

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**APPENDIX 3**

**Other Staff Schedules**

**SPIRE MISSOURI, INC., d/b/a SPIRE**

**LACLEDE GAS COMPANY and MISSOURI GAS ENERGY  
GENERAL RATE CASE**

**CASE NOS. GR-2017-0215  
and GR-2017-0216**

*Jefferson City, Missouri  
September 2017*

SYSTEM: LACLEDE

CLASS : RES

*Normalized Sales per Customer*

Billing Month	Therm Actual	Therm Adjustment	Therm Normal	Customers	Normal Usage per Customer
Jan	86,236,769	12,332,998	98,569,767	606,759	162.4530
Feb	84,061,374	5,777,296	89,838,670	610,454	147.1669
Mar	59,222,012	14,314,026	73,536,038	610,705	120.4117
Apr	35,719,328	11,049,001	46,768,329	606,995	77.0489
May	16,233,018	1,469,027	17,702,046	604,325	29.2923
Jun	12,174,274	-87,951	12,086,323	600,950	20.1120
Jul	8,680,030	110,663	8,790,694	596,058	14.7481
Aug	7,880,829	12,304	7,893,133	594,430	13.2785
Sep	9,082,950	429,747	9,512,697	594,173	16.0100
Oct	9,983,935	7,697,302	17,681,237	594,178	29.7575
Nov	19,844,411	11,607,973	31,452,384	595,525	52.8145
Dec	69,199,086	6,865,140	76,064,226	602,472	126.2536
	418,318,015	71,577,529	489,895,544	7,217,023	814.5666
		17.11%			

Billing Month	DAYS	HDD	SUMMED
	Adjustment	Adjustment	Adjustment
Jan	0	12,332,998	12,332,998
Feb	0	5,777,296	5,777,296
Mar	0	14,314,026	14,314,026
Apr	-39,774	11,088,776	11,049,001
May	13,218	1,455,810	1,469,027
Jun	-34,925	-53,025	-87,951
Jul	0	110,663	110,663
Aug	0	12,304	12,304
Sep	0	429,747	429,747
Oct	0	7,697,302	7,697,302
Nov	0	11,607,973	11,607,973
Dec	0	6,865,140	6,865,140
	-61,482	71,639,011	71,577,529
	-0.01%	17.13%	17.11%

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

RES  
Actual Volumes

Month	RES			
	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	606,759	17,728,891	68,507,878	86,236,769
Feb	610,454	17,862,234	66,199,140	84,061,374
Mar	610,705	17,695,684	41,526,328	59,222,012
Apr	606,995	16,877,300	18,842,028	35,719,328
May	604,325	12,994,088	3,238,931	16,233,018
Jun	600,950	10,619,091	1,555,183	12,174,274
Jul	596,058	8,097,288	582,742	8,680,030
Aug	594,430	7,482,063	398,766	7,880,829
Sep	594,173	8,196,228	886,723	9,082,950
Oct	594,178	8,867,520	1,116,415	9,983,935
Nov	595,525	13,270,031	6,574,379	19,844,411
Dec	602,472	17,367,885	51,831,201	69,199,086
ANNUAL	7,217,023	157,058,302	261,259,713	418,318,015
%		38%	62%	

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

RES  
NORMAL VOLUMES

Month	RES			
	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	606,759	17,728,891	80,840,876	98,569,767
Feb	610,454	17,862,234	71,976,436	89,838,670
Mar	610,705	17,695,684	55,840,354	73,536,038
Apr	606,995	16,877,300	29,891,030	46,768,329
May	604,325	13,878,908	3,823,138	17,702,046
Jun	600,950	10,555,632	1,530,691	12,086,323
Jul	596,058	8,186,380	604,313	8,790,694
Aug	594,430	7,492,227	400,907	7,893,133
Sep	594,173	8,535,758	976,939	9,512,697
Oct	594,178	14,061,490	3,619,747	17,681,237
Nov	595,525	16,381,766	15,070,618	31,452,384
Dec	602,472	17,641,831	58,422,395	76,064,226
ANNUAL	7,217,023	166,898,100	322,997,444	489,895,544
%		34%	66%	

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

RES  
ADJUSTMENTS TO VOLUMES

Month	RES			
	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	606,759	0	12,332,998	12,332,998
Feb	610,454	0	5,777,296	5,777,296
Mar	610,705	0	14,314,026	14,314,026
Apr	606,995	0	11,049,001	11,049,001
May	604,325	884,820	584,207	1,469,027
Jun	600,950	(63,459)	(24,491)	(87,951)
Jul	596,058	89,092	21,571	110,663
Aug	594,430	10,164	2,141	12,304
Sep	594,173	339,530	90,217	429,747
Oct	594,178	5,193,970	2,503,332	7,697,302
Nov	595,525	3,111,735	8,496,238	11,607,973
Dec	602,472	273,946	6,591,194	6,865,140
ANNUAL	7,217,023	9,839,798	61,737,731	71,577,529
%		14%	86%	

**SYSTEM: LACLEDE**

**CLASS : C1**

**Normalized Sales per Customer**

Billing Month	Therm Actual	Therm Adjustment	Therm Normal	Customers	Normal Usage per Customer
Jan	8,541,577	1,036,641	9,578,218	31,089	308.0857
Feb	9,208,571	586,003	9,794,574	31,448	311.4527
Mar	6,483,199	1,467,596	7,950,795	31,561	251.9182
Apr	3,220,143	1,208,239	4,428,382	31,284	141.5553
May	1,509,777	177,043	1,686,820	30,757	54.8438
Jun	1,113,421	-20,009	1,093,411	30,479	35.8747
Jul	887,462	15,326	902,789	30,280	29.8147
Aug	851,229	1,195	852,424	30,095	28.3247
Sep	990,208	41,245	1,031,452	29,949	34.4398
Oct	954,049	739,364	1,693,412	29,940	56.5602
Nov	1,579,416	1,206,379	2,785,794	30,261	92.0582
Dec	6,239,688	756,148	6,995,836	30,667	228.1219
	41,578,737	7,215,170	48,793,907	367,810	1591.9274
		17.35%			

Billing Month	DAYS Adjustment	HDD Adjustment	SUMMED Adjustment
Jan	0	1,036,641	1,036,641
Feb	0	586,003	586,003
Mar	0	1,467,596	1,467,596
Apr	-4,147	1,212,386	1,208,239
May	1,019	176,024	177,043
Jun	-4,462	-15,547	-20,009
Jul	0	15,326	15,326
Aug	0	1,195	1,195
Sep	0	41,245	41,245
Oct	0	739,364	739,364
Nov	0	1,206,379	1,206,379
Dec	0	756,148	756,148
	-7,590	7,222,760	7,215,170
	-0.02%	17.37%	17.35%

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

C1  
Actual Volumes

Month	C1 Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	31,089	1,362,436	7,179,140	8,541,577
Feb	31,448	1,399,527	7,809,045	9,208,571
Mar	31,561	1,319,579	5,163,620	6,483,199
Apr	31,284	1,042,644	2,177,499	3,220,143
May	30,757	594,962	914,815	1,509,777
Jun	30,479	404,210	709,210	1,113,421
Jul	30,280	305,700	581,763	887,462
Aug	30,095	295,910	555,319	851,229
Sep	29,949	313,074	677,134	990,208
Oct	29,940	340,401	613,648	954,049
Nov	30,261	591,367	988,048	1,579,416
Dec	30,667	1,242,293	4,997,395	6,239,688
ANNUAL	367,810	9,212,102	32,366,636	41,578,737
%		22%	78%	

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

C1  
NORMAL VOLUMES

Month	C1 Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	31,089	1,362,436	8,215,781	9,578,218
Feb	31,448	1,399,527	8,395,047	9,794,574
Mar	31,561	1,319,579	6,631,216	7,950,795
Apr	31,284	1,262,368	3,166,014	4,428,382
May	30,757	657,581	1,029,239	1,686,820
Jun	30,479	397,133	696,278	1,093,411
Jul	30,280	311,120	591,668	902,789
Aug	30,095	296,332	556,091	852,424
Sep	29,949	327,662	703,791	1,031,452
Oct	29,940	601,910	1,091,503	1,693,412
Nov	30,261	946,055	1,839,739	2,785,794
Dec	30,667	1,244,303	5,751,533	6,995,836
ANNUAL	367,810	10,126,006	38,667,901	48,793,907
%		21%	79%	

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

C1  
ADJUSTMENTS TO VOLUMES

Month	C1 Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	31,089	0	1,036,641	1,036,641
Feb	31,448	0	586,003	586,003
Mar	31,561	0	1,467,596	1,467,596
Apr	31,284	219,725	988,515	1,208,239
May	30,757	62,619	114,424	177,043
Jun	30,479	(7,077)	(12,932)	(20,009)
Jul	30,280	5,421	9,905	15,326
Aug	30,095	423	772	1,195
Sep	29,949	14,588	26,657	41,245
Oct	29,940	261,509	477,855	739,364
Nov	30,261	354,688	851,691	1,206,379
Dec	30,667	2,010	754,138	756,148
ANNUAL	367,810	913,905	6,301,265	7,215,170
%		13%	87%	

**SYSTEM: LACLEDE**

**CLASS : C2**

**Normalized Sales per Customer**

Billing Month	Therm Actual	Therm Adjustment	Therm Normal	Customers	Normal Usage per Customer
Jan	16,590,766	1,146,367	17,737,133	9,072	1955.0565
Feb	18,212,456	1,014,853	19,227,309	9,148	2101.8942
Mar	14,205,778	2,550,658	16,756,436	9,132	1834.9262
Apr	8,322,949	2,234,267	10,557,216	9,062	1164.9445
May	5,028,530	370,788	5,399,317	9,013	599.0289
Jun	3,888,783	-73,855	3,814,928	8,982	424.7351
Jul	3,192,289	33,348	3,225,638	8,960	360.0006
Aug	3,015,403	2,071	3,017,474	8,943	337.4201
Sep	3,321,806	69,591	3,391,397	8,950	378.9444
Oct	3,462,535	1,269,173	4,731,708	8,918	530.5795
Nov	4,624,471	2,205,582	6,830,053	8,943	763.7565
Dec	12,184,449	1,479,588	13,664,036	9,051	1509.6681
	96,050,214	12,302,431	108,352,645	108,174	12019.8231
		12.81%			

Billing Month	DAYS Adjustment	HDD Adjustment	SUMMED Adjustment
Jan	0	1,146,367	1,146,367
Feb	0	1,014,853	1,014,853
Mar	0	2,550,658	2,550,658
Apr	-18,973	2,253,240	2,234,267
May	3,986	366,801	370,788
Jun	-28,260	-45,595	-73,855
Jul	0	33,348	33,348
Aug	0	2,071	2,071
Sep	0	69,591	69,591
Oct	0	1,269,173	1,269,173
Nov	0	2,205,582	2,205,582
Dec	0	1,479,588	1,479,588
	-43,246	12,345,677	12,302,431
	-0.05%	12.85%	12.81%

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

LACLEDE  
2016

LACLEDE  
2016

C2  
Actual Volumes

C2  
NORMAL VOLUMES

C2  
ADJUSTMENTS TO VOLUMES

C2				
Month	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	9,072	4,176,034	12,414,732	16,590,766
Feb	9,148	4,202,593	14,009,863	18,212,456
Mar	9,132	4,096,149	10,109,629	14,205,778
Apr	9,062	3,572,059	4,750,890	8,322,949
May	9,013	2,614,740	2,413,789	5,028,530
Jun	8,982	2,065,630	1,823,154	3,888,783
Jul	8,960	1,735,115	1,457,174	3,192,289
Aug	8,943	1,665,279	1,350,124	3,015,403
Sep	8,950	1,760,286	1,561,520	3,321,806
Oct	8,918	1,861,156	1,601,380	3,462,535
Nov	8,943	2,414,139	2,210,332	4,624,471
Dec	9,051	3,852,788	8,331,660	12,184,449
ANNUAL	108,174	34,015,968	62,034,246	96,050,214
%		35%	65%	

C2				
Month	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	9,072	4,176,034	13,561,099	17,737,133
Feb	9,148	4,202,593	15,024,716	19,227,309
Mar	9,132	4,096,149	12,660,287	16,756,436
Apr	9,062	4,007,008	6,550,208	10,557,216
May	9,013	2,755,749	2,643,568	5,399,317
Jun	8,982	2,033,115	1,781,813	3,814,928
Jul	8,960	1,750,742	1,474,896	3,225,638
Aug	8,943	1,666,267	1,351,207	3,017,474
Sep	8,950	1,792,423	1,598,974	3,391,397
Oct	8,918	2,404,356	2,327,351	4,731,708
Nov	8,943	3,198,129	3,631,923	6,830,053
Dec	9,051	3,911,805	9,752,231	13,664,036
ANNUAL	108,174	35,994,371	72,358,275	108,352,645
%		33%	67%	

C2				
Month	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	9,072	0	1,146,367	1,146,367
Feb	9,148	0	1,014,853	1,014,853
Mar	9,132	0	2,550,658	2,550,658
Apr	9,062	434,949	1,799,318	2,234,267
May	9,013	141,008	229,779	370,788
Jun	8,982	(32,514)	(41,340)	(73,855)
Jul	8,960	15,627	17,722	33,348
Aug	8,943	988	1,083	2,071
Sep	8,950	32,138	37,454	69,591
Oct	8,918	543,201	725,972	1,269,173
Nov	8,943	783,990	1,421,591	2,205,582
Dec	9,051	59,017	1,420,571	1,479,588
ANNUAL	108,174	1,978,403	10,324,028	12,302,431
%		16%	84%	

**SYSTEM: LACLEDE**

**CLASS : C3**

**Normalized Sales per Customer**

Billing Month	Therm Actual	Therm Adjustment	Therm Normal	Customers	Normal Usage per Customer
Jan	6,987,228	838,106	7,825,334	616	12707.1775
Feb	7,580,140	403,348	7,983,488	598	13342.9505
Mar	6,347,486	1,009,721	7,357,207	592	12434.0163
Apr	4,224,131	911,452	5,135,583	610	8413.0572
May	2,641,249	153,472	2,794,721	604	4626.0263
Jun	2,200,198	-31,451	2,168,747	610	3557.2480
Jul	1,700,546	12,185	1,712,731	609	2810.5200
Aug	1,649,323	774	1,650,097	607	2720.2394
Sep	1,828,575	29,952	1,858,526	616	3015.3262
Oct	2,105,189	522,053	2,627,241	601	4370.5044
Nov	2,812,886	881,346	3,694,232	586	6299.8491
Dec	6,144,629	608,039	6,752,668	608	11102.1617
	46,221,579	5,338,997	51,560,576	7,258	85245.2269
		11.55%			

Billing Month	DAYS Adjustment	HDD Adjustment	SUMMED Adjustment
Jan	0	838,106	838,106
Feb	0	403,348	403,348
Mar	0	1,009,721	1,009,721
Apr	-10,621	922,073	911,452
May	2,046	151,426	153,472
Jun	-13,707	-17,744	-31,451
Jul	0	12,185	12,185
Aug	0	774	774
Sep	0	29,952	29,952
Oct	0	522,053	522,053
Nov	0	881,346	881,346
Dec	0	608,039	608,039
	-22,282	5,361,279	5,338,997
	-0.05%	11.60%	11.55%



LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

C3  
Actual Volumes

C3				
Month	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	616	1,744,560	5,242,668	6,987,228
Feb	598	1,673,930	5,906,210	7,580,140
Mar	592	1,655,910	4,691,576	6,347,486
Apr	610	1,599,365	2,624,765	4,224,131
May	604	1,342,336	1,298,914	2,641,249
Jun	610	1,101,538	1,098,660	2,200,198
Jul	609	917,517	783,029	1,700,546
Aug	607	890,705	758,618	1,649,323
Sep	616	955,924	872,651	1,828,575
Oct	601	1,052,983	1,052,206	2,105,189
Nov	586	1,315,372	1,497,514	2,812,886
Dec	608	1,645,191	4,499,438	6,144,629
ANNUAL	7,258	15,895,329	30,326,249	46,221,579
%		34%	66%	

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

C3  
NORMAL VOLUMES

C3				
Month	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	616	1,744,560	6,080,774	7,825,334
Feb	598	1,673,930	6,309,558	7,983,488
Mar	592	1,655,910	5,701,297	7,357,207
Apr	610	1,708,770	3,426,812	5,135,583
May	604	1,391,629	1,403,093	2,794,721
Jun	610	1,089,607	1,079,141	2,168,747
Jul	609	922,744	789,986	1,712,731
Aug	607	891,106	758,991	1,650,097
Sep	616	968,412	890,114	1,858,526
Oct	601	1,239,314	1,387,928	2,627,241
Nov	586	1,539,714	2,154,518	3,694,232
Dec	608	1,645,191	5,107,477	6,752,668
ANNUAL	7,258	16,470,887	35,089,689	51,560,576
%		32%	68%	

LACLEDE GAS  
CASE NO. GR-2017-0215

LACLEDE  
2016

C3  
ADJUSTMENTS TO VOLUMES

C3				
Month	Customer Meters	1st Block <30 Therms	Tail Block >30 Therms	Total Therms
Jan	616	0	838,106	838,106
Feb	598	0	403,348	403,348
Mar	592	0	1,009,721	1,009,721
Apr	610	109,405	802,047	911,452
May	604	49,293	104,179	153,472
Jun	610	(11,931)	(19,520)	(31,451)
Jul	609	5,228	6,957	12,185
Aug	607	402	373	774
Sep	616	12,488	17,463	29,952
Oct	601	186,331	335,722	522,053
Nov	586	224,342	657,004	881,346
Dec	608	0	608,039	608,039
ANNUAL	7,258	575,557	4,763,439	5,338,997
%		11%	89%	

SYSTEM: LACLEDE

CLASS : LV

**Normalized Sales per Customer**

Billing Month	Therm Actual	Therm Adjustment	Therm Normal	Customers	Normal Usage per Customer
Jan	1,202,851	18,961	1,221,812	67	18236.0033
Feb	1,205,354	39,386	1,244,741	68	18305.0129
Mar	1,084,216	98,463	1,182,679	67	17651.9247
Apr	877,660	88,861	966,521	67	14425.6857
May	723,272	16,394	739,666	67	11039.7929
Jun	713,502	-9,747	703,755	67	10503.8046
Jul	651,906	1,480	653,386	67	9752.0362
Aug	617,889	71	617,960	67	9223.2778
Sep	700,274	2,028	702,302	67	10482.1161
Oct	690,447	48,158	738,604	67	11023.9463
Nov	708,478	89,289	797,767	67	11906.9634
Dec	1,098,845	63,050	1,161,895	68	17086.6900
	10,274,693	456,394	10,731,088	806	159768.0552
		4.44%			

Billing Month	DAYS	HDD	SUMMED
	Adjustment	Adjustment	Adjustment
Jan	0	18,961	18,961
Feb	0	39,386	39,386
Mar	0	98,463	98,463
Apr	-3,517	92,378	88,861
May	639	15,755	16,394
Jun	-7,673	-2,073	-9,747
Jul	0	1,480	1,480
Aug	0	71	71
Sep	0	2,028	2,028
Oct	0	48,158	48,158
Nov	0	89,289	89,289
Dec	0	63,050	63,050
	-10,551	466,945	456,394
	-0.10%	4.54%	4.44%

<b>SYSTEM: LACLEDE</b>		<b>CLASS : Transportation</b>			
<b>Normalized Sales per Customer</b>					
Billing Month	Therm Actual	Therm Adjustment	Therm Normal	Customers	Normal Usage per Customer
Jan	17,713,830	-6,335,161	11,378,668	145	78473.5756
Feb	21,109,224	370,574	21,479,798	146	147121.9052
Mar	19,188,231	1,011,934	20,200,165	145	139311.4849
Apr	16,832,400	1,701,860	18,534,260	145	127822.4860
May	14,902,781	465,278	15,368,058	145	105986.6095
Jun	13,750,700	-537,381	13,213,319	145	91126.3381
Jul	12,635,379	46,231	12,681,610	145	87459.3796
Aug	12,634,261	1,503	12,635,764	145	87143.1968
Sep	13,187,318	3,895	13,191,214	145	90973.8876
Oct	12,775,892	331,045	13,106,937	145	90392.6659
Nov	14,075,852	1,227,498	15,303,350	145	105540.3472
Dec	15,752,564	1,238,988	16,991,551	145	117183.1136
	184,558,432	-473,736	184,084,695	1,741	1268820.4167
		-0.26%			

Billing Month	DAYS Adjustment	HDD Adjustment	SUMMED Adjustment
Jan	0	-6,335,161	-6,335,161
Feb	0	370,574	370,574
Mar	0	1,011,934	1,011,934
Apr	0	1,701,860	1,701,860
May	0	465,278	465,278
Jun	-418,448	-118,934	-537,381
Jul	0	46,231	46,231
Aug	0	1,503	1,503
Sep	0	3,895	3,895
Oct	0	331,045	331,045
Nov	0	1,227,498	1,227,498
Dec	0	1,238,988	1,238,988
	-418,448	-55,289	-473,736
	-0.23%	-0.03%	-0.26%

**MGE Revenue Schedule**

<b>DISTRICT: KANSAS CITY</b>		<b>CLASS : Residential</b>			
<b>Normalized Sales per Customer</b>					
Billing Month	Ccf Actual	Ccf Adjustment	Ccf Normal	Customers	Normal Usage per Customer
Jan	66,646,786	7,004,976	73,651,762	454,922	<b>161.8997</b>
Feb	59,377,000	4,583,565	63,960,565	454,299	<b>140.7896</b>
Mar	36,527,564	10,321,620	46,849,183	454,156	<b>103.1566</b>
Apr	23,433,914	8,092,525	31,526,439	451,743	<b>69.7884</b>
May	11,232,260	529,619	11,761,879	447,879	<b>26.2613</b>
Jun	7,881,254	-136,584	7,744,670	444,827	<b>17.4105</b>
Jul	5,569,821	73,646	5,643,467	440,688	<b>12.8060</b>
Aug	5,071,792	21,932	5,093,724	436,893	<b>11.6590</b>
Sep	5,780,449	618,933	6,399,381	442,384	<b>14.4657</b>
Oct	6,665,332	5,721,898	12,387,230	440,102	<b>28.1463</b>
Nov	12,059,480	8,640,114	20,699,594	443,516	<b>46.6716</b>
Dec	44,651,813	4,432,520	49,084,333	450,412	<b>108.9765</b>
	284,897,464	49,904,764	334,802,228	5,361,821	749.3027
		17.52%			

<b>DISTRICT: KANSAS CITY</b>		<b>CLASS : Small General</b>			
<b>Normalized Sales per Customer</b>					
Billing Month	Ccf Actual	Ccf Adjustment	Ccf Normal	Customers	Normal Usage per Customer
Jan	15,711,356	1,696,735	17,408,091	56,326	<b>309.06026</b>
Feb	14,401,004	1,035,803	15,436,807	56,310	<b>274.13999</b>
Mar	8,867,887	2,451,462	11,319,349	56,410	<b>200.66171</b>
Apr	5,325,401	1,921,631	7,247,032	55,210	<b>131.26235</b>
May	2,750,862	143,792	2,894,655	54,250	<b>53.35732</b>
Jun	2,061,348	-49,454	2,011,894	53,082	<b>37.90156</b>
Jul	1,620,752	19,999	1,640,751	51,981	<b>31.56415</b>
Aug	1,503,165	4,874	1,508,039	51,774	<b>29.12714</b>
Sep	1,729,402	133,420	1,862,822	51,832	<b>35.93949</b>
Oct	1,788,735	1,208,470	2,997,205	50,370	<b>59.50420</b>
Nov	2,631,935	1,867,259	4,499,193	50,597	<b>88.92215</b>
Dec	10,119,354	998,940	11,118,294	51,059	<b>217.75193</b>
	68,511,200	11,432,931	79,944,131	639,203	1,500.82196
		16.69%			

**MGE Revenue Schedule**

<b>DISTRICT: KANSAS CITY</b>		<b>CLASS : Large General</b>			
<b>Normalized Sales per Customer</b>					
Billing Month	Ccf Actual	Ccf Adjustment	Ccf Normal	Customers	Normal Usage per Customer
Jan	10,747,638	1,230,867	11,978,504	3,619	<b>3,309.61909</b>
Feb	13,350,892	691,564	14,042,456	3,793	<b>3,702.59359</b>
Mar	7,256,771	1,769,571	9,026,342	3,764	<b>2,397.89965</b>
Apr	5,283,367	1,461,805	6,745,172	3,747	<b>1,799.97498</b>
May	3,241,923	129,066	3,370,989	3,722	<b>905.80001</b>
Jun	2,620,029	-54,559	2,565,471	3,684	<b>696.33650</b>
Jul	2,092,705	18,621	2,111,326	3,651	<b>578.33937</b>
Aug	2,098,780	3,441	2,102,221	3,656	<b>574.96182</b>
Sep	2,206,653	84,006	2,290,659	3,404	<b>672.90385</b>
Oct	2,474,122	864,645	3,338,766	3,531	<b>945.46453</b>
Nov	3,370,629	1,642,649	5,013,278	4,082	<b>1,228.13946</b>
Dec	8,284,582	780,895	9,065,477	3,772	<b>2,403.13151</b>
	63,028,091	8,622,571	71,650,662	44,426	19,353.64521
		13.68%			

<b>DISTRICT: KANSAS CITY</b>		<b>CLASS : Large Volume and Transportation</b>			
<b>Normalized Sales per Customer</b>					
Billing Month	Ccf Actual	Ccf Adjustment	Ccf Normal	Customers	Normal Usage per Customer
Jan	26,010,927	2,160,042	28,170,969	395	<b>71,318.90830</b>
Feb	30,341,335	80,478	30,421,813	393	<b>77,409.19332</b>
Mar	25,617,720	1,671,169	27,288,889	395	<b>69,085.79463</b>
Apr	23,077,332	1,850,143	24,927,475	394	<b>63,267.70183</b>
May	20,203,797	666,616	20,870,413	393	<b>53,105.37613</b>
Jun	18,518,799	-880,733	17,638,066	388	<b>45,458.93401</b>
Jul	18,307,357	67,119	18,374,476	371	<b>49,526.88914</b>
Aug	18,859,512	4,368	18,863,880	370	<b>50,983.45833</b>
Sep	19,919,884	20,278	19,940,162	371	<b>53,747.06864</b>
Oct	17,675,398	537,121	18,212,519	377	<b>48,309.06989</b>
Nov	19,595,805	1,279,410	20,875,215	387	<b>53,941.12279</b>
Dec	21,935,832	1,938,261	23,874,093	388	<b>61,531.16871</b>
	260,063,698	9,394,272	269,457,970	4,622	699,587.97823
		3.61%			

**Laclede Gas Company**  
**GR-2017-0215**  
**Staff-Recommended Depreciation Rates**

Account Number	Description	Depreciation Rate	Average Service Life (years)	Net Salvage (%)
<b><i>Manufactured Gas Plant - LPG</i></b>				
305	Structures and improvements	1.64%	70	-15%
307	Other power equipment	2.00%	55	-10%
311	Equipment	2.75%	40	-10%
311.1	Storage caverns	1.11%	90	0%
<b><i>Underground Storage Plant</i></b>				
351.2	Compressor station structures	2.44%	45	-10%
351.4	Other structures	2.18%	55	-20%
352	Wells - underground storage	1.22%	90	-10%
352.1	Storage, leaseholds and rights	1.22%	Amortization	
352.2	Reservoirs	1.22%	90	-10%
352.3	Non-recoverable gas	1.11%	90	0%
352.4	Wells - oil and vent gas	1.22%	90	-10%
353	Lines	1.17%	90	-5%
354	Compressor station equipment	1.22%	90	-10%
355	Measuring and regulating equipment	1.79%	56	0%
356	Purification equipment	2.38%	42	0%
357	Other equipment	5.00%	20	0%
<b><i>Transmission Plant</i></b>				
367	Mains - Monat	1.06%	80	15%
371	Other equipment - Monat	2.33%	45	-5%
<b><i>Distribution Plant</i></b>				
375	Structures and improvements	2.30%	50	-15%
375.2	Service centers	2.25%	60	-35%
375.3	Garage	2.00%	60	-20%
375.4	Other small structures	2.20%	50	-10%
376.1	Mains - steel	1.50%	90	-35%
376.2	Mains - cast iron	3.13%	80	-150%
376.3	Mains - plastic and copper	1.71%	70	-20%
378	Measuring and regulating station equip. (general)	3.71%	35	-30%
379	Measuring and regulating station equip. (CGCS)	3.71%	35	-30%
380.1	Services - steel	4.17%	48	-100%
380.2	Services - plastic and copper	3.70%	46	-70%
381	Meters	2.77%	35	3%
383	House regulators	1.67%	60	0%
385	Industrial meas. and regulating equipment	2.45%	47	-15%
386	Other property on customers' premises	7.14%	14	0%
387	Other equipment	2.44%	45	-10%

<b>General Plant</b>				
390	Structures and improvements	2.86%	35	0%
391	Office furniture and equipment	3.33%	30	0%
391.1	Data processing systems	20.00%	5	0%
391.2	Mechanical office equipment	10.00%	10	0%
391.3	Data processing software	20.00%	Amortization	
391.4	Data processing equipment	10.00%	10	0%
391.5	Enterprise Information Management System	7.00%	15	-5%
392.1	Transportation Equipment - automobiles	14.17%	6	15%
392.2	Transportation Equipment - trucks	8.18%	11	10%
393	Stores equipment	2.22%	45	0%
394	Tools, shop and garage equipment	2.63%	38	0%
395	Laboratory equipment	3.57%	28	0%
396	Power operated equipment	6.43%	14	10%
397	Communication equipment	5.00%	20	0%
398	Miscellaneous equipment	3.45%	29	0%

**Missouri Gas Energy  
GR-2017-0216  
Staff Recommended Depreciation Rates**

<b>Account Number</b>	<b>Description</b>	<b>Depreciation Rate</b>	<b>Average Service Life (Years)</b>	<b>Net Salvage (%)</b>
<b><i>Distribution</i></b>				
374.2	Land Rights	2.08%	48.0	0%
375.0	Structures and Improvements	3.00%	35.0	-5%
376.0	Mains	1.29%	69.0	11%
378.0	Measuring and Regulating Eq.	2.12%	52.0	-10%
379.0	Measuring and Regulating Eq.-City Gate	2.33%	45.0	-5%
380.1	Services - Steel	5.00%	40.0	-100%
380.2	Services - Plastic/Copper	3.59%	39.0	-40%
381.0	Meters	3.43%	28.0	4%
382.0	Meter Installation	1.62%	65.0	-5%
383.0	House Regulators	2.86%	35.0	0%
385.0	Measuring and Regulating Eq.-Industrial	3.33%	30.0	0%
<b><i>General (Including Corporate)</i></b>				
390.0	Structures and Improvements	2.13%	47.0	0%
391.0	Office Furniture and Eq.	9.09%	11.0	0%
391.3	Data Processing Software	20.00%	5.0	0%
391.5	Enterprise Information Management System	7.00%	15.0	-5%
392.1	Transportation Eq. [Cars & Small Trucks]	8.00%	10.0	20%
392.2	Transportation Eq. [Large Trucks]	6.25%	12.0	25%
393.0	Stores Eq.	3.57%	28.0	0%
394.0	Tool, Shop, and Garage Eq.	5.26%	19.0	0%
396.0	Power Operated Eq.	7.50%	10.0	25%
397.0	Communication Eq.	6.25%	16.0	0%
397.1	Electronic Reading - ERT	5.26%	19.0	0%
398.0	Miscellaneous Eq.	4.35%	23.0	0%