

Exhibit No.: \_\_\_\_\_  
Issue: Accounting Schedules  
Witness: MO PSC Auditors  
Sponsoring Party: MO PSC Staff  
Case No: GR-2017-0216  
Date Prepared: January 3, 2018

FILED  
January 09, 2018  
Data Center  
Missouri Public  
Service Commission



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**AUDITING DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI GAS ENERGY**  
**True-Up Hearing-January 3, 2018**  
**Test Year Ended: 12/31/2016**  
**Update Period Ended: 06/30/2017**  
**True-Up Period Ended: 09/30/2017**

**CASE NO. GR-2017-0216**

Jefferson City, MO

January 2018

Staff Exhibit No. 2917  
Date 1/3/18 Reporter WK  
File No. GR-2017-0215  
GR-2017-0216

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

Line Number	A Description	B 6.19% Return	C 6.31% Return	D 6.42% Return
1	Net Orig Cost Rate Base	\$805,102,782	\$805,102,782	\$805,102,782
2	Rate of Return	6.19%	6.31%	6.42%
3	Net Operating Income Requirement	\$49,851,964	\$50,769,781	\$51,687,599
4	Net Income Available	\$44,681,853	\$44,681,853	\$44,681,853
5	Additional Net Income Required	\$5,170,111	\$6,087,928	\$7,005,746
6	Income Tax Requirement			
7	Required Current Income Tax	-\$1,832,178	-\$1,260,308	-\$688,436
8	Current Income Tax Available	-\$5,053,554	-\$5,053,554	-\$5,053,554
9	Additional Current Tax Required	\$3,221,376	\$3,793,246	\$4,365,118
10	Revenue Requirement	\$8,391,487	\$9,881,174	\$11,370,864
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$8,391,487</b>	<b>\$9,881,174</b>	<b>\$11,370,864</b>

Missouri Gas Energy  
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Test Year Ending 12-31-2016  
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**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,382,367,000
2	Less Accumulated Depreciation Reserve		\$514,809,848
3	Net Plant In Service		\$867,557,152
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$4,337,825
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$37,309,065
8	Materials & Supplies		\$5,807,871
9	Other Post Retirement Employee Benefits		\$2,173,690
10	Prepayments		\$2,379,667
11	Energy Efficiency Through September 30, 2017		\$15,336,254
12	Prepaid Pension Assets		-\$28,440,981
13	MGE Transition Costs (Settlement)		\$4,180,000
14	TOTAL ADD TO NET PLANT IN SERVICE		\$43,083,391
15	SUBTRACT FROM NET PLANT		
16	Federal Tax Offset	-2.8384%	\$30,915
17	State Tax Offset	-2.8384%	\$4,858
18	City Tax Offset	-2.8384%	\$0
19	Interest Expense Offset	9.8603%	\$1,660,746
20	Contributions in Aid of Construction		\$0
21	Customer Deposits		\$6,460,830
22	Customer Advances for Construction		\$3,324,695
23	Deferred Taxes - Depreciation		\$24,045,955
24	GM-2013-0254 Stipulation and Agreement rate-base offset		\$70,009,762
25	TOTAL SUBTRACT FROM NET PLANT		\$105,537,761
26	<b>Total Rate Base</b>		<b>\$805,102,782</b>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property - MGE	\$773,929	P-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0	\$803,352		\$0	\$803,352
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$2,835,349	P-8	\$75,070	\$2,910,419	100.0000%	\$0	\$2,910,419
9	375.200	Structures - Dist Plant	\$12,596,158	P-9	\$1,075,475	\$13,671,633	100.0000%	\$0	\$13,671,633
10	375.210	Leasehold Improvements	\$9,724	P-10	-\$29	\$9,695	100.0000%	\$0	\$9,695
11	376.100	Mains- Steel - MGE	\$214,904,036	P-11	\$5,734,274	\$220,638,310	100.0000%	\$0	\$220,638,310
12	376.101	Mains- Steel Transmission- MGE	\$10,051,320	P-12	\$2,653,187	\$12,704,507	100.0000%	\$0	\$12,704,507
13	376.200	Mains- Cast Iron- MGE	\$35,152,583	P-13	\$1,233,427	\$36,386,010	100.0000%	\$0	\$36,386,010
14	376.300	Mains- Plastic- MGE	\$297,879,819	P-14	\$41,795,729	\$339,675,548	100.0000%	\$0	\$339,675,548
15	378.000	Meas. & Reg Sta Equip - General	\$14,249,406	P-15	\$231,361	\$14,480,767	100.0000%	\$0	\$14,480,767
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,918,676	P-16	\$99,295	\$6,017,971	100.0000%	\$0	\$6,017,971
17	380.100	Services - Steel	\$7,223,652	P-17	-\$65,346	\$7,158,306	100.0000%	\$0	\$7,158,306
18	380.200	Services - Plastic - Copper	\$392,378,404	P-18	\$15,611,369	\$407,989,773	100.0000%	\$0	\$407,989,773
19	381.000	Meters - Dist Plant	\$40,249,691	P-19	\$1,843,388	\$42,093,079	100.0000%	\$0	\$42,093,079
20	382.000	Meters Installation - Dist Plant	\$94,813,508	P-20	\$1,054,044	\$95,867,552	100.0000%	\$0	\$95,867,552
21	383.000	House Regulators - Dist Plant	\$15,936,615	P-21	\$329,454	\$16,266,069	100.0000%	\$0	\$16,266,069
22	385.000	Electronic Gas Measuring	\$1,004,461	P-22	\$464,994	\$1,469,455	100.0000%	\$0	\$1,469,455
23	387.000	Other - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$1,145,679,490		\$72,135,692	\$1,217,815,182		\$0	\$1,217,815,182
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Gen Plant	\$878,378	P-31	-\$2,615	\$875,763	100.0000%	\$0	\$875,763
32	390.200	Leasehold Improvements - Gen Plant	\$0	P-32	\$577,163	\$577,163	100.0000%	\$0	\$577,163
33	391.000	Office Furniture & Fixtures	\$4,956,542	P-33	-\$20,224	\$4,936,318	100.0000%	\$0	\$4,936,318
34	391.300	Data Processing Software - MGE	\$3,261,922	P-34	\$647,381	\$3,909,303	100.0000%	\$0	\$3,909,303
35	391.500	Enterprise Software-EIMS	\$0	P-35	\$65,837,996	\$65,837,996	100.0000%	\$0	\$65,837,996
36	392.000	Transportation Equip - Trailer	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$5,650,033	P-37	\$87,681	\$5,737,714	100.0000%	\$0	\$5,737,714
38	392.110	Transportation Misc - Sm MGE	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	392.200	Transportation Equip - Lg MGE	\$15,294,221	P-39	\$2,469,492	\$17,763,713	100.0000%	\$0	\$17,763,713
40	393.000	Stores Equipment	\$664,474	P-40	-\$1,977	\$662,497	100.0000%	\$0	\$662,497
41	394.000	Tools, Shop, & Garage Equipment	\$8,946,227	P-41	\$716,247	\$9,662,474	100.0000%	\$0	\$9,662,474
42	395.000	Laboratory Equipment	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$3,063,341	P-43	\$327,293	\$3,390,634	100.0000%	\$0	\$3,390,634
44	397.000	Communication Equipment	\$6,622,779	P-44	-\$388,322	\$6,234,457	100.0000%	\$0	\$6,234,457
45	397.010	Communication Equipment - Software	\$0	P-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$40,845,110	P-46	\$1,110,036	\$41,955,146	100.0000%	\$0	\$41,955,146
47	398.000	Miscellaneous Equipment	\$800,700	P-47	\$346,523	\$1,147,223	100.0000%	\$0	\$1,147,223
48		TOTAL GENERAL PLANT	\$92,041,792		\$71,708,674	\$163,748,466		\$0	\$163,748,466
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0	\$0		\$0	\$0

Missouri Gas Energy  
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 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account# (Optional)	Plant Total	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional	
54		TOTAL PLANT IN SERVICE		\$1,238,524,634	\$143,842,366	\$1,382,367,000		\$0	\$1,382,367,000

Missouri Gas Energy  
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True-Up Period Ending 09-30-2017  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-8	<b>Land Rights - Dist Plant</b>	374.200		\$75,070		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$41,154		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,995		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$42,355		\$0	
	4. To remove capitalized equity compensation (Young).		-\$4,444		\$0	
P-9	<b>Structures - Dist Plant</b>	375.200		\$1,075,475		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$934,626		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$17,749		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$178,339		\$0	
	4. To remove capitalized equity compensation (Young).		-\$19,741		\$0	
P-10	<b>Leasehold Improvements</b>	375.210		-\$29		\$0
	1. To remove capitalized incentive compensation (Young).		-\$14		\$0	
	2. To remove capitalized equity compensation (Young).		-\$15		\$0	
P-11	<b>Mains- Steel - MGE</b>	376.100		\$5,734,274		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$5,158,201		\$0	

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	2. To remove capitalized incentive compensation (Young).		-\$786,244		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,236,826		\$0	
	4. To remove capitalized equity compensation (Young).		-\$874,509		\$0	
P-12	Mains- Steel Transmission- MGE	376.101		\$2,653,187		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$3,296,433		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$643,246		\$0	
	No Adjustment		\$0		\$0	
P-13	Mains- Cast Iron- MGE	376.200		\$1,233,427		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,071,012		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$162,415		\$0	
P-14	Mains- Plastic- MGE	376.300		\$41,795,729		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$19,705,785		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$22,089,944		\$0	
P-15	Meas. & Reg Sta Equip - General	378.000		\$231,361		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$209,358		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$20,078		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$64,413		\$0	
	4. To remove capitalized equity compensation (Young).		-\$22,332		\$0	
P-16	<b>Meas. &amp; Reg Sta Equip - City Gate</b>	<b>379,000</b>		<b>\$99,295</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$34,747		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$8,340		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$82,164		\$0	
	4. To remove capitalized equity compensation (Young).		-\$9,276		\$0	
P-17	<b>Services - Steel</b>	<b>380,100</b>		<b>-\$65,366</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$16,046		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$10,179		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$27,800		\$0	
	4. To remove capitalized equity compensation (Young).		-\$11,321		\$0	
P-18	<b>Services - Plastic - Copper</b>	<b>380,200</b>		<b>\$15,611,369</b>		<b>\$0</b>



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$10,191,088		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$552,889		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$6,588,127		\$0	
	4. To remove capitalized equity compensation (Young).		-\$614,957		\$0	
P-19	Meters - Dist Plant	381.000		\$1,843,388		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,763,528		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$56,715		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$199,657		\$0	
	4. To remove capitalized equity compensation (Young).		-\$63,082		\$0	
P-20	Meters Installation - Dist Plant	382.000		\$1,054,044		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$721,633		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$133,599		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$614,607		\$0	
	4. To remove capitalized equity compensation (Young).		-\$148,597		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-21	House Regulators - Dist Plant	383.000		\$329,454		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$258,034		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$22,456		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$118,853		\$0	
	4. To remove capitalized equity compensation (Young).		-\$24,977		\$0	
P-22	Electronic Gas Measuring	385.000		\$464,994		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$30,989		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,415		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$498,972		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,574		\$0	
P-31	Structures - Gen Plant	390.100		-\$2,615		\$0
	1. To remove capitalized incentive compensation (Young).		-\$1,238		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,377		\$0	
P-32	Leasehold Improvements - Gen Plant	390.200		\$577,163		\$0
	1. To allocate leasehold improvements (Kunst).		\$577,163		\$0	
P-33	Office Furniture & Fixtures	391.000		-\$20,224		\$0

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	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,373		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$11,580		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,863		\$0	
	4. To remove capitalized equity compensation (Young).		-\$12,880		\$0	
P-34	<b>Data Processing Software - MGE</b>	<b>391.300</b>		<b>\$647,381</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$425,234		\$0	
	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$222,147		\$0	
P-35	<b>Enterprise Software-EIMS</b>	<b>391.500</b>		<b>\$65,837,996</b>		<b>\$0</b>
	1. To allocate enterprise management software (Kunst).		\$62,913,868		\$0	
	2. To remove MGE acquisition transition costs (Majors)		\$0		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,924,128		\$0	
P-37	<b>Transportation Eq - Sm MGE</b>	<b>392.100</b>		<b>\$87,681</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$339,295		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$7,961		\$0	

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	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$443,792		\$0	
	4. To remove capitalized equity compensation (Young).		-\$8,855		\$0	
P-39	Transportation Equip - Lg MGE	392.200		\$2,469,492		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$464,463		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$21,551		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,050,550		\$0	
	4. To remove capitalized equity compensation (Young).		-\$23,970		\$0	
P-40	Stores Equipment	393.000		-\$1,977		\$0
	1. To remove capitalized incentive compensation (Young).		-\$936		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,041		\$0	
P-41	Tools, Shop, & Garage Equipment	394.000		\$716,247		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$397,929		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$12,606		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$344,945		\$0	
	4. To remove capitalized equity compensation (Young).		-\$14,021		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-43	<b>Power Operated Equipment</b>	396.000		\$327,293		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$96,271		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$4,316		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$240,139		\$0	
	4. To remove capitalized equity compensation (Young).		-\$4,801		\$0	
P-44	<b>Communication Equipment</b>	397.000		\$388,322		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$74,571		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$9,332		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$443,181		\$0	
	4. To remove capitalized equity compensation (Young).		-\$10,380		\$0	
P-46	<b>Communication Equipment - MGE ERT</b>	397.100		\$1,110,036		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$991,759		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$57,554		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$239,846		\$0	
	4. To remove capitalized equity compensation (Young).		-\$64,015		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-47	Miscellaneous Equipment	398.000		\$346,523		\$0
	1. To update plant from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$39,520		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,128		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$309,386		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,255		\$0	
<b>Total Plant Adjustments</b>				<b>\$143,842,366</b>		<b>\$0</b>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property - MGE	\$773,929	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0		
6		DISTRIBUTION PLANT					
7	374.100	Land - Dist Plant	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$2,910,419	2.08%	\$60,537	48	0.00%
9	375.200	Structures - Dist Plant	\$13,671,633	2.13%	\$291,206	47	0.00%
10	375.210	Leasehold Improvements	\$9,695	0.00%	\$0	0	0.00%
11	376.100	Mains- Steel - MGE	\$220,638,310	1.78%	\$3,927,362	50	11.00%
12	376.101	Mains- Steel Transmission- MGE	\$12,704,507	1.78%	\$226,140	50	11.00%
13	376.200	Mains- Cast Iron- MGE	\$36,386,010	1.78%	\$647,671	50	11.00%
14	376.300	Mains- Plastic- MGE	\$339,675,548	1.78%	\$6,046,225	50	11.00%
15	378.000	Meas. & Reg Sta Equip - General	\$14,480,767	2.86%	\$414,150	35	0.00%
16	379.000	Meas. & Reg Sta Equip - City Gate	\$6,017,971	2.63%	\$158,273	38	0.00%
17	380.100	Services - Steel	\$7,158,306	2.68%	\$191,843	40	-7.20%
18	380.200	Services - Plastic - Copper	\$407,989,773	2.68%	\$10,934,126	40	-7.20%
19	381.000	Meters - Dist Plant	\$42,093,079	2.86%	\$1,203,862	35	0.00%
20	382.000	Meters Installation - Dist Plant	\$95,867,552	2.86%	\$2,741,812	35	0.00%
21	383.000	House Regulators - Dist Plant	\$16,266,069	2.44%	\$396,892	41	0.00%
22	385.000	Electronic Gas Measuring	\$1,469,455	3.33%	\$48,933	30	0.00%
23	387.000	Other - Dist Plant	\$0	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$1,217,815,182		\$27,289,032		
25		PRODUCTION PLANT					
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Gen Plant	\$875,763	2.13%	\$18,654	47	0.00%
32	390.200	Leasehold Improvements - Gen Plant	\$577,163	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Fixtures	\$4,936,318	9.09%	\$448,711	11	0.00%
34	391.300	Data Processing Software - MGE	\$3,909,303	9.09%	\$355,356	11	0.00%
35	391.500	Enterprise Software-EIMS	\$65,837,996	0.00%	\$0	15	-5.00%
36	392.000	Transportation Equip - Trailer	\$0	0.00%	\$0	0	0.00%
37	392.100	Transportation Eq - Sm MGE	\$5,737,714	13.28%	\$761,968	6	20.30%
38	392.110	Transportation Misc - Sm MGE	\$0	0.00%	\$0	0	0.00%
39	392.200	Transportation Equip - Lg MGE	\$17,763,713	8.06%	\$1,431,755	10	19.40%
40	393.000	Stores Equipment	\$662,497	3.57%	\$23,651	28	0.00%
41	394.000	Tools, Shop, & Garage Equipment	\$9,662,474	5.26%	\$508,246	19	0.00%
42	395.000	Laboratory Equipment	\$0	0.00%	\$0	0	0.00%
43	396.000	Power Operated Equipment	\$3,390,634	10.00%	\$339,063	10	0.00%
44	397.000	Communication Equipment	\$6,234,457	6.25%	\$389,654	16	0.00%
45	397.010	Communication Equipment - Software	\$0	0.00%	\$0	0	0.00%
46	397.100	Communication Equipment - MGE ERT	\$41,955,146	5.26%	\$2,206,841	19	0.00%
47	398.000	Miscellaneous Equipment	\$1,147,223	4.35%	\$49,904	23	0.00%
48		TOTAL GENERAL PLANT	\$163,748,466		\$6,533,803		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51		RETIREMENT WORK IN PROGRESS (RWIP)					
52		Retirement Work in Progress	\$0	0.00%	\$0	0	0.00%
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0		
54		<b>Total Depreciation</b>	<b><u>\$1,382,367,000</u></b>		<b><u>\$33,822,835</u></b>		

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



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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property - MGE	\$506,426	R-4	\$58,045	\$564,471	100.0000%	\$0	\$564,471
5		TOTAL INTANGIBLE PLANT	\$506,426		\$58,045	\$564,471		\$0	\$564,471
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$904,179	R-8	\$44,204	\$948,383	100.0000%	\$0	\$948,383
9	375.200	Structures - Dist Plant	\$1,727,407	R-9	\$212,930	\$1,940,337	100.0000%	\$0	\$1,940,337
10	375.210	Leasehold Improvements	\$7,293	R-10	\$2,429	\$9,722	100.0000%	\$0	\$9,722
11	376.100	Mains- Steel - MGE	\$101,233,705	R-11	\$1,398,512	\$102,632,217	100.0000%	\$0	\$102,632,217
12	376.101	Mains- Steel Transmission- MGE	\$3,103,062	R-12	\$159,646	\$3,262,708	100.0000%	\$0	\$3,262,708
13	376.200	Mains- Cast Iron- MGE	\$8,589,269	R-13	\$394,068	\$8,983,337	100.0000%	\$0	\$8,983,337
14	376.300	Mains- Plastic- MGE	\$73,890,281	R-14	\$3,763,120	\$77,653,401	100.0000%	\$0	\$77,653,401
15	378.000	Meas. & Reg Sta Equip - General	\$6,181,906	R-15	\$118,571	\$6,300,477	100.0000%	\$0	\$6,300,477
16	379.000	Meas. & Reg Sta Equip - City Gate	\$1,786,066	R-16	\$106,577	\$1,891,633	100.0000%	\$0	\$1,891,633
17	380.100	Services - Steel	\$5,308,586	R-17	-\$119,997	\$5,188,589	100.0000%	\$0	\$5,188,589
18	380.200	Services - Plastic - Copper	\$211,791,644	R-18	\$4,181,201	\$215,972,845	100.0000%	\$0	\$215,972,845
19	381.000	Meters - Dist Plant	\$5,606,851	R-19	\$551,652	\$6,158,503	100.0000%	\$0	\$6,158,503
20	382.000	Meters Installation - Dist Plant	\$37,046,542	R-20	\$2,031,909	\$39,078,451	100.0000%	\$0	\$39,078,451
21	383.000	House Regulators - Dist Plant	\$5,439,223	R-21	\$292,637	\$5,731,760	100.0000%	\$0	\$5,731,760
22	385.000	Electronic Gas Measuring	\$252,432	R-22	\$26,508	\$278,940	100.0000%	\$0	\$278,940
23	387.000	Other - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$462,868,436		\$13,162,867	\$476,031,303		\$0	\$476,031,303
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Gen Plant	\$262,354	R-31	\$13,893	\$266,247	100.0000%	\$0	\$266,247
32	390.200	Leasehold Improvements - Gen Plant	\$0	R-32	\$57,859	\$57,859	100.0000%	\$0	\$57,859
33	391.000	Office Furniture & Fixtures	\$3,680,482	R-33	\$595,611	\$4,276,093	100.0000%	\$0	\$4,276,093
34	391.300	Data Processing Software - MGE	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	391.500	Enterprise Software-EIMS	\$0	R-35	\$13,002,317	\$13,002,317	100.0000%	\$0	\$13,002,317
36	392.000	Transportation Equip - Traller	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$3,865,220	R-37	\$425,759	\$4,290,979	100.0000%	\$0	\$4,290,979
38	392.110	Transportation Misc - Sm MGE	\$525,414	R-38	-\$12,372	\$513,042	100.0000%	\$0	\$513,042
39	392.200	Transportation Equip - Lg MGE	\$4,829,016	R-39	\$674,189	\$5,503,205	100.0000%	\$0	\$5,503,205
40	393.000	Stores Equipment	\$205,568	R-40	\$17,686	\$223,254	100.0000%	\$0	\$223,254
41	394.000	Tools, Shop, & Garage Equipment	\$2,911,155	R-41	\$298,723	\$3,209,878	100.0000%	\$0	\$3,209,878
42	395.000	Laboratory Equipment	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$548,141	R-43	\$236,938	\$785,079	100.0000%	\$0	\$785,079
44	397.000	Communication Equipment	-\$14,771	R-44	\$14,771	\$0	100.0000%	\$0	\$0
45	397.010	Communication Equipment - Software	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$12,411,319	R-46	-\$1,722,844	\$10,688,475	100.0000%	\$0	\$10,688,475
47	398.000	Miscellaneous Equipment	\$517,389	R-47	\$27,332	\$544,721	100.0000%	\$0	\$544,721
48		TOTAL GENERAL PLANT	\$29,731,287		\$13,629,862	\$43,361,149		\$0	\$43,361,149
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	-\$2,493,078	R-52	-\$2,653,997	-\$5,147,075	100.0000%	\$0	-\$5,147,075
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	-\$2,493,078		-\$2,653,997	-\$5,147,075		\$0	-\$5,147,075
54		TOTAL DEPRECIATION RESERVE	\$490,613,071		\$24,196,777	\$514,809,848		\$0	\$514,809,848

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	<b>Intangible Property - MGE</b>	303.000		\$58,045		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$38,697		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$19,348		\$0	
R-8	<b>Land Rights - Dist Plant</b>	374.200		\$44,204		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$29,626		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$237		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$15,023		\$0	
	4. To remove capitalized equity compensation (Young).		-\$208		\$0	
R-9	<b>Structures - Dist Plant</b>	375.200		\$212,930		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$142,699		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,054		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$72,210		\$0	
	4. To remove capitalized equity compensation (Young).		-\$925		\$0	
R-10	<b>Leasehold Improvements</b>	375.210		\$2,429		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$2,084		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young).		-\$1		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$347		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1		\$0	
<b>R-11</b>	<b>Mains- Steel - MGE</b>	<b>376.100</b>		<b>\$1,398,512</b>		<b>\$0</b>
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$1,148,514		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$46,706		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$337,701		\$0	
	4. To remove capitalized equity compensation (Young).		-\$40,997		\$0	
<b>R-12</b>	<b>Mains- Steel Transmission- MGE</b>	<b>376.101</b>		<b>\$159,646</b>		<b>\$0</b>
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$101,673		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$57,973		\$0	
<b>R-13</b>	<b>Mains- Cast Iron- MGE</b>	<b>376.200</b>		<b>\$394,068</b>		<b>\$0</b>
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$283,646		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$110,422		\$0	
<b>R-14</b>	<b>Mains- Plastic- MGE</b>	<b>376.300</b>		<b>\$3,763,120</b>		<b>\$0</b>

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,642,007		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,121,113		\$0	
R-15	<b>Meas. &amp; Reg Sta Equip - General</b>	<b>378.000</b>		<b>\$118,571</b>		<b>\$0</b>
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$51,216		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,193		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$69,595		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,047		\$0	
R-16	<b>Meas. &amp; Reg Sta Equip - City Gate</b>	<b>379.000</b>		<b>\$105,577</b>		<b>\$0</b>
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$75,013		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$495		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$31,494		\$0	
	4. To remove capitalized equity compensation (Young).		-\$435		\$0	
R-17	<b>Services - Steel</b>	<b>380.100</b>		<b>-\$119,997</b>		<b>\$0</b>
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$72,820		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$605		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$46,041		\$0	
	4. To remove capitalized equity compensation (Young).		-\$531		\$0	
R-18	Services - Plastic - Copper	380.200		\$4,181,201		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$3,230,365		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$32,844		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,012,509		\$0	
	4. To remove capitalized equity compensation (Young).		-\$28,829		\$0	
R-19	Meters - Dist Plant	381.000		\$551,652		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$324,240		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,369		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$233,738		\$0	
	4. To remove capitalized equity compensation (Young).		-\$2,957		\$0	
R-20	Meters Installation - Dist Plant	382.000		\$2,031,909		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$1,361,763		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$7,936		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$685,048		\$0	
	4. To remove capitalized equity compensation (Young).		-\$6,966		\$0	
R-21	House Regulators - Dist Plant	383,000		\$292,537		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$195,933		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,334		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$99,109		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,171		\$0	
R-22	Electronic Gas Measuring	385,000		\$26,608		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$16,491		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$84		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$10,175		\$0	
	4. To remove capitalized equity compensation (Young).		-\$74		\$0	
R-31	Structures - Gen Plant	390,100		\$13,893		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$9,355		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$74		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$4,677		\$0	
	4. To remove capitalized equity compensation (Young).		-\$65		\$0	
R-32	<b>Leasehold Improvements - Gen Plant</b>	390.200		\$57,859		\$0
	1. To allocate leasehold improvements (Kunst).		\$57,859		\$0	
R-33	<b>Office Furniture &amp; Fixtures</b>	391.000		\$895,611		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$399,000		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$688		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$197,903		\$0	
	4. To remove capitalized equity compensation (Young).		-\$604		\$0	
R-35	<b>Enterprise Software-EIMS</b>	391.500		\$13,002,317		\$0
	1. To allocate enterprise management software (Kunst).		\$13,002,317		\$0	
	2. To remove MGE acquisition transition accumulated depreciation reserve (Majors)		\$0		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$0		\$0	
R-37	<b>Transportation Eq - Sm MGE</b>	392.100		\$425,759		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$161,343		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$473		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$265,304		\$0	
	4. To remove capitalized equity compensation (Young).		-\$415		\$0	
R-38	Transportation Misc - Sm MGE	392.110		-\$12,372		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$17,989		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$5,617		\$0	
R-39	Transportation Equip - Lg MGE	392.200		\$674,189		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$236,544		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,280		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$440,049		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,124		\$0	
R-40	Stores Equipment	393.000		\$17,686		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$11,861		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$56		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$5,930		\$0	
	4. To remove capitalized equity compensation (Young).		-\$49		\$0	



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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-41	<b>Tools, Shop, &amp; Garage Equipment</b>	394.000		\$298,723		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$233,438		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$749		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$66,691		\$0	
	4. To remove capitalized equity compensation (Young).		-\$657		\$0	
R-43	<b>Power Operated Equipment</b>	396.000		\$238,938		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$155,173		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$256		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$82,246		\$0	
	4. To remove capitalized equity compensation (Young).		-\$225		\$0	
R-44	<b>Communication Equipment</b>	397.000		\$14,771		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$208,310		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$554		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$344,079		\$0	
	4. To remove capitalized equity compensation (Young).		-\$487		\$0	
	5. To adjustment negative reserve (Patterson)		\$151,581		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-46	Communication Equipment - MGE ERT	397.100		-\$1,722,844		
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$692,219		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,419		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$872,624		\$0	
	4. To remove capitalized equity compensation (Young).		-\$3,001		\$0	
	5. To adjustment negative reserve (Patterson)		-\$151,581		\$0	
R-47	Miscellaneous Equipment	398.000		\$27,332		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$17,725		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$67		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$9,733		\$0	
	4. To remove capitalized equity compensation (Young).		-\$59		\$0	
R-52	Retirement Work in Progress			-\$2,653,997		\$0
	1. To update retirement work in progress for reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$1,960,817		\$0	
	2. To update retirement work in progress for reserve from the June 30, 2017 update level to September 30, 2017 true-up level (Featherstone).		-\$693,180		\$0	
<b>Total Reserve Adjustments</b>				<b>\$24,196,777</b>		<b>\$0</b>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$30,002,102	47.86	11.96	35.90	0.098356	\$2,950,887
3	Vacation Non-Union and Union	\$2,215,074	47.86	182.50	-134.64	-0.368877	-\$817,090
4	Pension and OPEB Expense	\$3,296,169	47.86	84.95	-37.09	-0.101616	-\$334,944
5	Incentive Compensation	\$432,742	47.86	258.50	-210.64	-0.577096	-\$249,734
6	Employee Benefits	\$3,048,881	47.86	9.46	38.40	0.105205	\$320,758
7	Purchased Gas Expense	\$209,704,476	47.86	36.37	11.49	0.031479	\$6,601,287
8	Purchased Gas Expense (Back out)	-\$209,704,476	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,286,287	47.86	47.86	0.00	0.000000	\$0
10	Bad Debt Expense	\$4,227,338	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$47,151,715	47.86	36.90	10.96	0.030027	\$1,415,825
12	TOTAL OPERATION AND MAINT. EXPENSE	\$91,660,308					\$9,886,989
13	TAXES						
14	Property Tax	\$14,019,313	47.86	182.50	-134.64	-0.368877	-\$5,171,402
15	Employer Portion of FICA	\$1,790,718	47.86	11.96	35.90	0.098356	\$176,128
16	Federal and State Unemployment Tax	\$37,132	47.86	60.25	-12.39	-0.033945	-\$1,260
17	Use Tax	\$358,929	30.48	52.66	-22.18	-0.060767	-\$21,811
18	Sales Tax	\$6,313,130	30.48	15.76	14.72	0.040329	\$254,602
19	Gross Receipts Taxes	\$24,439,784	30.48	42.21	-11.73	-0.032137	-\$785,421
20	TOTAL TAXES	\$46,959,006					-\$5,549,164
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$4,337,825
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	-\$1,089,155	47.86	37.50	10.36	0.028384	-\$30,915
26	State Tax Offset	-\$171,153	47.86	37.50	10.36	0.028384	-\$4,858
27	City Tax Offset	\$0	47.86	37.50	10.36	0.028384	\$0
28	Interest Expense Offset	\$16,842,750	47.86	83.85	-35.99	-0.098603	-\$1,660,746
29	TOTAL OFFSET FROM RATE BASE	\$15,582,442					-\$1,696,519
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,641,306

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$443,375,383	See Note (1)	See Note (1)	See Note (1)	\$443,375,383	-\$241,918,496	\$201,456,887	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$209,704,476	\$0	\$209,704,476	-\$209,773,375	-\$68,899	\$0	-\$68,899	\$0	-\$68,899
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$34,214,751	\$23,050,641	\$11,164,110	\$388,920	\$34,603,671	\$0	\$34,603,671	\$23,806,762	\$10,796,909
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263	\$3,063,613	\$18,935,798	\$0	\$18,935,798	\$5,174,260	\$13,761,538
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366	\$1,370,348	\$2,629,167	\$0	\$2,629,167	\$167,782	\$2,461,385
10	TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928	-\$364,596	\$829,048	\$0	\$829,048	\$687,553	\$141,495
11	TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,761	\$2,305,202	\$36,169,559	-\$3,743,238	\$34,731,523	\$0	\$34,731,523	\$2,380,819	\$32,350,704
12	TOTAL DEPRECIATION EXPENSE	\$30,339,939	See Note (1)	See Note (1)	See Note (1)	\$30,389,939	\$2,464,405	\$32,854,344	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266	\$3,852,237	\$4,715,503	\$0	\$4,715,503	\$0	\$4,715,503
14	TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028	-\$28,092,289	\$16,885,739	\$0	\$16,885,739	\$0	\$16,885,739
15	TOTAL OPERATING EXPENSE	\$376,949,869	\$31,193,934	\$315,365,996	-\$233,298,380	\$143,651,489	\$2,464,405	\$146,115,894	\$32,217,176	\$81,044,374
16	NET INCOME BEFORE TAXES	\$66,425,514	\$0	\$0	\$0	\$299,723,894	-\$244,382,901	\$55,340,993	\$0	\$0
17	TOTAL INCOME TAXES	-\$5,939,856	See Note (1)	See Note (1)	See Note (1)	-\$5,939,856	\$886,302	-\$5,053,554	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$26,031,530	See Note (1)	See Note (1)	See Note (1)	\$26,031,530	-\$10,318,836	\$15,712,694	See Note (1)	See Note (1)
19	<b>NET OPERATING INCOME</b>	<b>\$46,333,840</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$279,632,220</b>	<b>-\$234,950,367</b>	<b>\$44,681,853</b>	<b>\$0</b>	<b>\$0</b>

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480,000	\$0	\$0	\$0	\$0	-\$150,959,218	-\$150,959,218
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$150,959,218	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Sm. Gen. Service	481,100	\$0	\$0	\$0	\$0	-\$46,374,567	-\$46,374,567
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$46,374,567	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Lg. Gen. Service	481,100	\$0	\$0	\$0	\$0	-\$25,750,147	-\$25,750,147
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$25,750,147	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-10	Large General Service Meter Issue	481,100	\$0	\$0	\$0	\$0	\$20,239	\$20,239
	LGS Meter Issue		\$0	\$0		\$0	\$20,239	
Rev-11	Small General Service - Meter Issue		\$0	\$0	\$0	\$0	\$9,913	\$9,913
	SGS Meter Issue		\$0	\$0		\$0	\$9,913	
Rev-12	Large Volume and Transportation	483,000	\$0	\$0	\$0	\$0	-\$1,059,132	-\$1,059,132
	1. To eliminate ISRS revenue (McMellen)		\$0	\$0		\$0	-\$289,637	
	2. To eliminate of Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$482,691	
	3. To eliminate Gas costs (McMellen)		\$0	\$0		\$0	-\$874,958	
	4. To eliminate Unbilled Revenue (McMellen)		\$0	\$0		\$0	-\$140,802	
	5. To adjust for rate switching (Murray)		\$0	\$0		\$0	-\$185,968	
	6. To adjust weatherization (Murray)		\$0	\$0		\$0	\$387,365	
	7. To adjust EGM (Murray)		\$0	\$0		\$0	\$144,900	
	8. To adjust to GL (Murray)		\$0	\$0		\$0	\$697,564	
	9. To adjust Flex Contract		\$0	\$0		\$0	-\$314,905	
Rev-14	Other Gas Revenue	495,000	\$0	\$0	\$0	\$0	-\$17,805,584	-\$17,805,584
	1. To eliminate Off System Sales Revenue (McMellen)		\$0	\$0		\$0	-\$17,805,584	
E-2	Other Gas Purchases	804,000	\$0	-\$209,773,375	-\$209,773,375	\$0	\$0	\$0
	1. Adjustment to eliminate gas costs (McMellen).		\$0	-\$209,773,375		\$0	\$0	
E-16	Operation Supervisor & Engineering	870,000	\$4,101	-\$6,671	-\$2,570	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$4,101	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$6,671		\$0	\$0	
E-17	Distribution & Load Dispatching	871,000	\$3,238	-\$6,847	-\$3,609	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll expense (Nieto).		\$3,238	\$0		\$0	\$0	\$0
	2. To include incentive compensation (Young).		\$0	-\$6,847		\$0	\$0	\$0
E-19	<b>Mains &amp; Service Expenses</b>	<b>874,000</b>	<b>\$25,428</b>	<b>\$48,647</b>	<b>\$74,075</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$25,428	\$0		\$0	\$0	
	2. To annualize line locate expense (Kunst).		\$0	\$59,374		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$10,727		\$0	\$0	
E-20	<b>Measuring &amp; Regulating Station Exp - Gen</b>	<b>875,000</b>	<b>\$16,663</b>	<b>-\$12,062</b>	<b>\$4,601</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$16,663	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$12,062		\$0	\$0	
E-23	<b>Meter &amp; House Regulator Expenses</b>	<b>878,000</b>	<b>\$158,452</b>	<b>-\$89,923</b>	<b>\$68,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$158,452	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$89,923		\$0	\$0	
E-24	<b>Customer Installations Expenses</b>	<b>879,410</b>	<b>\$25,248</b>	<b>-\$10,552</b>	<b>\$14,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$25,248	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$10,552		\$0	\$0	
E-25	<b>Other Expenses - Dist. Expense</b>	<b>880,000</b>	<b>\$91,891</b>	<b>-\$75,546</b>	<b>\$16,345</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$91,891	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$75,546		\$0	\$0	
E-27	<b>Maintenance Supervision and Engineering</b>	<b>885,000</b>	<b>\$5,717</b>	<b>-\$11,019</b>	<b>-\$5,302</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$5,717	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,019		\$0	\$0	
E-29	<b>Maintenance of Mains</b>	<b>887,000</b>	<b>\$339,915</b>	<b>-\$150,635</b>	<b>\$189,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$339,915	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$150,635		\$0	\$0	
E-30	<b>Maint of Meas. &amp; Reg. Sta. Equip. - General</b>	<b>889,000</b>	<b>\$20,389</b>	<b>-\$17,347</b>	<b>\$3,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$20,389	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$17,347		\$0	\$0	
E-31	<b>Maint of Meas. &amp; Reg. Sta. Equip</b>	<b>890,000</b>	<b>\$2,724</b>	<b>-\$4,374</b>	<b>-\$1,650</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$2,724	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$4,374		\$0	\$0	
E-32	<b>Maint of Meas. &amp; Reg. Sta. Equip.</b>	<b>891,000</b>	<b>\$2,710</b>	<b>-\$2,055</b>	<b>\$655</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll expense (Nieto).		\$2,710	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,055		\$0	\$0	
E-33	<b>Maintenance of Services</b>	892.000	\$42,504	-\$17,127	\$25,377	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$42,504	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$17,127		\$0	\$0	
E-34	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	\$17,141	-\$11,690	\$5,451	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$17,141	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,690		\$0	\$0	
E-39	<b>Meter Reading Expenses</b>	902.000	\$55,111	-\$26,918	\$28,193	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$55,111	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$26,918		\$0	\$0	
E-40	<b>Customer Records &amp; Collection Expenses</b>	903.000	\$107,654	-\$44,917	\$62,737	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$107,654	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$335		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$923		\$0	\$0	
	4. To include incentive compensation (Young).		\$0	-\$43,659		\$0	\$0	
E-41	<b>Uncollectible Amounts</b>	904.000	\$0	\$2,971,761	\$2,971,761	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen).		\$0	\$2,971,761		\$0	\$0	
E-42	<b>Misc. Customer Accounts Expense</b>	905.000	\$1,573	-\$651	\$922	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,573	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$651		\$0	\$0	
E-46	<b>Customer Assistance Expenses</b>	908.000	\$4,955	\$1,385,758	\$1,370,713	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$4,955	\$0		\$0	\$0	
	2. To include an annual amortization of the one-time Energy Affordability Costs, based on a 5 year amortization (Lyons).		\$0	\$67,236		\$0	\$0	
	3. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons).		\$0	\$11,691		\$0	\$0	
	4. To include an annual amortization of Energy Efficiency Costs, based on a 10 year amortization (Lyons).		\$0	\$1,289,625		\$0	\$0	
	5. To include incentive compensation (Young).		\$0	-\$2,794		\$0	\$0	
E-47	<b>Informational &amp; Instructional Advertising</b>	909.000	\$374	-\$739	-\$366	\$0	\$0	\$0

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	1. To annualize payroll expense (Nieto).		\$374	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$739		\$0	\$0	
<b>E-51</b>	<b>Supervision - Sales Exp.</b>	<b>911.000</b>	<b>\$1,615</b>	<b>-\$2,000</b>	<b>-\$385</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$1,615	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$880		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$1,120		\$0	\$0	
<b>E-52</b>	<b>Demonstrating &amp; Selling Expenses</b>	<b>912.000</b>	<b>\$20,222</b>	<b>-\$164,670</b>	<b>-\$144,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$20,222	\$0		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$1,540		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$129,269		\$0	\$0	
	4. To include incentive compensation (Young).		\$0	-\$33,861		\$0	\$0	
<b>E-53</b>	<b>Advertising Expenses</b>	<b>913.000</b>	<b>\$0</b>	<b>-\$166,263</b>	<b>-\$166,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. Adjustment to eliminate Energy Efficiency advertising expense (Lyons)		\$0	-\$12,242		\$0	\$0	
	2. To remove institutional advertising expense (Hodges).		\$0	-\$11,749		\$0	\$0	
	3. To remove social media institutional advertising expense (Hodges).		\$0	-\$1,341		\$0	\$0	
	4. To eliminate test year Pipeline Upgrade Advertising Expenses (Hodges).		\$0	-\$187,908		\$0	\$0	
	5. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges).		\$0	\$46,977		\$0	\$0	
<b>E-54</b>	<b>Misc. Sales Expenses</b>	<b>916.000</b>	<b>\$0</b>	<b>-\$53,500</b>	<b>-\$53,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove dues and donations expense (Hodges).		\$0	-\$53,500		\$0	\$0	
<b>E-57</b>	<b>Admin. &amp; General Salaries</b>	<b>920.000</b>	<b>\$225,264</b>	<b>-\$729,126</b>	<b>-\$503,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. Annualized payroll expense (Nieto).		\$225,264	\$0		\$0	\$0	
	2. To remove equity compensation (Young).		\$0	-\$627,269		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$101,857		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
<b>E-58</b>	<b>Office Supplies &amp; Expenses</b>	<b>921.000</b>	<b>\$1,320</b>	<b>\$13,678</b>	<b>\$14,998</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		\$1,320	\$0		\$0	\$0	
	2. To eliminate JJ related costs (Lyons).		\$0	-\$2,919		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst).		\$0	-\$10,215		\$0	\$0	



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	4. To remove ticket and entertainment expenses (Kunst).		\$0	-\$19,157		\$0	\$0	\$0
	5. To remove rebranding costs (Kunst).		\$0	-\$14,912		\$0	\$0	\$0
	6. To include an annualized level of software maintenance and agreements (Lyons).		\$0	\$60,881		\$0	\$0	\$0
E-59	<b>Admin. Expenses Transferred - Credit</b>	<b>922.000</b>	<b>-\$156,804</b>	<b>\$0</b>	<b>-\$156,804</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To annualize payroll expense (Nieto).		-\$156,804	\$0		\$0	\$0	\$0
E-60	<b>Outside Services Employed</b>	<b>923.000</b>	<b>\$0</b>	<b>\$740,374</b>	<b>\$740,374</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove Spire name change advertisement (Majors).		\$0	-\$8,875		\$0	\$0	\$0
	2. To remove certain outside services costs (Kunst).		\$0	-\$59,014		\$0	\$0	\$0
	3. To remove rebranding costs (Kunst). (SETTLEMENT)		\$0	-\$162,374		\$0	\$0	\$0
	4. To remove legal fees associated with rebranding (Kunst).		\$0	-\$48,446		\$0	\$0	\$0
	5. To eliminate other lobbying expense (Hodges).		\$0	-\$60,330		\$0	\$0	\$0
	6. To include an annualized level of software maintenance and agreements (Lyons).		\$0	\$24,413		\$0	\$0	\$0
	7. To include a 4 year amortization of acquisition transition costs. (Majors) (Settlement)		\$0	\$1,045,000		\$0	\$0	\$0
E-61	<b>Property Insurance</b>	<b>924.000</b>	<b>\$0</b>	<b>-\$40,921</b>	<b>-\$40,921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of property insurance		\$0	\$0		\$0	\$0	\$0
	2. To adjust insurance expense (Taylor).		\$0	-\$40,921		\$0	\$0	\$0
E-62	<b>Injuries &amp; Damages</b>	<b>925.000</b>	<b>\$0</b>	<b>\$168,555</b>	<b>\$168,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To include an annualized level of other insurance		\$0	\$0		\$0	\$0	\$0
	2. To adjust injuries and damages (Taylor).		\$0	\$166,522		\$0	\$0	\$0
	3. To adjust insurance expense (Taylor).		\$0	\$2,033		\$0	\$0	\$0
E-63	<b>Employee Pensions &amp; Benefits</b>	<b>926.000</b>	<b>\$0</b>	<b>-\$4,945,004</b>	<b>-\$4,945,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To remove test year severance costs (Young).		\$0	-\$471,307		\$0	\$0	\$0
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$12,277		\$0	\$0	\$0
	3. To include pension expense (Young).		\$0	-\$4,157,242		\$0	\$0	\$0
	4. To include OPEB expense (Young).		\$0	\$306,595		\$0	\$0	\$0
	5. To normalize SERP expense (Young).		\$0	\$177,388		\$0	\$0	\$0
	6. To adjust 401 K expense (Nieto).		\$0	-\$43,853		\$0	\$0	\$0
	7. To adjust employee benefit expense (Nieto).		\$0	-\$895,178		\$0	\$0	\$0
	8. To allocate LIRS insurance proceeds (Majors)		\$0	\$0		\$0	\$0	\$0

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	9. To include an annualized level of uniform expenses. (Ferguson)		\$0	\$150,870		\$0	\$0	
E-65	Regulatory Commission Expenses	928.000	\$0	-\$47,715	-\$47,715	\$0	\$0	\$0
	1. To adjust PSC Assessment (Taylor).		\$0	\$5,509		\$0	\$0	
	2. To include an annualized level of NRRI fees (Lyons).		\$0	\$2,927		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$80,070		\$0	\$0	
	4. To include depreciation study expense over 5 years (Majors)		\$0	\$5,057		\$0	\$0	
	5. To include rate case expense (Majors)		\$0	\$18,862		\$0	\$0	
E-66	Misc. General Expenses	930.000	\$0	\$981,702	\$981,702	\$0	\$0	\$0
	1. To remove AGA lobbying expense (Hodges).		\$0	-\$864		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$18,800		\$0	\$0	
	3. To remove dues and donations expense (Hodges).		\$0	-\$2,234		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst).		\$0	-\$583		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst).		\$0	-\$888		\$0	\$0	
	6. To eliminate MEDA lobbying expense (Hodges).		\$0	-\$54,430		\$0	\$0	
	7. SETTLEMENT: To include a settled amount for energy efficiency and institutional advertising; dues and donations; ticket/entertainment expense; outside services; lobbying: 800 market and JJ's (Lyons)		\$0	\$115,337		\$0	\$0	
	8. SETTLEMENT: To include a settled amount of r officers expense (Lyons)		\$0	-\$79,144		\$0	\$0	
	9. SETTLEMENT: CWC (Lyons)		\$0	\$3,460		\$0	\$0	
	10. SETTLEMENT: Include adjustment for Hydrostatic testing (Lyons)		\$0	\$413,177		\$0	\$0	
	11. To include union incentive compensation previously removed (Young)		\$0	\$586,671		\$0	\$0	
E-67	Rents - Admin General Expense	931.000	\$0	\$62,003	\$62,003	\$0	\$0	\$0
	1. To annualize lease expense (Kunst).		\$0	\$73,835		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst).		\$0	-\$11,832		\$0	\$0	
E-68	Maintenance of General Plant	932.000	\$5,837	-\$2,401	\$3,436	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$5,837	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,401		\$0	\$0	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,484,405	\$2,484,405
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,432,896	

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	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone).		\$0	\$0		\$0	-\$968,491	
E-75	Amortization of Expense	404,000	\$0	\$3,852,237	\$3,852,237	\$0	\$0	\$0
	1. To annualize amortization expense (Kunst).		\$0	\$4,633,942		\$0	\$0	
	2. To remove test year amortization of MGE software (Majors)		\$0	-\$781,705		\$0	\$0	
E-76	Payroll Taxes	408,000	\$0	-\$1,243,564	-\$1,243,564	\$0	\$0	\$0
	1. To adjust payroll tax expense (Niato).		\$0	-\$1,243,564		\$0	\$0	
E-79	Property Taxes	408,000	\$0	-\$2,132,947	-\$2,132,947	\$0	\$0	\$0
	1. To include an annualized level of Missouri Property Taxes (Lyons)		\$0	-\$863,526		\$0	\$0	
	2. To include an annualized level of Kansas Property taxes (Lyons).		\$0	\$54,069		\$0	\$0	
	3. To include an annual amortization based on a 5 year period for deferred Kansas Property Taxes (Lyons).		\$0	-\$1,323,490		\$0	\$0	
E-80	Gross Receipts Tax	408,000	\$0	-\$24,439,784	-\$24,439,784	\$0	\$0	\$0
	1. To eliminate gross receipt taxes (McMellen).		\$0	-\$24,439,784		\$0	\$0	
E-85	Interest on Customer Deposits	431,000	\$0	-\$275,994	-\$275,994	\$0	\$0	\$0
	1. To annualize customer deposit interest (Hodges).		\$0	-\$275,994		\$0	\$0	
E-90	Current Income Taxes	409,410	\$0	\$0	\$0	\$0	\$886,302	\$886,302
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$886,302	
E-93	Deferred Income Taxes - Def. Inc. Tax.	410,000	\$0	\$0	\$0	\$0	-\$12,687,686	-\$12,687,686
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$12,687,686	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-94	Amortization of Deferred ITC	411,000	\$0	\$0	\$0	\$0	\$2,368,850	\$2,368,850
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$2,368,850	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$241,918,498	-\$241,918,498
Total Operating & Maint. Expense			\$1,023,242	-\$234,321,622	-\$233,298,380	\$0	\$886,129	\$886,129

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.19% Return	E 6.31% Return	F 6.42% Return
1	TOTAL NET INCOME BEFORE TAXES		\$55,340,993	\$63,732,480	\$65,222,167	\$66,711,857
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,854,344	\$32,854,344	\$32,854,344	\$32,854,344
4	Meals and Entertainment		\$69,121	\$69,121	\$69,121	\$69,121
5	Miscellaneous Non-Deductible		\$0	\$0	\$0	\$0
6	FIN 48 Uncertain Tax Positions		\$49,067	\$49,067	\$49,067	\$49,067
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,972,532	\$32,972,532	\$32,972,532	\$32,972,532
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.0920%	\$16,842,750	\$16,842,750	\$16,842,750	\$16,842,750
10	Tax Straight-Line Depreciation		\$32,854,344	\$32,854,344	\$32,854,344	\$32,854,344
11	MACRS and Bonus Depreciation in Excess of Book		\$40,930,626	\$40,930,626	\$40,930,626	\$40,930,626
12	Depreciation 263A		\$10,850,002	\$10,850,002	\$10,850,002	\$10,850,002
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$101,477,722	\$101,477,722	\$101,477,722	\$101,477,722
14	NET TAXABLE INCOME		-\$13,164,197	-\$4,772,710	-\$3,283,023	-\$1,793,333
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		-\$13,164,197	-\$4,772,710	-\$3,283,023	-\$1,793,333
17	Deduct Missouri Income Tax at the Rate of	100.000%	-\$686,285	-\$248,814	-\$171,153	-\$93,491
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		-\$12,477,912	-\$4,523,896	-\$3,111,870	-\$1,699,842
20	Federal Income Tax at the Rate of	35.000%	-\$4,367,269	-\$1,583,364	-\$1,089,155	-\$594,945
21	Subtract Federal Income Tax Credits					
22	Net Federal Income Tax		-\$4,367,269	-\$1,583,364	-\$1,089,155	-\$594,945
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$13,164,197	-\$4,772,710	-\$3,283,023	-\$1,793,333
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$2,183,635	-\$791,682	-\$544,578	-\$297,473
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$10,980,562	-\$3,981,028	-\$2,738,445	-\$1,495,860
28	Subtract Missouri Income Tax Credits					
29	Missouri Income Tax at the Rate of	6.250%	-\$686,285	-\$248,814	-\$171,153	-\$93,491
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		-\$13,164,197	-\$4,772,710	-\$3,283,023	-\$1,793,333
32	Deduct Federal Income Tax - City Inc. Tax		-\$4,367,269	-\$1,583,364	-\$1,089,155	-\$594,945
33	Deduct Missouri Income Tax - City Inc. Tax		-\$686,285	-\$248,814	-\$171,153	-\$93,491
34	City Taxable Income		-\$8,110,643	-\$2,940,532	-\$2,022,715	-\$1,104,897
35	Subtract City Income Tax Credits					
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		-\$4,367,269	-\$1,583,364	-\$1,089,155	-\$594,945
39	State Income Tax		-\$686,285	-\$248,814	-\$171,153	-\$93,491
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$5,053,554	-\$1,832,178	-\$1,260,308	-\$688,436
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$15,712,694	\$15,712,694	\$15,712,694	\$15,712,694
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$15,712,694	\$15,712,694	\$15,712,694	\$15,712,694
46	TOTAL INCOME TAX		\$10,659,140	\$13,880,516	\$14,452,386	\$15,024,258

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Capital Structure Schedule

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.25%	Weighted Cost of Capital 9.50%
1	Common Stock	\$1,991,120,000	45.56%		4.100%	4.214%	4.328%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,096,378,000	47.97%	4.16%	1.995%	1.995%	1.995%
5	Short Term Debt	\$282,949,000	6.47%	1.50%	0.097%	0.097%	0.097%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$4,370,447,000</b>	<b>100.00%</b>		<b>6.192%</b>	<b>6.306%</b>	<b>6.420%</b>
8	PreTax Cost of Capital				8.747%	8.932%	9.117%

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

Line Number	A Description	B Amount
1	Annualized Missouri Retail Revenues	\$201,456,887
2	Annualized Customer Numbers	6,063,621
3	Annualized Customer Usage	481,742,560
4	Profit (Return on Equity)	\$33,927,031
5	Interest Expense	\$16,842,750
6	Annualized Payroll	\$32,217,176
7	Utility Employees	559,000
8	Depreciation	\$33,822,835
9	Net Investment Plant	\$867,557,152