

Missouri Gas Energy Case No. GR-2017-0216  
RECONCILIATION

	STAFF	OPC	MIEC	
1 Missouri Gas Energy Filed Revenue Requirement	\$ 50,401,070	50,401,070		
2				
3 True Up to September 30, 2017	1,832,183	1,832,183		
4				
5 Return on Equity	\$ (6,519,388)	\$ (7,432,390)	\$ (7,432,390)	Issue
6 Capital Structure	(10,868,763)	(7,368,743)	(7,368,743)	Issue
7				
8 <u>Rate Base</u>				
9 Plant In Service (Disallowances and Incent. Comp.)	\$ (764,313)	(3,352,903)		Issue-Incentive Compensation
10 Less Accumulated Depreciation Reserve	270,031			Issue-Incentive Compensation
11 Cash Working Capital (Revenue and Expense Lags)	(109,469)	(128,378)		Issue
12 Investment in Stored Gas	-	(3,446,963)		Issue
13 Materials and Supplies	-			Non-Issue
14 Prepayments	(180,365)	(239,277)		Agreement in principle
15 Other Post Retirement Benefits (OPEBs)	194,154			Issue
16 Pensions	(2,996,501)	(471,828)		Issue
17 Energy Efficiency Regulatory Asset	-			Non-Issue
18 Red Tag Program	(4,177)	(4,321)		Issue
19 Low Income Energy Affordability (One-time program)	(30,028)			Issue
20 MGE Software	(160,310)	(165,819)		Issue
21 One Time Non-Capital Transition Costs	(894,415)	(925,151)		Issue
22 Federal Tax Offset	8,968			Issue
23 State Tax Offset	1,409			Issue
24 City Tax Offset	-			Non-Issue
25 Interest Expense Offset	7,704			Non-Issue
26 Customer Deposits	190,678			Issue
27 Customer Advances for Construction	(14,442)			Non-Issue
28 Accumulated Deferred Income Taxes	(1,047,589)	(1,847,788)		Issue
29 GM-2013-0254 Rate Base Offset	-			Non-Issue
30 Total Rate Base	(5,528,666)	(10,582,428)	-	
31				
32 <u>REVENUES:</u> (negative reflects more revenue than Company)				
33 Gross Receipts Tax	\$ -			Non-Issue
34 Unbilled Revenue	-			Non-Issue
35 ISRS Revenue	-			Non-Issue
36 Gas Revenue	-			Non-Issue
37 Off System Sales Revenue	-			Non-Issue
38 Weather Normalization	603,267			True-up Issue
39 Rate Switching	167,727			True-up Issue
40 Customer Growth Annualization	(3,937,239)			True-up Issue
41 Landlord	651,431			True-up Issue
42 Rate Classification	(482,762)			True-up Issue
43 Large Volume Rate Switching	169,685			True-up Issue
44 Large Volume Weatherization	(387,365)			True-up Issue
45 Adjustment to GL	(255,841)			Non-Issue
46 Bill Corrections	163,520			Non-Issue
47 Large Volume EGM	(144,900)			Non-Issue
48 Flex contracts	(3,159)			Non-Issue
49 Total Adjustments	(3,455,636)	-	-	
50				
51 <u>EXPENSES:</u>				
52 Labor	\$ (55,210)			Issue Incentive Compensation
53 401K	(87,961)			Issue-Incentive Compensation
54 Other Employee Benefits	(911,233)			Non-Issue
55 Payroll Taxes	(2,287)			Issue-Incentive Compensation
56 Gas Costs	2			Non-Issue
57 Incentive Compensation	(639,455)	(639,455)		Issue
58 Equity Compensation	(627,269)	(627,269)		Issue
59 Advertising	(166,263)	(166,263)		Agreement in principle
60 Rebranding Costs	(277,135)	(277,135)		Issue
61 Outside Services	(59,014)	(59,014)		Agreement in principle
62 Line Locates	(139,030)			Agreement in principle
63 Officer Expenses	(24,290)	(316,567)		Agreement in principle
64 Entertainment Expenses	(42,093)			Agreement in principle
65 Spire Uniform Costs	(13,757)			True-up Issue
66 Dues & Donations	(76,074)	(76,074)		Agreement in principle
67 Lobbying	(115,624)	(140,624)		Agreement in principle
68 Bad Debts	(169,270)			Issue
69 Miscellaneous Expense - JJ	(2,919)			Agreement in principle

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	STAFF	OPC	MIEC	
70	Insurance	(18,461)		Non-Issue
71	Injuries and Damages	-		Non-Issue
72	SERP	177,388		Issue
73	Severance	(471,307)	(471,307)	Issue
74	Pension and OPEBs	(9,038,768)	(9,038,768)	Issue
75	PSC Assessment	106,359		Non-Issue
76	NRRRI	-		Non-Issue
77	Rate Case Expense	(113,731)	(85,238)	Issue
78	Rate Case Expense Amortization	-		Non-Issue
79	Depreciation Study	(1,943)		Non-Issue
80	Lease Expense	73,835		Agreement in principle
81	Lease - Unused Call Center	(11,832)		Agreement in principle
82	Gross Receipts Tax	-		Non-Issue
83	Missouri Property Tax	(4,086,490)	(4,086,490)	Non-Issue
84	Kansas Property Taxes - Annualized	(237,444)	(313,231)	Issue
85	Kansas Property Taxes - Amortization	387,591		Issue
86	Customer Deposit Interest	(69,247)		Issue
87	Depreciation	(95,133) 1	(2,800,000)	Issue
88	Depreciation Charged to O&M	(96,849)		Non-Issue
89	Amortization Expense	37,344		Non-Issue
90	Energy Efficiency Annualization	(1,794,361)	(1,794,361)	Issue
91	Energy Efficiency Amortization	-		Non-Issue
92	Red Tag Program Amortization	2,338		Non-Issue
93	Low Income Energy Affordability Program Amortization	-		Non-Issue
94	One Time Non-Capital Transition Costs	(1,337,953)	(1,337,953)	Issue
95	LIRS Insurance Proceeds	-		Non-Issue
96	Remove Test Year Amortization for Transition Costs	(781,705)	(781,705)	Issue
97	O&M to Account for Shared Services Integration	-	(922,081)	Issue
98	Long-Term Debt Rate of Return on Prepaid Pension Asset	-	(1,180,301)	Issue
99	Credit Card Fees	-	(1,101,921)	Issue
101	Hydrostatic Testing Expense		1,110,991	Issue
102	Software Maintenance	85,294	-	Non-Issue
103	Total Adjustments	(20,693,957)	(25,104,766)	-
104				
105	Test Year Difference - Bad Debt	\$ (500,000)	-	-
106				
107	Income Tax Calculation	\$ 1,699,804	-	-
108				
109	True-Up Allowance	\$ -	-	-
110				
111	Total Differences	(45,866,606)	(50,488,327)	(14,801,133)
112				
113	Staff Filed Revenue Requirement @ Mid	6,366,647	1,744,926	

1 OPC Position: Depreciation on New Blue Allocation (\$2,800,000)

2 OPC Position: GTI Lobbying Portion of Dues and Donations (\$25,000); Other Lobbying (\$115,624)