

**Exhibit No.:** \_\_\_\_\_

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

**Case No:** GR-2017-0216

**Date Prepared:** September 8, 2017



**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF**

**AUDITING DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI GAS ENERGY**

**Direct Filing September 8, 2017**

**Test Year Ended: 12/31/2016**

**Update Period Ended: 06/30/2017**

**True-Up Period Ended: 09/30/2017**

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

**Jefferson City, MO**

**September 2017**

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

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

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

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

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$15,600	P-2	\$0	\$15,600	100.0000%	\$0	\$15,600
3	302.000	Franchises	\$13,823	P-3	\$0	\$13,823	100.0000%	\$0	\$13,823
4	303.000	Intangible Property - MGE	\$773,929	P-4	\$0	\$773,929	100.0000%	\$0	\$773,929
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0	\$803,352		\$0	\$803,352
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$476,088	P-7	-\$634	\$475,454	100.0000%	\$0	\$475,454
8	374.200	Land Rights - Dist Plant	\$2,835,349	P-8	\$37,381	\$2,872,730	100.0000%	\$0	\$2,872,730
9	375.200	Structures - Dist Plant	\$12,596,158	P-9	\$917,863	\$13,514,021	100.0000%	\$0	\$13,514,021
10	375.210	Leasehold Improvements	\$9,724	P-10	-\$13	\$9,711	100.0000%	\$0	\$9,711
11	376.100	Mains- Steel - MGE	\$214,904,036	P-11	\$4,415,608	\$219,319,644	100.0000%	\$0	\$219,319,644
12	376.101	Mains- Steel Transmission- MGE	\$10,051,320	P-12	\$3,296,433	\$13,347,753	100.0000%	\$0	\$13,347,753
13	376.200	Mains- Cast Iron- MGE	\$35,152,583	P-13	\$1,071,012	\$36,223,595	100.0000%	\$0	\$36,223,595
14	376.300	Mains- Plastic- MGE	\$297,879,819	P-14	\$19,705,785	\$317,585,604	100.0000%	\$0	\$317,585,604
15	378.000	Meas. & Reg Sta Equip - General	\$14,249,406	P-15	\$190,394	\$14,439,800	100.0000%	\$0	\$14,439,800
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,918,676	P-16	\$26,870	\$5,945,546	100.0000%	\$0	\$5,945,546
17	380.100	Services - Steel	\$7,223,652	P-17	-\$25,660	\$7,197,992	100.0000%	\$0	\$7,197,992
18	380.200	Services - Plastic - Copper	\$392,378,404	P-18	\$9,668,895	\$402,047,299	100.0000%	\$0	\$402,047,299
19	381.000	Meters - Dist Plant	\$40,249,691	P-19	\$1,709,962	\$41,959,653	100.0000%	\$0	\$41,959,653
20	382.000	Meters Installation - Dist Plant	\$94,813,508	P-20	\$595,451	\$95,408,959	100.0000%	\$0	\$95,408,959
21	383.000	House Regulators - Dist Plant	\$15,936,615	P-21	\$236,825	\$16,173,440	100.0000%	\$0	\$16,173,440
22	385.000	Electronic Gas Measuring	\$1,004,461	P-22	-\$32,326	\$972,135	100.0000%	\$0	\$972,135
23	387.000	Other - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$1,145,679,490		\$41,813,846	\$1,187,493,336		\$0	\$1,187,493,336
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	-\$1,408	\$1,056,657	100.0000%	\$0	\$1,056,657
31	390.100	Structures - Gen Plant	\$878,378	P-31	-\$1,169	\$877,209	100.0000%	\$0	\$877,209
32	390.200	Leasehold Improvements - Gen Plant	\$0	P-32	\$537,521	\$537,521	100.0000%	\$0	\$537,521
33	391.000	Office Furniture & Fixtures	\$4,956,542	P-33	-\$8,564	\$4,947,978	100.0000%	\$0	\$4,947,978
34	391.300	Data Processing Software - MGE	\$3,261,922	P-34	\$425,234	\$3,687,156	100.0000%	\$0	\$3,687,156
35	391.500	Enterprise Software-EIMS	\$0	P-35	\$29,658,452	\$29,658,452	100.0000%	\$0	\$29,658,452
36	392.000	Transportation Equip - Trailer	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$5,650,033	P-37	-\$346,814	\$5,303,219	100.0000%	\$0	\$5,303,219
38	392.110	Transportation Misc - Sm MGE	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	392.200	Transportation Equip - Lg MGE	\$15,294,221	P-39	\$444,109	\$15,738,330	100.0000%	\$0	\$15,738,330
40	393.000	Stores Equipment	\$664,474	P-40	-\$884	\$663,590	100.0000%	\$0	\$663,590
41	394.000	Tools, Shop, & Garage Equipment	\$8,946,227	P-41	\$386,023	\$9,332,250	100.0000%	\$0	\$9,332,250
42	395.000	Laboratory Equipment	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$3,063,341	P-43	\$92,194	\$3,155,535	100.0000%	\$0	\$3,155,535
44	397.000	Communication Equipment	\$6,622,779	P-44	\$65,757	\$6,688,536	100.0000%	\$0	\$6,688,536
45	397.010	Communication Equipment - Software	\$0	P-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$40,845,110	P-46	\$937,401	\$41,782,511	100.0000%	\$0	\$41,782,511
47	398.000	Miscellaneous Equipment	\$800,700	P-47	\$38,454	\$839,154	100.0000%	\$0	\$839,154
48		TOTAL GENERAL PLANT	\$92,041,792		\$32,226,306	\$124,268,098		\$0	\$124,268,098
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0	\$0		\$0	\$0

Missouri Gas Energy  
 Case No. GR-2017-0216  
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 Plant In Service

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

Missouri Gas Energy  
Case No. GR-2017-0216  
Test Year Ending 12-31-2016  
Update Period Ending 06-30-2017  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-7	Land - Dist Plant	374.100		-\$634		\$0
	1. To remove capitalized incentive compensation (Young).		-\$634		\$0	
P-8	Land Rights - Dist Plant	374.200		\$37,381		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$41,154		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,773		\$0	
P-9	Structures - Dist Plant	375.200		\$917,863		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$934,626		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$16,763		\$0	
P-10	Leasehold Improvements	375.210		-\$13		\$0
	1. To remove capitalized incentive compensation (Young).		-\$13		\$0	
P-11	Mains- Steel - MGE	376.100		\$4,415,608		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$5,158,201		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$742,593		\$0	
P-12	Mains- Steel Transmission- MGE	376.101		\$3,296,433		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$3,296,433		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-13	Mains- Cast Iron- MGE	376.200		\$1,071,012		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,071,012		\$0	
P-14	Mains- Plastic- MGE	376.300		\$19,705,785		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$19,705,785		\$0	
P-15	Meas. & Reg Sta Equip - General	378.000		\$190,394		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$209,358		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$18,964		\$0	
P-16	Meas. & Reg Sta Equip - City Gate	379.000		\$26,870		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$34,747		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$7,877		\$0	
P-17	Services - Steel	380.100		-\$25,660		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$16,046		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$9,614		\$0	
P-18	Services - Plastic - Copper	380.200		\$9,668,895		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$10,191,088		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young).		-\$522,193		\$0	
P-19	Meters - Dist Plant	381.000		\$1,709,962		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,763,528		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$53,566		\$0	
P-20	Meters Installation - Dist Plant	382.000		\$595,451		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$721,633		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$126,182		\$0	
P-21	House Regulators - Dist Plant	383.000		\$236,825		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$258,034		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$21,209		\$0	
P-22	Electronic Gas Measuring	385.000		-\$32,326		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$30,989		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,337		\$0	
P-30	Land - Gen Plant	389.000		-\$1,408		\$0
	1. To remove capitalized incentive compensation (Young).		-\$1,408		\$0	



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-31	Structures - Gen Plant	390.100		-\$1,169		\$0
	1. To remove capitalized incentive compensation (Young).		-\$1,169		\$0	
P-32	Leasehold Improvements - Gen Plant	390.200		\$537,521		\$0
	1. To allocate leasehold improvements (Kunst).		\$537,521		\$0	
P-33	Office Furniture & Fixtures	391.000		-\$8,564		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,373		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$10,937		\$0	
P-34	Data Processing Software - MGE	391.300		\$425,234		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$425,234		\$0	
P-35	Enterprise Software-EIMS	391.500		\$29,658,452		\$0
	1. To allocate enterprise management software (Kunst).		\$62,138,762		\$0	
	2. To remove MGE acquisition transition costs (Majors)		-\$32,480,310		\$0	
P-37	Transportation Eq - Sm MGE	392.100		-\$346,814		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$339,295		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$7,519		\$0	
P-39	Transportation Equip - Lg MGE	392.200		\$444,109		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$464,463		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$20,354		\$0	
P-40	<b>Stores Equipment</b>	<b>393.000</b>		<b>-\$884</b>		<b>\$0</b>
	2. To remove capitalized incentive compensation (Young).		-\$884		\$0	
P-41	<b>Tools, Shop, &amp; Garage Equipment</b>	<b>394.000</b>		<b>\$386,023</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$397,929		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$11,906		\$0	
P-43	<b>Power Operated Equipment</b>	<b>396.000</b>		<b>\$92,194</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$96,271		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$4,077		\$0	
P-44	<b>Communication Equipment</b>	<b>397.000</b>		<b>\$65,757</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$74,571		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$8,814		\$0	
P-46	<b>Communication Equipment - MGE ERT</b>	<b>397.100</b>		<b>\$937,401</b>		<b>\$0</b>
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$991,759		\$0	

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**Adjustments to Plant in Service**

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young).		-\$54,358		\$0	
P-47	Miscellaneous Equipment	398.000		\$38,454		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$39,520		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,066		\$0	
<b>Total Plant Adjustments</b>				<u><u>\$74,040.152</u></u>		<u><u>\$0</u></u>

Missouri Gas Energy  
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Test Year Ending 12-31-2016  
Update Period Ending 06-30-2017  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$15,600	0.00%	\$0	0	0.00%
3	302.000	Franchises	\$13,823	0.00%	\$0	0	0.00%
4	303.000	Intangible Property - MGE	\$773,929	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$803,352		\$0		
6		DISTRIBUTION PLANT					
7	374.100	Land - Dist Plant	\$475,454	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$2,872,730	2.08%	\$59,753	48	0.00%
9	375.200	Structures - Dist Plant	\$13,514,021	3.00%	\$405,421	35	-5.00%
10	375.210	Leasehold Improvements	\$9,711	0.00%	\$0	0	0.00%
11	376.100	Mains- Steel - MGE	\$219,319,644	1.29%	\$2,829,223	69	11.00%
12	376.101	Mains- Steel Transmission- MGE	\$13,347,753	1.29%	\$172,186	69	11.00%
13	376.200	Mains- Cast Iron- MGE	\$36,223,595	1.29%	\$467,284	69	11.00%
14	376.300	Mains- Plastic- MGE	\$317,585,604	1.29%	\$4,096,854	69	11.00%
15	378.000	Meas. & Reg Sta Equip - General	\$14,439,800	2.12%	\$306,124	52	-10.00%
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,945,546	2.33%	\$138,531	45	-5.00%
17	380.100	Services - Steel	\$7,197,992	5.00%	\$359,900	40	-100.00%
18	380.200	Services - Plastic - Copper	\$402,047,299	3.59%	\$14,433,498	39	-40.00%
19	381.000	Meters - Dist Plant	\$41,959,653	3.43%	\$1,439,216	28	4.00%
20	382.000	Meters Installation - Dist Plant	\$95,408,959	1.62%	\$1,545,625	65	-5.00%
21	383.000	House Regulators - Dist Plant	\$16,173,440	2.86%	\$462,560	35	0.00%
22	385.000	Electronic Gas Measuring	\$972,135	3.33%	\$32,372	30	0.00%
23	387.000	Other - Dist Plant	\$0	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$1,187,493,336		\$26,748,547		
25		PRODUCTION PLANT					
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,056,657	0.00%	\$0	0	0.00%
31	390.100	Structures - Gen Plant	\$877,209	2.13%	\$18,685	47	0.00%
32	390.200	Leasehold Improvements - Gen Plant	\$537,521	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Fixtures	\$4,947,978	9.09%	\$449,771	11	0.00%
34	391.300	Data Processing Software - MGE	\$3,687,156	20.00%	\$737,431	5	0.00%
35	391.500	Enterprise Software-EIMS	\$29,658,452	0.00%	\$0	15	-5.00%
36	392.000	Transportation Equip - Trailer	\$0	0.00%	\$0	0	0.00%
37	392.100	Transportation Eq - Sm MGE	\$5,303,219	8.00%	\$424,258	10	20.00%
38	392.110	Transportation Misc - Sm MGE	\$0	0.00%	\$0	0	0.00%
39	392.200	Transportation Equip - Lg MGE	\$15,738,330	6.25%	\$983,646	12	25.00%
40	393.000	Stores Equipment	\$663,590	3.57%	\$23,690	28	0.00%
41	394.000	Tools, Shop, & Garage Equipment	\$9,332,250	5.26%	\$490,876	19	0.00%
42	395.000	Laboratory Equipment	\$0	0.00%	\$0	0	0.00%
43	396.000	Power Operated Equipment	\$3,155,535	7.50%	\$236,665	10	25.00%
44	397.000	Communication Equipment	\$6,688,536	6.25%	\$418,034	16	0.00%
45	397.010	Communication Equipment - Software	\$0	0.00%	\$0	0	0.00%
46	397.100	Communication Equipment - MGE ERT	\$41,782,511	5.26%	\$2,197,760	19	0.00%
47	398.000	Miscellaneous Equipment	\$839,154	4.35%	\$36,503	23	0.00%
48		TOTAL GENERAL PLANT	\$124,268,098		\$6,017,319		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
51		RETIREMENT WORK IN PROGRESS (RWIP)					
52		Retirement Work in Progress	\$0	0.00%	\$0	0	0.00%
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0		
54		<b>Total Depreciation</b>	<b><u>\$1,312,564,786</u></b>		<b><u>\$32,765,866</u></b>		

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

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

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	302.000	Franchises	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Intangible Property - MGE	\$506,426	R-4	\$38,697	\$545,123	100.0000%	\$0	\$545,123
5		TOTAL INTANGIBLE PLANT	\$506,426		\$38,697	\$545,123		\$0	\$545,123
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$0	R-7	-\$36	-\$36	100.0000%	\$0	-\$36
8	374.200	Land Rights - Dist Plant	\$904,179	R-8	\$29,413	\$933,592	100.0000%	\$0	\$933,592
9	375.200	Structures - Dist Plant	\$1,727,407	R-9	\$141,754	\$1,869,161	100.0000%	\$0	\$1,869,161
10	375.210	Leasehold Improvements	\$7,293	R-10	\$2,083	\$9,376	100.0000%	\$0	\$9,376
11	376.100	Mains- Steel - MGE	\$101,233,705	R-11	\$1,106,662	\$102,340,367	100.0000%	\$0	\$102,340,367
12	376.101	Mains- Steel Transmission- MGE	\$3,103,062	R-12	\$101,673	\$3,204,735	100.0000%	\$0	\$3,204,735
13	376.200	Mains- Cast Iron- MGE	\$8,589,269	R-13	\$283,646	\$8,872,915	100.0000%	\$0	\$8,872,915
14	376.300	Mains- Plastic- MGE	\$73,890,281	R-14	\$2,642,007	\$76,532,288	100.0000%	\$0	\$76,532,288
15	378.000	Meas. & Reg Sta Equip - General	\$6,181,906	R-15	\$50,147	\$6,232,053	100.0000%	\$0	\$6,232,053
16	379.000	Meas. & Reg Sta Equip - City Gate	\$1,786,056	R-16	\$74,569	\$1,860,625	100.0000%	\$0	\$1,860,625
17	380.100	Services - Steel	\$5,308,586	R-17	-\$73,362	\$5,235,224	100.0000%	\$0	\$5,235,224
18	380.200	Services - Plastic - Copper	\$211,791,644	R-18	\$3,200,934	\$214,992,578	100.0000%	\$0	\$214,992,578
19	381.000	Meters - Dist Plant	\$5,606,851	R-19	\$321,221	\$5,928,072	100.0000%	\$0	\$5,928,072
20	382.000	Meters Installation - Dist Plant	\$37,046,542	R-20	\$1,354,651	\$38,401,193	100.0000%	\$0	\$38,401,193
21	383.000	House Regulators - Dist Plant	\$5,439,223	R-21	\$194,738	\$5,633,961	100.0000%	\$0	\$5,633,961
22	385.000	Electronic Gas Measuring	\$252,432	R-22	\$16,416	\$268,848	100.0000%	\$0	\$268,848
23	387.000	Other - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$462,868,436		\$9,446,516	\$472,314,952		\$0	\$472,314,952
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	-\$79	-\$79	100.0000%	\$0	-\$79
31	390.100	Structures - Gen Plant	\$252,354	R-31	\$9,289	\$261,643	100.0000%	\$0	\$261,643
32	390.200	Leasehold Improvements - Gen Plant	\$0	R-32	\$47,537	\$47,537	100.0000%	\$0	\$47,537
33	391.000	Office Furniture & Fixtures	\$3,680,482	R-33	\$398,384	\$4,078,866	100.0000%	\$0	\$4,078,866
34	391.300	Data Processing Software - MGE	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	391.500	Enterprise Software-EIMS	\$0	R-35	\$8,272,187	\$8,272,187	100.0000%	\$0	\$8,272,187
36	392.000	Transportation Equip - Trailer	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$3,865,220	R-37	\$160,919	\$4,026,139	100.0000%	\$0	\$4,026,139
38	392.110	Transportation Misc - Sm MGE	\$525,414	R-38	-\$17,989	\$507,425	100.0000%	\$0	\$507,425
39	392.200	Transportation Equip - Lg MGE	\$4,829,016	R-39	\$235,397	\$5,064,413	100.0000%	\$0	\$5,064,413
40	393.000	Stores Equipment	\$205,568	R-40	\$11,811	\$217,379	100.0000%	\$0	\$217,379
41	394.000	Tools, Shop, & Garage Equipment	\$2,911,155	R-41	\$232,767	\$3,143,922	100.0000%	\$0	\$3,143,922
42	395.000	Laboratory Equipment	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$548,141	R-43	\$154,943	\$703,084	100.0000%	\$0	\$703,084
44	397.000	Communication Equipment	-\$14,771	R-44	\$207,813	\$193,042	100.0000%	\$0	\$193,042
45	397.010	Communication Equipment - Software	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$12,411,319	R-46	-\$695,283	\$11,716,036	100.0000%	\$0	\$11,716,036
47	398.000	Miscellaneous Equipment	\$517,389	R-47	\$17,665	\$535,054	100.0000%	\$0	\$535,054
48		TOTAL GENERAL PLANT	\$29,731,287		\$9,035,361	\$38,766,648		\$0	\$38,766,648
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	-\$2,493,078	R-52	-\$1,960,817	-\$4,453,895	100.0000%	\$0	-\$4,453,895
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	-\$2,493,078		-\$1,960,817	-\$4,453,895		\$0	-\$4,453,895
54		TOTAL DEPRECIATION RESERVE	\$490,613,071		\$16,559,757	\$507,172,828		\$0	\$507,172,828

Missouri Gas Energy  
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Test Year Ending 12-31-2016  
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Intangible Property - MGE	303.000		\$38,697		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$38,697		\$0	
R-7	Land - Dist Plant	374.100		-\$36		\$0
	1. To remove capitalized incentive compensation (Young).		-\$36		\$0	
R-8	Land Rights - Dist Plant	374.200		\$29,413		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$29,626		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$213		\$0	
R-9	Structures - Dist Plant	375.200		\$141,754		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$142,699		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$945		\$0	
R-10	Leasehold Improvements	375.210		\$2,083		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,084		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1		\$0	
R-11	Mains- Steel - MGE	376.100		\$1,106,662		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,148,514		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$41,852		\$0	

Missouri Gas Energy  
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-12	Mains- Steel Transmission- MGE	376.101		\$101,673		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$101,673		\$0	
R-13	Mains- Cast Iron- MGE	376.200		\$283,646		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$283,646		\$0	
R-14	Mains- Plastic- MGE	376.300		\$2,642,007		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$2,642,007		\$0	
R-15	Meas. & Reg Sta Equip - General	378.000		\$50,147		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$51,216		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,069		\$0	
R-16	Meas. & Reg Sta Equip - City Gate	379.000		\$74,569		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$75,013		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$444		\$0	
R-17	Services - Steel	380.100		-\$73,362		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$72,820		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$542		\$0	
R-18	Services - Plastic - Copper	380.200		\$3,200,934		\$0



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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$3,230,365		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$29,431		\$0	
R-19	Meters - Dist Plant	381.000		\$321,221		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$324,240		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,019		\$0	
R-20	Meters Installation - Dist Plant	382.000		\$1,354,651		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,361,763		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$7,112		\$0	
R-21	House Regulators - Dist Plant	383.000		\$194,738		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$195,933		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,195		\$0	
R-22	Electronic Gas Measuring	385.000		\$16,416		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$16,491		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$75		\$0	
R-30	Land - Gen Plant	389.000		-\$79		\$0
	1. To remove capitalized incentive compensation (Young).		-\$79		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-31	Structures - Gen Plant	390.100		\$9,289		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$9,355		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$66		\$0	
R-32	Leasehold Improvements - Gen Plant	390.200		\$47,537		\$0
	1. To allocate leasehold improvements (Kunst).		\$47,537		\$0	
R-33	Office Furniture & Fixtures	391.000		\$398,384		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$399,000		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$616		\$0	
R-35	Enterprise Software-EIMS	391.500		\$8,272,187		\$0
	1. To allocate enterprise management software (Kunst).		\$12,786,129		\$0	
	2. To remove MGE acquisition transition accumulated depreciation reserve (Majors)		-\$4,513,942		\$0	
R-37	Transportation Eq - Sm MGE	392.100		\$160,919		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$161,343		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$424		\$0	
R-38	Transportation Misc - Sm MGE	392.110		-\$17,989		\$0
	1. No Adjustment		-\$17,989		\$0	
R-39	Transportation Equip - Lg MGE	392.200		\$235,397		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$236,544		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To remove capitalized incentive compensation (Young).		-\$1,147		\$0	
R-40	Stores Equipment	393.000		\$11,811		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$11,861		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$50		\$0	
R-41	Tools, Shop, & Garage Equipment	394.000		\$232,767		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$233,438		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$671		\$0	
R-43	Power Operated Equipment	396.000		\$154,943		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$155,173		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$230		\$0	
R-44	Communication Equipment	397.000		\$207,813		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$208,310		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$497		\$0	
R-46	Communication Equipment - MGE ERT	397.100		-\$695,283		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$692,219		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,064		\$0	

**Missouri Gas Energy**  
**Case No. GR-2017-0216**  
**Test Year Ending 12-31-2016**  
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**Adjustments for Depreciation Reserve**

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-47	Miscellaneous Equipment	398.000		\$17,665		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$17,725		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$60		\$0	
R-52	Retirement Work in Progress			-\$1,960,817		\$0
	1. To update retirement work in progress for reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$1,960,817		\$0	
<b>Total Reserve Adjustments</b>				<b>\$16,559,757</b>		<b>\$0</b>

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

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll and Employee Withholdings	\$23,899,058	47.86	11.96	35.90	0.098356	\$2,350,616
3	Vacation Non-Union and Union	\$4,529,916	47.86	182.50	-134.64	-0.368877	-\$1,670,982
4	Pension and OPEB Expense	\$0	47.86	84.95	-37.09	-0.101616	\$0
5	Incentive Compensation	\$384,307	47.86	258.50	-210.64	-0.577096	-\$221,782
6	Employee Benefits	\$261,627	47.86	33.64	14.22	0.038959	\$10,193
7	Purchased Gas Expense	\$209,704,476	47.86	36.37	11.49	0.031479	\$6,601,287
8	Purchased Gas Expense (Back out)	-\$209,704,476	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,286,287	47.86	47.86	0.00	0.000000	\$0
10	Bad Debt Expense	\$3,501,893	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$40,840,147	47.86	36.90	10.96	0.030027	\$1,226,307
12	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$74,703,235</b>					<b>\$8,295,639</b>
13	<b>TAXES</b>						
14	Property Tax	\$12,254,750	47.86	182.50	-134.64	-0.368877	-\$4,520,495
15	Employer Portion of FICA	\$2,389,873	47.86	11.96	35.90	0.098356	\$235,058
16	Federal and State Unemployment Tax	\$52,546	47.86	60.25	-12.39	-0.033945	-\$1,784
17	Use Tax	\$358,929	30.48	52.66	-22.18	-0.060767	-\$21,811
18	Sales Tax	\$6,313,130	30.48	15.76	14.72	0.040329	\$254,602
19	Gross Receipts Taxes	\$24,439,784	30.48	42.21	-11.73	-0.032137	-\$785,421
20	<b>TOTAL TAXES</b>	<b>\$45,809,012</b>					<b>-\$4,839,851</b>
21	<b>OTHER EXPENSES</b>						
22	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
23	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$3,455,788</b>
24	<b>TAX OFFSET FROM RATE BASE</b>						
25	Federal Tax Offset	\$23,212,269	47.86	60.25	-12.39	-0.033945	-\$787,940
26	State Tax Offset	\$3,647,642	47.86	60.25	-12.39	-0.033945	-\$123,819
27	City Tax Offset	\$0	47.86	60.25	-12.39	-0.033945	\$0
28	Interest Expense Offset	\$14,523,421	47.86	83.85	-35.99	-0.098603	-\$1,432,053
29	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$41,383,332</b>					<b>-\$2,343,812</b>
30	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$1,111,976</b>

Missouri Gas Energy  
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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OTHER OPERATING REVENUES	\$443,375,383	See Note (1)	See Note (1)	See Note (1)	\$443,375,383	-\$242,188,936	\$201,186,447	See Note (1)	See Note (1)
2	TOTAL GAS SUPPLY EXPENSES	\$209,704,476	\$0	\$209,704,476	-\$209,773,375	-\$68,899	\$0	-\$68,899	\$0	-\$68,899
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$34,214,751	\$23,050,641	\$11,164,110	-\$5,234,137	\$28,980,614	\$0	\$28,980,614	\$18,216,018	\$10,764,596
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263	\$1,117,658	\$16,989,843	\$0	\$16,989,843	\$3,959,145	\$13,030,698
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366	\$1,265,433	\$2,524,252	\$0	\$2,524,252	\$128,380	\$2,395,872
10	TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928	-\$528,624	\$665,020	\$0	\$665,020	\$526,090	\$138,930
11	TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,762	\$7,085,432	\$31,389,330	-\$12,862,357	\$25,612,405	\$0	\$25,612,405	\$5,599,339	\$20,013,066
12	TOTAL DEPRECIATION EXPENSE	\$30,389,939	See Note (1)	See Note (1)	See Note (1)	\$30,389,939	\$1,423,748	\$31,813,687	See Note (1)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266	\$1,322,120	\$2,185,386	\$0	\$2,185,386	\$0	\$2,185,386
14	TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028	-\$28,608,973	\$16,369,055	\$0	\$16,369,055	\$0	\$16,369,055
15	TOTAL OPERATING EXPENSE	\$376,949,870	\$35,974,164	\$310,585,767	-\$253,302,255	\$123,647,615	\$1,423,748	\$125,071,363	\$28,428,972	\$64,828,704
16	NET INCOME BEFORE TAXES	\$66,425,513	\$0	\$0	\$0	\$319,727,768	-\$243,612,684	\$76,115,084	\$0	\$0
17	TOTAL INCOME TAXES	-\$5,939,856	See Note (1)	See Note (1)	See Note (1)	-\$5,939,856	\$30,057,238	\$24,117,382	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$26,031,530	See Note (1)	See Note (1)	See Note (1)	\$26,031,530	-\$17,271,404	\$8,760,126	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$46,333,839	\$0	\$0	\$0	\$299,636,094	-\$256,398,518	\$43,237,576	\$0	\$0

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

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-4		OPERATING REVENUES											
Rev-5	480.000	Residential Revenue	\$306,958,336	See note (1)	See note (1)	Rev-5	See note (1)	\$306,958,336	100.0000%	-\$150,060,699	\$156,897,637	See note (1)	See note (1)
Rev-6	0.000	Commercial	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	481.100	Sm. Gen. Service	\$62,379,806			Rev-7		\$62,379,806	100.0000%	-\$47,642,311	\$14,737,495		
Rev-8	0.000	Med. Gen. Service	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	481.100	Lg. Gen. Service	\$38,710,662			Rev-9		\$38,710,662	100.0000%	-\$25,750,147	\$12,960,515		
Rev-10	483.000	Large Volume and Transportation	\$15,950,783			Rev-10		\$15,950,783	100.0000%	-\$930,195	\$15,020,588		
Rev-11	487.000	Late Payments Charges	\$1,381,236			Rev-11		\$1,381,236	100.0000%	\$0	\$1,381,236		
Rev-12	495.000	Other Gas Revenue	\$17,994,560			Rev-12		\$17,994,560	100.0000%	-\$17,805,584	\$188,976		
Rev-13	0.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-13		\$0	100.0000%	\$0	\$0		
Rev-14		TOTAL OTHER OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$242,188,936	\$201,186,447		
Rev-15		TOTAL OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$242,188,936	\$201,186,447		
1		GAS SUPPLY EXPENSES											
2	804.000	Other Gas Purchases	\$209,773,676	\$0	\$209,773,676	E-2	-\$209,773,375	\$301	100.0000%	\$0	\$301	\$0	\$301
3	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	812.000	Gas Used For Other Utility Operations-Credit	-\$69,200	\$0	-\$69,200	E-4	\$0	-\$69,200	100.0000%	\$0	-\$69,200	\$0	-\$69,200
5		TOTAL GAS SUPPLY EXPENSES	\$209,704,476	\$0	\$209,704,476		-\$209,773,375	-\$68,899		\$0	-\$68,899	\$0	-\$68,899
6		NATURAL GAS STORAGE EXPENSE											
7		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
8		TESTING											
9		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
10		TRANSMISSION EXPENSES											
11	859.000	Other Joint Expenses	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
13		PRODUCTION EXPENSES											
14		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
15		DISTRIBUTION EXPENSES											
16	870.000	Operation Supervisor & Engineering	\$142,549	\$125,007	\$17,542	E-16	-\$33,395	\$109,154	100.0000%	\$0	\$109,154	\$98,788	\$10,366
17	871.000	Distribution & Load Dispatching	\$136,772	\$98,712	\$38,060	E-17	-\$28,069	\$108,703	100.0000%	\$0	\$108,703	\$78,008	\$30,695
18	872.000	Distribution and Load Dispatching	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	874.000	Mains & Service Expenses	\$4,401,233	\$775,176	\$3,626,057	E-19	-\$114,751	\$4,286,482	100.0000%	\$0	\$4,286,482	\$612,591	\$3,673,891
20	875.000	Measuring & Regulating Station Exp - Gen	\$622,739	\$507,964	\$114,775	E-20	-\$119,515	\$503,224	100.0000%	\$0	\$503,224	\$401,424	\$101,800
21	876.000	Meas & Reg St Exp - Industrial	\$0	\$0	\$0	E-21	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
22	877.000	Meas & Reg St Exp - City Gate Stations	\$0	\$0	\$0	E-22	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
23	878.000	Meter & House Regulator Expenses	\$2,143,852	\$4,830,471	-\$2,686,619	E-23	-\$1,109,874	\$1,033,978	100.0000%	\$0	\$1,033,978	\$3,817,332	-\$2,783,354
24	879.410	Customer Installations Expenses	\$939,433	\$769,694	\$169,739	E-24	-\$172,787	\$766,646	100.0000%	\$0	\$766,646	\$608,259	\$158,387
25	880.000	Other Expenses - Dist. Expense	\$4,384,245	\$2,801,332	\$1,582,913	E-25	-\$668,818	\$3,715,427	100.0000%	\$0	\$3,715,427	\$2,213,783	\$1,501,644
26	881.000	Rents - Dist. Expense	\$50,464	\$0	\$50,464	E-26	\$0	\$50,464	100.0000%	\$0	\$50,464	\$0	\$50,464
27	885.000	Maintenance Supervision and Engineering	\$192,790	\$174,287	\$18,503	E-27	-\$48,409	\$144,381	100.0000%	\$0	\$144,381	\$137,732	\$6,649
28	886.000	Maintenance Structures & Improvements	\$244,367	\$0	\$244,367	E-28	\$0	\$244,367	100.0000%	\$0	\$244,367	\$0	\$244,367
29	887.000	Maintenance of Mains	\$17,533,690	\$10,362,454	\$7,171,236	E-29	-\$2,335,457	\$15,198,233	100.0000%	\$0	\$15,198,233	\$8,189,042	\$7,009,191
30	889.000	Maint of Meas. & Reg. Sta. Equip. - General	\$743,037	\$621,581	\$121,456	E-30	-\$149,031	\$594,006	100.0000%	\$0	\$594,006	\$491,211	\$102,795
31	890.000	Maint of Meas & Reg Sta Equip	\$165,113	\$83,052	\$82,061	E-31	-\$22,124	\$142,989	100.0000%	\$0	\$142,989	\$65,633	\$77,356
32	891.000	Maint of Meas. & Reg. Sta. Equip.	\$187,965	\$82,611	\$105,354	E-32	-\$19,538	\$168,427	100.0000%	\$0	\$168,427	\$65,284	\$103,143

Missouri Gas Energy  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	892.000	Maintenance of Services	\$1,606,224	\$1,295,753	\$310,471	E-33	-\$290,194	\$1,316,030	100.0000%	\$0	\$1,316,030	\$1,023,983	\$292,047
34	893.000	Maintenance of Meters & House Regulators	\$678,364	\$522,547	\$155,817	E-34	-\$122,175	\$556,189	100.0000%	\$0	\$556,189	\$412,948	\$143,241
35	894.000	Maintenance of Other Equipment	\$41,914	\$0	\$41,914	E-35	\$0	\$41,914	100.0000%	\$0	\$41,914	\$0	\$41,914
36		TOTAL DISTRIBUTION EXPENSES	\$34,214,751	\$23,050,641	\$11,164,110		-\$5,234,137	\$28,980,614		\$0	\$28,980,614	\$18,216,018	\$10,764,596
37		CUSTOMER ACCOUNTS EXPENSE											
38	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	902.000	Meter Reading Expenses	\$1,976,540	\$1,680,095	\$296,445	E-39	-\$381,339	\$1,595,201	100.0000%	\$0	\$1,595,201	\$1,327,713	\$267,488
40	903.000	Customer Records & Collection Expenses	\$12,561,118	\$3,281,873	\$9,279,245	E-40	-\$736,561	\$11,824,557	100.0000%	\$0	\$11,824,557	\$2,593,536	\$9,231,021
41	904.000	Uncollectible Amounts	\$1,255,577	\$0	\$1,255,577	E-41	\$2,246,316	\$3,501,893	100.0000%	\$0	\$3,501,893	\$0	\$3,501,893
42	905.000	Misc. Customer Accounts Expense	\$78,950	\$47,954	\$30,996	E-42	-\$10,758	\$68,192	100.0000%	\$0	\$68,192	\$37,896	\$30,296
43		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263		\$1,117,658	\$16,989,843		\$0	\$16,989,843	\$3,959,145	\$13,030,698
44		CUSTOMER SERVICE & INFO. EXP.											
45	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	908.000	Customer Assistance Expenses	\$1,220,120	\$151,059	\$1,069,061	E-46	\$1,268,618	\$2,488,738	100.0000%	\$0	\$2,488,738	\$119,376	\$2,369,362
47	909.000	Informational & Instructional Advertising	\$38,699	\$11,394	\$27,305	E-47	-\$3,185	\$35,514	100.0000%	\$0	\$35,514	\$9,004	\$26,510
48	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366		\$1,265,433	\$2,524,252		\$0	\$2,524,252	\$128,380	\$2,395,872
50		SALES EXPENSES											
51	911.000	Supervision - Sales Exp.	\$162,699	\$49,240	\$113,459	E-51	-\$12,327	\$150,372	100.0000%	\$0	\$150,372	\$38,913	\$111,459
52	912.000	Demonstrating & Selling Expenses	\$1,025,445	\$616,476	\$408,969	E-52	-\$296,534	\$728,911	100.0000%	\$0	\$728,911	\$487,177	\$241,734
53	913.000	Advertising Expenses	\$0	\$0	\$0	E-53	-\$166,263	-\$166,263	100.0000%	\$0	-\$166,263	\$0	-\$166,263
54	916.000	Misc. Sales Expenses	\$5,500	\$0	\$5,500	E-54	-\$53,500	-\$48,000	100.0000%	\$0	-\$48,000	\$0	-\$48,000
55		TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928		-\$528,624	\$665,020		\$0	\$665,020	\$526,090	\$138,930
56		ADMIN. & GENERAL EXPENSES											
57	920.000	Admin. & General Salaries	\$10,702,321	\$6,867,276	\$3,835,045	E-57	-\$2,797,996	\$7,904,325	100.0000%	\$0	\$7,904,325	\$5,426,939	\$2,477,386
58	921.000	Office Supplies & Expenses	\$9,786,384	\$40,227	\$9,746,157	E-58	-\$55,640	\$9,730,744	100.0000%	\$0	\$9,730,744	\$31,790	\$9,698,954
59	922.000	Admin. Expenses Transferred - Credit	-\$7,449,467	\$0	-\$7,449,467	E-59	\$0	-\$7,449,467	100.0000%	\$0	-\$7,449,467	\$0	-\$7,449,467
60	923.000	Outside Services Employed	\$5,439,918	\$0	\$5,439,918	E-60	-\$389,567	\$5,050,351	100.0000%	\$0	\$5,050,351	\$0	\$5,050,351
61	924.000	Property Insurance	\$413,444	\$0	\$413,444	E-61	-\$53,411	\$360,033	100.0000%	\$0	\$360,033	\$0	\$360,033
62	925.000	Injuries & Damages	\$2,793,528	\$0	\$2,793,528	E-62	\$51,275	\$2,844,803	100.0000%	\$0	\$2,844,803	\$0	\$2,844,803
63	926.000	Employee Pensions & Benefits	\$13,161,044	\$0	\$13,161,044	E-63	-\$9,426,869	\$3,734,175	100.0000%	\$0	\$3,734,175	\$0	\$3,734,175
64	927.000	Franchise Requirements	\$0	\$0	\$0	E-64	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
65	928.000	Regulatory Commission Expenses	\$1,377,105	\$0	\$1,377,105	E-65	-\$68,018	\$1,309,087	100.0000%	\$0	\$1,309,087	\$0	\$1,309,087
66	930.000	Misc. General Expenses	\$1,055,293	\$0	\$1,055,293	E-66	-\$77,799	\$977,494	100.0000%	\$0	\$977,494	\$0	\$977,494
67	931.000	Rents - Admin General Expense	\$944,538	\$0	\$944,538	E-67	-\$4,430	\$940,108	100.0000%	\$0	\$940,108	\$0	\$940,108
68	932.000	Maintenance of General Plant	\$250,654	\$177,929	\$72,725	E-68	-\$39,902	\$210,752	100.0000%	\$0	\$210,752	\$140,610	\$70,142
69		TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,762	\$7,085,432	\$31,389,330		-\$12,862,357	\$25,612,405		\$0	\$25,612,405	\$5,599,339	\$20,013,066
70		DEPRECIATION EXPENSE											
71	403.000	Depreciation Expense, Dep. Exp.	\$30,389,939	See note (1)	See note (1)	E-71	See note (1)	\$30,389,939	100.0000%	\$1,423,748	\$31,813,687	See note (1)	See note (1)
72	403.000	Depreciation Clearing	\$0	\$0	\$0	E-72	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
73		TOTAL DEPRECIATION EXPENSE	\$30,389,939	\$0	\$0		\$0	\$30,389,939		\$1,423,748	\$31,813,687	\$0	\$0
74		AMORTIZATION EXPENSE											
75	404.000	Amortization of Expense	\$863,266	\$0	\$863,266	E-75	\$1,322,120	\$2,185,386	100.0000%	\$0	\$2,185,386	\$0	\$2,185,386
76		TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266		\$1,322,120	\$2,185,386		\$0	\$2,185,386	\$0	\$2,185,386



Missouri Gas Energy  
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
77		OTHER OPERATING EXPENSES											
78	408.000	Payroll Taxes	\$3,697,239	\$0	\$3,697,239	E-78	-\$1,532,635	\$2,164,604	100.0000%	\$0	\$2,164,604	\$0	\$2,164,604
79	408.000	Property Taxes	\$16,428,770	\$0	\$16,428,770	E-79	-\$2,512,745	\$13,916,025	100.0000%	\$0	\$13,916,025	\$0	\$13,916,025
80	408.000	Gross Receipts Tax	\$24,439,784	\$0	\$24,439,784	E-80	-\$24,439,784	\$0	100.0000%	\$0	\$0	\$0	\$0
81	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-81	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
82	408.000	Other Taxes	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	403.900	Kansas City Income Taxes Paid	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	431.000	Interest on Customer Deposits	\$412,235	\$0	\$412,235	E-85	-\$123,809	\$288,426	100.0000%	\$0	\$288,426	\$0	\$288,426
86		TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028		-\$28,608,973	\$16,369,055		\$0	\$16,369,055	\$0	\$16,369,055
87		TOTAL OPERATING EXPENSE	\$376,949,870	\$35,974,164	\$310,585,767		-\$253,302,255	\$123,647,615		\$1,423,748	\$125,071,363	\$28,428,972	\$64,828,704
88		NET INCOME BEFORE TAXES	\$66,425,513					\$319,727,768		-\$243,612,684	\$76,115,084		
89		INCOME TAXES											
90	409.410	Current Income Taxes	-\$5,939,856	See note (1)	See note (1)	E-90	See note (1)	-\$5,939,856	100.0000%	\$30,057,238	\$24,117,382	See note (1)	See note (1)
91		TOTAL INCOME TAXES	-\$5,939,856					-\$5,939,856		\$30,057,238	\$24,117,382		
92		DEFERRED INCOME TAXES											
93	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$26,031,530	See note (1)	See note (1)	E-93	See note (1)	\$26,031,530	100.0000%	-\$17,271,404	\$8,760,126	See note (1)	See note (1)
94	411.000	Amortization of Deferred ITC	\$0			E-94		\$0	100.0000%	\$0	\$0		
95		TOTAL DEFERRED INCOME TAXES	\$26,031,530					\$26,031,530		-\$17,271,404	\$8,760,126		
96		NET OPERATING INCOME	\$46,333,839					\$299,636,094		-\$256,398,518	\$43,237,576		

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

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

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	<b>Residential Revenue</b>	480.000	\$0	\$0	\$0	\$0	-\$150,060,699	-\$150,060,699
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$150,060,699	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	<b>Sm. Gen. Service</b>	481.100	\$0	\$0	\$0	\$0	-\$47,642,311	-\$47,642,311
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$47,642,311	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	<b>Lg. Gen. Service</b>	481.100	\$0	\$0	\$0	\$0	-\$25,750,147	-\$25,750,147
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$25,750,147	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-10	<b>Large Volume and Transportation</b>	483.000	\$0	\$0	\$0	\$0	-\$930,195	-\$930,195
	1. To eliminate ISRS revenue (McMellen)		\$0	\$0		\$0	-\$289,637	
	2. To eliminate of Gross Receipts Tax (McMellen)		\$0	\$0		\$0	-\$482,691	
	3. To eliminate Gas costs (McMellen)		\$0	\$0		\$0	-\$874,958	
	4. To eliminate Unbilled Revenue (McMellen)		\$0	\$0		\$0	-\$140,802	
	5. To adjust for rate switching (Murray)		\$0	\$0		\$0	-\$185,968	
	6. To adjust weatherization (Murray)		\$0	\$0		\$0	\$201,397	
	7. To adjust EGM (Murray)		\$0	\$0		\$0	\$144,900	
	8. To adjust to GL (Murray)		\$0	\$0		\$0	\$697,564	
Rev-12	<b>Other Gas Revenue</b>	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	<b>Other Gas Purchases</b>	804.000	\$0	-\$209,773,375	-\$209,773,375	\$0	\$0	\$0
	1. Adjustment to eliminate gas costs (McMellen).		\$0	-\$209,773,375		\$0	\$0	
E-16	<b>Operation Supervisor &amp; Engineering</b>	870.000	-\$26,219	-\$7,176	-\$33,395	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$26,219	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$7,176		\$0	\$0	
E-17	<b>Distribution &amp; Load Dispatching</b>	871.000	-\$20,704	-\$7,365	-\$28,069	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$20,704	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$7,365		\$0	\$0	
E-19	<b>Mains &amp; Service Expenses</b>	874.000	-\$162,585	\$47,834	-\$114,751	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$162,585	\$0		\$0	\$0	
	2. To annualize line locate expense (Kunst).		\$0	\$59,374		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$11,540		\$0	\$0	

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E-20	Measuring & Regulating Station Exp - Gen	875.000	-\$106,540	-\$12,975	-\$119,515	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$106,540	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$12,975		\$0	\$0	
E-23	Meter & House Regulator Expenses	878.000	-\$1,013,139	-\$96,735	-\$1,109,874	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$1,013,139	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$96,735		\$0	\$0	
E-24	Customer Installations Expenses	879.410	-\$161,435	-\$11,352	-\$172,787	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$161,435	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,352		\$0	\$0	
E-25	Other Expenses - Dist. Expense	880.000	-\$587,549	-\$81,269	-\$668,818	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$587,549	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$81,269		\$0	\$0	
E-27	Maintenance Supervision and Engineering	885.000	-\$36,555	-\$11,854	-\$48,409	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$36,555	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,854		\$0	\$0	
E-29	Maintenance of Mains	887.000	-\$2,173,412	-\$162,045	-\$2,335,457	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$2,173,412	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$162,045		\$0	\$0	
E-30	Maint of Meas. & Reg. Sta. Equip. - General	889.000	-\$130,370	-\$18,661	-\$149,031	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$130,370	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$18,661		\$0	\$0	
E-31	Maint of Meas & Reg Sta Equip	890.000	-\$17,419	-\$4,705	-\$22,124	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$17,419	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$4,705		\$0	\$0	
E-32	Maint of Meas. & Reg. Sta. Equip.	891.000	-\$17,327	-\$2,211	-\$19,538	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$17,327	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,211		\$0	\$0	
E-33	Maintenance of Services	892.000	-\$271,770	-\$18,424	-\$290,194	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$271,770	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$18,424		\$0	\$0	

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E-34	<b>Maintenance of Meters &amp; House Regulators</b>	893.000	-\$109,599	-\$12,576	-\$122,175	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$109,599	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$12,576		\$0	\$0	
E-39	<b>Meter Reading Expenses</b>	902.000	-\$352,382	-\$28,957	-\$381,339	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$352,382	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$28,957		\$0	\$0	
E-40	<b>Customer Records &amp; Collection Expenses</b>	903.000	-\$688,337	-\$48,224	-\$736,561	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$688,337	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$335		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$923		\$0	\$0	
	4. To include incentive compensation (Young).		\$0	-\$46,966		\$0	\$0	
E-41	<b>Uncollectible Amounts</b>	904.000	\$0	\$2,246,316	\$2,246,316	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen).		\$0	\$2,246,316		\$0	\$0	
E-42	<b>Misc. Customer Accounts Expense</b>	905.000	-\$10,058	-\$700	-\$10,758	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$10,058	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$700		\$0	\$0	
E-46	<b>Customer Assistance Expenses</b>	908.000	-\$31,683	\$1,300,301	\$1,268,618	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$31,683	\$0		\$0	\$0	
	2. To include an annual amortization of the one-time Energy Affordability Costs, based on a 5 year amortization (Lyons).		\$0	\$67,236		\$0	\$0	
	3. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons).		\$0	\$11,579		\$0	\$0	
	4. To include an annual amortization of Energy Efficiency Costs, based on a 10 year amortization (Lyons).		\$0	\$1,224,492		\$0	\$0	
	5. To include incentive compensation (Young).		\$0	-\$3,006		\$0	\$0	
E-47	<b>Informational &amp; Instructional Advertising</b>	909.000	-\$2,390	-\$795	-\$3,185	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$2,390	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$795		\$0	\$0	
E-51	<b>Supervision - Sales Exp.</b>	911.000	-\$10,327	-\$2,000	-\$12,327	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$10,327	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$880		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$1,120		\$0	\$0	

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E-52	<b>Demonstrating &amp; Selling Expenses</b>	912.000	-\$129,299	-\$167,235	-\$296,534	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$129,299	\$0		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$1,540		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$129,269		\$0	\$0	
	4. To include incentive compensation (Young).		\$0	-\$36,426		\$0	\$0	
E-53	<b>Advertising Expenses</b>	913.000	\$0	-\$166,263	-\$166,263	\$0	\$0	\$0
	1. Adjustment to eliminate Energy Efficiency advertising expense (Lyons)		\$0	-\$12,242		\$0	\$0	
	2. To remove institutional advertising expense (Hodges).		\$0	-\$11,749		\$0	\$0	
	3. To remove social media institutional advertising expense (Hodges).		\$0	-\$1,341		\$0	\$0	
	4. To eliminate test year Pipeline Upgrade Advertising Expenses (Hodges).		\$0	-\$187,908		\$0	\$0	
	5. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges).		\$0	\$46,977		\$0	\$0	
E-54	<b>Misc. Sales Expenses</b>	916.000	\$0	-\$53,500	-\$53,500	\$0	\$0	\$0
	1. To remove dues and donations expense (Hodges).		\$0	-\$53,500		\$0	\$0	
E-57	<b>Admin. &amp; General Salaries</b>	920.000	-\$1,440,337	-\$1,357,659	-\$2,797,996	\$0	\$0	\$0
	1. Annualized payroll expense (Nieto).		-\$1,440,337	\$0		\$0	\$0	
	2. To remove equity compensation (Young).		\$0	-\$1,248,087		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$109,572		\$0	\$0	
E-58	<b>Office Supplies &amp; Expenses</b>	921.000	-\$8,437	-\$47,203	-\$55,640	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$8,437	\$0		\$0	\$0	
	2. To eliminate JJ related costs (Lyons).		\$0	-\$2,919		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst).		\$0	-\$10,215		\$0	\$0	
	4. To remove ticket and entertainment expenses (Kunst).		\$0	-\$19,157		\$0	\$0	
	5. To remove rebranding costs (Kunst).		\$0	-\$14,912		\$0	\$0	
E-60	<b>Outside Services Employed</b>	923.000	\$0	-\$389,567	-\$389,567	\$0	\$0	\$0
	1. To remove Spire name change advertisement (Majors).		\$0	-\$8,875		\$0	\$0	
	2. To remove certain outside services costs (Kunst).		\$0	-\$59,014		\$0	\$0	
	3. To remove rebranding costs (Kunst).		\$0	-\$204,902		\$0	\$0	
	4. To remove legal fees associated with rebranding (Kunst).		\$0	-\$48,446		\$0	\$0	
	5. To eliminate other lobbying expense (Hodges).		\$0	-\$68,330		\$0	\$0	
E-61	<b>Property Insurance</b>	924.000	\$0	-\$53,411	-\$53,411	\$0	\$0	\$0

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	1. To include an annualized level of property Insurance		\$0	\$0		\$0	\$0	
	2. To adjust insurance expense (Taylor).		\$0	-\$53,411		\$0	\$0	
E-62	<b>Injuries &amp; Damages</b>	925.000	\$0	\$51,275	\$51,275	\$0	\$0	\$0
	1. To include an annualized level of other insurance		\$0	\$0		\$0	\$0	
	2. To adjust injuries and damages (Taylor).		\$0	\$150,818		\$0	\$0	
	3. To adjust insurance expense (Taylor).		\$0	-\$99,543		\$0	\$0	
E-63	<b>Employee Pensions &amp; Benefits</b>	926.000	\$0	-\$9,426,869	-\$9,426,869	\$0	\$0	\$0
	1. To remove test year severance costs (Young).		\$0	-\$516,248		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$12,277		\$0	\$0	
	3. To include pension expense (Young).		\$0	-\$9,012,446		\$0	\$0	
	4. To include OPEB expense (Young).		\$0	\$328,851		\$0	\$0	
	5. To normalize SERP expense (Young).		\$0	\$165,842		\$0	\$0	
	6. To adjust 401 K expense (Nieto).		\$0	-\$117,335		\$0	\$0	
	7. To adjust employee benefit expense (Nieto).		\$0	\$261,627		\$0	\$0	
	8. To allocate LIRS Insurance proceeds (Majors)		\$0	-\$524,883		\$0	\$0	
E-65	<b>Regulatory Commission Expenses</b>	928.000	\$0	-\$68,018	-\$68,018	\$0	\$0	\$0
	1. To adjust PSC Assessment (Taylor).		\$0	\$5,509		\$0	\$0	
	2. To include an annualized level of NRRRI fees (Lyons).		\$0	\$2,927		\$0	\$0	
	3. To remove test year rate case expense amortization (Majors)		\$0	-\$80,070		\$0	\$0	
	4. To include depreciation study expense over 5 years (Majors)		\$0	\$3,616		\$0	\$0	
E-66	<b>Misc. General Expenses</b>	930.000	\$0	-\$77,799	-\$77,799	\$0	\$0	\$0
	1. To remove AGA lobbying expense (Hodges).		\$0	-\$864		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$18,800		\$0	\$0	
	3. To remove dues and donations expense (Hodges).		\$0	-\$2,234		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst).		\$0	-\$583		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst).		\$0	-\$888		\$0	\$0	
	6. To eliminate MEDA lobbying expense (Hodges).		\$0	-\$54,430		\$0	\$0	
E-67	<b>Rents - Admin General Expense</b>	931.000	\$0	-\$4,430	-\$4,430	\$0	\$0	\$0
	1. To annualize lease expense (Kunst).		\$0	\$7,402		\$0	\$0	
	2. To adjust lease expense for unused call center space (Lyons).		\$0	-\$11,832		\$0	\$0	

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E-68	Maintenance of General Plant	932.000	-\$37,319	-\$2,583	-\$39,902	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		-\$37,319	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,583		\$0	\$0	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,423,748	\$1,423,748
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,375,927	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone).		\$0	\$0		\$0	-\$952,179	
E-75	Amortization of Expense	404.000	\$0	\$1,322,120	\$1,322,120	\$0	\$0	\$0
	1. To annualize amortization expense (Kunst).		\$0	\$2,103,825		\$0	\$0	
	2. To remove test year amortization of MGE software (Majors)		\$0	-\$781,705		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	-\$1,532,635	-\$1,532,635	\$0	\$0	\$0
	1. To adjust payroll tax expense (Nieto).		\$0	-\$1,532,635		\$0	\$0	
E-79	Property Taxes	408.000	\$0	-\$2,512,745	-\$2,512,745	\$0	\$0	\$0
	1. To include an annualized level of Missouri Property Taxes (Lyons)		\$0	-\$1,174,020		\$0	\$0	
	2. To include an annualized level of Kansas Property taxes (Lyons).		\$0	-\$277,486		\$0	\$0	
	3. To include an annual amortization based on a 5 year period for deferred Kansas Property Taxes (Lyons).		\$0	-\$1,061,239		\$0	\$0	
E-80	Gross Receipts Tax	408.000	\$0	-\$24,439,784	-\$24,439,784	\$0	\$0	\$0
	1. To eliminate gross receipt taxes (McMellen).		\$0	-\$24,439,784		\$0	\$0	
E-85	Interest on Customer Deposits	431.000	\$0	-\$123,809	-\$123,809	\$0	\$0	\$0
	1. To annualize customer deposit interest (Hodges).		\$0	-\$123,809		\$0	\$0	
E-90	Current Income Taxes	409.410	\$0	\$0	\$0	\$0	\$30,057,238	\$30,057,238
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$30,057,238	
E-93	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$17,271,404	-\$17,271,404
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$17,271,404	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$242,188,936	-\$242,188,936
Total Operating & Maint. Expense			-\$7,545,192	-\$245,757,063	-\$253,302,255	\$0	\$14,209,582	\$14,209,582

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Income Tax Calculation

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



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

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

**Missouri Gas Energy**  
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**Test Year Ending 12-31-2016**  
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**Capital Structure Schedule**

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

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

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		508,249	163.639500	83,169,612					508,249
	Bills < 65				100.0000%	83,169,612	0.07380	\$6,137,917	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		458,699	142.379260	65,309,224					458,699
	Bills < 65				100.0000%	65,309,224	0.07380	\$4,819,821	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		466,640	104.493530	48,760,861					466,640
	Bills < 65				100.0000%	48,760,861	0.07380	\$3,598,552	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		413,344	70.745930	29,242,406					413,344
	Bills < 65				100.0000%	29,242,406	0.07380	\$2,158,090	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		413,146	26.659300	11,014,183					413,146
	Bills < 65				100.0000%	11,014,183	0.07380	\$812,847	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		412,901	17.719790	7,316,519					412,901
	Bills < 65				100.0000%	7,316,519	0.07380	\$539,959	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		499,972	13.224280	6,611,770					499,972
	Bills < 65				100.0000%	6,611,770	0.07380	\$487,949	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		497,076	11.878300	5,904,418					497,076
	Bills < 65				100.0000%	5,904,418	0.07380	\$435,746	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		485,033	14.917870	7,235,659					485,033
	Bills < 65				100.0000%	7,235,659	0.07380	\$533,992	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		502,798	28.603160	14,381,612					502,798
	Bills < 65				100.0000%	14,381,612	0.07380	\$1,061,363	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		492,408	47.205910	23,244,568					492,408
	Bills < 65				100.0000%	23,244,568	0.07380	\$1,715,449	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		518,694	109.976890	57,044,353					518,694
	Bills < 65				100.0000%	57,044,353	0.07380	\$4,209,873	
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>5,668,960</b>		<b>359,235,185</b>		<b>359,235,185</b>		<b>\$26,511,557</b>	<b>5,668,960</b>
<b>Monthly Customer Charge</b>		<b>\$23.00</b>	<b>Annualized Monthly Charge Customers</b>				<b>\$130,386,080</b>		
<b>Total Monthly Charge Customers</b>		<b>\$130,386,080</b>	<b>Annualized Revenues</b>				<b>\$156,897,637</b>		

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

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		36,413	352.175955	12,823,783					36,413
	Bills < 65				100.0000%	12,823,783	0.05430	\$696,331	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		31,421	315.673351	9,918,772					31,421
	Bills < 65				100.0000%	9,918,772	0.05430	\$538,589	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		31,650	229.546570	7,265,149					31,650
	Bills < 65				100.0000%	7,265,149	0.05430	\$394,498	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		31,233	148.598310	4,641,171					31,233
	Bills < 65				100.0000%	4,641,171	0.05430	\$252,016	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		27,099	59.264790	1,606,017					27,099
	Bills < 65				100.0000%	1,606,017	0.05430	\$87,207	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		26,550	41.227590	1,094,593					26,550
	Bills < 65				100.0000%	1,094,593	0.05430	\$59,436	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		28,771	36.589950	1,052,729					28,771
	Bills < 65				100.0000%	1,052,729	0.05430	\$57,163	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		27,745	34.442400	955,604					27,745
	Bills < 65				100.0000%	955,604	0.05430	\$51,889	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		26,303	44.117880	1,160,433					26,303
	Bills < 65				100.0000%	1,160,433	0.05430	\$63,012	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		27,202	70.265410	1,911,360					27,202
	Bills < 65				100.0000%	1,911,360	0.05430	\$103,787	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		26,377	107.782720	2,842,985					26,377
	Bills < 65				100.0000%	2,842,985	0.05430	\$154,374	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		28,062	275.047882	7,718,394					28,062
	Bills < 65				100.0000%	7,718,394	0.05430	\$419,109	
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>348,826</b>		<b>52,990,990</b>		<b>52,990,990</b>		<b>\$2,877,411</b>	<b>348,826</b>
<b>Monthly Customer Charge</b>		<b>\$34.00</b>				<b>Annualized Monthly Charge Customers</b>		<b>\$11,860,084</b>	
<b>Total Monthly Charge Customers</b>		<b>\$11,860,084</b>				<b>Annualized Revenues</b>		<b>\$14,737,495</b>	

Missouri Gas Energy  
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Test Year Ending 12-31-2016  
Update Period Ending 06-30-2017  
Lg. Gen. Service Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January		3,776	3,309.619090	12,497,122					3,776
	Bills < 65				100.0000%	12,497,122	0.13268	\$1,658,118	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		3,397	3,702.593590	12,577,710					3,397
	Bills < 65				100.0000%	12,577,710	0.13268	\$1,668,811	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		3,350	2,397.899650	8,032,964					3,350
	Bills < 65				100.0000%	8,032,964	0.13268	\$1,065,814	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		3,316	1,799.974980	5,968,717					3,316
	Bills < 65				100.0000%	5,968,717	0.07647	\$456,428	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		3,498	905.800010	3,168,488					3,498
	Bills < 65				100.0000%	3,168,488	0.07647	\$242,294	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		3,590	696.336500	2,499,848					3,590
	Bills < 65				100.0000%	2,499,848	0.07647	\$191,163	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		3,840	578.339370	2,220,823					3,840
	Bills < 65				100.0000%	2,220,823	0.07647	\$169,826	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		3,833	574.961820	2,203,829					3,833
	Bills < 65				100.0000%	2,203,829	0.07647	\$168,527	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		3,509	672.903850	2,361,220					3,509
	Bills < 65				100.0000%	2,361,220	0.07647	\$180,562	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		3,668	945.464530	3,467,964					3,668
	Bills < 65				100.0000%	3,467,964	0.07647	\$265,195	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		3,859	1,228.139460	4,739,390					3,859
	Bills < 65				100.0000%	4,739,390	0.13268	\$628,822	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		3,894	2,403.131510	9,357,794					3,894
	Bills < 65				100.0000%	9,357,794	0.13268	\$1,241,592	
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>43,530</b>		<b>69,095,869</b>		<b>69,095,869</b>		<b>\$7,937,153</b>	<b>43,530</b>
<b>Monthly Customer Charge</b>		<b>\$115.40</b>				<b>Annualized Monthly Charge Customers</b>		<b>\$5,023,362</b>	
<b>Total Monthly Charge Customers</b>		<b>\$5,023,362</b>				<b>Annualized Revenues</b>		<b>\$12,960,515</b>	

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

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