Exhibit No.:
Witness: Charles D. Laderoute
Type of Exhibit: Supplemental Direct
Issue: Cost of Service Study, Rate Design and Tariff Issues
Sponsoring Party: Midwest Gas Users' Association
Case No.: GR-2001-292

MISSOURI PUBLIC SERVICE COMMISSION

MISSOURI GAS ENERGY

CASE NO. GR-2001-292

SUPPLEMENTAL DIRECT TESTIMONY OF

CHARLES D. LADEROUTE

May 1, 2001

47911.1

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Missouri Gas Energy's tariff sheets designed to increase rates for gas service in the Company's Missouri service area.	)	GR-2001-292

AFFIDAVIT OF CHARLES D. LADEROUTE

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Charles D. Laderoute, of lawful age, on his oath states: That he has reviewed the attached written testimony in question and answer form, all to be presented in the above case, that the answers in the attached written testimony were given by him; that he has knowledge of the matters set forth in such answers; that such matters are true to the best of his knowledge, information and belief.

Charles D. Laderoute

Subscribed and sworn to before me this 1st day of May, 2001.

CAROLYN R. BELDEN
Jackson County
My Commission Expires
November 3, 2003

Carolyn R. Belden
Notary Public

[SEAL]

My Commission expires: Nov. 3, 2003

47911.1

SUPPLEMENTAL DIRECT TESTIMONY OF
CHARLES D. LADEROUTE

Q. Please state your name, occupation and address.

A. My name is Charles D. Laderoute. I am an energy consultant and President of Charles D. Laderoute, Ltd., 5114 Amazonia Road, St. Joseph, Missouri 64505.

Q. By whom have you been retained?

A. My testimony is on behalf of the Midwest Gas Users' Association ("MGUA")

Q. Are you the same Charles D. Laderoute who has previously filed testimony in this case?

A. Yes.

Q. What is the purpose of your supplemental direct testimony in this proceeding?

A. Subsequent to the preparation of my Direct Testimony, I received numerous additional responses to data requests from Missouri Gas Energy ("MGE"). I also had the chance to review certain data request responses that were received too late to be reflected in my Direct Testimony. Finally, I received information clarifying certain data request responses. I used all of this information to make modifications to my cost of service allocation study ("COSS").

Q. Please identify the Schedules which you are sponsoring in this Supplemental Direct testimony.

A. I am sponsoring the following Schedules, all of which are part of this exhibit and all of which were prepared by me:

Schedule	Description
CDL-11	Weighted Costs for Customer Related Distribution PIS
CDL-12	Specific Investment Analysis - LVS & LGS Distribution PIS Accounts
CDL-13	Determination of Excess Gas Usage Factors
CDL-14 p. 1	Comparison of Cost Allocation Results - CDL Study as filed and Modifications
CDL-14 p. 2	Comparison of Required and Current Revenues
CDL-14 p. 3	Determination of Additional Costs Due to Sales Customer on Rate LVS
CDL-15	Complete Mod I Cost Allocation Study
CDL-16	Complete Mod II Cost Allocation Study
CDL-17	Comparison of Cost Allocation Results - Unit Costs Simple Customer Method Customer Costs

Q. Please explain the relationship between this Supplemental Direct Testimony and attached exhibits and your Direct Testimony and exhibits that were filed on April 26, 2001.

A. This testimony both updates and supplements my original testimony and exhibits. It updates several schedules to reflect additional information from data request responses that were received after my original testimony was filed. It also supplements my original testimony in a manner made necessary by those subsequent responses.

Q. Please explain briefly.

A. The information shown on Schedule CDL-11 was referenced in my original testimony but was inadvertently omitted from the packet. Schedules CDL-12, CDL-14, p. 1, CDL-15 and CDL-17 are updates and supplements to corresponding schedules in my original testimony based on subsequent data request responses. CDL-15 is a replacement for CLD-7. Schedules CDL-13, CDL-14, p. 2 and CDL-16 are supplemental information to identify and quantify the changes needed to address a single rate LVS Sales customer. They were made necessary as a result of the identification of a Sales customer on rate LVS confirmed in post-filing data responses. All these changes are explained individually in greater detail in this Supplemental Testimony.

Q. Please describe Schedule CDL-11.

A. I inadvertently omitted inclusion of this schedule in my original Direct testimony. Although I described the source and use of the information at pages 40-41 of my Direct Testimony, I failed to include the schedule. This schedule shows the development of the weights that were used in the allocation of certain Distribution Plant in Service ("PIS") items in my original COSS.

Q. Please outline the modifications that you made to your original COSS.

A. I made 10 modifications to the COSS. Of these, six were related to a specific investment analysis of actual costs associated with Meters, Services and Regulators for the LGS and LVS rate classes. The first modification that I made was to adjust an allocator used for a portion of Administrative and General Expenses ("A&G"). See Schedule CDL-7, page 15. The amount for Other A & G Expenses should be allocated on the basis of 50% PIS and 50% O&M Expenses Excluding A&G Expenses where O&M stands for Operations and Maintenance. Second, I specifically assigned a portion of Account 923 costs to Sales customers. Modifications 3 - 5 were made to specifically assign costs for Meters, Services and Regulators for the LVS rate class. Modifications 6 - 8 were made to specifically assign costs for Meters, Services and Regulators for the LGS rate class. The ninth modification adjusted volumes and revenue for the LVS class based on data submitted by MGE in response to MGUA Data Request ("DR") No.

273. The final modification, 10, was made to acknowledge the fact that LVS customers can be Sales or Transportation.

Q. Mr. Laderoute, please describe how you handled these modifications.

A. Due to the special circumstances of modification 10, I created two COSS models. In the first modified COSS model, referred to as Mod I, I made all of the modifications identified as one through nine (1-9) above. Modification 10 was necessary due to the complicating, potentially confusing, and, in my opinion, inappropriate inclusion of Sales service on what is otherwise a Transportation rate - LVS. Certain costs in a COSS are only appropriately allocated to Sales customers while other costs are only appropriately allocated to Transportation customers.

At the outset of my work, I was under the impression that the LVS rate was only available for Transportation. Very late in my efforts, I discovered, via reviewing the Missouri Public Service Commission's ("MPSC" or the "Commission") Order in Case No. GR-98-140, that Sales service was allowed on rate LVS. In that case, MGE had attempted to make LVS a transportation only service, but the MPSC Staff argued for continuation, and prevailed, of the status quo that allowed sales service on rate LVS. See the Order in that Case at Section II 2.5 1 page 63 "Limit LVS to Transport Customers". At that time there were apparently two such customers.

Based upon data supplied by MGE in response to MGUA DR No. 273, one Sales customer on LVS discontinued service in May 2000. According to this response, at this time there is one Sales customer on LVS.

Q. You state that inclusion of Sales service on what is otherwise a Transportation service rate is "complicating, potentially confusing," and, in your opinion, "inappropriate". Please explain.

A. It is **inappropriate** because rate LVS should be an unbundled transportation service rate. Allowing customers to take either bundled or unbundled service on the same rate is simply illogical. It is **complicating** because certain costs are a function of sales-only customers while other costs are a function of transportation customers. It is both **complicating** and **confusing** because it has to be taken into consideration in a cost allocation study. For example, of the 441 customers (with 471 Meters and Services) **one** is a Sales customer who presumably does not have an EGM meter, but should be allocated costs associated with AMR equipment. As another example, LVS customers who are Transportation customers should <u>not</u> be allocated Uncollectibles costs associated with purchased gas costs. Yet the LVS customer who is a Sales customer should be allocated these costs.

To account for this Sales customer on rate LVS, I took the first modified COSS and adjusted all allocators so as to account for the fact that there are customers (one) and associated volumes that are in fact Sales on rate LVS. The **difference** between the final allocated costs in this second modified COSS (referred to as Mod II) and the final allocated costs in the first modified COSS (Mod I) reflects in the allocated costs to rate LVS the additional revenue requirements caused **solely** by this one Sales customer on rate LVS. These costs should neither be borne by the other LVS (Transport) customers nor should they be borne by the other Sales customers on rates Residential, SGS and LGS.

Q. **Let's return to the individual modifications that you made. Please describe each of these modifications.**

A. The following Modifications 1 - 9 pertain to the Mod I COSS included as Schedule CDL-15. **Modification 1**. Initially, I allocated the amount for Other A & G Expenses on the basis of 50% PIS and 50% O&M Expenses including A&G Expenses.

They should have been excluded. That was inadvertent as I picked up an incorrect reference in my model. Upon correcting this, the allocation to Residential was reduced by approximately $61,000 with an approximate increase to LVS of $52,000. The residual went to SGS and LGS.

Modification 2. Based on the response to MGUA DR No. 150, MGE identified $1,251,326 of payroll costs for gas supply and $233,728 of payroll related costs for gas accounting, both of which are included in base rates but are related to supplying commodity gas. I therefore assigned these costs to the Sales rate classes and allocated them to the classes based on each class' respective Ccf sales.

Modifications 3-5. Utilizing the disk supplied in response to MGUA DR No. 221 (supplying data on disk for information requested in MGUA DR No. 149), I performed a specific investment study so as to assign costs associated with Meters, Services and Regulators for the LVS class. MGE maintains this information based on the **actual** costs of these facilities placed in service **specifically** by customer for the customers in this class. In preparing my original COSS, I indicated that I did not have this information at that time and specific investment information is **much more accurate**

than using weights based on current typical investments. See, Direct Testimony, pp. 40-43. I know this for a fact having prepared many specific investment studies myself as well as reviewing such studies by others. Moreover, when an analyst preparing a COSS can assign costs, they **should**. See for example: the NARUC's (National Association of Regulatory Commissioners) Gas Distribution Rate Design Manual (1989) at page 20, the earlier NARUC Gas Rate Design volume (1981) at page 27, American Gas Association Gas Rate Fundamentals, Fourth Edition (1987) at pages 135 and 141 and Public Utility Economics by Garfield and Lovejoy (1964) at page 159.

Utilizing the newly-received MGE data, I determined on Schedule CDL - 12 the average cost per customer for Services, Meters and Regulators and multiplied this by the 471 value for 441 customers plus 30 additional for multiple meter and service combination customers for rate LVS. Within the Mod I COSS, I then specifically assigned these values rather than using the weighted values in the initial COSS.

Modifications 6-8. In response to MGUA DR No. 181, MGE subsequently supplied specific investment data for the LGS class similar to that described above for the LVS class. On the lower portion of Schedule CDL-12, I show the same determination for this class that I just described for LVS. Again, rather than using the weighted customer allocators, I modified the COSS by specifically assigning the values determined for the LGS class.

Modification 9. In preparing its response to MGUA DR No. 273, MGE discovered errors for both the Sales customer on LVS that discontinued service during May 2000 as well as the other existing LVS Sales customer. I made Modification 9 to account for the net changes to MGE's original as filed numbers as follows: Meters - no change; Volumes - net addition of 158,066 Ccf and LVS revenues - net addition of $535.

Modification 10. Using the Mod I COSS as a starting point, I added the following to the Mod II COSS included at Schedule CDL-16. To account for the fact that there are Sales on LVS, I made several changes. First, for Sales Ccf volumes allocator, I added 1,385,476 Ccf to the LVS class COSS column. Second, I modified the structure of the Mod I COSS so as to allocate costs to the LVS class as a result of the Sales volumes and one (1) customer. Finally, I looked at changing the Excess Gas allocator that is used to allocate the Gas Inventory portion of Working Capital. See Schedule

CDL-13. Due to the usage characteristics of the LVS Sales customer, their winter period (November-March) usage is such that they would be allocated a negative amount. This is illogical. Based on the LVS Sales Customer's data as determined on MGE Response to MGUA Data Request No. 273, they should not at this time bear any costs associated with that item as they clearly are not contributing towards it. Therefore, I maintained the Excess Gas Usage allocation factor as filed in the original COSS. Note that this could change in a later study and/or with additional Sales customers on rate LVS.

Q. Please provide a description of the impact of these modifications.

A. The Modifications 1 - 9 are included in the Mod I COSS that has been included as Schedule CDL-15 (file MGE_COSModI.xls). To reflect Modification 10, Schedule CDL-16 is the Mod II COSS (file MGE_COSModII.xls) that includes that modification as well as Modifications 1-9.

On Schedule CDL-14 page 1, I compare the results of the COSS (Schedule CDL-7) as originally filed with the results of the two COSS results described above. By using the specific investment analysis information for rates LGS and LVS, the results have changed dramatically. Excluding the impact of considering the Sales customer on rate LVS, Lines 24 and 25 show the impact of Modifications 1 - 9. This change increased the revenue requirements for Residential and SGS and decreased them for LGS and LVS. This clearly shows that the replacement cost data that I originally used for Services, Meters and Regulators for LGS and LVS were **extremely inaccurate** in portraying the relative relationship of costs (weights) by class.

Page 2 of Schedule CDL-14 compares the current revenues with the COSS based required revenues based on the Mod II COSS.

Page 3 of Schedule CDL-14 determines the difference between the COSS values from the Mod I and Mod II COSS. This differential is solely due to including the Modification 10 described above. For LVS, I have shown the cost difference and show the Mcf associated with the customer and the cost per Mcf. These costs should be borne by this customer. They should not be borne by the other LVS customers nor should they be borne by the other Sales customers on rates Residential through LGS. Either the Company needs to add a rider to account for additional costs due to customers taking sales service on rate LVS or better yet, this service should be closed with the customer returning to rate LGS where they were before.

Q. Are there any other changes manifested by the use of the specific investment information that you used in your Modifications 3-5 and 6-8?

A. Yes. In particular, the unit Customer related costs that are driven in large part by the amount of investment in Services, Meters and Regulators. I have summarized the results on Schedule CDL-17. Compared with my original results shown at Line 1, the adjusted values based on the Modifications 3-8 increases the Customer related costs for Residential and SGS and decreases the amount for LGS and LVS. The latter decrease is substantial. Since these values may be used to directly set the level of monthly customer, fixed or service charges, this data indicates that Residential through LGS charges could be supported at a higher level, while that for LVS has no cost support at the current level. Note the values in Column g which indicates on Line 2 that even if the monthly Customer Charge for LVS were charged against each meter and service combination, the cost based charge would be substantially less than the current $409.30.

Q. Does this conclude your Supplemental Direct testimony?

A. Yes it does.

File: Weights.xls
Date: Apr. 9, 2001
Source: (1)
Prep: CDL

Missouri Gas Energy
2000 Cost of Service Study
Weighted Costs for Customer Related
Distribution PIS

Schedule CDL-11

		Residential	SGS	LGS	LVS
Meters	381	55.00	243.00	2,275.00	5,617.25
Weight		1.000000000	4.418181818	41.363636364	102.131818182
Meter Install	382	162.84	162.84	2,104.89	6,472.08
Weight		1.000000000	1.000000000	12.926123803	39.745025792
Regulators	383	23.40	290.00	817.37	2,009.53
Weight		1.000000000	12.393162393	34.930341880	85.877350427
Services	380	624.42	624.42	5,341.81	14,524.80
Weight		1.000000000	1.000000000	8.554834887	23.261266455

(1) Case GR-98-140 Witness Hu Rebuttal Testimony at page 6.

File: RevWeights.xls
Date: Apr. 26, 2001
Source: (1)
Prep: CDL

Missouri Gas Energy
2000 Cost of Service Study
Specific Investment Analysis -

Schedule CDL-12

LVS Distribution PIS Accounts

Line		Yr in Service	Meters PIS	Size	Services Yr in Service	Services PIS	Regulators PIS	EGM Equipment
1	Max		14,756.60			38,999.42	3,242.92	22,033.48
2	Min		31.54			16.96	9.09	205.82
3	Average	1989	2,254.27	3.04	1980	2,784.74	396.86	5,770.46
4	Count		544			520	520	452
5	Sum		1,226,324			1,448,063	206,366	2,614,019
6		Customers (2)						
7	PIS Based on	471	**1,061,762**			**1,311,611**	**186,920**	2,717,887
8								
9								
10								
11			**LGS Distribution PIS Accounts**					
12								
13	Max		27,642.48			38,999.42	3,242.92	
14	Min		24.50			9.72	9.49	
15	Average		1,830			1,723	376	
16	Count		464			466	466	
17	Sum		849,289			802,854	175,232	
18		Customers (2)						
19	PIS Based on	472	**863,932**			**813,191**	**177,488**	
20								
21								
22	(1) LVS based on Response to MGUA DR 221							
23	LGS based on Response to MGUA DR 181							
24	(2) Number of customers used in COSS-includes LVS with multiple meters/services							

File: RevExcessGas
Date: Apr. 27, 2001

Schedule CDL-13

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
LVS-Sales	220	4,150			5,276	30,297	182,253	457,141	528,361	147,482	5,158	25,138	1,385,476
Tot Sales	118,025,120	108,224,617	83,396,849	54,903,456	32,393,158	17,967,091	13,700,234	12,722,960	13,253,193	16,265,933	41,471,220	81,709,711	594,033,542

	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	Adjusted Excess Gas Use Factor
Res	107,911,592	15,415,942	184,991,301	408,364,548	223,373,247	0.70313837	0.7010855
SGS	43,901,906	6,271,701	75,260,410	156,946,753	81,686,343	0.25713375	0.256383
LGS	8,041,717	1,148,817	13,785,800	27,336,765	13,550,966	0.04265598	0.0425314
LVS-Sales	1,350,810	192,973	2,315,674	1,385,476	-930,198	(0.0029281)	
Tot Sales	161,206,025	23,029,432	276,353,185	594,033,542	317,680,357	1.00000000	1.00000000

File: Compare.xls
Date: Apr. 30, 2001
Source: Sch. CDL-7, 15 & 16
Prep: CDL

Missouri Gas Energy
Case No. GR-2001-292
Comparison of Cost Allocation Results - CDL Study as filed and Modifications

Line	Item (a)	Total (b)	Residential (c)	SGS (d)	LGS (e)	LVS (f)	COSS Study (g)
	Rate & Index of Return						
1	Rate of Return - Realized	5.88%	4.18%	8.98%	13.59%	12.37%	Original
2	Index of Return - Realized	100	71	153	231	210	Original
3							
4	Rate of Return - Realized	5.88%	3.96%	8.77%	15.26%	15.68%	Mod I
5	Index of Return - Realized	100	67	149	260	267	Mod I
6							
7	Rate of Return - Realized	5.88%	3.98%	8.80%	15.32%	15.33%	Mod II
8	Index of Return - Realized	100	68	150	260	261	Mod II
9							
10	**Revenue (ROR) Neutral - Change & Required Revenue**						
11	Revenue Change	0	10,384,565	(5,007,141)	(1,295,851)	(4,081,573)	Original
12	Req Sales of Gas Rev & Trans Ex PGA	131,882,267	130,807,623	28,864,111	2,414,515	9,678,022	Original
13							
14	Revenue Change	0	11,846,940	(4,699,158)	(1,494,958)	(5,652,824)	Mod I
15	Req Sales of Gas Rev & Trans Ex PGA	131,882,802	103,691,856	21,598,930	1,428,793	5,163,223	Mod I
16							
17	Revenue Change	0	11,718,519	(4,745,221)	(1,502,367)	(5,470,931)	Mod II
18	Req Sales of Gas Rev & Trans Ex PGA	131,882,802	103,563,435	21,552,867	1,421,384	5,345,116	Mod II
19							
20	**Including Requested ROR**						
21	Revenue Change	39,882,003	38,962,707	2,566,023	(509,236)	(1,137,490)	Original
22	Req Sales of Gas Rev & Trans Ex PGA	171,764,270	130,807,623	28,864,111	2,414,515	9,678,022	Original
23							
24	Revenue Change	39,881,464	40,662,033	2,920,901	(749,130)	(2,952,340)	Mod I
25	Req Sales of Gas Rev & Trans Ex PGA	171,764,266	132,506,949	29,218,989	2,174,621	7,863,707	Mod I
26							
27	Revenue Change	39,881,464	40,526,914	2,872,433	(756,927)	(2,760,956)	Mod II
28	Req Sales of Gas Rev & Trans Ex PGA	171,764,266	132,371,830	29,170,521	2,166,824	8,055,091	Mod II

File: Compare.xls
Date: Apr. 30, 2001
Source: Sch. CDL-7, 15 & 16
Prep: CDL

Missouri Gas Energy
Case No. GR-2001-292
Comparison of Required and Current Revenues

Line	Item (a)		Total (b)	Residential (c)	SGS (d)	LGS (e)	LVS (f)	
1	Req Sales of Gas Rev & Trans Ex PGA		171,764,266	132,506,949	29,218,989	2,174,621	7,863,707	Mod II
2	Current Sales of Gas Rev & Trans Ex PGA		131,882,802	91,844,916	26,298,088	2,923,751	10,816,047	
3		Difference	39,881,464	40,662,033	2,920,901	(749,130)	(2,952,340)	
4								
5								
6								

File: Compare.xls
Date: Apr. 30, 2001
Source: Sch. CDL-7, 15 & 16
Prep: CDL

Missouri Gas Energy
Case No. GR-2001-292
Determination of Additional Costs Due to Sales Customer
on Rate LVS

Line	Item (a)		Total (b)	Residential (c)	SGS (d)	LGS (e)	LVS (f)	
1	Req Sales of Gas Rev & Trans Ex PGA		171,764,266	132,371,830	29,170,521	2,166,824	8,055,091	Mod I
2	Req Sales of Gas Rev & Trans Ex PGA		171,764,266	132,506,949	29,218,989	2,174,621	7,863,707	Mod II
3		Difference	0	(135,119)	(48,468)	(7,797)	191,384	
4								
5						Mcf	138,548	
6								
7						Avg cost /mcf	1.38	

FILE: MGE_COSModI
DATE: 30-Apr-01
NAME: SUMPAGE1
NR: SCH1A

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

Laderoute, Ltd.
COSt Analyst I v. 6 (tm)
(c) 1986-2001

SCHED. # SCH1A
PAGE # 1

TITLE: **SUMMARY - PAGE 1 - REALIZED or TOP DOWN**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1									
2	480-489	Sales of Gas & Transport Revenue	Schedule 2		131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
3									
4	488-495	Tot Other Operating Revenue	Schedule 2		4,858,301	3,259,027	729,948	77,976	791,350
5									
6		Total Gas Operating Revenue Excl GCR	Schedule 2		136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
7									
8		Expenses							
9		Gas O&M Exp Excl Gas Costs	Schedule 14		62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
10		Depr & Amort Expense	Schedule 15		26,966,363	21,133,692	4,232,146	282,450	1,318,075
11		Interest on Customer Deposits	Schedule 16		791,258	449,265	224,631	24,974	92,388
12		Taxes Other than Inc Taxes	Schedule 16		9,063,142	6,483,898	1,641,506	149,511	788,226
13					----------	----------	----------	----------	----------
14		Total Op Exp Before Inc Taxes	Sum (L.9-13)		99,728,691	74,570,411	17,571,421	1,503,948	6,082,912
15									
16		Net Income Before Inc Taxes	L. 6 - L. 14		37,012,412	20,533,532	9,456,616	1,497,779	5,524,486
17									
18		Total Income Taxes	Schedule 17-B		6,503,183	5,705,184	765,363	16,749	15,887
19					----------	----------	----------	----------	----------
20		Total Op Expenses Plus Inc Taxes Excl Gas	L. 14 + L. 17 + L. 18		106,231,874	80,275,595	18,336,784	1,520,697	6,098,798
21									
22		Net Utility Operating Income	L. 6 - L. 20		30,509,229	14,828,348	8,691,252	1,481,030	5,508,599
23									
24		Rate Base	Schedule 8		518,824,134	374,859,998	99,130,530	9,702,592	35,131,014
25									
26		Rate of Return Before Income Taxes	L. 16/L. 24		7.13%	5.48%	9.54%	15.44%	15.73%
27		Index of Return Before Income Taxes			100	77	134	216	220
28									
29		**Rate of Return - Realized**	L. 22/L. 24		**5.88%**	**3.96%**	**8.77%**	**15.26%**	**15.68%**
30		**Index of Return - Realized**			**100**	**67**	**149**	**260**	**267**

FILE: MGE_COSModl
DATE: 30-Apr-01
NAME: SUMPAGE2-A
NR: SCH1B-A

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

Includes Requested ROR

SCHED. # SCH1B-A
PAGE # 1

TITLE: **SUMMARY - PAGE 2-A - REQUIRED or BOTTOM UP**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Rate Base	Schedule 8		518,824,134	374,859,998	99,130,530	9,702,592	35,131,014
2		Rate of Return - Ideal Target		Actual ROR % 5.880	10.562%	10.562%	10.562%	10.562%	10.562%
3		Index of Return - Ideal Target		Request ROR % **10.562**	100	100	100	100	100
4									
5		Return Required at Target ROR	L. 1 * L. 2		54,798,205	39,592,713	10,470,167	1,024,788	3,710,538
6		Realized Net Utility Op Income	Schedule 17		30,509,229	14,828,348	8,691,252	1,481,030	5,508,599
7		Change in Net Income Required	L. 5 - L. 6		24,288,976	24,764,365	1,778,914	(456,242)	(1,798,061)
8									
9		Realized Tot Inc Taxes	Schedule 17		6,503,183	5,705,184	765,363	16,749	15,887
10		Change in FIT @ 0.628855	* L. 7		15,274,244	15,573,195	1,118,679	(286,910)	(1,130,720)
11		Required Total FIT	L. 9 + L. 10		21,777,428	21,278,379	1,884,042	(270,161)	(1,114,833)
12									
13		Change in Net Income	L. 7		24,288,976	24,764,365	1,778,914	(456,242)	(1,798,061)
14		Change in FIT	L. 10		15,274,244	15,573,195	1,118,679	(286,910)	(1,130,720)
15					----------	----------	----------	----------	----------
16		Total Revenue Change	Sum (L.13-15)		39,563,221	40,337,560	2,897,593	(743,152)	(2,928,781)
17									
18		Revenue Change Grossed up for Uncollectibles	Factor	1.01030600	39,970,959	40,753,279	2,927,456	(750,811)	(2,958,965)
19		Revenue Change Grossed down for Late Pay Fee	Factor	0.997761	39,881,464	40,662,033	2,920,901	(749,130)	(2,952,340)
20									
21		Gas Operating Revenue Excl PGA	Schedule 2		136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
22		Required Gas Operating Rev Excl PGA	L. 19 + L. 21		176,622,567	135,765,975	29,948,938	2,252,597	8,655,057
23		Increased Operating Revenue - %	L. 19/L. 21		29.17%	42.76%	10.81%	-24.96%	-25.43%
24									
25		Sales of Gas Rev & Trans Excl PGA	Schedule 2		131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
26		**Percent of Total Current Revenue**			**100.00**	**69.64**	**19.94**	**2.22**	**8.20**
27		Req Sales of Gas Rev & Trans Ex PGA	L. 19 + L. 25	Excludes Gas Lights	171,764,266	132,506,949	29,218,989	2,174,621	7,863,707
28		**Percent of Total Cost of Service**			**100.00**	**77.14**	**17.01**	**1.27**	**4.58**
29		Increased Revenue - %	L. 19/L. 25		30.24%	44.27%	11.11%	-25.62%	-27.30%
30									
31		Ave Monthly Customers	Schedule 18-A		492,190	431,374	59,903	472	441
32		Realized Sales of Gas & Tran Rev Ex PGA	L. 25/L. 31	per Cust per year	268	213	439	6,194	24,526
33		Required Sales of Gas & Trans Rev Ex PGA	L. 27/L. 31	per Cust per year	349	307	488	4,607	17,832
34		Increased Sales of Gas & Tran Rev Ex PGA	L. 33 - L. 32	per Cust per year	81	94	49	(1,587)	(6,695)
35									
36		PGA Revenue	Schedule 2		307,289,585	211,738,095	81,377,305	14,174,185	0
37		Realized Sales of Gas & Tran Rev Incl PGA	L. 25 + L. 36		439,172,387	303,583,011	107,675,393	17,097,936	10,816,047
38		Required Sales of Gas & Trans Rev Incl PGA	L. 27 + L. 36		479,053,851	344,245,044	110,596,295	16,348,806	7,863,707
39		**Percent Increase**			**9.08**	**13.39**	**2.71**	**(4.38)**	**(27.30)**
40		Realized Sales of Gas & Tran Rev Incl PGA	L. 37/L. 31	per Cust per year	892	704	1,797	36,224	24,526
41		Required Sales of Gas & Trans Rev Incl PGA	L. 38/L. 31	per Cust per year	973	798	1,846	34,637	17,832

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TITLE: **SUMMARY - PAGE 3: COST COMPONENTS BY COST CLASS**

LINE	A/C #	ITEM	ALLOCATION BASIS		CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Demand Related Rate Base	Schedule 8	Totals		154,737,819	73,259,792	44,400,942	7,024,629	30,052,456
2		Commodity Related Rate Base	" "			10,669,954	7,527,507	2,524,121	387,340	230,986
3		Customer Related Rate Base	Schedule 8			353,416,360	294,072,699	52,205,467	2,290,623	4,847,571
4				518,824,134						
5		Demand Related Return	@ 10.562%			16,343,408	7,737,699	4,689,628	741,941	3,174,140
6		Commodity Related Return	@ 10.562%			1,126,961	795,055	266,598	40,911	24,397
7		Customer Related Return	@ 10.562%			37,327,836	31,059,958	5,513,941	241,936	512,000
8				54,798,205						
9		Demand Rel Tot Adj O&M	Schedule 14			10,690,238	6,311,038	2,306,799	282,650	1,789,751
10		Commod Rel Tot Adj Forma O&M	" "			31,386,219	22,948,667	6,005,731	617,076	1,814,745
11		Customer Rel Tot Adj Forma O&M	Schedule 14			20,831,471	17,243,850	3,160,608	147,286	279,727
12				62,907,928						
13		Demand Related Depr & Amort	Schedule 15			7,566,774	4,611,413	1,615,717	191,517	1,148,127
14		Commodity Related Depr & Amort	" "			0	0	0	0	0
15		Customer Related Depr & Amort	Schedule 15			19,399,589	16,522,279	2,616,428	90,933	169,948
16				26,966,363						
17		Dem Rel Other Taxes & Int on Cust Deposits	Schedule 16			4,327,415	2,597,159	985,075	114,896	630,285
18		Comm Rel Other Taxes & Int on Cust Deposits	" "			1,311,234	846,010	245,580	30,645	188,998
19		Cust Rel Other Taxes & Int on Cust Deposits	Schedule 16			4,215,752	3,489,995	635,483	28,944	61,331
20				9,854,400						
21		Demand Related FIT	Schedule 1-B			3,853,087	4,158,485	843,870	(195,595)	(953,672)
22		Commodity Related FIT	" "			457,145	427,288	47,973	(10,785)	(7,330)
23		Customer Related FIT	Schedule 1-B			17,467,195	16,692,607	992,200	(63,781)	(153,831)
24				21,777,428						
25		Subtotal Demand Related Cost	Includes Other Op Rev			42,780,923	25,415,794	10,441,089	1,135,409	5,788,631
26		Subtotal Commodity Related Cost	" " " "			34,281,559	25,017,021	6,565,881	677,847	2,020,810
27		Subtotal Customer Related Cost	Includes Other Op Rev			99,241,842	85,008,689	12,918,660	445,319	869,175
28				176,304,324						
29		Total Demand Related Cost	Excludes Other Op Rev			42,780,923	25,415,794	10,441,089	1,135,409	5,788,631
30		Total Commodity Related Cost Incl Gross Up & Down	" " " "			29,741,501	22,082,466	5,859,241	593,893	1,205,901
31		Total Customer Related Cost	Excludes Other Op Rev			99,241,842	85,008,689	12,918,660	445,319	869,175
32						----------	----------	----------	----------	----------
33		Total Required Sales of Gas & Trans Rev Ex PGA				171,764,266	132,506,949	29,218,989	2,174,621	7,863,707
34										
35		Total Mcf	Schedule 18-A			87,783,648	40,836,455	15,694,675	2,733,677	28,518,841
36										
37		Demand Related Cost per Mcf	L. 29/L. 35			0.4873	0.6224	0.6653	0.4153	0.2030
38		Commodity Related Cost per Mcf	L. 30/L. 35			0.3388	0.5408	0.3733	0.2173	0.0423
39		Customer Related Cost per Mcf	L. 31/L. 35			1.1305	2.0817	0.8231	0.1629	0.0305
40						----------	----------	----------	----------	----------
41		Total				1.9567	3.2448	1.8617	0.7955	0.2757

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TITLE: **SUMMARY - PAGE 4: UNIT COST COMPONENT SUMMARY BY CLASS**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Total Demand Related Cost	Schedule 1-C		42,780,923	25,415,794	10,441,089	1,135,409	5,788,631
2		Total Commodity Related Cost	" "		29,741,501	22,082,466	5,859,241	593,893	1,205,901
3		Total Customer Related Cost	Schedule 1-C		99,241,842	85,008,689	12,918,660	445,319	869,175
4									
5		Req Sales of Gas Rev & Trans Ex PGA			171,764,266	132,506,949	29,218,989	2,174,621	7,863,707
6									
7		Sales of Gas Rev & Trans Excl PGA			131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
8									
9		Adjusted Gas O&M Exp Excl Gas Costs			62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
10									
11		Total Mcf	Schedule 18-A		87,783,648	40,836,455	15,694,675	2,733,677	28,518,841
12		Ave Monthly Customers	Schedule 18-A		492,190	431,374	59,903	472	441
13		Mcf per Customer per Month	L. 11/L. 12/12		14.9	7.9	21.8	482.6	5,389.0
14									
15	Per Mcf	Sales of Gas Rev & Trans Ex PGA			1.5024	2.2491	1.6756	1.0695	0.3793
16	Per Mcf	Req Sales of Gas Rev & Trans Ex PGA			1.9567	3.2448	1.8617	0.7955	0.2757
17	Per Mcf	Inc Sales of Gas Rev & Trans Ex PGA			0.4543	0.9957	0.1861	-0.2740	-0.1035
18									
19	Per Mcf	Adjusted Gas O&M Exp Excl Gas Costs			0.7166	1.1388	0.7310	0.3830	0.1362
20									
21		**Required Sales of Gas Rev & Trans Ex PGA**							
22									
23		Unit Demand Related Cost - $/Mcf	L. 1/L. 11		0.4873	0.6224	0.6653	0.4153	0.2030
24		Unit Commodity Related Cost - $/Mcf	L. 2/L. 11		0.3388	0.5408	0.3733	0.2173	0.0423
25									
26		Tot Dem & Comm Rel Unit Costs - $/Mcf			0.8261	1.1631	1.0386	0.6326	0.2453
27									
28		Unit Cust Related Cost - $/Cust/Mo	L. 3/L. 12/12		16.80	16.42	17.97	78.62	164.24
29		Unit Customer Related Cost - $/Mcf	L. 3/L. 11		1.1305	2.0817	0.8231	0.1629	0.0305
30									
31		TOTAL COST PER MCF - $/MCF	L. 26 + L. 29		1.9567	3.2448	1.8617	0.7955	0.2757

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TITLE: **Summary - Page 6: Unit Cost - Simple Customer Method**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1	Rate Base:								
2	380	Services	Schedule 4		248,048,065	215,937,041	29,986,222	813,191	1,311,611
3	381	Meters	" "		28,150,505	16,253,033	9,971,778	863,932	1,061,762
4	382	Meter Installations	" "		49,974,693	41,770,713	5,800,514	590,783	1,812,682
5	383-4	House Regulators & Install	" "		9,540,154	3,372,217	5,803,530	177,488	186,920
6	385	Electronic Gas Measurement	Schedule 4		320,088	0	0	0	320,088
7	397.1	Comm Equip - AMR	Schedule 5		32,969,219	28,921,389	4,016,185	31,645	0
8					----------	----------	----------	----------	----------
9		Total PIS			369,002,724	306,254,392	55,578,229	2,477,039	4,693,063
10									
11	Less:	Accumulated Depreciation							
12		A/C 380-384 Related - $	Schedule 6		109,150,789	93,529,624	14,239,256	500,582	881,327
13	385	Electronic Gas Measurement	Schedule 6		40,948	0	0	0	40,948
14	397.1	Comm Eq - A/C 397.1 Related	Schedule 6		4,572,289	4,010,921	556,979	4,389	0
15					----------	----------	----------	----------	----------
16		Total Accumulated Depreciation			113,764,026	97,540,545	14,796,235	504,971	922,275
17									
18									
19		Net Rate Base	Sum(L.2-4)-L. 12		255,238,698	208,713,847	40,781,994	1,972,069	3,770,788
20		Return & FIT @	0.147594585 * L. 19		37,671,850	30,805,034	6,019,201	291,067	556,548
21	Expenses:								
22	874	Mains & Services Exp-Total	Schedule 11-A		2,676,316	1,954,186	469,079	40,525	212,526
23									
24	874	Services Portion	Serv of Mains & Ser PIS		1,259,644	1,096,577	152,277	4,130	6,661
25	878	Meter & House Reg Exp	Schedule 11-A		4,535,372	3,368,430	915,623	84,450	166,869
26	879	Cust Install Exp	Schedule 11-A		2,515,229	2,204,442	306,121	2,412	2,254
27	892	Main of Services	Schedule 11-B		233,675	203,425	28,249	766	1,236
28	893	Main of Meters & House Reg	Schedule 11-B		986,187	732,443	199,096	18,363	36,285
29	902	Meter Reading Expenses	Schedule 12		617,852	480,589	133,475	1,578	2,211
30	903	Customer Records & Collection	Schedule 12		8,197,435	7,184,543	997,686	7,861	7,345
31		Depr Exp A/C 380 - Services	Schedule 15		11,360,601	9,889,916	1,373,369	37,244	60,072
32		Depr Exp A/C 381 - Meters	" "		692,502	399,824	245,306	21,253	26,119
33		Depr Exp A/C 382 - Meter Install	" "		1,234,375	1,031,737	143,273	14,592	44,773
34		Depr Exp A/C 383 - House Reg	" "		216,561	76,549	131,740	4,029	4,243
35		Depr Exp A/C 385 - Elec Gas Meter	" "		16,004	0	0	0	16,004
36		Depr Exp Gen Pt Comm Equip AMR	Schedule 15		1,648,461	1,446,069	200,809	1,582	0
37					----------	----------	----------	----------	----------
38		Total Expenses	Sum(L.24-37)		33,513,898	28,114,545	4,827,022	198,260	374,071
39									
40		Subtotal Costs	L. 20 + L. 38		71,185,748	58,919,579	10,846,224	489,327	930,619
41									
42		Ave Monthly Customers	Schedule 18-A		492,190	431,374	59,903	472	441
43		Tot LVS M & S Cust							471
44		Ave Annual Cost per Cust	L. 40/L. 42		144.63	136.59	181.06	1,036.71	2,110.25
45		Tot LVS M & S Cust							1,975.84
46		Ave Monthly Cost per Cust	L. 44/12		12.05	11.38	15.09	86.39	175.85
47		Tot LVS M & S Cust							164.65
48		Allocation Factor							
49		1 Sys 69	Ret&FIT of Rate Base		0.147594585				
50		2 Sys 21	Serv of Mains & Ser PIS		0.470663368	0.561142614	0.324629514	0.101900583	0.031340410

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TITLE: GAS OPERATING REVENUES

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		SALES OF GAS & TRANS REVENUE							
2									
3	480-489	Base Rate Margin Revenue	Specifically Assigned		131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
4									
5									
6									
7					----------	----------	----------	----------	----------
8		TOTAL SALES OF GAS & TRANS REVENUE		C/C	131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
9									
10		Est. PGA Rev incl GRT		CO	307,289,585	211,738,095	81,377,305	14,174,185	0
11									
12		TOTAL SALES OF GAS & TRANS REVENUE + PGA		C/C	439,172,387	303,583,011	107,675,393	17,097,936	10,816,047
13									
14		OTHER OPER REVENUE	132610133						
15									
16	487	Late Payment Charges	50% Cust - 50% Mcf	CO	983,440	659,707	147,760	15,784	160,189
17	488	Misc Service Revenues	50% Cust - 50% Mcf	CO	3,073,529	2,061,773	461,790	49,330	500,636
18	483	Sales for Resale	50% Cust - 50% Mcf	CO		0	0	0	0
19	495	Other Gas Revenue	50% Cust - 50% Mcf	CO	68,552	45,986	10,300	1,100	11,166
20		Flex Rate Revenue	50% Cust - 50% Mcf		729,747	489,526	109,643	11,712	118,866
21	495.2	Unmetered Gas Lights	50% Cust - 50% Mcf	CO	3,033	2,035	456	49	494
22					----------	----------	----------	----------	----------
23		Total Other Operating Revenue		CO	4,858,301	3,259,027	729,948	77,976	791,350
24									
25		Total Operating Rev Excl PGA	L. 8 + L. 23	C/C	136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
26									
27		TOTAL OPERATING REV Incl PGA	L. 12 + L. 25	C/C	444,030,688	306,842,038	108,405,341	17,175,912	11,607,397
28									
29		Allocation Factor							
30		1 Sys 7	50% Cust - 50% Mcf	CO	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
31		2 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
32		3 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
33		4 OPREV-4	CustChgRel Sales&Tran Rev	CU	1.000000000	1.000000000	1.000000000	1.000000000	1.000000000
34		5 OPREV-5	ComChgRel Sales&Tran Rev	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000

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TITLE: DISTRIBUTION PLANT IN SERVICE

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		DISTRIBUTION PLANT							
2									
3	374	Land & Land Rights	Peak Month	D	1,233,940	686,109	253,450	44,226	250,155
4	375	Structures & Improvements	Peak Month	D	6,021,033	3,347,883	1,236,713	215,802	1,220,635
5	376	Mains - Assigned < 3 "	Res & SGS Peak Month	D	79,003,720	57,692,157	21,311,563	0	0
6	376	Mains - Customer	Mains Cust Factor	D	0	0	0	0	0
7	376	Mains - Capacity	Peak Month	D	199,966,211	111,187,487	41,072,812	7,167,048	40,538,863
8	378	Meas. & Reg. Equipment-Gen	Peak Month	D	10,422,024	5,794,972	2,140,671	373,539	2,112,842
9	379	Meas. & Reg. Equip-City Gate	Peak Month	D	3,074,013	1,709,248	631,398	110,177	623,190
10	380	Services	A/C 380 Services Fact Ex LGS&L\	CU	248,048,065	215,937,041	29,986,222	813,191	1,311,611
11	381	Meters	A/C 381 Meters Fact Ex LGS&LVS	CU	28,150,505	16,253,033	9,971,778	863,932	1,061,762
12	381	Meters - Metretek				0	0	0	0
13	381	Meters - Itron				0	0	0	0
14	381	Meters - Other				0	0	0	0
15	382	Meter Installations	A/C 382 Meter Installs Factor	CU	49,974,693	41,770,713	5,800,514	590,783	1,812,682
16	383-4	House Regulators & Install	A/C 383 Hse Reg Fact Ex LGS&L\	CU	9,540,154	3,372,217	5,803,530	177,488	186,920
17	385	Electronic Gas Measurement	Transport Customers	CU	320,088	0	0	0	320,088
18					----------	----------	----------	----------	----------
19		Subtotal Dist PIS		D/CU	635,754,446	457,750,861	118,208,651	10,356,185	49,438,749
20									
21	386	Other Prop. on Cust. Premises	Subtotal Dist PIS	D		0	0	0	0
22	387	Other Equipment	Subtotal Dist PIS	D		0	0	0	0
23					----------	----------	----------	----------	----------
24		TOTAL DIST PIS		D/CU	635,754,446	457,750,861	118,208,651	10,356,185	49,438,749
25									
26		Demand Related-DPIS		D	299,720,941	180,417,857	66,646,607	7,910,791	44,745,686
27		Commodity Related-DPIS		CO					
28		Customer Related-DPIS		CU	336,033,505	277,333,004	51,562,044	2,445,394	4,693,063
29				ck	635,754,446				
30		Allocation Factor							
31		1 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
32		2 Sys 65	Res & SGS Peak Month	D	1.000000000	0.730246083	0.269753917	0.000000000	0.000000000
33		3 Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
34		4 Sys 56	A/C 380 Services Fact Ex LGS&L\	CU	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
35		5 Sys 57	A/C 381 Meters Fact Ex LGS&LVS	CU	1.000000000	0.619757866	0.380242134	0.000000000	0.000000000
36		6 Sys 58	A/C 382 Meter Installs Factor	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
37		7 Sys 59	A/C 383 Hse Reg Fact Ex LGS&L\	CU	1.000000000	0.367514151	0.632485849	0.000000000	0.000000000
38		8 Sys 60	Mains Cust Factor	D	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
39		9 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
40		10 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
41		11 Sys 9	Sales Customers	CU	1.000000000	0.877223950	0.121816211	0.000959839	0.000000000
42		12 DPT-12	Subtotal Dist PIS	D/CU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
43		13 DPT-13	Dem Rel-Main&SerPIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
44		14 DPT-14	Cust Rel-Main&SerPIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
45		15 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
46		16 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813

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NAME: G&TPT
NR: SCH5

Missouri Gas Energy
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SCHED. # SCH5
PAGE # 1

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	28,921,389	4,016,185	31,645	0
3		Other Gen PIS	50% Cust - 50% Mcf	D	29,133,452	19,543,190	4,377,231	467,593	4,745,438
4					----------	----------	----------	----------	----------
5		TOTAL GENERAL PIS		DCU	62,102,671	48,464,578	8,393,417	499,238	4,745,438
6									
7		Demand Related-GenPIS		D	29,133,452	19,543,190	4,377,231	467,593	4,745,438
8		Commodity Related-GenPIS		CO	0				
9		Customer Related-GenPIS		CU	32,969,219	28,921,389	4,016,185	31,645	0
10				ck	62,102,671				
11									
12		Intangible PIS - Org & Franch	50% Cust - 50% Mcf	D	10,103,088	6,777,315	1,517,965	162,155	1,645,654
13		Intangible PIS - AMR Related	Sales Customers	CU	415,236	364,255	50,582	399	0
14									
15		TOTAL PLANT IN SERVICE		DCC	708,375,441	513,357,009	128,170,615	11,017,976	55,829,841
16									
17		Demand Related-TotPIS		D	333,905,937	203,349,704	71,782,821	8,459,461	50,313,951
18		Commodity Related-TotPIS		CO	0	0	0	0	0
19		Customer Related-TotPIS		CU	374,469,504	310,007,305	56,387,794	2,558,515	5,515,890
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	0.465194326	0.178788142	0.031141068	0.324876465
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	0.720012049	0.185934446	0.016289600	0.077763905
27		5 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
28		6 Sys 9	Sales Customers	CU	1.000000000	0.877223950	0.121816211	0.000959839	0.000000000
29		7 Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
30		8 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
31		9 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
32		10 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403246877	0.521507689	0.936613063	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	0.596753123	0.478492311	0.063386937	0.000000000
35		13 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117518	0.560056771	0.767787174	0.901201764
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	0.603882482	0.439943229	0.232212826	0.098798236
38		16 G&TPT-16	Cust Rel-Dist&GenPIS	CU	0.528765438	0.604988249	0.438999381	0.228184518	0.086613145
39		17 G&TPT-17	Dem Rel-Dist&GenPIS	D	0.471234562	0.395011751	0.561000619	0.771815482	0.913386855

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DATE: 30-Apr-01
NAME: DEPADIT
NR: SCH6

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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	86,126,690	11,960,033	324,342	523,137
8	381	Meters Related	Meters PIS 381	CU	2,591,815	1,496,416	918,101	79,542	97,756
9	382	Meter & Reg Install Related	Meter Install. PIS 382	CU	6,657,549	5,564,628	772,735	78,703	241,483
10	383	House Regulators	Dist PIS 383	CU	967,223	341,890	588,387	17,995	18,951
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	4,010,921	556,979	4,389	0
13		Other Accum Depr	Other General PIS	D	10,966,183	7,356,293	1,647,643	176,007	1,786,240
14					----------	----------	----------	----------	----------
15		TOTAL ACCUM DEPR & AMORT		DCU	208,462,303	155,382,272	35,093,267	2,873,984	15,112,780
16									
17		Demand Related		D	193,632,479	143,968,417	32,257,065	2,693,355	14,713,642
18		Commodity Related		CO	0	0	0	0	0
19		Customer Related		CU	14,829,824	11,413,855	2,836,203	180,629	399,138
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	0.870545154	0.120888756	0.003278361	0.005287729
28		7 Sys 22	Meters PIS 381	CU	1.000000000	0.577362037	0.354230878	0.030689751	0.037717334
29		8 Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
30		9 Sys 28	Dist PIS 383	CU	1.000000000	0.353476113	0.608326616	0.018604312	0.019592959
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	0.877223950	0.121816211	0.000959839	0.000000000
33		12 Sys 35	Other General PIS	D	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
34		13 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
35		14 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
36		15 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403246877	0.521507689	0.936613063	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	0.596753123	0.478492311	0.063386937	0.000000000
39		18 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117518	0.560056771	0.767787174	0.901201764
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	0.603882482	0.439943229	0.232212826	0.098798236
42		21 DEPADIT-21	Dem Rel-Net PIS	D	0.280595662	0.165881224	0.424654945	0.708019520	0.874333953
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	0.834118776	0.575345055	0.291980480	0.125666047

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SCHED. # SCH7A
PAGE # 1

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	1,465,990	378,574	33,167	158,332
4		Prepayments	Tot Dist PIS	DCU	415,611	299,245	77,276	6,770	32,320
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)	(1,846,003)	(460,894)	(39,620)	(200,761)
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	136,226	33,609	3,067	11,378
11		Working Cash - Taxes - Other	Total PIS	DCU	292,050	211,648	52,842	4,543	23,018
12		Est. Offsets	Total PIS	DCU	(3,080,319)	(2,232,296)	(557,341)	(47,911)	(242,772)
13		Prepaid Pension	Tot O&M Ex Gas Cost	DCC	7,822,837	5,782,892	1,426,728	130,200	483,018
14					----------	----------	----------	----------	----------
15		Total Working Capital		DCC	66,131,841	46,561,540	16,613,561	2,692,208	264,532
16									
17		Demand Related		D	53,057,031	37,112,563	13,648,971	2,274,845	20,652
18		Commodity Related		CO	10,669,954	7,527,507	2,524,121	387,340	230,986
19		Customer Related		CU	2,404,856	1,921,469	440,469	30,023	12,894
20				ck	66,131,841				
21									
22		Allocation Factor							
23		1 Sys 31	Tot Dist PIS	DCU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
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	0.724696226	0.180935995	0.015553866	0.078813913
26		4 Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.739232021	0.182379835	0.016643575	0.061744569
27		5 Sys 74	Gas Sales&Trans+PGA Rev	C/C	1.000000000	0.691261609	0.245177967	0.038932174	0.024628249
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	0.730950107	0.186401260	0.017715155	0.064933478
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	0.396117518	0.560056771	0.767787174	0.901201764
32		10 G&TPT-15	Cust Rel-Dist PIS	CU	0.528631404	0.603882482	0.439943229	0.232212826	0.098798236
33		11 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169934674	0.135710868	0.201060884	0.269958887	0.460774501
34		12 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498923109	0.493481995	0.523460186	0.589368085	0.467209389
35		13 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331142217	0.370807137	0.275478930	0.140673028	0.072016110
36		14 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117518	0.560056771	0.767787174	0.901201764
37		15 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.603882482	0.439943229	0.232212826	0.098798236
38									
39									

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NAME: RATEBASE
NR: SCH8

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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	457,750,861	118,208,651	10,356,185	49,438,749
4		General	Schedule 5	DCU	62,102,671	48,464,578	8,393,417	499,238	4,745,438
5		Intangible PIS - Org & Franchise	" "	D	10,518,324	7,141,569	1,568,547	162,553	1,645,654
6					----------	----------	----------	----------	----------
7		TOTAL GAS PLANT IN SERVICE		DCC	708,375,441	513,357,009	128,170,615	11,017,976	55,829,841
8									
9	Less:	ACCUMULATED DEPR/AMORT							
10									
11		Total Accumulated Depreciation	Schedule 6	DCU	208,462,303	155,382,272	35,093,267	2,873,984	15,112,780
12									
13		NET GAS PLANT	L. 7 - L. 11	DCC	499,913,138	357,974,737	93,077,348	8,143,993	40,717,061
14									
15		WORKING CAPITAL	Schedule 7-B	DCC	66,131,841	46,561,540	16,613,561	2,692,208	264,532
16		SLRP Deferrals	Services PIS 380	CU	22,202,142	19,327,967	2,683,989	72,787	117,399
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	(1,585,442)	(176,265)	(652,071)
20		Unamort Def Credit - GM-94-40	Total PIS	DCU	(12,000,000)	(8,696,355)	(2,171,232)	(186,646)	(945,767)
21		Deferred Inc Tax-SLRP	Services PIS 380	CU	(5,788,164)	(5,038,858)	(699,724)	(18,976)	(30,606)
22		Deferred Inc Tax-Other	Total PIS	DCU	(35,371,672)	(25,633,717)	(6,400,009)	(550,166)	(2,787,780)
23					----------	----------	----------	----------	----------
24		TOTAL GAS RATE BASE		DCC	518,824,134	374,859,998	99,130,530	9,702,592	35,131,014
25									
26		Demand Related		D	154,737,819	73,259,792	44,400,942	7,024,629	30,052,456
27		Commodity Related		CO	10,669,954	7,527,507	2,524,121	387,340	230,986
28		Customer Related		CU	353,416,360	294,072,699	52,205,467	2,290,623	4,847,571
29				ck	518,824,134				
30		Allocation Factor							
31		1 Sys 38	Total PIS	DCU	1.000000000	0.724696226	0.180935995	0.015553866	0.078813913
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	0.870545154	0.120888756	0.003278361	0.005287729
35		Sys 63	C&I Revenue		1.000000000	0.000000000	0.656830083	0.073024610	0.270145307
36		4 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117518	0.560056771	0.767787174	0.901201764
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	0.603882482	0.439943229	0.232212826	0.098798236
39		7 RATEBASE-7	Dem Rel-RateBase	D	0.298247150	0.195432409	0.447903813	0.723995045	0.855439477
40		8 RATEBASE-8	Comm Rel-RateBase	CO	0.020565648	0.020080849	0.025462595	0.039921316	0.006575002
41		9 RATEBASE-9	Cust Rel-RateBase	CU	0.681187202	0.784486742	0.526633592	0.236083639	0.137985521

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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	1,954,186	469,079	40,525	212,526
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	3,368,430	915,623	84,450	166,869
11	879	Cust Install Exp	Average Cust	CU	2,515,229	2,204,442	306,121	2,412	2,254
12					----------	----------	----------	----------	----------
13		Subtotal Dist Op Expenses		DCC	10,580,044	8,026,026	1,877,061	159,870	517,087
14									
15	870	Operation Supervision & Eng	Subtot Dist Op Exp	DCC	926,059	702,509	164,297	13,993	45,260
16	880	Other Expenses	Subtot Dist Op Exp	DCC	1,110,121	842,138	196,952	16,774	54,256
17	881	Rents	Subtot Dist Op Exp	DCC	121,136	91,894	21,491	1,830	5,920
18					----------	----------	----------	----------	----------
19		TOTAL OPERATION		D/CU	12,737,360	9,662,567	2,259,801	192,468	622,524
20									
21		Demand Related		D	2,317,066	1,373,273	483,148	66,017	394,628
22		Commodity Related		CO	224,528	154,711	59,460	10,357	0
23		Customer Related		CU	10,195,766	8,134,583	1,717,193	116,094	227,896
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	0.730177505	0.175270291	0.015142251	0.079409953
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	0.742702070	0.201884831	0.018620309	0.036792790
31		6 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
32		7 Sys 31	Tot Dist PIS	DCU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
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	0.758600474	0.177415204	0.015110492	0.048873831
35		10 DPT-13	Dem Rel-Main&SerPIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
36		11 DPT-14	Cust Rel-Main&SerPIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
37		12 DEXP1-12	Dem Rel-SubTot Dist OP	D	0.182263236	0.142122986	0.213800970	0.343002968	0.633916637
38		13 DEXP1-13	Com Rel-SubTot Dist OP	CO	0.017627526	0.016011404	0.026312129	0.053810003	0.000000000
39		14 DEXP1-14	Cust Rel-SubTot Dist OP	CU	0.800109238	0.841865610	0.759886901	0.603187029	0.366083363

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NAME: DEXP2
NR: SCH11B

Missouri Gas Energy
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SCHED. # SCH11B
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	203,425	28,249	766	1,236
9	893	Main of Meters & House Reg	Tot A/C 381-382	CU	986,187	732,443	199,096	18,363	36,285
10					----------	----------	----------	----------	----------
11		Subtotal Dist Main Expenses		D/CU	8,813,050	5,413,023	1,881,212	215,600	1,303,215
12									
13	885	Main Super & Engineering	Subtotal Dist Main Exp	D/CU	522,455	320,895	111,522	12,781	77,257
14	894	Main of Other Equip	Subtotal Dist Main Exp	D/CU	340,333	209,034	72,647	8,326	50,326
15					----------	----------	----------	----------	----------
16		TOTAL MAINTENANCE		D/CU	9,675,838	5,942,952	2,065,381	236,708	1,430,798
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	1,027,488	249,602	21,002	41,193
21				ck	9,675,838				
22									
23		TOTAL DISTRIBUTION EXPENSES		DCC	22,413,198	15,605,519	4,325,182	429,175	2,053,322
24									
25		Demand Related		D	10,653,619	6,288,736	2,298,927	281,723	1,784,233
26		Commodity Related		CO	224,528	154,711	59,460	10,357	0
27		Customer Related		CU	11,535,051	9,162,071	1,966,795	137,096	269,089
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	0.870545154	0.120888756	0.003278361	0.005287729
35		6 Sys 25	Tot A/C 381-382	CU	1.000000000	0.742702070	0.201884831	0.018620309	0.036792790
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	0.614205358	0.213457550	0.024463778	0.147873313
38		9 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
39		10 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
40		11 DEXP2-11	Dem Rel-SubTot Dist Main	D	0.861584582	0.827108097	0.879149788	0.911274892	0.971209521
41		12 DEXP2-12	Cust Rel-SubTot Dist Main	CU	0.138415418	0.172891903	0.120850212	0.088725108	0.028790479
42		13 DEXP2-13	Dem Rel-DistO&M	D	0.475327909	0.402981555	0.531521379	0.656427922	0.868949480
43		14 DEXP2-14	Cust Rel-DistO&M	CU	0.514654416	0.587104563	0.454731180	0.319440468	0.131050520

FILE: MGE_COSModI
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NAME: CUSTACCT
NR: SCH12

Missouri Gas Energy
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SCHED. # SCH12
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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	133,475	1,578	2,211
4	903	Customer Records & Collection		Average Cust	CU	8,197,435	7,184,543	997,686	7,861	7,345
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	718,756	205,802	22,881	84,644
7	905	Misc Cust Accts Exp		Average Cust	CO	226,549	198,556	27,573	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	10,300,197	1,973,791	129,281	125,331
11										
12	901	Supervision		Subtotal Cust Acct Exp	C/C	625,434	514,191	98,533	6,454	6,257
13						---------	---------	---------	---------	---------
14		TOTAL CUSTOMER ACCOUNTS EXPENSES			C/C	13,154,035	10,814,389	2,072,324	135,735	131,587
15										
16		Demand Related			D					
17		Commodity Related			CO	3,898,684	2,766,609	884,695	125,825	121,555
18		Customer Related			CU	9,255,351	8,047,780	1,187,628	9,910	10,033
19					ck	13,154,035				
20		CUST SERV & INFO EXPENSES								
21										
22	908	Customer Assistance Exp		Average Cust	CO	341,943	299,692	41,617	328	306
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	387	361
27										
28		Demand Related			D					
29		Commodity Related			CO	403,147	353,333	49,066	387	361
30		Customer Related			CU					
31					ck	403,147				
32			Allocation Factor							
33			1 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
34			2 Sys 68	A/C 902 Meter Read Factor	CU	1.000000000	0.777838384	0.216029954	0.002553281	0.003578380
35			3 CUSTACCT-3	Subtotal Cust Acct Exp	C/C	1.000000000	0.822134709	0.157542831	0.010318885	0.010003576
36			4 Sys 71	Sales of Gas & Trans Rev	CO	1.000000000	0.696413138	0.199404984	0.022169312	0.082012566
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	0.296386918	0.255826645	0.426909836	0.926990765	0.923755583
40			8 CUSTACCT-8	Cust Rel-SubTotCustAcct	CU	0.703613082	0.744173355	0.573090164	0.073009235	0.076244417
41			9 CUSTACCT-9	Comm Rel-CustAcct&Ser	CO	0.317310108	0.279371397	0.440164897	0.927198124	0.923964307
42			10 CUSTACCT-10	Cust Rel-CustAcct&Ser	CU	0.682689892	0.720628603	0.559835103	0.072801876	0.076035693

FILE: MGE_COSModI
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NR: SCH13

Missouri Gas Energy
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SCHED. # SCH13
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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	80,377	19,846	2,418	0
4	912	Demo & Selling Expense	Sales Cust:50%Cust-50%Mcf	CO	664,163	520,103	128,417	15,643	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	4,884	1,206	147	0
7					----------	----------	----------	----------	----------
8		TOTAL SALES EXPENSES		CO	773,040	605,364	149,469	18,208	0
9									
10		Commodity Related		CO	773,040	605,364	149,469	18,208	0
11									
12		ADMINISTRATIVE & GENERAL EXP							
13									
14	920&921	Assigned Transports	Transport Customers	CO	35,208	0	0	0	35,208
15	923	Assigned Sales	Ccf-Sales Rates	CO	1,485,054	1,023,277	393,276	68,500	0
16	924	Property Insurance	Total PIS	DCU	77,688	56,300	14,057	1,208	6,123
17	926	Employee Pensions & Benefits	Tot O&M Ex Gas & A&G	CO	6,677,117	4,975,317	1,198,651	106,036	397,113
18		Other A & G Expenses	50% PIS - 50% O&M Ex A&G	CO	17,889,441	13,070,056	3,271,114	287,764	1,260,508
19					----------	----------	----------	----------	----------
20		TOTAL ADMINISTRATIVE & GENERAL EXP		DCC	26,164,508	19,124,950	4,877,097	463,508	1,698,953
21									
22		Demand Related		D	36,620	22,301	7,872	928	5,518
23		Commodity Related		CO	26,086,820	19,068,650	4,863,041	462,300	1,692,830
24		Customer Related		CU	41,068	33,999	6,184	281	605
25				ck	26,164,508				
26		Allocation Factor							
27		1 Sys 61	50% PIS - 50% O&M Ex A&G	CO	1.000000000	0.730601668	0.182851635	0.016085667	0.070461030
28		2 Sys 11	Sales Cust:50%Cust-50%Mcf	C/C	1.000000000	0.783095141	0.193351581	0.023553278	0.000000000
29		3 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.689050672	0.264822855	0.046126473	0.000000000
30		4 Sys 38	Total PIS	DCU	1.000000000	0.724696226	0.180935995	0.015553866	0.078813913
31		5 Sys 62	Tot O&M Ex Gas & A&G	DCC	1.000000000	0.745129463	0.179516230	0.015880518	0.059473789
32		6 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
33		7 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117518	0.560056771	0.767787174	0.901201764
34		8 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.603882482	0.439943229	0.232212826	0.098798236
35		9 ADMINEXP-9	Dem Rel-A&G Exp	D	0.001399594	0.001166094	0.001614171	0.002001592	0.003247862
36		10 ADMINEXP-10	Com Rel-A&G Exp	CO	0.997030787	0.997056191	0.997117844	0.997393038	0.996396076
37		11 ADMINEXP-11	Cust Rel-A&G Exp	CU	0.001569619	0.001777715	0.001267985	0.000605370	0.000356061

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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	15,605,519	4,325,182	429,175	2,053,322
4		Customer Accounts	Schedule 12	C/C	13,154,035	10,814,389	2,072,324	135,735	131,587
5		Customer Serv & Info	Schedule 12	CO	403,147	353,333	49,066	387	361
6		Sales	Schedule 13	CO	773,040	605,364	149,469	18,208	0
7		Administrative & General	Schedule 13	DCC	26,164,508	19,124,950	4,877,097	463,508	1,698,953
8									
9		TOTAL GAS O & M EXPENSES		DCC	62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
10									
11		O & M Adjustment				0	0	0	0
12									
13		Total Adjusted Gas O & M Expenses			62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
14									
15		Demand Related - Unadjusted		D	10,690,238	6,311,038	2,306,799	282,650	1,789,751
16		Commodity Related - Unadjusted		CO	31,386,219	22,948,667	6,005,731	617,076	1,814,745
17		Customer Related - Unadjusted		CU	20,831,471	17,243,850	3,160,608	147,286	279,727
18				ck	62,907,928				
19									
20		Demand Related - Adjusted		D	10,690,238	6,311,038	2,306,799	282,650	1,789,751
21		Commodity Related - Adjusted		CO	31,386,219	22,948,667	6,005,731	617,076	1,814,745
22		Customer Related - Adjusted		CU	20,831,471	17,243,850	3,160,608	147,286	279,727
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	46,503,555	11,473,138	1,047,013	3,884,223
28									
29		Demand Related		D	10,690,238	6,311,038	2,306,799	282,650	1,789,751
30		Commodity Related		CO	31,386,219	22,948,667	6,005,731	617,076	1,814,745
31		Customer Related		CU	20,831,471	17,243,850	3,160,608	147,286	279,727
32				ck	62,907,928				
33		Allocation Factor							
34		1 SUMOM-1	Dem Rel-Tot O&M Ex Gas	D	0.169934674	0.135710868	0.201060884	0.269958887	0.460774501
35		2 SUMOM-2	Comm Rel-Tot O&M Ex Gas	CO	0.498923109	0.493481995	0.523460186	0.589368085	0.467209389
36		3 SUMOM-3	Cust Rel-Tot O&M Ex Gas	CU	0.331142217	0.370807137	0.275478930	0.140673028	0.072016110
37		4 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169934674	0.135710868	0.201060884	0.269958887	0.460774501
38		5 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498923109	0.493481995	0.523460186	0.589368085	0.467209389
39		6 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331142217	0.370807137	0.275478930	0.140673028	0.072016110

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NR: SCH15

Missouri Gas Energy
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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	2,386,788	331,443	8,988	14,497
5		Amort - AMR Beta	Sales Customers	CU	27,682	24,283	3,372	27	0
6		Amort - Other	Tot Dist PIS	DCU	543,613	391,408	101,076	8,855	42,273
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	9,889,916	1,373,369	37,244	60,072
13	381	Meters	Meters PIS 381	CU	692,502	399,824	245,306	21,253	26,119
14	382	Meter Installations	Meter Install. PIS 382	CU	1,234,375	1,031,737	143,273	14,592	44,773
15	383	House Regulators	Dist PIS 383	CU	216,561	76,549	131,740	4,029	4,243
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	1,446,069	200,809	1,582	0
18	397.0	Gen Pt - Comm Equip Other	50% Cust - 50% Mcf	D	84,791	56,879	12,740	1,361	13,811
19	39x.xx	Gen Plant - Other	Tot General PIS	DCU	1,736,598	1,355,231	234,708	13,960	132,698
20					----------	----------	----------	----------	----------
21		TOTAL DEPRECIATION EXPENSE		DCC	26,966,363	21,133,692	4,232,146	282,450	1,318,075
22									
23		Demand Related		D	7,566,774	4,611,413	1,615,717	191,517	1,148,127
24		Commodity Related		CO	0				
25		Customer Related		CU	19,399,589	16,522,279	2,616,428	90,933	169,948
26				ck	26,966,363				
27		Allocation Factor							
28		1 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
29		2 Sys 19	Services PIS 380	CU	1.000000000	0.870545154	0.120888756	0.003278361	0.005287729
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	0.877223950	0.121816211	0.000959839	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	0.870545154	0.120888756	0.003278361	0.005287729
38		11 Sys 22	Meters PIS 381	CU	1.000000000	0.577362037	0.354230878	0.030689751	0.037717334
39		12 Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
40		13 Sys 28	Dist PIS 383	CU	1.000000000	0.353476113	0.608326616	0.018604312	0.019592959
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	0.720012049	0.185934446	0.016289600	0.077763905
43		16 Sys 33	Tot General PIS	DCU	1.000000000	0.780394428	0.135153876	0.008038909	0.076412787
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	0.670816143	0.150247603	0.016050024	0.162886230
46		19 Sys 38	Total PIS	DCU	1.000000000	0.724696226	0.180935995	0.015553866	0.078813913

FILE: MGE_COSModI
DATE: 30-Apr-01
NAME: OTAXES
NR: SCH16

Missouri Gas Energy
Gas Cost of Service Allocation Study
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SCHED. # SCH16
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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	224,631	24,974	92,388
2									
3		TAXES OTHER THAN INCOME TAXES							
4	408	Property Related Taxes	Total PIS	DCU	6,860,659	4,971,894	1,241,340	106,710	540,715
5									
6		Total Payroll Taxes	Tot O&M Ex Gas Cost	DCC	1,778,668	1,314,848	324,393	29,603	109,823
7									
8		Other Taxes - Other	Total Ccf	CO	423,815	197,156	75,773	13,198	137,688
9					----------	----------	----------	----------	----------
10		TOT TAXES OTHER THAN INC TAXES		DCC	9,063,142	6,483,898	1,641,506	149,511	788,226
11									
12		Demand Related		D	3,536,157	2,147,893	760,444	89,922	537,897
13		Commodity Related		CO	1,311,234	846,010	245,580	30,645	188,998
14		Customer Related		CU	4,215,752	3,489,995	635,483	28,944	61,331
15				ck	9,063,142				
16									
17									
18									
19		Allocation Factor							
20		1 Sys 64	Deposits	D	1.000000000	0.567786264	0.283890984	0.031562239	0.116760512
21		2 Sys 38	Total PIS	DCU	1.000000000	0.724696226	0.180935995	0.015553866	0.078813913
22		3 Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.739232021	0.182379835	0.016643575	0.061744569
23		4 Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
24		5 Sys 71	Sales of Gas & Trans Rev	C/C	1.000000000	0.696413138	0.199404984	0.022169312	0.082012566
25		6 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
26		7 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
27		8 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403246877	0.521507689	0.936613063	1.000000000
28		9 G&TPT-12	Cust Rel-GenPIS	CU	0.530882464	0.596753123	0.478492311	0.063386937	0.000000000
29		10 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169934674	0.135710868	0.201060884	0.269958887	0.460774501
30		11 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498923109	0.493481995	0.523460186	0.589368085	0.467209389
31		12 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331142217	0.370807137	0.275478930	0.140673028	0.072016110
32		13 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117518	0.560056771	0.767787174	0.901201764
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	0.603882482	0.439943229	0.232212826	0.098798236
35		16 OTAXES-15	Demand Related-OTAXES	D	0.390168947	0.331265742	0.463259677	0.601440441	0.682415122
36		17 OTAXES-16	Commod Related-OTAXES	CO	0.144677593	0.130478652	0.149606486	0.204970228	0.239776281
37		18 OTAXES-18	Customer Related-OTAXES	CU	0.465153461	0.538255607	0.387133837	0.193589331	0.077808596

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DATE: 30-Apr-01
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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		136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
2									
3		Less: Operation & Maintenance Exp Ex Gas	Schedule 14	DCC	62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
4		Depr & Amort Expense	Schedule 15	DCC	26,966,363	21,133,692	4,232,146	282,450	1,318,075
5		Interest on Customer Deposits	Schedule 16		791,258	449,265	224,631	24,974	92,388
6		Taxes Other than Inc	Schedule 16	DCC	9,063,142	6,483,898	1,641,506	149,511	788,226
7									
8		Total Op Exp Before IT	Sum (L. 3-6)	DCC	99,728,691	74,570,411	17,571,421	1,503,948	6,082,912
9									
10		NET INCOME BEFORE TAXES	L. 1 - L. 8		37,012,412	20,533,532	9,456,616	1,497,779	5,524,486
11									
12		ADJUSTMENTS - BOOK TO TAXABLE INC							
13									
14	Plus:	Equity Portion of SLRP Deferrals	Services PIS 380	CU	1,370,858	1,193,394	165,721	4,494	7,249
15	Plus:	COLI Amortization	Total PIS	DCU	303,497	219,943	54,914	4,721	23,920
16	Less:	Interest on Long Term Debt	Total PIS	DCU	21,074,636	15,272,709	3,813,160	327,792	1,660,975
17									
18		Total Tax Adjustments			(19,400,281)	(13,859,372)	(3,592,525)	(318,577)	(1,629,806)
19									
20		Net Taxable Income			17,612,131	15,332,155	2,129,109	57,739	93,128
21									
22		Tax @ Effective Rate of	0.386071755		6,799,546	5,919,312	821,989	22,291	35,954
23									
24	Less:	Income Tax Reduction per Case GM-94-40	Total Rate Base		296,363	214,128	56,625	5,542	20,068
25									
26		NET INCOME TAX			6,503,183	5,705,184	765,363	16,749	15,887
27									
28									
29									
30		Allocation Factor							
31		1 Sys 19	Services PIS 380	CU	1.000000000	0.870545154	0.120888756	0.003278361	0.005287729
32		2 Sys 38	Total PIS	DCU	1.000000000	0.724696226	0.180935995	0.015553866	0.078813913
33		3 Sys 40	Total Rate Base	DCC	1.000000000	0.722518429	0.191067692	0.018701120	0.067712760

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NAME: AFACTOR1
NR: 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)		5,906,280	5,176,488	718,836	5,664	5,292
8	3	FACTOR	Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
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				877,836,477	408,364,548	156,946,753	27,336,765	285,188,411
14	5	FACTOR	Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
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	0.670816143	0.150247603	0.016050024	0.162886230
20	7	FACTOR	Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
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				491,749	431,374	59,903	472	
26	9	FACTOR	Sys 9	Sales Customers	CU	1.000000000	0.877223950	0.121816211	0.000959839	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	0.876384543	0.121699646	0.000958921	0.000956889
30										
31		AMOUNT-UNITS				0.999552002	0.782744316	0.193264959	0.023542726	
32	11	FACTOR	Sys 11	Sales Cust:50%Cust-50%Mcf	C/C	1.000000000	0.783095141	0.193351581	0.023553278	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_COSModI
DATE: 30-Apr-01
NAME: AFACTOR2
NR: SCH18B

Missouri Gas Energy
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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 37:	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 Gate3	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	215,937,041	29,986,222	813,191	1,311,611
11	19	FACTOR	Sys 19	Services PIS 380	CU	1.000000000	0.870545154	0.120888756	0.003278361	0.005287729
12										
13		AMOUNT-UNITS				527,017,996	384,816,686	92,370,597	7,980,239	41,850,474
14	20	FACTOR	Sys 20	Tot Mains & Services	D/CU	1.000000000	0.730177505	0.175270291	0.015142251	0.079409953
15										
16		AMOUNT-UNITS								
17	21	FACTOR	Sys 21	Serv of Mains & Ser PIS	D/CU	0.470663368	0.561142614	0.324629514	0.101900583	0.031340410
18										
19		AMOUNT-UNITS				28,150,505	16,253,033	9,971,778	863,932	1,061,762
20	22	FACTOR	Sys 22	Meters PIS 381	CU	1.000000000	0.577362037	0.354230878	0.030689751	0.037717334
21										
22		AMOUNT-UNITS				49,974,693	41,770,713	5,800,514	590,783	1,812,682
23	23	FACTOR	Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
24										
25		AMOUNT-UNITS				276,198,570	232,190,074	39,958,000	1,677,123	2,373,373
26	24	FACTOR	Sys 24	Tot Met & Services PIS	CU	1.000000000	0.840663563	0.144671278	0.006072164	0.008592995
27										
28		AMOUNT-UNITS				78,125,198	58,023,746	15,772,292	1,454,715	2,874,444
29	25	FACTOR	Sys 25	Tot A/C 381-382	CU	1.000000000	0.742702070	0.201884831	0.018620309	0.036792790
30										
31		AMOUNT-UNITS				335,713,417	277,333,004	51,562,044	2,445,394	4,372,975
32	26	FACTOR	Sys 26	A/C 380-4 Allocation	CU	1.000000000	0.826100447	0.153589465	0.007284172	0.013025916
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	3,372,217	5,803,530	177,488	186,920
38	28	FACTOR	Sys 28	Dist PIS 383	CU	1.000000000	0.353476113	0.608326616	0.018604312	0.019592959
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										

FILE: MGE_COSModI
DATE: 30-Apr-01
NAME: AFACTOR3
NR: SCH18C

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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	457,750,861	118,208,651	10,356,185	49,438,749
2	31	FACTOR	Sys 31	Tot Dist PIS	DCU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
3										
4		AMOUNT-UNITS				387,706,381	241,813,820	88,222,429	9,542,994	48,127,138
5	32	FACTOR	Sys 32	Tot Dist PIS Excl Serv	DCU	1.000000000	0.623703483	0.227549592	0.024613973	0.124132952
6										
7		AMOUNT-UNITS				62,102,671	48,464,578	8,393,417	499,238	4,745,438
8	33	FACTOR	Sys 33	Tot General PIS	DCU	1.000000000	0.780394428	0.135153876	0.008038909	0.076412787
9										
10		AMOUNT-UNITS				697,857,117	506,215,439	126,602,068	10,855,423	54,184,187
11	34	FACTOR	Sys 34	Tot Dist & Gen PIS	D/CU	1.000000000	0.725385508	0.181415457	0.015555366	0.077643669
12										
13		AMOUNT-UNITS				29,133,452	19,543,190	4,377,231	467,593	4,745,438
14	35	FACTOR	Sys 35	Other General PIS	D	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
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	513,357,009	128,170,615	11,017,976	55,829,841
23	38	FACTOR	Sys 38	Total PIS	DCU	1.000000000	0.724696226	0.180935995	0.015553866	0.078813913
24										
25		AMOUNT-UNITS				499,913,138	357,974,737	93,077,348	8,143,993	40,717,061
26	39	FACTOR	Sys 39	Net Gas PIS	DCC	1.000000000	0.716073873	0.186187040	0.016290815	0.081448271
27										
28		AMOUNT-UNITS				518,824,134	374,859,998	99,130,530	9,702,592	35,131,014
29	40	FACTOR	Sys 40	Total Rate Base	DCC	1.000000000	0.722518429	0.191067692	0.018701120	0.067712760
30										
31		AMOUNT-UNITS				22,413,198	15,605,519	4,325,182	429,175	2,053,322
32	41	FACTOR	Sys 41	Dist Exp	D/CU	1.000000000	0.696264713	0.192974782	0.019148331	0.091612174
33										
34		AMOUNT-UNITS				13,154,035	10,814,389	2,072,324	135,735	131,587
35	42	FACTOR	Sys 42	Tot Cust Accounts Exp	C/C	1.000000000	0.822134709	0.157542831	0.010318885	0.010003576
36										
37		AMOUNT-UNITS				13,557,182	11,167,722	2,121,390	136,122	131,949
38	43	FACTOR	Sys 43	Tot Cust Acct&Ser&Info	C/C	1.000000000	0.823749513	0.156477190	0.010040551	0.009732746
39										
40		AMOUNT-UNITS				62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
41	44	FACTOR	Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.739232021	0.182379835	0.016643575	0.061744569
42										
43		AMOUNT-UNITS				62,907,928	46,503,555	11,473,138	1,047,013	3,884,223
44	45	FACTOR	Sys 45	Tot O&M Exp Incl Gas Cost	DCC	1.000000000	0.739232021	0.182379835	0.016643575	0.061744569
45										

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Missouri Gas Energy
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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	19,124,950	4,877,097	463,508	1,698,953
2	46	FACTOR	Sys 46	A & G Expenses	DCC	1.000000000	0.730950107	0.186401260	0.017715155	0.064933478
3										
4		AMOUNT-UNITS				26,966,363	21,133,692	4,232,146	282,450	1,318,075
5	47	FACTOR	Sys 47	Depr & Amort Exp	D/CU	1.000000000	0.783705695	0.156941652	0.010474164	0.048878489
6										
7		AMOUNT-UNITS				136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
8	48	FACTOR	Sys 48	Tot Op Rev		1.000000000	0.695503698	0.197658462	0.021951899	0.084885942
9										
10		AMOUNT-UNITS				9,063,142	6,483,898	1,641,506	149,511	788,226
11	49	FACTOR	Sys 49	Other Taxes	DCC	1.000000000	0.715413966	0.181118913	0.016496621	0.086970500
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				491,277	431,374	59,903		
32	56	FACTOR	Sys 56	A/C 380 Services Fact Ex LGS&L\	CU	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
33										
34		AMOUNT-UNITS				696,036	431,374	264,662		
35	57	FACTOR	Sys 57	A/C 381 Meters Fact Ex LGS&LV!	CU	1.000000000	0.619757866	0.380242134	0.000000000	0.000000000
36										
37		AMOUNT-UNITS				516,098	431,374	59,903	6,101	18,720
38	58	FACTOR	Sys 58	A/C 382 Meter Installs Factor	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
39										
40		AMOUNT-UNITS				1,173,762	431,374	742,388		
41	59	FACTOR	Sys 59	A/C 383 Hse Reg Fact Ex LGS&L\	CU	1.000000000	0.367514151	0.632485849	0.000000000	0.000000000
42										
43		AMOUNT-UNITS		(Same as Services Above)		491,277	431,374	59,903	0	0
44	60	FACTOR	Sys 60	Mains Cust Factor	D	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
45										

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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	0.716073873	0.186187040	0.016290815	0.081448271
1		AMOUNT-UNITS	Sys 44	O&M Excl A&G		1.000000000	0.745129463	0.179516230	0.015880518	0.059473789
2	61	FACTOR	Sys 61	50% PIS - 50% O&M Ex A&G	CO	1.000000000	0.730601668	0.182851635	0.016085667	0.070461030
3										
4		AMOUNT-UNITS				36,743,420	27,378,605	6,596,040	583,505	2,185,270
5	62	FACTOR	Sys 62	Tot O&M Ex Gas & A&G	DCC	1.000000000	0.745129463	0.179516230	0.015880518	0.059473789
6										
7		AMOUNT-UNITS				40,037,886		26,298,088	2,923,751	10,816,047
8	63	FACTOR	Sys 63	C&I Revenue		1.000000000	0.000000000	0.656830083	0.073024610	0.270145307
9										
10		AMOUNT-UNITS				5,584,686	3,170,908	1,585,442	176,265	652,071
11	64	FACTOR	Sys 64	Deposits	D	1.000000000	0.567786264	0.283890984	0.031562239	0.116760512
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	28,921,389	4,016,185	31,645	0
17	66	FACTOR	Sys 66	Comm Equip - AMR	CU	1.000000000	0.877223950	0.121816211	0.000959839	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				798,595,920	621,178,560	172,520,640	2,039,040	2,857,680
23	68	FACTOR	Sys 68	A/C 902 Meter Read Factor	CU	1.000000000	0.77783838	0.21602995	0.00255328	0.00357838
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				131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
32	71	FACTOR	Sys 71	Sales of Gas & Trans Rev	C/C	1.000000000	0.696413138	0.199404984	0.022169312	0.082012566
33										
34		AMOUNT-UNITS								
35	72	FACTOR	Sys 72	Margin Revenue	CU	131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
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				439,172,387	303,583,011	107,675,393	17,097,936	10,816,047
41	74	FACTOR	Sys 74	Gas Sales&Trans+PGA Rev	C/C	1.000000000	0.691261609	0.245177967	0.038932174	0.024628249
42										
43		AMOUNT-UNITS								
44	75	FACTOR	Sys 75	SerChg% SofG&TranRev+GCR	CU					
45										

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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		178.4	94.7	262.0	5,791.7	64,668.6
2	76	FACTOR	Sys 76							
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		87,783,648	40,836,455	15,694,675	2,733,677	28,518,841
10		AMOUNT-UNITS				3.178	4.136	3.975	2.622	1.421
11	79	FACTOR	Sys 79							
12				Services		248,048,065	215,937,041	29,986,222	813,191	1,311,611
13		AMOUNT-UNITS		Meters		28,150,505	16,253,033	9,971,778	863,932	1,061,762
14	80	FACTOR	Sys 80	Meter Installations		49,974,693	41,770,713	5,800,514	590,783	1,812,682
15				House Regulators & Install		9,540,154	3,372,217	5,803,530	177,488	186,920
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	500.58	500.58	1,722.86	2,784.74
20	82	FACTOR	Sys 82	Meters		57.19	37.68	166.47	1,830.36	2,254.27
21				Meter Installations		101.53	96.83	96.83	1,251.66	3,848.58
22		AMOUNT-UNITS		House Regulators & Install		19.38	7.82	96.88	376.03	396.86
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										

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Missouri Gas Energy
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SCHED. # SCH1A
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TITLE: **SUMMARY - PAGE 1 - REALIZED or TOP DOWN**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1									
2	480-489	Sales of Gas & Transport Revenue	Schedule 2		131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
3									
4	488-495	Tot Other Operating Revenue	Schedule 2		4,858,301	3,259,027	729,948	77,976	791,350
5									
6		Total Gas Operating Revenue Excl GCR	Schedule 2		136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
7									
8		Expenses							
9		Gas O&M Exp Excl Gas Costs	Schedule 14		62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
10		Depr & Amort Expense	Schedule 15		26,966,363	21,133,688	4,232,145	282,450	1,318,080
11		Interest on Customer Deposits	Schedule 16		791,258	449,265	224,631	24,974	92,388
12		Taxes Other than Inc Taxes	Schedule 16		9,063,142	6,481,887	1,640,785	149,395	791,075
13					----------	----------	----------	----------	----------
14		Total Op Exp Before Inc Taxes	Sum (L.9-13)		99,728,691	74,497,273	17,545,189	1,499,729	6,186,500
15									
16		Net Income Before Inc Taxes	L. 6 - L. 14		37,012,412	20,606,669	9,482,848	1,501,998	5,420,898
17									
18		Total Income Taxes	Schedule 17-B		6,503,183	5,705,234	765,381	16,752	15,816
19					----------	----------	----------	----------	----------
20		Total Op Expenses Plus Inc Taxes Excl Gas	L. 14 + L. 17 + L. 18		106,231,874	80,202,508	18,310,570	1,516,481	6,202,316
21									
22		Net Utility Operating Income	L. 6 - L. 20		30,509,229	14,901,435	8,717,466	1,485,246	5,405,081
23									
24		Rate Base	Schedule 8		518,824,134	374,772,857	99,099,243	9,697,548	35,254,485
25									
26		Rate of Return Before Income Taxes	L. 16/L. 24		7.13%	5.50%	9.57%	15.49%	15.38%
27		Index of Return Before Income Taxes			100	77	134	217	216
28									
29		**Rate of Return - Realized**	L. 22/L. 24		**5.88%**	**3.98%**	**8.80%**	**15.32%**	**15.33%**
30		**Index of Return - Realized**			**100**	**68**	**150**	**260**	**261**

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Includes Requested ROR

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TITLE: **SUMMARY - PAGE 2-A - REQUIRED or BOTTOM UP**

LINE	A/C #	ITEM		ALLOCATION BASIS		CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Rate Base		Schedule 8			518,824,134	374,772,857	99,099,243	9,697,548	35,254,485
2		Rate of Return - Ideal Target			Actual ROR %	5.880	10.562%	10.562%	10.562%	10.562%	10.562%
3		Index of Return - Ideal Target			Request ROR %	######	100	100	100	100	100
4											
5		Return Required at Target ROR		L. 1 * L. 2			54,798,205	39,583,509	10,466,862	1,024,255	3,723,579
6		Realized Net Utility Op Income		Schedule 17			30,509,229	14,901,435	8,717,466	1,485,246	5,405,081
7		Change in Net Income Required		L. 5 - L. 6			24,288,976	24,682,074	1,749,396	(460,991)	(1,681,503)
8											
9		Realized Tot Inc Taxes		Schedule 17			6,503,183	5,705,234	765,381	16,752	15,816
10		Change in FIT @	0.628855	* L. 7			15,274,244	15,521,446	1,100,116	(289,896)	(1,057,421)
11		Required Total FIT		L. 9 + L. 10			21,777,428	21,226,680	1,865,497	(273,144)	(1,041,605)
12											
13		Change in Net Income		L. 7			24,288,976	24,682,074	1,749,396	(460,991)	(1,681,503)
14		Change in FIT		L. 10			15,274,244	15,521,446	1,100,116	(289,896)	(1,057,421)
15							----------	----------	----------	----------	----------
16		Total Revenue Change		Sum (L.13-15)			39,563,221	40,203,520	2,849,512	(750,887)	(2,738,924)
17											
18		Revenue Change Grossed up for Uncollectibles			Factor	1.01030600	39,970,959	40,617,857	2,878,879	(758,626)	(2,767,152)
19		Revenue Change Grossed down for Late Pay Fee			Factor	0.997761	39,881,464	40,526,914	2,872,433	(756,927)	(2,760,956)
20											
21		Gas Operating Revenue Excl PGA		Schedule 2			136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
22		Required Gas Operating Rev Excl PGA		L. 19 + L. 21			176,622,567	135,630,856	29,900,469	2,244,800	8,846,441
23		Increased Operating Revenue - %		L. 19/L. 21			29.17%	42.61%	10.63%	-25.22%	-23.79%
24											
25		Sales of Gas Rev & Trans Excl PGA		Schedule 2			131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
26		**Percent of Total Current Revenue**					**100.00**	**69.64**	**19.94**	**2.22**	**8.20**
27		Req Sales of Gas Rev & Trans Ex PGA		L. 19 + L. 25	Excludes Gas Lights		171,764,266	132,371,830	29,170,521	2,166,824	8,055,091
28		**Percent of Total Cost of Service**					**100.00**	**77.07**	**16.98**	**1.26**	**4.69**
29		Increased Revenue - %		L. 19/L. 25			30.24%	44.13%	10.92%	-25.89%	-25.53%
30											
31		Ave Monthly Customers		Schedule 18-A			492,190	431,374	59,903	472	441
32		Realized Sales of Gas & Tran Rev Ex PGA		L. 25/L. 31	per Cust per year		268	213	439	6,194	24,526
33		Required Sales of Gas & Trans Rev Ex PGA		L. 27/L. 31	per Cust per year		349	307	487	4,591	18,266
34		Increased Sales of Gas & Tran Rev Ex PGA		L. 33 - L. 32	per Cust per year		81	94	48	(1,604)	(6,261)
35											
36		PGA Revenue		Schedule 2			307,289,585	211,244,254	81,187,507	14,141,126	716,697
37		Realized Sales of Gas & Tran Rev Incl PGA		L. 25 + L. 36			439,172,387	303,089,170	107,485,595	17,064,877	11,532,744
38		Required Sales of Gas & Trans Rev Incl PGA		L. 27 + L. 36			479,053,851	343,616,084	110,358,028	16,307,950	8,771,789
39		**Percent Increase**					**9.08**	**13.37**	**2.67**	**(4.44)**	**(23.94)**
40		Realized Sales of Gas & Tran Rev Incl PGA		L. 37/L. 31	per Cust per year		892	703	1,794	36,154	26,151
41		Required Sales of Gas & Trans Rev Incl PGA		L. 38/L. 31	per Cust per year		973	797	1,842	34,551	19,891

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TITLE: **SUMMARY - PAGE 3: COST COMPONENTS BY COST CLASS**

LINE	A/C #	ITEM	ALLOCATION BASIS			CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Demand Related Rate Base	Schedule 8		Totals		154,767,938	73,250,784	44,396,313	7,023,703	30,097,139
2		Commodity Related Rate Base	" "				10,664,293	7,474,038	2,503,813	383,705	302,738
3		Customer Related Rate Base	Schedule 8				353,391,903	294,048,036	52,199,118	2,290,141	4,854,609
4					518,824,134						
5		Demand Related Return	@	10.562%			16,346,590	7,736,748	4,689,139	741,843	3,178,860
6		Commodity Related Return	@	10.562%			1,126,363	789,408	264,453	40,527	31,975
7		Customer Related Return	@	10.562%			37,325,253	31,057,354	5,513,271	241,885	512,744
8					54,798,205						
9		Demand Rel Tot Adj O&M	Schedule 14				10,690,238	6,311,038	2,306,799	282,650	1,789,751
10		Commod Rel Tot Adj Forma O&M	" "				31,386,219	22,877,546	5,980,221	612,973	1,915,479
11		Customer Rel Tot Adj Forma O&M	Schedule 14				20,831,471	17,243,850	3,160,608	147,286	279,727
12					62,907,928						
13		Demand Related Depr & Amort	Schedule 15				7,566,774	4,611,413	1,615,717	191,517	1,148,127
14		Commodity Related Depr & Amort	" "				0	0	0	0	0
15		Customer Related Depr & Amort	Schedule 15				19,399,589	16,522,275	2,616,427	90,933	169,953
16					26,966,363						
17		Dem Rel Other Taxes & Int on Cust Deposits	Schedule 16				4,327,415	2,597,159	985,075	114,896	630,285
18		Comm Rel Other Taxes & Int on Cust Deposits	" "				1,311,234	843,999	244,859	30,529	191,846
19		Cust Rel Other Taxes & Int on Cust Deposits	Schedule 16				4,215,752	3,489,994	635,483	28,944	61,331
20					9,854,400						
21		Demand Related FIT	Schedule 1-B				3,897,514	4,148,835	835,740	(197,832)	(889,230)
22		Commodity Related FIT	" "				450,701	423,320	47,133	(10,808)	(8,944)
23		Customer Related FIT	Schedule 1-B				17,429,212	16,654,524	982,624	(64,505)	(143,431)
24					21,777,428						
25		Subtotal Demand Related Cost	Includes Other Op Rev				42,828,530	25,405,193	10,432,470	1,133,075	5,857,793
26		Subtotal Commodity Related Cost	" " " "				34,274,517	24,934,273	6,536,665	673,222	2,130,356
27		Subtotal Customer Related Cost	Includes Other Op Rev				99,201,276	84,967,996	12,908,413	444,543	880,324
28					176,304,324						
29		Total Demand Related Cost	Excludes Other Op Rev				42,828,530	25,405,193	10,432,470	1,133,075	5,857,793
30		Total Commodity Related Cost Incl Gross Up & Dow	" " " "				29,734,459	21,998,641	5,829,639	589,206	1,316,974
31		Total Customer Related Cost	Excludes Other Op Rev				99,201,276	84,967,996	12,908,413	444,543	880,324
32							----------	----------	----------	----------	----------
33		Total Required Sales of Gas & Trans Rev Ex PGA					171,764,266	132,371,830	29,170,521	2,166,824	8,055,091
34											
35		Total Mcf	Schedule 18-A				87,783,648	40,836,455	15,694,675	2,733,677	28,518,841
36											
37		Demand Related Cost per Mcf	L. 29/L. 35				0.4879	0.6221	0.6647	0.4145	0.2054
38		Commodity Related Cost per Mcf	L. 30/L. 35				0.3387	0.5387	0.3714	0.2155	0.0462
39		Customer Related Cost per Mcf	L. 31/L. 35				1.1301	2.0807	0.8225	0.1626	0.0309
40							----------	----------	----------	----------	----------
41		Total					1.9567	3.2415	1.8586	0.7926	0.2824

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SCHED. # SCH1D
PAGE # 1

TITLE: **SUMMARY - PAGE 4: UNIT COST COMPONENT SUMMARY BY CLASS**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		Total Demand Related Cost	Schedule 1-C		42,828,530	25,405,193	10,432,470	1,133,075	5,857,793
2		Total Commodity Related Cost	" "		29,734,459	21,998,641	5,829,639	589,206	1,316,974
3		Total Customer Related Cost	Schedule 1-C		99,201,276	84,967,996	12,908,413	444,543	880,324
4					----------	----------	----------	----------	----------
5		Req Sales of Gas Rev & Trans Ex PGA			171,764,266	132,371,830	29,170,521	2,166,824	8,055,091
6									
7		Sales of Gas Rev & Trans Excl PGA			131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
8									
9		Adjusted Gas O&M Exp Excl Gas Costs			62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
10									
11		Total Mcf	Schedule 18-A		87,783,648	40,836,455	15,694,675	2,733,677	28,518,841
12		Ave Monthly Customers	Schedule 18-A		492,190	431,374	59,903	472	441
13		Mcf per Customer per Month	L. 11/L. 12/12		14.9	7.9	21.8	482.6	5,389.0
14									
15	Per Mcf	Sales of Gas Rev & Trans Ex PGA			1.5024	2.2491	1.6756	1.0695	0.3793
16	Per Mcf	Req Sales of Gas Rev & Trans Ex PGA			1.9567	3.2415	1.8586	0.7926	0.2824
17	Per Mcf	Inc Sales of Gas Rev & Trans Ex PGA			0.4543	0.9924	0.1830	-0.2769	-0.0968
18									
19	Per Mcf	Adjusted Gas O&M Exp Excl Gas Costs			0.7166	1.1370	0.7294	0.3815	0.1397
20									
21		**Required Sales of Gas Rev & Trans Ex PGA**							
22									
23		Unit Demand Related Cost - $/Mcf	L. 1/L. 11		0.4879	0.6221	0.6647	0.4145	0.2054
24		Unit Commodity Related Cost - $/Mcf	L. 2/L. 11		0.3387	0.5387	0.3714	0.2155	0.0462
25					----------	----------	----------	----------	----------
26		Tot Dem & Comm Rel Unit Costs - $/Mcf			0.8266	1.1608	1.0362	0.6300	0.2516
27									
28		Unit Cust Related Cost - $/Cust/Mo	L. 3/L. 12/12		16.80	16.41	17.96	78.49	166.35
29		Unit Customer Related Cost - $/Mcf	L. 3/L. 11		1.1301	2.0807	0.8225	0.1626	0.0309
30									
31		TOTAL COST PER MCF - $/MCF	L. 26 + L. 29		1.9567	3.2415	1.8586	0.7926	0.2824

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PAGE # 1

TITLE: **Summary - Page 6: Unit Cost - Simple Customer Method**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1	Rate Base:								
2	380	Services	Schedule 4		248,048,065	215,937,041	29,986,222	813,191	1,311,611
3	381	Meters	" "		28,150,505	16,253,033	9,971,778	863,932	1,061,762
4	382	Meter Installations	" "		49,974,693	41,770,713	5,800,514	590,783	1,812,682
5	383-4	House Regulators & Install	" "		9,540,154	3,372,217	5,803,530	177,488	186,920
6	385	Electronic Gas Measurement	Schedule 4		320,088	0	0	0	320,088
7	397.1	Comm Equip - AMR	Schedule 5		32,969,219	28,921,330	4,016,177	31,645	67
8					---------	---------	---------	---------	---------
9		Total PIS			369,002,724	306,254,333	55,578,221	2,477,039	4,693,130
10									
11	Less:	Accumulated Depreciation							
12		A/C 380-384 Related - $	Schedule 6		109,150,789	93,529,624	14,239,256	500,582	881,327
13	385	Electronic Gas Measurement	Schedule 6		40,948	0	0	0	40,948
14	397.1	Comm Eq - A/C 397.1 Related	Schedule 6		4,572,289	4,010,913	556,978	4,389	9
15					---------	---------	---------	---------	---------
16		Total Accumulated Depreciation			113,764,026	97,540,537	14,796,234	504,971	922,284
17									
18									
19		Net Rate Base	Sum(L.2-4)-L. 12		255,238,698	208,713,796	40,781,987	1,972,069	3,770,846
20		Return & FIT @	0.147594585 * L. 19		37,671,850	30,805,026	6,019,200	291,067	556,556
21	Expenses:								
22	874	Mains & Services Exp-Total	Schedule 11-A		2,676,316	1,954,186	469,079	40,525	212,526
23									
24	874	Services Portion	Serv of Mains & Ser PIS		1,259,644	1,096,577	152,277	4,130	6,661
25	878	Meter & House Reg Exp	Schedule 11-A		4,535,372	3,368,430	915,623	84,450	166,869
26	879	Cust Install Exp	Schedule 11-A		2,515,229	2,204,442	306,121	2,412	2,254
27	892	Main of Services	Schedule 11-B		233,675	203,425	28,249	766	1,236
28	893	Main of Meters & House Reg	Schedule 11-B		986,187	732,443	199,096	18,363	36,285
29	902	Meter Reading Expenses	Schedule 12		617,852	480,589	133,475	1,578	2,211
30	903	Customer Records & Collection	Schedule 12		8,197,435	7,184,543	997,686	7,861	7,345
31		Depr Exp A/C 380 - Services	Schedule 15		11,360,601	9,889,916	1,373,369	37,244	60,072
32		Depr Exp A/C 381 - Meters	" "		692,502	399,824	245,306	21,253	26,119
33		Depr Exp A/C 382 - Meter Install	" "		1,234,375	1,031,737	143,273	14,592	44,773
34		Depr Exp A/C 383 - House Reg	" "		216,561	76,549	131,740	4,029	4,243
35		Depr Exp A/C 385 - Elec Gas Meter	" "		16,004	0	0	0	16,004
36		Depr Exp Gen Pt Comm Equip AMR	Schedule 15		1,648,461	1,446,067	200,809	1,582	3
37					---------	---------	---------	---------	---------
38		Total Expenses	Sum(L.24-37)		33,513,898	28,114,542	4,827,022	198,260	374,074
39									
40		Subtotal Costs	L. 20 + L. 38		71,185,748	58,919,568	10,846,222	489,327	930,630
41									
42		Ave Monthly Customers	Schedule 18-A		492,190	431,374	59,903	472	441
43		Tot LVS M & S Cust							471
44		Ave Annual Cost per Cust	L. 40/L. 42		144.63	136.59	181.06	1,036.71	2,110.27
45		Tot LVS M & S Cust							1,975.86
46		Ave Monthly Cost per Cust	L. 44/12		12.05	11.38	15.09	86.39	175.86
47		Tot LVS M & S Cust							164.66
48		Allocation Factor							
49		1 Sys 69	Ret&FIT of Rate Base		0.147594585				
50		2 Sys 21	Serv of Mains & Ser PIS		0.470663368	0.561142614	0.324629514	0.101900583	0.031340410

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TITLE: **GAS OPERATING REVENUES**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		SALES OF GAS & TRANS REVENUE							
2									
3	480-489	Base Rate Margin Revenue	Specifically Assigned		131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
4									
5		Note LVS Sales Revenue=	31874						
6									
7					---------	---------	---------	---------	---------
8		TOTAL SALES OF GAS & TRANS REVENUE		C/C	131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
9									
10		Est. PGA Rev incl GRT		CO	307,289,585	211,244,254	81,187,507	14,141,126	716,697
11									
12		TOTAL SALES OF GAS & TRANS REVENUE + P	Adjusted for LVS!!	C/C	439,172,387	303,089,170	107,485,595	17,064,877	11,532,744
13									
14		OTHER OPER REVENUE							
15									
16	487	Late Payment Charges	50% Cust - 50% Mcf	CO	983,440	659,707	147,760	15,784	160,189
17	488	Misc Service Revenues	50% Cust - 50% Mcf	CO	3,073,529	2,061,773	461,790	49,330	500,636
18	483	Sales for Resale	50% Cust - 50% Mcf	CO		0	0	0	0
19	495	Other Gas Revenue	50% Cust - 50% Mcf	CO	68,552	45,986	10,300	1,100	11,166
20		Flex Rate Revenue	50% Cust - 50% Mcf		729,747	489,526	109,643	11,712	118,866
21	495.2	Unmetered Gas Lights	50% Cust - 50% Mcf	CO	3,033	2,035	456	49	494
22					---------	---------	---------	---------	---------
23		Total Other Operating Revenue		CO	4,858,301	3,259,027	729,948	77,976	791,350
24									
25		Total Operating Rev Excl PGA	L. 8 + L. 23	C/C	136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
26									
27		TOTAL OPERATING REV Incl PGA	L. 12 + L. 25	C/C	444,030,688	306,348,197	108,215,543	17,142,853	12,324,095
28									
29		Allocation Factor							
30		1 Sys 7	50% Cust - 50% Mcf	CO	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
31		2 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.687443586	0.264205203	0.046018892	0.002332319
32		3 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
33		4 OPREV-4	CustChgRel Sales&Tran Rev	CU	1.000000000	1.000000000	1.000000000	1.000000000	1.000000000
34		5 OPREV-5	ComChgRel Sales&Tran Rev	CO	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000

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TITLE: **DISTRIBUTION PLANT IN SERVICE**

LINE	A/C #	ITEM	ALLOCATION BASIS	CR	SYSTEM TOTAL	Residential Service	Small Gen Service	Large Gen Service	Large Vol Service
1		DISTRIBUTION PLANT							
2									
3	374	Land & Land Rights	Peak Month	D	1,233,940	686,109	253,450	44,226	250,155
4	375	Structures & Improvements	Peak Month	D	6,021,033	3,347,883	1,236,713	215,802	1,220,635
5	376	Mains - Assigned < 3 "	Res & SGS Peak Month	D	79,003,720	57,692,157	21,311,563	0	0
6	376	Mains - Customer	Mains Cust Factor	D	0	0	0	0	0
7	376	Mains - Capacity	Peak Month	D	199,966,211	111,187,487	41,072,812	7,167,048	40,538,863
8	378	Meas. & Reg. Equipment-Gen	Peak Month	D	10,422,024	5,794,972	2,140,671	373,539	2,112,842
9	379	Meas. & Reg. Equip-City Gate	Peak Month	D	3,074,013	1,709,248	631,398	110,177	623,190
10	380	Services	A/C 380 Services Fact Ex LGS&L\	CU	248,048,065	215,937,041	29,986,222	813,191	1,311,611
11	381	Meters	A/C 381 Meters Fact Ex LGS&LVS	CU	28,150,505	16,253,033	9,971,778	863,932	1,061,762
12	381	Meters - Metretek				0	0	0	0
13	381	Meters - Itron				0	0	0	0
14	381	Meters - Other				0	0	0	0
15	382	Meter Installations	A/C 382 Meter Installs Factor	CU	49,974,693	41,770,713	5,800,514	590,783	1,812,682
16	383-4	House Regulators & Install	A/C 383 Hse Reg Fact Ex LGS&L\	CU	9,540,154	3,372,217	5,803,530	177,488	186,920
17	385	Electronic Gas Measurement	Transport Customers	CU	320,088	0	0	0	320,088
18					----------	----------	----------	----------	----------
19		Subtotal Dist PIS		D/CU	635,754,446	457,750,861	118,208,651	10,356,185	49,438,749
20									
21	386	Other Prop. on Cust. Premises	Subtotal Dist PIS	D		0	0	0	0
22	387	Other Equipment	Subtotal Dist PIS	D		0	0	0	0
23					----------	----------	----------	----------	----------
24		TOTAL DIST PIS		D/CU	635,754,446	457,750,861	118,208,651	10,356,185	49,438,749
25									
26		Demand Related-DPIS		D	299,720,941	180,417,857	66,646,607	7,910,791	44,745,686
27		Commodity Related-DPIS		CO					
28		Customer Related-DPIS		CU	336,033,505	277,333,004	51,562,044	2,445,394	4,693,063
29				ck	635,754,446				
30		Allocation Factor							
31		1 Sys 1	Peak Month	D	1.000000000	0.556031376	0.205398762	0.035841295	0.202728567
32		2 Sys 65	Res & SGS Peak Month	D	1.000000000	0.730246083	0.269753917	0.000000000	0.000000000
33		3 Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
34		4 Sys 56	A/C 380 Services Fact Ex LGS&L\	CU	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
35		5 Sys 57	A/C 381 Meters Fact Ex LGS&LVS	CU	1.000000000	0.619757866	0.380242134	0.000000000	0.000000000
36		6 Sys 58	A/C 382 Meter Installs Factor	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
37		7 Sys 59	A/C 383 Hse Reg Fact Ex LGS&L\	CU	1.000000000	0.367514151	0.632485849	0.000000000	0.000000000
38		8 Sys 60	Mains Cust Factor	D	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
39		9 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
40		10 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
41		11 Sys 9	Sales Customers	CU	1.000000000	0.877222166	0.121815963	0.000959837	0.000002034
42		12 DPT-12	Subtotal Dist PIS	D/CU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
43		13 DPT-13	Dem Rel-Main&SerPIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
44		14 DPT-14	Cust Rel-Main&SerPIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
45		15 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
46		16 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813

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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	28,921,330	4,016,177	31,645	67
3		Other Gen PIS	50% Cust - 50% Mcf	D	29,133,452	19,543,190	4,377,231	467,593	4,745,438
4					---------	---------	---------	---------	---------
5		TOTAL GENERAL PIS		DCU	62,102,671	48,464,520	8,393,409	499,238	4,745,505
6									
7		Demand Related-GenPIS		D	29,133,452	19,543,190	4,377,231	467,593	4,745,438
8		Commodity Related-GenPIS		CO	0				
9		Customer Related-GenPIS		CU	32,969,219	28,921,330	4,016,177	31,645	67
10				ck	62,102,671				
11									
12		Intangible PIS - Org & Franch	50% Cust - 50% Mcf	D	10,103,088	6,777,315	1,517,965	162,155	1,645,654
13		Intangible PIS - AMR Related	Sales Customers	CU	415,236	364,254	50,582	399	1
14									
15		TOTAL PLANT IN SERVICE		DCC	708,375,441	513,356,949	128,170,607	11,017,976	55,829,909
16									
17		Demand Related-TotPIS		D	333,905,937	203,349,704	71,782,821	8,459,461	50,313,951
18		Commodity Related-TotPIS		CO	0	0	0	0	0
19		Customer Related-TotPIS		CU	374,469,504	310,007,245	56,387,786	2,558,515	5,515,958
20				ck	708,375,441				
21									
22		Allocation Factor							
23		1 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.687443586	0.264205203	0.046018892	0.002332319
24		2 Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
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	0.720012049	0.185934446	0.016289600	0.077763905
27		5 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
28		6 Sys 9	Sales Customers	CU	1.000000000	0.877222166	0.121815963	0.000959837	0.000002034
29		7 Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
30		8 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
31		9 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
32		10 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403247367	0.521508196	0.936613184	0.999985872
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	0.596752633	0.478491804	0.063386816	0.000014128
35		13 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
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	0.603882436	0.439943193	0.232212821	0.098799332
38		16 G&TPT-16	Cust Rel-Dist&GenPIS	CU	0.528765438	0.604988203	0.438999345	0.228184514	0.086614275
39		17 G&TPT-17	Dem Rel-Dist&GenPIS	D	0.471234562	0.395011797	0.561000655	0.771815486	0.913385725

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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	86,126,690	11,960,033	324,342	523,137
8	381	Meters Related	Meters PIS 381	CU	2,591,815	1,496,416	918,101	79,542	97,756
9	382	Meter & Reg Install Related	Meter Install. PIS 382	CU	6,657,549	5,564,628	772,735	78,703	241,483
10	383	House Regulators	Dist PIS 383	CU	967,223	341,890	588,387	17,995	18,951
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	4,010,913	556,978	4,389	9
13	-	Other Accum Depr	Other General PIS	D	10,966,183	7,356,293	1,647,643	176,007	1,786,240
14					----------	----------	----------	----------	----------
15		TOTAL ACCUM DEPR & AMORT		DCU	208,462,303	155,382,264	35,093,266	2,873,984	15,112,789
16									
17		Demand Related		D	193,632,479	143,968,417	32,257,065	2,693,355	14,713,642
18		Commodity Related		CO	0	0	0	0	0
19		Customer Related		CU	14,829,824	11,413,847	2,836,201	180,629	399,147
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	0.870545154	0.120888756	0.003278361	0.005287729
28		7 Sys 22	Meters PIS 381	CU	1.000000000	0.577362037	0.354230878	0.030689751	0.037717334
29		8 Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
30		9 Sys 28	Dist PIS 383	CU	1.000000000	0.353476113	0.608326616	0.018604312	0.019592959
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	0.877222166	0.121815963	0.000959837	0.000002034
33		12 Sys 35	Other General PIS	D	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
34		13 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
35		14 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
36		15 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403247367	0.521508196	0.936613184	0.999985872
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	0.596752633	0.478491804	0.063386816	0.000014128
39		18 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
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	0.603882436	0.439943193	0.232212821	0.098799332
42		21 DEPADIT-21	Dem Rel-Net PIS	D	0.280595662	0.165881248	0.424654977	0.708019525	0.874332695
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	0.834118752	0.575345023	0.291980475	0.125667305

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NAME: WORKCAP1
NR: SCH7A

Missouri Gas Energy
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SCHED. # SCH7A
PAGE # 1

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	1,465,990	378,574	33,167	158,332
4		Prepayments	Tot Dist PIS	DCU	415,611	299,245	77,276	6,770	32,320
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	3,838,899	1,475,404	256,984	13,024
7		Working Cash - O&M-Other	Tot O&M Ex Gas Cost	DCC	3,788,576	2,614,637	927,238	147,212	99,489
8		Working Cash - Taxes - Property	Total PIS	DCU	(2,547,278)	(1,846,003)	(460,894)	(39,620)	(200,761)
9		Working Cash - Taxes - Gross Receipts	Ccf-Sales Rates	CO	(821,937)	(565,035)	(217,160)	(37,825)	(1,917)
10		Working Cash - Taxes - FICA,FUTA&SUTA	Tot O&M Ex Gas Cost	DCC	184,281	136,018	33,534	3,055	11,673
11		Working Cash - Taxes - Other	Total PIS	DCU	292,050	211,648	52,842	4,543	23,018
12		Est. Offsets	Total PIS	DCU	(3,080,319)	(2,232,295)	(557,341)	(47,911)	(242,772)
13		Prepaid Pension	Tot O&M Ex Gas Cost	DCC	7,822,837	5,774,047	1,423,555	129,690	495,544
14					--------	--------	--------	--------	--------
15		Total Working Capital		DCC	66,131,841	46,474,446	16,582,281	2,687,164	387,950
16									
17		Demand Related		D	53,087,149	37,103,555	13,644,342	2,273,919	65,334
18		Commodity Related		CO	10,664,293	7,474,038	2,503,813	383,705	302,738
19		Customer Related		CU	2,380,399	1,896,854	434,126	29,540	19,878
20				ck	66,131,841				
21									
22		Allocation Factor							
23		1 Sys 31	Tot Dist PIS	DCU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
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	0.724696142	0.180935983	0.015553866	0.078814009
26		4 Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.738101460	0.181974322	0.016578357	0.063345862
27		5 Sys 74	Gas Sales&Trans+PGA Rev	C/C	1.000000000	0.690137129	0.244745795	0.038856899	0.026260177
28		6 Sys 70	Sales Rev Incl PGA	C/C	1.000000000	0.690137129	0.244745795	0.038856899	0.026260177
29		7 Sys 46	A & G Expenses	DCC	1.000000000	0.730075162	0.186085797	0.017664091	0.066174950
30		8 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.687443586	0.264205203	0.046018892	0.002332319
31		9 G&TPT-13	Dem Rel-Dist PIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
32		10 G&TPT-15	Cust Rel-Dist PIS	CU	0.528631404	0.603882436	0.439943193	0.232212821	0.098799332
33		11 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169934674	0.135918738	0.201508929	0.271020897	0.449126783
34		12 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498923109	0.492706154	0.522398262	0.587752672	0.480677570
35		13 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331142217	0.371375108	0.276092809	0.141226431	0.070195648
36		14 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
37		15 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.603882436	0.439943193	0.232212821	0.098799332
38									
39									

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NR: SCH8

Missouri Gas Energy
Gas Cost of Service Allocation Study
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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	457,750,861	118,208,651	10,356,185	49,438,749
4		General	Schedule 5	DCU	62,102,671	48,464,520	8,393,409	499,238	4,745,505
5		Intangible PIS - Org & Franchise	" "	D	10,518,324	7,141,569	1,568,547	162,553	1,645,655
6					----------	----------	----------	----------	----------
7		TOTAL GAS PLANT IN SERVICE		DCC	708,375,441	513,356,949	128,170,607	11,017,976	55,829,909
8									
9	Less:	ACCUMULATED DEPR/AMORT							
10									
11		Total Accumulated Depreciation	Schedule 6	DCU	208,462,303	155,382,264	35,093,266	2,873,984	15,112,789
12									
13		NET GAS PLANT	L. 7 - L. 11	DCC	499,913,138	357,974,686	93,077,340	8,143,993	40,717,119
14									
15		WORKING CAPITAL	Schedule 7-B	DCC	66,131,841	46,474,446	16,582,281	2,687,164	387,950
16		SLRP Deferrals	Services PIS 380	CU	22,202,142	19,327,967	2,683,989	72,787	117,399
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	(1,585,442)	(176,265)	(652,071)
20		Unamort Def Credit - GM-94-40	Total PIS	DCU	(12,000,000)	(8,696,354)	(2,171,232)	(186,646)	(945,768)
21		Deferred Inc Tax-SLRP	Services PIS 380	CU	(5,788,164)	(5,038,858)	(699,724)	(18,976)	(30,606)
22		Deferred Inc Tax-Other	Total PIS	DCU	(35,371,672)	(25,633,714)	(6,400,008)	(550,166)	(2,787,783)
23					----------	----------	----------	----------	----------
24		TOTAL GAS RATE BASE		DCC	518,824,134	374,772,857	99,099,243	9,697,548	35,254,485
25									
26		Demand Related		D	154,767,938	73,250,784	44,396,313	7,023,703	30,097,139
27		Commodity Related		CO	10,664,293	7,474,038	2,503,813	383,705	302,738
28		Customer Related		CU	353,391,903	294,048,036	52,199,118	2,290,141	4,854,609
29				ck	518,824,134				
30		Allocation Factor							
31		1 Sys 38	Total PIS	DCU	1.000000000	0.724696142	0.180935983	0.015553866	0.078814009
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	0.870545154	0.120888756	0.003278361	0.005287729
35		Sys 63	C&I Revenue		1.000000000	0.000000000	0.656830083	0.073024610	0.270145307
36		4 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
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	0.603882436	0.439943193	0.232212821	0.098799332
39		7 RATEBASE-7	Dem Rel-RateBase	D	0.298305202	0.195453812	0.447998505	0.724276132	0.853710919
40		8 RATEBASE-8	Comm Rel-RateBase	CO	0.020554736	0.019942846	0.025265713	0.039567197	0.008587207
41		9 RATEBASE-9	Cust Rel-RateBase	CU	0.681140063	0.784603342	0.526735783	0.236156670	0.137701874

Gas Cost of Service Allocation Study
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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	128,208	49,274	8,583	435
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	1,954,186	469,079	40,525	212,526
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	3,368,430	915,623	84,450	166,869
11	879	Cust Install Exp	Average Cust	CU	2,515,229	2,204,442	306,121	2,412	2,254
12					----------	----------	----------	----------	----------
13		Subtotal Dist Op Expenses		DCC	10,580,044	8,025,727	1,876,945	159,850	517,522
14									
15	870	Operation Supervision & Eng	Subtot Dist Op Exp	DCC	926,059	702,483	164,287	13,991	45,298
16	880	Other Expenses	Subtot Dist Op Exp	DCC	1,110,121	842,107	196,940	16,772	54,302
17	881	Rents	Subtot Dist Op Exp	DCC	121,136	91,890	21,490	1,830	5,925
18					----------	----------	----------	----------	----------
19		TOTAL OPERATION		D/CU	12,737,360	9,662,206	2,259,663	192,444	623,047
20									
21		Demand Related		D	2,317,066	1,373,273	483,148	66,017	394,628
22		Commodity Related		CO	224,528	154,350	59,322	10,333	524
23		Customer Related		CU	10,195,766	8,134,583	1,717,193	116,094	227,896
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	0.730177505	0.175270291	0.015142251	0.079409953
28		3 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.687443586	0.264205203	0.046018892	0.002332319
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	0.742702070	0.201884831	0.018620309	0.036792790
31		6 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
32		7 Sys 31	Tot Dist PIS	DCU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
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	0.758572145	0.177404316	0.015108595	0.048914944
35		10 DPT-13	Dem Rel-Main&SerPIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
36		11 DPT-14	Cust Rel-Main&SerPIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
37		12 DEXP1-12	Dem Rel-SubTot Dist OP	D	0.182263236	0.142128293	0.213814091	0.343046021	0.633383830
38		13 DEXP1-13	Com Rel-SubTot Dist OP	CO	0.017627526	0.015974657	0.026252372	0.053691239	0.000840500
39		14 DEXP1-14	Cust Rel-SubTot Dist OP	CU	0.800109238	0.841897050	0.759933537	0.603262739	0.365775670

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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	203,425	28,249	766	1,236
9	893	Main of Meters & House Reg	Tot A/C 381-382	CU	986,187	732,443	199,096	18,363	36,285
10					-------	-------	-------	-------	-------
11		Subtotal Dist Main Expenses		D/CU	8,813,050	5,413,023	1,881,212	215,600	1,303,215
12									
13	885	Main Super & Engineering	Subtotal Dist Main Exp	D/CU	522,455	320,895	111,522	12,781	77,257
14	894	Main of Other Equip	Subtotal Dist Main Exp	D/CU	340,333	209,034	72,647	8,326	50,326
15					-------	-------	-------	-------	-------
16		TOTAL MAINTENANCE		D/CU	9,675,838	5,942,952	2,065,381	236,708	1,430,798
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	1,027,488	249,602	21,002	41,193
21				ck	9,675,838				
22									
23		TOTAL DISTRIBUTION EXPENSES		DCC	22,413,198	15,605,158	4,325,043	429,151	2,053,845
24									
25		Demand Related		D	10,653,619	6,288,736	2,298,927	281,723	1,784,233
26		Commodity Related		CO	224,528	154,350	59,322	10,333	524
27		Customer Related		CU	11,535,051	9,162,071	1,966,795	137,096	269,089
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	0.870545154	0.120888756	0.003278361	0.005287729
35		6 Sys 25	Tot A/C 381-382	CU	1.000000000	0.742702070	0.201884831	0.018620309	0.036792790
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	0.614205358	0.213457550	0.024463778	0.147873313
38		9 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
39		10 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
40		11 DEXP2-11	Dem Rel-SubTot Dist Main	D	0.861584582	0.827108097	0.879149788	0.911274892	0.971209521
41		12 DEXP2-12	Cust Rel-SubTot Dist Main	CU	0.138415418	0.172891903	0.120850212	0.088725108	0.028790479
42		13 DEXP2-13	Dem Rel-DistO&M	D	0.475327909	0.402990873	0.531538422	0.656464870	0.868727923
43		14 DEXP2-14	Cust Rel-DistO&M	CU	0.514654416	0.587118139	0.454745761	0.319458448	0.131017106

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NR: SCH12

Missouri Gas Energy
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SCHED. # SCH12
PAGE # 1

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	133,475	1,578	2,211
4	903	Customer Records & Collection		Average Cust	CU	8,197,435	7,184,543	997,686	7,861	7,345
5	904	Uncollectable Acc - Est PGA Rel.	0.701350915	Sales Rev Incl PGA	CO	2,423,754	1,672,722	593,204	94,180	63,648
6	904	Uncollectable Acc - Est Margin Rel	0.298649085	Sales of Gas & Trans Rev	CO	1,032,082	718,756	205,802	22,881	84,644
7	905	Misc Cust Accts Exp		Average Cust	CO	226,549	198,556	27,573	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	10,255,167	1,957,739	126,716	188,979
11										
12	901	Supervision		Subtotal Cust Acct Exp	C/C	625,434	511,943	97,731	6,326	9,434
13						---------	---------	---------	---------	---------
14		TOTAL CUSTOMER ACCOUNTS EXPENSES			C/C	13,154,035	10,767,110	2,055,470	133,042	198,413
15										
16		Demand Related			D					
17		Commodity Related			CO	3,898,684	2,719,330	867,842	123,132	188,380
18		Customer Related			CU	9,255,351	8,047,780	1,187,628	9,910	10,033
19					ck	13,154,035				
20		CUST SERV & INFO EXPENSES								
21										
22	908	Customer Assistance Exp		Average Cust	CO	341,943	299,692	41,617	328	306
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	387	361
27										
28		Demand Related			D					
29		Commodity Related			CO	403,147	353,333	49,066	387	361
30		Customer Related			CU					
31					ck	403,147				
32			Allocation Factor							
33			1 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
34			2 Sys 68	A/C 902 Meter Read Factor	CU	1.000000000	0.777838384	0.216029954	0.002553281	0.003578380
35			3 CUSTACCT-3	Subtotal Cust Acct Exp	C/C	1.000000000	0.818540476	0.156261571	0.010114145	0.015083808
36			4 Sys 71	Sales of Gas & Trans Rev	CO	1.000000000	0.696413138	0.199404984	0.022169312	0.082012566
37			5 Sys 70	Sales Rev Incl PGA	CO	1.000000000	0.690137129	0.244745795	0.038856899	0.026260177
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	0.296386918	0.252558959	0.422210811	0.925512847	0.949434731
40			8 CUSTACCT-8	Cust Rel-SubTotCustAcct	CU	0.703613082	0.747441041	0.577789189	0.074487153	0.050565269
41			9 CUSTACCT-9	Comm Rel-CustAcct&Ser	CO	0.317310108	0.276307638	0.435681577	0.925728674	0.949526620
42			10 CUSTACCT-10	Cust Rel-CustAcct&Ser	CU	0.682689892	0.723692362	0.564318423	0.074271326	0.050473380

FILE: MGE_COSModII
DATE: 30-Apr-01
NAME: ADMINEXP
NR: SCH13

Missouri Gas Energy
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SCHED. # SCH13
PAGE # 1

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	80,299	19,811	2,411	120
4	912	Demo & Selling Expense	Sales Cust:50%Cust-50%Mcf	CO	664,163	519,597	128,190	15,601	775
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	4,879	1,204	147	7
7					---------	---------	---------	---------	---------
8		TOTAL SALES EXPENSES		CO	773,040	604,775	149,205	18,158	902
9									
10		Commodity Related		CO	773,040	604,775	149,205	18,158	902
11									
12		ADMINISTRATIVE & GENERAL EXP							
13									
14	920&921	Assigned Transports	Transport Customers	CO	35,208	0	0	0	35,208
15	923	Assigned Sales	Ccf-Sales Rates	CO	1,485,054	1,020,891	392,359	68,341	3,464
16	924	Property Insurance	Total PIS	DCU	77,688	56,300	14,057	1,208	6,123
17	926	Employee Pensions & Benefits	Tot O&M Ex Gas & A&G	CO	6,677,117	4,966,552	1,195,515	105,533	409,516
18		Other A & G Expenses	50% PIS - 50% O&M Ex A&G	CO	17,889,441	13,058,314	3,266,913	287,090	1,277,124
19					---------	---------	---------	---------	---------
20		TOTAL ADMINISTRATIVE & GENERAL EXP		DCC	26,164,508	19,102,057	4,868,843	462,172	1,731,435
21									
22		Demand Related		D	36,620	22,301	7,872	928	5,518
23		Commodity Related		CO	26,086,820	19,045,757	4,854,787	460,964	1,725,312
24		Customer Related		CU	41,068	33,999	6,184	281	605
25				ck	26,164,508				
26		Allocation Factor							
27		1 Sys 61	50% PIS - 50% O&M Ex A&G	CO	1.000000000	0.729945326	0.182616810	0.016048017	0.071389847
28		2 Sys 11	Sales Cust:50%Cust-50%Mcf	C/C	1.000000000	0.782332876	0.193010583	0.023489365	0.001167177
29		3 Sys 6	Ccf-Sales Rates	CO	1.000000000	0.687443586	0.264205203	0.046018892	0.002332319
30		4 Sys 38	Total PIS	DCU	1.000000000	0.724696142	0.180935983	0.015553866	0.078814009
31		5 Sys 62	Tot O&M Ex Gas & A&G	DCC	1.000000000	0.743816881	0.179046595	0.015805219	0.061331305
32		6 Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
33		7 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
34		8 G&TPT-15	Cust Rel-TotPIS	CU	0.528631404	0.603882436	0.439943193	0.232212821	0.098799332
35		9 ADMINEXP-9	Dem Rel-A&G Exp	D	0.001399594	0.001167492	0.001616907	0.002007379	0.003186931
36		10 ADMINEXP-10	Com Rel-A&G Exp	CO	0.997030787	0.997052663	0.997112958	0.997385501	0.996463683
37		11 ADMINEXP-11	Cust Rel-A&G Exp	CU	0.001569619	0.001779845	0.001270134	0.000607120	0.000349386

FILE: MGE_COSModII
DATE: 30-Apr-01
NAME: SUMOM
NR: SCH14

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SCHED. # 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	15,605,158	4,325,043	429,151	2,053,845
4		Customer Accounts	Schedule 12	C/C	13,154,035	10,767,110	2,055,470	133,042	198,413
5		Customer Serv & Info	Schedule 12	CO	403,147	353,333	49,066	387	361
6		Sales	Schedule 13	CO	773,040	604,775	149,205	18,158	902
7		Administrative & General	Schedule 13	DCC	26,164,508	19,102,057	4,868,843	462,172	1,731,435
8					----------	----------	----------	----------	----------
9		TOTAL GAS O & M EXPENSES		DCC	62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
10									
11		O & M Adjustment				0	0	0	0
12									
13		Total Adjusted Gas O & M Expenses			62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
14									
15		Demand Related - Unadjusted		D	10,690,238	6,311,038	2,306,799	282,650	1,789,751
16		Commodity Related - Unadjusted		CO	31,386,219	22,877,546	5,980,221	612,973	1,915,479
17		Customer Related - Unadjusted		CU	20,831,471	17,243,850	3,160,608	147,286	279,727
18				ck	62,907,928				
19									
20		Demand Related - Adjusted		D	10,690,238	6,311,038	2,306,799	282,650	1,789,751
21		Commodity Related - Adjusted		CO	31,386,219	22,877,546	5,980,221	612,973	1,915,479
22		Customer Related - Adjusted		CU	20,831,471	17,243,850	3,160,608	147,286	279,727
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	46,432,433	11,447,628	1,042,910	3,984,957
28									
29		Demand Related		D	10,690,238	6,311,038	2,306,799	282,650	1,789,751
30		Commodity Related		CO	31,386,219	22,877,546	5,980,221	612,973	1,915,479
31		Customer Related		CU	20,831,471	17,243,850	3,160,608	147,286	279,727
32				ck	62,907,928				
33		Allocation Factor							
34		1 SUMOM-1	Dem Rel-Tot O&M Ex Gas	D	0.169934674	0.135918738	0.201508929	0.271020897	0.449126783
35		2 SUMOM-2	Comm Rel-Tot O&M Ex Gas	CO	0.498923109	0.492706154	0.522398262	0.587752672	0.480677570
36		3 SUMOM-3	Cust Rel-Tot O&M Ex Gas	CU	0.331142217	0.371375108	0.276092809	0.141226431	0.070195648
37		4 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169934674	0.135918738	0.201508929	0.271020897	0.449126783
38		5 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498923109	0.492706154	0.522398262	0.587752672	0.480677570
39		6 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331142217	0.371375108	0.276092809	0.141226431	0.070195648

FILE: MGE_COSModII
DATE: 30-Apr-01
NAME: DEPREXP
NR: SCH15

Missouri Gas Energy
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SCHED. # SCH15
PAGE # 1

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	2,386,788	331,443	8,988	14,497
5		Amort - AMR Beta	Sales Customers	CU	27,682	24,283	3,372	27	0
6		Amort - Other	Tot Dist PIS	DCU	543,613	391,408	101,076	8,855	42,273
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	9,889,916	1,373,369	37,244	60,072
13	381	Meters	Meters PIS 381	CU	692,502	399,824	245,306	21,253	26,119
14	382	Meter Installations	Meter Install. PIS 382	CU	1,234,375	1,031,737	143,273	14,592	44,773
15	383	House Regulators	Dist PIS 383	CU	216,561	76,549	131,740	4,029	4,243
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	1,446,067	200,809	1,582	3
18	397.0	Gen Pt - Comm Equip Other	50% Cust - 50% Mcf	D	84,791	56,879	12,740	1,361	13,811
19	39x.xx	Gen Plant - Other	Tot General PIS	DCU	1,736,598	1,355,230	234,708	13,960	132,700
20					----------	----------	----------	----------	----------
21		TOTAL DEPRECIATION EXPENSE		DCC	26,966,363	21,133,688	4,232,145	282,450	1,318,080
22									
23		Demand Related		D	7,566,774	4,611,413	1,615,717	191,517	1,148,127
24		Commodity Related		CO	0				
25		Customer Related		CU	19,399,589	16,522,275	2,616,427	90,933	169,953
26				ck	26,966,363				
27		Allocation Factor							
28		1 Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
29		2 Sys 19	Services PIS 380	CU	1.000000000	0.870545154	0.120888756	0.003278361	0.005287729
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	0.877222166	0.121815963	0.000959837	0.000002034
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	0.870545154	0.120888756	0.003278361	0.005287729
38		11 Sys 22	Meters PIS 381	CU	1.000000000	0.577362037	0.354230878	0.030689751	0.037717334
39		12 Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
40		13 Sys 28	Dist PIS 383	CU	1.000000000	0.353476113	0.608326616	0.018604312	0.019592959
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	0.720012049	0.185934446	0.016289600	0.077763905
43		16 Sys 33	Tot General PIS	DCU	1.000000000	0.780393481	0.135153744	0.008038908	0.076413866
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	0.670816143	0.150247603	0.016050024	0.162886230
46		19 Sys 38	Total PIS	DCU	1.000000000	0.724696142	0.180935983	0.015553866	0.078814009

FILE: MGE_COSModII
DATE: 30-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 Inconice 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	224,631	24,974	92,388
2									
3		TAXES OTHER THAN INCOME TAXES							
4	408	Property Related Taxes	Total PIS	DCU	6,860,659	4,971,893	1,241,340	106,710	540,716
5									
6		Total Payroll Taxes	Tot O&M Ex Gas Cost	DCC	1,778,668	1,312,837	323,672	29,487	112,671
7									
8		Other Taxes - Other	Total Ccf	CO	423,815	197,156	75,773	13,198	137,688
9					----------	----------	----------	----------	----------
10		TOT TAXES OTHER THAN INC TAXES		DCC	9,063,142	6,481,887	1,640,785	149,395	791,075
11									
12		Demand Related		D	3,536,157	2,147,893	760,444	89,922	537,897
13		Commodity Related		CO	1,311,234	843,999	244,859	30,529	191,846
14		Customer Related		CU	4,215,752	3,489,994	635,483	28,944	61,331
15				ck	9,063,142				
16									
17									
18									
19		Allocation Factor							
20		1 Sys 64	Deposits	D	1.000000000	0.567786264	0.283890984	0.031562239	0.116760512
21		2 Sys 38	Total PIS	DCU	1.000000000	0.724696142	0.180935983	0.015553866	0.078814009
22		3 Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.738101460	0.181974322	0.016578357	0.063345862
23		4 Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
24		5 Sys 71	Sales of Gas & Trans Rev	C/C	1.000000000	0.696413138	0.199404984	0.022169312	0.082012566
25		6 DPT-15	Dem Rel-Dist PIS	D	0.471441361	0.394139853	0.563804818	0.763871131	0.905073187
26		7 DPT-16	Cust Rel-Dist PIS	CU	0.528558639	0.605860147	0.436195182	0.236128869	0.094926813
27		8 G&TPT-10	Dem Rel-GenPIS	D	0.469117536	0.403247367	0.521508196	0.936613184	0.999985872
28		9 G&TPT-12	Cust Rel-GenPIS	CU	0.530882464	0.596752633	0.478491804	0.063386816	0.000014128
29		10 SUMOM-4	Dem Rel-Tot O&M & Gas	D	0.169934674	0.135918738	0.201508929	0.271020897	0.449126783
30		11 SUMOM-5	Comm Rel-Tot O&M & Gas	CO	0.498923109	0.492706154	0.522398262	0.587752672	0.480677570
31		12 SUMOM-6	Cust Rel-Tot O&M & Gas	CU	0.331142217	0.371375108	0.276092809	0.141226431	0.070195648
32		13 G&TPT-13	Dem Rel-TotPIS	D	0.471368596	0.396117564	0.560056807	0.767787179	0.901200668
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	0.603882436	0.439943193	0.232212821	0.098799332
35		16 OTAXES-15	Demand Related-OTAXES	D	0.390168947	0.331368540	0.463463344	0.601907450	0.679957603
36		17 OTAXES-16	Commod Related-OTAXES	CO	0.144677593	0.130208909	0.149232669	0.204352904	0.242513174
37		18 OTAXES-18	Customer Related-OTAXES	CU	0.465153461	0.538422550	0.387303987	0.193739646	0.077529223

FILE: MGE_COSModII
DATE: 30-Apr-01
NAME: TAXES1
NR: SCH17A

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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		136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
2									
3		Less: Operation & Maintenance Exp Ex Gas	Schedule 14	DCC	62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
4		Depr & Amort Expense	Schedule 15	DCC	26,966,363	21,133,688	4,232,145	282,450	1,318,080
5		Interest on Customer Deposits	Schedule 16		791,258	449,265	224,631	24,974	92,388
6		Taxes Other than Inc	Schedule 16	DCC	9,063,142	6,481,887	1,640,785	149,395	791,075
7					----------	----------	----------	----------	----------
8		Total Op Exp Before IT	Sum (L. 3-6)	DCC	99,728,691	74,497,273	17,545,189	1,499,729	6,186,500
9									
10		NET INCOME BEFORE TAXES	L. 1 - L. 8		37,012,412	20,606,669	9,482,848	1,501,998	5,420,898
11									
12		ADJUSTMENTS - BOOK TO TAXABLE INC							
13									
14	Plus:	Equity Portion of SLRP Deferrals	Services PIS 380	CU	1,370,858	1,193,394	165,721	4,494	7,249
15	Plus:	COLI Amortization	Total PIS	DCU	303,497	219,943	54,914	4,721	23,920
16	Less:	Interest on Long Term Debt	Total PIS	DCU	21,074,636	15,272,707	3,813,160	327,792	1,660,977
17					----------	----------	----------	----------	----------
18		Total Tax Adjustments			(19,400,281)	(13,859,371)	(3,592,525)	(318,577)	(1,629,808)
19									
20		Net Taxable Income			17,612,131	15,332,155	2,129,109	57,739	93,128
21									
22		Tax @ Effective Rate of 0.386071755			6,799,546	5,919,312	821,989	22,291	35,954
23									
24	Less:	Income Tax Reduction per Case GM-94-40	Total Rate Base		296,363	214,078	56,608	5,539	20,138
25					----------	----------	----------	----------	----------
26		NET INCOME TAX			6,503,183	5,705,234	765,381	16,752	15,816
27									
28									
29									
30		Allocation Factor							
31		1 Sys 19	Services PIS 380	CU	1.000000000	0.870545154	0.120888756	0.003278361	0.005287729
32		2 Sys 38	Total PIS	DCU	1.000000000	0.724696142	0.180935983	0.015553866	0.078814009
33		3 Sys 40	Total Rate Base	DCC	1.000000000	0.722350471	0.191007389	0.018691397	0.067950743

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DATE: 30-Apr-01
NAME: AFACTOR1
NR: SCH18A

Missouri Gas Energy
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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)		5,906,280	5,176,488	718,836	5,664	5,292
8	3	FACTOR	Sys 3	Average Cust	CU	1.000000000	0.876437961	0.121707064	0.000958979	0.000895995
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				877,836,477	408,364,548	156,946,753	27,336,765	285,188,411
14	5	FACTOR	Sys 5	Total Ccf	CO	1.000000000	0.465194326	0.178788142	0.031141068	0.324876465
15										
16		AMOUNT-UNITS				594,033,542	408,364,548	156,946,753	27,336,765	1,385,476
17	6	FACTOR	Sys 6	Ccf-Sales Rates	CO	1.000000000	0.687443586	0.264205203	0.046018892	0.002332319
18										
19		AMOUNT-UNITS				1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
20	7	FACTOR	Sys 7	50% Cust - 50% Mcf	C/C	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
21										
22		AMOUNT-UNITS				440				440
23	8	FACTOR	Sys 8	Transport Customers	CU	1.000000000	0.000000000	0.000000000	0.000000000	1.000000000
24										
25		AMOUNT-UNITS				491,750	431,374	59,903	472	1
26	9	FACTOR	Sys 9	Sales Customers	CU	1.000000000	0.877222166	0.121815963	0.000959837	0.000002034
27										
28		AMOUNT-UNITS		(In terms of customers-LVS+30)		492,219	431,374	59,903	472	470
29	10	FACTOR	Sys 10	Avg Cust-# of Meters&Services	CU	1.000000000	0.876386324	0.121699894	0.000958923	0.000954860
30										
31		AMOUNT-UNITS				1.000000000	0.782332876	0.193010583	0.023489365	0.001167177
32	11	FACTOR	Sys 11	Sales Cust:50%Cust-50%Mcf	C/C	1.000000000	0.782332876	0.193010583	0.023489365	0.001167177
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										

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DATE: 30-Apr-01
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Missouri Gas Energy
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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 37	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 Gate3	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	215,937,041	29,986,222	813,191	1,311,611
11	19	FACTOR	Sys 19	Services PIS 380	CU	1.000000000	0.870545154	0.120888756	0.003278361	0.005287729
12										
13		AMOUNT-UNITS				527,017,996	384,816,686	92,370,597	7,980,239	41,850,474
14	20	FACTOR	Sys 20	Tot Mains & Services	D/CU	1.000000000	0.730177505	0.175270291	0.015142251	0.079409953
15										
16		AMOUNT-UNITS								
17	21	FACTOR	Sys 21	Serv of Mains & Ser PIS	D/CU	0.470663368	0.561142614	0.324629514	0.101900583	0.031340410
18										
19		AMOUNT-UNITS				28,150,505	16,253,033	9,971,778	863,932	1,061,762
20	22	FACTOR	Sys 22	Meters PIS 381	CU	1.000000000	0.577362037	0.354230878	0.030689751	0.037717334
21										
22		AMOUNT-UNITS				49,974,693	41,770,713	5,800,514	590,783	1,812,682
23	23	FACTOR	Sys 23	Meter Install. PIS 382	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
24										
25		AMOUNT-UNITS				276,198,570	232,190,074	39,958,000	1,677,123	2,373,373
26	24	FACTOR	Sys 24	Tot Met & Services PIS	CU	1.000000000	0.840663563	0.144671278	0.006072164	0.008592995
27										
28		AMOUNT-UNITS				78,125,198	58,023,746	15,772,292	1,454,715	2,874,444
29	25	FACTOR	Sys 25	Tot A/C 381-382	CU	1.000000000	0.742702070	0.201884831	0.018620309	0.036792790
30										
31		AMOUNT-UNITS				335,713,417	277,333,004	51,562,044	2,445,394	4,372,975
32	26	FACTOR	Sys 26	A/C 380-4 Allocation	CU	1.000000000	0.826100447	0.153589465	0.007284172	0.013025916
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	3,372,217	5,803,530	177,488	186,920
38	28	FACTOR	Sys 28	Dist PIS 383	CU	1.000000000	0.353476113	0.608326616	0.018604312	0.019592959
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										

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DATE: 30-Apr-01
NAME: AFACTOR3
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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	457,750,861	118,208,651	10,356,185	49,438,749
2	31	FACTOR	Sys 31	Tot Dist PIS	DCU	1.000000000	0.720012049	0.185934446	0.016289600	0.077763905
3										
4		AMOUNT-UNITS				387,706,381	241,813,820	88,222,429	9,542,994	48,127,138
5	32	FACTOR	Sys 32	Tot Dist PIS Excl Serv	DCU	1.000000000	0.623703483	0.227549592	0.024613973	0.124132952
6										
7		AMOUNT-UNITS				62,102,671	48,464,520	8,393,409	499,238	4,745,505
8	33	FACTOR	Sys 33	Tot General PIS	DCU	1.000000000	0.780393481	0.135153744	0.008038908	0.076413866
9										
10		AMOUNT-UNITS				697,857,117	506,215,381	126,602,060	10,855,423	54,184,254
11	34	FACTOR	Sys 34	Tot Dist & Gen PIS	D/CU	1.000000000	0.725385424	0.181415445	0.015555366	0.077643765
12										
13		AMOUNT-UNITS				29,133,452	19,543,190	4,377,231	467,593	4,745,438
14	35	FACTOR	Sys 35	Other General PIS	D	1.000000000	0.670816143	0.150247603	0.016050024	0.162886230
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	513,356,949	128,170,607	11,017,976	55,829,909
23	38	FACTOR	Sys 38	Total PIS	DCU	1.000000000	0.724696142	0.180935983	0.015553866	0.078814009
24										
25		AMOUNT-UNITS				499,913,138	357,974,686	93,077,340	8,143,993	40,717,119
26	39	FACTOR	Sys 39	Net Gas PIS	DCC	1.000000000	0.716073770	0.186187026	0.016290815	0.081448388
27										
28		AMOUNT-UNITS				518,824,134	374,772,857	99,099,243	9,697,548	35,254,485
29	40	FACTOR	Sys 40	Total Rate Base	DCC	1.000000000	0.722350471	0.191007389	0.018691397	0.067950743
30										
31		AMOUNT-UNITS				22,413,198	15,605,158	4,325,043	429,151	2,053,845
32	41	FACTOR	Sys 41	Dist Exp	D/CU	1.000000000	0.696248614	0.192968594	0.019147253	0.091635539
33										
34		AMOUNT-UNITS				13,154,035	10,767,110	2,055,470	133,042	198,413
35	42	FACTOR	Sys 42	Tot Cust Accounts Exp	C/C	1.000000000	0.818540476	0.156261571	0.010114145	0.015083808
36										
37		AMOUNT-UNITS				13,557,182	11,120,443	2,104,536	133,428	198,774
38	43	FACTOR	Sys 43	Tot Cust Acct&Ser&Info	C/C	1.000000000	0.820262161	0.155234031	0.009841900	0.014661908
39										
40		AMOUNT-UNITS				62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
41	44	FACTOR	Sys 44	Tot O&M Ex Gas Cost	DCC	1.000000000	0.738101460	0.181974322	0.016578357	0.063345862
42										
43		AMOUNT-UNITS				62,907,928	46,432,433	11,447,628	1,042,910	3,984,957
44	45	FACTOR	Sys 45	Tot O&M Exp Incl Gas Cost	DCC	1.000000000	0.738101460	0.181974322	0.016578357	0.063345862
45										

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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	19,102,057	4,868,843	462,172	1,731,435
2	46	FACTOR	Sys 46	A & G Expenses	DCC	1.000000000	0.730075162	0.186085797	0.017664091	0.066174950
3										
4		AMOUNT-UNITS				26,966,363	21,133,688	4,232,145	282,450	1,318,080
5	47	FACTOR	Sys 47	Depr & Amort Exp	D/CU	1.000000000	0.783705523	0.156941628	0.010474164	0.048878685
6										
7		AMOUNT-UNITS				136,741,103	95,103,943	27,028,036	3,001,727	11,607,397
8	48	FACTOR	Sys 48	Tot Op Rev		1.000000000	0.695503698	0.197658462	0.021951899	0.084885942
9										
10		AMOUNT-UNITS				9,063,142	6,481,887	1,640,785	149,395	791,075
11	49	FACTOR	Sys 49	Other Taxes	DCC	1.000000000	0.715192026	0.181039322	0.016483821	0.087284831
12										
13		AMOUNT-UNITS				2,423,754	1,672,722	593,204	94,180	63,648
14	50	FACTOR	Sys 50	Uncollectible Accounts	CO	1.000000000	0.690137129	0.244745795	0.038856899	0.026260177
15										
16		AMOUNT-UNITS					624.42	624.42		
17	51	FACTOR	Sys 51	A/C 380 Services Weight			1.0000000	1.0000000	0.0000000	0.0000000
18										
19		AMOUNT-UNITS					55.00	243.00		
20	52	FACTOR	Sys 52	A/C 381 Meters Weight			1.0000000	4.4181818	0.0000000	0.0000000
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		
26	54	FACTOR	Sys 54	A/C 383 House Reg Weight			1.0000000	12.3931624	0.0000000	0.0000000
27										
28		AMOUNT-UNITS								
29	55	FACTOR	Sys 55	A/C 385 EGM Equip Weight						
30										
31		AMOUNT-UNITS				491,277	431,374	59,903		
32	56	FACTOR	Sys 56	A/C 380 Services Fact Ex LGS&L\	CU	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
33										
34		AMOUNT-UNITS				696,036	431,374	264,662		
35	57	FACTOR	Sys 57	A/C 381 Meters Fact Ex LGS&LVS	CU	1.000000000	0.619757866	0.380242134	0.000000000	0.000000000
36										
37		AMOUNT-UNITS				516,098	431,374	59,903	6,101	18,720
38	58	FACTOR	Sys 58	A/C 382 Meter Installs Factor	CU	1.000000000	0.835837319	0.116069033	0.011821650	0.036271998
39										
40		AMOUNT-UNITS				1,173,762	431,374	742,388		
41	59	FACTOR	Sys 59	A/C 383 Hse Reg Fact Ex LGS&L\	CU	1.000000000	0.367514151	0.632485849	0.000000000	0.000000000
42										
43		AMOUNT-UNITS		(Same as Services Above)		491,277	431,374	59,903	0	0
44	60	FACTOR	Sys 60	Mains Cust Factor	D	1.000000000	0.878066753	0.121933247	0.000000000	0.000000000
45										

FILE: MGE_COSModII
DATE: 30-Apr-01
NAME: AFACTOR5
NR: SCH18E

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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	0.716073770	0.186187026	0.016290815	0.081448388
1		AMOUNT-UNITS	Sys 44	O&M Excl A&G		1.000000000	0.743816881	0.179046595	0.015805219	0.061331305
2	61	FACTOR	Sys 61	50% PIS - 50% O&M Ex A&G	CO	1.000000000	0.729945326	0.182616810	0.016048017	0.071389847
3										
4		AMOUNT-UNITS				36,743,420	27,330,376	6,578,784	580,738	2,253,522
5	62	FACTOR	Sys 62	Tot O&M Ex Gas & A&G	DCC	1.000000000	0.743816881	0.179046595	0.015805219	0.061331305
6										
7		AMOUNT-UNITS				40,037,886		26,298,088	2,923,751	10,816,047
8	63	FACTOR	Sys 63	C&I Revenue		1.000000000	0.000000000	0.656830083	0.073024610	0.270145307
9										
10		AMOUNT-UNITS				5,584,686	3,170,908	1,585,442	176,265	652,071
11	64	FACTOR	Sys 64	Deposits	D	1.000000000	0.567786264	0.283890984	0.031562239	0.116760512
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	28,921,330	4,016,177	31,645	67
17	66	FACTOR	Sys 66	Comm Equip - AMR	CU	1.000000000	0.877222166	0.121815963	0.000959837	0.000002034
18										
19		AMOUNT-UNITS		A/C 902 Meter Read Weight			10	20	30	45
20	67	FACTOR	Sys 67							
21										
22		AMOUNT-UNITS		AvgCustBills*Above Factor *12		798,595,920	621,178,560	172,520,640	2,039,040	2,857,680
23	68	FACTOR	Sys 68	A/C 902 Meter Read Factor	CU	1.000000000	0.77783838	0.21602995	0.00255328	0.00357838
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				439,172,387	303,089,170	107,485,595	17,064,877	11,532,744
29	70	FACTOR	Sys 70	Sales Rev Incl PGA	C/C	1.000000000	0.690137129	0.244745795	0.038856899	0.026260177
30										
31		AMOUNT-UNITS				131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
32	71	FACTOR	Sys 71	Sales of Gas & Trans Rev	C/C	1.000000000	0.696413138	0.199404984	0.022169312	0.082012566
33										
34		AMOUNT-UNITS								
35	72	FACTOR	Sys 72	Margin Revenue	CU	131,882,802	91,844,916	26,298,088	2,923,751	10,816,047
36										
37		AMOUNT-UNITS								
38	73	FACTOR	Sys 73	PGA Revenue	CO	307,289,585	211,244,254	81,187,507	14,141,126	716,697
39										
40		AMOUNT-UNITS				439,172,387	303,089,170	107,485,595	17,064,877	11,532,744
41	74	FACTOR	Sys 74	Gas Sales&Trans+PGA Rev	C/C	1.000000000	0.690137129	0.244745795	0.038856899	0.026260177
42										
43		AMOUNT-UNITS								
44	75	FACTOR	Sys 75	SerChg% SofG&TranRev+GCR	CU					
45										

FILE: MGE_COSModII
DATE: 30-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		178.4	94.7	262.0	5,791.7	64,668.6
2	76	FACTOR	Sys 76			1.000000000	0.530778385	2.767640612	###########	###########
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		87,783,648	40,836,455	15,694,675	2,733,677	28,518,841
10		AMOUNT-UNITS				3.178	4.136	3.975	2.622	1.421
11	79	FACTOR	Sys 79							
12				Services		248,048,065	215,937,041	29,986,222	813,191	1,311,611
13		AMOUNT-UNITS		Meters		28,150,505	16,253,033	9,971,778	863,932	1,061,762
14	80	FACTOR	Sys 80	Meter Installations		49,974,693	41,770,713	5,800,514	590,783	1,812,682
15				House Regulators & Install		9,540,154	3,372,217	5,803,530	177,488	186,920
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	500.58	500.58	1,722.86	2,784.74
20	82	FACTOR	Sys 82	Meters		57.19	37.68	166.47	1,830.36	2,254.27
21				Meter Installations		101.53	96.83	96.83	1,251.66	3,848.58
22		AMOUNT-UNITS		House Regulators & Install		19.38	7.82	96.88	376.03	396.86
23	83	FACTOR	Sys 83							
24										
25		AMOUNT-UNITS		Total Depreciation Exp		26,966,363	PIS	708,375,441		
26	84	FACTOR	Sys 84	Tot Depr Exp of PIS		0.038067897				
27				Ret&FIT of Rate Base		0.147594585				
28		AMOUNT-UNITS		Approx Fixed Charge Rate		0.18566248				
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: Compare.xls
Date: Apr. 30, 2001
Source: Sch. CDL-7, 15 & 16
Prep: CDL

Missouri Gas Energy
Case No. GR-2001-292
Comparison of Cost Allocation Results - Unit Costs - Simple Customer
Method Customer Costs

Schedule CDL-17

Line	Item (a)	Total (b)	Residential (c)	SGS (d)	LGS (e)	LVS (f)	LVS +30 (1) (g)	COSS Study
1	Customer Related Costs	12.05	11.24	14.88	108.10	318.10	297.85	Original (2)
2	Customer Related Costs	12.05	11.38	15.09	86.39	175.86	164.66	Mod I (3)
3	Difference							
4								
5	(1) Based on 471. 441 Lvs customers + 30 additional Meters & Services							
6	(2) Schedule CDL-7 Page 5 Line 46 & 47							
7	(3) Schedule CDL-16 Page 5 Line 46 & 47							