

Exhibit No.: 203
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2017-0216
Date Prepared: September 8, 2017

FILED
December 28, 2017
Data Center
Missouri Public
Service Commission



MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF

AUDITING DEPARTMENT

STAFF ACCOUNTING SCHEDULES

MISSOURI GAS ENERGY
Direct Filing September 8, 2017
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

September 2017

Staff Exhibit No. 203
Date 2-6-17 Reporter A.F.
File No. GR-2017-0215, GR-2017-0216

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Revenue Requirement

Line Number	A Description	B 6.38% Return	C 6.50% Return	D 6.62% Return
1	Net Orig Cost Rate Base	\$733,135,837	\$733,135,837	\$733,135,837
2	Rate of Return	6.38%	6.50%	6.62%
3	Net Operating Income Requirement	\$46,744,741	\$47,639,167	\$48,540,924
4	Net Income Available	\$43,237,576	\$43,237,576	\$43,237,576
5	Additional Net Income Required	\$3,507,165	\$4,401,591	\$5,303,348
6	Income Tax Requirement			
7	Required Current Income Tax	\$26,302,615	\$26,859,911	\$27,421,776
8	Current Income Tax Available	\$24,117,382	\$24,117,382	\$24,117,382
9	Additional Current Tax Required	\$2,185,233	\$2,742,529	\$3,304,394
10	Revenue Requirement	\$5,692,398	\$7,144,120	\$8,607,742
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$1,600,000	\$1,600,000	\$1,600,000
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$7,292,398	\$8,744,120	\$10,207,742

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,312,564,786
2	Less Accumulated Depreciation Reserve		\$507,172,828
3	Net Plant In Service		\$805,391,958
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$3,455,788
6	Contributions in Aid of Construction Amortization		\$0
7	Natural Gas Inventory		\$34,388,356
8	Materials & Supplies		\$5,479,646
9	Other Post Retirement Employee Benefits		\$1,958,522
10	Prepayments		\$2,345,545
11	Energy Efficiency Through June 30, 2017		\$14,684,915
12	Prepaid Pension Assets		-\$26,865,607
13	TOTAL ADD TO NET PLANT IN SERVICE		\$35,447,165
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	3.3945%	\$787,940
16	State Tax Offset	3.3945%	\$123,819
17	City Tax Offset	3.3945%	\$0
18	Interest Expense Offset	9.8603%	\$1,432,053
19	Contributions in Aid of Construction		\$0
20	Customer Deposits		\$6,508,484
21	Customer Advances for Construction		\$3,364,861
22	Deferred Taxes - Depreciation		\$22,518,208
23	GM-2013-0254 Stipulation and Agreement rate-base offset		\$72,967,921
24	TOTAL SUBTRACT FROM NET PLANT		\$107,703,286
25	Total Rate Base		\$733,135,837

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
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	-\$634	\$475,454	100.0000%	\$0	\$475,454
8	374.200	Land Rights - Dist Plant	\$2,835,349	P-8	\$37,381	\$2,872,730	100.0000%	\$0	\$2,872,730
9	375.200	Structures - Dist Plant	\$12,596,158	P-9	\$917,863	\$13,514,021	100.0000%	\$0	\$13,514,021
10	375.210	Leasehold Improvements	\$9,724	P-10	-\$13	\$9,711	100.0000%	\$0	\$9,711
11	376.100	Mains- Steel - MGE	\$214,904,036	P-11	\$4,415,608	\$219,319,644	100.0000%	\$0	\$219,319,644
12	376.101	Mains- Steel Transmision- MGE	\$10,051,320	P-12	\$3,296,433	\$13,347,753	100.0000%	\$0	\$13,347,753
13	376.200	Mains- Cast Iron- MGE	\$35,152,583	P-13	\$1,071,012	\$36,223,595	100.0000%	\$0	\$36,223,595
14	376.300	Mains- Plastic- MGE	\$297,879,819	P-14	\$19,705,785	\$317,585,604	100.0000%	\$0	\$317,585,604
15	378.000	Meas. & Reg Sta Equip - General	\$14,249,406	P-15	\$190,394	\$14,439,800	100.0000%	\$0	\$14,439,800
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,918,676	P-16	\$26,870	\$5,945,546	100.0000%	\$0	\$5,945,546
17	380.100	Services - Steel	\$7,223,652	P-17	-\$26,660	\$7,197,992	100.0000%	\$0	\$7,197,992
18	380.200	Services - Plastic - Copper	\$392,378,404	P-18	\$9,668,895	\$402,047,299	100.0000%	\$0	\$402,047,299
19	381.000	Meters - Dist Plant	\$40,249,691	P-19	\$1,709,962	\$41,959,653	100.0000%	\$0	\$41,959,653
20	382.000	Meters Installation - Dist Plant	\$94,813,508	P-20	\$595,451	\$95,408,959	100.0000%	\$0	\$95,408,959
21	383.000	House Regulators - Dist Plant	\$15,936,615	P-21	\$236,825	\$16,173,440	100.0000%	\$0	\$16,173,440
22	385.000	Electronic Gas Measuring	\$1,004,461	P-22	-\$32,326	\$972,135	100.0000%	\$0	\$972,135
23	387.000	Other - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$1,145,679,490		\$41,813,846	\$1,187,493,336		\$0	\$1,187,493,336
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION							
28		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	-\$1,408	\$1,056,657	100.0000%	\$0	\$1,056,657
31	380.100	Structures - Gen Plant	\$878,378	P-31	-\$1,169	\$877,209	100.0000%	\$0	\$877,209
32	390.200	Leasehold Improvements - Gen Plant	\$0	P-32	\$537,521	\$537,521	100.0000%	\$0	\$537,521
33	391.000	Office Furniture & Fixtures	\$4,956,542	P-33	-\$8,564	\$4,947,978	100.0000%	\$0	\$4,947,978
34	391.300	Data Processing Software - MGE	\$3,261,922	P-34	\$425,234	\$3,687,156	100.0000%	\$0	\$3,687,156
35	391.500	Enterprise Software-EIMS	\$0	P-35	\$29,658,452	\$29,658,452	100.0000%	\$0	\$29,658,452
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	-\$346,814	\$5,303,219	100.0000%	\$0	\$5,303,219
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	\$444,109	\$15,738,330	100.0000%	\$0	\$15,738,330
40	393.000	Stores Equipment	\$664,474	P-40	-\$884	\$663,590	100.0000%	\$0	\$663,590
41	394.000	Tools, Shop, & Garage Equipment	\$8,946,227	P-41	\$386,023	\$9,332,250	100.0000%	\$0	\$9,332,250
42	395.000	Laboratory Equipment	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	395.000	Power Operated Equipment	\$3,063,341	P-43	\$92,194	\$3,155,535	100.0000%	\$0	\$3,155,535
44	397.000	Communication Equipment	\$6,622,779	P-44	\$65,757	\$6,688,536	100.0000%	\$0	\$6,688,536
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	\$937,401	\$41,782,511	100.0000%	\$0	\$41,782,511
47	398.000	Miscellaneous Equipment	\$800,700	P-47	\$38,454	\$839,154	100.0000%	\$0	\$839,154
48		TOTAL GENERAL PLANT	\$92,041,792		\$32,226,306	\$124,268,098		\$0	\$124,268,098
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
 Case No. GR-2017-0216
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 Plant In Service

A	B	C	D	E	F	G	H	I
Line Number	Account # (Optional)	Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
54	TOTAL PLANT IN SERVICE	<u>\$1,238,524,634</u>		<u>\$74,040,152</u>	<u>\$1,312,564,786</u>		<u>\$0</u>	<u>\$1,312,564,786</u>

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
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-7	Land - Dist Plant	374.100		\$634		\$0
	1. To remove capitalized incentive compensation (Young).		-\$634		\$0	
P-8	Land Rights - Dist Plant	374.200		\$37,381		\$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).		-\$3,773		\$0	
P-9	Structures - Dist Plant	375.200		\$917,863		\$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).		-\$16,763		\$0	
P-10	Leasehold Improvements	375.210		\$13		\$0
	1. To remove capitalized incentive compensation (Young).		-\$13		\$0	
P-11	Mains- Steel - MGE	376.100		\$4,415,608		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$5,158,201		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$742,593		\$0	
P-12	Mains- Steel Transmission- MGE	376.101		\$3,296,433		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$3,296,433		\$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-13	Mains- Cast Iron- MGE	376.200		\$1,071,012		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,071,012		\$0	
P-14	Mains- Plastic- MGE	376.300		\$19,705,785		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$19,705,785		\$0	
P-15	Meas. & Reg Sta Equip - General	378.000		\$190,394		\$0
	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).		-\$18,964		\$0	
P-16	Meas. & Reg Sta Equip - City Gate	379.000		\$26,870		\$0
	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).		-\$7,877		\$0	
P-17	Services - Steel	380.100		-\$25,660		\$0
	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).		-\$9,614		\$0	
P-18	Services - Plastic - Copper	380.200		\$9,668,895		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$10,191,088		\$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
	2. To remove capitalized incentive compensation (Young).		-\$522,193		\$0	
P-19	Meters - Dist Plant	381.000		\$1,709,962		\$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).		-\$53,566		\$0	
P-20	Meters Installation - Dist Plant	382.000		\$595,451		\$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).		-\$126,182		\$0	
P-21	House Regulators - Dist Plant	383.000		\$236,825		\$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).		-\$21,209		\$0	
P-22	Electronic Gas Measuring	385.000		-\$32,326		\$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).		-\$1,337		\$0	
P-30	Land - Gen Plant	389.000		-\$1,408		\$0
	1. To remove capitalized incentive compensation (Young).		-\$1,408		\$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-31	Structures - Gen Plant	390.100		-\$1,169		\$0
	1. To remove capitalized incentive compensation (Young).		-\$1,169		\$0	
P-32	Leasehold Improvements - Gen Plant	390.200		\$537,521		\$0
	1. To allocate leasehold improvements (Kunst).		\$537,521		\$0	
P-33	Office Furniture & Fixtures	391.000		-\$8,564		\$0
	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).		-\$10,937		\$0	
P-34	Data Processing Software - MGE	391.300		\$425,234		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$425,234		\$0	
P-35	Enterprise Software-EIMS	391.500		\$29,658,452		\$0
	1. To allocate enterprise management software (Kunst).		\$62,138,762		\$0	
	2. To remove MGE acquisition transition costs (Majors)		-\$32,480,310		\$0	
P-37	Transportation Eq - Sm MGE	392.100		-\$346,814		\$0
	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).		-\$7,519		\$0	
P-39	Transportation Equip - Lg MGE	392.200		\$444,109		\$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
	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).		-\$20,354		\$0	
P-40	Stores Equipment	393.000		-\$884		\$0
	2. To remove capitalized incentive compensation (Young).		-\$884		\$0	
P-41	Tools, Shop, & Garage Equipment	394.000		\$386,023		\$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).		-\$11,906		\$0	
P-43	Power Operated Equipment	396.000		\$92,194		\$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).		-\$4,077		\$0	
P-44	Communication Equipment	397.000		\$65,757		\$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).		-\$8,814		\$0	
P-46	Communication Equipment - MGE ERT	397.100		\$937,401		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$991,759		\$0	

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	2. To remove capitalized incentive compensation (Young).		-\$54,358		\$0	
P-47	Miscellaneous Equipment	398.000		\$38,454		\$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).		-\$1,066		\$0	
Total Plant Adjustments				\$74,040,152		\$0

Missouri Gas Energy
Case No. GR-2017-0216
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Update Period Ending 06-30-2017
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	\$475,454	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$2,872,730	2.08%	\$59,753	48	0.00%
9	375.200	Structures - Dist Plant	\$13,514,021	3.00%	\$405,421	35	-5.00%
10	375.210	Leasehold Improvements	\$9,711	0.00%	\$0	0	0.00%
11	376.100	Mains- Steel - MGE	\$219,319,644	1.29%	\$2,829,223	69	11.00%
12	376.101	Mains- Steel Transmission- MGE	\$13,347,753	1.29%	\$172,186	69	11.00%
13	376.200	Mains- Cast Iron- MGE	\$36,223,595	1.29%	\$467,284	69	11.00%
14	376.300	Mains- Plastic- MGE	\$317,585,604	1.29%	\$4,096,854	69	11.00%
15	378.000	Meas. & Reg Sta Equip - General	\$14,439,800	2.12%	\$306,124	52	-10.00%
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,945,546	2.33%	\$138,531	45	-5.00%
17	380.100	Services - Steel	\$7,197,992	5.00%	\$359,900	40	-100.00%
18	380.200	Services - Plastic - Copper	\$402,047,299	3.59%	\$14,433,498	39	-40.00%
19	381.000	Meters - Dist Plant	\$41,959,653	3.43%	\$1,439,216	28	4.00%
20	382.000	Meters Installation - Dist Plant	\$95,408,959	1.62%	\$1,545,625	65	-5.00%
21	383.000	House Regulators - Dist Plant	\$16,173,440	2.86%	\$462,560	35	0.00%
22	385.000	Electronic Gas Measuring	\$972,135	3.33%	\$32,372	30	0.00%
23	387.000	Other - Dist Plant	\$0	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$1,187,493,336		\$26,748,547		
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	\$1,056,657	0.00%	\$0	0	0.00%
31	390.100	Structures - Gen Plant	\$877,209	2.13%	\$18,685	47	0.00%
32	390.200	Leasehold Improvements - Gen Plant	\$537,521	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Fixtures	\$4,947,978	9.09%	\$449,771	11	0.00%
34	391.300	Data Processing Software - MGE	\$3,687,156	20.00%	\$737,431	5	0.00%
35	391.500	Enterprise Software-EIMS	\$29,658,452	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	\$5,303,219	8.00%	\$424,258	10	20.00%
38	392.110	Transportation Misc - Sm MGE	\$0	0.00%	\$0	0	0.00%
39	392.200	Transportation Equip - Lg MGE	\$15,738,330	6.25%	\$983,646	12	25.00%
40	393.000	Stores Equipment	\$663,590	3.57%	\$23,690	28	0.00%
41	394.000	Tools, Shop, & Garage Equipment	\$9,332,250	5.26%	\$490,876	19	0.00%
42	395.000	Laboratory Equipment	\$0	0.00%	\$0	0	0.00%
43	396.000	Power Operated Equipment	\$3,155,535	7.50%	\$236,665	10	25.00%
44	397.000	Communication Equipment	\$6,688,536	6.25%	\$418,034	16	0.00%
45	397.010	Communication Equipment - Software	\$0	0.00%	\$0	0	0.00%
46	397.100	Communication Equipment - MGE ERT	\$41,782,511	5.26%	\$2,197,760	19	0.00%
47	398.000	Miscellaneous Equipment	\$839,154	4.35%	\$36,503	23	0.00%
48		TOTAL GENERAL PLANT	\$124,268,098		\$6,017,319		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Missouri Gas Energy
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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		Total Depreciation	<u>\$1,312,564,786</u>		<u>\$32,765,866</u>		

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
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	\$38,697	\$545,123	100.0000%	\$0	\$545,123
5		TOTAL INTANGIBLE PLANT	\$506,426		\$38,697	\$545,123		\$0	\$545,123
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$0	R-7	-\$36	-\$36	100.0000%	\$0	-\$36
8	374.200	Land Rights - Dist Plant	\$904,179	R-8	\$29,413	\$933,592	100.0000%	\$0	\$933,592
9	375.200	Structures - Dist Plant	\$1,727,407	R-9	\$141,754	\$1,869,161	100.0000%	\$0	\$1,869,161
10	375.210	Leasehold Improvements	\$7,293	R-10	\$2,083	\$9,376	100.0000%	\$0	\$9,376
11	376.100	Mains- Steel - MGE	\$101,233,705	R-11	\$1,106,662	\$102,340,367	100.0000%	\$0	\$102,340,367
12	376.101	Mains- Steel Transmission- MGE	\$3,103,062	R-12	\$101,673	\$3,204,735	100.0000%	\$0	\$3,204,735
13	376.200	Mains- Cast Iron- MGE	\$8,589,269	R-13	\$283,646	\$8,872,915	100.0000%	\$0	\$8,872,915
14	376.300	Mains- Plastic- MGE	\$73,890,281	R-14	\$2,642,007	\$76,532,288	100.0000%	\$0	\$76,532,288
15	378.000	Meas. & Reg Sta Equip - General	\$6,181,906	R-15	\$50,147	\$6,232,053	100.0000%	\$0	\$6,232,053
16	379.000	Meas. & Reg Sta Equip - City Gate	\$1,786,056	R-16	\$74,569	\$1,860,625	100.0000%	\$0	\$1,860,625
17	380.100	Services - Steel	\$5,308,586	R-17	-\$73,362	\$5,235,224	100.0000%	\$0	\$5,235,224
18	380.200	Services - Plastic - Copper	\$211,791,644	R-18	\$3,200,934	\$214,992,578	100.0000%	\$0	\$214,992,578
19	381.000	Meters - Dist Plant	\$5,606,851	R-19	\$321,221	\$5,928,072	100.0000%	\$0	\$5,928,072
20	382.000	Meters Installation - Dist Plant	\$37,046,542	R-20	\$1,354,651	\$38,401,193	100.0000%	\$0	\$38,401,193
21	383.000	House Regulators - Dist Plant	\$5,439,223	R-21	\$194,738	\$5,633,961	100.0000%	\$0	\$5,633,961
22	385.000	Electronic Gas Measuring	\$252,432	R-22	\$16,416	\$268,848	100.0000%	\$0	\$268,848
23	387.000	Other - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$462,868,436		\$9,446,516	\$472,314,952		\$0	\$472,314,952
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	-\$79	-\$79	100.0000%	\$0	-\$79
31	390.100	Structures - Gen Plant	\$252,354	R-31	\$9,289	\$261,643	100.0000%	\$0	\$261,643
32	390.200	Leasehold Improvements - Gen Plant	\$0	R-32	\$47,537	\$47,537	100.0000%	\$0	\$47,537
33	391.000	Office Furniture & Fixtures	\$3,680,482	R-33	\$398,384	\$4,078,866	100.0000%	\$0	\$4,078,866
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	\$8,272,187	\$8,272,187	100.0000%	\$0	\$8,272,187
36	392.000	Transportation Equip - Trailer	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Equip - Sm MGE	\$3,865,220	R-37	\$160,919	\$4,026,139	100.0000%	\$0	\$4,026,139
38	392.110	Transportation Misc - Sm MGE	\$525,414	R-38	-\$17,989	\$507,425	100.0000%	\$0	\$507,425
39	392.200	Transportation Equip - Lg MGE	\$4,829,016	R-39	\$235,397	\$5,064,413	100.0000%	\$0	\$5,064,413
40	393.000	Stores Equipment	\$205,568	R-40	\$11,811	\$217,379	100.0000%	\$0	\$217,379
41	394.000	Tools, Shop, & Garage Equipment	\$2,911,155	R-41	\$232,767	\$3,143,922	100.0000%	\$0	\$3,143,922
42	395.000	Laboratory Equipment	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$548,141	R-43	\$154,943	\$703,084	100.0000%	\$0	\$703,084
44	397.000	Communication Equipment	-\$14,771	R-44	\$207,813	\$193,042	100.0000%	\$0	\$193,042
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	-\$695,283	\$11,716,036	100.0000%	\$0	\$11,716,036
47	398.000	Miscellaneous Equipment	\$517,389	R-47	\$17,665	\$535,054	100.0000%	\$0	\$535,054
48		TOTAL GENERAL PLANT	\$29,731,287		\$9,035,361	\$38,766,648		\$0	\$38,766,648
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	-\$1,960,817	-\$4,453,895	100.0000%	\$0	-\$4,453,895
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	-\$2,493,078		-\$1,960,817	-\$4,453,895		\$0	-\$4,453,895
54		TOTAL DEPRECIATION RESERVE	\$490,613,071		\$16,559,767	\$507,172,828		\$0	\$507,172,828

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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	Intangible Property - MGE	303.000		\$38,697		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$38,697		\$0	
R-7	Land - Dist Plant	374.100		-\$36		\$0
	1. To remove capitalized incentive compensation (Young).		-\$36		\$0	
R-8	Land Rights - Dist Plant	374.200		\$29,413		\$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).		-\$213		\$0	
R-9	Structures - Dist Plant	375.200		\$141,754		\$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).		-\$945		\$0	
R-10	Leasehold Improvements	375.210		\$2,083		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,084		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1		\$0	
R-11	Mains- Steel - MGE	376.100		\$1,106,662		\$0
	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).		-\$41,852		\$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
R-12	Mains- Steel Transmission- MGE	376.101		\$101,673		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$101,673		\$0	
R-13	Mains- Cast Iron- MGE	376.200		\$283,646		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$283,646		\$0	
R-14	Mains- Plastic- MGE	376.300		\$2,642,007		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,642,007		\$0	
R-15	Meas. & Reg Sta Equip - General	378.000		\$50,147		\$0
	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).		-\$1,069		\$0	
R-16	Meas. & Reg Sta Equip - City Gate	379.000		\$74,569		\$0
	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).		-\$444		\$0	
R-17	Services - Steel	380.100		-\$73,362		\$0
	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).		-\$542		\$0	
R-18	Services - Plastic - Copper	380.200		\$3,200,934		\$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
	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).		-\$29,431		\$0	
R-19	Meters - Dist Plant	381.000		\$321,221		\$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).		-\$3,019		\$0	
R-20	Meters Installation - Dist Plant	382.000		\$1,354,651		\$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).		-\$7,112		\$0	
R-21	House Regulators - Dist Plant	383.000		\$194,738		\$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).		-\$1,195		\$0	
R-22	Electronic Gas Measuring	385.000		\$16,416		\$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).		-\$75		\$0	
R-30	Land - Gen Plant	389.000		-\$79		\$0
	1. To remove capitalized incentive compensation (Young).		-\$79		\$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
R-31	Structures - Gen Plant	390.100		\$9,289		\$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).		-\$66		\$0	
R-32	Leasehold Improvements - Gen Plant	390.200		\$47,537		\$0
	1. To allocate leasehold improvements (Kunst).		\$47,537		\$0	
R-33	Office Furniture & Fixtures	391.000		\$398,384		\$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).		-\$616		\$0	
R-35	Enterprise Software-EIMS	391.500		\$8,272,187		\$0
	1. To allocate enterprise management software (Kunst).		\$12,786,129		\$0	
	2. To remove MGE acquisition transition accumulated depreciation reserve (Majors)		-\$4,513,942		\$0	
R-37	Transportation Eq - Sm MGE	392.100		\$160,919		\$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).		-\$424		\$0	
R-38	Transportation Misc - Sm MGE	392.110		-\$17,989		\$0
	1. No Adjustment		-\$17,989		\$0	
R-39	Transportation Equip - Lg MGE	392.200		\$235,397		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$236,544		\$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
	2. To remove capitalized incentive compensation (Young).		-\$1,147		\$0	
R-40	Stores Equipment	393.000		\$11,811		\$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).		-\$50		\$0	
R-41	Tools, Shop, & Garage Equipment	394.000		\$232,767		\$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).		-\$671		\$0	
R-43	Power Operated Equipment	396.000		\$154,943		\$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).		-\$230		\$0	
R-44	Communication Equipment	397.000		\$207,813		\$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).		-\$497		\$0	
R-46	Communication Equipment - MGE ERT	397.100		-\$695,283		\$0
	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).		-\$3,064		\$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
R-47	Miscellaneous Equipment	398.000		\$17,665		\$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).		-\$60		\$0	
R-52	Retirement Work in Progress			-\$1,960,817		\$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	
Total Reserve Adjustments				\$16,559,757		\$0

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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	\$23,899,058	47.86	11.96	35.90	0.098356	\$2,350,616
3	Vacation Non-Union and Union	\$4,529,916	47.86	182.50	-134.64	-0.368877	-\$1,670,982
4	Pension and OPEB Expense	\$0	47.86	84.95	-37.09	-0.101616	\$0
5	Incentive Compensation	\$384,307	47.86	258.50	-210.64	-0.577096	-\$221,782
6	Employee Benefits	\$261,627	47.86	33.64	14.22	0.038959	\$10,193
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	\$3,501,893	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$40,840,147	47.86	36.90	10.96	0.030027	\$1,226,307
12	TOTAL OPERATION AND MAINT. EXPENSE	\$74,703,235					\$8,295,639
13	TAXES						
14	Property Tax	\$12,254,750	47.86	182.50	-134.64	-0.368877	-\$4,520,495
15	Employer Portion of FICA	\$2,389,873	47.86	11.96	35.90	0.098356	\$235,058
16	Federal and State Unemployment Tax	\$52,546	47.86	60.25	-12.39	-0.033945	-\$1,784
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	\$45,809,012					-\$4,839,851
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$3,455,788
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	\$23,212,269	47.86	60.25	-12.39	-0.033945	-\$787,940
26	State Tax Offset	\$3,647,642	47.86	60.25	-12.39	-0.033945	-\$123,819
27	City Tax Offset	\$0	47.86	60.25	-12.39	-0.033945	\$0
28	Interest Expense Offset	\$14,523,421	47.86	83.85	-35.99	-0.098603	-\$1,432,053
29	TOTAL OFFSET FROM RATE BASE	\$41,383,332					-\$2,343,812
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,111,976

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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	-\$242,188,936	\$201,186,447	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	-\$5,234,137	\$28,980,614	\$0	\$28,980,614	\$18,216,018	\$10,764,596
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263	\$1,117,658	\$16,989,843	\$0	\$16,989,843	\$3,959,145	\$13,030,698
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366	\$1,265,433	\$2,524,252	\$0	\$2,524,252	\$128,380	\$2,395,872
10	TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928	-\$528,624	\$665,020	\$0	\$665,020	\$526,090	\$138,930
11	TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,762	\$7,085,432	\$31,389,330	-\$12,862,357	\$25,612,405	\$0	\$25,612,405	\$5,599,339	\$20,013,066
12	TOTAL DEPRECIATION EXPENSE	\$30,389,939	See Note (1)	See Note (1)	See Note (1)	\$30,389,939	\$1,423,748	\$31,813,687	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266	\$1,322,120	\$2,185,386	\$0	\$2,185,386	\$0	\$2,185,386
14	TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028	-\$28,608,973	\$16,369,055	\$0	\$16,369,055	\$0	\$16,369,055
15	TOTAL OPERATING EXPENSE	\$376,949,870	\$35,974,164	\$310,585,767	-\$253,302,255	\$123,647,615	\$1,423,748	\$125,071,363	\$28,428,972	\$64,828,704
16	NET INCOME BEFORE TAXES	\$66,425,513	\$0	\$0	\$0	\$319,727,768	-\$243,612,684	\$76,115,084	\$0	\$0
17	TOTAL INCOME TAXES	-\$5,939,856	See Note (1)	See Note (1)	See Note (1)	-\$5,939,856	\$30,057,238	\$24,117,382	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	-\$17,271,404	\$8,760,126	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$46,333,839	\$0	\$0	\$0	\$299,636,094	-\$256,398,518	\$43,237,576	\$0	\$0

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480,000	Residential Revenue	\$306,958,336	See note (1)	See note (1)	Rev-5	See note (1)	\$306,958,336	100.0000%	-\$150,060,699	\$156,897,637	See note (1)	See note (1)
Rev-6	0,000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	481,100	Sm. Gen. Service	\$62,379,806			Rev-7		\$62,379,806	100.0000%	-\$47,642,311	\$14,737,495		
Rev-8	0,000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	481,100	Lg. Gen. Service	\$38,710,662			Rev-9		\$38,710,662	100.0000%	-\$25,750,147	\$12,960,515		
Rev-10	483,000	Large Volume and Transportation	\$15,950,783			Rev-10		\$15,950,783	100.0000%	-\$930,195	\$15,020,588		
Rev-11	487,000	Late Payments Charges	\$1,381,236			Rev-11		\$1,381,236	100.0000%	\$0	\$1,381,236		
Rev-12	495,000	Other Gas Revenue	\$17,994,560			Rev-12		\$17,994,560	100.0000%	-\$17,805,584	\$188,976		
Rev-13	0,000	Other Gas Revenue - Oper. Rev.	\$0			Rev-13		\$0	100.0000%	\$0	\$0		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$242,188,936	\$201,186,447		
Rev-15		TOTAL OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$242,188,936	\$201,186,447		
1		GAS SUPPLY EXPENSES											
2	804,000	Other Gas Purchases	\$209,773,676	\$0	\$209,773,676	E-2	-\$209,773,375	\$301	100.0000%	\$0	\$301	\$0	\$301
3	807,000	Purchased Gas Expenses	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	812,000	Gas Used For Other Utility Operations-Credit	-\$69,200	\$0	-\$69,200	E-4	\$0	-\$69,200	100.0000%	\$0	-\$69,200	\$0	-\$69,200
5		TOTAL GAS SUPPLY EXPENSES	\$209,704,476	\$0	\$209,704,476		-\$209,773,375	-\$68,899		\$0	-\$68,899	\$0	-\$68,899
6		NATURAL GAS STORAGE EXPENSE											
7		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		TESTING											
9		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		TRANSMISSION EXPENSES											
11	859,000	Other Joint Expenses	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		PRODUCTION EXPENSES											
14		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		DISTRIBUTION EXPENSES											
16	870,000	Operation Supervisor & Engineering	\$142,549	\$125,007	\$17,542	E-16	-\$33,395	\$109,154	100.0000%	\$0	\$109,154	\$98,788	\$10,366
17	871,000	Distribution & Load Dispatching	\$136,772	\$98,712	\$38,060	E-17	-\$28,069	\$108,703	100.0000%	\$0	\$108,703	\$78,008	\$30,695
18	872,000	Distribution and Load Dispatching	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	874,000	Mains & Service Expenses	\$4,401,233	\$775,176	\$3,626,057	E-19	-\$114,751	\$4,286,482	100.0000%	\$0	\$4,286,482	\$612,591	\$3,673,891
20	875,000	Measuring & Regulating Station Exp - Gen	\$622,739	\$507,964	\$114,775	E-20	-\$119,515	\$503,224	100.0000%	\$0	\$503,224	\$401,424	\$101,800
21	876,000	Meas & Reg St Exp - Industrial	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	877,000	Meas & Reg St Exp - City Gate Stations	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	878,000	Meter & House Regulator Expenses	\$2,143,852	\$4,830,471	-\$2,686,619	E-23	-\$1,109,874	\$1,033,978	100.0000%	\$0	\$1,033,978	\$3,817,332	-\$2,783,354
24	879,410	Customer Installations Expenses	\$939,433	\$769,694	\$169,739	E-24	-\$172,787	\$766,646	100.0000%	\$0	\$766,646	\$608,259	\$158,387
25	880,000	Other Expenses - Dist. Expense	\$4,384,245	\$2,801,332	\$1,582,913	E-25	-\$668,818	\$3,715,427	100.0000%	\$0	\$3,715,427	\$2,213,783	\$1,501,644
26	881,000	Rents - Dist. Expense	\$50,464	\$0	\$50,464	E-26	\$0	\$50,464	100.0000%	\$0	\$50,464	\$0	\$50,464
27	885,000	Maintenance Supervision and Engineering	\$192,790	\$174,287	\$18,503	E-27	-\$48,409	\$144,381	100.0000%	\$0	\$144,381	\$137,732	\$6,649
28	885,000	Maintenance Structures & Improvements	\$244,367	\$0	\$244,367	E-28	\$0	\$244,367	100.0000%	\$0	\$244,367	\$0	\$244,367
29	887,000	Maintenance of Mains	\$17,533,690	\$10,362,454	\$7,171,236	E-29	-\$2,335,457	\$15,198,233	100.0000%	\$0	\$15,198,233	\$8,189,042	\$7,009,191
30	889,000	Maint of Meas. & Reg. Sta. Equip. - General	\$743,037	\$621,581	\$121,456	E-30	-\$149,031	\$594,006	100.0000%	\$0	\$594,006	\$491,211	\$102,795
31	890,000	Maint of Meas & Reg Sta Equip	\$165,113	\$83,052	\$82,061	E-31	-\$22,124	\$142,989	100.0000%	\$0	\$142,989	\$65,633	\$77,356
32	891,000	Maint of Meas. & Reg. Sta. Equip.	\$187,965	\$82,611	\$105,354	E-32	-\$19,538	\$168,427	100.0000%	\$0	\$168,427	\$65,284	\$103,143

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	892.000	Maintenance of Services	\$1,606,224	\$1,295,753	\$310,471	E-33	-\$290,194	\$1,316,030	100.0000%	\$0	\$1,316,030	\$1,023,983	\$292,047
34	893.000	Maintenance of Meters & House Regulators	\$678,364	\$522,547	\$155,817	E-34	-\$122,175	\$556,189	100.0000%	\$0	\$556,189	\$412,948	\$143,241
35	894.000	Maintenance of Other Equipment	\$41,914	\$0	\$41,914	E-35	\$0	\$41,914	100.0000%	\$0	\$41,914	\$0	\$41,914
36		TOTAL DISTRIBUTION EXPENSES	\$34,214,751	\$23,050,641	\$11,164,110		-\$5,234,137	\$28,980,614		\$0	\$28,980,614	\$18,216,018	\$10,764,596
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,976,540	\$1,680,095	\$296,445	E-39	-\$381,339	\$1,595,201	100.0000%	\$0	\$1,595,201	\$1,327,713	\$267,488
40	903.000	Customer Records & Collection Expenses	\$12,561,118	\$3,281,873	\$9,279,245	E-40	-\$736,561	\$11,824,557	100.0000%	\$0	\$11,824,557	\$2,593,536	\$9,231,021
41	904.000	Uncollectible Amounts	\$1,255,577	\$0	\$1,255,577	E-41	\$2,246,316	\$3,501,893	100.0000%	\$0	\$3,501,893	\$0	\$3,501,893
42	905.000	Misc. Customer Accounts Expense	\$78,950	\$47,954	\$30,996	E-42	-\$10,758	\$68,192	100.0000%	\$0	\$68,192	\$37,896	\$30,296
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263		\$1,117,658	\$16,989,843		\$0	\$16,989,843	\$3,959,145	\$13,030,698
44		CUSTOMER SERVICE & INFO. EXP.											
45	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	908.000	Customer Assistance Expenses	\$1,220,120	\$151,059	\$1,069,061	E-46	\$1,268,618	\$2,488,738	100.0000%	\$0	\$2,488,738	\$119,376	\$2,369,362
47	909.000	Informational & Instructional Advertising	\$38,699	\$11,384	\$27,305	E-47	-\$3,185	\$35,514	100.0000%	\$0	\$35,514	\$9,004	\$26,510
48	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366		\$1,265,433	\$2,524,252		\$0	\$2,524,252	\$128,380	\$2,395,872
50		SALES EXPENSES											
51	911.000	Supervision - Sales Exp.	\$162,699	\$49,240	\$113,459	E-51	-\$12,327	\$150,372	100.0000%	\$0	\$150,372	\$38,913	\$111,459
52	912.000	Demonstrating & Selling Expenses	\$1,025,445	\$616,476	\$408,969	E-52	-\$296,534	\$728,911	100.0000%	\$0	\$728,911	\$487,177	\$241,734
53	913.000	Advertising Expenses	\$0	\$0	\$0	E-53	-\$166,263	-\$166,263	100.0000%	\$0	-\$166,263	\$0	-\$166,263
54	916.000	Misc. Sales Expenses	\$5,500	\$0	\$5,500	E-54	-\$53,600	-\$48,000	100.0000%	\$0	-\$48,000	\$0	-\$48,000
55		TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928		-\$528,624	\$665,020		\$0	\$665,020	\$526,090	\$138,930
56		ADMIN. & GENERAL EXPENSES											
57	920.000	Admin. & General Salaries	\$10,702,321	\$6,867,276	\$3,835,045	E-57	-\$2,797,996	\$7,904,325	100.0000%	\$0	\$7,904,325	\$5,426,939	\$2,477,386
58	921.000	Office Supplies & Expenses	\$9,786,384	\$40,227	\$9,746,157	E-58	-\$55,640	\$9,730,744	100.0000%	\$0	\$9,730,744	\$31,790	\$9,698,954
59	922.000	Admin. Expenses Transferred - Credit	-\$7,449,467	\$0	-\$7,449,467	E-59	\$0	-\$7,449,467	100.0000%	\$0	-\$7,449,467	\$0	-\$7,449,467
60	923.000	Outside Services Employed	\$5,439,918	\$0	\$5,439,918	E-60	-\$389,567	\$5,050,351	100.0000%	\$0	\$5,050,351	\$0	\$5,050,351
61	924.000	Property Insurance	\$413,444	\$0	\$413,444	E-61	-\$53,411	\$360,033	100.0000%	\$0	\$360,033	\$0	\$360,033
62	925.000	Injuries & Damages	\$2,793,528	\$0	\$2,793,528	E-62	\$51,275	\$2,844,803	100.0000%	\$0	\$2,844,803	\$0	\$2,844,803
63	926.000	Employee Pensions & Benefits	\$13,161,044	\$0	\$13,161,044	E-63	-\$9,426,869	\$3,734,175	100.0000%	\$0	\$3,734,175	\$0	\$3,734,175
64	927.000	Franchise Requirements	\$0	\$0	\$0	E-64	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
65	928.000	Regulatory Commission Expenses	\$1,377,105	\$0	\$1,377,105	E-65	-\$68,018	\$1,309,087	100.0000%	\$0	\$1,309,087	\$0	\$1,309,087
66	930.000	Misc. General Expenses	\$1,055,293	\$0	\$1,055,293	E-66	-\$77,799	\$977,494	100.0000%	\$0	\$977,494	\$0	\$977,494
67	931.000	Rents - Admin General Expense	\$944,538	\$0	\$944,538	E-67	-\$4,430	\$940,108	100.0000%	\$0	\$940,108	\$0	\$940,108
68	932.000	Maintenance of General Plant	\$250,654	\$177,929	\$72,725	E-68	-\$39,902	\$210,752	100.0000%	\$0	\$210,752	\$140,610	\$70,142
69		TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,762	\$7,085,432	\$31,389,330		-\$12,862,357	\$25,612,405		\$0	\$25,612,405	\$5,599,339	\$20,013,066
70		DEPRECIATION EXPENSE											
71	403.000	Depreciation Expense, Dep. Exp.	\$30,389,939	See note (1)	See note (1)	E-71	See note (1)	\$30,389,939	100.0000%	\$1,423,748	\$31,813,687	See note (1)	See note (1)
72	403.000	Depreciation Clearing	\$0	\$0	\$0	E-72	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
73		TOTAL DEPRECIATION EXPENSE	\$30,389,939	\$0	\$0		\$0	\$30,389,939		\$1,423,748	\$31,813,687	\$0	\$0
74		AMORTIZATION EXPENSE											
75	404.000	Amortization of Expense	\$863,266	\$0	\$863,266	E-75	\$1,322,120	\$2,185,386	100.0000%	\$0	\$2,185,386	\$0	\$2,185,386
76		TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266		\$1,322,120	\$2,185,386		\$0	\$2,185,386	\$0	\$2,185,386

Missouri Gas Energy
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77		OTHER OPERATING EXPENSES											
78	408.000	Payroll Taxes	\$3,697,239	\$0	\$3,697,239	E-78	-\$1,532,635	\$2,164,604	100.0000%	\$0	\$2,164,604	\$0	\$2,164,604
79	408.000	Property Taxes	\$16,428,770	\$0	\$16,428,770	E-79	-\$2,512,745	\$13,916,025	100.0000%	\$0	\$13,916,025	\$0	\$13,916,025
80	408.000	Gross Receipts Tax	\$24,439,784	\$0	\$24,439,784	E-80	-\$24,439,784	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	408.000	Other Taxes	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	431.000	Interest on Customer Deposits	\$412,235	\$0	\$412,235	E-85	-\$123,809	\$288,426	100.0000%	\$0	\$288,426	\$0	\$288,426
86		TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028		-\$28,608,973	\$16,369,055		\$0	\$16,369,055	\$0	\$16,369,055
87		TOTAL OPERATING EXPENSE	\$376,949,870	\$35,974,164	\$310,585,767		-\$253,302,255	\$123,647,515		-\$1,423,748	\$125,071,363	\$28,428,872	\$64,628,704
88		NET INCOME BEFORE TAXES	\$66,425,513					\$319,727,768		-\$243,612,684	\$76,115,084		
89		INCOME TAXES											
90	409.410	Current Income Taxes	-\$5,939,856	See note (1)	See note (1)	E-90	See note (1)	-\$5,939,856	100.0000%	\$30,057,238	\$24,117,382	See note (1)	See note (1)
91		TOTAL INCOME TAXES	-\$5,939,856					-\$5,939,856		\$30,057,238	\$24,117,382		
92		DEFERRED INCOME TAXES											
93	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$26,031,530	See note (1)	See note (1)	E-93	See note (1)	\$26,031,530	100.0000%	-\$17,271,404	\$8,760,126	See note (1)	See note (1)
94	411.000	Amortization of Deferred ITC	\$0			E-94		\$0	100.0000%	\$0	\$0		
95		TOTAL DEFERRED INCOME TAXES	\$26,031,530					\$26,031,530		-\$17,271,404	\$8,760,126		
96		NET OPERATING INCOME	\$46,333,839					\$299,636,094		-\$256,398,518	\$43,237,576		

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

Missouri Gas Energy
Case No. GR-2017-0216
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Update Period Ending 06-30-2017
Adjustments to Income Statement Detail

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	-\$150,060,699	-\$150,060,699
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$150,060,699	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Sm. Gen. Service	481.100	\$0	\$0	\$0	\$0	-\$47,642,311	-\$47,642,311
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$47,642,311	
	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 Volume and Transportation	483.000	\$0	\$0	\$0	\$0	-\$930,195	-\$930,195
	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	\$201,397	
	7. To adjust EGM (Murray)		\$0	\$0		\$0	\$144,900	
	8. To adjust to GL (Murray)		\$0	\$0		\$0	\$697,564	
Rev-12	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	-\$26,219	-\$7,176	-\$33,395	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$26,219	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$7,176		\$0	\$0	
E-17	Distribution & Load Dispatching	871.000	-\$20,704	-\$7,365	-\$28,069	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$20,704	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$7,365		\$0	\$0	
E-19	Mains & Service Expenses	874.000	-\$162,585	-\$47,834	-\$210,419	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$162,585	\$0		\$0	\$0	
	2. To annualize line locate expense (Kunst).		\$0	-\$47,834		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$11,540		\$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
E-20	Measuring & Regulating Station Exp - Gen	875.000	-\$106,540	-\$12,975	-\$119,515	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$106,540	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$12,975		\$0	\$0	
E-23	Meter & House Regulator Expenses	878.000	-\$1,013,139	-\$98,735	-\$1,109,874	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$1,013,139	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$98,735		\$0	\$0	
E-24	Customer Installations Expenses	879.410	-\$161,435	-\$11,352	-\$172,787	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$161,435	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,352		\$0	\$0	
E-25	Other Expenses - Dist. Expense	880.000	-\$587,549	-\$81,269	-\$668,818	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$587,549	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$81,269		\$0	\$0	
E-27	Maintenance Supervision and Engineering	885.000	-\$36,555	-\$11,854	-\$48,409	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$36,555	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,854		\$0	\$0	
E-29	Maintenance of Mains	887.000	-\$2,173,412	-\$162,045	-\$2,335,457	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$2,173,412	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$162,045		\$0	\$0	
E-30	Maint of Meas. & Reg. Sta. Equip. - General	889.000	-\$130,370	-\$18,661	-\$149,031	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$130,370	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$18,661		\$0	\$0	
E-31	Maint of Meas & Reg Sta Equip	890.000	-\$17,419	-\$4,705	-\$22,124	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$17,419	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$4,705		\$0	\$0	
E-32	Maint of Meas. & Reg. Sta. Equip.	891.000	-\$17,327	-\$2,211	-\$19,538	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$17,327	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,211		\$0	\$0	
E-33	Maintenance of Services	892.000	-\$271,770	-\$18,424	-\$290,194	\$0	\$0	\$0
	1. To annualize payroll expense (Niето).		-\$271,770	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$18,424		\$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
E-34	Maintenance of Meters & House Regulators	893.000	-\$109,599	-\$12,576	-\$122,175	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$109,599	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$12,576		\$0	\$0	
E-39	Meter Reading Expenses	902.000	-\$352,382	-\$28,957	-\$381,339	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$352,382	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$28,957		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	-\$688,337	-\$46,224	-\$736,561	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$688,337	\$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	-\$46,966		\$0	\$0	
E-41	Uncollectible Amounts	904.000	\$0	\$2,246,316	\$2,246,316	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen).		\$0	\$2,246,316		\$0	\$0	
E-42	Misc. Customer Accounts Expense	905.000	-\$10,058	-\$700	-\$10,758	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$10,058	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$700		\$0	\$0	
E-46	Customer Assistance Expenses	908.000	-\$31,683	\$1,300,301	\$1,268,618	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$31,683	\$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	\$11,579		\$0	\$0	
	4. To include an annual amortization of Energy Efficiency Costs, based on a 10 year amortization (Lyons).		\$0	\$1,224,492		\$0	\$0	
	5. To include incentive compensation (Young).		\$0	-\$3,006		\$0	\$0	
E-47	Informational & Instructional Advertising	909.000	-\$2,390	-\$795	-\$3,185	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$2,390	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$795		\$0	\$0	
E-51	Supervision - Sales Exp.	911.000	-\$10,327	-\$2,000	-\$12,327	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$10,327	\$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	

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E-52	Demonstrating & Selling Expenses	912.000	-\$129,299	-\$167,235	-\$296,534	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$129,299	\$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	-\$36,426		\$0	\$0	
E-53	Advertising Expenses	913.000	\$0	-\$166,263	-\$166,263	\$0	\$0	\$0
	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	
E-54	Misc. Sales Expenses	916.000	\$0	-\$53,500	-\$53,500	\$0	\$0	\$0
	1. To remove dues and donations expense (Hodges).		\$0	-\$53,500		\$0	\$0	
E-57	Admin. & General Salaries	920.000	-\$1,440,337	-\$1,357,659	-\$2,797,996	\$0	\$0	\$0
	1. Annualized payroll expense (Nieto).		-\$1,440,337	\$0		\$0	\$0	
	2. To remove equity compensation (Young).		\$0	-\$1,248,087		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$109,572		\$0	\$0	
E-58	Office Supplies & Expenses	921.000	-\$8,437	-\$47,203	-\$55,640	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$8,437	\$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	
	4. To remove ticket and entertainment expenses (Kunst).		\$0	-\$19,157		\$0	\$0	
	5. To remove rebranding costs (Kunst).		\$0	-\$14,912		\$0	\$0	
E-60	Outside Services Employed	923.000	\$0	-\$389,567	-\$389,567	\$0	\$0	\$0
	1. To remove Spire name change advertisement (Majors).		\$0	-\$8,875		\$0	\$0	
	2. To remove certain outside services costs (Kunst).		\$0	-\$59,014		\$0	\$0	
	3. To remove rebranding costs (Kunst).		\$0	-\$204,902		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst).		\$0	-\$48,446		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges).		\$0	-\$68,330		\$0	\$0	
E-61	Property Insurance	924.000	\$0	-\$53,411	-\$53,411	\$0	\$0	\$0

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	1. To include an annualized level of property insurance		\$0	\$0		\$0	\$0	
	2. To adjust insurance expense (Taylor).		\$0	-\$53,411		\$0	\$0	
E-62	Injuries & Damages	925,000	\$0	\$51,275	\$51,275	\$0	\$0	\$0
	1. To include an annualized level of other insurance		\$0	\$0		\$0	\$0	
	2. To adjust injuries and damages (Taylor).		\$0	\$150,818		\$0	\$0	
	3. To adjust insurance expense (Taylor).		\$0	-\$99,543		\$0	\$0	
E-63	Employee Pensions & Benefits	926,000	\$0	-\$9,426,869	-\$9,426,869	\$0	\$0	\$0
	1. To remove test year severance costs (Young).		\$0	-\$516,248		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$12,277		\$0	\$0	
	3. To include pension expense (Young).		\$0	-\$9,012,446		\$0	\$0	
	4. To include OPEB expense (Young).		\$0	\$328,851		\$0	\$0	
	5. To normalize SERP expense (Young).		\$0	\$165,842		\$0	\$0	
	6. To adjust 401 K expense (Nieto).		\$0	-\$117,335		\$0	\$0	
	7. To adjust employee benefit expense (Nieto).		\$0	\$261,627		\$0	\$0	
	8. To allocate LIRS insurance proceeds (Majors)		\$0	-\$524,883		\$0	\$0	
E-65	Regulatory Commission Expenses	928,000	\$0	-\$68,018	-\$68,018	\$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	\$3,616		\$0	\$0	
E-66	Misc. General Expenses	930,000	\$0	-\$77,799	-\$77,799	\$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	
E-67	Rents - Admin General Expense	931,000	\$0	-\$4,430	-\$4,430	\$0	\$0	\$0
	1. To annualize lease expense (Kunst).		\$0	\$7,402		\$0	\$0	
	2. To adjust lease expense for unused call center space (Lyons).		\$0	-\$11,832		\$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
E-68	Maintenance of General Plant	932.000	-\$37,319	-\$2,583	-\$39,902	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$37,319	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,583		\$0	\$0	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,423,748	\$1,423,748
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,376,927	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone).		\$0	\$0		\$0	-\$952,179	
E-75	Amortization of Expense	404.000	\$0	\$1,322,120	\$1,322,120	\$0	\$0	\$0
	1. To annualize amortization expense (Kunst).		\$0	\$2,103,825		\$0	\$0	
	2. To remove test year amortization of MGE software (Majors)		\$0	-\$781,705		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	-\$1,532,635	-\$1,532,635	\$0	\$0	\$0
	1. To adjust payroll tax expense (Nieto).		\$0	-\$1,532,635		\$0	\$0	
E-79	Property Taxes	408.000	\$0	-\$2,512,745	-\$2,512,745	\$0	\$0	\$0
	1. To include an annualized level of Missouri Property Taxes (Lyons)		\$0	-\$1,174,020		\$0	\$0	
	2. To include an annualized level of Kansas Property taxes (Lyons).		\$0	-\$277,486		\$0	\$0	
	3. To include an annual amortization based on a 5 year period for deferred Kansas Property Taxes (Lyons).		\$0	-\$1,061,239		\$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	-\$123,809	-\$123,809	\$0	\$0	\$0
	1. To annualize customer deposit interest (Hodges).		\$0	-\$123,809		\$0	\$0	
E-90	Current Income Taxes	409.410	\$0	\$0	\$0	\$0	\$30,057,238	-\$30,057,238
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$30,057,238	
E-93	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$17,271,404	-\$17,271,404
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,271,404	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$242,188,936	-\$242,188,936
Total Operating & Maint. Expense			-\$7,545,192	-\$245,757,063	-\$253,302,255	\$0	\$14,209,582	\$14,209,582

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Line Number	A Description	B Percentage Rate	C Test Year	D 6.38% Return	E 6.50% Return	F 6.62% Return
1	TOTAL NET INCOME BEFORE TAXES		\$76,115,084	\$81,807,482	\$83,259,204	\$84,722,825
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$31,813,687	\$31,813,687	\$31,813,687	\$31,813,687
4	AFUDC		\$11,930	\$11,930	\$11,930	\$11,930
5	Meals and Entertainment		\$64,917	\$64,917	\$64,917	\$64,917
6	Miscellaneous Non-Deductible		\$134,264	\$134,264	\$134,264	\$134,264
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,024,798	\$32,024,798	\$32,024,798	\$32,024,798
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.9810%	\$14,523,421	\$14,523,421	\$14,523,421	\$14,523,421
10	Tax Straight-Line Depreciation		\$19,697,287	\$19,697,287	\$19,697,287	\$19,697,287
11	Excess Tax Depreciation		\$11,094,885	\$11,094,885	\$11,094,885	\$11,094,885
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$45,315,593	\$45,315,593	\$45,315,593	\$45,315,593
13	NET TAXABLE INCOME		\$62,824,289	\$68,516,687	\$69,968,409	\$71,432,030
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$62,824,289	\$68,516,687	\$69,968,409	\$71,432,030
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,275,200	\$3,571,960	\$3,647,642	\$3,723,945
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$59,549,089	\$64,944,727	\$66,320,767	\$67,708,085
19	Federal Income Tax at the Rate of	See Tax Table	\$20,842,182	\$22,730,655	\$23,212,269	\$23,697,831
20	Subtract Federal Income Tax Credits					
21	Credit - Solar		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$20,842,182	\$22,730,655	\$23,212,269	\$23,697,831
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$62,824,289	\$68,516,687	\$69,968,409	\$71,432,030
25	Deduct Federal Income Tax at the Rate of	50.000%	\$10,421,091	\$11,365,328	\$11,606,135	\$11,848,916
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$52,403,198	\$57,151,359	\$58,362,274	\$59,583,114
28	Subtract Missouri Income Tax Credits					
29	Test State		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	6.250%	\$3,275,200	\$3,571,960	\$3,647,642	\$3,723,945
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$62,824,289	\$68,516,687	\$69,968,409	\$71,432,030
33	Deduct Federal Income Tax - City Inc. Tax		\$20,842,182	\$22,730,655	\$23,212,269	\$23,697,831
34	Deduct Missouri Income Tax - City Inc. Tax		\$3,275,200	\$3,571,960	\$3,647,642	\$3,723,945
35	City Taxable Income		\$38,706,907	\$42,214,072	\$43,108,498	\$44,010,254
36	Subtract City Income Tax Credits					
37	Test City		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$20,842,182	\$22,730,655	\$23,212,269	\$23,697,831
41	State Income Tax		\$3,275,200	\$3,571,960	\$3,647,642	\$3,723,945
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$24,117,382	\$26,302,615	\$26,859,911	\$27,421,776
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$8,760,126	\$8,760,126	\$8,760,126	\$8,760,126
46	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$8,760,126	\$8,760,126	\$8,760,126	\$8,760,126
48	TOTAL INCOME TAX		\$32,877,508	\$35,062,741	\$35,620,037	\$36,181,902

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Line Number	A Description	B Percentage Rate	C Test Year	D 6.38% Return	E 6.50% Return	F 6.62% Return
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Federal Tax Table						
	Federal Taxable Income		\$59,549,089	\$64,944,727	\$66,320,767	\$67,708,085
	15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
	25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
	34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
	39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
	34% > \$335,000 < \$10,000,001		\$3,286,100	\$3,286,100	\$3,286,100	\$3,286,100
	35% > \$10MM < \$15,000,001		\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
	38% > \$15MM < \$18,333,334		\$1,266,667	\$1,266,667	\$1,266,667	\$1,266,667
	35% > \$18,333,333		\$14,425,515	\$16,313,988	\$16,795,602	\$17,281,163
	Total Federal Income Taxes		\$20,842,182	\$22,730,655	\$23,212,269	\$23,697,830

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.25%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,028,200,000	48.84%		4.395%	4.517%	4.640%
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	\$1,925,300,000	46.36%	4.13%	1.915%	1.915%	1.915%
5	Short Term Debt	\$199,439,000	4.80%	1.38%	0.066%	0.066%	0.066%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$4,152,939,000</u>	<u>100.00%</u>		<u>6.376%</u>	<u>6.498%</u>	<u>6.621%</u>
8	PreTax Cost of Capital				9.114%	9.312%	9.512%

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		508,249	163.639500	83,169,612					508,249
	Bills < 65				100.0000%	83,169,612	0.07380	\$6,137,917	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		458,699	142.379260	65,309,224					458,699
	Bills < 65				100.0000%	65,309,224	0.07380	\$4,819,821	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		466,640	104.493530	48,760,861					466,640
	Bills < 65				100.0000%	48,760,861	0.07380	\$3,598,552	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		413,344	70.745930	29,242,406					413,344
	Bills < 65				100.0000%	29,242,406	0.07380	\$2,158,090	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		413,146	26.659300	11,014,183					413,146
	Bills < 65				100.0000%	11,014,183	0.07380	\$812,847	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		412,901	17.719790	7,316,519					412,901
	Bills < 65				100.0000%	7,316,519	0.07380	\$539,959	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		499,972	13.224280	6,611,770					499,972
	Bills < 65				100.0000%	6,611,770	0.07380	\$487,949	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		497,076	11.878300	5,904,418					497,076
	Bills < 65				100.0000%	5,904,418	0.07380	\$435,746	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		485,033	14.917870	7,235,659					485,033
	Bills < 65				100.0000%	7,235,659	0.07380	\$533,992	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		502,798	28.603160	14,381,612					502,798
	Bills < 65				100.0000%	14,381,612	0.07380	\$1,061,363	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		492,408	47.205910	23,244,568					492,408
	Bills < 65				100.0000%	23,244,568	0.07380	\$1,715,449	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		518,694	109.976890	57,044,353					518,694
	Bills < 65				100.0000%	57,044,353	0.07380	\$4,209,873	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		5,688,960		359,235,185		359,235,185		\$26,511,557	5,688,960
Monthly Customer Charge		\$23.00	Annualized Monthly Charge Customers				\$130,386,080		
Total Monthly Charge Customers		<u>\$130,386,080</u>	Annualized Revenues				<u>\$156,897,637</u>		

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Sm. Gen. Service Revenue Feeder Sheet

Month	Bill	A	B	C		D	E	F	Total
Desc	Description	Annualized Customers	Normalized Use Per Customer	Normalized Use % Per Block	Percentage	Annualized Usage Per Block	Current Tariff Rate Per Block	Annualized Volumetric Revenues	Monthly Charge Customers
January		36,413	352.175955	12,823,783					36,413
	Bills < 65				100.0000%	12,823,783	0.05430	\$696,331	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		31,421	315.673351	9,918,772					31,421
	Bills < 65				100.0000%	9,918,772	0.05430	\$538,589	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		31,650	229.546570	7,265,149					31,650
	Bills < 65				100.0000%	7,265,149	0.05430	\$394,498	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		31,233	148.598310	4,641,171					31,233
	Bills < 65				100.0000%	4,641,171	0.05430	\$252,016	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		27,099	59.264790	1,606,017					27,099
	Bills < 65				100.0000%	1,606,017	0.05430	\$87,207	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		26,550	41.227590	1,094,593					26,550
	Bills < 65				100.0000%	1,094,593	0.05430	\$59,436	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		28,771	36.589950	1,052,729					28,771
	Bills < 65				100.0000%	1,052,729	0.05430	\$57,163	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		27,745	34.442400	955,604					27,745
	Bills < 65				100.0000%	955,604	0.05430	\$51,889	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		26,303	44.117880	1,160,433					26,303
	Bills < 65				100.0000%	1,160,433	0.05430	\$63,012	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		27,202	70.265410	1,911,360					27,202
	Bills < 65				100.0000%	1,911,360	0.05430	\$103,787	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		26,377	107.782720	2,842,985					26,377
	Bills < 65				100.0000%	2,842,985	0.05430	\$154,374	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		28,062	275.047882	7,718,394					28,062
	Bills < 65				100.0000%	7,718,394	0.05430	\$419,109	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		348,826		62,990,990		62,990,990		\$2,877,411	348,826
Monthly Customer Charge		\$34.00	Annualized Monthly Charge Customers				\$11,860,084		
Total Monthly Charge Customers		\$11,860,084	Annualized Revenues				\$14,737,495		

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Lg. Gen. Service Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 65 Bills > 65	3,776	3,309.619090	12,497,122	100.0000% 0.0000%	12,497,122 0	0.13268 0.00000	\$1,658,118 \$0	3,776
February	Bills < 65 Bills > 65	3,397	3,702.593590	12,577,710	100.0000% 0.0000%	12,577,710 0	0.13268 0.00000	\$1,668,811 \$0	3,397
March	Bills < 65 Bills > 65	3,350	2,397.899650	8,032,964	100.0000% 0.0000%	8,032,964 0	0.13268 0.00000	\$1,065,814 \$0	3,350
April	Bills < 65 Bills > 65	3,316	1,799.974980	5,968,717	100.0000% 0.0000%	5,968,717 0	0.07647 0.00000	\$456,428 \$0	3,316
May	Bills < 65 Bills > 65	3,498	905.800010	3,168,488	100.0000% 0.0000%	3,168,488 0	0.07647 0.00000	\$242,294 \$0	3,498
June	Bills < 65 Bills > 65	3,590	696.336500	2,499,848	100.0000% 0.0000%	2,499,848 0	0.07647 0.00000	\$191,163 \$0	3,590
July	Bills < 65 Bills > 65	3,840	578.339370	2,220,823	100.0000% 0.0000%	2,220,823 0	0.07647 0.00000	\$169,826 \$0	3,840
August	Bills < 65 Bills > 65	3,833	574.961820	2,203,829	100.0000% 0.0000%	2,203,829 0	0.07647 0.00000	\$168,527 \$0	3,833
September	Bills < 65 Bills > 65	3,509	672.903850	2,361,220	100.0000% 0.0000%	2,361,220 0	0.07647 0.00000	\$180,562 \$0	3,509
October	Bills < 65 Bills > 65	3,668	945.464530	3,467,964	100.0000% 0.0000%	3,467,964 0	0.07647 0.00000	\$265,195 \$0	3,668
November	Bills < 65 Bills > 65	3,859	1,228.139460	4,739,390	100.0000% 0.0000%	4,739,390 0	0.13268 0.00000	\$628,822 \$0	3,859
December	Bills < 65 Bills > 65	3,894	2,403.131510	9,357,794	100.0000% 0.0000%	9,357,794 0	0.13268 0.00000	\$1,241,592 \$0	3,894

Total Annualized Customers	43,530	69,095,869	69,095,869	\$7,937,153	43,530
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Monthly Customer Charge	\$116.40	Annualized Monthly Charge Customers	\$5,023,362
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Total Monthly Charge Customers	<u>\$5,023,362</u>	Annualized Revenues	<u>\$12,960,515</u>
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Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
Update Period Ending 06-30-2017
Executive Case Summary

Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$201,186,447
2	Annualized Customer Numbers	6,061,316
3	Annualized Customer Usage	481,322,044
4	Profit (Return on Equity)	\$33,115,746
5	Interest Expense	\$14,523,421
6	Annualized Payroll	\$28,428,972
7	Utility Employees	559,000
8	Depreciation	\$32,765,866
9	Net Investment Plant	\$805,391,958