Exhibit No.:

Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff

Case No: GR-2017-0216

Date Prepared: November 28, 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
True-Up Direct Filing November 28, 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

November 2017

5+aff Exhibit No. 067

Date 10-6-17Reporter A.F.

File NoGR-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	<u>Δ</u>	<u>B</u> 6.19%	<u>C</u> 6.31%	<u>D</u> 6.42%
Number	Description	Return	Return	Return
1	Net Orig Cost Rate Base	\$800,885,218	\$800,885,218	\$800,885,218
2	Rate of Return	6.19%	6.31%	6.42%
3	Net Operating Income Requirement	\$49,590,813	\$50,503,822	\$51,416,831
4	Net Income Available	\$46,558,884	\$46,558,884	\$46,558,884
5	Additional Net Income Required	\$3,031,929	\$3,944,938	\$4,857,947
6	Income Tax Requirement			
7	Required Current Income Tax	-\$1,939,920	-\$1,371,045	-\$802,171
8	Current Income Tax Available	-\$3,829,045	-\$3,829,045	-\$3,829,045
9	Additional Current Tax Required	\$1,889,125	\$2,458,000	\$3,026,874
10	Revenue Requirement	\$4,921,054	\$6,402,938	\$7,884,821
	Allowance for Known and Measureable		il.	
11	Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,921,054	\$6,402,938	\$7,884,821

# Missouri Gas Energy Case No. GR-2017-0216 Test Year Ending 12-31-2016 True-Up Period Ending 09-30-2017 RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		
•	Plant III 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	ľ	\$4,294,704
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	TOTAL ADD TO NET PLANT IN SERVICE		\$38,860,270
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	-2.8384%	\$33,631
16	State Tax Offset	-2.8384%	\$5,285
17	City Tax Offset	-2.8384%	\$0
	Interest Expense Offset	9.8603%	\$1,652,046
	Contributions in Aid of Construction		\$0
20	Customer Deposits		\$6,460,830
21	Customer Advances for Construction	li li	\$3,324,695
22	Deferred Taxes - Depreciation	ļ	\$24,045,955
23	GM-2013-0254 Stipulation and Agreement rate-base offset		\$70,009,762
24	TOTAL SUBTRACT FROM NET PLANT		\$105,532,204
25	Total Rate Base		\$800,885,218

Accounting Schedule: 02 Sponsor: Staff

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	<u>A</u> Account # (Optional)		<u>C</u> Total Plant	<u>D</u> Adjust. Number	E Adjustments	E As Adjusted Plant	<u>G</u> Jurisdictional Allocations	년 Jurisdictional ''Adjustments	I MO Adjusted Jurisdictional
	, , , , , , , , , , , , , , ,								
1		INTANGIBLE PLANT		ļ				[	
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3 P-4	\$0	\$13,823	100.0000%	\$0	\$13,823
4 5	303.000	Intangible Property - MGE TOTAL INTANGIBLE PLANT	\$773,929 \$803,352	-4	\$0 \$0	\$773,929 \$803,352	100.0000%	\$0 \$0	\$773,929 \$803,352
6	ĺ	DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$476,088	P-7	\$0	\$476,088	100.0000%	\$0	\$476,088
8 9	374.200 375.200	Land Rights - Dist Plant  Structures - Dist Plant	\$2,835,349 \$12,596,158	P-8 P-9	\$75,070 \$1,075,475	\$2,910,419 \$13,671,633	100.0000%	\$0 \$0	\$2,910,419 \$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 14	376.200 376.300	Mains- Cast Iron- MGE  Mains- Plastic- MGE	\$35,152,583 \$297,879,819	P-13 P-14	\$1,233,427	\$36,386,010	100.0000%	\$0	\$36,386,010
15	378.000	Meas. & Reg Sta Equip - General	\$14,249,406	P-15	\$41,795,729 \$231,361	\$339,675,548 \$14,480,767	100.0000%	\$0 \$0	\$339,675,548 \$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 20	ŀ	Meters - Dist Plant Meters Installation - Dist Plant	\$40,249,691 \$94,813,508	P-19 P-20	\$1,843,388 \$1,054,044	\$42,093,079 \$95,867,552	100.0000%	\$0 \$0	\$42,093,079
21		House Requiators - Dist Plant	\$15,936,616	P-21	\$329,454	\$16,266,069	100.0000%	\$0 \$0	\$95,867,552 \$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							
28		CAPITALIZATION TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0	}	40	40
20		CAPITALIZATION	\$0		ΨV	30		\$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 32		Structures - Gen Plant	\$878,378	P-31	-\$2,615	\$875,763	100.0000%	\$0	\$875,763
33	391.000	Leasehold Improvements - Gen Plant Office Furniture & Fixtures	\$0 \$4,956,542	P-32 P-33	\$577,163 -\$20,224	\$577,163 \$4,936,318	100.0000% 100.0000%	\$0 \$0	\$577,163 \$4,936,318
34		Data Processing Software - MGE	\$3,261,922	P-34	\$647,381	\$3,909,303	100.0000%	\$0	\$3,909,303
35		Enterprise Software-EIMS	\$0	P-35	\$65,837,996	\$65,837,996	100.0000%	\$0	\$65,837,996
36		Transportation Equip • Trailer	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37 38	392.100 392.110	Transportation Eq - Sm MGE	\$5,650,033	P-37	\$87,681	\$5,737,714	100.0000%	\$0	\$5,737,714
39	392.710	Transportation Misc - Sm MGE Transportation Equip - Lg MGE	\$0 \$15,294,221	P-38 P-39	\$0 \$2,469,492	\$0 \$17,763,713	100.0000%	\$0 \$0	\$0 \$17,763,713
40		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 44		Power Operated Equipment Communication Equipment	\$3,063,341	P-43 P-44	\$327,293	\$3,390,634	100.0000%	\$0	\$3,390,634
45		Communication Equipment - Software	\$6,622,779 \$0	P-45	-\$388,322 \$0	\$6,234,457 \$0	100.0000%	\$0 \$0	\$6,234,457 \$0
46		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		\$71,706,674	\$163,748,466		\$0	\$163,748,466
49 50		GENERAL PLANT - ALLOCATED TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0	-	\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)			**	*		**	40
			ا م	D 50	مم		400.00000	4-	**
52 53		Retirement Work in Progress TOTAL RETIREMENT WORK IN PROGRESS	\$0 \$0	P-52	\$0 \$0	\$0 \$0	100.0000%	\$0 \$0	\$0 \$0
		(RWIP)	"	ļ	**	<b>\$0</b>		40	άū
ļ						ļ	ı	ĺ	

A B C D E F G H I  Line Account# Total Adjust. ; As Adjusted Jurisdictional Jurisdictional MO Adjus  Number (Optional) Plant Account Description Plant Number Adjustments Plant Allocations Adjustments Jurisdiction	250000
54 TOTAL PLANT IN SERVICE \$1,238,624,634 \$143,842,366 \$1,382,367,000 \$0 \$1,382,367	,000

A Plant	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	E	<u>G</u> '
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-8	Land Rights - Dist Plant	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	Structures - Dist Plant	375.200		<b>\$1</b> ,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	Leasehold Improvements	375,210		-\$29		\$0
	To remove capitalized incentive compensation (Young).		-\$14		\$0	
	2. To remove capitalized equity compensation (Young).		-\$15		\$0	
P-11	Mains-Steel - MGE	376.100		\$5,734,274		<u> </u>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$5,158,201		\$0	

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 1 of 9

<u>A</u> Plant	en e	<u>C</u>	: <u>D</u>	<u>E</u> Total	<u>F</u>	. ' <u>G</u> Total
Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	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		<b>\$</b> 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,

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 2 of 9

<u>A</u> Plant	<u>B</u>	<u>C</u>	D	<u>E</u> Total	. <b>E</b>	<u>G</u> Total
Adj.		Account	Adjustment	Adjustment Amount	Jurisdictional Adjustments	
	Plant In Service Adjustment Description  1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).	Number	Amount \$209,358	Amount	\$0	Adjustmentes
	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	Meas. & Reg Sta Equip - City Gate	379.000	. Transcription of the property of the propert	\$99,295		\$0.
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$34,747	ī	<b>\$0</b>	
	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	Services - Steel	380.100		-\$65,346		\$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).		-\$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	

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 3 of 9

Δ.	В	<u>C</u>	<u>D</u>	_E, ,	<b>E</b> . `	<u>G</u>
Plant Adj.		Account	Adjustment	Total Adjustment		িTotal irisdictional
Number P-18	Plant In Service Adjustment Description Services - Plastic - Copper	Number 380.200	Amount	Amount \$15,611,369		djustments   \$0
	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).	and the state of t	-\$614,957		\$0	
P-19	Meters - Dist Plant	381.000	No. vi Alice (Alice)	\$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	

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 4 of 9

<u>A</u> Plant	<u>B</u>	· <u>C</u>	<u>D</u>	<u>E</u> <u>G</u> Total		
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	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	L.	\$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	06-800000000000000000000000000000000000	\$0
	1. To remove capitalized incentive compensation (Young).		-\$1,238		\$0	
- 11	4. To remove capitalized equity compensation (Young).		-\$1,377		\$0	
P-32	Leasehold Improvements - Gen Plant	390.200		\$577,163	Prof. (April 1997) Service (April	\$0
	1. To allocate leasehold improvements (Kunst).		\$577,163		\$0	

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 5 of 9

<u>A</u> Plant	<u>B</u>	C	<u>D</u>	<u>E</u> Total	E.	<u>G</u> Total
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment . Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
P-33	Office Furniture & Fixtures	391.000	Line week	-\$20,224		\$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).		-\$11,580		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,863		\$0	
A A A A A A A A A A A A A A A A A A A	4. To remove capitalized equity compensation (Young).		-\$12,880		\$0	
P-34	Data Processing Software - MGE	391.300		\$647,381		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$425,234		\$0	
ļ	2. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$222,147		\$0	
P-35	Enterprise Software-EIMS	391.500		<b>\$65,837,99</b> 6		\$0
	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	Transportation Eq - Sm MGE	392,100		\$87,681		\$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).		-\$7,961		\$0	

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 6 of 9

<u>A</u> Plant	B.	<u>C</u>	<u>D</u>	E Total	E <u>G</u> Total
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Jurisdictional Adjustments Adjustments
	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
	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

Accounting Schedule: 04 Sponsor: Cary Featherstone Page: 7 of 9

. <u>A</u> Plant	B.	<u>C</u>	<u>D</u> '	E Total	= ( <u>E</u> . = 121)	<u>G</u> Total
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment		
	4. To remove capitalized equity compensation (Young).	Mullinel	-\$14,021	Amount	Adjustments \$0	Adjustments
P-43	Power Operated Equipment	396.000	2000 (2000)	\$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	
	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	Communication Equipment	397.000	fafa	-\$388,322		<b>/\$</b> 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	
11	4. To remove capitalized equity compensation (Young).		-\$10,380		\$0	
P-46	Communication Equipment - MGE ERT	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	a de la constanta de la consta	\$0	
	2. To remove capitalized incentive compensation (Young).		-\$57,554		\$0	

<u>A</u> Plant	<u>B</u>	- <u>C</u>	<b>D</b> .	E Total	<b>E</b>	<u>G</u> :Total
Adj. Number	Plant in Service Adjustment Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$239,846		\$0	<u> </u>
	4. To remove capitalized equity compensation (Young).		-\$64,015		\$0	
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	
	Total Plant Adjustments		- P.	<b>\$</b> 143.842.366		\$0

0.04.098.69	ciadro Alabor	<u>B</u>	C	D	E	F	<u> </u>
Line	Account		MO Adjusted	<u>-</u> Depreciation	Depreciation	Average	Net
Number	Number	Plant Account Description	Jurisdictional	Rate	Expense	Life	Salvage
		Į .	1			}	
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%	<u>\$0</u>	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0	1	
6		DISTRIBUTION PLANT				}	
7	374,100	Land - Dist Plant	\$476,088	0.00%	\$0	o Ì	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% 11.00%
13 14	376.200 376.300	Mains- Cast Iron- MGE Mains- Plastic- MGE	\$36,386,010 \$339,675,548	1.78%   1.78%	\$647,671 \$6,046,225	50 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% 0.00%
22 23	385.000 387.000	Electronic Gas Measuring Other - Dist Plant	\$1,469,455 \$0	3.33% 0.00%	\$48,933 \$0	30	0.00%
23 24	307.000	TOTAL DISTRIBUTION PLANT	\$1,217,815,182	0.00%	\$27,289,032	°	0.0076
	ļ	TO THE DIGITAL DATE OF THE PARTY.	41,211,010,102		1-,1-0,00-		
25	ļ	PRODUCTION PLANT				1	
26		TOTAL PRODUCTION PLANT	\$0		\$0		
07		BOCKITS (F COMPENS ATION					
27		INCENTIVE COMPENSATION CAPITALIZATION		1	Į.	ļ	
28	ì	TOTAL INCENTIVE COMPENSATION	\$0	ŀ	\$0		
		CAPITALIZATION	''	ļ	*		
				1		ł	
29	ļ	GENERAL PLANT	1	1		_ [ ]	0.000/
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00% 0.00%
31	390.100	Structures - Gen Plant	\$875,763	2.13% 0.00%	\$18,654 <b>\$</b> 0	47	0.00%
32 33	390.200 391.000	Leasehold Improvements - Gen Plant Office Furniture & Fixtures	\$577,163 \$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   28	19.40% 0.00%
40	393.000	Stores Equipment	\$662,497	3.57% 5.26%	\$23,651 \$508,246	19	0.00%
41	394.000	Tools, Shop, & Garage Equipment	\$9,662,474 \$0	0.00%	\$500,240	0	0.00%
42 43	395.000 396.000	Laboratory Equipment Power Operated Equipment	\$3,390,634	10.00%	\$339,063	10	0.00%
43 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	Į	\$6,533,803	ļ	
40		OFNEDAL DIANT ALLOCATED	1			}	
49 50	1	GENERAL PLANT - ALLOCATED TOTAL GENERAL PLANT - ALLOCATED	\$0	ŀ	\$0		
Ju	ī	TOTAL OFICE OF STATE	, 45 1	•	+-1	•	

Accounting Schedule: 05 Sponsor: Keenan Patterson Page: 1 of 2

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

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

Line	Α	<u> </u>	<u>C</u>	<u>D</u>	· E	Mag English	Q	ara Baran	
Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
				Ĭ					
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 5	303.000	Intangible Property - MGE TOTAL INTANGIBLE PLANT	\$506,426	R-4	\$58,045	\$564,471	100.0000%	\$0	\$564,471
3		TOTAL INTANGIBLE PLANT	\$506,426	i	\$58,045	\$564,471		\$0	\$564,471
6		DISTRIBUTION PLANT		ł					
7	374.100	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8 9	374.200 375.200	Land Rights - Dist Plant Structures - Dist Plant	\$904,179 \$1,727,407	R-8 R-9	\$44,204 \$212,930	\$948,383 \$1,940,337	100.0000% 100.0000%	\$0 \$0	\$948,383 \$1,940,337
10	375.210	Leasehold Improvements	\$7,293	R-10	\$2,429	\$9,722	100.0000%	\$0	\$1,940,337
11	376.100	Mains- Steel - MGE	\$101,233,705	R-11	\$1,398,512	\$102,632,217	100.0000%	\$0	\$102,632,217
12 13	376.101 376.200	Mains- Steel Transmission- MGE	\$3,103,062	R-12	\$159,646	\$3,262,708	100.0000%	\$0	\$3,262,708
14	376.200	Mains- Cast iron- MGE Mains- Plastic- MGE	\$8,589,269 \$73,890,281	R-13 R-14	\$394,068 \$3,763,120	\$8,983,337 \$77,653,401	100.0000% 100.0000%	\$0 \$0	\$8,983,337 \$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		Meas. & Reg Sta Equip - City Gate	\$1,786,056	R-16	\$105,577	\$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 19	380.200 381.000	Services - Plastic - Copper Meters - Dist Plant	\$211,791,644 \$5,606,851	R-18 R-19	\$4,181,201 \$551,652	\$215,972,845 \$6,158,503	100.0000% 100.0000%	\$0 \$0	\$215,972,845 \$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	\$292,537	\$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 24	387.000	Other - Dist Plant TOTAL DISTRIBUTION PLANT	\$462,868,436	R-23	\$13,162,867	\$476,031,303	100.0000%	\$0 \$0	\$476,031,303
~~		TOTAL DIOTAGONOIT EART	\$402,000,400	ļ	\$13,102,007	\$470,031,303		***	\$470,031,303
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION							
		CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0		\$0	\$0
		CAPITALIZATION							
29		GENERAL PLANT			·	1			
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Gen Plant	\$252,354	R-31	\$13,893	\$266,247	100.0000%	\$0	\$266,247
32 33	390.200 391.000	Leasehold Improvements - Gen Plant Office Furniture & Fixtures	\$3,680,482	R-32 R-33	\$57,859 \$595,611	\$57,859 \$4,276,093	100.0000% 100.0000%	\$0 \$0	\$57,859 \$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 - Trailer	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37 38	392.100 392.110	Transportation Eq - Sm MGE Transportation Misc - Sm MGE	\$3,865,220 \$525,414	R-37 R-38	\$425,759 -\$12,372	\$4,290,979 \$513,042	100.0000% 100.0000%	\$0 \$0	\$4,290,979 \$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 42	394.000 395.000	Tools, Shop, & Garage Equipment Laboratory Equipment	\$2,911,155	R-41 R-42	\$298,723 \$0	\$3,209,878 \$0	100.0000% 100.0000%	\$0 \$0	\$3,209,878
43		Power Operated Equipment	\$0 \$548,141	R-42 R-43	\$236,938	\$785,079	100.0000%	\$0 \$0	\$0 \$785,079
44		Communication Equipment	-\$14,771	R-44	\$14,771	\$0	100.0000%	\$0	\$0
45		Communication Equipment - Software	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46		Communication Equipment - MGE ERT	\$12,411,319	R-46	-\$1,722,844	\$10,688,475	100.0000%	\$0	\$10,688,475
47 48	398.000	Miscellaneous Equipment TOTAL GENERAL PLANT	\$517,389 \$29,731,287	R-47	\$27,332 \$13,629,862	\$544,721 \$43,361,149	100.0000%	\$0 \$0	\$544,721 \$43,361,149
.			Ţ==,. <b>0 .,=0</b> ;		* ,	ų .=,=•,,·.•		, ,	·,- · · · · ·
49		GENERAL PLANT - ALLOCATED					ļ		
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0	ļ	\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
		· · ·	İ						
52		Retirement Work in Progress	-\$2,493,078	R-52	-\$2,653,997	-\$5,147,075	100.0000%	\$0	<u>-\$5,147,075</u>
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	-\$2,493,078		-\$2,653,997	-\$5,147,075		\$0	-\$5,147,075
		11.540 )							
54	550 FS 5 500 500	TOTAL DEPRECIATION RESERVE	\$490.613.071		\$24,196,777	\$514,809,848	g diese die Take	02 - St. 18	\$514.809.848

A Reserve Adjustment Number	B  Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number		E Total Justment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-4	Intangible Property - MGE	303.000		\$58,045		\$0
	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		<b>\$0</b>	
R-8 :	Land Rights - Dist Plant	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	
	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	Structures - Dist Plant	375.200		<b>\$</b> 212,930		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$142,699	- Commercial Commercia	\$0	
	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)	A desirable and the second and the s	\$72,210		\$0	
	4. To remove capitalized equity compensation (Young).		-\$925		\$0	
R-10	Leasehold Improvements	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	

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 1 of 9

<u>A</u> Reserve	<u>B</u>	: <u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> : Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional
- Hambot	To remove capitalized incentive compensation (Young).	**** i4niiinei	-\$1	Amount	**Adjustments** \$0	Adjustments
	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	
R-11	Mains: Steel - MGE	376.100		\$1,398,512		\$0,
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,148,514		\$0	
	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	
R-12	Mains- Steel Transmission- MGE	376.101	25.00 to 9.00 20.00	\$159,646		\$0
	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	
R-13	Mains: Cast Iron- MGE	376.200	200720000000000000000000000000000000000	\$394,068	dolon all element	\$0
	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	
R-14	Mains- Plastic- MGE	376.300	10 10 10 10 10 10 10 10 10 10 10 10 10 1	<b>\$3,763,12</b> 0		\$0

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 2 of 9

A Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	<u>E</u>	<u>G</u> Total
Adjustment -Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
( The state of the	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	Meas. & Reg Sta Equip - General	378.000		<b>\$</b> 118,571		\$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).		-\$1,193		\$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	Meas, & Reg Sta Equip - City Gate	379,000		\$105,577		\$0.
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$75,013		\$0	
	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).	i	-\$435		. \$0	
R-17	Services - Steel	380.100		-\$119,997		\$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).		-\$605		\$0	

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 3 of 9

A Reserve	<u>B</u>	<u>C</u> .	<u>D</u>	<u>E</u> Total	<u>.</u> <u>.</u> .	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment :	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	100000000000000000000000000000000000000	\$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	
	To remove capitalized incentive compensation (Young).		-\$7,936		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$685,048		\$0	

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 4 of 9

A Reserve Adjustment Number	B  Accumulated Depreciation Reserve  'Adjustments Description	<u>C</u> Account Number	D Adjustment / Amount	<u>E</u> Total Adjustment Amount	<u>E</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	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	
	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	
	To remove capitalized equity compensation (Young).		-\$1,171		\$0	
R-22	Electronic Gas Measuring	385.000		\$26,508	75.75	\$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 tevel 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	
	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	

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 5 of 9

A Reserve Adjustment Number	B  Accumulated Depreciation Reserve Adjustments Description	C Account Number	Adjustment Adjus	E E otal stment Jurisdictional ount Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-32	Leasehold Improvements - Gen Plant  1. To allocate leasehold improvements (Kunst).	390.200	\$57,859	<b>\$57</b> ,859 <b>\$</b> 0	\$0
R-33	Office Furniture & Fixtures  1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level	391.000	\$399,000	\$595,611 \$0	\$0
	(Featherstone).  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)  4. To remove capitalized equity compensation		\$197,903 -\$604	\$0 \$0	
R-35	(Young). Enterprise Software-EIMS	391.500		002,317	\$0
	To allocate enterprise management software (Kunst).     To remove MGE acquisition transition accumulated depreciation reserve (Majors)		\$13,002,317 \$0	\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$0	\$0	
	Transportation Eq - Sm MGE  1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).	392.100	\$161,343	<b>425,759</b> \$0	\$0
	To remove capitalized incentive compensation (Young).		-\$473	\$0	
	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	

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 6 of 9

<u>A</u> Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	D E Total : Adjustment Adjustment 'Amount : Amount	E <u>G</u> Total Jurisdictional Jurisdictional Adjustments Adjustments
R-38	Transportation Misc - Sm MGE	392,110	-\$12,37	2 \$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	\$674,18	\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$236,544	<b>\$0</b>
	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	<b>\$</b> 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
	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	<b>\$</b> 0
R-41	Tools, Shop, & Garage Equipment	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	<b>\$</b> 0
	2. To remove capitalized incentive compensation (Young).		-\$749	\$0

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 7 of 9

<u>A</u> Reserve Adjustment	B	<u>C</u>	<u>D</u>	<u>E</u> Total	. <u>E</u>	<u>G</u> Total
Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
	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	Power Operated Equipment	396.000		\$236,938		
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$155,173	:	\$0	
	To remove capitalized incentive compensation (Young).		-\$256		\$0	
į	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	Communication Equipment	397,000		\$14,771		10.00 E
	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	
R-46	Communication Equipment - MGE ERT	397.100	20t 4615	<b>\$1,722,84</b> 4		etbergert Sylvita
	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	

Accounting Schedule: 07 Sponsor: Cary Featherstone Page: 8 of 9

<u>A</u> Reserve	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u> Total	Ē	<u>G</u> Total
Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments
[ nutition	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)	Rumsu	-\$872,624	Ainvuit	\$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		*\$ <b>27,</b> 332		\$0
	To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$17,725		\$0	
	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	
	To remove capitalized equity compensation (Young).		-\$59		\$0	
R-52	Retirement Work in Progress	1000		-\$2,653,997		<b>\$</b> 0
;	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 theJune 30, 2017 update level to September 30,2017 true-up level (Featherstone).		-\$693,180		\$0	
	Total Reserve Adjustments			<b>\$24,</b> 196,777		\$0

## Missouri Gas Energy Case No. GR-2017-0216 Test Year Ending 12-31-2016 True-Up Period Ending 09-30-2017 Cash Working Capital

Line	Α	<u>B</u> Test Year	<u>C</u> Revenue	<u>D</u>	E	E	<u>G</u>
Number	Description	CONTROL ESSENTATION IN STRUMENTS OF ESSENTIAL PROPERTY.		Expense	Net Lag C - D	Factor	CWC Req
MUILIDAL	Description	Adj. Expenses	Lag	Lag		(Col E / 365)	BXF
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	\$45,715,647	47.86	36.90	10.96	0.030027	\$1,372,704
12	TOTAL OPERATION AND MAINT, EXPENSE	\$90,224,240	47.00	00.00	10.00	0.00002.	\$9,843,868
		*****					\$0,040,000
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	00.10	17	110	0.002101	-\$5,549,164
		<b>V</b> 10,000,000					<b>\$0,040,104</b>
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0				ľ	\$0
							•
23	CWC REQ'D BEFORE RATE BASE OFFSETS			61.44	100	STATE OF STREET	\$4,294,704
					0.0000000000000000000000000000000000000		
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	-\$1,184,854	47.86	37.50	10.36	0.028384	-\$33,631
26	State Tax Offset	-\$186,191	47.86	37.50	10.36	0.028384	-\$5,285
27	City Tax Offset	\$0	47.86	37.50	10.36	0.028384	\$0
	Interest Expense Offset	<b>\$16,754,519</b>	47.86	83.85	-35.99	-0.098603 [	-\$1,652,046
29	TOTAL OFFSET FROM RATE BASE	\$15,383,474		Ì	1	Ī	-\$1,690,962
CONTRACTOR CONTRACTOR		J					
30	TOTAL CASH WORKING CAPITAL REQUIRED	s Charle III and antonia with	ersonis en este	ae grandadh agus	a - 100 filosofia (100 filosofia). Sauto de la parte de la propertie de la proper	y managan sa kangan a	\$2,603,742

Line		<u>B</u> Total Test	C Test Year	D Test Year	E	E Total Company	<u>G</u> Jurisdictional	H NO Final Adj	L . MO Juris.	<u>J</u> MO Juris.
Number	Category Description	Year	Labor	Kon Labor	Adjustments	Adjusted	Adjustments	Junedletional	Labor	Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$443,375,383	See Note (1)	See Note (1)	See Note (1)	\$443,375,383	-\$240,103,554	\$203,271,829	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	50	-\$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	l so
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	so
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	-\$5,179,308	\$33,295,455	\$0	\$33,295,455	\$2,380,819	\$30,914,636
12	TOTAL DEPRECIATION EXPENSE	\$30,389,939	See Note (1)	See Note (1)	See Note (1)	\$30,389,939	\$2,464,405	\$32,854,344	See Note (1)	Sea 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	-\$27,942,819	\$17,035,209	92	\$17,035,209	\$0	\$17,035,209
15	TOTAL OPERATING EXPENSE	\$376,949,869	\$31,193,934	\$315,365,996	-\$234,584,978	\$142,364,891	\$2,454,405	\$144,829,296	\$32,217,176	\$79,757,776
16	NET INCOME BEFORE TAXES	\$66,425,514	\$0	\$0	\$0	\$301,010,492	-\$242,567,959	\$58,442,533	\$0	\$0
17	TOTAL INCOME TAXES	-\$5,939,856	See Note (1)	See Note (1)	See Note (1)	-\$5,939,856	\$2,110,811	-\$3,829,045	See Note (1)	Can Nata /11
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) See Note (1)
ಚಾರ್ಚಿತವಾರರ										
19	NET OPERATING INCOME	\$46,333,840	\$0	\$0	Policia de la company de la co	\$280,918,818	-\$234,359,934	\$48,558,884	**** \$0	10

(1) Labor and Non Labor Detail not app@cable to Revenue & Taxes

Accounting Schedule: 09 Sponsor, Staff Page: 1 of 1 Accounting Schedule: 69 Sporeon, Staff Page: 1 of 3

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Missouri Gas Energy Case No. G.R.-2017-0216 Test Year Ending 12-31-2016 Troe-Up Period Ending 09-30-2017 Troe-Up Period Ending

Wissouri Gas Energy Case No. GR-2017-0216 Test/Pest Ending 12-31-2017 True-Up Pentod Ending 09-30-2017 Income Striement Detail

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<u> </u>	·	0\$	01	100:00:001	05	- ·	Z./-3		{**	05	Depreciation Cleaning	000,504	27
See note (1)	See note (1)	\$35'824'344	25'494'402	%0000'00L	606 680 OE\$	ges uo(s)	5.4.3	(L) e;ou eeg	Sea note (1)	656,686,064	Depreciation Expense, Dep. Exp.	403,000	12
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969'916'06\$ 9Z6'04\$	618'086'2\$	\$51,262,658	0\$		\$33,295,455	900,611,22-		656,631,862	\$2,305,202	191,111,852	TOTAL ADWAY, & GENERAL EXPRISES		69
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189'510'15	05	188,610,12	0\$	%0000001	189,610,12	909'595	59-3	\$62,880,1 <b>\$</b>	ost	C65,820,12	Mac. General Expenses Rends - Admin General Expense	600,059	88 78
11,329,390	os	060'620'18	os	200000001	066,656,12	514,412-	E-65	501,776,18	0\$	501,776,12	Regulatory Commission Expenses	928,000	59
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28,216,040	0\$	\$8,216,040	0\$	%00007B01	090'912'8\$	F00'596'9\$	E-63	110'191'611	os	110,181,512	Employee Pensions & Benefits	0001926	£9
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0,010161	07760723	037 801 053	υ <b>3</b>	***********	023 801 013	CAR 5023.	72.3	55035853	ave tas as	156,207,018	ADMA, & GENERAL EXPENSES Admin, & General Safales	920,000	95 95
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267,1418	£22,783 <b>\$</b>	890'628\$	0\$		870'628\$	965'996\$-		826,752\$	917,233\$	1193,661,18	TOTAL SALES EXPENSES		59
000,842	0\$	000'89'\$-	0\$	100.000%	000'614\$-	005, £2\$-	#S-3	009'5\$	0\$	005'5\$	Misc. Sales Expenses	000,819	₱\$
695,891.8-	0\$	£85,881 \$-	0\$	%00000001	£92'991\$·	£92'991\$-	£2:3	0\$	0\$	20	Advertising Expenses	000,510	53
\$544 588	869'969\$	766,038\$	D\$	%00000001	166,088\$	814,1412-	E-52	696 801 \$	941/819\$	\$1,025,445	Percostraing & Sealing Expenses	912,000	25
654,111\$	\$58'0\$\$	\$162,314	0\$	20000.00t	\$16,201 <b>2</b>	286\$-	E-51	629,5112	045,942	\$182,699	Supervision - Sales Exp.	000,116	15
	Ī		j	1	ŀ		ŀ			i	SVTES EXLENSES		09
\$86,184,28	287,782	191,658,52	os		291'629'2\$	80 C.01 C.12	İ	996'960'1\$	\$162,453	618,835,12	TOTAL CUSTOMER SERVICE & BIFO. EXP.		67
0\$	20	D\$	Ō\$	1 %00000001	0\$	0\$	97−3	0\$	0\$	OS	Misc. Customer Service & Info. Expenses	000'016	şi,
\$56,566	897,118	FEC'8E\$	0\$	%00000001	166,862	596\$-	<i>U</i> ►3	\$00,758	966'31 <b>\$</b>	669'86\$	Informational & Instructional Advertising	000'606	ĹÞ
618'959'2\$	110,0318	668,098,58	0\$	%00000001	\$2,550,833	E17,07E,12	97-3	190'690'1\$	650,1818	\$1,055,120	Customet Assistance Expenses	000'906	97
0\$	0\$	0\$	0\$	7,00000001	0\$	0\$	<i>\$</i> 1₹3	0\$	0\$	os	Supervision - Cust Serv. Into.	000,500	57
							ŀ			1	CUSTOMER SERVICE & WFO. EXP.		77
866,187,613	22'114'56	\$61,856,812	os		867,256,812	£19'690'£\$		\$20,862,263	ZZ6'600'5\$	581,278,213	TOTAL CUSTOMER ACCOUNTS EXPENSE		43
\$16,05\$	128,618	Z78,672	ō\$	10000001	716 615	2265	29-3	966 00\$	F56'2F\$	056'8/\$	Misc. Customer Accounts Expense	969,000	ZÞ
866 722 6 <b>3</b>	0\$	SEC.755.02	0\$	100,0000	\$4,227,338	191,116,5\$	15-3	178,885,18	0\$	11,2,255,17	Uncollectible Amounts	000,1406	17
\$5 534 358	123,085,63	\$15,623,855	0\$	10000000	\$12,623,855	167,202	07-∃	5+2 6LZ 6\$	\$78,185,83	\$11,168,5118	Customer Records & Colection Expenses	000,608	01
129'692\$	\$1,735,206	\$2,004,733	0\$	%0000000J	\$\$1,00,5\$	\$28,193	E-38	579'962\$	560,088,12	048,876,12	Relet Reading Expenses	902.000	6€
65	0\$	0\$	0\$	%00000001	0\$	0\$	E-38	os	0\$	0\$	Supervision - Cust Acct. Exp.	601,000	86
		l				ļ.			Į.		CUSTOMER ACCOUNTS EXPENSE		Τ£
606'964'01\$	\$23,808,528	149'609'96\$	0\$	1	179,609,452	026,8868		011 991 115	253'020'041	101,015,052	TOTAL DISTRIBUTION EXPENSES		96
116'115	GS	\$16,143	0\$	10000001	116'19\$	OS	56-3	F16'19'S	OS	716175	Maintenance of Other Equipment	694,000	SE
IZI'VVIS	\$89,9668	\$18,583\$	0\$	%0000001	\$18,6838	159'5\$	96-3	718,8212	TP2,5528	196,878\$	Maintenance of Meters & House Regulators	000.668	ÞĒ
\$563.341	72 805 18	109'169'1\$	0\$	%0000000I	109'169'1\$	110,858	E-33	171-0168	\$1,295,753	\$1,606,224	Maintenance of Services	892 000	33
\$103,299	126,282	\$168,620	0\$	%00000001	\$189,620	\$99\$	E-35	156,2018	\$65611	595,7812	Maint of Wess. & Reg. Sta. Equip.	000169	35
#K HANGER OF		LinxHi	[From Ad]. 3ch.]		(0.0)	From Act. Sch.)		organisty visitingsit	68 18 15 18 18 18 18 18 18 18 18 18 18 18 18 18	(3+0)			在的影響等
NO Ads. Juris.	NO PO	NO Final Adj	eleandau pA	Enotation A	Total Company bylanjpy	streatings.	Jenson Humber	Mest test	Test Year	May ( Ass) T	prome Detailigns	Mocount	HQULPH HANDS
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MO Act Juris. Works Juris. Worksbor	Model and the second of the se	Ko Final Adj Maddedenal L+ (I X H)	incedeboth Administration (Ase (be more)	ABOCACONS	II Trecomo Delot DeleufoA (D+0)	Q Total Company Aditabatha (rios , lad morii)	Humber	E Non Labor	D TestYeer Febor	(340) 1973 (340) (340)	From Dealpon	Ω JruocoA ≅dπuM	eril) Holmili
276,625,528 662,224,917 02 02 02 02 02 02 03 04 05 05 06 07,260,712	05 05 05 05 05 05 05 05 05 05	502'500'21\$  192'961\$  0\$  0\$  0\$  662'599'91\$	05 05 05 05 05 05 05 05 05 05 05	#0000.001 #0000.001 #0000.001 #0000.001	602'550'215  132'561'5  05  05  05  05  05  05  05  05  05	488,645,18- 111,686,18- 481,664,452- 08 08 08 08 18,684,752- 18,546,752-	\$9-3 19-3 29-3 19-3 08-3 61-3 91-3	665,769,62 077,859,912 077,859,912 08 08 08 08 08 08 08 08 08 08	05 05 05 05 05 05 05 05 05	6ES, TEB, CE OTT, 5SP, 912 501, 5SP, 912 02 02 03 04 05 05 05 05 05 05 05 05 05 05	Properly Taxes  Wissent Face Sample Tax  Wassent Face Sample  Tamportation Dept Clearing  Tamportation Dept Clearing  Tamportation Dept Clearing  Tamportation Dept Clearing  Tamportation Dept Clearing  Tamportation Dept Clearing  Tamportation Dept Clearing  Tamportation  Tamportati	000'161 006'604 100'604 000'804 000'804 000'804 000'804	17 87 97 98 98 18 98 88 88
911.121.818.==	ું કરા તાક દલ્લ <b>ે</b>	\$28,442,59 <u>0</u>	656'199'71		269'010'10E\$	82878576555		966'596'51C\$ ·	FEE'COL'ICS	608,639,83TC8 :: 618,254,002	Total operating expense	one on access	02 55 720 55
(1) %01 995	See note (1)	240,658,52-	118,011,52	20000000L	828,656,2\$-	See note (1)	06-3	Sea note (1)	(f) alon sa2	959'666'5\$- 959'666'5\$-	MCOVE TAXES Current hoome Taxes TATAL MCOWE TAXES	019.604	16 06 69
See rote (1)	(f) alon se2	\$69,217,21 <b>\$</b> 0 <b>\$</b> \$69,517,21 <b>\$</b>	388,788,512- 028,885,52 068,815,012-	%0000.001 %0000.001	055,150,65\$ 058,865,52 058,865,52	(f) stan sag	66-31 6-94	(1) stan sed	Sea note (1)	086,004,85\$ 088,886,52 068,160,85\$	ESPERRED INCOME TAXES Defenred Income Taxes - Def. Inc. Tax. Consideration of Defenred IDC ESPECIAL DEFERRED NOCOME STATES	000.014	56 66 66 76
MACAGARA		F88'959'9F\$	\$58.85C.HCS		818.819.0658			ver redesign	<u>į ir martininingos (</u>	018 101 810	NET OPERATRIG HYCOUE	M bos tods I	(i) ⊝ <b>56</b> 10,

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

A Income Adj. Number	B Income Adjustment Description	<u>C</u> Account Number		E Company Adjustment Non Labor	E Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	L Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480,000	12.22.3	\$0	) <b>\$</b> 0	\$ 5.50	·\$150,736,384	- <b>\$</b> 150,736,384
	1. To Annualize Residential Revenue		\$	\$0	)	\$0	-\$150,736,384	
	No Adjustment		\$6	\$0	)	\$0	\$0	
Rev-7	Sm. Gen. Service	481.100	\$	j so	)	SÕ.	-\$45,907,596 °	-\$45,907,596
	To Annualize Sm. Gen. Service Revenue		\$(	\$0	)	\$0	-\$45,907,596	
ļ	2. No Adjustment		\$0	\$0	•	\$0	\$0	
Rev-9	Lg. Gen. Service	481,100			\$0			\$24,487,48 <u>2</u>
	To Annualize Lg. Gen. Service Revenue     No Adjustment		\$0	·		\$0	-\$24,487,482	i
	z. No Aujusulient		•	φυ		\$0	\$0	
Rev-10	Large Volume and Transportation	483.000	30	<b>\$</b> 0	\$0	\$0	-\$1,166,508	-\$1,166,508
	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	-\$169,685	
	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	\$255,841	
	9. To adjust Flex Contract		\$0	\$0	:	\$0	\$3,159	
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	Šo	-\$209,773,375	. ¢2ng 773 376	\$0	šó	\$0
i	Adjustment to eliminate gas costs (McMellen).		\$0		59.4-4011191910	- 1000 -	\$0	orechonisciplical 👭
			ų.	7200,110,010		40	40	
E-16	Operation Supervisor & Engineering	870,000	\$4,101	-\$6,671	-\$2,570	50	\$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	-\$8,847	-\$3,609	\$0	- 10°	\$0
	1. To annualize payroll expense (Nieto).		\$3,238	\$0		\$0	\$0	
	2. To Include incentive compensation (Young).		\$0	-\$6,847		\$0	\$0	-
objecta so		CHALLERY.	- Šaste rekeptere <b>ž izraži vi t</b> eriz-	State (MASSA STATE STATE (MASSAC)	Professionale delenie iz tem stizut i	- Markatholian C. The advision (Popinion To	PAPER OF LOTTING	Control disconnection of
	Mains & Service Expenses	874,000	\$25,428		\$74,075	\$0	\$0	\$0
	To annualize payroll expense (Nieto).  To annualize line legate expense (Kings).		\$25,428	\$0		\$0	\$0	
1	2. To annualize line locate expense (Kunst).	ļ	\$0	\$59,374	1	\$0	\$0	

Adi	<b></b>	<u>.</u> C	<u>D</u> Company	E Company	E Company	<u>G</u> Jurisdictional		lurisdictional
Adj. Number	Income Adjustment Description	Account Number		Adjustment Non Labor	Adjustments Total	Adjustment Labor	Adjustment Non Labor	Adjustments Total
	3. To include incentive compensation (Young).		\$0	-\$10,727		\$0	\$0	
E-20	Measuring & Regulating Station ExpGen	875,000	\$16,663	-\$12,062	\$4,601	\$0		\$0
	To annualize payroll expense (Nieto).		\$16,663	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$12,062		\$0	\$0	
- E-23	Meter & House Regulator Expenses	878.000	\$158,452	-\$89,923	\$68,529	\$0	-\$0	02:
	To annualize payroli expense (Nieto),		\$158,452	\$0	regression 🖢 Ele 🖣 Althou	\$0	\$0	ne ngadomina v t
	2. To include incentive compensation (Young).		\$0	-\$89,923		\$0	\$0	
E-24	Customer Installations Expenses	879.410	\$25,248	-\$10,552	\$14,698	\$0	\$0	en en
	To annualize payroll expense (Nieto).		\$25,248	\$0	SOCIAL PLANTS	\$0	\$0	rearing for the second
	2. To include incentive compensation (Young).		\$0	-\$10,552		\$0	\$0	
usteren.			1077207A- <b>343-343</b>			ಸಾವಾಧ-ಚಿತ್ರಗಳು ಪ್ರತಿಕ್ರ ಹಿ.೭ ಸ್ವಾ	<del></del>	casiconomia (1)
F-40	Other Expenses - Dist. Expense  1. To annualize payroll expense (Nieto).	880.000	\$91,891 \$91,891	-3/3,046 \$0	\$18,345	\$0. \$0	\$0 \$0	**************************************
	2. To include incentive compensation (Young).		\$0	-\$75,546		\$0	\$0	
.,		, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			ATT. N. 28 (A. 75 A.T. TV. 75 B.T.			
E-27	Maintenance Supervision and Engineering	885.000	\$5,717	\$11,019	-\$5,302	Company Carles Company		\$0
	To annualize payroll expense (Nieto).      To include incentive compensation (Young).		\$5,717 \$0	\$0 -\$11,019		\$0 \$0	\$0 \$0	
			4.	411,010		40	40	
E-29	Maintenance of Mains	887.000	\$339,915	-\$150,635	\$189,280	\$0		\$0
	1. To annualize payroll expense (Nieto).		\$339,915	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$150,635		\$0	\$0	
E-30	Maint of Meas. & Reg. Sta. Equip, - General	889.000	\$20,389	-\$17,347	\$3,042	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$20,389	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$17,347		\$0	\$0	
E-31	Maint of Meas & Reg Sta Equip	890.000	\$2,724	-\$4,374	-\$1,650	<b>\$</b> 0	\$0 /	\$0
	1. To annualize payroll expense (Nieto).		\$2,724	\$0		\$0	\$0	:
	2. To include incentive compensation (Young).		\$0	-\$4,374		\$0	\$0	
E-32	Maint of Meas. & Reg. Sta. Equip.	891,000	\$2,710	-\$2,055	\$655	\$0	<b>\$</b> 0	\$0
	1. To annualize payroll expense (Nieto).		\$2,710	\$0		\$0	\$0	:
	2. To include incentive compensation (Young).		\$0	-\$2,055		\$0	\$0	
≨ E-33	Maintenance of Services	892,000	\$42,504		\$25,377	<u> </u>		\$0
	1. To annualize payroll expense (Nieto).		\$42,504	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$17,127	]	\$0	\$0	

A	<u>8</u>	<b>⊆</b>	<u>D</u>	<u>E</u>	esiste <b>E</b> je god	· · · · · · · · · · · · · · · · · · ·	H
Income AdJ.		Account		Company Adjustment	. Company Adjustments	Jurisdictional Adjustment	Jurisdictional Jurisdictiona Adjustment Adjustments
Number	Income Adjustment Description	Number	Labor	Non Labor	Total	Labor	Non Labor Total
E-34	Maintenance of Meters & House Regulators	893.000	\$17,141	-\$11,690	\$5,451	\$0	\$0 \$1
	To annualize payroll expense (Nieto).		\$17,141	\$0		\$0	\$0
	2. To include incentive compensation (Young).		\$0	-\$11,690		\$0	\$0
o e e e e e e e e e e e e e e e e e e e		100000000000000000000000000000000000000	100 months and			Supplementary	AND STATE OF THE S
<u> </u>	Meter Reading Expenses	902.000		-\$26,918	\$28,193		\$0 \$1
	To include insenting company that (Young)		\$55,111	\$0		\$0	\$0
	2. To include incentive compensation (Young).		\$0	-\$26,918		\$0	\$0
E-40	Customer Records & Collection Expenses	903,000	\$107,654	-\$44,917	\$62,7 <u>37</u>	\$0	\$0 7.57 \$0
	1. To annualize payroli 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
				·		,	<b>,</b>
	4. To include incentive compensation (Young).		\$0	-\$43,659		\$0	\$0
E-41	Uncollectible Amounts	904.000	\$0	\$2,971,761	\$2,971,761	\$0	\$0 \$0
	To include an annualized level of bad debt expense		\$0	\$2,971,761		\$0	\$0
	(McMellen).						
E-42	Misc. Customer Accounts Expense	905.000	\$1,573	-\$651	\$922	\$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	Customer Assistance Expenses	908.000	\$4,955	\$1,365,758			rafirmi del VII VIVII d'El COMO esta esta con VIII d'El C
	To annualize payroll expense (Nieto).	.000.000	\$4,955	<b>* 1,305,136</b> \$0	\$1,370,713	\$0 \$0	\$0 \$0
i	2. To include an annual amortization of the one-lime Energy		\$0	\$67,236		\$0 \$0	\$0 \$0
	Affordability Costs, based on a 5 year amortization (Lyons).		40	\$07,200		\$0	\$0
:	3. To include an annual amortization of Red Tag costs		\$0	\$11,691		\$0	\$0
	based on a 4 year amortization (Lyons).		,	********		**	40
	To include an annual amortization of Energy Efficiency Costs, based on a 10 year amortization (Lyons).		\$0	\$1,289,625		\$0	\$0
					İ		
	5. To include incentive compensation (Young).		\$0	-\$2,794		\$0	\$0
E-47	Informational & instructional Advertising	909,000	\$374	-\$739	-\$365	<b>\$</b> 0	<b>\$0</b> \$0
	1. To annualize payroll expense (Nieto).		\$374	\$0		\$0	\$0
	2. To include incentive compensation (Young).		\$0	-\$739		\$0	\$0
€ E-51	Supervision - Sales Exp.	911.000	venkenning berader o	Single Park San San San	100 COLO (100 COLO) (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO) (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO) (100 COLO (100 COLO (100 COLO (100 COLO) (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO) (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (100 COLO (1	Sideofieles Resideofie de la la Colonia	englingelingsgringlik 🖈 i i værtenner i om i om i om i om i om i om i om i o
[	To annualize payroll expense (Nieto).	. at trann	\$1,615	-\$2,000 *0	-\$385	\$0 *^	\$0 \$0
			\$1,615	\$0	ļ	\$0	\$0

8	<u>C</u>	<u>, D</u> ⊜	E	E.	<u> </u>	-Н	*[.****
Income Adjustment Description	Account		Company Adjustment	Company Adjustments	Adjustment :=		ustments
certain officer expense account charges	Number	Labor \$0	Non Labor -\$880	Total	Labor \$0	Non Labor \$0	Total
icket and entertainment expenses (Kunst).		\$0	-\$1,120		\$0	\$0	
& Selling Expenses	912.000	\$20,222	<b>\$164,670</b>	-\$144,448	\$0		\$(
e payroll expense (Nieto).		\$20,222	\$0		\$0	\$0	
lues and donations expense (Hodges).		\$0	-\$1,540		\$0	\$0	
icket and entertainment expenses (Kunst).		\$0	-\$129,269		\$0	\$0	
ncentive compensation (Young).		\$0	-\$33,861		\$0	\$0	
penses	913,000	\$0	\$168,263	-\$186,263	<b>. \$0</b> .		\$0
to eliminate Energy Efficiency advertising s)		\$0	-\$12,242		\$0	\$0	
nstitutional advertising expense (Hodges).		\$0	-\$11,749		\$0	\$0	
ocial media institutional advertising expense		\$0	-\$1,341		\$0	\$0	
test year Pipeline Upgrade Advertising iges).		\$0	-\$187,908	:	\$0	\$0	
e Pipeline Upgrade Advertising Expenses lodges).		\$0	\$46,977		\$0	\$0	
penses	916,000	\$0	-\$53,500	<b>\$53,500</b>	\$0	\$0	\$0
ues and donations expense (Hodges).		\$0	-\$53,500		\$0	\$0	
ral Salaries	920.000	\$225,264	-\$729,126	_\$503,862	\$0_	\$0.	. <b> \$</b> 0
payroll expense (Nieto).		\$225,264	\$0		\$0	\$0	
quity compensation (Young).		\$0	-\$627,269		\$0	\$0	
centive compensation (Young).		\$0	-\$101,857		\$0	\$0	
;		\$0	\$0		\$0	\$0	
& Expenses	921.000	\$1,320	\$13,678	\$14,998	\$0	\$0	) & <b>\$</b> 0
payroll expense (Nieto).		\$1,320	\$0		\$0	\$0	
JJ related costs (Lyons).		\$0	-\$2,919		\$0	\$0	
ertain officer expense account charges		\$0	-\$10,215		\$0	\$0	
cket and entertainment expenses (Kunst).		\$0	-\$19,157		\$0	\$0	:
branding costs (Kunst).		\$0	-\$14,912		\$0	\$0	
n annualized level of software maintenance s (Lyons).		\$0	\$60,881		\$0	\$0	
annualized s (Lyons).		level of software maintenance	level of software maintenance \$0	level of software maintenance \$0 \$60,881	level of software maintenance \$0 \$60,881	level of software maintenance \$0 \$60,881 \$0	level of software maintenance \$0 \$60,881 \$0 \$0

A Income Adj.	<u> </u>	<u>C</u> Account	<u>D</u> Company Adjustment	<u>E</u> Company Adjustment	E Company Adjustments	Adjustment	Adjustment A	L urisdictional adjustments
Number	Income Adjustment Description	Number		Non Labor	Total	Labor	Non Labor	Total
	1. To annualize payroll expense (Nieto).		-\$156,804	\$0		\$0	\$0	:
E-60	Outside Services Employed	923.000	\$0	\$307,614	\$307,814	\$0	\$0.	<b>\$</b> 0
	To remove Spire name change advertisement (Majors).		\$0	-\$8,875		\$0	\$0	
	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	-\$60,330		\$0	\$0	
	6. To include an annualized level of software maintenance		\$0	\$24,413		\$0	\$0	
	and agreements (Lyons).							
	7. To include a 5 year amortization of acquistion transition costs. (Majors)		\$0	\$664,768	ı	\$0	\$0	
E-61	Property Insurance	924,000	\$0	-\$40,921	-\$40,921	<b>\$0</b>	\$0	\$0
	To include an annualized level of property insurance		\$0	\$0		\$0	\$0	
	2. To adjust insurance expense (Taylor).		\$0	-\$40,921		\$0	\$0	
E-82	injuries & Damages	925.000	37.55 SO	\$168,555	\$168,655	50	\$0	\$0
	Yo include an annualized level of other insurance		\$0	\$0	•	\$0	\$0	***************************************
	2. To adjust injuries and damages (Taylor).		\$0	\$166,522		\$0	\$0	
	3. To adjust insurance expense (Taylor).		\$0	\$2,033		\$0	\$0	
E-63	Employee Pensions & Benefits	926.000	So.	\$4.945.004	-\$4,945,004	so.	\$0	\$0
	To remove test year severance costs (Young).		\$0	-\$471,307	200 Y 10 T. 17 J T. T. T.	\$0	\$0	okraykispos+sj.♥#
	2. To remove certain officer expense account charges		\$0	-\$12,277		\$0	\$0	
	(Kunst).		4.0					
	3. To include pension expense (Young),		\$0	-\$4,157,242		\$0	\$0	-
	4. To include OPEB expense (Young).		\$0	\$306,595		\$0	\$0	
	5. To normalize SERP expense (Young). 6. To adjust 401 K expense (Nieto).		\$0 ¢o	\$177,388		\$0	\$0	
	7. To adjust employee benefit expense (Nieto).		\$0 •n	-\$43,853 -\$895,178		\$0 \$0	\$0 *0	
	8. To allocate LIRS insurance proceeds (Majors)		\$0 \$0	-\$895,178		\$0 \$0	\$0 *0	1
	9. To include an annualized level of uniform expenses.		\$0 \$0	\$0 \$150,870		\$0 \$0	\$0 \$0	
	(Ferguson)		źΛ	3130,010		\$0	\$0	
E-65	Regulatory Commission Expenses	928.000	\$0	\$47,715	-\$47,715	\$0	<b>.  \$</b> ō	\$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	
	To remove test year rate case expense amortization (Majors)		\$0	-\$80,070		\$0	\$0	

## Missouri Gas Energy Case No. GR-2017-0216 True-Up Period Ending 12-31-2016 Adjustments to Income Statement Detail

	1. To include an annualized level of Missouri Property Taxes (Lyons)		0\$	020'471'1\$-	0\$	0\$
E-18	Property Taxes	000,803	ot de la	TTA, E86, 12- TTA, E88, 12-	<b>0\$</b>	os (1)
	1. To adjust payroll tax expense (Nieto).		0\$	+99'5+2'1\$-	0\$	0\$
_€-78	Payroll Taxes	000.803	. o\$ :	199'512'1\$ 199'512'1\$	0\$	
!	(Majors)					
ſ	2. To remove test year amortization of MGE software		0\$	207,187\$-	0\$	0\$
STORES IN TO	7. To annualize amortization expense (Kunst).	Particular	0 <b>\$</b>	246'633'845		<b>0\$</b>
.≝ 81:3⊜	eaneqx3 to not sith om A	404,000	0\$		0\$	<b>0\$</b> "
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone).		0\$	0\$	0\$	167'896\$-
	f. To Annustize Depreciation Expense		0\$	0\$	0\$	968,254,6\$
* I <i>L</i> -3	Deprecialion Expense, Dep. Exp.	403,000	<b>0\$</b>	0\$	7,0 <b>\$</b> ***********	**************************************
	Տ. To include incentive compensation (Young).		0\$	104,2\$-	0\$	0\$
	f. To annualize payroll expense (Nieto).		£8'9 <b>\$</b>	0\$	0\$	0\$
89-3	Maintenance of Genetal Plant	932,000	468,8 <b>\$</b>	BEP'E\$ 107'2\$-	o\$	<b>0\$</b>
	(kunsi).					
	2. To adjust lease expense for unused call center space		0\$	\$11.832	0\$	0\$
	t. To annualizo lease expense (Kunst).	:	0\$	\$73,835	0\$	o\$
₹ <b>7</b> 9-3	eaneqx3 IsjeneQ nimbA - etineЯ	000,166	6 <b>\$</b>	\$62,003	O\$	O\$ //
	8. SETILEMENT: To include a settled amount of r officers expense (Lyons)		0\$	PP1'6/\$-	0\$	0\$
	800 market and JU's (Lyons)		04	777 013	•	••
	ickeflency and institutional advertising; dues and donations;					
	7. SETTLEMENT: To include a settled amount for energy		0\$	755,811\$	0\$	0\$
	. To etiminate MGGM (403M etemple)		0\$	064,438-	0\$	0\$
	5. To remove ticket and entertainment expenses (Kunst).		0\$	888\$-	0\$	0\$
	4. To remove certain officer expense account charges (Kunat).		0\$	£89 <b>\$</b> -	0\$	0\$
	3. To remove dues and donations expense (Hodges).		0\$	<b>≯</b> £Z'Z <b>\$</b> -	0\$	0\$
	2. To remove dues and donations expense (Hodges).		0\$	008,812-	0\$	0\$
	1. To remove AGA lobbying expense (Hodges).		0\$	<b>†98</b> \$-	0\$	0\$
E-66	Misc. General Expenses	930,000	0\$	909'17\$	0\$	0\$
	5. To include rale case expense (Majors)		0\$	\$18,862	0\$	o\$
	4. To include depreciation sludy expense over 5 years (Majors)		o <b>\$</b>	720,2 <b>\$</b>	0\$	0\$
Иптрег	nolighosed framisulbA emoon!	Ичтрег	Todal	Non Labor Total	10qe]	of TodaL nob
Income Adj.		Account		E B Company Company Adjustments	isnoitoitahut juemisulbA	isulbA 📥 inemisulbA

A Income Adj. S Number	B. Income Adjustment Description	<u>C</u> Account Number		E Company Adjustment Non Labor	<u>E</u> Company Adjusiments Total	<u>Q</u> Jurisdictional Adjustment Labor	H     Jurisdictional Jurisdictional Adjustment Adjustments Non Labor Total
	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	-\$863,526		\$0	\$0
E-80 _	Gross Receipts Tax	408.000	\$0	-\$24,439,784	424,439,784	\$0	\$0
	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	<b>\$</b> 0	\$0	\$0	50	\$2,110,811 \$2,110,811
	1. To Annualize Current income Taxes	:	\$0	\$0		\$0	\$2,110,811
E-93	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$6	\$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	(M. 100 100)		<b>\$0</b>			-\$240,103,554 -\$240,103,554
	Total Operating & Maint, Expense			, , , , , , , , , , , , , , , , , , ,	the second secon	50 °	-\$5,743,620 -\$5,743,620

## Missouri Gas Energy Case No. GR-2017-0216 Test Year Ending 12-31-2016 True-Up Period Ending 09-30-2017 Income Tax Calculation

Line		A	-	<u>C</u>	<u>D</u>	E	Marie E E e e e e e
TOTAL NET INCOME BEFORE TAXES   \$58,442,633   \$63,363,587   \$64,845,47	The second secon	5 (2) 2 (2) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Percentage		6.19%	6.31%	6.42%
ADD TO NET INCOME BEFORE TAXES  Book Depreciation Expense  Meals and Entertainment  Miscelaneous Non-Deductible  Fin 48 Uncertain Tax Positions  SUBT, FROM NET INC, BEFORE TAXES  Interest Expense calculated at the Rate of  Tax Straight-Line Depreciation in Excess of Book  Depreciation 263A  TOTAL SUBT, FROM NET INC, BEFORE TAXES  Interest Expense calculated at the Rate of  Tax Straight-Line Depreciation in Excess of Book  Depreciation 263A  TOTAL SUBT, FROM NET INC, BEFORE TAXES  Interest Expense calculated at the Rate of  Tax Straight-Line Depreciation in Excess of Book  Depreciation 263A  TOTAL SUBT, FROM NET INC, BEFORE TAXES  Interest Expense calculated at the Rate of  Tax Straight-Line Depreciation in Excess of Book  Depreciation 263A  TOTAL SUBT, FROM NET INC, BEFORE TAXES  PROVISION FOR FED, INCOME  PROVISION FOR FED, INCOME TAX  Net Taxable Inc Fed, Inc. Tax  Federal Taxable Income Tax at the Rate of  Deduct City inc Tax + Fed, Inc. Tax  PROVISION FOR MO, INCOME TAX  Net Taxable Income Tax at the Rate of  Deduct City inc Tax at the Rate of  Deduct City inc Tax at the Rate of  PROVISION FOR MO, INCOME TAX  Net Taxable Income - MO, Inc. Tax  Deduct City inc may at the Rate of  PROVISION FOR CITY INCOME TAX  Net Taxable Income - MO, Inc. Tax  Deduct City inc may at the Rate of  PROVISION FOR CITY INCOME TAX  Net Taxable Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct City income Tax at the Rate of  PROVISION FOR CITY INCOME TAX  Net Taxable Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct City income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral Income Tax at the Rate of  Deduct Fideral In	<u>lumber</u>	Description I	Rate	Year	Return	Return	Refurn
Book Depreciation Expense	1	TOTAL NET INCOME BEFORE TAXES	Ì	\$58,442,533	\$63,363,587	\$64,845,471	\$66,327,354
Book Depreciation Expense			ļ			1	<u> </u>
Meals and Entertainment				\$32 REA 344	\$32.854.344	\$32.854.344	\$32,854,344
Miscellaneous Non-Deductible   \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0						\$69,121	\$69,121
TOTAL ADD TO NET INCOME BEFORE TAXES   \$32,972,532   \$32,854,344   \$32	1					\$0	\$0
SUBT. FROM NET INC. BEFORE TAXES   Interest Expense calculated at the Rate of   2.0920%   \$16,754,519   \$16,754,519   \$16,754,519   \$32,854,344   \$32,854,			_			\$49,067	\$49,067
Interest Expense calculated at the Rate of   2.0920%   \$16,754,519   \$16,754,519   \$32,854,344   \$32,854,346   \$40,930,626   \$	7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,972,532	\$32,972,532	\$32,972,532	\$32,972,532
Tax Straight-Line Depreciation	8	SUBT, FROM NET INC. BEFORE TAXES				1	
MACRS and Bonus Depreciation in Excess of Book   \$40,930,626   \$40,930,626   \$40,930,626   \$10,850,002   \$10,850	- 1		2.0920%	\$16,754,519	\$16,754,519	\$16,754,519	\$16,754,519
12   Depreciation 263A   \$10,850,002   \$10,1389,491   \$101,	10	Tax Straight-Line Depreciation	Į.	\$32,854,344	\$32,854,344	\$32,854,344	\$32,854,344
13   TOTAL SUBT. FROM NET INC. BEFORE TAXES   \$101,389,491   \$10	11	MACRS and Bonus Depreciation in Excess of Boo	ok [	\$40,930,626	\$40,930,626	\$40,930,626	\$40,930,626
NET TAXABLE INCOME   -\$9,974,426   -\$5,053,372   -\$3,571,48	12	Depreciation 263A		\$10,850,002	\$10,850,002	\$10,850,002	\$10,850,002
15 PROVISION FOR FED. INCOME TAX 16 Net Taxable Inc Fed. Inc. Tax 17 Deduct Missouri Income Tax at the Rate of 18 Deduct City Inc Tax - Fed. Inc. Tax 19 Federal Income Tax at the Rate of 20 Federal Income Tax at the Rate of 21 Subtract Federal Income Tax 22 Net Taxable Income Tax 23 PROVISION FOR MO. INCOME TAX 24 Net Taxable Income Tax at the Rate of 25 Deduct Federal Income Tax at the Rate of 26 Deduct City Income Tax - MO. Inc. Tax 27 Missouri Taxable Income Tax Credits 28 Subtract Missouri Income Tax Credits 29 Missouri Income Tax at the Rate of 30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income - MO. Inc. Tax 32 Deduct Federal Income Tax Credits 35 Deduct Federal Income Tax Credits 36 City Taxable Income 36 City Income Tax Credits 37 Deduct Federal Income Tax Credits 38 Subtract City Income Tax - City Inc. Tax 39 Deduct Federal Income Tax - City Inc. Tax 30 Deduct Federal Income Tax - City Inc. Tax 31 Deduct Federal Income Tax - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Deduct Missouri Income Tax Credits 38 Subtract City Income Tax Credits 39 Subtract City Income Tax Credits 30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income Tax - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Deduct Missouri Income Tax Credits 38 Subtract City Income Tax Credits 39 Subtract City Income Tax Credits 30 Subtract City Income Tax Credits 31 Subtract City Income Tax Credits 32 Subtract City Income Tax Credits 33 Subtract City Income Tax Credits 34 City Income Tax at the Rate of 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Subtract City Income Tax Credits 38 Subtract City Income Tax Credits 39 Subtract City Income Tax Credits 30 Subtract City Income Tax Credits 30 Subtract City Income Tax Credits 30 Subtract City Income Tax Cred	13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$101,389,491	\$101,389,491	\$101,389,491	\$101,389,491
15 PROVISION FOR FED. INCOME TAX 16 Net Taxable Inc Fed. Inc. Tax 17 Deduct Missouri Income Tax at the Rate of 18 Deduct City Inc Tax - Fed. Inc. Tax 19 Federal Income Tax at the Rate of 20 Federal Income Tax at the Rate of 21 Subtract Federal Income Tax 22 Net Taxable Income Tax 23 PROVISION FOR MO. INCOME TAX 24 Net Taxable Income Tax at the Rate of 25 Deduct Federal Income Tax at the Rate of 26 Deduct City Income Tax - MO. Inc. Tax 27 Missouri Taxable Income Tax Credits 28 Subtract Missouri Income Tax Credits 29 Missouri Income Tax at the Rate of 30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income - MO. Inc. Tax 32 Deduct Federal Income Tax Credits 35 Deduct Federal Income Tax Credits 36 City Taxable Income 36 City Income Tax Credits 37 Deduct Federal Income Tax Credits 38 Subtract City Income Tax - City Inc. Tax 39 Deduct Federal Income Tax - City Inc. Tax 30 Deduct Federal Income Tax - City Inc. Tax 31 Deduct Federal Income Tax - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Deduct Missouri Income Tax Credits 38 Subtract City Income Tax Credits 39 Subtract City Income Tax Credits 30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income Tax - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Deduct Missouri Income Tax Credits 38 Subtract City Income Tax Credits 39 Subtract City Income Tax Credits 30 Subtract City Income Tax Credits 31 Subtract City Income Tax Credits 32 Subtract City Income Tax Credits 33 Subtract City Income Tax Credits 34 City Income Tax at the Rate of 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Subtract City Income Tax Credits 38 Subtract City Income Tax Credits 39 Subtract City Income Tax Credits 30 Subtract City Income Tax Credits 30 Subtract City Income Tax Credits 30 Subtract City Income Tax Cred	1		İ				
Net Taxable Inc Fed. Inc. Tax   -\$9,974,426   -\$5,053,372   -\$3,571,48   -\$186,19   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$26	14	NET TAXABLE INCOME		-\$9,974,426	-\$5,053,372	-\$3,571,488	-\$2,089,605
Net Taxable Inc Fed. Inc. Tax   -\$9,974,426   -\$5,053,372   -\$3,571,48   -\$186,19   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$263,446   -\$26	4-	BROWNION FOR FER INCOME TAY					
Deduct Missouri Income Tax at the Rate of   Deduct City Inc Tax - Fed. Inc. Tax   So   So   So   So   So   So   So   S				-\$9 974 426	-\$5,053,372	-\$3,571,488	-\$2,089,605
Deduct City Inc Tax - Fed. Inc. Tax   S0			100.000%			-\$186,191	-\$108,937
Subtract Federal Income Tax at the Rate of Subtract Federal Income Tax Credits   Subtract Federal Income Tax   Subtract Federal Income Tax   Subtract Federal Income Tax   Subtract Federal Income Tax   Subtract Federal Income Tax   Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax at the Rate of Subtract Missouri Income Tax - City Inc. Tax Subtract Missouri Income Tax - City Inc. Tax Subtract Missouri Income Tax - City Inc. Tax Subtract Missouri Income Tax - City Inc. Tax Subtract City Income Tax - City Inc. Tax Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax at the Rate of Subtract City Income Tax Credits Subtract City Income Tax at the Rate of Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Income Tax Credits Subtract City Inco		l '' '				\$0	\$0
Subtract Federal Income Tax Credits   Net Federal Income Tax   -\$3,309,051   -\$1,676,474   -\$1,184,85	,			-\$9,454,432	-\$4,789,926	-\$3,385,297	-\$1,980,668
PROVISION FOR MO. INCOME TAX  23 PROVISION FOR MO. INCOME TAX 24 Net Taxable Income - MO. Inc. Tax 25 Deduct Federal Income Tax at the Rate of 26 Deduct City Income Tax - MO. Inc. Tax 27 Missouri Taxable Income - MO. Inc. Tax 28 Subtract Missouri Income Tax Credits 29 Missouri Income Tax at the Rate of 30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 PROVISION FOR CITY INCOME TAX 38 PROVISION FOR CITY INCOME TAX 39 Deduct Federal Income Tax - City Inc. Tax 30 Deduct Federal Income Tax - City Inc. Tax 31 Deduct Missouri Income Tax - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 Octobre Tax at the Rate of 38 Subtract City Income Tax at the Rate of 39 Subtract City Income Tax at the Rate of 40 -\$1,676,474 -\$1,184,85 40 -\$1,676,474 -\$1,184,85 41 -\$2,51,3372 -\$3,571,48 42 -\$1,84,85 43 -\$2,63,446 -\$1,654,58 41 -\$1,84,85 42 -\$3,571,48 43 -\$2,63,446 -\$1,84,85 43 -\$1,84,85 44 -\$1,84,85 45 -\$1,676,474 45 -\$1,84,85 46 -\$1,676,474 45 -\$1,84,85 46 -\$1,676,474 45 -\$1,84,85 46 -\$1,676,474 45 -\$1,84,85 47 -\$3,571,48 48 -\$2,63,446 49 -\$1,84,26 49 -\$1,84,26 49 -\$2,63,446 49 -\$1,84,26 49 -\$2,63,446 49 -\$1,84,26 49 -\$1,84,26 49 -\$2,63,446 49 -\$1,84,26 49 -\$2,63,446 49 -\$1,84,85 40 -\$1,84,26 40 -\$1,84,2	20	Federal Income Tax at the Rate of	35.000%	-\$3,309,051	-\$1,676,474	-\$1,184,854	-\$693,234
PROVISION FOR MO. INCOME TAX  Net Taxable Income - MO. Inc. Tax  Deduct Federal Income Tax at the Rate of Deduct City Income Tax - MO. Inc. Tax  Missouri Taxable Income - MO. Inc. Tax  Subtract Missouri Income Tax at the Rate of Missouri Income Tax at the Rate of  PROVISION FOR CITY INCOME TAX  Net Taxable Income - City Inc. Tax Deduct Federal Income Tax - City Inc. Tax Deduct Federal Income Tax - City Inc. Tax Subtract City Taxable Income  Subtract City Income Tax - City Inc. Tax City Taxable Income Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%  Subtract City Income Tax at the Rate of  O.000%	21	Subtract Federal Income Tax Credits	1				<b>!</b>
Net Taxable Income - MO. Inc. Tax   -\$9,974,426   -\$1,654,526   -\$838,237   -\$3,571,48   -\$592,42   -\$1,654,526   -\$838,237   -\$3,571,48   -\$592,42   -\$838,237   -\$3,571,48   -\$592,42   -\$838,237   -\$3,279,06   -\$83,319,900   -\$4,215,135   -\$2,979,06   -\$8,319,900   -\$4,215,135   -\$2,979,06   -\$8,319,900   -\$4,215,135   -\$2,979,06   -\$1,654,526   -\$2,979,06   -\$2,979,06   -\$1,654,526   -\$1,654,526   -\$2,979,06   -\$1,654,526   -\$1,654,526   -\$2,979,06   -\$1,654,526   -\$1,6	22	Net Federal Income Tax	ĺ	-\$3,309,051	-\$1,676,474	-\$1,184,854	-\$693,234
Net Taxable Income - MO. Inc. Tax   -\$9,974,426   -\$1,654,526   -\$838,237   -\$3,571,48   -\$592,42   -\$1,654,526   -\$838,237   -\$3,571,48   -\$592,42   -\$838,237   -\$3,571,48   -\$592,42   -\$838,237   -\$3,279,06   -\$83,319,900   -\$4,215,135   -\$2,979,06   -\$8,319,900   -\$4,215,135   -\$2,979,06   -\$8,319,900   -\$4,215,135   -\$2,979,06   -\$1,654,526   -\$2,979,06   -\$2,979,06   -\$1,654,526   -\$1,654,526   -\$2,979,06   -\$1,654,526   -\$1,654,526   -\$2,979,06   -\$1,654,526   -\$1,6	23	PROVISION FOR MO. INCOME TAX			]		
Deduct City Income Tax - MO. Inc. Tax   S0   -\$4,215,135   -\$2,979,06		Net Taxable Income - MO. Inc. Tax		-\$9,974,426	-\$5,053,372	-\$3,571,488	-\$2,089,605
### Additional Control of the Province of the	25	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,654,526	-\$838,237	-\$592,427	-\$346,617
Subtract Missouri Income Tax Credits   Missouri Income Tax at the Rate of   6.250%   -\$519,994   -\$263,446   -\$186,19	26	Deduct City Income Tax - MO. Inc. Tax	]		\$0	\$0	\$0
29 Missourl Income Tax at the Rate of	27	Missouri Taxable Income - MO. Inc. Tax		-\$8,319,900	-\$4,215,135	-\$2,979,061	-\$1,742,988
30 PROVISION FOR CITY INCOME TAX 31 Net Taxable Income - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 October 1	28	Subtract Missouri Income Tax Credits			ĺ		
31 Net Taxable Income - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 October 1 october 1 october 2 o	29	Missouri Income Tax at the Rate of	6.250%	-\$519,994	-\$263,446	-\$186,191	-\$108,937
31 Net Taxable Income - City Inc. Tax 32 Deduct Federal Income Tax - City Inc. Tax 33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of  37 October 1 St. St. St. St. St. St. St. St. St. St.	30	PROVISION FOR CITY INCOME TAX					
33 Deduct Missouri Income Tax - City Inc. Tax 34 City Taxable Income 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 37 October 1		Net Taxable Income - City Inc. Tax		-\$9,974,426	-\$5,053,372	-\$3,571,488	-\$2,089,605
34 City Taxable Income -\$6,145,381 -\$3,113,452 -\$2,200,44 35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 0.000% \$0 \$0	32	Deduct Federal Income Tax - City Inc. Tax		-\$3,309,051		-\$1,184,854	-\$693,234
35 Subtract City Income Tax Credits 36 City Income Tax at the Rate of 0.000% \$0 \$0	33	Deduct Missouri Income Tax - City Inc. Tax				-\$186,191	-\$108,937
36 City Income Tax at the Rate of 0.000% \$0 \$0 \$				-\$6,145,381	-\$3,113,452	-\$2,200,443	-\$1,287,434
	35	Subtract City Income Tax Credits					
37 SUMMARY OF CURRENT INCOME TAX	36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
v. (************************************	37	SUMMARY OF CURRENT INCOME TAX			<b>\</b>	Ĭ	]
00 (i edital filodille lax	38	Federal Income Tax				-\$1,184,854	-\$693,234
VV   VI   VI   VI   VI   VI   VI   VI	39	State Income Tax		-\$519,994	1 ' ' '	-\$186,191	-\$108,937
40 Oity illicome tax			<u></u>			\$0	\$0
41 TOTAL SUMMARY OF CURRENT INCOME TAX -\$3,829,045 -\$1,939,920 -\$1,371,04	41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$3,829,045	-\$1,939,920	-\$1,371,045	-\$802,171
42 DEFERRED INCOME TAXES	42	DEFERRED INCOME TAXES			1	1	
43 Deferred income Taxes - Def. Inc. Tax. \$15,712,694 \$15,712,694 \$15,712,694	43		Ī			\$15,712,694	\$15,712,694
	44	Amortization of Deferred ITC				\$0	\$0
45 TOTAL DEFERRED INCOME TAXES \$15,712,694 \$15,712,694 \$15,712,694	45	TOTAL DEFERRED INCOME TAXES		\$15,712,694	i \$15,712,694	\$15,712,694	\$15,712,694
46 TOTAL INCOME TAX \$11,883,649 \$13,772,774 \$14,341,64	46	TOTAL INCOME TAX		\$11,883,649	\$13,772,774	\$14,341,649	\$14,910,523

Accounting Schedule: 11 Sponsor: Lisa Ferguson Page: 1 of 1

## Missouri Gas Energy Case No. GR-2017-0216 Test Year Ending 12-31-2016 True-Up Period Ending 09-30-2017 Capital Structure Schedule

Line :- Number	. <u>A</u> Description	<u>B</u> Dollar Amount	C Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	E Weighted Cost of Capital 9.00%	F Weighted Cost of Capital 9.25%	<u>G</u> Welghted 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	TOTAL CAPITALIZATION	\$4,370,447,000	100.00%	=	6.192%	6.306%	6.420%
8	PreTax Cost of Capital	i.			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 Residential Revenue Feeder Sheet

Month Desc	Bill . Description	Annualized Customers	<u>B</u> Normalized Use Per Customer	<u>C</u> Normalized Use % Per Block	en telepaten Les escapios de la Percentage	<u>D</u> Annualized Usage Per Block	E Current Tariff Rate Per Block	E Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 65 Bills > 65	475,926	163.639500	77,880,293	100.0000% 0.0000%	77,880,293 0	0.07380 0.00000	\$5,747,566 \$0	475,926
February	Bills < 65 Bills > 65	474,645	142.379260	67,579,604	100.0000% 0.0000%	67,579,604 0	0.07380 0.00000	\$4,987,375 \$0	474,645
March	Bills < 65 Bills > 65	474,855	104.493530	49,619,275	100.0000% 0.0000%	49,619,275 0	0.07380 0.00000	\$3,661,902 \$0	474,855
Aprîl	Bills < 65 Bills > 65	473,404	70.745930	33,491,406	100.0000% 0.0000%	33,491,406 0	0.07380 0.00000	\$2,471,666 \$0	473,404
May	Bills < 65 Bills > 65	469,095	26.659300	12,505,744	100.0000% 0.0000%	12,505,744 0	0.07380 0.00000	\$922,924 \$0	469,095
June	Bills < 65 Bills > 65	465,136	17.719790	8,242,112	100.0000% <b>0</b> .0000%	8,242,112 0	0.07380 0.00000	\$608,268 <b>\$0</b>	465,136
July	Bills < 65 Bills > 65	<b>470</b> ,091	13.224280	6,216,615	100.0000% 0.0000%	6,216,615 0	0.07380 0.00000	\$458,786 \$0	470,091
August	Bills < 65 Bills > 65	468,297	11.878300	5,562,572	100.0000% 0.0000%	5,562,572 0	0.07380 0.00000	\$410,518 \$0	468,297
September	Bilis < 65 Bills > 65	456,992	14.917870	6,817,347	100,0000% 0.0000%	6,817,347 0	0.07380 0.00000	\$503,120 \$0	456,992
October	Bills < 65 Bills > 65	471,400	28.603160	13,483,530	100.0000% 0.0000%	13,483,530 0	0.07380 0.00000	\$995,085 \$0	471,400
November	Bills < 65 Bills > 65	461,658	47.205900	21,792,981	100.0000% 0.0000%	21,792,981 0	0.07380 0.00000	\$1,608,322 \$0	461,658
December	Bills < 65 Bills > 65	486,303	109.976800	53,482,048	100.0000% 0.0000%	53,482,048 0	0.07380 0.00000	\$3,946,975 \$0	486,303
Total Anni	ralized Customers	5,647,802	o z 7 5 7 5 6 7 6 5 7 6 5 7 6 6 7 6 6 7 6 7	358,673,52 <b>7</b> _	n en annan actuar an annan a	356,673,527		\$28,322,506	5,647,802
Monthly C	ustomer Charge	\$23.00			Annualized Monthly (	Charge Customers		\$129,899,446	
Total Mont Charge Cu	_	\$129,899,446			Annualized Revenues	s	 =	\$156,221,952	

#### Missouri Gas Energy Case No. GR-2017-0216 Test Year Ending 12-31-2016 True-Up Period Ending 09-30-2017 Sm. Gen. Service Revenue Feeder Sheet

Month Desc	Bill Description	Annualized Customers	<u>B</u> Normalized Use Par Customer	<u>C</u> Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	E Annualized Volumetric Révenues	Total Monthly Charge Customers
January	8ills < 65 Bills > 65	36,956	352.180000	13,015,164	100.0000% 0.0000%	13,015,164 0	0.05430 0.00000	\$706,723 \$0	36,956
February	Bills < 65 Bills > 65	36,444	315,673000	11,504,387	100.0000% 0.0000%	11,504,387 0	0.05430 0.00000	\$624,888 \$0	36,444
March	Bills < 65 Bills > 65	36,444	229.546000	8,365,574	100.0000% 0.0000%	8,365,574 0	0.05430 0.00000	\$454,251 \$0	36,444
April	Bills < 65 Bills > 65	35,163	148.598000	5,225,151	100,0000% 0,0000%	5,225,151 G	0.05430 0.00000	\$283,726 \$0	35,163
May	Bills < 65 Bills > 65	34,165	59.264790	2,024,782	100.0000% 0.0000%	2,024,782 0	0.05430 0.00000	\$109,946 \$0	34,165
June	Bills < 65 Bills > 65	32,931	41.230000	1,357,745	100.0000% 0.0000%	1,357,745 0	0.05430 0.00000	\$73,726 \$0	32,931
July	Bills < 65 Bills > 65	33,543	36.600000	1,227,674	100.0000% 0.0000%	1,227,674 0	0.05430 0.00000	\$66,663 \$0	33,543
August	Bills < 65 Bills > 65	30,581	34.442000	1,053,271	100.0000% 0.0000%	1,053,271 0	0.05430 0.00000	\$57,193 \$0	30,581
September	Bills < 65 Bills > 65	29,820	44.120000	1,315,658	100.0000% 0.0000%	1,315,658 0	0.05430 0.00000	\$71,440 \$0	29,820
October	Bills < 65 Bills > 65	29,036	70.270000	2,040,360	100.0000% 0.0000%	2,040,360 0	0.05430 0.00000	\$110,792 \$0	29,036
November	Bills < 65 Bills > 65	28,288	107.782000	3,048,937	100.0000% 0.0000%	3,048,937 0	0.05430 0.00000	\$165,557 \$0	28,288
December	Bills < 65 Bills > 65	28,464	275.050000	7,829,023	100.0000% 0.0000%	7,829,023 0	0.05430 0.00000	\$425,116 \$0	28,464
Total Annu	ialized Cuatomers	391,835		58,007,726		58,007,726	Voltes in Carper Test street in Section 2015	\$3,149,820	391,835
Monthly Co	ustomer Charge	\$34.00			Annualized Monthly	Charge Customers		\$13,322,390	
Charge Cu		\$13,322,390			Annualized Revenue	5	-	\$16,472,210	

#### Missouri Gas Energy Case No. GR-2017-0216 Test Year Ending 12-31-2016 True-Up Period Ending 09-30-2017 Lg. Gen. Service Revenue Feeder Sheet

Month Desc	Bill Description	<u>A</u> Annualized Customers	<u>B</u> Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	E Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Bills < 65 Bills > 65	3,988	3,309.619090	13,198,761	100.0000% 0.0000%	13,198,761 0	0.13268 0.00000	\$1,751,212 \$0	3,988
February	Bills < 65 Bills > 65	4,045	3,702.593590	14,980,694	100.0000% 0.0000%	14,980,694 0	0.13268 0.00000	\$1,987,638 \$0	4,046
March	Bills < 65 Bills > 65	3,941	2,397.899650	9,450,123	100.0000% 0.0000%	9,450,123 0	0.13268 0.00000	\$1,253,842 \$0	3,941
April	Bills < 65 Bills > 65	3,821	1,799,974980	6,877,704	100.0000% 0.0000%	6,877,704 0	0.07647 0.00000	\$525,938 \$0	3,821
May	Bills < 65 Bills > 65	3,958	905.800010	3,585,156	100.0000% 0.0000%	3,585,156 0	0.07647 0.00000	\$274,157 \$0	3,958
June	Bills < 65 Bills > 65	3,989	696.336500	2,777,686	100.0000% 0.0000%	2,777,686 0	0.07647 0.00000	\$212,410 \$0	3,989
July	Bills < 65 Bills > 65	3,922	578.339370	2,268,247	100.0000% 0.0000%	2,268,247 0	0.07647 0.00000	\$173,453 \$0	3,922
August	Bills < 65 Bills > 65	3,929	574.961820	2,259,025	100.0000% 0.0000%	2,259,025 0	0.07647 0.00000	\$172,748 \$0	3,929
September	Bills < 65 Bills > 65	3,575	672.903850	2,405,631	100.0000% 0.0000%	2,405,631 0	0.07647 0.00000	\$183,959 \$0	3,575
October	Bills < 65 Bills > 65	3,854	945.464530	3,643,820	100.0000% 0.0000%	3,643,820 0	0.07647 0.00000	\$278,643 \$0	3,854
November	Bills < 65 Bills > 65	4,056	1,228.139460	4,981,334	100.0000% 0.0000%	<b>4,</b> 981,33 <b>4</b> 0	0,13268 0.00000	\$660,923 \$0	4,056
December	Bills < 65 Bills > 65	4,092	2,403.131510	9,833,614	100.0000% 0.0000%	9,833,614 0	0.13268 0.00000	\$1,304,724 \$0	4,092
Total Annu	ralized Customers	<u> </u>	osta i posta i	76,261,795		78,261,795		\$8,779,646	47,171
Monthly Co	ustomer Charge	\$115.40			Annualized Monthly C	Charge Customers		\$5,443,533	
Total Mont Charge Cu		\$5,443,533			Annualized Revenues			\$14,223,180	

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

	A construction of the second s	<b>B</b> .
Line Number	Description	Amount
1	Annualized Missouri Retail Revenues	\$203,271,829
2	Annualized Customer Numbers	6,086,808
3	Annualized Customer Usage	490,943,048
4	Profit (Return on Equity)	\$33,749,303
5	Interest Expense	\$16,754,519
6	Annualized Payroli	\$32,217,176
7	Utility Employees	559,000
8	Depreciation	\$33,822,835
9	Net Investment Plant	\$867,557,152