FILE: MGE_COS
DATE: 24-Apr-01
NAME: G&TPT
NR: SCH5

Missouri Gas Energy
Gas Cost of Service Allocation Study
Test Year: 12 Months Ended December 31, 2000
Normalized - Peak Month

TITLE: **GENERAL, INTANGIBLE & TOTAL PIS**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1	389-398	GENERAL PLANT							
2	397.1	Comm Equip - AMR	Sales Customers	CU	32,969,219	28,921,422	4,016,170	31,627	0
3		Other Gen PIS	50% Cust - 50% Mcf	D	29,133,452	19,544,416	4,377,692	467,666	4,743,677
4					----------	----------	----------	----------	----------
5		TOTAL GENERAL PIS		DCU	62,102,671	48,465,838	8,393,862	499,294	4,743,677
6									
7		Demand Related-GenPIS		D	29,133,452	19,544,416	4,377,692	467,666	4,743,677
8		Commodity Related-GenPIS		CO	0				
9		Customer Related-GenPIS		CU	32,969,219	28,921,422	4,016,170	31,627	0
10				ck	62,102,671				
11									
12		Intangible PIS - Org & Franch	50% Cust - 50% Mcf	D	10,103,088	6,777,740	1,518,125	162,180	1,645,043
13		Intangible PIS - AMR Related	Sales Customers	CU	415,236	364,255	50,582	398	0
14									
15		TOTAL PLANT IN SERVICE		DCC	708,375,441	508,390,613	127,269,185	11,987,334	60,728,310
16									
17		Demand Related-TotPIS		D	333,905,937	203,351,143	71,783,362	8,459,548	50,311,884
18		Commodity Related-TotPIS		CO	0	0	0	0	0
19		Customer Related-TotPIS		CU	374,469,504	305,039,469	55,485,823	3,527,786	10,416,426
20				ck	708,375,441				
21									
22		Allocation Factor							
23		1 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
24		2 Sys 5	Total Ccf	CO	1.000000000	0.465278105	0.178820341	0.031146676	0.324754878
25		3 Sys 4	Excess Gas Use-Sales	D	1.000000000	0.701085520	0.256383040	0.042531439	0.000000000
26		4 Sys 31	Tot Dist PIS	DCU	1.000000000	0.712197583	0.184515603	0.017814206	0.085472607
27		5 Sys 3	Average Cust	CU	1.000000000	0.876438368	0.121706518	0.000958441	0.000896674
28		6 Sys 9	Sales Customers	CU	1.000000000	0.877224952	0.121815747	0.000959301	0.000000000
29		7 Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670858236	0.150263429	0.016052559	0.162825776
30		8 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.398464485	0.568140227	0.698496162	0.823445405
31		9 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.601535515	0.431859773	0.301503838	0.176554595
32		10 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403261702	0.521534924	0.936655716	1.000000000
33		11 G&TPT-11	Com Rel-GenPIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
34		12 G&TPT-12	Cust Rel-GenPIS	CU	0.530882464	0.596738298	0.478465076	0.063344284	0.000000000
35		13 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
36		14 G&TPT-14	Com Rel-TotPIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
37		15 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
38		16 G&TPT-16	Cust Rel-Dist&GenPIS	CU	0.528765438	0.601071671	0.434971921	0.291447680	0.162379381
39		17 G&TPT-17	Dem Rel-Dist&GenPIS	D	0.471234562	0.398928329	0.565028079	0.708552320	0.837620619

FILE: MGE_COS
DATE: 24-Apr-01
NAME: DEPADIT
NR: SCH6

Missouri Gas Energy
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SCHED. # SCH6
PAGE # 1

TITLE: **ACCUM DEPR/AMORT**

LINE	PIS A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Total Accumulated Depreciation							
2	374.2	Land Rights	Dist PIS Land&Land Rights 374	D	236,712	131,619	48,620	8,484	47,988
3	375.1	Structures & Improvements	Dist PIS Strc & Improv 375	D	1,211,729	673,759	248,888	43,430	245,652
4	376	Mains Related	Mains PIS 376	D	79,610,487	48,193,691	17,802,817	2,045,282	11,568,697
5	378	Meas & Reg Sta Eq - Gen Related	Dist PIS Meas&Reg Sta Eq-Gen 37	D	2,115,436	1,176,249	434,508	75,820	428,859
6	379	Meas & Reg Sta Eq - City Gate	Dist PIS Meas&Reg Sta-City Gate3	D	557,730	310,115	114,557	19,990	113,068
7	380	Services Related	Services PIS 380	D	98,934,202	84,297,164	11,705,916	788,622	2,142,500
8	381	Meters Related	Meters PIS 381	CU	2,591,815	1,464,007	898,213	66,223	163,372
9	382	Meter & Reg Install Related	Meter Install. PIS 382	CU	6,657,549	5,564,525	772,717	78,658	241,649
10	383	House Regulators	Dist PIS 383	CU	967,223	339,019	583,443	12,950	31,811
11	385	Electronic Gas Measurement	EGM Eq PIS 385	CU	40,948	0	0	0	40,948
12	397.1	Comm Eq - A/C 397.1 Related	Comm Equip - AMR	CU	4,572,289	4,010,926	556,977	4,386	0
13		Other Accum Depr	Other General PIS	D	10,966,183	7,356,754	1,647,816	176,035	1,785,577
14					----------	----------	----------	----------	----------
15		TOTAL ACCUM DEPR & AMORT		DCU	208,462,303	153,517,830	34,814,472	3,319,879	16,810,122
16									
17		Demand Related		D	193,632,479	142,139,353	32,003,122	3,157,663	16,332,341
18		Commodity Related		CO	0	0	0	0	0
19		Customer Related		CU	14,829,824	11,378,477	2,811,350	162,216	477,781
20				ck	208,462,303				
21		Allocation Factor							
22		1 Sys 12	Dist PIS Land&Land Rights 374	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
23		2 Sys 13	Dist PIS Strc & Improv 375	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
24		3 Sys 14	Mains PIS 376	D	1.000000000	0.605368629	0.223624012	0.025691113	0.145316246
25		4 Sys 16	Dist PIS Meas&Reg Sta Eq-Gen 37	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
26		5 Sys 17	Dist PIS Meas&Reg Sta-City Gate3	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
27		6 Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
28		7 Sys 22	Meters PIS 381	CU	1.000000000	0.564857912	0.346557463	0.025550650	0.063033975
29		8 Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835821878	0.116066313	0.011814792	0.036297017
30		9 Sys 28	Dist PIS 383	CU	1.000000000	0.350507484	0.603214664	0.013388877	0.032888976
31		10 Sys 29	EGM Eq PIS 385	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
32		11 Sys 66	Comm Equip - AMR	CU	1.000000000	0.877224952	0.121815747	0.000959301	0.000000000
33		12 Sys 35	Other General PIS	D	1.000000000	0.670858236	0.150263429	0.016052559	0.162825776
34		13 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.398464485	0.568140227	0.698496162	0.823445405
35		14 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.601535515	0.431859773	0.301503838	0.176554595
36		15 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403261702	0.521534924	0.936655716	1.000000000
37		16 G&TPT-11	Com Rel-GenPIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
38		17 G&TPT-12	Cust Rel-GenPIS	CU	0.530882464	0.596738298	0.478465076	0.063344284	0.000000000
39		18 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
40		19 G&TPT-14	Com Rel-TotPIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
41		20 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
42		21 DEPADIT-21	Dem Rel-Net PIS	D	0.280595662	0.172489392	0.430267300	0.611700358	0.773700926
43		22 DEPADIT-22	Com Rel-Net PIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
44		23 DEPADIT-23	Cust Rel-Net PIS	CU	0.719404338	0.827510608	0.569732700	0.388299642	0.226299074

FILE: MGE_COS
DATE: 24-Apr-01
NAME: WORKCAP1
NR: SCH7A

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SCHED. # SCH7A
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TITLE: **WORKING CAPITAL**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1									
2									
3		Materials & Supplies	Tot Dist PIS	DCU	2,036,063	1,450,079	375,685	36,271	174,028
4		Prepayments	Tot Dist PIS	DCU	415,611	295,997	76,687	7,404	35,523
5		Gas Inventory	Excess Gas Use-Sales	D	52,457,645	36,777,295	13,449,251	2,231,099	0
6		Working Cash - O&M-Purchased Gas	Ccf-Sales Rates	CO	5,584,312	3,847,874	1,478,853	257,585	0
7		Working Cash - O&M-Other	Tot O&M Ex Gas Cost	DCC	3,788,576	2,685,025	952,330	151,222	0
8		Working Cash - Taxes - Property	Total PIS	DCU	(2,547,278)	(1,828,144)	(457,653)	(43,106)	(218,376)
9		Working Cash - Taxes - Gross Receipts	Ccf-Sales Rates	CO	(821,937)	(566,356)	(217,668)	(37,913)	0
10		Working Cash - Taxes - FICA,FUTA&SUTA	Tot O&M Ex Gas Cost	DCC	184,281	135,480	33,375	3,029	12,397
11		Working Cash - Taxes - Other	Total PIS	DCU	292,050	209,600	52,471	4,942	25,037
12		Est. Offsets	Total PIS	DCU	(3,080,319)	(2,210,700)	(553,421)	(52,126)	(264,073)
13		Prepaid Pension	Tot O&M Ex Gas Cost	DCC	7,822,837	5,751,195	1,416,785	128,601	526,256
14					----------	----------	----------	----------	----------
15		Total Working Capital		DCC	66,131,841	46,547,345	16,606,694	2,687,008	290,793
16									
17		Demand Related		D	53,062,240	37,113,548	13,650,209	2,275,998	22,486
18		Commodity Related		CO	10,664,499	7,499,221	2,515,558	385,951	263,769
19		Customer Related		CU	2,405,102	1,934,576	440,928	25,060	4,538
20				ck	66,131,841				
21									
22		Allocation Factor							
23		1 Sys 31	Tot Dist PIS	DCU	1.000000000	0.712197583	0.184515603	0.017814206	0.085472607
24		2 Sys 4	Excess Gas Use-Sales	D	1.000000000	0.701085520	0.256383040	0.042531439	0.000000000
25		3 Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989
26		4 Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.735180227	0.181108786	0.016439200	0.067271786
27		5 Sys 74	Gas Sales&Trans+PGA Rev	C/C	1.000000000	0.691262451	0.245178266	0.038932222	0.024627061
28		6 Sys 70	Sales Rev Incl PGA	C/C	1.000000000	0.708716045	0.251368739	0.039915216	0.000000000
29		7 Sys 46	A & G Expenses	DCC	1.000000000	0.726368860	0.182099765	0.016703272	0.074828104
30		8 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
31		9 G&TPT-13	Dem Rel-Dist PIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
32		10 G&TPT-15	Cust Rel-Dist PIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
33		11 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169954130	0.136437192	0.202492619	0.275037600	0.422965042
34		12 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498910584	0.492049854	0.522113626	0.587864830	0.489683272
35		13 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331135285	0.371512954	0.275393756	0.137097570	0.087351685
36		14 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
37		15 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
38									
39									

FILE: MGE_COS
DATE: 24-Apr-01
NAME: RATEBASE
NR: SCH8

Missouri Gas Energy
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SCHED. # SCH8
PAGE # 1

TITLE: **RATE BASE**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		GAS PLANT IN SERVICE							
2									
3		Distribution	Schedule 4	D/CU	635,754,446	452,782,780	117,306,615	11,325,461	54,339,590
4		General	Schedule 5	DCU	62,102,671	48,465,838	8,393,862	499,294	4,743,677
5		Intangible PIS - Org & Franchise	" "	D	10,518,324	7,141,995	1,568,707	162,579	1,645,043
6									
7		TOTAL GAS PLANT IN SERVICE		DCC	708,375,441	508,390,613	127,269,185	11,987,334	60,728,310
8									
9	Less:	ACCUMULATED DEPR/AMORT							
10									
11		Total Accumulated Depreciation	Schedule 6	DCU	208,462,303	153,517,830	34,814,472	3,319,879	16,810,122
12									
13		NET GAS PLANT	L. 7 - L. 11	DCC	499,913,138	354,872,783	92,454,712	8,667,455	43,918,188
14									
15		WORKING CAPITAL	Schedule 7-B	DCC	66,131,841	46,547,345	16,606,694	2,687,008	290,793
16		SLRP Deferrals	Services PIS 380	CU	22,202,142	18,917,397	2,626,962	176,977	480,805
17		Customer Advances	Mains PIS 376	D	(10,678,465)	(6,464,408)	(2,387,961)	(274,342)	(1,551,754)
18		Customer Deposits-Residential	Assigned	D	(3,170,908)	(3,170,908)			
19		Customer Deposits-C&I	C&I Revenue	D	(2,413,778)	0	(1,585,463)	(176,268)	(652,047)
20		Unamort Def Credit - GM-94-40	Total PIS	DCU	(12,000,000)	(8,612,223)	(2,155,962)	(203,067)	(1,028,748)
21		Deferred Inc Tax-SLRP	Services PIS 380	CU	(5,788,164)	(4,931,821)	(684,857)	(46,138)	(125,347)
22		Deferred Inc Tax-Other	Total PIS	DCU	(35,371,672)	(25,385,728)	(6,354,997)	(598,570)	(3,032,378)
23									
24		TOTAL GAS RATE BASE		DCC	518,824,134	371,772,438	98,519,129	10,233,055	38,299,512
25									
26		Demand Related		D	154,743,028	75,091,184	44,656,606	6,561,552	28,433,686
27		Commodity Related		CO	10,664,499	7,499,221	2,515,558	385,951	263,769
28		Customer Related		CU	353,416,607	289,182,033	51,346,965	3,285,552	9,602,057
29				ck	518,824,134				
30		Allocation Factor							
31		1 Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989
32		2 Sys 14	Mains PIS 376	D	1.000000000	0.605368629	0.223624012	0.025691113	0.145316246
33		3 Sys 4	Excess Gas Use-Sales	D	1.000000000	0.701085520	0.256383040	0.042531439	0.000000000
34		Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
35		Sys 63	C&I Revenue		1.000000000	0.000000000	0.656838860	0.073025586	0.270135554
36		4 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
37		5 G&TPT-14	Com Rel-TotPIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
38		6 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
39		7 RATEBASE-7	Dem Rel-RateBase	D	0.298257190	0.201981578	0.453278530	0.641211486	0.742403350
40		8 RATEBASE-8	Comm Rel-RateBase	CO	0.020555133	0.020171536	0.025533701	0.037716065	0.006887018
41		9 RATEBASE-9	Cust Rel-RateBase	CU	0.681187677	0.777846886	0.521187769	0.321072449	0.250709632

FILE: MGE_COS
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NR: SCH11A

Missouri Gas Energy
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SCHED. # SCH11A
PAGE # 1

TITLE: **DISTRIBUTION EXPENSES - PAGE 1**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		OPERATION							
2									
3	807	Purchased Gas Expense	Ccf-Sales Rates	CO	186,500	128,508	49,389	8,603	0
4	871	Distribution Load Dispatching	Peak Month	D	20,452	11,372	4,201	733	4,146
5	872	Comp Station Labor & Exp	Peak Month	D	846	470	174	30	172
6	874	Mains & Services Exp	Tot Mains & Services	D/CU	2,676,316	1,930,892	465,843	46,437	233,144
7	875	Distributing Regulating Station Exp.	Peak Month	D	630,186	350,403	129,439	22,587	127,757
8	876	M eas& Reg Station Exp	Transport Customers	D	369	0	0	0	369
9	877	Meas & Reg Station Exp-City Gate	Peak Month	D	14,774	8,215	3,035	530	2,995
10	878	Meter & House Reg Exp	Tot A/C 381-382	CU	4,535,372	3,347,951	903,075	76,032	208,314
11	879	Cust Install Exp	Average Cust	CU	2,515,229	2,204,443	306,120	2,411	2,255
12					----------	----------	----------	----------	----------
13		Subtotal Dist Op Expenses		DCC	10,580,044	7,982,254	1,861,276	157,361	579,152
14									
15	870	Operation Supervision & Eng	Subtot Dist Op Exp	DCC	926,059	698,677	162,915	13,774	50,693
16	880	Other Expenses	Subtot Dist Op Exp	DCC	1,110,121	837,546	195,296	16,511	60,768
17	881	Rents	Subtot Dist Op Exp	DCC	121,136	91,393	21,311	1,802	6,631
18					----------	----------	----------	----------	----------
19		TOTAL OPERATION		D/CU	12,737,360	9,609,870	2,240,798	189,448	697,244
20									
21		Demand Related		D	2,317,637	1,372,273	483,383	67,798	394,182
22		Commodity Related		CO	224,528	154,711	59,460	10,357	0
23		Customer Related		CU	10,195,195	8,082,886	1,697,955	111,293	303,062
24				ck	12,737,360				
25		Allocation Factor							
26		1 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
27		2 Sys 20	Tot Mains & Services	D/CU	1.000000000	0.721473835	0.174061374	0.017350986	0.087113805
28		3 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
29		4 Sys 29	EGM Eq PIS 385	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
30		5 Sys 25	Tot A/C 381-382	CU	1.000000000	0.738186638	0.199118164	0.016764172	0.045931026
31		6 Sys 3	Average Cust	CU	1.000000000	0.876438368	0.121706518	0.000958441	0.000896674
32		7 Sys 31	Tot Dist PIS	DCU	1.000000000	0.712197583	0.184515603	0.017814206	0.085472607
33		8 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
34		9 DEXP1-9	Subtot Dist Op Exp	DCC	1.000000000	0.754463259	0.175923274	0.014873408	0.054740059
35		10 DPT-13	Dem Rel-Main&SerPIS	D	0.471441361	0.398464485	0.568140227	0.698496162	0.823445405
36		11 DPT-14	Cust Rel-Main&SerPIS	CU	0.528558639	0.601535515	0.431859773	0.301503838	0.176554595
37		12 DEXP1-12	Dem Rel-SubTot Dist OP	D	0.182263236	0.142798282	0.215719140	0.357873351	0.565343492
38		13 DEXP1-13	Com Rel-SubTot Dist OP	CO	0.017627526	0.016099205	0.026535271	0.054667740	0.000000000
39		14 DEXP1-14	Cust Rel-SubTot Dist OP	CU	0.800109238	0.841102513	0.757745589	0.587458910	0.434656508

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DATE: 24-Apr-01
NAME: DEXP2
NR: SCH11B

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PAGE # 1

TITLE: **DISTRIBUTION EXPENSES - PAGE 2**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		MAINTENANCE							
2									
3	886	*Main of Struc & Improve*	Dist PIS Strc & Improv 375	D	219,372	121,978	45,059	7,863	44,473
4	887	Main of Mains	Mains PIS 376	D	6,910,672	4,183,504	1,545,392	177,543	1,004,233
5	889	Main of Meas & Reg Sta Equip - Gen	Peak Month	D	292,799	162,805	60,141	10,494	59,359
6	890	Main of Meas & Reg Equip	EGM Eq PIS 385	D	154,397	0	0	0	154,397
7	891	Main of Meas & Reg Equip	Peak Month	D	15,948	8,868	3,276	572	3,233
8	892	Main of Services	Services PIS 380	CU	233,675	199,103	27,648	1,863	5,060
9	893	Main of Meters & House Reg	Tot A/C 381-382	CU	986,187	727,990	196,368	16,533	45,297
10					----------	----------	----------	----------	----------
11		Subtotal Dist Main Expenses		D/CU	8,813,050	5,404,248	1,877,883	214,867	1,316,052
12									
13	885	Main Super & Engineering	Subtotal Dist Main Exp	D/CU	522,455	320,375	111,325	12,738	78,018
14	894	Main of Other Equip	Subtotal Dist Main Exp	D/CU	340,333	208,696	72,518	8,297	50,822
15					----------	----------	----------	----------	----------
16		TOTAL MAINTENANCE		D/CU	9,675,838	5,933,318	2,061,726	235,902	1,444,892
17									
18		Demand Related		D	8,336,553	4,915,463	1,815,779	215,706	1,389,605
19		Commodity Related		CO					
20		Customer Related		CU	1,339,285	1,017,855	245,947	20,196	55,287
21				ck	9,675,838				
22									
23		TOTAL DISTRIBUTION EXPENSES		DCC	22,413,198	15,543,188	4,302,524	425,350	2,142,136
24									
25		Demand Related		D	10,654,189	6,287,736	2,299,162	283,504	1,783,787
26		Commodity Related		CO	224,528	154,711	59,460	10,357	0
27		Customer Related		CU	11,534,480	9,100,741	1,943,902	131,489	358,348
28				ck	22,413,198				
29		Allocation Factor							
30		1 Sys 13	Dist PIS Strc & Improv 375	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
31		2 Sys 14	Mains PIS 376	D	1.000000000	0.605368629	0.223624012	0.025691113	0.145316246
32		3 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
33		4 Sys 16	Dist PIS Meas&Reg Sta Eq-Gen 37	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
34		5 Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
35		6 Sys 25	Tot A/C 381-382	CU	1.000000000	0.738186638	0.199118164	0.016764172	0.045931026
36		7 Sys 29	EGM Eq PIS 385	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
37		8 DEXP2-8	Subtotal Dist Main Exp	D/CU	1.000000000	0.613209760	0.213079854	0.024380503	0.149329883
38		9 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.398464485	0.568140227	0.698496162	0.823445405
39		10 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.601535515	0.431859773	0.301503838	0.176554595
40		11 DEXP2-11	Dem Rel-SubTot Dist Main	D	0.861584582	0.828450978	0.880708131	0.914387472	0.961736306
41		12 DEXP2-12	Cust Rel-SubTot Dist Main	CU	0.138415418	0.171549022	0.119291869	0.085612528	0.038263694
42		13 DEXP2-13	Dem Rel-DistO&M	D	0.475353381	0.404533235	0.534375148	0.666519780	0.832714387
43		14 DEXP2-14	Cust Rel-DistO&M	CU	0.514628943	0.585513128	0.451805015	0.309131572	0.167285613

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TITLE: **CUST ACCT EXP, CUST SER & INFO EXP**

LINE	A/C #	ITEM		ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		CUSTOMER ACCOUNTS EXPENSES								
2										
3	902	Meter Reading Expenses		A/C 902 Meter Read Factor	CU	617,852	480,589	133,474	1,577	2,213
4	903	Customer Records & Collection		Average Cust	CU	8,197,435	7,184,547	997,681	7,857	7,350
5	904	Uncollectable Acc - Est PGA Rel.	0.701350915	Sales Rev Incl PGA	CO	2,423,754	1,717,753	609,256	96,745	0
6	904	Uncollectable Acc - Est Margin Rel	0.298649085	Sales of Gas & Trans Rev	CO	1,032,082	718,759	205,803	22,881	84,640
7	905	Misc Cust Accts Exp		Average Cust	CO	226,549	198,556	27,572	217	203
8	901&903	Assigned Transports		Transport Customers	CO	30,928	0	0	0	30,928
9						----------	----------	----------	----------	----------
10		Subtotal Cust Acct Exp			C/C	12,528,601	10,300,204	1,973,787	129,276	125,334
11										
12	901	Supervision		Subtotal Cust Acct Exp	C/C	625,434	514,192	98,532	6,454	6,257
13						----------	----------	----------	----------	----------
14		TOTAL CUSTOMER ACCOUNTS EXPENSES			C/C	13,154,035	10,814,395	2,072,319	135,729	131,591
15										
16		Demand Related			D					
17		Commodity Related			CO	3,897,140	2,766,612	884,696	125,825	120,007
18		Customer Related			CU	9,255,351	8,047,783	1,187,623	9,904	10,040
19					!!!!	13,152,491	(1,544)			
20		CUST SERV & INFO EXPENSES								
21										
22	908	Customer Assistance Exp		Average Cust	CO	341,943	299,692	41,617	328	307
23	909	Info & Instruct Exp		Average Cust	CO	53,043	46,489	6,456	51	48
24	910	Customer Assistance - Misc		Average Cust	CO	8,161	7,153	993	8	7
25						----------	----------	----------	----------	----------
26		TOT CUST SERV & INFO EXPENSES			CO	403,147	353,333	49,066	386	361
27										
28		Demand Related			D					
29		Commodity Related			CO	403,147	353,333	49,066	386	361
30		Customer Related			CU					
31					ck	403,147				
32			Allocation Factor							
33			1 Sys 3	Average Cust	CU	1.000000000	0.876438368	0.121706518	0.000958441	0.000896674
34			2 Sys 68	A/C 902 Meter Read Factor	CU	1.000000000	0.777838227	0.216028840	0.002551847	0.003581086
35			3 CUSTACCT-3	Subtotal Cust Acct Exp	C/C	1.000000000	0.822135208	0.157542475	0.010318459	0.010003858
36			4 Sys 71	Sales of Gas & Trans Rev	CO	1.000000000	0.696415963	0.199405793	0.022169402	0.082008842
37			5 Sys 70	Sales Rev Incl PGA	CO	1.000000000	0.708716045	0.251368739	0.039915216	0.000000000
38			6 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
39			7 CUSTACCT-7	Comm Rel-SubTotCustAcct	CO	0.293918300	0.255826782	0.426911161	0.927028742	0.676933449
40			8 CUSTACCT-8	Cust Rel-SubTotCustAcct	CU	0.703613082	0.744173218	0.573088839	0.072971258	0.076299955
41			9 CUSTACCT-9	Comm Rel-CustAcct&Ser	CO	0.317196223	0.279371527	0.440166162	0.927235886	0.912208215
42			10 CUSTACCT-10	Cust Rel-CustAcct&Ser	CU	0.682803777	0.720628473	0.559833838	0.072764114	0.087791785

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TITLE: **SALES & ADMINISTRATIVE & GENERAL EXPENSES**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		SALES EXPENSES							
2									
3	911	Supervision	Sales Cust:50%Cust-50%Mcf	CO	102,640	70,724	27,181	4,734	0
4	912	Demo & Selling Expense	Sales Cust:50%Cust-50%Mcf	CO	664,163	457,642	175,886	30,635	0
5	913	Advertising Expenses	Sales Cust:50%Cust-50%Mcf	CO	0	0	0	0	0
6	916	Misc Sales Expenses	Sales Cust:50%Cust-50%Mcf	CO	6,237	4,298	1,652	288	0
7					----------	----------	----------	----------	----------
8		TOTAL SALES EXPENSES		CO	773,040	532,664	204,719	35,658	0
9									
10		Commodity Related		CO	773,040	532,664	204,719	35,658	0
11									
12		ADMINISTRATIVE & GENERAL EXP							
13									
14	920&921	Assigned Transports	Transport Customers	CO	35,208	0	0	0	35207.71
15	924	Property Insurance	Total PIS	DCU	77,688	55,756	13,958	1,315	6,660
16	926	Employee Pensions & Benefits	Tot O&M Ex Gas & A&G	CO	6,677,117	4,950,780	1,204,573	108,511	413,254
17		Other A & G Expenses	50% PIS - 50% O&M	CO	19,374,495	13,998,549	3,546,020	327,207	1,502,719
18					----------	----------	----------	----------	----------
19		TOTAL ADMINISTRATIVE & GENERAL EXP		DCC	26,164,508	19,005,084	4,764,551	437,033	1,957,841
20									
21		Demand Related		D	36,620	22,302	7,873	928	5,518
22		Commodity Related		CO	26,086,820	18,949,328	4,750,593	435,718	1,951,180
23		Customer Related		CU	41,068	33,454	6,085	387	1,142
24				ck	26,164,508				
25		Allocation Factor							
26		1 Sys 11	50% PIS - 50% O&M	C/C	1.000000000	0.722524557	0.183025170	0.016888561	0.077561712
27		2 Sys 11	Sales Cust:50%Cust-50%Mcf	C/C	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
28		3 Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989
29		4 Sys 62	Tot O&M Ex Gas & A&G	DCC	1.000000000	0.741454687	0.180403123	0.016251158	0.061891032
30		5 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
31		6 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
32		7 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
33		8 ADMINEXP-8	Dem Rel-A&G Exp	D	0.001399594	0.001173457	0.001652313	0.002122870	0.002818277
34		9 ADMINEXP-9	Com Rel-A&G Exp	CO	0.997030787	0.997066283	0.997070512	0.996991854	0.996598235
35		10 ADMINEXP-10	Cust Rel-A&G Exp	CU	0.001569619	0.001760259	0.001277175	0.000885276	0.000583488

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NR: SCH14

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TITLE: **SUMMARY OF GAS O & M EXPENSES**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		**GAS O & M EXPENSES EXCL GAS COSTS**							
2									
3		Distribution	Schedule 11-B	DCC	22,413,198	15,543,188	4,302,524	425,350	2,142,136
4		Customer Accounts	Schedule 12	C/C	13,154,035	10,814,395	2,072,319	135,729	131,591
5		Customer Serv & Info	Schedule 12	CO	403,147	353,333	49,066	386	361
6		Sales	Schedule 13	CO	773,040	532,664	204,719	35,658	0
7		Administrative & General	Schedule 13	DCC	26,164,508	19,005,084	4,764,551	437,033	1,957,841
8					--------	--------	--------	--------	--------
9		TOTAL GAS O & M EXPENSES		DCC	62,907,928	46,248,665	11,393,178	1,034,156	4,231,929
10									
11		O & M Adjustment				0	0	0	0
12									
13		Total Adjusted Gas O & M Expenses			62,907,928	46,248,665	11,393,178	1,034,156	4,231,929
14									
15		Demand Related - Unadjusted		D	10,690,809	6,310,038	2,307,035	284,432	1,789,305
16		Commodity Related - Unadjusted		CO	31,384,675	22,756,649	5,948,534	607,944	2,071,549
17		Customer Related - Unadjusted		CU	20,830,900	17,181,978	3,137,610	141,780	369,531
18				!!!!	62,906,384	(1,544)			
19									
20		Demand Related - Adjusted		D	10,691,462	6,310,038	2,307,035	284,432	1,789,958
21		Commodity Related - Adjusted		CO	31,385,431	22,756,649	5,948,534	607,944	2,072,305
22		Customer Related - Adjusted		CU	20,831,035	17,181,978	3,137,610	141,780	369,666
23				ck	62,907,928				
24									
25		Total Gas Costs		CO	0	0	0	0	0
26									
27		Total Adjusted Gas O & M Expense Incl Gas Costs		DCC	62,907,928	46,248,665	11,393,178	1,034,156	4,231,929
28									
29		Demand Related		D	10,691,462	6,310,038	2,307,035	284,432	1,789,958
30		Commodity Related		CO	31,385,431	22,756,649	5,948,534	607,944	2,072,305
31		Customer Related		CU	20,831,035	17,181,978	3,137,610	141,780	369,666
32				ck	62,907,928				
33		Allocation Factor							
34		1 SUMOM-1	Dem Rel-Tot O&M Ex Gas	D	0.169943749	0.136437192	0.202492619	0.275037600	0.422810729
35		2 SUMOM-2	Comm Rel-Tot O&M Ex Gas	CO	0.498898566	0.492049854	0.522113626	0.587864830	0.489504618
36		3 SUMOM-3	Cust Rel-Tot O&M Ex Gas	CU	0.331133142	0.371512954	0.275393756	0.137097570	0.087319816
37		4 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169954130	0.136437192	0.202492619	0.275037600	0.422965042
38		5 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498910584	0.492049854	0.522113626	0.587864830	0.489683272
39		6 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331135285	0.371512954	0.275393756	0.137097570	0.087351685

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TITLE: **DEPRECIATION AND AMORTIZATION EXPENSE**

LINE	PIS A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		DEPR & AMORT EXPENSE							
2									
3		Amort Customer Service System	Average Cust	CU	252,426	221,236	30,722	242	226
4		Amort SLRP	Services PIS 380	CU	2,741,716	2,336,087	324,400	21,855	59,374
5		Amort - AMR Beta	Sales Customers	CU	27,682	24,283	3,372	27	0
6		Amort - Other	Tot Dist PIS	DCU	543,613	387,160	100,305	9,684	46,464
7	374	Land & Land Rights	Peak Month	D	20,764	11,545	4,265	744	4,209
8	375	Structures & Improvements	Dist PIS Strc & Improv 375	D	120,742	67,136	24,800	4,328	24,478
9	376	Mains	Mains PIS 376	D	5,858,369	3,546,473	1,310,072	150,508	851,316
10	378	Meas. & Reg. Equip	Dist PIS Meas&Reg Sta Eq-Gen 37	D	332,463	184,860	68,287	11,916	67,400
11	379	Meas. & Reg. Equip-City Gate	Dist PIS Meas&Reg Sta-City Gate3	D	78,695	43,757	16,164	2,821	15,954
12	380	Services	Services PIS 380	CU	11,360,601	9,679,832	1,344,189	90,557	246,023
13	381	Meters	Meters PIS 381	CU	692,502	391,165	239,992	17,694	43,651
14	382	Meter Installations	Meter Install. PIS 382	CU	1,234,375	1,031,718	143,269	14,584	44,804
15	383	House Regulators	Dist PIS 383	CU	216,561	75,906	130,633	2,900	7,122
16	385	Electronic Gas Metering	Transport Customers	CU	16,004	0	0	0	16,004
17	397.1	Gen Pt - Comm Equip AMR	Sales Customers	CU	1,648,461	1,446,071	200,809	1,581	0
18	397.0	Gen Pt - Comm Equip Other	50% Cust - 50% Mcf	D	84,791	56,883	12,741	1,361	13,806
19	39x.xx	Gen Plant - Other	Tot General PIS	DCU	1,736,598	1,355,267	234,720	13,962	132,649
20					----------	----------	----------	----------	----------
21		TOTAL DEPRECIATION EXPENSE		DCC	26,966,363	20,859,379	4,188,741	344,762	1,573,481
22									
23		Demand Related		D	7,566,774	4,611,451	1,615,732	191,519	1,148,073
24		Commodity Related		CO	0				
25		Customer Related		CU	19,399,589	16,247,928	2,573,009	153,243	425,409
26				ck	26,966,363				
27		Allocation Factor							
28		1 Sys 3	Average Cust	CU	1.000000000	0.876438368	0.121706518	0.000958441	0.000896674
29		2 Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
30		3 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
31		4 Sys 9	Sales Customers	CU	1.000000000	0.877224952	0.121815747	0.000959301	0.000000000
32		5 Sys 12	Dist PIS Land&Land Rights 374	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
33		6 Sys 13	Dist PIS Strc & Improv 375	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
34		7 Sys 14	Mains PIS 376	D	1.000000000	0.605368629	0.223624012	0.025691113	0.145316246
35		8 Sys 16	Dist PIS Meas&Reg Sta Eq-Gen 37	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
36		9 Sys 17	Dist PIS Meas&Reg Sta-City Gate3	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
37		10 Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
38		11 Sys 22	Meters PIS 381	CU	1.000000000	0.564857912	0.346557463	0.025550650	0.063033975
39		12 Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835821878	0.116066313	0.011814792	0.036297017
40		13 Sys 28	Dist PIS 383	CU	1.000000000	0.350507484	0.603214664	0.013388877	0.032888976
41		14 Sys 29	EGM Eq PIS 385	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
42		15 Sys 31	Tot Dist PIS	DCU	1.000000000	0.712197583	0.184515603	0.017814206	0.085472607
43		16 Sys 33	Tot General PIS	DCU	1.000000000	0.780414707	0.135161053	0.008039813	0.076384427
44		17 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
45		18 Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670858236	0.150263429	0.016052559	0.162825776
46		19 Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989

FILE: MGE_COS
DATE: 24-Apr-01
NAME: OTAXES
NR: SCH16

Missouri Gas Energy
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SCHED. # SCH16
PAGE # 1

TITLE: **Interest on Customer Deposits &Taxes Other Than Incomce Taxes**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Interest on Customer Deposits	Deposits	D	791,258	449,265	224,634	24,974	92,384
2									
3		TAXES OTHER THAN INCOME TAXES							
4	408	Property Related Taxes	Total PIS	DCU	6,860,659	4,923,794	1,232,610	116,098	588,157
5									
6		Total Payroll Taxes	Tot O&M Ex Gas Cost	DCC	1,778,668	1,307,642	322,132	29,240	119,654
7									
8		Other Taxes - Other	Total Ccf	CO	423,815	197,192	75,787	13,200	137,636
9									
10		TOT TAXES OTHER THAN INC TAXES		DCC	9,063,142	6,428,627	1,630,529	158,538	845,448
11									
12		Demand Related		D	3,536,191	2,147,879	760,456	89,973	537,883
13		Commodity Related		CO	1,311,211	840,617	243,976	30,390	196,229
14		Customer Related		CU	4,215,740	3,440,131	626,097	38,176	111,336
15				ck	9,063,142				
16									
17									
18									
19		Allocation Factor							
20		1 Sys 64	Deposits	D	1.000000000	0.567786264	0.283894778	0.031562661	0.116756297
21		2 Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989
22		3 Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.735180227	0.181108786	0.016439200	0.067271786
23		4 Sys 5	Total Ccf	CO	1.000000000	0.465278105	0.178820341	0.031146676	0.324754878
24		5 Sys 71	Sales of Gas & Trans Rev	C/C	1.000000000	0.696415963	0.199405793	0.022169402	0.082008842
25		6 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.398464485	0.568140227	0.698496162	0.823445405
26		7 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.601535515	0.431859773	0.301503838	0.176554595
27		8 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403261702	0.521534924	0.936655716	1.000000000
28		9 G&TPT-12	Cust Rel-GenPIS	CU	0.530882464	0.596738298	0.478465076	0.063344284	0.000000000
29		10 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169954130	0.136437192	0.202492619	0.275037600	0.422965042
30		11 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498910584	0.492049854	0.522113626	0.587864830	0.489683272
31		12 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331135285	0.371512954	0.275393756	0.137097570	0.087351685
32		13 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.399989965	0.564027828	0.705707205	0.828474959
33		14 G&TPT-14	Com Rel-TotPIS	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
34		15 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.600010035	0.435972172	0.294292795	0.171525041
35		16 OTAXES-15	Demand Related-OTAXES	D	0.390172765	0.334111621	0.466385868	0.567517527	0.636211193
36		17 OTAXES-16	Commod Related-OTAXES	CO	0.144675135	0.130761458	0.149630258	0.191685630	0.232100315
37		18 OTAXES-18	Customer Related-OTAXES	CU	0.465152100	0.535126920	0.383983875	0.240796843	0.131688491

FILE: MGE_COS
DATE: 24-Apr-01
NAME: TAXES1
NR: SCH17A

Missouri Gas Energy
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SCHED. # SCH17A
PAGE # 1

TITLE: **INCOME TAXES - PAGE 1**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		TOTAL GAS OPERATING REVENUE Ex PGA	Schedule 2 L. 25		136,740,568	95,104,147	27,028,113	3,001,739	11,606,569
2									
3		Less: Operation & Maintenance Exp Ex Gas	Schedule 14	DCC	62,907,928	46,248,665	11,393,178	1,034,156	4,231,929
4		Depr & Amort Expense	Schedule 15	DCC	26,966,363	20,859,379	4,188,741	344,762	1,573,481
5		Interest on Customer Deposits	Schedule 16		791,258	449,265	224,634	24,974	92,384
6		Taxes Other than Inc	Schedule 16	DCC	9,063,142	6,428,627	1,630,529	158,538	845,448
7					---------	---------	---------	---------	---------
8		Total Op Exp Before IT	Sum (L. 3-6)	DCC	99,728,691	73,985,936	17,437,082	1,562,431	6,743,242
9									
10		NET INCOME BEFORE TAXES	L. 1 - L. 8		37,011,877	21,118,211	9,591,031	1,439,308	4,863,327
11									
12		ADJUSTMENTS - BOOK TO TAXABLE INC							
13									
14	Plus:	Equity Portion of SLRP Deferrals	Services PIS 380	CU	1,370,858	1,168,043	162,200	10,927	29,687
15	Plus:	COLI Amortization	Total PIS	DCU	303,497	217,815	54,527	5,136	26,018
16	Less:	Interest on Long Term Debt	Total PIS	DCU	21,074,636	15,124,956	3,786,342	356,631	1,806,707
17					---------	---------	---------	---------	---------
18		Total Tax Adjustments			(19,400,281)	(13,739,097)	(3,569,615)	(340,568)	(1,751,002)
19									
20		Net Taxable Income			17,611,596	15,006,010	2,083,808	140,385	381,393
21									
22		Tax @ Effective Rate of 0.386071755			6,799,340	5,793,397	804,499	54,199	147,245
23									
24	Less:	Income Tax Reduction per Case GM-94-40	Total Rate Base		296,363	212,364	56,276	5,845	21,877
25					---------	---------	---------	---------	---------
26		NET INCOME TAX			6,502,977	5,581,032	748,223	48,353	125,368
27									
28									
29									
30		Allocation Factor							
31		1 Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
32		2 Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989
33		3 Sys 40	Total Rate Base	DCC	1.000000000	0.716567355	0.189889257	0.019723553	0.073819835

FILE: MGE_COS
DATE: 24-Apr-01
NAME: AFACTOR1
NR: SCH18A

Missouri Gas Energy
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SCHED. # SCH18A
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TITLE: **ALLOCATION FACTOR DEVELOPMENT - Page 1**

LINE	Factor	ITEM	AFactor	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		AMOUNT-UNITS				1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
2	1	FACTOR	Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
3										
4		AMOUNT-UNITS				0.797271433	0.556031376	0.205398762	0.035841295	
5	2	FACTOR	Sys 2	Peak Month Excl LVS	D	1.000000000	0.697417909	0.257627144	0.044954947	0.000000000
6				(In terms of customers)		492,190	431,374	59,903	472	441
7		AMOUNT-UNITS		(In terms of bills)		5,906,274	5,176,485	718,832	5,661	5,296
8	3	FACTOR	Sys 3	Average Cust	CU	1.000000000	0.876438368	0.121706518	0.000958441	0.000896674
9										
10		AMOUNT-UNITS				1.000000000	0.70108552	0.25638304	0.042531439	
11	4	FACTOR	Sys 4	Excess Gas Use-Sales	D	1.000000000	0.701085520	0.256383040	0.042531439	0.000000000
12										
13		AMOUNT-UNITS				877,678,411	408,364,548	156,946,753	27,336,765	285,030,345
14	5	FACTOR	Sys 5	Total Ccf	CO	1.000000000	0.465278105	0.178820341	0.031146676	0.324754878
15										
16		AMOUNT-UNITS				592,648,066	408,364,548	156,946,753	27,336,765	
17	6	FACTOR	Sys 6	Ccf-Sales Rates	CO	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
18										
19		AMOUNT-UNITS				1.000000000	0.670858236	0.150263429	0.016052559	0.162825776
20	7	FACTOR	Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670858236	0.150263429	0.016052559	0.162825776
21										
22		AMOUNT-UNITS				441				441
23	8	FACTOR	Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
24										
25		AMOUNT-UNITS				491,748	431,374	59,903	472	
26	9	FACTOR	Sys 9	Sales Customers	CU	1.000000000	0.877224952	0.121815747	0.000959301	0.000000000
27										
28		AMOUNT-UNITS		(In terms of customers-LVS+30)		492,220	431,374	59,903	472	471
29	10	FACTOR	Sys 10	Avg Cust-# of Meters&Services	CU	1.000000000	0.876384950	0.121699100	0.000958383	0.000957567
30										
31		AMOUNT-UNITS				0.999551663	0.782744520	0.193264686	0.023542457	
32	11	FACTOR	Sys 11	Sales Cust:50%Cust-50%Mcf	C/C	1.000000000	0.783095610	0.193351373	0.023553017	0.000000000
33										
34		AMOUNT-UNITS				1,233,940	686,109	253,450	44,226	250,155
35	12	FACTOR	Sys 12	Dist PIS Land&Land Rights 374	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
36										
37		AMOUNT-UNITS				6,021,033	3,347,883	1,236,713	215,802	1,220,635
38	13	FACTOR	Sys 13	Dist PIS Strc & Improv 375	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
39										
40		AMOUNT-UNITS				278,969,931	168,879,645	62,384,375	7,167,048	40,538,863
41	14	FACTOR	Sys 14	Mains PIS 376	D	1.000000000	0.605368629	0.223624012	0.025691113	0.145316246
42										
43		AMOUNT-UNITS				238,431,068	168,879,645	62,384,375	7,167,048	
44	15	FACTOR	Sys 15	Mains: Res-LGS	D	1.000000000	0.708295468	0.261645329	0.030059203	0.000000000
45										

FILE: MGE_COS
DATE: 24-Apr-01
NAME: AFACTOR2
NR: SCH18B

Missouri Gas Energy
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SCHED. # SCH18B
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TITLE: **ALLOCATION FACTOR DEVELOPMENT - Page 2**

LINE	Factor	ITEM	AFactor	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		AMOUNT-UNITS				10,422,024	5,794,972	2,140,671	373,539	2,112,842
2	16	FACTOR	Sys 16	Dist PIS Meas&Reg Sta Eq-Gen 378	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
3										
4		AMOUNT-UNITS				3,074,013	1,709,248	631,398	110,177	623,190
5	17	FACTOR	Sys 17	Dist PIS Meas&Reg Sta-City Gate37	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
6										
7		AMOUNT-UNITS				298,487,001	179,731,748	66,393,157	7,866,565	44,495,531
8	18	FACTOR	Sys 18	Dist PIS 375-379	D	1.000000000	0.602142630	0.222432324	0.026354799	0.149070247
9										
10		AMOUNT-UNITS				248,048,065	211,350,050	29,349,101	1,977,234	5,371,680
11	19	FACTOR	Sys 19	Services PIS 380	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
12										
13		AMOUNT-UNITS				527,017,996	380,229,695	91,733,477	9,144,282	45,910,543
14	20	FACTOR	Sys 20	Tot Mains & Services	D/CU	1.000000000	0.721473835	0.174061374	0.017350986	0.087113805
15										
16		AMOUNT-UNITS								
17	21	FACTOR	Sys 21	Serv of Mains & Ser PIS	D/CU	0.470663368	0.555848354	0.319938833	0.216226248	0.117003188
18										
19		AMOUNT-UNITS				28,150,505	15,901,035	9,755,768	719,264	1,774,438
20	22	FACTOR	Sys 22	Meters PIS 381	CU	1.000000000	0.564857912	0.346557463	0.025550650	0.063033975
21										
22		AMOUNT-UNITS				49,974,693	41,769,942	5,800,378	590,441	1,813,932
23	23	FACTOR	Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835821878	0.116066313	0.011814792	0.036297017
24										
25		AMOUNT-UNITS				276,198,570	227,251,085	39,104,869	2,696,497	7,146,118
26	24	FACTOR	Sys 24	Tot Met & Services PIS	CU	1.000000000	0.822781542	0.141582446	0.009762894	0.025873118
27										
28		AMOUNT-UNITS				78,125,198	57,670,977	15,556,146	1,309,704	3,588,370
29	25	FACTOR	Sys 25	Tot A/C 381-382	CU	1.000000000	0.738186638	0.199118164	0.016764172	0.045931026
30										
31		AMOUNT-UNITS				335,713,417	272,364,923	50,660,008	3,414,670	9,273,816
32	26	FACTOR	Sys 26	A/C 380-4 Allocation	CU	1.000000000	0.811301869	0.150902543	0.010171384	0.027624205
33										
34		AMOUNT-UNITS		A/C 380-384 PIS		335,713,417	Tot Dist PIS	635,754,446		
35	27	FACTOR	Sys 27	A/C 380-384% of Dist PIS	CU	0.528055162				
36										
37		AMOUNT-UNITS				9,540,154	3,343,895	5,754,761	127,732	313,766
38	28	FACTOR	Sys 28	Dist PIS 383	CU	1.000000000	0.350507484	0.603214664	0.013388877	0.032888976
39										
40		AMOUNT-UNITS				320,088	0	0	0	320,088
41	29	FACTOR	Sys 29	EGM Eq PIS 385	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
42										
43		AMOUNT-UNITS				0	0	0	0	0
44	30	FACTOR	Sys 30	Other Dist PIS 387	D	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
45										

Missouri Gas Energy
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TITLE: **ALLOCATION FACTOR DEVELOPMENT - Page 3**

LINE	Factor	ITEM	AFactor	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		AMOUNT-UNITS				635,754,446	452,782,780	117,306,615	11,325,461	54,339,590
2	31	FACTOR	Sys 31	Tot Dist PIS	DCU	1.000000000	0.712197583	0.184515603	0.017814206	0.085472607
3										
4		AMOUNT-UNITS				387,706,381	241,432,730	87,957,514	9,348,227	48,967,910
5	32	FACTOR	Sys 32	Tot Dist PIS Excl Serv	DCU	1.000000000	0.622720548	0.226866304	0.024111616	0.126301533
6										
7		AMOUNT-UNITS				62,102,671	48,465,838	8,393,862	499,294	4,743,677
8	33	FACTOR	Sys 33	Tot General PIS	DCU	1.000000000	0.780414707	0.135161053	0.008039813	0.076384427
9										
10		AMOUNT-UNITS				697,857,117	501,248,618	125,700,478	11,824,755	59,083,267
11	34	FACTOR	Sys 34	Tot Dist & Gen PIS	D/CU	1.000000000	0.718268261	0.180123516	0.016944378	0.084663845
12										
13		AMOUNT-UNITS				29,133,452	19,544,416	4,377,692	467,666	4,743,677
14	35	FACTOR	Sys 35	Other General PIS	D	1.000000000	0.670858236	0.150263429	0.016052559	0.162825776
15										
16		AMOUNT-UNITS				0	0	0	0	0
17	36	FACTOR	Sys 36	Storage PIS	D	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
18										
19		AMOUNT-UNITS				0	0	0	0	0
20	37	FACTOR	Sys 37	Transmission PIS	D	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
21										
22		AMOUNT-UNITS				708,375,441	508,390,613	127,269,185	11,987,334	60,728,310
23	38	FACTOR	Sys 38	Total PIS	DCU	1.000000000	0.717685260	0.179663463	0.016922288	0.085728989
24										
25		AMOUNT-UNITS				499,913,138	354,872,783	92,454,712	8,667,455	43,918,188
26	39	FACTOR	Sys 39	Net Gas PIS	DCC	1.000000000	0.709868887	0.184941554	0.017337921	0.087851638
27										
28		AMOUNT-UNITS				518,824,134	371,772,438	98,519,129	10,233,055	38,299,512
29	40	FACTOR	Sys 40	Total Rate Base	DCC	1.000000000	0.716567355	0.189889257	0.019723553	0.073819835
30										
31		AMOUNT-UNITS				22,413,198	15,543,188	4,302,524	425,350	2,142,136
32	41	FACTOR	Sys 41	Dist Exp	D/CU	1.000000000	0.693483743	0.191963870	0.018977647	0.095574741
33										
34		AMOUNT-UNITS				13,154,035	10,814,395	2,072,319	135,729	131,591
35	42	FACTOR	Sys 42	Tot Cust Accounts Exp	C/C	1.000000000	0.822135208	0.157542475	0.010318459	0.010003858
36										
37		AMOUNT-UNITS				13,557,182	11,167,729	2,121,385	136,116	131,953
38	43	FACTOR	Sys 43	Tot Cust Acct&Ser&Info	C/C	1.000000000	0.823750009	0.156476829	0.010040123	0.009733040
39										
40		AMOUNT-UNITS				62,907,928	46,248,665	11,393,178	1,034,156	4,231,929
41	44	FACTOR	Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.735180227	0.181108786	0.016439200	0.067271786
42										
43		AMOUNT-UNITS				62,907,928	46,248,665	11,393,178	1,034,156	4,231,929
44	45	FACTOR	Sys 45	Tot O&M Exp Incl Gas Cost	DCC	1.000000000	0.735180227	0.181108786	0.016439200	0.067271786
45										

FILE: MGE_COS
DATE: 24-Apr-01
NAME: AFACTOR4
NR: SCH18D

Missouri Gas Energy
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SCHED. # SCH18D
PAGE # 1

TITLE: **ALLOCATION FACTOR DEVELOPMENT - Page 4**

LINE	Factor	ITEM	AFactor	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		AMOUNT-UNITS				26,164,508	19,005,084	4,764,551	437,033	1,957,841
2	46	FACTOR	Sys 46	A & G Expenses	DCC	1.000000000	0.726368860	0.182099765	0.016703272	0.074828104
3										
4		AMOUNT-UNITS				26,966,363	20,859,379	4,188,741	344,762	1,573,481
5	47	FACTOR	Sys 47	Depr & Amort Exp	D/CU	1.000000000	0.773533262	0.155332055	0.012784905	0.058349778
6										
7		AMOUNT-UNITS				136,740,568	95,104,147	27,028,113	3,001,739	11,606,569
8	48	FACTOR	Sys 48	Tot Op Rev		1.000000000	0.695507914	0.197659797	0.021952075	0.084880214
9										
10		AMOUNT-UNITS				9,063,142	6,428,627	1,630,529	158,538	845,448
11	49	FACTOR	Sys 49	Other Taxes	DCC	1.000000000	0.709315514	0.179907685	0.017492649	0.093284152
12										
13		AMOUNT-UNITS				2,423,754	1,717,753	609,256	96,745	0
14	50	FACTOR	Sys 50	Uncollectible Accounts	CO	1.000000000	0.708716045	0.251368739	0.039915216	0.000000000
15										
16		AMOUNT-UNITS					624.42	624.42	5,341.81	14,524.80
17	51	FACTOR	Sys 51	A/C 380 Services Weight			1.0000000	1.0000000	8.5548349	23.2612665
18										
19		AMOUNT-UNITS					55.00	243.00	2,275.00	5,617.25
20	52	FACTOR	Sys 52	A/C 381 Meters Weight			1.0000000	4.4181818	41.3636364	102.1318182
21										
22		AMOUNT-UNITS					162.84	162.84	2,104.89	6,472.08
23	53	FACTOR	Sys 53	A/C 382 Meter Install Weight			1.0000000	1.0000000	12.9261238	39.7450258
24										
25		AMOUNT-UNITS					23.40	290.00	817.37	2,009.53
26	54	FACTOR	Sys 54	A/C 383 House Reg Weight			1.0000000	12.3931624	34.9303419	85.8773504
27										
28		AMOUNT-UNITS								
29	55	FACTOR	Sys 55	A/C 385 EGM Equip Weight						
30										
31		AMOUNT-UNITS				506,276	431,374	59,903	4,036	10,964
32	56	FACTOR	Sys 56	A/C 380 Services Factor	CU	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
33										
34		AMOUNT-UNITS				763,685	431,374	264,661	19,513	48,138
35	57	FACTOR	Sys 57	A/C 381 Meters Factor	CU	1.000000000	0.564857912	0.346557463	0.025550650	0.063033975
36										
37		AMOUNT-UNITS				516,107	431,374	59,903	6,098	18,733
38	58	FACTOR	Sys 58	A/C 382 Meter Installs Factor	CU	1.000000000	0.835821878	0.116066313	0.011814792	0.036297017
39										
40		AMOUNT-UNITS				1,230,712	431,374	742,384	16,478	40,477
41	59	FACTOR	Sys 59	A/C 383 House Reg Factor	CU	1.000000000	0.350507484	0.603214664	0.013388877	0.032888976
42										
43		AMOUNT-UNITS		(Same as Services Above)		506,276	431,374	59,903	4,036	10,964
44	60	FACTOR	Sys 60	Mains Cust Factor	D	1.000000000	0.852052806	0.118320219	0.007971172	0.021655802
45										

FILE: MGE_COS
DATE: 24-Apr-01
NAME: AFACTOR5
NR: SCH18E

Missouri Gas Energy
Gas Cost of Service Allocation Study
Test Year: 12 Months Ended December 31, 2000
Normalized - Peak Month

SCHED. # SCH18E
PAGE # 1

TITLE: **ALLOCATION FACTOR DEVELOPMENT - Page 5**

LINE	Factor	ITEM	AFactor	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
				Sys 38 PIS		1.000000000	0.709868887	0.184941554	0.017337921	0.087851638
1		AMOUNT-UNITS		Sys 44 O&M		1.000000000	0.735180227	0.181108786	0.016439200	0.067271786
2	61	FACTOR	Sys 61	50% PIS - 50% O&M	CO	1.000000000	0.722524557	0.183025170	0.016888561	0.077561712
3										
4		AMOUNT-UNITS				36,743,420	27,243,581	6,628,628	597,123	2,274,088
5	62	FACTOR	Sys 62	Tot O&M Ex Gas & A&G	DCC	1.000000000	0.741454687	0.180403123	0.016251158	0.061891032
6										
7		AMOUNT-UNITS				40,037,351		26,298,088	2,923,751	10,815,512
8	63	FACTOR	Sys 63	C&I Revenue		1.000000000	0.000000000	0.656838860	0.073025586	0.270135554
9										
10		AMOUNT-UNITS				5,584,686	3,170,908	1,585,463	176,268	652,047
11	64	FACTOR	Sys 64	Deposits	D	1.000000000	0.567786264	0.283894778	0.031562661	0.116756297
12										
13		AMOUNT-UNITS				0.761430138	0.556031376	0.205398762		
14	65	FACTOR	Sys 65	Res & SGS Peak Month	D	1.000000000	0.730246083	0.269753917	0.000000000	0.000000000
15										
16		AMOUNT-UNITS				32,969,219	28,921,422	4,016,170	31,627	0
17	66	FACTOR	Sys 66	Comm Equip - AMR	CU	1.000000000	0.877224952	0.121815747	0.000959301	0.000000000
18										
19		AMOUNT-UNITS		A/C 902 Meter Read Weight			10	20	30	45
20	67	FACTOR	Sys 67							
21										
22		AMOUNT-UNITS				798,595,667	621,178,238	172,519,696	2,037,894	2,859,840
23	68	FACTOR	Sys 68	A/C 902 Meter Read Factor	CU	1.000000000	0.77783823	0.21602884	0.00255185	0.00358109
24										
25		AMOUNT-UNITS		Req Return+Req FIT		76,575,633	Rate Base	518,824,134		
26	69	FACTOR	Sys 69	Ret&FIT of Rate Base		0.147594585				
27										
28		AMOUNT-UNITS				428,356,340	303,583,011	107,675,393	17,097,936	
29	70	FACTOR	Sys 70	Sales Rev Incl PGA	C/C	1.000000000	0.708716045	0.251368739	0.039915216	0.000000000
30										
31		AMOUNT-UNITS				131,882,267	91,844,916	26,298,088	2,923,751	10,815,512
32	71	FACTOR	Sys 71	Sales of Gas & Trans Rev	C/C	1.000000000	0.696415963	0.199405793	0.022169402	0.082008842
33										
34		AMOUNT-UNITS								
35	72	FACTOR	Sys 72	Margin Revenue	CU	131,882,267	91,844,916	26,298,088	2,923,751	10,815,512
36										
37		AMOUNT-UNITS								
38	73	FACTOR	Sys 73	PGA Revenue	CO	307,289,585	211,738,095	81,377,305	14,174,185	0
39										
40		AMOUNT-UNITS				439,171,852	303,583,011	107,675,393	17,097,936	10,815,512
41	74	FACTOR	Sys 74	Gas Sales&Trans+PGA Rev	C/C	1.000000000	0.691262451	0.245178266	0.038932222	0.024627061
42										
43		AMOUNT-UNITS								
44	75	FACTOR	Sys 75	SerChg% SofG&TranRev+GCR	CU					
45										

FILE: MGE_COS
DATE: 24-Apr-01
NAME: AFACTOR6
NR: SCH18F

Missouri Gas Energy
Gas Cost of Service Allocation Study
Test Year: 12 Months Ended December 31, 2000
Normalized - Peak Month

SCHED. # SCH18F
PAGE # 1

TITLE: **ALLOCATION FACTOR DEVELOPMENT - Page 6**

LINE	Factor	ITEM	AFactor	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		AMOUNT-UNITS		Avg Mcf Use per Cust		178.3	94.7	262.0	5,794.9	64,583.9
2	76	FACTOR	Sys 76			1.000000000	0.530873730	2.767654327	###########	###########
3										
4		AMOUNT-UNITS		Customer Related Mains		0.000000000	0.000000000	0.000000000	0.000000000	0.000000000
5	77	FACTOR	Sys 77	Demand Related Mains		0.000000000	0.605368629	0.223624012	0.025691113	0.145316246
6				Total Mains		0.000000000	0.605368629	0.223624012	0.025691113	0.145316246
7		AMOUNT-UNITS								
8	78	FACTOR	Sys 78	Mains PIS		278,969,931	168,879,645	62,384,375	7,167,048	40,538,863
9				Mcf		87,767,841	40,836,455	15,694,675	2,733,677	28,503,035
10		AMOUNT-UNITS				3.178	4.136	3.975	2.622	1.422
11	79	FACTOR	Sys 79							
12				Services		248,048,065	211,350,050	29,349,101	1,977,234	5,371,680
13		AMOUNT-UNITS		Meters		28,150,505	15,901,035	9,755,768	719,264	1,774,438
14	80	FACTOR	Sys 80	Meter Installations		49,974,693	41,769,942	5,800,378	590,441	1,813,932
15				House Regulators & Install		9,540,154	3,343,895	5,754,761	127,732	313,766
16		AMOUNT-UNITS								
17	81	FACTOR	Sys 81	Avg Cust Incl LVS Extra		492,220	431,374	59,903	472	471
18				Cost Per Cust						
19		AMOUNT-UNITS		Services		503.94	489.95	489.95	4,191.41	11,396.77
20	82	FACTOR	Sys 82	Meters		57.19	36.86	162.86	1,524.72	3,764.72
21				Meter Installations		101.53	96.83	96.83	1,251.64	3,848.51
22		AMOUNT-UNITS		House Regulators & Install		19.38	7.75	96.07	270.77	665.70
23	83	FACTOR	Sys 83							
24										
25		AMOUNT-UNITS								
26	84	FACTOR	Sys 84							
27										
28		AMOUNT-UNITS								
29	85	FACTOR	Sys 85							
30										
31		AMOUNT-UNITS								
32	86	FACTOR	Sys 86							
33										
34		AMOUNT-UNITS								
35	87	FACTOR	Sys 87							
36										
37		AMOUNT-UNITS								
38	88	FACTOR	Sys 88							
39										
40		AMOUNT-UNITS								
41	89	FACTOR	Sys 89							
42										
43		AMOUNT-UNITS								
44	90	FACTOR	Sys 90							
45										

File: Determinants.xls
Date: Apr. 6, 2001
Source: MGE WP
Prep: CDL

Missouri Gas Energy
2000 Cost of Service Study
Monthly and Annual Ccf

2000 Ccf

Line			Residential	SGS	LGS	LVS	Total
1	January		82,312,679	30,406,418	5,305,803	30,011,133	148,036,033
2	February		75,000,069	28,427,733	4,792,665	26,296,267	134,516,734
3	March		57,698,634	21,836,920	3,861,295	24,650,780	108,047,629
4	April		38,416,636	13,878,076	2,608,744	20,495,595	75,399,051
5	May		22,427,704	8,368,057	1,592,120	20,600,477	52,988,359
6	June		11,908,628	5,070,319	957,847	19,332,780	37,269,574
7	July		8,694,014	4,136,179	687,788	19,935,434	33,453,415
8	August		7,798,001	3,832,977	634,841	29,424,448	41,690,267
9	September		8,106,479	3,956,445	661,908	19,759,597	32,484,429
10	October		10,560,129	4,659,854	898,469	21,933,920	38,052,371
11	November		28,745,752	10,884,453	1,835,857	24,042,337	65,508,400
12	December		56,695,822	21,489,323	3,499,428	28,547,576	110,232,149
13			408,364,548	156,946,753	27,336,765	285,030,345	877,678,411
14							
15	Fractions		0.465278105	0.178820341	0.031146676	0.324754878	1.000000000
16							
17	Peak Mo	Jan	82,312,679	30,406,418	5,305,803	30,011,133	148,036,033
18	Peak Mo Factor		0.556031376	0.205398762	0.035841295	0.202728567	1.000000000
19							
20	Load factor based on						
21	Peak Month		0.413428155	0.430136036	0.429353243	0.791457257	0.494068007

File: Determinants.xls
Date: Apr. 6, 2001
Source: MGE WP
Prep: CDL

Missouri Gas Energy
2000 Cost of Service Study
Monthly Billing Equivalents and Avg. Annual Customers

2000 Customers

Line		Residential	SGS	LGS	LVS	Total
1	January	435,148	61,506	479	431	497,564
2	February	435,588	61,960	475	433	498,455
3	March	435,643	61,782	479	437	498,341
4	April	435,313	61,183	480	440	497,415
5	May	433,638	60,145	485	440	494,707
6	June	431,884	59,203	479	442	492,008
7	July	429,104	58,682	470	442	488,698
8	August	425,662	57,927	473	449	484,511
9	September	426,418	57,745	463	446	485,072
10	October	426,332	57,798	459	444	485,033
11	November	429,569	59,367	459	445	489,840
12	December	432,188	61,532	461	451	494,632
13	Total	5,176,485	718,832	5,661	5,296	5,906,274
14						
15	Average	431,374	59,903	472	441	492,190

File: ExcessGas
Date: Apr. 7, 2001

Missouri Gas Energy
All Customers Excluding LVS Rate Class
12 Months Ending - Dec 2000

Determination of Excess Gas Usage Factors

Net Normalized Total Consumption by Rate - Ccf

Rate	Jan '00	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec '00	Calendar 2000
Sales													
Res	82,312,679	75,000,069	57,698,634	38,416,636	22,427,704	11,908,628	8,694,014	7,798,001	8,106,479	10,560,129	28,745,752	56,695,822	408,364,548
SGS	30,406,418	28,427,733	21,836,920	13,878,076	8,368,057	5,070,319	4,136,179	3,832,977	3,956,445	4,659,854	10,884,453	21,489,323	156,946,753
LGS	5,305,803	4,792,665	3,861,295	2,608,744	1,592,120	957,847	687,788	634,841	661,908	898,469	1,835,857	3,499,428	27,336,765
													0
Tot Sales	118,024,900	108,220,467	83,396,849	54,903,456	32,387,882	17,936,794	13,517,981	12,265,819	12,724,832	16,118,451	41,466,062	81,684,573	592,648,066

	Apr-Oct Use	Avg Use per Month Apr-Oct	Avg Use per Month Apr-Oct*12	Annual Ccf	Nov-Mar Excess Gas Use	Excess Gas Use Factor
Res	107,911,592	15,415,942	184,991,301	408,364,548	223,373,247	0.70108552
SGS	43,901,906	6,271,701	75,260,410	156,946,753	81,686,343	0.25638304
LGS	8,041,717	1,148,817	13,785,800	27,336,765	13,550,966	0.04253144
Tot Sales	159,855,215	22,836,459	274,037,511	592,648,066	318,610,555	1.00000000

File: MiscCalc.xls
Date: Apr. 12, 2001
Source: MGE DR MGUA-0212
Prep: CDL

Missouri Gas Energy
2000 Cost of Service Study
Analysis of Mains PIS

Data from Response to MGUA DR # 212

Line		1997 Less than 3" (a)	1997 >= 3" (b)	1997 Total (c)	2000 Less than 3" (d)	2000 >= 3" (e)	2000 Total (f)	Change from 1997 to 2000 Less than 3" (g)	Change >= 3" (h)	Change Total (i)
1	Steel	2,547,597	8,833,899	11,381,496	2,050,264	6,870,926	8,921,190	(497,333)	(1,962,973)	(2,460,306)
2	Coated Steel	18,057,690	90,729,677	108,787,367	18,311,619	101,362,205	119,673,824	253,929	10,632,529	10,886,458
3	Cast Iron		4,760,137	4,760,137		4,047,836	4,047,836	0	(712,301)	(712,301)
4	Copper	12,598	0	12,598	11,010	0	11,010	(1,588)	0	(1,588)
5	Plastic	39,745,503	42,329,722	82,075,224	48,982,893	63,265,371	112,248,264	9,237,390	20,935,649	30,173,040
6	Total	60,363,388	146,653,434	207,016,822	69,355,787	175,546,338	244,902,125	8,992,398	28,892,904	37,885,302
7										
8	Imputed $ from filing Mains PIS Value (1)				Footage @ 2000 Year End			2 inch	Footage &	$ @ YE 2000
9	Steel	2,335,472	7,826,726	10,162,198	3,695,852	3,099,502	6,795,354	Steel	2,829,943	2,030,684
10	Coated Steel	20,858,909	115,462,483	136,321,392	9,646,470	9,373,939	19,020,409	Coated Steel	7,360,129	17,652,012
11	Cast Iron	0	4,610,922	4,610,922	4,296	2,317,654	2,321,950	Cast Iron		
12	Copper	12,542	0	12,542	2,702	0	2,702	Copper		
13	Plastic	55,796,797	72,066,080	127,862,878	8,957,000	3,688,752	12,645,752	Plastic	7,995,089	46,435,514
14	Total	**79,003,720**	199,966,211	**278,969,931**	22,306,320	18,479,847	40,786,167		18,185,161	66,118,209
15										
16	**Assign Res & SGS**		**79,003,720**		Feet >=3 "	18,479,847		Average per foot		3.64
17	**Customer**		**67,189,638**		Avg cost 2 "	3.64				
18	**Demand**		**132,776,572**		Cust Rel Cost	**67,189,638**				
18										
18					% of Total	0.240849033				

Schedule CDL-9

File: MiscCalc.xls
Tab: RevSpread
Date: Apr. 24, 2001
Source: MGE WP
Prep: CDL

Missouri Gas Energy

2000 Cost of Service Study
Spread of Revenue Requirements Based on COSS
Case No GR-2001-292

Line	Item	Total	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1	COSS	171,764,270	130,807,623	28,864,111	2,414,515	9,678,022
2	COSS Percents	1.000000000	0.761553159	0.168044905	0.014057144	0.056344791
3						
4	Increased Levels	171,764,270	130,807,623	28,864,111	2,414,515	9,678,022
5	of Total Revenue	165,000,000	125,656,271	27,727,409	2,319,429	9,296,891
6		160,000,000	121,848,505	26,887,185	2,249,143	9,015,167
7		150,000,000	114,232,974	25,206,736	2,108,572	8,451,719
8		140,000,000	106,617,442	23,526,287	1,968,000	7,888,271
9		135,000,000	102,809,677	22,686,062	1,897,714	7,606,547
10		131,882,267	100,435,357	22,162,143	1,853,888	7,430,879
11		130,000,000	99,001,911	21,845,838	1,827,429	7,324,823
12						
13	Current Revenue	131,882,267	91,844,916	26,298,088	2,923,751	10,815,512
14						
15	Revenue Increases	39,882,003	38,962,707	2,566,023	(509,236)	(1,137,490)
16	(Decreases)	33,117,733	33,811,355	1,429,321	(604,322)	(1,518,621)
17		28,117,733	30,003,589	589,097	(674,608)	(1,800,345)
18		18,117,733	22,388,058	(1,091,352)	(815,179)	(2,363,793)
19		8,117,733	14,772,526	(2,771,801)	(955,751)	(2,927,241)
20		3,117,733	10,964,761	(3,612,026)	(1,026,037)	(3,208,965)
21		0	8,590,441	(4,135,945)	(1,069,863)	(3,384,633)
22		(1,882,267)	7,156,995	(4,452,250)	(1,096,322)	(3,490,689)