenses 151,51																					
20 Pull-stant Deprese																					
1																					
23 24				,																	
Single S																					
1																					
8 81																					
A																					
4 8 3 4 Marthannan of Comprisons Station Equipment 9 4 8 3 5 Mart of Measuring A Regulating Station Equipment 9 4 8 3 8 6 Mart of Measuring A Regulating Station Equipment 9 4 8 3 8 6 Mart of Measuring A Regulating Station Equipment 9 4 8 3 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	39	832	Maintenance of Reservoirs & Wells	200,399																	
44 837 Maintanance of Opher Equipment 51 58 48 837 Maintanance of Opher Equipment 51 58 48 837 Maintanance of Opher Equipment 51 58 48 841 Operation Labora & Expenses 6.08 48 841 Operation Labora & Expenses 6.08 48 842 Full																					
40 836 Maintenance of Purification Epigement 51,586 448 823 Maintenance of Durification (Purification (Purificatio																					
4 8 37 Maintenance of Other Equipment 244,982 4 8 841 Operation Labor & Expenses 6.088 4 8 41 Operation Labor & Expenses 6.098 5 8 43 Maintenance of Structures & Improvements 6.0195 5 10 Distribution Operation Lapor Regulating Station Expenses 9.40,343 5 1																					
46																					
46 841 Operation Labor & Expenses 6,08 9,497 1 Full 9,497 1 1 1 1 1 1 1 1 1																					
48 48.2 Full																					
Total Natural Gas Storage Expenses \$3,215,291 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	47	842.1	Fuel	9,497																	
Distribution Operation, Supervision and Engineering \$4,914,668 50 870 Operation, Supervision and Engineering \$4,914,668 51 871 Distribution and Load Dispatching 1,180,217 52 874 Mains and Service Expenses 9,640,343		843.2																			
Square S	49		Total Natural Gas Storage Expenses	\$3,215,291	\$0	\$0	\$0	\$0	\$	0 \$	60	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
Solid Solid Operation, Supervision and Engineering Supervision S			Dietribution Operation Expanse																		
Site	50	870		\$4 914 668																	
53 875 Statistic Expenses 792,282 79																					
53 875 Statistic Expenses 792,282 79				9,640,343															180,228		
5 877	53	875	Distributing Regulating Station Expenses	792,828																	
Second Meter and House Regulator Expenses																					
57 879 Customer Installation Expenses 2,371,255 58 800 Other Expenses 2,034,041 59 811 Rents 0 60 Total Operation Expense \$36,095,538 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																					
58 880 Other Expenses 2,034,041 59 881 Rents 0 Total Operation Expense \$36,095,538 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0																				357,085	
59 881 Rents 0																					
60 Total Operation Expense \$38,095,538 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0				2,034,041																	
Distribution Maintenance Expense		001		\$36,095.538	\$0	\$0	\$0	\$0	S	0 9	\$0	\$0 S0	\$0	\$0	\$0	\$0	SC	\$0	\$180.228	\$357.085	\$0
				,				**					**	**	**	**			,===		
			Distribution Maintenance Expense																		

Maintenance Supervision and Engineering

\$2,740,753

Laclede Gas Company Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Distribution of Revenue and Expense Adjustments by Account No.

				H-1	H-2	H-3	H-4	H-5	H-6	H-7	H-8	H-9	H-10	H-11	H-12	H-13	H-14	H-15	H-16	H-17
Line				Adj. GL Rev to Test	Normalize & Adj. Test Year	Remove Purch Gas					Energy	Uncollectible	Regulatory Commission	Interest on Customer	Depreciation	Amortization			Other Expense	
No,	Acct.	Description (b)	Books (c)	Year Margin (d)	Margin (e)	Cost and GRT (f)	Payroll Expense (g)	Employee Benefits (h)	Payroll Taxes (i)	Insurance (j)	Efficiency Costs (k)	Expense (I)	Expense (m)	Deposits (n)	(o)	Expense (p)	Property Tax (q)	Expense (r)	Adjustments (s)	Credit Card Fees (t)
62	886	Maintenance of Structures and Improvements	810,702																	
63	887	Maintenance of Mains	8,162,916																	
64	889	Maint. of Measuring and Regulating Eq-General	673,931																	
65	890	Maint. of Measuring and Regulating Eq-Industrial	60,228																	
66 67	891	Maint. of Measuring and Regulating Eq-City Gate	34,503																	
68	892 893	Maintenance of Services Maintenance of Meters and House Regulators	4,715,313 2.791,294																	
69	894	Maintenance of Other Equipment	356.692																	
70	054	Total Maintenance Expenses	\$20,346,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		Total Distribution Expense	\$56,441,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,228	\$357,085	\$0
		Customer Accounts Expense																		
72	901	Supervision	\$0																	
73	902	Meter Reading Expense	8,680,331																(5,037,984)	
74	903	Customer Records and Collection Expense	17,549,573																	1,515,820
75	904	Uncollectible Accounts	6,257,451									1,802,539								
76	905	Miscellaneous Customer Accounts Expense	119,381																(2	
77		Total Customer Accounts Expenses	\$32,606,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,802,539	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,037,984)	\$1,515,820
78	907	Customer Service and Informational Expense	\$0																	
78 79	907	Supervision Customer Assistance	1.483.989								2,033,354					1,326,810				0
80	909	Informational and Instructional Advertising Exp.	98.614								2,033,334					1,320,010				U
81	505	Total Cust. Service and Information Exp.	\$1,582,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,033,354	\$0	\$0	\$0	\$0	\$1,326,810	\$0	\$0	\$0	\$0
		Sales and Advertising Expense																		
82	911	Supervision	\$328,536																	
83	912	Demonstrating and Selling Expenses	1,626,887																(411,017)	
84	913	Advertising Expenses	138,699																	
85	916	Miscellaneous Sales Expenses	0																	
86		Total Sales and Advertising Expenses	\$2,094,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$411,017)	\$0_
		Administrative and General Expense																		
87	920	Administrative and General Salaries	\$20,728,266																	
88	921	Office Supplies and Expenses	1,336,170																(10,788)	
89	922	Administrative Expenses Transferred	(12,025,514)																	
90	923	Outside Services Employed	10,302,849							(
91 92	924 925	Property Insurance Injuries and Damages	632,413 5,268,150							(3,592) 912,973										
93	926	Employee Pensions and Benefits	24,776,425					12,233,568		812,873										
94	928	Regulatory Commission Expense	1.946.243					12,233,300					75,867							
95	930	Miscellaneous General Expenses	3,127,102																	
96	931	Rents	2,148,699																	
97	932	Maintenance of General Plant	208,378																	
98		Total Administration and General Expense	\$58,449,180	\$0	\$0	\$0	\$0	\$12,233,568	\$0	\$909,381	\$0	\$0	\$75,867	\$0	\$0	\$0	\$0	\$0	(\$10,788)	\$0
99		Payroll Adjustment					\$5,887,487													
100		Total O & M Expense	\$458,496,610	\$0	\$0	(\$304,372,072)	\$5,887,487	\$12,233,568	\$0	\$909,381	\$2,033,354	\$1,802,539	\$75,867	\$0	\$0	\$1,326,810	\$0	\$180,228	(\$5,102,705)	\$1,515,820
101	403	Depreciation	47,472,639												3,996,791					
102	404, 405	Amortization	10,778,862													(2,076,925)				
103	431	Interest on Customer Deposits and Financing	1,957,942											(1,732,437)					84,807	
104	408	Payroll Taxes (1***)	4,736,408						506,883											
105	408	Property Taxes (2***)	16,116,471														277,804			
106	408	Gross Receipts Tax (3300 + 4000)	33,503,393			(33,503,393)														
107	408	Other Taxes (41**)	314,901																	
108	408	Taxes Other Than Income	\$54,671,173	\$0	\$0	(\$33,503,393)	\$0	\$0	\$506,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277,804	\$0	\$0	\$0
109		TOTAL EXPENSES	\$573,377,226	\$0	\$0	(\$337,875,465)	\$5,887,487	\$12,233,568	\$506,883	\$909,381	\$2,033,354	\$1,802,539	\$75,867	(\$1,732,437)	\$3,996,791	(\$750,115)	\$277,804	\$180,228	(\$5,017,898)	\$1,515,820
110		OPERATING INCOME BEFORE INCOME TAX	\$114,982,220	(\$366,006,498)	\$6,969,352	\$337,875,465	(\$5,887,487)	(\$12,233,568)	(\$506,883)	(\$909,381)	(\$2,033,354)	(\$1,802,539)	(\$75,867)	\$1,732,437	(\$3,996,791)	\$750,115	(\$277,804)	(\$180,228)	\$5,017,898	(\$1,515,820)
111	409,410	Income Taxes Note: per book & adjusted income tax computed on A-2	27,017,022																	
112		NET OPERATING INCOME	\$87,965,198	(\$366,006,498)	\$6,969,352	\$337,875,465	(\$5,887,487)	(\$12,233,568)	(\$506,883)	(\$909,381)	(\$2,033,354)	(\$1,802,539)	(\$75,867)	\$1,732,437	(\$3,996,791)	\$750,115	(\$277,804)	(\$180,228)	\$5,017,898	(\$1,515,820)
						·											·			_

Laclede Gas Company Twelve Months Ending December 31, 2016 Trued up to September 30, 2017 Distribution of Revenue and Expense Adjustments by Account No.

Line No,	Main Acct.	Description	Test Year Per Books	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(u)	(v)	(w)
		OPERATING REVENUE				
1	480	Residential	\$476,800,098		(\$219,173,931)	\$257,626,16
2	481.1	Commercial & Industrial	145,435,199		(92,567,270)	52,867,92
3	481.2	Industrial	0		0	
4	483	Sales for Resale	0		0	
5	487	Late Payment Charges	4,749,544		0	4,749,54
6	488	Miscellaneous Service Revenue	0		0	
7	489 493	Transport Rent From Property	16,743,806 29,241		(3,133,339)	13,610,46
9	493	Other Gas Revenue	44,601,559		0 (44,162,607)	438,9
10	400	Total Operating Revenue	\$688,359,446	\$0	(\$359,037,146)	\$329,322,30
		OPERATING & MAINTENANCE EXPENSE				
		Manufactured Gas Production Expense				
11	710	Operation Supervisor & Engineering	\$86,504		\$0	\$86,5
12	712	Other Power Expenses	138		0	1:
13	717	Liquefied Petroleum Gas Expenses	2,927		0	2,92
14	723	Fuel for Liquefied Petroleum Gas Process	1.276		0	1.2
15	728	Liquefied Petroleum Gas	1.504.322		(1.615.570)	(111.2
16	735	Miscellaneous Production Expenses	80.275		(1,010,010)	80.2
17	740	Maintenance Supervision & Engineering	18,969		0	18.9
18	741	Maintenance of Structures & Improvements	5,498		0	5,4
19	742	Maintenance of Production Equipment	78,661		0	78,6
20	1-12	Total Manufactured Gas Production Expense	\$1,778,570	\$0	(\$1,615,570)	\$163,00
		Post and One France				
21	804	Purchased Gas Expense Purchased Gas Expense	\$298,486,626		(\$302,756,502)	(\$4,269,87
22	808.1	Gas Withdrawn From Storage - Debit	4.038.366		(\$302,736,302)	4,038,3
23	810	Gas Used for Compressor Station Fuel - Credit	(63.447)		0	(63,4
23 24	812	Gas Used for Other Utility Operations - Credit	(133,306)		0	(133.3
25	012	Total Purchased Gas Expense	\$302,328,240	\$0	(\$302,756,502)	(\$428,26
26	814	Natural Gas Storage Expenses Operation Supervisor & Engineering	\$261.518		\$0	\$261.5
27	815	Mans and Records	57 853		0	57.8
28	816	Wells Expenses	359,840		0	359,8
29	817	Line Expenses	13,694		0	13,6
30	818	Compressor Station Expenses	112,122		0	112,1
31	819	Compressor Station Fuel & Power	65.942		0	65.9
32	820	Measuring & Regulating Station Expenses	518.161		0	518.1
33	821	Purification Expenses	106.554		0	106,5
34	823	Gas Losses	6,883		0	6.8
35	824	Other Expenses	237,850		0	237,8
36	825	Storage Well Royalities	99,907		0	99,9
37	830	MaintenanceSupervision & Engineering	30,457		0	30,4
38	831	Maintenance of Structures & Improvements	207,692		0	207,6
39	832	Maintenance of Reservoirs & Wells	200,399		0	200,3
40	833	Maintenance of Lines	180,532		0	180,5
41	834	Maintenance of Compressor Station Equipment	308,876		0	308,8
42	835	Maint of Measuring & Regulating Station Exp	44,832		0	44,8
43	836	Maintenance of Purification Equipment	51,568		0	51,5
44	837	Maintenance of Other Equipment	244,982		0	244,9
45	840	Operation Supervisor & Engineering	20,870		0	20,8
46	841	Operation Labor & Expenses	6,068		0	6,0
47	842.1	Fuel	9,497		0	9,4
48	843.2	Maintenance of Structures & Improvements	69,195		0	69,1
49		Total Natural Gas Storage Expenses	\$3,215,291	\$0	\$0	\$3,215,2
		Distribution Operation Expense				
50	870	Operation, Supervision and Engineering	\$4,914,668		0	4,914,6
51	871	Distribution and Load Dispatching	1,180,217		0	1,180,2
52	874	Mains and Service Expenses	9,640,343		180,228	9,820,5
53	875	Distributing Regulating Station Expenses	792,828		0	792,8
54	876	Measuring and Regulating Station Exp-Industrial	155,837		0	155,8
55	877	Measuring and Regulating Station Exp-City Gate	110,205		0	110,2
56	878	Meter and House Regulator Expenses	14,896,146		357,085	15,253,2
57	879	Customer Installation Expenses	2,371,255		0	2,371,2
58	880	Other Expenses	2,034,041		0	2,034,0
59	881	Rents	0		0	,,-
60		Total Operation Expense	\$36,095,538	\$0	\$537,312	\$36,632,8
	005	Distribution Maintenance Expense	60.740			60 745 7
61	885	Maintenance Supervision and Engineering	\$2,740,753		\$0	\$2,740,7

Laclede Gas Company Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Distribution of Revenue and Expense Adjustments by Account No.

Line No,	Main Acct.	Description	Test Year Per Books	Income Tax Adjustment	Total Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(u)	(v)	(w)
62	886	Maintenance of Structures and Improvements	810,702		0	810,702
63	887	Maintenance of Mains	8,162,916		0	8,162,916
64	889	Maint. of Measuring and Regulating Eq-General	673,931		0	673,931
65	890 891	Maint. of Measuring and Regulating Eq-Industrial	60,228		0	60,228
66 67	891 892	Maint. of Measuring and Regulating Eq-City Gate Maintenance of Services	34,503 4 715 313		0	34,503 4,715,313
68	892	Maintenance of Services Maintenance of Meters and House Regulators	2,791,294		0	2,791,294
69	894	Maintenance of Other Equipment	356,692		0	356,692
70	034	Total Maintenance Expenses	\$20,346,332	\$0	\$0	\$20,346,332
		Total Maritonarios Experioso	Ψ20,040,002	40	4 0	920,010,002
71		Total Distribution Expense	\$56,441,869	\$0	\$537,312	\$56,979,182
		Customer Accounts Expense				
72	901	Supervision	\$0		\$0	\$0
73	902	Meter Reading Expense	8,680,331		(5,037,984)	3,642,346
74 75	903	Customer Records and Collection Expense	17,549,573		1,515,820	19,065,392
75 76	904	Uncollectible Accounts Miscellaneous Customer Accounts Expense	6,257,451		1,802,539 0	8,059,990
76	905	Total Customer Accounts Expense	119,381 \$32,606,735	\$0	(\$1,719,626)	119,381 \$30,887,109
.,		Total Customer Accounts Expenses	ψ32,000,733	90	(\$1,719,020)	430,007,103
78	907	Customer Service and Informational Expense	\$0		\$n	\$0
	907 908	Supervision	**		**	
79 80	908	Customer Assistance	1,483,989 98,614		3,360,164	4,844,154 98,614
81	909	Total Cust. Service and Information Exp.	\$1,582,603	\$0	\$3,360,164	\$4.942.767
01		Total Cust. Service and Information Exp.	\$1,502,003	90	\$5,500,104	\$4,542,707
		Sales and Advertising Expense				
82	911	Supervision	\$328,536		\$0	\$328,536
83	912	Demonstrating and Selling Expenses	1,626,887		(411,017)	1,215,870
84	913	Advertising Expenses	138,699		0	138,699
85	916	Miscellaneous Sales Expenses	0		0	0
86		Total Sales and Advertising Expenses	\$2,094,122	\$0	(\$411,017)	\$1,683,105
		Administrative and General Expense				
87	920	Administrative and General Salaries	\$20,728,266		\$0	\$20,728,266
88	921	Office Supplies and Expenses	1,336,170		(10,788)	1,325,382
89	922	Administrative Expenses Transferred	(12,025,514)		0	(12,025,514)
90 91	923 924	Outside Services Employed Property Insurance	10,302,849 632,413		(3,592)	10,302,849 628.822
92	924	Injuries and Damages	5 268 150		912 973	6 181 123
93	926	Employee Pensions and Benefits	24,776,425		12.233.568	37.009.993
94	928	Regulatory Commission Expense	1.946.243		75.867	2 022 110
95	930	Miscellaneous General Expenses	3.127.102		0	3,127,102
96	931	Rents	2,148,699		0	2,148,699
97	932	Maintenance of General Plant	208,378		0	208,378
98		Total Administration and General Expense	\$58,449,180	\$0	\$13,208,028	\$71,657,209
99		Payroll Adjustment			5,887,487	5,887,487
100				fo.		
100		Total O & M Expense	\$458,496,610	\$0	(\$283,509,723)	\$174,986,887
101	403	Depreciation	47,472,639		\$3,996,791	\$51,469,429
102	404, 405	Amortization	10,778,862		(2,076,925)	\$8,701,937
103	431	Interest on Customer Deposits and Financing	1,957,942		(1,647,630)	310,312
104	408	Payroll Taxes (1***)	4.736.408		506.883	5 243 291
105	408	Property Taxes (2***)	16.116.471		277,804	16.394.274
106	408	Gross Receipts Tax (3300 + 4000)	33,503,393		(33,503,393)	0,334,274
107	408	Other Taxes (41**)	314,901		00,000,000)	314.901
108	408	Taxes Other Than Income	\$54,671,173	\$0	(\$32,718,706)	\$21,952,467
109		TOTAL EXPENSES	\$573,377,226	\$0	(\$315,956,194)	\$257,421,032
110		OPERATING INCOME BEFORE INCOME TAX	\$114,982,220	\$0	(\$43,080,952)	\$71,901,268
110		OF ENATING INCOME BEFORE INCOME TAX	\$114,902,220	\$0	(\$40,000,852)	\$71,901,268
111	409,410	Income Taxes	27,017,022	(16,538,217)	(16,538,217)	10,478,805
		Note: per book & adjusted income tax computed on A-2				
112		NET OPERATING INCOME	\$87,965,198	\$16,538,217	(\$26,542,735)	\$61,422,463
						\$0

Test Year Margin Revenue

				Main Account/Rev	enue Class		
Line		480	481.1/.2/.3	483, 489			<u> </u>
No.	Description	21	22 & 23	28, 38	487	492, 493, 495	Total
	(a)	(b)	(c)	(e)		(f)	(g)
1	Total Revenue per Book	476,773,725	145,461,566	16,743,813	4,749,544	44,630,799	688,359,446
2	Less: GRT Revenue, Unbilled Revenue, PGA Revenue, and Miscellaneous Adjustments	(225,019,632)	(93,460,461)	(3,363,798)	0	(44,162,607)	(366,006,498)
3	Test Year Margin	251,754,093	52,001,105	13,380,015	4,749,544	468,192	322,352,948

Revenue Adjustments

				Main Account	Revenue Class	
		Residential Gas Sales	Commercial & Industrial Gas Sales	Transportation Revenues	Service Charges and Other	
Line		480	481.1/.2/.3	489, 483		
No.	Description	21	22 & 23	38, 28	487, 488, 493, 495	Total
	(a)	(b)	(c)	(e)	(f)	(g)
1	Test Year Margin	\$251,754,093	\$52,001,105	\$13,380,015	\$5,217,736	\$322,352,948
2	Weather Normalize	\$3,983,602	\$1,600,176	\$0		\$5,583,778
3	Rate Switching Adjustments	(2,365)	149,713	68,911		\$216,259
4	Customer Growth Annualization	1,864,465	262,697	161,548		\$2,288,710
5	Rate Classification Adjustments	0	(1,119,395)	0		(\$1,119,395)
6	Total Adjustments	5,845,702	893,191	230,459	0	6,969,352
7	As Adjusted Test Year Margin	\$257,599,794.39	\$52,894,296	\$13,610,474	\$5,217,736	\$329,322,300

Remove Purchase Gas Costs and Gross Receipts Tax

Line		
No.	Description	Amount
	(a)	(b)
1	Purchase Gas Costs (Acct. 804)	(\$244,347,386)
2	Gross Receipts Tax (Acct. 4081)	(33,503,393)
3	Unbilled Gas Cost (Acct. 804)	(16,620,593)
4	Off System Sales Expense (Acct. 804)	(41,788,523)
5	Liquefied Petroleum Gas (Acct. 728)	(1,615,570.00)
6	Total Adjustment	(\$337,875,465)

Payroll Adjustment

Line No.	Description		Dollars				
	(a)	(b)	(c)	(d)	(e)		
08	&M Payroll (Excluding AIP)						
1	Test Year Payroll	63,050,284					
2	12 Month Normalized Payroll	68,586,418					
3	·				5,536,134		
AIF	P Adjustment (Gross)						
	Test Year Payroll						
4	Shared Services	5,503,483					
5	Missouri Gas Energy	2,216,325					
6	Laclede Gas	6,346,071					
7	Total AIP Paid	14,065,879					
8	Total Payroll (Regular & OT)	178,784,431					
9	AIP Percentage	7.87%					
	12 Month Normalized Payroll						
10	Shared Services	5,908,608	405,125				
11	SSC - MGE %		44.32%				
12				179,551			
13	Missouri Gas Energy	2,379,474					
14	Laclede Gas	6,813,221		467,150			
15		15,101,303					
16	Total Payroll (Regular & OT)	191,884,400					
17				646,701			
18	O&M Percentage			54.33%			
19					351,353		
20 To	tal Wage & Salary Adjustment				5,887,487		

Employee Benefits

Line No.	Description	Insur Ra		Amount
	(a)	(k	o)	(c)
1	O&M Payroll Increase (H4 Payroll Tab)			5,536,134
1	Insurance Costs Life Insurance (per \$1000)	\$	0.2190	\$14,549
2	AD&D (per \$1000)	\$	0.0100	664
3	LTD (per \$1000)	\$	0.8950	59,458
4	LTD/STD/FMLA Admin Fees (per person)	\$	8.21	3,153
5	Total Payroll Related Insurance Costs		_	\$77,824
	401K Employee Match Adjustment	401K Ma	atch Rate	<u>Amount</u>
6	Payroll Adjustments:		4.09%	\$226,428
7	AIP Adjustment		4.09%	14,370
0	Total 404K Frankrig a Matak A Prostor and		_	\$0.40.700
8	Total 401K Employee Match Adjustment		_	\$240,798
	Pension and OPEB Adjustment			
9	Laclede %	29,88	32,000.00	
10	Asset Amortization	16,49	97,987.42	
11	Recovery	46,37	79,987.42	
12	Allowance In Rates	24,95	55,000.00	
13	Difference	21,42	24,987.42	
14	O&M %		54.33%	
15	Adjustment	11,64	10,195.67	
	SERP Adjustment			
16	926100 SERP Expense - Test Year	0.0		\$552,536
17	Payments - Jan 2014 - Dec 2016	\$3	3,174,727	4.050.040
18	Three Year Average		3.00	1,058,242
19	Difference			505,706
20	O&M %			54.33%
21	Adjustment		=	\$274,750

Payroll Taxes

Line No.	Description	Payroll Amount	AIP Amount	Total Amount
	(a)	(b)	(c)	(d)
	Payroll Taxes			
1	Payoll tax adjustment - LGC	480,826	19,391	500,217
2	Payoll tax adjustment - SSC		6,666	6,666
3	Total Payroll Taxes Adjustment	480,826	26,057	506,883

Insurance / Injuries & Damages

Line		Twelve Mo	nths Ending Septe	ember 30,			
No.	Description	2015	2016	2017	3 Year Avg.	925 Amount	924 Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Laclede Claims:						
1	Workers Compensation Claims Paid	2,248,696.39	1,977,621.94	1,938,379.86	\$2,054,899		
2	Property and Other Claims Paid	375,114	228,192	799,860	467,722		
3	Auto Claims Paid	63,914	64,790	68,814	65,839		
4	Total Proforma Claims	\$2,687,724	\$2,270,604	\$2,807,054	\$2,588,460		
5	Test Year Accrual				1,991,320		
6	Adjustment				\$597,140	\$597,140	
					O&M Transfer		
	Insurance Premiums				Rate		
7	Property Insurance - September 2017			\$52,402			
8	Months		_	12			
9	Annualized			628,822			
10	Test Year		<u>-</u>	632,413			
11	Adjustment		=	(\$3,592)	100.000%		(\$3,592)
12	Excess Liability and Workers Comp at 9/30/17			\$461,078			
13	Other Costs			38,438			
14	I&D at 9/30/17		-	499,516			
15	Months			12			
16	Annualized		-	5,994,190			
17	Test Year			5,331,267			
18	Adjustment		-	\$662,922	54.330%	\$360,166	
10	DSO Inquirance Dec 2046			\$27.400			
19	D&O Insurance - Dec 2016			\$27,400			
20	Months		-	12			
21	Annualized			328,795.80			
22	Test Year		-	410,395.02			
23	Adjustment		=	(\$81,599)	54.330%	(\$44,333)	
24	Total Adjustments					\$912,973	(\$3,592)
	. ota tajaotiriorito					ψο 12,010	(\$0,002)

Energy Efficiency

Line		
No.	Description	Amount
	(a)	(b)
	Energy Efficiency Program Expenses	
1	Calendar Year 2014	\$2,118,288
2	Calendar Year 2015	\$2,051,721
3	Calendar Year 2016	\$1,930,053
4	Total	\$6,100,062
5	Three year average	\$2,033,354

Uncollectible Expense

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended August, 2013	3,236,689	
2	Twelve Months Ended August, 2014	8,783,809	
3	Twelve Months Ended August, 2015	12,159,471	
4	Three Year Average		\$8,059,990
5	Less Test Year Uncollectible Expense		(6,257,451)
6	Adjustment to Test Year - Acct. 904	_	\$1,802,539

Regulatory Commission Expense

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Estimate of current rate case expense	\$596,668	
2	Annual Amortization (3 years)		\$198,889
3	Normalized level of expense for depreciation study		\$6,000
4	Proforma NARUC Assessment		9,156
5	Other Regulatory Commission Expenses		71,046
6	Proforma MPSC Assessment - 7/1/2016 - 6/30/2017		1,737,018
7	Total Proforma Regulatory Commission Expense		\$2,022,110
8	Less Test Year Regulatory Commission Expense		(1,946,243)
9	Adjustment to Test Year - Acct. 928		\$75,867

Interest on Customer Deposits

Line No.	Description	Reference	Residential
•	(a)	(b)	(c)
1	Customer Deposits	B-2	\$4,747,471
2	Interest Rate		4.75%
3	Proforma Interest on Customer Deposits		\$225,505
4	Less Test Year Interest on Customer Deposits		(1,957,942)
5	Adjustment to Test Year - Acct. 431		(\$1,732,437)

Depreciation Expense

Line No.	Description (a)	Amount (b)	Current Depreciation Rate (c)	Annualized Depreciation (d)	Proposed Rate (e)	Proforma Total Depreciation (f)	Less Depr. Capitalized To Clearing Accts. (g)	Proforma Depreciation Expense (f)
		(5)	(0)	(u)	(0)	(1)	(9)	(1)
1	INTANGIBLE PLANT (301) Organization	\$2,501	0.00%	\$0	0.00%	\$0	\$0	\$0
1	(302) Franchises	8,484	0.00%	0	0.00%	0	0	Ç
3	Total Intangible Plant	\$10,986	0.0076	\$0	0.0070	\$0	\$0	\$0
								**
	PRODUCTION PLANT							
4	(304) Land & Land Rights-Mfg Gas	\$119,929						
5	(305) Structures & Improvements-Mfg Gas	\$1,869,054	1.67%	\$31,213	1.67%	31,213.20	0.00	\$31,213
6	(307) Other Power Equipment	33,139	3.50%	1,160	3.50%	1,159.87	0.00	1,160
7	(311) Propane Equipment-Gas Ops	4,404,828	3.71%	163,419	3.71%	163,419.13	0.00	163,419
8	(311.1) Propane Storage Cavern-Gas Ops	4,827,936	1.11%	53,590	1.11%	53,590.09	0.00	53,590
9	Total Production Plant	\$11,254,887		\$249,382		\$249,382	\$0	\$249,382
	UNDERGROUND STORAGE PLANT							
10	(350.1) Land	\$1,201,600						
11	(350.2) Rights of Way	778,418		0		0	0	0
12	(351.2) Compression Station Structure	676,591	3.33%	22,530	3.33%	22,530	0	22,530
13	(351.4) Other Structures	1,009,838	2.18%	22,014	2.18%	22,014	0	22,014
14	(352) Wells	6,090,514	1.22%	74,304	1.22%	74,304	0	74,304
15	(352.1) Storage Leaseholds & Rights	2,055,422		0		0	0	0
16	(352.2) Reservoirs	245,023	1.22%	2,989	1.22%	2,989	0	2,989
17	(352.3) Non-Recoverable Natural Gas	6,503,628	1.11%	72,190	1.11%	72,190	0	72,190
18	(352.4) Wells - Oil & Vent Gas	1,932,818	1.22%	23,580	1.22%	23,580	0	23,580
19	(353) Lines	2,876,382	1.17%	33,654	1.17%	33,654	0	33,654
20	(354) Compressor Station Equipment	2,747,710	1.22%	33,522	1.22%	33,522	0	33,522
21	(355) Measuring & Regulating Equipment	2,247,516	1.79%	40,231	1.79%	40,231	0	40,231
22	(356) Purification Equipment	233,042	2.38%	5,546	2.38%	5,546	0	5,546
23	(357) Other Equipment	66,896	4.55%	3,044	4.55%	3,044	0	3,044
24	Total Underground Storage Plant	\$28,665,399		\$333,606		\$333,606	\$0	\$333,606
	OTHER STORAGE EQUIPMENT							
25	(360) Land & Land Rights	\$50,654						
26	(360) Land & Land Rights (361) Structures & Improvements	107,233						
26 27	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders	107,233 659,027						
26 27 28	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment	107,233 659,027 338,616						-
26 27	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders	107,233 659,027		\$0		\$0	\$0	\$0
26 27 28	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment	107,233 659,027 338,616		\$0		\$0	\$0	\$0
26 27 28	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment	107,233 659,027 338,616		\$0		\$0	\$0	\$0
26 27 28 29	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment	107,233 659,027 338,616 \$1,155,529	1.44%	\$0	1.44%	\$0	\$0	\$0
26 27 28 29	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission	107,233 659,027 338,616 \$1,155,529	1.44% 2.33%		1.44% 2.33%			
26 27 28 29 30 31	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission	107,233 659,027 338,616 \$1,155,529 \$41,153 2,013,840		28,999		28,999		28,999
26 27 28 29 30 31 32	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant	107,233 659,027 338,616 \$1,155,529 \$41,153 2,013,840 9,654		28,999 225		28,999 225	0	28,999 225
26 27 28 29 30 31 32	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission	107,233 659,027 338,616 \$1,155,529 \$41,153 2,013,840 9,654		28,999 225		28,999 225	0	28,999 225
26 27 28 29 30 31 32 33	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant	\$41,153 2,013,840 9,654 \$2,064,647		28,999 225		28,999 225	0	28,999 225
26 27 28 29 30 31 32 33	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights	\$41,153 2,013,840 9,654 \$3,134,157	2.33%	28,999 225 \$29,224	2.33%	28,999 225 \$29,224	0 0 \$0	28,999 225 \$29,224
26 27 28 29 30 31 32 33 34 35	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg	\$41,153 2,013,840 9,654 \$3,134,157 1,074,714	2.33%	28,999 225 \$29,224	2.33%	28,999 225 \$29,224	0 0 \$0	28,999 225 \$29,224 32,241
26 27 28 29 30 31 32 33 34 35 36	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers	\$41,153 2,013,840 9,654 \$3,134,157 1,074,714 14,497,858	2.33% 3.00% 3.00%	28,999 225 \$29,224 32,241 434,936	2.33% 3.00% 3.00%	28,999 225 \$29,224 32,241 434,936	0 0 \$0	28,999 225 \$29,224 32,241 434,936
26 27 28 29 30 31 32 33 34 35 36 37	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage	\$41,153 2,013,840 9,654 \$3,134,157 1,074,714 14,497,858 290,197	2.33% 3.00% 3.00% 3.00%	28,999 225 \$29,224 32,241 434,936 8,706	3.00% 3.00% 3.00%	28,999 225 \$29,224 32,241 434,936 8,706	0 0 \$0	28,999 225 \$29,224 32,241 434,936 8,706
26 27 28 29 30 31 32 33 34 35 36 37 38	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures	\$41,153 2,013,840 9,654 \$3,134,157 1,074,714 14,497,858 290,197 69,048	2.33% 3.00% 3.00% 3.00%	28,999 225 \$29,224 32,241 434,936 8,706	3.00% 3.00% 3.00% 3.00%	28,999 225 \$29,224 32,241 434,936 8,706	0 0 \$0	28,999 225 \$29,224 32,241 434,936 8,706 2,071
26 27 28 29 30 31 32 33 34 35 36 37 38 39	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Imp - Leased Property	\$41,153 2,013,840 9,654 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089	3.00% 3.00% 3.00% 3.00% (see adj. H-13)	28,999 225 \$29,224 32,241 434,936 8,706 2,071	3.00% 3.00% 3.00% 3.00% (see adj. H-13)	28,999 225 \$29,224 32,241 434,936 8,706 2,071	0 0 \$0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108	3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366	3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366	0 0 \$0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080	3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080	0 0 \$0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060	0 0 \$0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper (378) Meas. & Reg. Station - General (379) Meas. & Reg. Station - City Gate (380.1) Services - Steel	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234 12,823,509 2,885,720 38,869,985	2.33% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900	3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900	0 0 \$0 0 0 0 0 0 0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper (378) Meas. & Reg. Station - General (379) Meas. & Reg. Station - City Gate (380.2) Services - Plastic	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234 12,823,509 2,885,720 38,869,985 669,931,881	2.33% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23% 3.75%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 3.71% 5.23% 3.75%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446	0 0 \$0 0 0 0 0 0 0 0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - Service Centers (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper (378) Meas. & Reg. Station - General (379) Meas. & Reg. Station - City Gate (380.2) Services - Plastic (381) Meters	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234 12,823,509 2,885,720 38,869,985 669,931,881 131,328,471	2.33% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 3.71% 5.23% 3.75% 2.37%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23% 3.75% 2.37%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485	0 0 \$0 0 0 0 0 0 0 0 0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - District Meas & Reg (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper (378) Meas. & Reg. Station - General (379) Meas. & Reg. Station - City Gate (380.1) Services - Steel (380.2) Services - Plastic (381) Meters (383) House Regulators	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234 12,823,509 2,885,720 38,869,985 669,931,881 131,328,471 25,998,665	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 3.71% 5.23% 3.75% 2.37% 2.00%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23% 3.75% 2.37% 2.00%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977	0 0 \$0 0 0 0 0 0 0 0 0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977
26 27 28 29 30 31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - District Meas & Reg (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Imp - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper (378) Meas. & Reg. Station - General (379) Meas. & Reg. Station - City Gate (380.1) Services - Steel (380.2) Services - Plastic (381) Meters (383) House Regulators (385) Commercial & Ind Meas & Reg Eq	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234 12,823,509 2,885,720 38,869,985 669,931,881 131,328,471 25,998,665 14,824,730	2.33% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 3.71% 5.23% 3.75% 2.37% 2.00% 3.25%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977 481,804	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23% 3.75% 2.37% 2.00% 3.25%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977 481,804	0 0 0 0 0 0 0 0 0 0 0 0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977 481,804
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	(360) Land & Land Rights (361) Structures & Improvements (362) Gas Holders (363.3) Compressor Equipment Total Other Storage Equipment TRANSMISSION PLANT (365.2) Rights of Way - Transmission (367) Mains - Transmission (371) Other Equipment - Transmission Total Distribution Plant DISTRIBUTION PLANT (374) Land & Land Rights (375.1) Str & Imp - District Meas & Reg (375.2) Str & Imp - District Meas & Reg (375.3) Str & Imp - Garage (375.4) Str & Imp - Other Small Structures (375) Struct & Impr - Leased Property (376.1) Mains - Steel (376.2) Mains - Cast Iron (376.3) Mains - Plastic & Copper (378) Meas. & Reg. Station - General (379) Meas. & Reg. Station - City Gate (380.1) Services - Steel (380.2) Services - Plastic (381) Meters (383) House Regulators	\$41,153 2,013,840 9,654 \$2,064,647 \$3,134,157 1,074,714 14,497,858 290,197 69,048 101,089 236,067,108 22,358,913 495,389,234 12,823,509 2,885,720 38,869,985 669,931,881 131,328,471 25,998,665	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 3.71% 5.23% 3.75% 2.37% 2.00%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977	2.33% 3.00% 3.00% 3.00% 3.00% (see adj. H-13) 1.44% 3.31% 1.57% 3.71% 5.23% 3.75% 2.37% 2.00%	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080 7,777,611 475,752 107,060 2,032,900 25,122,446 3,112,485 519,977	0 0 \$0 0 0 0 0 0 0 0 0	28,999 225 \$29,224 32,241 434,936 8,706 2,071 3,399,366 740,080

Depreciation Expense

Line No.	Description	Amount	Current Depreciation Rate	Annualized Depreciation	Proposed Rate	Proforma Total Depreciation	Less Depr. Capitalized To Clearing Accts.	Proforma Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(f)
	GENERAL PLANT							
53	(389) Land	\$0						
54	(390) Structures & Improvements	163,119	3.00%	4,894	3.00%	4,894	0	4,894
55	(390) Struct & Improv - Leased Property	2,528,842	(see adj. H-13)		(see adj. H-13)			
56	(391) Furniture & Fixtures	4,260,465	3.33%	141,873	3.33%	141,873	0	141,873
57	(391.1) Data Processing Systems	12,625,595	20.00%	2,525,119	20.00%	2,525,119	0	2,525,119
58	(391.2) Mechanical Office Equipment	30,559	10.00%	3,056	10.00%	3,056	0	3,056
59	(391.3) Data Processing Software	35,513,290	(see adj. H-13)		(see adj. H-13)		0	
60	(391.4) Data Processing Systems	647,746	10.00%	64,775	10.00%	64,775	0	64,775
61	(391.5) Enterprise Software-EIMS	49,935,210	(see adj. H-13)		(see adj. H-13)		0	
62	(392.1) Transportation Eq - Automobiles	3,445,338	14.17%	488,204	14.17%	488,204	0	488,204
63	(392.2) Transportation Eq - Trucks	27,194,693	8.18%	2,224,526	8.18%	2,224,526	0	2,224,526
64	(393) Stores Equipment	332,530	2.22%	7,382	2.22%	7,382	0	7,382
65	(394) Tools, Shop & Garage Equipment	17,050,188	2.63%	448,420	2.63%	448,420	0	448,420
66	(395) Laboratory Equipment	306,723	3.57%	10,950	3.57%	10,950	0	10,950
67	(396) Power Operated Equipment	25,356,920	6.92%	1,754,699	6.92%	1,754,699	0	1,754,699
68	(397.0) Communication Equipment	2,040,060	5.00%	102,003	5.00%	102,003	0	102,003
69	(397.1) Communication Equipment LGC AMRs	16,624,220	(see adj. H-13)		(see adj. H-13)			
70	(398) Miscellaneous Equipment	3,256,123	3.45%	112,336	3.45%	112,336	0	112,336
71	Total General Plant	\$201,311,623		\$7,888,237		\$7,888,237	\$0	\$7,888,237
72	Total Original Cost Plant in Service	\$1,914,537,595		\$52,760,814		\$52,760,814	\$0	\$52,760,814
	<u> </u>			** * ****		** * *****	,	*- ***
73	Less Depreciation Charged to Clearing			(1,291,385.11)		(\$1,291,385)		(\$1,291,385)
74	Less Test Year Depreciation Expense							(\$47,472,639)
75	Adjustment to Test Year - Acct. 403							\$3,996,791

Amortization Expense

			Monthly		
			Test Year	Proforma	
Line		Original	Amortization	Amortization	Acct
No.	Description	Cost Plant	Expense	Expense	No.
	(a)	(b)	(c)	(d)	(e)
1	(352.1) Storage Leaseholds & Rights	\$20,185	\$34	\$406	404.2
2	(390) Struct & Improv - Leased Property	2,528,842	10,521	126,256	404.3
3	(391.3) Data Processing Software	35,513,290	186,110	2,233,323	404.3
4	(391.5) Enterprise Software-EIMS	49,935,210	291,289	3,495,465	404.3
5	(397.1) Communication Equipment LGC AMRs	16,624,220	198,105	2,377,263	404.3
6	Sub Total	\$104,621,748	\$686,059	\$8,232,713	
		Unamortized		Proforma	
		Balance	Mo Amort Amt	Amortization	
7	Other Leased Property	\$1,329,468	\$39,102	\$469,224	404.3
8	Total Amortization			8,701,937	
	Less Test Year Amortization				
9	Less Test Year Amortization			(10,778,862)	
10	Adjustment to Test Year Account 404			(2,076,925)	
		Unamortized		Proforma	
	Deferred Energy Efficiency and Low Income Program Costs	Balance	Mo Amort Amt	Amortization	
11	Deferred Energy Efficiency Cost Balance	\$13,331,607	111,097	\$1,333,161	
12	Low Income Program Net of Amortization	\$32,083	917	\$11,000	
13	Red Tag Program	\$36,277	302	\$3,628	
14	Initial Energy Efficiency Asset Net of Amortization	\$239,167	6,833	\$82,000	
15	Pro-Forma Amortization Expense			\$1,429,788	908.0
16	Less Test Year Amortization Expense			(102,978)	
17	Adjustment to Test Year - Accts. 908			\$1,326,810	

Property Tax Adjustment

Line No.	Description	Reference	Real Estate & Personal Property	Manufacturers	Total
1 2 3	Calendar Year 2016 Taxes Paid Calendar 2016 Assessed Values Average 2016 Rate Per \$100 Valuation		15,810,739 167,209,638 <u>9.4556%</u>	216,217 2,550,530 <u>8.4773%</u>	16,026,956 169,760,168 <u>9.4409%</u>
4 5 6	Calendar Year 2017 Estimated Taxes Due Calendar 2017 Estimated Assessed Values Estimated Rates		16,753,200 177,176,823 9.4556%	234,000 2,760,301 8.4773%	16,987,200 179,937,124 9.4409%
7	Percentage Split Between Real Estate & Personal Property and Manufacturers' Property Based on 1/1/17 Assessed Values		<u>98.6%</u>	<u>1.4%</u>	<u>100.0%</u>
			Real Estate & Personal Property	<u>Manufacturers</u>	<u>Total</u>
8	Increase from 12/31/16 to 12/31/17		\$942,461	\$17,783	\$960,244
9 10 11	Pro Forma Rate Calculation: Total Less: Manufacturer's Total Real Estate/Personal Property		Assessed 179,937,124 (2,760,301) 177,176,823	<u>Tax</u> 16,987,200 (234,000) 16,753,200	
12	Effective Real Estate/Personal Property Proforma Tax Rate		<u>9.4556%</u>		
13	Net Plant at 12/31/16 (before adj to allocate Enterprise Software)		\$1,288,321,940		
14	Assessed Value Percentage		13.75%		
15	Allocated Enterprise Software to MGE (net plant)		(\$52,479,697)		
16	Decrease in Assessed Value		(\$7,217,285)		
17	Allocation of Property Tax to MGE		(\$682,440)		

Locates Expense

Line					
No.	Description	Total			
	(a)	(b)			
1	January	16,059			
2	February	16,242			
3	March	22,140			
4	April	22,997			
5	May	22,556			
6	June	24,775			
7	July	20,249			
8	August	23,543			
9	September	28,410			
10	October	25,814			
11	November	14,314			
12	December	13,361			
13	Total Locates	250,460			
	CY16 Locates - Laclede				
	CTTO LOCALES - Laciede	Quantity	Cost		<u>Total</u>
14	Locates - Jan 16 - March 16	49,922	\$13.20	\$	658,976
15	Locates - April 16 - Dec 16	179,749	13.40	Ψ	2,408,642
16	Fiber Locates - Jan 16 - Mar 16	4,519	13.20		59,646
17	Fiber Locates - Apr 16	1,909	13.40		25,577
18	Fiber Locates - May 16 - Dec 16	14,361	32.60		468,163
19	Total Locates	250,460		\$	3,621,004
	Pro Forma Locates Cost - MGE				
20	Locates	229,672	\$13.60	\$	3,123,537
21	Fiber Locates	20,788	32.60	•	677,695
22	Total	250,460		\$	3,801,231
23	Adjustment to A/C 874			\$	180,228
24	Locates	91.7%			
			* Breakdo	wn c	f fiber locates from
25	Fiber Locates	8.3%			
26		100.0%			

Other Expense Adjustments

(a) (b) Expense Eliminations	Line No.	Description	Acct	Total
Expense Eliminations 1	140.	·	Acct	
1 Eliminate Ticket Expense 912 (\$411,017) 2 Eliminate Ticket Expense 921 (\$10,788) 3 Total (\$421,805) EnergyWise and Insulation Financing Costs 4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		(a)		(6)
1 Eliminate Ticket Expense 912 (\$411,017) 2 Eliminate Ticket Expense 921 (\$10,788) 3 Total (\$421,805) EnergyWise and Insulation Financing Costs 4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		Expense Eliminations		
2 Eliminate Ticket Expense 921 (\$10,788) 3 Total (\$421,805) EnergyWise and Insulation Financing Costs 4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	1		912	(\$411,017)
EnergyWise and Insulation Financing Costs 4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) 6 Total (\$84,807) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253			921	
EnergyWise and Insulation Financing Costs 4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) 6 Total (\$84,807) AMR Purchase Impact to O&M Expenses \$0.98 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		·		(, , ,
4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) 6 Total (\$84,807) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	3	Total		(\$421,805)
4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) 6 Total (\$84,807) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253			! 	
4 Interest income from insulation financing (\$30,897) 5 Interest income from EnergyWise financing (\$53,910) 6 Total (\$84,807) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253				
5 Interest income from EnergyWise financing (\$53,910) 6 Total (\$84,807) AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253				
AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		<u> </u>		• • •
AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	5	Interest income from EnergyWise financing		(\$53,910)
AMR Purchase Impact to O&M Expenses 7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	6	Total		(¢94.907)
7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	O	Total	=	(\$64,607)
7 Current read cost per device \$0.98 8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		AMR Purchase Impact to O&M Expenses		
8 Read Cost after device purchase \$0.24 9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	7			\$0.98
9 Reduction in Cost (\$0.74) 10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		•		
10 Monthly devices read 692,325 11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	-			**:-:
11 Annual Savings (\$6,147,846) 12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	9	Reduction in Cost		(\$0.74)
12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	10	Monthly devices read		692,325
12 Estimated maintenance costs of devices 694,256 13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253				
13 Property taxes Schedule CEL R-1 415,605 14 Total Decrease to O&M expense 902 (\$5,037,984) Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		•		
Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253				
Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	13	Property taxes Schedule CEL R-1		415,605
Spire Uniform Costs 15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	1.1	Total Degrapes to ORM expanse	002	(¢5 027 094)
15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253	14	Total Decrease to Oaivi expense	902	(\$5,037,964)
15 2017 Costs charged to expense 878 421,916 16 2018 Estimated costs charged to expense 878 292,253		Spire Uniform Costs		
16 2018 Estimated costs charged to expense 878 292,253	15		878	421,916
	_	·		
17 Average \$357,085				,
	17	Average		\$357,085

Credit Card Fees

Line		Card	MGE Residential	Percent Using	Laclede	Proforma Credit
No.	Month	Transactions	Bills	Cards	Residential Bills	Card Payments
	(a)	(b)				
1	February 16	143,726	454,299	31.6%	610,496	193,142
2	March	141,517	454,156	31.2%	610,747	190,311
3	April	130,602	451,743	28.9%	607,036	175,498
4	May	132,597	447,880	29.6%	604,365	178,925
5	June	126,389	444,826	28.4%	600,990	170,760
6	July	118,439	440,688	26.9%	596,097	160,207
7	August	132,260	436,892	30.3%	594,468	179,963
8	September	118,981	442,383	26.9%	594,212	159,816
9	October	128,690	440,102	29.2%	594,216	173,754
10	November	129,459	443,515	29.2%	595,564	173,841
11	December	133,028	450,412	29.5%	602,511	177,950
12	January 17	144,724	457,505	31.6%	610,284	193,053
13	Total	1,580,412	5,364,402		7,220,987	2,127,221
14	Average MGE Tr	ransaction Cost				\$ 0.71
15	Adjustment				-	\$ 1,515,820

Index of Schedules

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Α	Revenue Deficiency
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B-4	Accumulated Deferred Income Taxes
С	Plant In Service
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Ha	Distribution of Revenue and Expense Adjustments by Account No.
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H-4	Payroll Adjustment
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September 30, 2017 Revenue Deficiency

Line No.	Description	Ref.	Required Return	Earnings Deficiency	Net Revenue Deficiency
110.	(a)	(b)	(c)	(d)	(e)
1	Rate Base	В	\$843,675,888		
2	Rate of Return	F	7.498%		
3	Required Return		\$63,258,818	\$63,258,818	
4	Adjusted Test Year Net Operating Income	A-1	_	31,077,157	
5	Earnings Deficiency			\$32,181,661	\$32,181,661
	g,		_		4 -2, 10 1, 00 1
6	Multiply by Income Tax Gross-up Factor				1.62308
7	Net Revenue Deficiency			_	\$52,233,378
8	Allowance for Known and Measurable Changes/ True- up Estimate				\$0
J	ap			_	Ψ 0
9	Total Revenue Deficiency			=	\$52,233,378

September 30, 2017

Summary of Net Operating Income Per Books and Adjusted

Description	Per Books	Adjustments	As Adjusted
(a)	(b)	(c)	(d)
<u>REVENUES</u>			
Operating Base Revenues	\$423,999,587	(\$225,753,605)	\$198,245,983
Other Utility Revenues	19,375,796	(17,805,582)	1,570,214
Total Operating Revenues	\$443,375,383	(\$243,559,187)	\$199,816,197
OPERATING EXPENSES			
Distribution Expense	\$243,919,227	(\$209,410,347)	\$34,508,881
Customer Accounts Expense	16,372,186	3,141,031	19,513,217
Customer Service and Information Expense	1,258,820	3,160,576	4,419,396
Sales Expense	1,193,643	(109,264)	1,084,379
Administrative and General Expense	38,474,760	5,355,979	43,830,739
Payroll Adjustment		1,078,452	1,078,452
Total Operating and Maintenance Expenses	\$301,218,636	(\$196,783,573)	\$104,435,063
Depreciation & Amortization Expense	\$31,253,205	\$7,252,986	\$38,506,190
Interest on Customer Deposits	412,235	(206,747)	205,488
Taxes Other Than Income	44,565,793	(21,725,474)	22,840,319
Total Operating Expenses	\$377,449,869	(\$210,384,356)	\$165,987,060
Operating Income Before Income Tax	\$65,925,515	(\$33,174,830)	\$33,829,136
Less: Income Tax Expense	15,073,361	(12,321,382)	2,751,979
Net Operating Income	\$50,852,154	(\$20,853,448)	\$31,077,157
	REVENUES Operating Base Revenues Other Utility Revenues Total Operating Revenues OPERATING EXPENSES Distribution Expense Customer Accounts Expense Customer Service and Information Expense Sales Expense Administrative and General Expense Payroll Adjustment Total Operating and Maintenance Expenses Depreciation & Amortization Expense Interest on Customer Deposits Taxes Other Than Income Total Operating Expenses Operating Income Before Income Tax Less: Income Tax Expense	Description Books (a) (b) REVENUES Operating Base Revenues \$423,999,587 Other Utility Revenues 19,375,796 Total Operating Revenues \$443,375,383 OPERATING EXPENSES Distribution Expense \$243,919,227 Customer Accounts Expense 16,372,186 Customer Service and Information Expense 1,258,820 Sales Expense 1,193,643 Administrative and General Expense 38,474,760 Payroll Adjustment Total Operating and Maintenance Expenses \$301,218,636 Depreciation & Amortization Expense \$31,253,205 Interest on Customer Deposits 412,235 Taxes Other Than Income 44,565,793 Total Operating Expenses \$377,449,869 Operating Income Before Income Tax \$65,925,515 Less: Income Tax Expense 15,073,361	Description Books Adjustments (a) (b) (c) REVENUES Operating Base Revenues \$423,999,587 (\$225,753,605) Other Utility Revenues 19,375,796 (17,805,582) Total Operating Revenues \$443,375,383 (\$243,559,187) OPERATING EXPENSES Distribution Expense \$243,919,227 (\$209,410,347) Customer Accounts Expense 16,372,186 3,141,031 Customer Service and Information Expense 1,258,820 3,160,576 Sales Expense 1,193,643 (109,264) Administrative and General Expense 38,474,760 5,355,979 Payroll Adjustment 1,078,452 1,078,452 Total Operating and Maintenance Expenses \$301,218,636 (\$196,783,573) Depreciation & Amortization Expense \$31,253,205 \$7,252,986 Interest on Customer Deposits 412,235 (206,747) Taxes Other Than Income 44,565,793 (21,725,474) Total Operating Expenses \$337,449,869 (\$210,384,356) Operating Income Befor

MISSOURI GAS ENERGY September 30, 2017 Income Tax

Line		_,	Per	As
No.	Description	Reference	Books	Adjusted
	(a)	(b)	(c)	(d)
1	Total Operating Revenues	A-1	\$443,375,383	\$199,816,197
2	Total Operating Expenses	A-1	(377,449,869)	(165,987,060)
3	Net Operating Income	A-1	\$65,925,515	\$33,829,136
4	Flow-Through Adjustments		(\$10,731,814)	(\$10,731,814)
5	Less: Interest on Long Term Debt		(15,928,601)	(15,928,601)
6	Total Tax Adjustments		(\$26,660,415)	(\$26,660,415)
7	Net Taxable Income		\$39,265,100	\$7,168,721
8	Income Tax		\$15,073,361	\$2,751,979

September 30, 2017 Rate Base

Line			
No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Intangible Plant	С	\$803,352
2	Distribution Plant	С	1,221,223,681
3	General Plant	С	168,896,992
4	Construction Work in Progress	С	0
5	Gross Plant In Service		\$1,390,924,025
6	Accumulated Depreciation & Amortization	D	(517,833,037)
7	Net Plant in Service		\$873,090,988
8	Working Capital	E	84,181,550
9	Customer Deposits	B-1	(4,326,054)
10	Customer Advances	B-2	(3,486,386)
11	Other Regulatory Liabilities	B-3	(70,009,762)
12	Deferred Income Taxes - Other	B-4	(35,774,448)
13	Total Rate Base		\$843,675,888

Thirteen Months Ending September 30, 2017

Customer Deposits

Line		Residential		
No.	Month	Amount		
	(a)	(b)		
1	Sep-16	(4,624,170)		
2	Oct-16	(4,619,265)		
3	Nov-16	(4,528,374)		
4	Dec-16	(4,484,623)		
5	Jan-17	(4,425,565)		
6	Feb-17	(4,394,159)		
7	Mar-17	(4,300,021)		
8	Apr-17	(4,247,905)		
9	May-17	(4,205,455)		
10	Jun-17	(4,140,934)		
11	Jul-17	(4,116,968)		
12	Aug-17	(4,114,815)		
13	Sep-17	(4,036,454)		
14	Total	(\$56,238,708)		
15	Average	(\$4,326,054)		
16	Interest Rate	4.75%		
17		\$205,488		

Thirteen Months Ending September 30, 2017

Customer Advances

Line			
No.	Month	Amount	
	(a)	(b)	
1	Sep-16	(3,690,167)	
2	Oct-16	(3,654,176)	
3	Nov-16	(3,638,202)	
4	Dec-16	(3,641,249)	
5	Jan-17	(3,517,968)	
6	Feb-17	(3,469,626)	
7	Mar-17	(3,467,474)	
8	Apr-17	(3,449,666)	
9	May-17	(3,420,056)	
10	Jun-17	(3,364,861)	
11	Jul-17	(3,344,171)	
12	Aug-17	(3,340,710)	
13	Sep-17	(3,324,695)	
14	Total	(\$45,323,020)	
15	Average	(\$3,486,386)	

MISSOURI GAS ENERGY Regulatory Liabilities September 30, 2017

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LIIIC		
No.	Year Ended	Balance
	(a)	(b)
1	Rate Base Offset from GM-2013-0254	(\$118,326,358)
2	Amortization of Rate Base Offset	\$48,316,596
3	Total Regulatory Liabilities	(\$70,009,762)

MISSOURI GAS ENERGY September 30, 2017

Accumulated Deferred income Taxes

Line		
No.	Description	Amount
	(a)	(b)
1	Deferred Taxes, MGE Direct Plant as of 12/31/16	(\$35,774,448)
2	Total Accumulated Deferred Income Taxes	(\$35,774,448)

MISSOURI GAS ENERGY Plant in Service September 30, 2017

Line No.	Description	Plant Balance @9/30/17	Total Adjustments	Total As Adjusted
	(a)	(b)	(c)	(d)
	INTANGIBLE PLANT			
1	(301) Organization	\$15,600		\$15,600
2	(302) Franchises	13,823		13,823
3	(303) Miscellaneous Intangible	773,929		773,929
4	Total Intangible Plant	\$803,352		\$803,352
	DISTRIBUTION PLANT			
5	(374.1) Land	\$476,088		\$476,088
6	(374.2) Land Rights	2,918,858		2,918,858
7	(375.1) Structures	13,709,123		13,709,123
8	(375.2) Leasehold Improvements	9,724		9,724
9	(376) Mains	611,065,128		611,065,128
10	(378) Meas. & Reg. Station - General	14,523,177		14,523,177
11	(379) Meas. & Reg. Station - City Gate	6,035,587		6,035,587
12	(380) Services	416,337,425		416,337,425
13	(381) Meters	42,212,876		42,212,876
14	(382) Meter Installations	96,149,748		96,149,748
15	(383) House Regulators	16,313,502		16,313,502
16	(385) Electronic Gas Measuring	1,472,444		1,472,444
17	(387) Other Equipment	0		0
18	Total Distribution Plant	\$1,221,223,681		\$1,221,223,681
	OFNEDAL BLANT			
40	GENERAL PLANT	\$4.050.005		# 4.050.005
19	(389) Land	\$1,058,065		\$1,058,065
20	(390.1) Structures	878,378		878,378
21	(390.2) Leasehold Improvements	0		0 070 000
22	(391) Furniture & Fixtures	8,870,082	00 000 750	8,870,082
23	(391.5) Enterprise Software-EIMS	0	68,368,759	68,368,759
24	(391950) Ent Software Shar Svc Alloc	2,924,128		2,924,128
25	(392.1) Transportation Eq - Cars and Small Trucks	5,754,530		5,754,530
26	(392.2) Transportation Eq - Heavy Trucks	17,809,234		17,809,234
27	(393) Stores Equipment	664,474		664,474
28	(394) Tools	9,689,101		9,689,101
29	(395) Laboratory Equipment	0		0 200 754
30	(396) Power Operated Equipment	3,399,751		3,399,751
31	(397.1) Communication Equipment - AMR	42,076,715		42,076,715
32	(397.0) Communication Equipment	6,254,169		6,254,169
33 34	(398) Miscellaneous Equipment Total General Plant	1,149,606	\$68,368,759	1,149,606 \$168,896,992
54	i otai Gerierai Frant	\$100,528,233	φυσ,300,739	φ100,030,392
35	Total Original Cost Plant in Service	\$1,322,555,266	\$68,368,759	\$1,390,924,025
35	Construction Work in Progress			0
36	Accumulated Depreciation and Amortization	(501,943,975)	(15,889,062)	(517,833,037)
37	Net Plant In Service	\$820,611,291	\$52,479,697	\$873,090,988

MISSOURI GAS ENERGY Accumulated Reserves for Depreciation and Amortization December 31, 2016

Line No.	Description	Test Year Direct	Proforma Adjustments	Test Year As Adjusted
	(a)	(b)	(c)	(d)
1	Intangible Plant Reserve	(\$564,471)	\$0	(\$564,471)
2	Distribution & General Plant Reserve	(506,526,579)	(15,889,062)	(522,415,641)
3	Retirement Work In Progress	5,147,075	0	5,147,075
4	Total Accumulated Reserves	(\$501,943,975)	(\$15,889,062)	(\$517,833,037)

MISSOURI GAS ENERGY September 30, 2017 Working Capital

Line			
No.	Description	Reference	Amounts
	(a)	(b)	(c)
1	Materials and Supplies Inventory	E-1	\$5,807,871
2	Prepayments	E-2	4,398,982
3	Gas Inventory - Volumes and Price	E-3	37,309,065
4	Cash Working Capital	E-4	4,031,100
5	Other Regulatory Assets	E-5	32,634,533
6	Total Working Capital		\$84,181,550

Thirteen Months Ending September 30, 2017

Materials & Supplies

Line

Line		
No.	Month	Amount
	(a)	(b)
1	Sep-16	\$5,160,731
2	Oct-16	5,195,761
3	Nov-16	5,058,159
4	Dec-16	5,225,674
5	Jan-17	5,264,750
6	Feb-17	5,442,905
7	Mar-17	5,932,368
8	Apr-17	6,255,840
9	May-17	6,247,648
10	Jun-17	6,430,302
11	Jul-17	6,514,970
12	Aug-17	6,436,289
13	Sep-17	6,336,920
14	Total	\$75,502,318
15	Average	\$5,807,871

Thirteen Months Ending September 30, 2017

Prepayments

Line		
No.	Month	Amount
	(a)	(b)
1	Sep-16	\$2,956,456
2	Oct-16	3,527,449
3	Nov-16	3,078,923
4	Dec-16	4,163,622
5	Jan-17	3,972,067
6	Feb-17	3,533,387
7	Mar-17	2,457,003
8	Apr-17	6,556,912
9	May-17	6,064,846
10	Jun-17	5,551,508
11	Jul-17	5,385,588
12	Aug-17	4,854,913
13	Sep-17	5,084,086
14	Total	\$57,186,760
15	Average	\$4,398,982

Thirteen Months Ending September 30, 2017

Gas Inventory

Line		
No.	Month	Dollars
	(a)	(b)
1	Sep-16	\$40,960,878
2	Oct-16	43,929,463
3	Nov-16	43,522,882
4	Dec-16	35,974,601
5	Jan-17	27,730,174
6	Feb-17	28,976,113
7	Mar-17	26,936,435
8	Apr-17	30,716,176
9	May-17	33,983,919
10	Jun-17	37,344,284
11	Jul-17	41,061,219
12	Aug-17	44,740,829
13	Sep-17	49,140,865
14	Total	\$485,017,839
15	Average	\$37,309,065

Missouri Gas Energy Test Year Ended December 31, 2016

Summary of Cash Working Capital

Line		
#	Description	Amount
	(A)	(B)
	Cash Working Capital from Tim Lyon's	
1	Schedule	\$4,031,100

MISSOURI GAS ENERGY Regulatory Assets December 31, 2016

Line		
No.	Description	Balance
	(a)	(b)
	Regulatory Assets	
1	Prepaid Pension / OPEB Assets	\$5,106,945
2	Red Tag Program	46,765
3	Low Income Energy Affordability	336,181
4	MGE Software	1,794,784
5	One-Time Non-Capital Transition Costs	10,013,604
6	Energy Efficiency Program	15,336,254
7	Total Regulatory Assets	\$32,634,533

MISSOURI GAS ENERGY Summary of Cost of Capital September 30, 2017

Line No.	Description (a)	Ratio (b)	Cost Rate (c)	Composite Rate (d)
1	Long-Term Debt	45.800%	4.123%	1.888%
2	Short-Term Debt	0.000%	0.000%	0.000%
3	Preferred Stock	0.000%	0.000%	0.000%
4	Common Equity	54.200%	10.350%	5.610%
5	Total	100.000%		7.498%

MISSOURI GAS ENERGY Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Line No.	Main Acct.	Description	Test Year Per Book	Total Adjustments	Test Year As Adjusted			
	(a)	(b)	(c)	(d)	(e)			
		TING REVENUE	# 000.050.000	958,336 (\$151,276,509) \$155,				
1 2	480 481.1	Residential Commercial	\$306,958,336		\$155,681,828 15,071,605			
3	481.1	Industrial	62,379,806 38,710,662	(47,308,201)	13,226,849			
3 4	483	Sales for Resale	1,003,236	(25,483,812) (856,431)	13,226,649			
5	487	Late Payment Charges	1,381,236	(050,451)	1,381,236			
6	488	Miscellaneous Service Revenue	1,551,255	0	0			
7	489	Transport	14,947,547	(828,651)	14,118,896			
8	493	Rent From Property	0	0	0			
9	495	Other Gas Revenue	17,994,560	(17,805,582)	188,978			
10		Total Operating Revenue	\$443,375,383	(\$243,559,187)	\$199,816,197			
	OPERAT	TING & MAINTENANCE EXPENSE						
	Operatio	on Expense						
11	805	Other Gas Purchases	\$209,704,476	(\$209,773,377)	(\$68,901)			
12	807	Purchased Gas Expense	0	0	0			
13	859	Other Joint Expense	0	0	0			
14	870	Operation, Supervision and Engineering	142,549	0	142,549			
15	871	Distribution and Load Dispatching	136,772	0	136,772			
16	872	Compressor Station Labor and Expense	0	0	0			
17	874	Mains and Service Expenses	4,401,233	198,404	4,599,636			
18	875	Distributing Regulating Station Expenses	622,739	0	622,739			
19	876	Measuring and Regulating - Station Expenses	0	0	0			
20	877	Measuring and Regulating - Station Expenses	0	0	0			
21 22	878 879	Meter and House Regulator Expenses Customer Installation Expenses	2,143,852 939,433	164,627 0	2,308,479 939,433			
23	880	Other Expenses	4,384,246	0	4,384,246			
23 24	881	Rents	50,464	0	50,464			
25	001	Total Operation Expense	\$222,525,763	(\$209,410,347)	\$13,115,417			
				<u> </u>				
		ance Expense						
26	885	Maintenance Supervision and Engineering	\$192,790	\$0	\$192,790			
27	886	Maintenance of Structures and Improvements	244,367	0	244,367			
28	887	Maintenance of Mains	17,533,690	0	17,533,690			
29	889	Maint. of Measuring and Reg. Stat Equip - General	743,037	0	743,037			
30 31	890 891	Maint, of Measuring and Regulating Equipment	165,113	0	165,113			
32	892	Maint. of Measuring and Regulating Equipment Maintenance of Services	187,965 1,606,224	0	187,965 1,606,224			
33	893	Maintenance of Meters and House Regulators	678,364	0	678,364			
34	894	Maintenance of Other Equipment	41,914	0	41,914			
35	004	Total Maintenance Expenses	\$21,393,464	<u> </u>	\$21,393,464			
00		Total Maintonance Exponess	ΨΣ1,000,101	Ψΰ	ΨΣ 1,000,101			
36		Total Distribution Expense	\$243,919,227	(\$209,410,347)	\$34,508,881			
		er Accounts Expense						
37	901	Supervision	\$0	\$0	\$0			
38	902	Meter Reading Expense	1,976,539	0	1,976,539			
39	903	Customer Records and Collection Expense	12,561,118	0	12,561,118			
40	904	Uncollectible Accounts	1,755,577	3,141,031	4,896,608			
41	905	Miscellaneous Customer Accounts Expense	78,951	0	78,951			
42		Total Customer Accounts Expenses	\$16,372,186	\$3,141,031	\$19,513,217			
	Custome	er Service and Informational Expense						
43	907	Supervision	\$0	\$0	\$0			
44	908	Customer Assistance	1,220,120	3,160,576	4,380,697			
45	909	Informational and Instructional Advertising Exp.	38,699	0	38,699			
46	910	Miscellaneous Customer Accounts Expense	0	0	0			
47		Total Cust. Service and Information Exp.	\$1,258,820	\$3,160,576	\$4,419,396			

MISSOURI GAS ENERGY Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Line	Main		Test Year	Total	Test Year	
No.	Acct.	Description	Per Book	Adjustments	As Adjusted	
	(a)	(b)	(c)	(d)	(e)	
	Sales and	Advertising Expense				
48	911	Supervision	\$162,698	\$0	\$162,698	
49	912	Demonstrating and Selling Expenses	1,025,445	(109,264)	916,181	
50	913	Advertising Expenses	0	0	0	
51	916	Miscellaneous Sales Expenses	5,500	0	5,500	
52		Total Sales and Advertising Expenses	\$1,193,643	(\$109,264)	\$1,084,379	
	Administ	rative and General Expense				
53	920	Administrative and General Salaries	\$10,702,321	\$0	\$10,702,321	
54	921	Office Supplies and Expenses	9,786,383	0	9,786,383	
55	922	Administrative Expenses Transferred	(7,449,468)	0	(7,449,468)	
56	923	Outside Services Employed	5,439,918	0	5,439,918	
57	924	Property Insurance	413,444	(45,944)	367,500	
58	925	Injuries and Damages	2,793,528	192,039	2,985,567	
59	926	Employee Pensions and Benefits	13,161,044	5,248,284	18,409,328	
60	927	Franchise Requirements	0	0	0	
61	928	Regulatory Commission Expense	1,377,105	(38,400)	1,338,705	
62	930	Miscellaneous General Expenses	1,055,293	0	1,055,293	
63	931	Rents	944,538	0	944,538	
64	932	Maintenance of General Plant	250,654	0	250,654	
65		Total Administration and General Expense	\$38,474,760	\$5,355,979	\$43,830,739	
66		Payroll Adjustment		\$1,078,452	1,078,452	
67		Total O & M Expense	\$301,218,636	(\$196,783,573)	\$104,435,063	
68	403	Depreciation	30,389,939	2,656,387	33,046,326	
69	404, 405	Amortization	863,266	4,596,598	5,459,864	
70	431	Interest on Customer Deposits	412,235	(206,747)	205,488	
71	408	Payroll Taxes	3,697,239	(1,241,277)	2,455,962	
72	408	Property Taxes	16,428,770	3,955,587	20,384,357	
73	408	Gross Receipts Tax	24,439,784	(24,439,784)	0	
74	408	Other Taxes	0	0	0	
75	408	Taxes Other Than Income	\$44,565,793	(\$21,725,474)	\$22,840,319	
76		TOTAL EXPENSES	\$377,449,869	(\$211,462,808)	\$165,987,060	
77		OPERATING INCOME BEFORE INCOME TAX	\$65,925,515	(\$32,096,378)	\$33,829,136	
78	409,410	Income Taxes	\$15,073,361	(\$12,321,382)	\$2,751,979	

MISSOURI GAS ENERGY Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Line	Main		Test Year Per	H-1 Adj. GL Rev to Test	H-2 Normalize & Adj. Test Year	H-3 Remove Purch Gas	H-4	H-5	H-6	H-7	H-8 Energy	H-9 Uncollectible	H-10 Regulatory Commission	H-11 Interest on Customer	H-12 Depreciation
No,	Acct.	Description	Books	Year Margin	Margin	Cost and GRT		Employee Benefits	Payroll Taxes	Insurance	Efficiency Costs		Expense	Deposits	Expense
-	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
4	480	OPERATING REVENUE Residential	\$306,958,336	(\$162,570,811)	\$11,294,303										
2	481.1/.2		62,379,806	(37,035,540)											
3	481.1/.2		38,710,662	(26,147,968)	664,156										
4	481.1/.2	=	1,003,236	(867,162)	10,731										
5	487	Late Payment Charges	1,381,236	(607,102)	10,731										
6	488	Miscellaneous Service Revenue	0	Ů											
7	489	Transport	14,947,547	(927,452)	98,801										
8	493	Rent From Property	0	0	00,001										
9	495	Other Gas Revenue	17,994,560	(17,805,582)											
10		Total Operating Revenue	\$443,375,383	(\$245,354,517)	\$1,795,330	\$0	\$0	\$0	\$0	\$0	50 \$0	\$0	\$0	\$0	\$0
			,	(+=,,,	* 1,1 = 2,0 = 2	**	**	**	**	T.	**	**			
		OPERATING & MAINTENANCE EXPENSE													
		Operation Expense													
11	805	Other Gas Purchases	\$209,704,476			(\$209,773,377)								
12	807	Purchased Gas Expense	0												
13	859	Other Joint Expense	0												
14	870	Operation, Supervision and Engineering	142,549												
15	871	Distribution and Load Dispatching	136,772												
16	872	Compressor Station Labor and Expense	0												
17	874	Mains and Service Expenses	4,401,233												
18	875	Distributing Regulating Station Expenses	622,739												
19	876	Measuring and Regulating - Station Expenses	0												
20	877	Measuring and Regulating - Station Expenses	0												
21	878	Meter and House Regulator Expenses	2,143,852												
22	879	Customer Installation Expenses	939,433												
23	880	Other Expenses	4,384,246												
24	881	Rents	50,464	\$0	\$0	(\$209,773,377) \$0	\$0	\$0	\$0) \$0	\$0	\$0	\$0	
25		Total Operation Expense	\$222,525,763	\$0	\$0	(\$209,773,377) \$0	\$0	\$0	\$0	3 \$0	\$0	\$0	\$0	\$0
		Maintenance Expense													
26	885	Maintenance Supervision and Engineering	\$192,790												
27	886	Maintenance of Structures and Improvements	244,367												
28	887	Maintenance of Mains	17,533,690												
29	889	Maint. of Measuring and Reg. Stat Equip - General	743,037												
30	890	Maint. of Measuring and Regulating Equipment	165,113												
31	891	Maint. of Measuring and Regulating Equipment	187,965												
32	892	Maintenance of Services	1,606,224												
33	893	Maintenance of Meters and House Regulators	678,364												
34	894	Maintenance of Other Equipment	41,914												
35		Total Maintenance Expenses	\$21,393,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Distribution Expense	\$243,919,227	\$0	\$0	(\$209,773,377) \$0	\$0	\$0	\$(0 \$0	\$0	\$0	\$0	\$0
~~	001	Customer Accounts Expense	**												
37	901	Supervision	\$0												
38	902	Meter Reading Expense	1,976,539												
39	903	Customer Records and Collection Expense	12,561,118									2 141 024			
40	904	Uncollectible Accounts	1,755,577									3,141,031			
41 42	905	Miscellaneous Customer Accounts Expense Total Customer Accounts Expenses	78,951 \$16,372,186	\$0	\$0	\$0	\$0	\$0	\$0	\$0) \$0	\$3,141,031	\$0	\$0	\$0
42		Total Gustomer Accounts Expenses	ψ10,312,18b	\$0	φυ	\$0	\$0	\$0	φυ	Þ(5 \$0	ψυ, 141,031	φυ	20	φυ

Line	Main		Test Year Per	H-1 Adj. GL Rev to Test	H-2 Normalize & Adj. Test Year	H-3 Remove Purch Gas	H-4	H-5	H-6	H-7	H-8 Energy	H-9 Uncollectible	H-10 Regulatory Commission	H-11 Interest on Customer	H-12 Depreciation
No,	Acct.	Description	Books	Year Margin	Margin	Cost and GRT	Payroll Expense	Employee Benefits	Payroll Taxes	Insurance	Efficiency Costs	Expense	Expense	Deposits	Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)
		Customer Service and Informational Expense													
43	907	Supervision	\$0												
44	908	Customer Assistance	1,220,120								1,794,361				
45	909	Informational and Instructional Advertising Exp.	38,699												
46	910	Miscellaneous Customer Accounts Expense	0												
47		Total Cust. Service and Information Exp.	\$1,258,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,794,361	\$0	\$0	\$0	\$0
		Sales and Advertising Expense													
48	911	Supervision	\$162,698												
49	912	Demonstrating and Selling Expenses	1,025,445												
50	913	Advertising Expenses	0												
51	916	Miscellaneous Sales Expenses	5,500												
52		Total Sales and Advertising Expenses	\$1,193,643	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Administrative and General Expense													
53	920	Administrative and General Salaries	\$10,702,321												
54	921	Office Supplies and Expenses	9,786,383												
55	922	Administrative Expenses Transferred	(7,449,468)												
56	923	Outside Services Employed	5,439,918												
57	924 925	Property Insurance	413,444							(45,944)					
58 59	925	Injuries and Damages	2,793,528 13,161,044					5,248,284		192,039					
60	927	Employee Pensions and Benefits Franchise Requirements	13,161,044					5,240,204							
61	928	Regulatory Commission Expense	1,377,105										(38,400)		
62	930	Miscellaneous General Expenses	1,055,293										(50,400)		
63	931	Rents	944,538												
64	932	Maintenance of General Plant	250,654												
65		Total Administration and General Expense	\$38,474,760	\$0	\$0	\$0	\$0	\$5,248,284	\$0	\$146,095	\$0	\$0	(\$38,400)	\$0	\$0
66		Payroll Adjustment					\$1,078,452								
67		Total O & M Expense	\$301,218,636	\$0	\$0	(\$209,773,377)	\$1,078,452	\$5,248,284	\$0	\$146,095	\$1,794,361	\$3,141,031	(\$38,400)	\$0	\$0
68	403	Depreciation	30,389,939												\$2,656,387
69	404, 40	5 Amortization	863,266												
70	431	Interest on Customer Deposits	412,235											(206,747)	
71	408	Payroll Taxes (1***)	3,697,239						(1,241,277)						
72	408	Property Taxes (2***)	16,428,770												
73	408	Gross Receipts Tax (3300 + 4000)	24,439,784			(24,439,784)									
74	408	Other Taxes (41**)	0												
75	408	Taxes Other Than Income	\$44,565,793	\$0	\$0	(\$24,439,784)	\$0	\$0	(\$1,241,277)	\$0	\$0	\$0	\$0	\$0	\$0
76		TOTAL EXPENSES	\$377,449,869	\$0	\$0	(\$234,213,161)	\$1,078,452	\$5,248,284	(\$1,241,277)	\$146,095	\$1,794,361	\$3,141,031	(\$38,400)	(\$206,747)	\$2,656,387
77		OPERATING INCOME BEFORE INCOME TAX	\$65,925,515	(\$245,354,517)	\$1,795,330	\$234,213,161	(\$1,078,452)	(\$5,248,284)	\$1,241,277	(\$146,095)	(\$1,794,361)	(\$3,141,031)	\$38,400	\$206,747	(\$2,656,387)
78	409,41	0 Income Taxes	15,073,361												
70		Note: per book & adjusted income tax computed on A-2	\$50,852,154	(\$245,354,517)	\$1,795,330	\$234,213,161	(\$1,078,452)	(\$5,248,284)	\$1,241,277	(\$146,095)	(\$1,794,361)	(\$3,141,031)	\$38,400	\$206,747	(\$2,656,387)
79		NET OPERATING INCOME	\$50,052,154	(\$240,304,017)	\$1,795,330	\$234,213,767	(\$1,078,452)	(\$5,246,284)	\$1,241,277	(\$146,095)	(\$1,794,361)	(\$3,141,031)	\$30,400	\$200,747	(\$∠,000,387)

Distribution of Revenue and Expense Adjustments by Account No.

H-13 H-14 H-15 H-17 H-18 H-16 Line Main Test Year Per Amortization Ad Valorem Tax Locates Other Expense Weather & Income Tax Test Year As No, Acct. Description Books Expense Property Tax - KS Storage Adjustments Conservation Adjustment Total Adjustments Adjusted (a) (b) (c) (q) (x) (r) (w) **OPERATING REVENUE** 480 \$306,958,336 (\$151,276,509) \$155,681,828 481.1/.2 Small General Service 62,379,806 (47,308,201) 15,071,605 481.1/.2 Large General Service 38,710,662 (25,483,812) 13,226,849 481.1/.2 Large Volume Sales 1,003,236 (856,431) 146,805 487 Late Payment Charges 1,381,236 0 1,381,236 488 Miscellaneous Service Revenue Ω 0 Ω 14,947,547 (828,651) 489 Transport 14,118,896 493 Rent From Property 0 0 17.994.560 188.978 9 495 Other Gas Revenue (17.805.582) Total Operating Revenue \$443.375.383 \$0 \$0 \$0 \$0 \$0 \$0 \$0 (\$243.559.187) \$199,816,197 10 **OPERATING & MAINTENANCE EXPENSE** Operation Expense 11 805 Other Gas Purchases \$209,704,476 (\$209,773,377) (\$68,901) 12 807 Purchased Gas Expense 0 0 0 13 859 Other Joint Expense 0 0 0 14 870 Operation, Supervision and Engineering 142,549 0 142,549 15 871 Distribution and Load Dispatching 136,772 0 136,772 16 872 Compressor Station Labor and Expense 0 17 874 Mains and Service Expenses 4,401,233 198 404 198,404 4.599.636 18 875 Distributing Regulating Station Expenses 622,739 622,739 0 19 876 Measuring and Regulating - Station Expenses 0 0 20 877 Measuring and Regulating - Station Expenses 0 Ω Ω 21 878 Meter and House Regulator Expenses 2,143,852 164 627 164 627 2 308 479 879 22 Customer Installation Expenses 939,433 939.433 0 23 880 Other Expenses 4,384,246 0 4,384,246 24 881 Rents 50,464 50,464 25 Total Operation Expense \$222,525,763 \$0 \$0 \$0 \$198,404 \$164.627 \$0 \$0 (\$209,410,347) \$13,115,417 Maintenance Expense 26 885 Maintenance Supervision and Engineering \$192,790 \$0 \$192,790 27 886 Maintenance of Structures and Improvements 244,367 0 244,367 28 887 Maintenance of Mains 17,533,690 0 17,533,690 29 889 Maint. of Measuring and Reg. Stat Equip - General 743,037 0 743,037 30 890 Maint. of Measuring and Regulating Equipment 165,113 0 165,113 31 891 Maint. of Measuring and Regulating Equipment 187,965 0 187,965 32 892 Maintenance of Services 1,606,224 0 1,606,224 33 893 Maintenance of Meters and House Regulators 678.364 0 678.364 41 914 34 894 Maintenance of Other Equipment 41 914 \$21,393,464 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$21,393,464 35 Total Maintenance Expenses 36 Total Distribution Expense \$243,919,227 \$0 \$0 \$0 \$198,404 \$164,627 \$0 \$0 (\$209,410,347) \$34,508,881 **Customer Accounts Expense** 37 901 Supervision \$0 \$0 \$0 38 902 Meter Reading Expense 1,976,539 0 1,976,539 12,561,118 39 903 Customer Records and Collection Expense 12,561,118 0 40 904 Uncollectible Accounts 1,755,577 3,141,031 4,896,608 41 905 Miscellaneous Customer Accounts Expense 78,951 78,951

42

Total Customer Accounts Expenses

\$16,372,186

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$3,141,031

\$19,513,217

Distribution of Revenue and Expense Adjustments by Account No.

H-13 H-14 H-15 H-16 H-17 H-18

Sales and Advertising Expense					H-13	H-14	H-15	H-16	H-17	H-18			
Customer Service and Informational Expense			Description			Property Tax						Total Adjustments	
Signature Sign		(a)	(b)	(c)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
Marcial Continue Adversional Expense 1,200, 10 1,105,75 1,000, 10 1,105,75 1,000, 10 1,105,75 1,000, 10 1,105,75 1,000, 10 1,105,75 1,000, 10 1,105,75 1,000, 10 1,105,75 1,105,7			Customer Service and Informational Expense										
1	43	907	Supervision	\$0								\$0	\$0
Microsinesoccustomer Accounts Epigeme 0 \$1.286.075 \$1.90.0	44	908	Customer Assistance	1,220,120	1,366,215					0		3,160,576	4,380,697
Substitution Subs	45	909	Informational and Instructional Advertising Exp.	38,699								0	38,699
Sales and Advertising Expense	46	910	Miscellaneous Customer Accounts Expense	0								0	0
Supervision	47		Total Cust. Service and Information Exp.	\$1,258,820	\$1,366,215	\$0	\$0	\$0	\$0	\$0	\$0	\$3,160,576	\$4,419,396
Page 10 Demonstrating and Selling Expenses 1,025,46 5,50 5 5 5 5 5 5 5 5 5			Sales and Advertising Expense										
1	48	911	Supervision	\$162,698								\$0	\$162,698
Misculfancoux Sales Expenses	49	912	Demonstrating and Selling Expenses	1,025,445					(109,264)			(109,264)	916,181
Part	50	913	Advertising Expenses	0								0	0
Administrative and General Expense	51	916	Miscellaneous Sales Expenses	5,500								0	5,500
Same	52		Total Sales and Advertising Expenses	\$1,193,643	\$0	\$0	\$0	\$0	(\$109,264)	\$0	\$0	(\$109,264)	\$1,084,379
			Administrative and General Expense										
5 92 Administrative Exponence Transferred 7,444,448 5,439,18 0,54,39,18	53	920	Administrative and General Salaries	\$10,702,321								\$0	\$10,702,321
Section Sect	54	921	Office Supplies and Expenses	9,786,383								0	9,786,383
	55	922	Administrative Expenses Transferred	(7,449,468)								0	(7,449,468)
Section Sect	56	923	Outside Services Employed	5,439,918								0	5,439,918
Page	57	924	Property Insurance	413,444								(45,944)	367,500
Section Sect	58	925	Injuries and Damages	2,793,528								192,039	2,985,567
Second S	59	926	Employee Pensions and Benefits	13,161,044								5,248,284	18,409,328
1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,233 1,055,235 1,05	60	927	Franchise Requirements	0								0	0
Section Sect	61	928	Regulatory Commission Expense	1,377,105								(38,400)	1,338,705
Maintenance of General Plant 250,654 50 \$0 \$0 \$0 \$0 \$0 \$5,555,979 \$43,807,786	62	930	Miscellaneous General Expenses	1,055,293								0	1,055,293
Total Administration and General Expense \$38.474,760 \$0 \$0 \$0 \$0 \$0 \$0 \$5,355,979 \$43,830,739	63	931	Rents	944,538								0	944,538
Payroll Adjustment 1,078,452 1,078,4	64	932	Maintenance of General Plant	250,654								0	250,654
Total O & M Expense \$301,218,636 \$1,366,215 \$0 \$0 \$198,404 \$55,362 \$0 \$0 \$196,783,573 \$104,435,063	65		Total Administration and General Expense	\$38,474,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,355,979	\$43,830,739
Section Sect	66		Payroll Adjustment									1,078,452	1,078,452
69 404, 405 Amortization 863,266 4,596,598 \$5,459,864 70 431 Interest on Customer Deposits 412,235 \$(206,747) 2.05,488 71 408 Payroll Taxes (1***) 3,697,239 \$(1,241,277) 2,455,962 72 408 Property Taxes (2***) 16,428,770 2,002,721 2,912,470 (959,604) \$(395,557) 20,384,357 73 408 Gross Receipts Tax (3300 +4000) 24,439,784 \$(24,439,784) 0 74 408 Other Taxes (41***) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 75 408 Taxes Other Than Income \$44,565,793 \$2,002,721 \$2,912,470 (\$959,604) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$21,725,474 \$22,840,319 76 TOTAL EXPENSES \$377,449,869 \$7,965,534 \$2,912,470 (\$959,604) \$198,404 \$55,362 \$0 \$0 \$0 \$30 \$30 \$32,096,378 \$33,829,136 78 409,410 Income Taxes \$15,073,361 \$(2,912,470) \$959,604 \$198,404 \$55,362 \$0 \$0 \$0 \$32,096,378 \$33,829,136 78 409,410 Income Taxes \$15,073,361 \$(2,912,470) \$959,604 \$198,404 \$55,362 \$0 \$0 \$0 \$32,096,378 \$33,829,136 79 Note: per book & adjusted income tax computed on A-2	67		Total O & M Expense	\$301,218,636	\$1,366,215	\$0	\$0	\$198,404	\$55,362	\$0	\$0	(\$196,783,573)	\$104,435,063
1	68	403	Depreciation	30,389,939								\$2,656,387	\$33,046,326
71 408 Payroll Taxes (1***) 3,697,239 (1,241,277) 2,455,962 72 408 Property Taxes (2***) 16,428,770 2,002,721 2,912,470 (959,604) 3,955,587 20,384,357 73 408 Gross Receipts Tax (3300 + 4000) 24,439,784 (24,439,784) 0 74 408 Other Taxes (41**) 0 75 408 Taxes Other Than Income \$44,565,793 \$2,002,721 \$2,912,470 (\$959,604) \$0 \$0 \$0 \$0 \$21,725,474 \$22,840,319 76 TOTAL EXPENSES \$377,449,869 \$7,965,534 \$2,912,470 (\$959,604) \$198,404 \$55,362 \$0 \$0 \$211,462,808) \$165,987,060 77 OPERATING INCOME BEFORE INCOME TAX \$65,925,515 (\$7,965,534) (\$2,912,470) \$959,604 (\$198,404) (\$55,362) \$0 \$0 \$32,096,378) \$33,829,136 78 409,410 Income Taxes Note: per book & adjusted income tax computed on A-2	69	404, 405	Amortization	863,266	4,596,598							4,596,598	\$5,459,864
72 408 Property Taxes (2***) 16,428,770 2,002,721 2,912,470 (959,604) 3,955,587 20,384,357 73 408 Gross Receipts Tax (3300 + 4000) 24,439,784 0 74 408 Other Taxes (41**) 0 75 408 Taxes Other Than Income \$44,565,793 \$2,002,721 \$2,912,470 (\$959,604) \$0 \$0 \$0 \$0 \$(\$21,725,474) \$22,840,319 76 TOTAL EXPENSES \$377,449,869 \$7,965,534 \$2,912,470 (\$959,604) \$198,404 \$55,362 \$0 \$0 \$(\$21,1462,808) \$165,987,060 77 OPERATING INCOME BEFORE INCOME TAX \$65,925,515 (\$7,965,534) (\$2,912,470) \$959,604 (\$198,404) (\$55,362) \$0 \$0 \$(\$32,096,378) \$33,829,136 78 409,410 Income Taxes Note: per book & adjusted income tax computed on A-2	70	431	Interest on Customer Deposits	412,235								(206,747)	205,488
Total Expenses Tota	71	408	Payroll Taxes (1***)	3,697,239								(1,241,277)	2,455,962
74 408 Other Taxes (41**) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	72	408	Property Taxes (2***)	16,428,770	2,002,721	2,912,470	(959,604)					3,955,587	20,384,357
74 408 Other Taxes (41**) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	73	408	Gross Receipts Tax (3300 + 4000)	24,439,784								(24,439,784)	0
TOTAL EXPENSES \$377,449,869 \$7,965,534 \$2,912,470 (\$959,604) \$198,404 \$55,362 \$0 \$0 (\$211,462,808) \$165,987,060 77 OPERATING INCOME BEFORE INCOME TAX \$65,925,515 (\$7,965,534) (\$2,912,470) \$959,604 (\$198,404) (\$55,362) \$0 \$0 (\$32,096,378) \$33,829,136 78 409,410 Income Taxes Note: per book & adjusted income tax computed on A-2	74	408	Other Taxes (41**)	0								0	0
77 OPERATING INCOME BEFORE INCOME TAX \$65,925,515 (\$7,965,534) (\$2,912,470) \$959,604 (\$198,404) (\$55,362) \$0 \$0 (\$32,096,378) \$33,829,136 78 409,410 Income Taxes 15,073,361 (12,321,382) (12,321,382) 2,751,979 **Note: per book & adjusted income tax computed on A-2	75	408	Taxes Other Than Income	\$44,565,793	\$2,002,721	\$2,912,470	(\$959,604)	\$0	\$0	\$0	\$0	(\$21,725,474)	\$22,840,319
78 409,410 Income Taxes 15,073,361 (12,321,382) 2,751,979 Note: per book & adjusted income tax computed on A-2	76		TOTAL EXPENSES	\$377,449,869	\$7,965,534	\$2,912,470	(\$959,604)	\$198,404	\$55,362	\$0	\$0	(\$211,462,808)	\$165,987,060
Note: per book & adjusted income tax computed on A-2	77		OPERATING INCOME BEFORE INCOME TAX	\$65,925,515	(\$7,965,534)	(\$2,912,470)) \$959,604	(\$198,404)	(\$55,362)	\$0	\$0	(\$32,096,378)	\$33,829,136
	78	409,410		15,073,361							(12,321,382)	(12,321,382)	2,751,979
	79			\$50,852,154	(\$7,965,534)	(\$2,912,470)	\$959,604	(\$198,404)	(\$55,362)	\$0	\$12,321,382	(\$19,774,996)	\$31,077,157

Test Year Margin Revenue

			Main Account/Revenue Class							
Line		480	481.1/.2	481.1/.2	481.1/.2	489	487	495	Adj's	
No.	Description	21	22 & 23	25	28, 38					Total
	(a)	(b)	(c)	(d)	(e)	(f)				(g)
1	Total Revenue per Book	306,958,336	62,379,806	38,710,662	1,003,236	14,947,547	1,381,236	17,994,560		443,375,383
2	Less: GRT Revenue, Unbilled Revenue, PGA Revenue, and Miscellaneous Adjustments	(162,570,811)	(37,035,540)	(26,147,968)	(867,162)	(927,452)	0	(17,805,582)	0	(245,354,517)
3	Test Year Margin	144,387,525	25,344,266	12,562,693	136,074	14,020,095	1,381,236	188,978	0	198,020,867

Revenue Adjustments

		Main Account/Revenue Class								
		Residential Gas Sales	Small General Service	Large General Service	Large Volume Sales	Transportation Revenues	Late Payment Revenue	Other Revenue	Adj's	
Line		480	481.1/.2	481.1/.2	481.1/.2	483, 489	487	495		
No.	Description	21	22 & 23	25	38, 28				,	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Test Year Margin	\$144,387,525	\$25,344,266	\$12,562,693	\$136,074	\$14,020,095	\$1,381,236	\$188,978	\$0	\$198,020,867
2	Weather Normalization	\$3,970,420	\$653,073	\$1,163,237	\$0	\$0	\$0	\$0	\$0	\$5,786,730
3	Rate Switching Adjustments	0	(32,333)	101,259	0	98,801	0	0	0	\$167,727
4	Customer Annualization	1,033,954	(2,726,565)	0	0	0	0	0	0	(\$1,692,611)
5	Commercial-Domestic Use	6,289,929	(8,437,203)	0	0	0	0	0	0	(\$2,147,274)
6	Rate Classification Adjustments	0	176,473	(659,236)	0	0	0	0	0	(\$482,762)
7	Bill Corrections	0	93,894	58,895	10,731	0	0	0	0	163,520
8	Total Adjustments	11,294,303	(10,272,661)	664,156	10,731	98,801	0	0	0	1,795,330
9	As Adjusted Test Year Margin	\$155,681,828	\$15,071,605	\$13,226,849	\$146,805	\$14,118,896	\$1,381,236	\$188,978	\$0	\$199,816,197

Remove Purchase Gas Costs and Gross Receipts Tax

Line No.	Description	Amount
	(a)	(b)
1	Purchase Gas Costs (Acct. 804)	(\$185,704,619)
2	Off System Sales Expense (Acct. 804.5)	(16,248,610)
3	Unbilled Gas Cost (804)	(7,820,148)
4	Gross Receipts Tax (Acct. 408.1)	(24,439,784)
5	Total Adjustment	(\$234,213,161)

Payroll Adjustment

			Missouri Gas	Energy	
Line #	Description		Dollars		•
	(a)	(b)	(c)	(d)	(e)
	O&M Payroll (Excluding AIP)				
1	Test Year Payroll	31,193,935			
2	12 Month Normalized Payroll	32,116,268			
3					922,333
	AIP Adjustment (Gross)				
	Test Year Payroll				
4	Shared Services	5,503,483			
5	Missouri Gas Energy	2,216,325			
6	Laclede Gas	6,346,071			
7	Total AIP Paid	14,065,879			
8	Total Payroll (Regular & OT)	178,784,431			
9	AIP Percentage	7.87%			
	12 Month Normalized Payroll				
10	Shared Services	5,908,608	405,125		
11	SSC - MGE %		23.71%		
12				96,055	
13	Missouri Gas Energy	2,379,474		163,149	
14	Laclede Gas	6,813,221			
15		15,101,303			
16	Total Payroll (Regular & OT)	191,884,400			
17				259,204	
18	O&M Percentage			60.23%	
19					156,119
20	Total Wage & Salary Adjustment				1,078,452

Employee Benefits

Line		Ins	surance	
No.	Description		Rate	Amount
	(a)		(b)	(c)
1	O&M Payroll Increase (H4 Payroll Tab)			922,333
	Insurance Costs			
2	Life Insurance (per \$1000)	\$	0.2190	\$2,424
3	AD&D (per \$1000)	\$	0.0250	277
4	LTD (per \$1000)	\$	0.8950	9,906
5	LTD/STD/FMLA Admin Fees (per person)	\$	8.21	3,448
6	Total Payroll Related Insurance Costs		_	\$16,055
	401K Employee Match Adjustment Payroll Adjustments:	<u>401K</u>	Match Rate	<u>Amount</u>
7	Regular Payroll Adjustment		4.09%	\$37,723
8	AIP Adjustment		4.09%	\$6,385
9	Total 401K Employee Match Adjustment		=	\$44,108
4.0	Pension and OPEB Adjustment			Amount
10	MGE %			14,718,000
11	Asset Amortization		_	510,695
12	Recovery			15,228,695
13	Allowance In Rates			6,614,845
14 15	Difference O&M %			8,613,849 60.23%
16	Adjustment			5,188,121
10	Aujustinent		_	5,100,121

Payroll Taxes

Line No.	Description	Payroll Amount	AIP Amount	Total Amount
	(a)	(b)	(c)	(d)
	Payroll Taxes			
1	Payoll tax adjustment - MGE	(1,252,729)	7,499	(1,245,230)
2	Payoll tax adjustment - SSC		3,953	3,953
3	Total Payroll Taxes Adjustment	(1,252,729)	11,452	(1,241,277)

Insurance / Injuries & Damages

Line		Twelve Mont	hs Ending Sept	ember 30,			
No.	Description	2015	2016	2017	3 Year Avg.	925 Amount	924 Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	MGE Claims:						
1	Workers Compensation Claims Paid	\$838,715	\$958,891	\$1,081,769	\$959,792		
2	Property and Other Claims Paid	\$225,059	\$119,418	\$84,101	\$142,859		
3	Auto Claims Paid	\$20,009	\$21,401	\$14,176	\$18,529		
4	Total Proforma Claims	\$1,083,783	\$1,099,710	\$1,180,047	\$1,121,180		
5	Test Year Accrual				954,658		
6	Adjustment				\$166,522	\$166,522	
					O&M Transfer		
	Insurance Premiums				Rate		
7	Property Insurance - Dec. 2016			\$30,625	Nate		
8	Months			12			
9	Annualized		-	367,500	•		
10	Test Year			413,444			
11	Adjustment		.	(\$45,944)	100.000%		(\$45,944)
			•		-		
12	Excess Liability and Workers Comp at 9/30/17 Level		•	258,564	_		
13	Other Costs		-	33,371	•		
14	I&D at 9/30/17 Levels			291,935			
15	Months		-	12	•		
16	Annualized			3,503,222			
17	Test Year			3,502,786	•		
18	Adjustment		•	\$436	60.230%	\$263	
19	D&O Insurance - Dec 2016			\$14,630			
20	Months			12			
21	Annualized		•	175,554.00			
22	Test Year						
23	Adjustment		-	133,624.16	60.230%	\$25,254	
23	Aujustinent		=	\$41,930	00.230%	Φ 25,254	
24	Total Adjustments					\$192,039	(\$45,944)
	•				:		· · · /

Energy Efficiency

Line		
No.	Description	Amount
	(a)	(b)
	Energy Efficiency Program Expenses	
1	Calendar Year 2014	\$1,957,783
2	Calendar Year 2015	1,866,731
3	Calendar Year 2016	1,558,570
4	Total	\$5,383,084
5	Three year average	\$1,794,361

Uncollectible Expense

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Twelve Months Ended August, 2013	4,144,897	
2	Twelve Months Ended August, 2014	5,600,326	
3	Twelve Months Ended August, 2015	4,944,601	
4	Three Year Average		\$4,896,608
5	Less Test Year Uncollectible Expense		(1,755,577)
6	Adjustment to Test Year - Acct. 904	_	\$3,141,031

Regulatory Commission Expense

Line			
No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Estimate of current rate case expense	\$397,779	
2	Annual Amortization (3 years)		\$132,593
3	Normalized level of expense for depreciation study		\$7,000
4	Proforma NARUC Assessment		5,018
5	Other Regulatory Commission Expenses		14,166
6	Proforma MPSC Assessment - 7/1/2016 - 6/30/2017		1,179,928
7	Total Proforma Regulatory Commission Expense		\$1,338,705
8	Less Test Year Regulatory Commission Expense		(1,377,105)
9	Adjustment to Test Year - Acct. 928		(\$38,400)

Interest on Customer Deposits

Line No.	Description	Reference	Residential
	(a)	(b)	(c)
1	Customer Deposits	B-2	\$4,326,054
2	Interest Rate		4.75%
3	Proforma Interest on Customer Deposits		\$205,488
4	Less Test Year Interest on Customer Deposits		(412,235)
5	Adjustment to Test Year - Acct. 431		(\$206,747)

Depreciation Expense

NTANGIBLE PLANT	Line No.	Description	Amount	Current Depreciation Rate	Annualized Depreciation	Proposed Rate	Proforma Depreciation Expense
1		(a)	(b)	(c)	(d)	(e)	(f)
2 (302) Franchises		INTANGIBLE PLANT					
3 (303) Miscotlaneous Intengible 173,392 180 1	1	(301) Organization	\$15,600	0.00%	\$0	0.00%	\$0
Total Intangible Plant	2	(302) Franchises	13,823	0.00%	0	0.00%	0
DISTRIBUTION PLANT	3	(303) Miscellaneous Intangible	773,929	(see adj. H-13)	0	(see adj. H-13)	0
5 (374.1) Land \$476.088 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 6.0712 2.09% 60.712 2.09% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 1.70% 3.356.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 2.85% 1.16 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.478 145.20% 1.98% 1	4	Total Intangible Plant	\$803,352		\$0		\$0
5 (374.1) Land \$476.088 0.00% \$0 0.00% \$0 0.00% \$0 0.00% \$0 6.0712 2.09% 60.712 2.09% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 60.712 2.20% 1.70% 3.356.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 3.956.923 1.77% 2.85% 1.16 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.78% 647.671 1.478 145.20% 1.98% 1		DISTRIBUTION PLANT					
6 (374.2) Land Rights 2,916.858 2.08% 60,712 2.08% 60,712 7 (375.1) Structures 13,709.123 2.13% 292.004 2.13% 292.004 2.13% 292.004 3.75.1) Structures 13,709.123 2.13% 292.004 2.13% 292.004 2.13% 292.004 3.75.1) Structures 19,724 (see adj. H-13) 0 (see adj. H-13) 0 (see adj. H-13) 10 (376.1) Mains - Steel 222.99.063 1.78% 3.556.923 1.78% 3.556.923 1.78% 2.26.140 1.78% 226.140	5	·	\$476,088	0.00%	\$0	0.00%	\$0
7 (375.1) Structures 13,709,123 2.13% 292,004 2.13% 292,004 8 (375.2) Leasehold Improvements 9,724 (see adj. H-13) 0 <		•					60,712
8 (375.2) Leasehold Improvements 9,724 (see adj.H-13) 0 (see adj.H-13) 0 (see adj.H-13) 0 0 9 (376.1) Mains - Steel - Transmission 12,226,200,03 1,75% 3,956,923 1,76% 226,140 1,76% 226,140 1,76% 226,140 1,76% 226,140 1,76% 226,140 1,76% 226,140 1,76% 647,671 1,76% 263% 1,76%	7						
9 (376.1) Mains - Steel - Transmission 12,704,507 1,78% 226,140 1,78% 22	8	(375.2) Leasehold Improvements	9,724	(see adj. H-13)	0	(see adj. H-13)	
10 (376.11) Mains - Steel - Transmission 12,704,507 1.78% 226,140 1.78% 226,140 1.78% 647,671 1.78%	9				3,956,923		3,956,923
11 (376.2) Mains - Clast Iron 36,386,010 1.78% 647,671 1.78% 647,671 1.78% 647,671 12 (376.3) Mains - Plastic 339,675,548 1.78% 6,046,225 1.28% 1.297,288 2.88% 1.297,288 2.88% 1.297,288 2.88% 1.297,288 2.86% 1.297,288 2.86% 1.297,288 2.86% 2.749,883	10	(376.11) Mains - Steel - Transmission	12,704,507	1.78%	226,140	1.78%	226,140
12 (376.3) Mains - Plastic 339,675,548 1.78% 6,046,225 1.78% 6,046,225 13 (378) Meas. & Reg. Station - General 14,523,177 2.86% 415,363 2.86% 1415,863 158,736 158,7	11	. ,					
13 (378) Meas. & Reg. Station - General 14,523,177 2,86% 115,763 2,86% 115,736 156,736 156,736 136,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 10,965,424 2,66% 10,965,424 2,66% 10,965,424 2,66% 10,965,424 2,66% 10,965,424 2,66% 1,207,288 2,86% 2,749,883 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,833 2,86% 2,749,83	12	· · ·					
14 (379) Meas. & Reg. Station - City Gate 6,035,587 2,63% 158,736 2,63% 158,736 2,63% 158,736 2,63% 192,419 2,68% 192,68% 192,418 18 2,69% 12,628 2,68% 12,749,883 2,68% 1,207,288 2,68% 12,749,883 2,68% 1,2749,883 2,68% 1,277,288 2,68% 1,498,049 2,44% 380,049 2,44% 380,049 2,44% 380,049 2,44% 380,049 2,44%<	13	(378) Meas. & Reg. Station - General					
15 330.1 Services - Steel 7,179,806 2,68% 192,419 2,68% 192,419 16 (380.2) Services - Plastic 409,157,619 2,68% 10,865,424 2,68% 10,965,424 17 (381) Meters 42,212,876 2,86% 1,207,288 2,86% 1,207,288 18 (382) Meter Installations 96,149,748 2,86% 2,749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,26% 2,2749,883 2,2749,883 2,2749,883 2,2749,883 2,2749,883 2,2749,883 2,2749,883 2,2749,883 2,2749,883 2,24% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,44% 398,049 2,43% 49,032 2,136,049 2,1		` ,					
16 (380.2) Services - Plastic 409,157,619 2.68% 10,965,424 2.68% 10,965,424 17 (381) Meters 42,212,876 2.86% 1,207,288 2.86% 1,207,288 18 (382) Meter Installations 96,149,748 2.86% 2,749,883 2.86% 2,749,883 19 (383) House Regulators 16,313,502 2.44% 398,049 2.44% 398,049 20 (385) Electronic Gas Metering 1,472,444 3.33% 49,032 3.33% 49,032 21 (387) Other Equipment 0 4.60% 0 4.60% 0 4.60% 0 CENERAL PLANT - DIRECT 23 (389) Land \$1,058,065 0.00% \$0 0.00% \$0 24 (390.1) Structures 878,378 2.13% 18.709 2.13% 18.709 25 (390.2) Leasehold Impr. 0 (see adj. H-13) 0 (see adj. H-13) 0 26 (391) Office Furniture & Fixtures 4,960,779 9.09% <td< td=""><td></td><td></td><td></td><td></td><td>· ·</td><td></td><td></td></td<>					· ·		
17 (381) Meters 42,212,876 2.86% 1,207,288 2.86% 1,207,288 18 (382) Meter Installations 96,149,748 2.66% 2,749,883 2.86% 2,749,883 19 (383) House Regulators 16,313,502 2.44% 398,049 2.44% 389,049 2 (385) Electronic Gas Metering 1,472,444 3.33% 49,032 3.33% 49,032 21 (387) Other Equipment 0 4.60% 0 4.60% 0 22 Total Distribution Plant \$1,221,223,881 \$27,365,869 \$27,365,869 23 (389) Land \$1,058,065 0.00% \$0 0.00% \$0 24 (390.1) Structures 878,378 2.13% 18,709 2.13% 18,709 25 (390.2) Leasehold Impr. 0 (see adj. H-13)		•					·
18 (382) Meter Installations 96,149,748 2,86% 2,749,883 2,86% 2,749,883 19 (383) House Regulators 16,313,502 2,44% 388,049 2,44% 490.02 3337% 49,02 389,049 4,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 20 20 2,213% 18,709 2,13% 18,709 2,13% 18,709 2,13% 18,709 2,13%		· · ·					
19 (383) House Regulators 16,313,502 2,44% 398,049 2,44% 398,049 20 (385) Electronic Gas Metering 1,472,444 3,33% 49,032 3,33% 49,032 21 (387) Other Equipment 0 4,60% 0 4,60% 0 4,60% 0 527,365,869 50 1 Total Distribution Plant 1 51,221,223,681 5 227,365,869 5 27,36		,					
20 (385) Electronic Gas Metering 1,472,444 3,33% 49,032 3,33% 49,032 (387) Other Equipment 0 4,60% 0 4,60% 0 0 22 Total Distribution Plant \$1,221,223,681 \$27,365,869 \$27,365,							
21 (387) Other Equipment							
SENERAL PLANT - DIRECT \$1,221,223,681 \$27,365,869 \$27,365,869 23 (389) Land \$1,059,065 0.00% \$0 0.00% \$0 24 (390.1) Structures 878,378 2.13% 18,709 2.13% 18,709 25 (390.2) Leasehold Impr. 0 (see adj. H-13) 0 (see adj. H-13) 0 26 (391) Office Furniture & Fixtures 4,960,779 9.09% 450,935 9.09% 450,935 27 (391.3) Data Processing Software 3,909,303 9.09% 355,356 9.09% 355,356 28 (391.5) Enterprise Software-EIMS 68,368,759 (see adj. H-13) 0 (see adj. H-13) 0 29 (392.1) Transportation Eq Cars and Small Trucks 5,754,530 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 13.28% 764,202 </td <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td>		•					
SENERAL PLANT - DIRECT 3 389 Land \$1,058,065 0.00% \$0 0.00% \$0 30		· · · · · · -					
23 (389) Land \$1,058,065 0.00% \$0 0.00% \$0 24 (390.1) Structures 878,378 2.13% 18,709 2.13% 18,709 25 (390.2) Leasehold Impr. 0 (see adj. H-13) 0 (see adj. H-13) 0 26 (391) Office Funiture & Fixtures 4,960,779 9.09% 450,935 9.09% 450,935 27 (391.3) Data Processing Software 3,909,303 9.09% 355,356 9.09% 355,356 28 (391.5) Enterprise Software-EIMS 68,368,759 (see adj. H-13) 0 (see adj. H-13) 0 29 (392.1) Transportation Eq - Cars and Small Trucks 5,754,530 13,28% 764,202 13,28% 764,202 30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 50,647 5.26%		<u>-</u>	, , , , , , , , , , , , , , , , , , , ,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
24 (390.1) Structures 878,378 2.13% 18,709 2.13% 18,709 25 (390.2) Leasehold Impr. 0 (see adj. H-13) 0 (see adj. H-13) 0 26 (391) Office Furniture & Fixtures 4,960,779 9.09% 450,935 9.09% 450,935 27 (391.3) Data Processing Software 3,909,303 9.09% 355,356 9.09% 355,356 28 (391.5) Enterprise Software-EIMS 68,368,759 (see adj. H-13) 0 (see adj. H-13) 0 29 (392.1) Transportation Eq - Cars and Small Trucks 5,754,530 13.28% 764,202 13.28% 764,202 30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,435,424 8.06% 1,626% 33,722 3,57% 23,722 3,57% 23,722 3,57% 23,722 3,57% 2,26		GENERAL PLANT - DIRECT					
25 (390.2) Leasehold Impr. 0 (see adj. H-13) 0 (see adj. H-13) 0 (391) Office Furniture & Fixtures 4,960,779 9.09% 450,935 9.09% 450,935 27 (391.3) Data Processing Software 3,909,303 9.09% 355,356 9.09% 355,356 30.09%	23	(389) Land	\$1,058,065	0.00%	\$0	0.00%	\$0
26 (391) Office Furniture & Fixtures 4,960,779 9.09% 450,935 9.09% 450,935 27 (391.3) Data Processing Software 3,909,303 9.09% 355,356 9.09% 355,356 28 (391.5) Enterprise Software-EIMS 68,368,759 (see adj. H-13) 0 (see adj. H-13) 0 29 (392.1) Transportation Eq - Cars and Small Trucks 5,754,530 13.28% 764,202 13.28% 764,202 30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment	24	(390.1) Structures	878,378	2.13%	18,709	2.13%	18,709
27 (391.3) Data Processing Software 3,909,303 9.09% 355,356 9.09% 355,356 28 (391.5) Enterprise Software-EIMS 68,368,759 (see adj. H-13) 0 (see adj. H-13) 0 29 (392.1) Transportation Eq - Cars and Small Trucks 5,754,530 13,28% 764,202 13,28% 764,202 30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment 1,149,606 4.35% 50,008 4.35% 50,008 37 Total Direct General Plant <td>25</td> <td>(390.2) Leasehold Impr.</td> <td>0</td> <td>(see adj. H-13)</td> <td>0</td> <td>(see adj. H-13)</td> <td>0</td>	25	(390.2) Leasehold Impr.	0	(see adj. H-13)	0	(see adj. H-13)	0
28 (391.5) Enterprise Software-EIMS 68,368,759 (see adj. H-13) 0 (see adj. H-13) 0 29 (392.1) Transportation Eq - Cars and Small Trucks 5,754,530 13.28% 764,202 13.28% 764,202 30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 \$33,917,968	26	(391) Office Furniture & Fixtures	4,960,779	9.09%	450,935	9.09%	450,935
29 (392.1) Transportation Eq - Cars and Small Trucks 5,754,530 13,28% 764,202 13,28% 764,202 30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Test Year Depreciation Expense (\$30,389,	27	(391.3) Data Processing Software	3,909,303	9.09%	355,356	9.09%	355,356
30 (392.2) Transportation Eq - Heavy Trucks 17,809,234 8.06% 1,435,424 8.06% 1,435,424 31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939	28	(391.5) Enterprise Software-EIMS	68,368,759	(see adj. H-13)	0	(see adj. H-13)	0
31 (393) Stores Equipment 664,474 3.57% 23,722 3.57% 23,722 32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (\$30,389,939) (\$30,389,939) (\$30,389,939)	29	(392.1) Transportation Eq - Cars and Small Trucks	5,754,530	13.28%	764,202	13.28%	764,202
32 (394) Tools 9,689,101 5.26% 509,647 5.26% 509,647 33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	30	(392.2) Transportation Eq - Heavy Trucks	17,809,234	8.06%	1,435,424	8.06%	1,435,424
33 (395) Laboratory Equipment 0 6.00% 0 6.00% 0 34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	31	(393) Stores Equipment	664,474	3.57%	23,722	3.57%	23,722
34 (396) Power Operated Equipment 3,399,751 10.00% 339,975 10.00% 339,975 35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	32	(394) Tools	9,689,101	5.26%	509,647	5.26%	509,647
35 (397.1) Communication Equipment - AMR 42,076,715 5.26% 2,213,235 5.26% 2,213,235 36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	33	(395) Laboratory Equipment	0	6.00%	0	6.00%	0
36 (397.0) Communication Equipment - Other 6,254,169 6.25% 390,886 6.25% 390,886 37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	34	(396) Power Operated Equipment	3,399,751	10.00%	339,975	10.00%	339,975
37 (398) Miscellaneous Equipment 1,149,606 4.35% 50,008 4.35% 50,008 38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	35	(397.1) Communication Equipment - AMR	42,076,715	5.26%	2,213,235	5.26%	2,213,235
38 Total Direct General Plant \$165,972,865 \$6,552,099 \$6,552,099 40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	36	(397.0) Communication Equipment - Other	6,254,169	6.25%	390,886	6.25%	390,886
40 Total Proforma Plant & Depreciation \$1,387,999,897 \$33,917,968 \$33,917,968 41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	37	(398) Miscellaneous Equipment	1,149,606	4.35%	50,008	4.35%	50,008
41 Less Depreciation Charged to Clearing (871,641.87) (\$871,642) 42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939)	38	Total Direct General Plant	\$165,972,865		\$6,552,099		\$6,552,099
42 Less Test Year Depreciation Expense (\$30,389,939) (\$30,389,939) ——————————————————————————————————	40	Total Proforma Plant & Depreciation	\$1,387,999,897		\$33,917,968		\$33,917,968
	41	Less Depreciation Charged to Clearing			(871,641.87)		(\$871,642)
43 Adjustment to Test Year - Acct. 403 \$2,656,387	42	Less Test Year Depreciation Expense			(\$30,389,939)		(\$30,389,939)
	43	Adjustment to Test Year - Acct. 403					\$2,656,387

MISSOURI GAS ENERGY

Twelve Months Ending December 31, 2016 Trued up to September 30, 2017

Amortization Expense

Line No.	Description	Original Cost Plant	Monthly Test Year Amortization Expense	Proforma Amortization Expense	Acct No.
	(a)	(b)	(c)	(d)	(e)
	MOELeasabelliananananata				
1	MGE Leasehold Improvements (375.2) Leasehold Improvements	 \$9,724	\$347	\$4,168	
2	(390.2) Leasehold Improvements	\$9,724 0	φ347 0	φ4,100	
3	(391.5) Enterprise Software-EIMS	68,368,759	398,818	4,785,813	
	•				404.2
4	Sub Total	\$68,378,484	\$399,165	\$4,789,981	404.3
5	(303) Misc. Intangible - Website (7600)	773,929	6,449	77,393	
6	Sub Total - Acct. 303	\$773,929	\$6,449	\$77,393	405.0
		Unamortized		Proforma	
	MGE Software Assets	Balance	Mo Amort Amt	Amortization	
7	Autonomy eTalk-Contact Ctr	27,428	1,371	16,457	
8	Mainframe Software Dev	271,355	22,036	264,438	
9	TOA Work Force Automation	823,847	13,964	167,562	
10	TOPO GIS Mapping	672,154	12,003	144,033	
11	Sub Total MGE Software Amortization	1,794,784		592,490	405.0
12	Total Amortization			\$5,459,864	
13	Less Test Year Amortization			(\$863,266)	
	2550 1561 1561 / 1110 12241511			(\$666,266)	
14	Adjustment to Test Year - Accts. 404 and 405			\$4,596,598	
	Deferred Energy Efficiency and Low Income Program Costs				
15	Deferred Energy Efficiency Cost Balance	\$15,336,254	\$127,802	\$1,533,625	
16	Red Tag Program	\$46,765	\$779	\$9,353	
17	Low Income Energy Affordability Program	\$336,181	\$5,603	\$67,236	
18	Sub Total Energy Efficiency and Low Income Program Costs	15,719,200		1,610,215	908.0
19	Less Test Year Amortization			(244,000)	
20	Adjustment to Test Year - Acct 908			\$1,366,215	
	One Time Non-Capital Transition Costs				
21	Total One Time Non-Capital Transition Costs	\$10,013,604	\$166,893	\$2,002,721	928.0

Property Tax Adjustment

Line No.	Description	Real Estate & Personal Property
	(a)	(b)
1 2 3	Calendar Year 2016 Taxes Paid Calendar 2016 Assessed Values Average 2016 Rate Per \$100 Valuation	13,212,770 140,014,820 <u>9.4367%</u>
4 5 6	Calendar Year 2017 Estimated Taxes Due Calendar 2017 Estimated Assessed Values Estimated Rates	15,442,800 163,646,295 9.4367%
	JRI GAS ENERGY sition of Property Tax Adjustment	
		Real Estate & Personal Property
7	Increase from 12/31/16 to 12/31/17	\$2,230,030
	Pro Forma Rate Calculation:	Assessed
8	Total Real Estate/Personal Property	<u>Assessed</u> 163,646,295
9	Estimated Tax	15,442,800
10	Effective Real Estate/Personal Property Proforma Tax Rate	<u>9.4367%</u>
11	Allocation of Property Tax on Enterprise Software to MGE	\$682,440

Ad Valorem Taxes on Kansas Storage Gas

Line			
No.	Description		Amount
	(a)		(b)
1	Balance of Regulatory Asset - April 30, 2014		\$8,420,481
2	Monthly Amortization of Regulatory Asset (41 months at 133,333.33)		(\$5,466,667)
3	Beginning regulatory asset balance	\$8,420,481	
4	Monthly Expense allowed in GR-2014-0004 (41 months at \$116,666.67) Less: Actual ad valorem tax payments:	\$4,783,333	
5	2014 and past taxes	(\$9,219,794)	
6	2015 taxes	(\$1,309,012)	
7	2016 taxes	(\$1,116,725)	
8	Difference between accruals and payments		(\$1,558,285)
9	Balance of regulatory asset at 12/31/16		\$1,395,530
10	Amortization based on a 4 year amortization period		\$348,883
11	KS property taxes based on gas in storage at 1-1-17		\$1,691,513
12	Total KS property taxes		\$2,040,396
13	KS property taxes per books		\$3,000,000
14	Adjustment		(\$959,604)

Locates Expense

Line					
No.	Description	Total			
	(a)	(b)			
1	January	14,787			
2	February	20,480			
3	March	26,026			
4	April	25,038			
5	May	24,877			
6	June	24,151			
7	July	21,214			
8	August	26,095			
9	September	25,396			
10	October	24,944			
11	November	16,904			
12	December	14,909			
13	Total Locates	264,821			
	OV401 MOF				
	CY16 Locates - MGE	Overetite.	04		Total
14	Locates - Jan 16 - March 16	<u>Quantity</u> 56,206	<u>Cost</u> \$13.20	\$	<u>Total</u> 741,915
15		186,635	13.40	Φ	
16	Locates - April 16 - Dec 16 Fiber Locates - Jan 16 - Mar 16	5,087	13.20		2,500,905 67,153
17	Fiber Locates - Jan 16 - Mai 16	2,078	13.40		27,847
17	Fiber Locates - Apr 16 Fiber Locates - May 16 - Dec 16	14,815	32.60		
19	Total Locates	264,821	32.00	\$	482,957 3,820,777
10	Total Education	201,021		<u> </u>	0,020,777
	Pro Forma Locates Cost - MGE				
20	Locates	242,840	\$13.60	\$	3,302,629
21	Fiber Locates	21,980	32.60	Ψ	716,551
22	Total	264,821	02.00	\$	4,019,181
					1,010,101
24	Adjustment to A/C 874			\$	198,404
25	Locates	91.7%			
26	Fiber Locates	8.3%	* Breakdown of fiber	locate	s from USIC
		100.0%			
		1333070			

Other Expense Adjustments

Line			
No.	Description	Acct	Total
	(a)		(b)
1	Eliminate Ticket Expense	912	(109,264)
2	Total	_	(\$109,264)
	Spire Uniform Costs		
3	2017 Costs charged to expense	878	223,146
4	2018 Estimated costs charged to expense	878	106,107
5	Average	_	\$164,627

Weatherization & Conservation

Line No.	Description	Amount
	(a)	(b)
1	Weatherization Program	\$750,000
2	Per Books	750,000
3	Adjustment	\$0

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of Laclede Gas Company's Request to Increase its Revenues for Gas Service)) File No. GR-2017-0215)		
In the Matter of Laclede Gas Company d/b/a Missouri Gas Energy's Request to Increase its Revenues for Gas Service)) File No. GR-2017-0216)		
<u>A</u>	FFIDAVIT		
STATE OF MISSOURI)		
CITY OF ST. LOUIS) SS.)		
Michael R. Noack, of lawful age, beir	ng first duly sworn, deposes and states:		
1. My name is Michael R. Noack. I am Director of Pricing and Regulatory Affairs for Missouri Gas Energy, an operating unit of Laclede Gas Company. My business address is 7500 E. 35 th Terr., Kansas City, Missouri, 64129.			
2. Attached hereto and made a patestimony on behalf of Laclede Gas Company	art hereof for all purposes is my true-up direct and MGE.		
· · · · · · · · · · · · · · · · · · ·	my answers contained in the attached testimony to correct to the best of my knowledge and belief.		
j	Michael R. Noack		
Subscribed and sworn to before me th	is <u>27TH day of <i>OCTOBER</i></u> 2017.		
MARCIA A. SPANGLER	Maria a Spangles		
d Notary Public - Notary Seal D			

MARCIA A. SPANGLER
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis County
My Commission Expires: Sept. 24, 2018
Commission # 14630361