

Exhibit No.: _____

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: GR-2017-0216

Date Prepared: November 28, 2017



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

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

Line Number	<u>A</u> Description	<u>B</u> 6.19% Return	<u>C</u> 6.31% Return	<u>D</u> 6.42% Return
1	Net Orig Cost Rate Base	\$800,885,637	\$800,885,637	\$800,885,637
2	Rate of Return	6.19%	6.31%	6.42%
3	Net Operating Income Requirement	\$49,590,839	\$50,503,848	\$51,416,858
4	Net Income Available	\$46,510,110	\$46,510,110	\$46,510,110
5	Additional Net Income Required	\$3,080,729	\$3,993,738	\$4,906,748
6	Income Tax Requirement			
7	Required Current Income Tax	-\$1,864,916	-\$1,318,033	-\$771,150
8	Current Income Tax Available	-\$3,710,242	-\$3,710,242	-\$3,710,242
9	Additional Current Tax Required	\$1,845,326	\$2,392,209	\$2,939,092
10	Revenue Requirement	\$4,926,055	\$6,385,947	\$7,845,840
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$4,926,055	\$6,385,947	\$7,845,840

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	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,382,367,000
2	Less Accumulated Depreciation Reserve		\$514,809,848
3	Net Plant In Service		<u>\$867,557,152</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$4,293,619
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		<u>-\$28,440,981</u>
13	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$38,859,185</u>
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	-2.8384%	\$32,175
16	State Tax Offset	-2.8384%	\$5,236
17	City Tax Offset	-2.8384%	\$0
18	Interest Expense Offset	9.8603%	\$1,652,047
19	Contributions in Aid of Construction		\$0
20	Customer Deposits		\$6,460,830
21	Customer Advances for Construction		\$3,324,695
22	Deferred Taxes - Depreciation		\$24,045,955
23	GM-2013-0254 Stipulation and Agreement rate-base offset		<u>\$70,009,762</u>
24	TOTAL SUBTRACT FROM NET PLANT		<u>\$105,530,700</u>
25	Total Rate Base		<u><u>\$800,885,637</u></u>

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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	\$0	\$476,088	100.0000%	\$0	\$476,088
8	374.200	Land Rights - Dist Plant	\$2,835,349	P-8	\$75,070	\$2,910,419	100.0000%	\$0	\$2,910,419
9	375.200	Structures - Dist Plant	\$12,596,158	P-9	\$1,075,475	\$13,671,633	100.0000%	\$0	\$13,671,633
10	375.210	Leasehold Improvements	\$9,724	P-10	-\$29	\$9,695	100.0000%	\$0	\$9,695
11	376.100	Mains- Steel - MGE	\$214,904,036	P-11	\$5,734,274	\$220,638,310	100.0000%	\$0	\$220,638,310
12	376.101	Mains- Steel Transmission- MGE	\$10,051,320	P-12	\$2,653,187	\$12,704,507	100.0000%	\$0	\$12,704,507
13	376.200	Mains- Cast Iron- MGE	\$35,152,583	P-13	\$1,233,427	\$36,386,010	100.0000%	\$0	\$36,386,010
14	376.300	Mains- Plastic- MGE	\$297,879,819	P-14	\$41,795,729	\$339,675,548	100.0000%	\$0	\$339,675,548
15	378.000	Meas. & Reg Sta Equip - General	\$14,249,406	P-15	\$231,361	\$14,480,767	100.0000%	\$0	\$14,480,767
16	379.000	Meas. & Reg Sta Equip - City Gate	\$5,918,676	P-16	\$99,295	\$6,017,971	100.0000%	\$0	\$6,017,971
17	380.100	Services - Steel	\$7,223,652	P-17	-\$65,346	\$7,158,306	100.0000%	\$0	\$7,158,306
18	380.200	Services - Plastic - Copper	\$392,378,404	P-18	\$15,611,369	\$407,989,773	100.0000%	\$0	\$407,989,773
19	381.000	Meters - Dist Plant	\$40,249,691	P-19	\$1,843,388	\$42,093,079	100.0000%	\$0	\$42,093,079
20	382.000	Meters Installation - Dist Plant	\$94,813,508	P-20	\$1,054,044	\$95,867,552	100.0000%	\$0	\$95,867,552
21	383.000	House Regulators - Dist Plant	\$15,936,615	P-21	\$329,454	\$16,266,069	100.0000%	\$0	\$16,266,069
22	385.000	Electronic Gas Measuring	\$1,004,461	P-22	\$464,994	\$1,469,455	100.0000%	\$0	\$1,469,455
23	387.000	Other - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$1,145,679,490		\$72,135,692	\$1,217,815,182		\$0	\$1,217,815,182
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$1,058,065	P-30	\$0	\$1,058,065	100.0000%	\$0	\$1,058,065
31	390.100	Structures - Gen Plant	\$878,378	P-31	-\$2,615	\$875,763	100.0000%	\$0	\$875,763
32	390.200	Leasehold Improvements - Gen Plant	\$0	P-32	\$577,163	\$577,163	100.0000%	\$0	\$577,163
33	391.000	Office Furniture & Fixtures	\$4,956,542	P-33	-\$20,224	\$4,936,318	100.0000%	\$0	\$4,936,318
34	391.300	Data Processing Software - MGE	\$3,261,922	P-34	\$647,381	\$3,909,303	100.0000%	\$0	\$3,909,303
35	391.500	Enterprise Software-EIMS	\$0	P-35	\$65,837,996	\$65,837,996	100.0000%	\$0	\$65,837,996
36	392.000	Transportation Equip - Trailer	\$0	P-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$5,650,033	P-37	\$87,681	\$5,737,714	100.0000%	\$0	\$5,737,714
38	392.110	Transportation Misc - Sm MGE	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39	392.200	Transportation Equip - Lg MGE	\$15,294,221	P-39	\$2,469,492	\$17,763,713	100.0000%	\$0	\$17,763,713
40	393.000	Stores Equipment	\$664,474	P-40	-\$1,977	\$662,497	100.0000%	\$0	\$662,497
41	394.000	Tools, Shop, & Garage Equipment	\$8,946,227	P-41	\$716,247	\$9,662,474	100.0000%	\$0	\$9,662,474
42	395.000	Laboratory Equipment	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$3,063,341	P-43	\$327,293	\$3,390,634	100.0000%	\$0	\$3,390,634
44	397.000	Communication Equipment	\$6,622,779	P-44	-\$388,322	\$6,234,457	100.0000%	\$0	\$6,234,457
45	397.010	Communication Equipment - Software	\$0	P-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$40,845,110	P-46	\$1,110,036	\$41,955,146	100.0000%	\$0	\$41,955,146
47	398.000	Miscellaneous Equipment	\$800,700	P-47	\$346,523	\$1,147,223	100.0000%	\$0	\$1,147,223
48		TOTAL GENERAL PLANT	\$92,041,792		\$71,706,674	\$163,748,466		\$0	\$163,748,466
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	\$0		\$0	\$0		\$0	\$0

Missouri Gas Energy
 Case No. GR-2017-0216
 Test Year Ending 12-31-2016
 True-Up Period Ending 09-30-2017
 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>\$143,842,366</u>	<u>\$1,382,367,000</u>		<u>\$0</u>	<u>\$1,382,367,000</u>

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-8	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		\$1,075,475		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$934,626		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$17,749		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$178,339		\$0	
	4. To remove capitalized equity compensation (Young).		-\$19,741		\$0	
P-10	Leasehold Improvements	375.210		-\$29		\$0
	1. 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		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$5,158,201		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$209,358		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$20,078		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$64,413		\$0	
	4. To remove capitalized equity compensation (Young).		-\$22,332		\$0	
P-16	Meas. & Reg Sta Equip - City Gate	379.000		\$99,295		\$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).		-\$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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-18	Services - Plastic - Copper	380.200		\$15,611,369		\$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).		-\$614,957		\$0	
P-19	Meters - Dist Plant	381.000		\$1,843,388		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$1,763,528		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$56,715		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$199,657		\$0	
	4. To remove capitalized equity compensation (Young).		-\$63,082		\$0	
P-20	Meters Installation - Dist Plant	382.000		\$1,054,044		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$721,633		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$133,599		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$614,607		\$0	
	4. To remove capitalized equity compensation (Young).		-\$148,597		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-33	Office Furniture & Fixtures	391.000		-\$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	
	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	
	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		\$65,837,996		\$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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$443,792		\$0	
	4. To remove capitalized equity compensation (Young).		-\$8,855		\$0	
P-39	Transportation Equip - Lg MGE	392.200		\$2,469,492		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$464,463		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$21,551		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$2,050,550		\$0	
	4. To remove capitalized equity compensation (Young).		-\$23,970		\$0	
P-40	Stores Equipment	393.000		-\$1,977		\$0
	1. To remove capitalized incentive compensation (Young).		-\$936		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,041		\$0	
P-41	Tools, Shop, & Garage Equipment	394.000		\$716,247		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$397,929		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$12,606		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$344,945		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To remove capitalized equity compensation (Young).		-\$14,021		\$0	
P-43	Power Operated Equipment	396.000		\$327,293		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$96,271		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$4,316		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$240,139		\$0	
	4. To remove capitalized equity compensation (Young).		-\$4,801		\$0	
P-44	Communication Equipment	397.000		-\$388,322		\$0
	1. To update plant from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$74,571		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$9,332		\$0	
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$443,181		\$0	
	4. To remove capitalized equity compensation (Young).		-\$10,380		\$0	
P-46	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		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$57,554		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update plant from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$239,846		\$0	
	4. To remove capitalized equity compensation (Young).		-\$64,015		\$0	
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				\$143,842,366		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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	\$476,088	0.00%	\$0	0	0.00%
8	374.200	Land Rights - Dist Plant	\$2,910,419	2.08%	\$60,537	48	0.00%
9	375.200	Structures - Dist Plant	\$13,671,633	2.13%	\$291,206	47	0.00%
10	375.210	Leasehold Improvements	\$9,695	0.00%	\$0	0	0.00%
11	376.100	Mains- Steel - MGE	\$220,638,310	1.78%	\$3,927,362	50	11.00%
12	376.101	Mains- Steel Transmission- MGE	\$12,704,507	1.78%	\$226,140	50	11.00%
13	376.200	Mains- Cast Iron- MGE	\$36,386,010	1.78%	\$647,671	50	11.00%
14	376.300	Mains- Plastic- MGE	\$339,675,548	1.78%	\$6,046,225	50	11.00%
15	378.000	Meas. & Reg Sta Equip - General	\$14,480,767	2.86%	\$414,150	35	0.00%
16	379.000	Meas. & Reg Sta Equip - City Gate	\$6,017,971	2.63%	\$158,273	38	0.00%
17	380.100	Services - Steel	\$7,158,306	2.68%	\$191,843	40	-7.20%
18	380.200	Services - Plastic - Copper	\$407,989,773	2.68%	\$10,934,126	40	-7.20%
19	381.000	Meters - Dist Plant	\$42,093,079	2.86%	\$1,203,862	35	0.00%
20	382.000	Meters Installation - Dist Plant	\$95,867,552	2.86%	\$2,741,812	35	0.00%
21	383.000	House Regulators - Dist Plant	\$16,266,069	2.44%	\$396,892	41	0.00%
22	385.000	Electronic Gas Measuring	\$1,469,455	3.33%	\$48,933	30	0.00%
23	387.000	Other - Dist Plant	\$0	0.00%	\$0	0	0.00%
24		TOTAL DISTRIBUTION PLANT	\$1,217,815,182		\$27,289,032		
25		PRODUCTION PLANT					
26		TOTAL PRODUCTION PLANT	\$0		\$0		
27		INCENTIVE COMPENSATION CAPITALIZATION					
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0		
29		GENERAL PLANT					
30	389.000	Land - Gen Plant	\$1,058,065	0.00%	\$0	0	0.00%
31	390.100	Structures - Gen Plant	\$875,763	2.13%	\$18,654	47	0.00%
32	390.200	Leasehold Improvements - Gen Plant	\$577,163	0.00%	\$0	0	0.00%
33	391.000	Office Furniture & Fixtures	\$4,936,318	9.09%	\$448,711	11	0.00%
34	391.300	Data Processing Software - MGE	\$3,909,303	9.09%	\$355,356	11	0.00%
35	391.500	Enterprise Software-EIMS	\$65,837,996	0.00%	\$0	15	-5.00%
36	392.000	Transportation Equip - Trailer	\$0	0.00%	\$0	0	0.00%
37	392.100	Transportation Eq - Sm MGE	\$5,737,714	13.28%	\$761,968	6	20.30%
38	392.110	Transportation Misc - Sm MGE	\$0	0.00%	\$0	0	0.00%
39	392.200	Transportation Equip - Lg MGE	\$17,763,713	8.06%	\$1,431,755	10	19.40%
40	393.000	Stores Equipment	\$662,497	3.57%	\$23,651	28	0.00%
41	394.000	Tools, Shop, & Garage Equipment	\$9,662,474	5.26%	\$508,246	19	0.00%
42	395.000	Laboratory Equipment	\$0	0.00%	\$0	0	0.00%
43	396.000	Power Operated Equipment	\$3,390,634	10.00%	\$339,063	10	0.00%
44	397.000	Communication Equipment	\$6,234,457	6.25%	\$389,654	16	0.00%
45	397.010	Communication Equipment - Software	\$0	0.00%	\$0	0	0.00%
46	397.100	Communication Equipment - MGE ERT	\$41,955,146	5.26%	\$2,206,841	19	0.00%
47	398.000	Miscellaneous Equipment	\$1,147,223	4.35%	\$49,904	23	0.00%
48		TOTAL GENERAL PLANT	\$163,748,466		\$6,533,803		
49		GENERAL PLANT - ALLOCATED					
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0		

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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		Total Depreciation	<u>\$1,382,367,000</u>		<u>\$33,822,835</u>		

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

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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	\$58,045	\$564,471	100.0000%	\$0	\$564,471
5		TOTAL INTANGIBLE PLANT	\$506,426		\$58,045	\$564,471		\$0	\$564,471
6		DISTRIBUTION PLANT							
7	374.100	Land - Dist Plant	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	374.200	Land Rights - Dist Plant	\$904,179	R-8	\$44,204	\$948,383	100.0000%	\$0	\$948,383
9	375.200	Structures - Dist Plant	\$1,727,407	R-9	\$212,930	\$1,940,337	100.0000%	\$0	\$1,940,337
10	375.210	Leasehold Improvements	\$7,293	R-10	\$2,429	\$9,722	100.0000%	\$0	\$9,722
11	376.100	Mains- Steel - MGE	\$101,233,705	R-11	\$1,398,512	\$102,632,217	100.0000%	\$0	\$102,632,217
12	376.101	Mains- Steel Transmission- MGE	\$3,103,062	R-12	\$159,646	\$3,262,708	100.0000%	\$0	\$3,262,708
13	376.200	Mains- Cast Iron- MGE	\$8,589,269	R-13	\$394,068	\$8,983,337	100.0000%	\$0	\$8,983,337
14	376.300	Mains- Plastic- MGE	\$73,890,281	R-14	\$3,763,120	\$77,653,401	100.0000%	\$0	\$77,653,401
15	378.000	Meas. & Reg Sta Equip - General	\$6,181,906	R-15	\$118,571	\$6,300,477	100.0000%	\$0	\$6,300,477
16	379.000	Meas. & Reg Sta Equip - City Gate	\$1,786,056	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	380.200	Services - Plastic - Copper	\$211,791,644	R-18	\$4,181,201	\$215,972,845	100.0000%	\$0	\$215,972,845
19	381.000	Meters - Dist Plant	\$5,606,851	R-19	\$551,652	\$6,158,503	100.0000%	\$0	\$6,158,503
20	382.000	Meters Installation - Dist Plant	\$37,046,542	R-20	\$2,031,909	\$39,078,451	100.0000%	\$0	\$39,078,451
21	383.000	House Regulators - Dist Plant	\$5,439,223	R-21	\$292,537	\$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	387.000	Other - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24		TOTAL DISTRIBUTION PLANT	\$462,868,436		\$13,162,867	\$476,031,303		\$0	\$476,031,303
25		PRODUCTION PLANT							
26		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
27		INCENTIVE COMPENSATION CAPITALIZATION							
28		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
29		GENERAL PLANT							
30	389.000	Land - Gen Plant	\$0	R-30	\$0	\$0	100.0000%	\$0	\$0
31	390.100	Structures - Gen Plant	\$252,354	R-31	\$13,893	\$266,247	100.0000%	\$0	\$266,247
32	390.200	Leasehold Improvements - Gen Plant	\$0	R-32	\$57,859	\$57,859	100.0000%	\$0	\$57,859
33	391.000	Office Furniture & Fixtures	\$3,680,482	R-33	\$595,611	\$4,276,093	100.0000%	\$0	\$4,276,093
34	391.300	Data Processing Software - MGE	\$0	R-34	\$0	\$0	100.0000%	\$0	\$0
35	391.500	Enterprise Software-EIMS	\$0	R-35	\$13,002,317	\$13,002,317	100.0000%	\$0	\$13,002,317
36	392.000	Transportation Equip - Trailer	\$0	R-36	\$0	\$0	100.0000%	\$0	\$0
37	392.100	Transportation Eq - Sm MGE	\$3,865,220	R-37	\$425,759	\$4,290,979	100.0000%	\$0	\$4,290,979
38	392.110	Transportation Misc - Sm MGE	\$525,414	R-38	-\$12,372	\$513,042	100.0000%	\$0	\$513,042
39	392.200	Transportation Equip - Lg MGE	\$4,829,016	R-39	\$674,189	\$5,503,205	100.0000%	\$0	\$5,503,205
40	393.000	Stores Equipment	\$205,568	R-40	\$17,686	\$223,254	100.0000%	\$0	\$223,254
41	394.000	Tools, Shop, & Garage Equipment	\$2,911,155	R-41	\$298,723	\$3,209,878	100.0000%	\$0	\$3,209,878
42	395.000	Laboratory Equipment	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43	396.000	Power Operated Equipment	\$548,141	R-43	\$236,938	\$785,079	100.0000%	\$0	\$785,079
44	397.000	Communication Equipment	-\$14,771	R-44	\$14,771	\$0	100.0000%	\$0	\$0
45	397.010	Communication Equipment - Software	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46	397.100	Communication Equipment - MGE ERT	\$12,411,319	R-46	-\$1,722,844	\$10,688,475	100.0000%	\$0	\$10,688,475
47	398.000	Miscellaneous Equipment	\$517,389	R-47	\$27,332	\$544,721	100.0000%	\$0	\$544,721
48		TOTAL GENERAL PLANT	\$29,731,287		\$13,629,862	\$43,361,149		\$0	\$43,361,149
49		GENERAL PLANT - ALLOCATED							
50		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
51		RETIREMENT WORK IN PROGRESS (RWIP)							
52		Retirement Work in Progress	-\$2,493,078	R-52	-\$2,653,997	-\$5,147,075	100.0000%	\$0	-\$5,147,075
53		TOTAL RETIREMENT WORK IN PROGRESS (RWIP)	-\$2,493,078		-\$2,653,997	-\$5,147,075		\$0	-\$5,147,075
54		TOTAL DEPRECIATION RESERVE	\$490,613,071		\$24,196,777	\$514,809,848		\$0	\$514,809,848

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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		\$58,045		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$38,697		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$19,348		\$0	
R-8	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	
	2. To remove capitalized incentive compensation (Young).		-\$237		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$15,023		\$0	
	4. To remove capitalized equity compensation (Young).		-\$208		\$0	
R-9	Structures - Dist Plant	375.200		\$212,930		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$142,699		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,054		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$72,210		\$0	
	4. To remove capitalized equity compensation (Young).		-\$925		\$0	
R-10	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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$347		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1		\$0	
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	
	2. To remove capitalized incentive compensation (Young).		-\$46,706		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$337,701		\$0	
	4. To remove capitalized equity compensation (Young).		-\$40,997		\$0	
R-12	Mains- Steel Transmission- MGE	376.101		\$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		\$394,068		\$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		\$3,763,120		\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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).		\$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		\$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	
	2. To remove capitalized incentive compensation (Young).		-\$495		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$31,494		\$0	
	4. To remove capitalized equity compensation (Young).		-\$435		\$0	
R-17	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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$46,041		\$0	
	4. To remove capitalized equity compensation (Young).		-\$531		\$0	
R-18	Services - Plastic - Copper	380.200		\$4,181,201		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$3,230,365		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$32,844		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$1,012,509		\$0	
	4. To remove capitalized equity compensation (Young).		-\$28,829		\$0	
R-19	Meters - Dist Plant	381.000		\$551,652		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$324,240		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$3,369		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$233,738		\$0	
	4. To remove capitalized equity compensation (Young).		-\$2,957		\$0	
R-20	Meters Installation - Dist Plant	382.000		\$2,031,909		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$1,361,763		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$7,936		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$685,048		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
	4. To remove capitalized equity compensation (Young).		-\$6,966		\$0	
R-21	House Regulators - Dist Plant	383.000		\$292,537		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$195,933		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,334		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$99,109		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,171		\$0	
R-22	Electronic Gas Measuring	385.000		\$26,508		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$16,491		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$84		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$10,175		\$0	
	4. To remove capitalized equity compensation (Young).		-\$74		\$0	
R-31	Structures - Gen Plant	390.100		\$13,893		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$9,355		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$74		\$0	
	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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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-32	Leasehold Improvements - Gen Plant	390.200		\$57,859		\$0
	1. To allocate leasehold improvements (Kunst).		\$57,859		\$0	
R-33	Office Furniture & Fixtures	391.000		\$595,611		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$399,000		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$688		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$197,903		\$0	
	4. To remove capitalized equity compensation (Young).		-\$604		\$0	
R-35	Enterprise Software-EIMS	391.500		\$13,002,317		\$0
	1. To allocate enterprise management software (Kunst).		\$13,002,317		\$0	
	2. To remove MGE acquisition transition accumulated depreciation reserve (Majors)		\$0		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$0		\$0	
R-37	Transportation Eq - Sm MGE	392.100		\$425,759		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$161,343		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$473		\$0	
	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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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-38	Transportation Misc - Sm MGE	392.110		-\$12,372		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		-\$17,989		\$0	
	2. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$5,617		\$0	
R-39	Transportation Equip - Lg MGE	392.200		\$674,189		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$236,544		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$1,280		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$440,049		\$0	
	4. To remove capitalized equity compensation (Young).		-\$1,124		\$0	
R-40	Stores Equipment	393.000		\$17,686		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$11,861		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$56		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$5,930		\$0	
	4. To remove capitalized equity compensation (Young).		-\$49		\$0	
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		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$749		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$66,691		\$0	
	4. To remove capitalized equity compensation (Young).		-\$657		\$0	
R-43	Power Operated Equipment	396.000		\$236,938		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$155,173		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$256		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$82,246		\$0	
	4. To remove capitalized equity compensation (Young).		-\$225		\$0	
R-44	Communication Equipment	397.000		\$14,771		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30, 2017 update level (Featherstone).		\$208,310		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$554		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$344,079		\$0	
	4. To remove capitalized equity compensation (Young).		-\$487		\$0	
	5. To adjustment negative reserve (Patterson)		\$151,581		\$0	
R-46	Communication Equipment - MGE ERT	397.100		-\$1,722,844		\$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).		-\$3,419		\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		-\$872,624		\$0	
	4. To remove capitalized equity compensation (Young).		-\$3,001		\$0	
	5. To adjustment negative reserve (Patterson)		-\$151,581		\$0	
R-47	Miscellaneous Equipment	398.000		\$27,332		\$0
	1. To update reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		\$17,725		\$0	
	2. To remove capitalized incentive compensation (Young).		-\$67		\$0	
	3. To update reserve from June 30, 2017 update level to September 30, 2017 true-up level (Featherstone)		\$9,733		\$0	
	4. To remove capitalized equity compensation (Young).		-\$59		\$0	
R-52	Retirement Work in Progress			-\$2,653,997		\$0
	1. To update retirement work in progress for reserve from the December 31, 2016 test year level to June 30,2017 update level (Featherstone).		-\$1,960,817		\$0	
	2. To update retirement work in progress for reserve from the June 30, 2017 update level to September 30,2017 true-up level (Featherstone).		-\$693,180		\$0	
Total Reserve Adjustments				\$24,196,777		\$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 Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll and Employee Withholdings	\$30,002,102	47.86	11.96	35.90	0.098356	\$2,950,887
3	Vacation Non-Union and Union	\$2,215,074	47.86	182.50	-134.64	-0.368877	-\$817,090
4	Pension and OPEB Expense	\$3,296,169	47.86	84.95	-37.09	-0.101616	-\$334,944
5	Incentive Compensation	\$432,742	47.86	258.50	-210.64	-0.577096	-\$249,734
6	Employee Benefits	\$3,048,881	47.86	9.46	38.40	0.105205	\$320,758
7	Purchased Gas Expense	\$209,704,476	47.86	36.37	11.49	0.031479	\$6,601,287
8	Purchased Gas Expense (Back out)	-\$209,704,476	47.86	47.86	0.00	0.000000	\$0
9	PSC Assessment	\$1,286,287	47.86	47.86	0.00	0.000000	\$0
10	Bad Debt Expense	\$4,227,338	47.86	47.86	0.00	0.000000	\$0
11	Cash Vouchers	\$45,679,511	47.86	36.90	10.96	0.030027	\$1,371,619
12	TOTAL OPERATION AND MAINT. EXPENSE	\$90,188,104					\$9,842,783
13	TAXES						
14	Property Tax	\$14,019,313	47.86	182.50	-134.64	-0.368877	-\$5,171,402
15	Employer Portion of FICA	\$1,790,718	47.86	11.96	35.90	0.098356	\$176,128
16	Federal and State Unemployment Tax	\$37,132	47.86	60.25	-12.39	-0.033945	-\$1,260
17	Use Tax	\$358,929	30.48	52.66	-22.18	-0.060767	-\$21,811
18	Sales Tax	\$6,313,130	30.48	15.76	14.72	0.040329	\$254,602
19	Gross Receipts Taxes	\$24,439,784	30.48	42.21	-11.73	-0.032137	-\$785,421
20	TOTAL TAXES	\$46,959,006					-\$5,549,164
21	OTHER EXPENSES						
22	TOTAL OTHER EXPENSES	\$0					\$0
23	CWC REQ'D BEFORE RATE BASE OFFSETS						\$4,293,619
24	TAX OFFSET FROM RATE BASE						
25	Federal Tax Offset	-\$1,133,553	47.86	37.50	10.36	0.028384	-\$32,175
26	State Tax Offset	-\$184,480	47.86	37.50	10.36	0.028384	-\$5,236
27	City Tax Offset	\$0	47.86	37.50	10.36	0.028384	\$0
28	Interest Expense Offset	\$16,754,528	47.86	83.85	-35.99	-0.098603	-\$1,652,047
29	TOTAL OFFSET FROM RATE BASE	\$15,436,495					-\$1,689,458
30	TOTAL CASH WORKING CAPITAL REQUIRED						\$2,604,161

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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	-\$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	\$0	-\$68,899
3	TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL TESTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL DISTRIBUTION EXPENSES	\$34,214,751	\$23,050,641	\$11,164,110	\$388,920	\$34,603,671	\$0	\$34,603,671	\$23,806,762	\$10,796,909
8	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$15,872,185	\$5,009,922	\$10,862,263	\$3,063,613	\$18,935,798	\$0	\$18,935,798	\$5,174,260	\$13,761,538
9	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,258,819	\$162,453	\$1,096,366	\$1,370,348	\$2,629,167	\$0	\$2,629,167	\$167,782	\$2,461,385
10	TOTAL SALES EXPENSES	\$1,193,644	\$665,716	\$527,928	-\$364,596	\$829,048	\$0	\$829,048	\$687,553	\$141,495
11	TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,761	\$2,305,202	\$36,169,559	-\$5,215,442	\$33,259,319	\$0	\$33,259,319	\$2,380,819	\$30,878,500
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)	See Note (1)
13	TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266	\$3,852,237	\$4,715,503	\$0	\$4,715,503	\$0	\$4,715,503
14	TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028	-\$27,976,712	\$17,001,316	\$0	\$17,001,316	\$0	\$17,001,316
15	TOTAL OPERATING EXPENSE	\$376,949,869	\$31,193,934	\$315,365,996	-\$234,655,007	\$142,294,862	\$2,464,405	\$144,759,267	\$32,217,176	\$79,687,747
16	NET INCOME BEFORE TAXES	\$66,425,514	\$0	\$0	\$0	\$301,080,521	-\$242,567,959	\$58,512,562	\$0	\$0
17	TOTAL INCOME TAXES	-\$5,939,856	See Note (1)	See Note (1)	See Note (1)	-\$5,939,856	\$2,229,614	-\$3,710,242	See Note (1)	See Note (1)
18	TOTAL DEFERRED INCOME TAXES	\$26,031,530	See Note (1)	See Note (1)	See Note (1)	\$26,031,530	-\$10,318,836	\$15,712,694	See Note (1)	See Note (1)
19	NET OPERATING INCOME	\$46,333,840	\$0	\$0	\$0	\$280,988,847	-\$234,478,737	\$46,510,110	\$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
True-Up Period Ending 09-30-2017
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%	-\$150,736,384	\$156,221,952	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%	-\$45,907,596	\$16,472,210		
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%	-\$24,487,482	\$14,223,180		
Rev-10	483.000	Large Volume and Transportation	\$15,950,783			Rev-10		\$15,950,783	100.0000%	-\$1,166,508	\$14,784,275		
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		-\$240,103,554	\$203,271,829		
Rev-15		TOTAL OPERATING REVENUES	\$443,375,383					\$443,375,383		-\$240,103,554	\$203,271,829		
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	-\$2,570	\$139,979	100.0000%	\$0	\$139,979	\$129,108	\$10,871
17	871.000	Distribution & Load Dispatching	\$136,772	\$98,712	\$38,060	E-17	-\$3,609	\$133,163	100.0000%	\$0	\$133,163	\$101,950	\$31,213
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	\$74,075	\$4,475,308	100.0000%	\$0	\$4,475,308	\$800,604	\$3,674,704
20	875.000	Measuring & Regulating Station Exp - Gen	\$622,739	\$507,964	\$114,775	E-20	\$4,601	\$627,340	100.0000%	\$0	\$627,340	\$524,627	\$102,713
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	\$68,529	\$2,212,381	100.0000%	\$0	\$2,212,381	\$4,988,923	-\$2,776,542
24	879.410	Customer Installations Expenses	\$939,433	\$769,694	\$169,739	E-24	\$14,696	\$954,129	100.0000%	\$0	\$954,129	\$794,942	\$159,187
25	880.000	Other Expenses - Dist. Expense	\$4,384,245	\$2,801,332	\$1,582,913	E-25	\$16,345	\$4,400,590	100.0000%	\$0	\$4,400,590	\$2,893,223	\$1,507,367
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	-\$5,302	\$187,488	100.0000%	\$0	\$187,488	\$180,004	\$7,484
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	\$189,280	\$17,722,970	100.0000%	\$0	\$17,722,970	\$10,702,369	\$7,020,601
30	889.000	Maint of Meas. & Reg. Sta. Equip. - General	\$743,037	\$621,581	\$121,456	E-30	\$3,042	\$746,079	100.0000%	\$0	\$746,079	\$641,970	\$104,109
31	890.000	Maint of Meas & Reg Sta Equip	\$165,113	\$83,052	\$82,061	E-31	-\$1,650	\$163,463	100.0000%	\$0	\$163,463	\$85,776	\$77,687

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
32	891.000	Maint of Meas. & Reg. Sta. Equip.	\$187,965	\$82,611	\$105,354	E-32	\$655	\$188,620	100.0000%	\$0	\$188,620	\$85,321	\$103,299
33	892.000	Maintenance of Services	\$1,606,224	\$1,295,753	\$310,471	E-33	\$25,377	\$1,631,601	100.0000%	\$0	\$1,631,601	\$1,338,257	\$293,344
34	893.000	Maintenance of Meters & House Regulators	\$678,364	\$522,547	\$155,817	E-34	\$5,451	\$683,815	100.0000%	\$0	\$683,815	\$539,688	\$144,127
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		\$388,920	\$34,603,671		\$0	\$34,603,671	\$23,806,762	\$10,796,909
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	\$28,193	\$2,004,733	100.0000%	\$0	\$2,004,733	\$1,735,206	\$269,527
40	903.000	Customer Records & Collection Expenses	\$12,561,118	\$3,281,873	\$9,279,245	E-40	\$62,737	\$12,623,855	100.0000%	\$0	\$12,623,855	\$3,389,527	\$9,234,328
41	904.000	Uncollectible Amounts	\$1,255,577	\$0	\$1,255,577	E-41	\$2,971,761	\$4,227,338	100.0000%	\$0	\$4,227,338	\$0	\$4,227,338
42	905.000	Misc. Customer Accounts Expense	\$78,950	\$47,954	\$30,996	E-42	\$922	\$79,872	100.0000%	\$0	\$79,872	\$49,527	\$30,345
43		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
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	\$1,370,713	\$2,590,833	100.0000%	\$0	\$2,590,833	\$156,014	\$2,434,819
47	909.000	Informational & Instructional Advertising	\$38,699	\$11,394	\$27,305	E-47	-\$365	\$38,334	100.0000%	\$0	\$38,334	\$11,768	\$26,566
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		\$1,370,348	\$2,629,167		\$0	\$2,629,167	\$167,782	\$2,461,385
50		SALES EXPENSES											
51	911.000	Supervision - Sales Exp.	\$162,699	\$49,240	\$113,459	E-51	-\$385	\$162,314	100.0000%	\$0	\$162,314	\$50,855	\$111,459
52	912.000	Demonstrating & Selling Expenses	\$1,025,445	\$616,476	\$408,969	E-52	-\$144,448	\$880,997	100.0000%	\$0	\$880,997	\$636,698	\$244,299
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		-\$364,596	\$829,048		\$0	\$829,048	\$687,553	\$141,495
56		ADMIN. & GENERAL EXPENSES											
57	920.000	Admin. & General Salaries	\$10,702,321	\$6,867,276	\$3,835,045	E-57	-\$503,862	\$10,198,459	100.0000%	\$0	\$10,198,459	\$7,092,540	\$3,105,919
58	921.000	Office Supplies & Expenses	\$9,786,384	\$40,227	\$9,746,157	E-58	\$14,998	\$9,801,382	100.0000%	\$0	\$9,801,382	\$41,547	\$9,759,835
59	922.000	Admin. Expenses Transferred - Credit	-\$7,449,468	-\$4,780,230	-\$2,669,238	E-59	-\$156,804	-\$7,606,272	100.0000%	\$0	-\$7,606,272	-\$4,937,034	-\$2,669,238
60	923.000	Outside Services Employed	\$5,439,918	\$0	\$5,439,918	E-60	\$307,614	\$5,747,532	100.0000%	\$0	\$5,747,532	\$0	\$5,747,532
61	924.000	Property Insurance	\$413,444	\$0	\$413,444	E-61	-\$40,921	\$372,523	100.0000%	\$0	\$372,523	\$0	\$372,523
62	925.000	Injuries & Damages	\$2,793,528	\$0	\$2,793,528	E-62	\$168,555	\$2,962,083	100.0000%	\$0	\$2,962,083	\$0	\$2,962,083
63	926.000	Employee Pensions & Benefits	\$13,161,044	\$0	\$13,161,044	E-63	-\$4,945,004	\$8,216,040	100.0000%	\$0	\$8,216,040	\$0	\$8,216,040
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	-\$47,658	\$1,329,447	100.0000%	\$0	\$1,329,447	\$0	\$1,329,447
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	\$62,003	\$1,006,541	100.0000%	\$0	\$1,006,541	\$0	\$1,006,541
68	932.000	Maintenance of General Plant	\$250,654	\$177,929	\$72,725	E-68	\$3,436	\$254,090	100.0000%	\$0	\$254,090	\$183,766	\$70,324
69		TOTAL ADMIN. & GENERAL EXPENSES	\$38,474,761	\$2,305,202	\$36,169,559		-\$5,215,442	\$33,259,319		\$0	\$33,259,319	\$2,380,819	\$30,878,500
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%	\$2,464,405	\$32,854,344	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		\$2,464,405	\$32,854,344	\$0	\$0
74		AMORTIZATION EXPENSE											
75	404.000	Amortization of Expense	\$863,266	\$0	\$863,266	E-75	\$3,852,237	\$4,715,503	100.0000%	\$0	\$4,715,503	\$0	\$4,715,503
76		TOTAL AMORTIZATION EXPENSE	\$863,266	\$0	\$863,266		\$3,852,237	\$4,715,503		\$0	\$4,715,503	\$0	\$4,715,503

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
77		OTHER OPERATING EXPENSES											
78	408.000	Payroll Taxes	\$3,697,239	\$0	\$3,697,239	E-78	-\$1,277,457	\$2,419,782	100.0000%	\$0	\$2,419,782	\$0	\$2,419,782
79	408.000	Property Taxes	\$16,428,770	\$0	\$16,428,770	E-79	-\$1,983,477	\$14,445,293	100.0000%	\$0	\$14,445,293	\$0	\$14,445,293
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	-\$275,994	\$136,241	100.0000%	\$0	\$136,241	\$0	\$136,241
86		TOTAL OTHER OPERATING EXPENSES	\$44,978,028	\$0	\$44,978,028		-\$27,976,712	\$17,001,316		\$0	\$17,001,316	\$0	\$17,001,316
87		TOTAL OPERATING EXPENSE	\$376,949,869	\$31,193,934	\$315,365,996		-\$234,655,007	\$142,294,862		\$2,464,405	\$144,759,267	\$32,217,176	\$79,687,747
88		NET INCOME BEFORE TAXES	\$66,425,514					\$301,080,521		-\$242,567,959	\$58,512,562		
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%	\$2,229,614	-\$3,710,242	See note (1)	See note (1)
91		TOTAL INCOME TAXES	-\$5,939,856					-\$5,939,856		\$2,229,614	-\$3,710,242		
92		DEFERRED INCOME TAXES											
93	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$28,400,380	See note (1)	See note (1)	E-93	See note (1)	\$28,400,380	100.0000%	-\$12,687,686	\$15,712,694	See note (1)	See note (1)
94	411.000	Amortization of Deferred ITC	-\$2,368,850			E-94		-\$2,368,850	100.0000%	\$2,368,850	\$0		
95		TOTAL DEFERRED INCOME TAXES	\$26,031,530					\$26,031,530		-\$10,318,836	\$15,712,694		
96		NET OPERATING INCOME	\$46,333,840					\$280,988,847		-\$234,478,737	\$46,510,110		

(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
True-Up Period Ending 09-30-2017
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-5	Residential Revenue	480.000	\$0	\$0	\$0	\$0	-\$150,736,384	-\$150,736,384
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$150,736,384	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Sm. Gen. Service	481.100	\$0	\$0	\$0	\$0	-\$45,907,596	-\$45,907,596
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	-\$45,907,596	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	Lg. Gen. Service	481.100	\$0	\$0	\$0	\$0	-\$24,487,482	-\$24,487,482
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$24,487,482	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-10	Large Volume and Transportation	483.000	\$0	\$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	\$0	-\$209,773,375	-\$209,773,375	\$0	\$0	\$0
	1. Adjustment to eliminate gas costs (McMellen).		\$0	-\$209,773,375		\$0	\$0	
E-16	Operation Supervisor & Engineering	870.000	\$4,101	-\$6,671	-\$2,570	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$4,101	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$6,671		\$0	\$0	
E-17	Distribution & Load Dispatching	871.000	\$3,238	-\$6,847	-\$3,609	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$3,238	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$6,847		\$0	\$0	
E-19	Mains & Service Expenses	874.000	\$25,428	\$48,647	\$74,075	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$25,428	\$0		\$0	\$0	
	2. To annualize line locate expense (Kunst).		\$0	\$59,374		\$0	\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
	3. To include incentive compensation (Young).		\$0	-\$10,727		\$0	\$0	
E-20	Measuring & Regulating Station Exp - Gen	875.000	\$16,663	-\$12,062	\$4,601	\$0	\$0	\$0
	1. 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	\$0
	1. To annualize payroll expense (Nieto).		\$158,452	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$89,923		\$0	\$0	
E-24	Customer Installations Expenses	879.410	\$25,248	-\$10,552	\$14,696	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$25,248	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$10,552		\$0	\$0	
E-25	Other Expenses - Dist. Expense	880.000	\$91,891	-\$75,546	\$16,345	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$91,891	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$75,546		\$0	\$0	
E-27	Maintenance Supervision and Engineering	885.000	\$5,717	-\$11,019	-\$5,302	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$5,717	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,019		\$0	\$0	
E-29	Maintenance of Mains	887.000	\$339,915	-\$150,635	\$189,280	\$0	\$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	\$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	\$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	-\$17,127	\$25,377	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$42,504	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$17,127		\$0	\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
E-34	Maintenance of Meters & House Regulators	893.000	\$17,141	-\$11,690	\$5,451	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$17,141	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$11,690		\$0	\$0	
E-39	Meter Reading Expenses	902.000	\$55,111	-\$26,918	\$28,193	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$55,111	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$26,918		\$0	\$0	
E-40	Customer Records & Collection Expenses	903.000	\$107,654	-\$44,917	\$62,737	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$107,654	\$0		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$335		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$923		\$0	\$0	
	4. To include incentive compensation (Young).		\$0	-\$43,659		\$0	\$0	
E-41	Uncollectible Amounts	904.000	\$0	\$2,971,761	\$2,971,761	\$0	\$0	\$0
	1. To include an annualized level of bad debt expense (McMellen).		\$0	\$2,971,761		\$0	\$0	
E-42	Misc. Customer Accounts Expense	905.000	\$1,573	-\$651	\$922	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,573	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$651		\$0	\$0	
E-46	Customer Assistance Expenses	908.000	\$4,955	\$1,365,758	\$1,370,713	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$4,955	\$0		\$0	\$0	
	2. To include an annual amortization of the one-time Energy Affordability Costs, based on a 5 year amortization (Lyons).		\$0	\$67,236		\$0	\$0	
	3. To include an annual amortization of Red Tag costs based on a 4 year amortization (Lyons).		\$0	\$11,691		\$0	\$0	
	4. To include an annual amortization of Energy Efficiency Costs, based on a 10 year amortization (Lyons).		\$0	\$1,289,625		\$0	\$0	
	5. To include incentive compensation (Young).		\$0	-\$2,794		\$0	\$0	
E-47	Informational & Instructional Advertising	909.000	\$374	-\$739	-\$365	\$0	\$0	\$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	\$1,615	-\$2,000	-\$385	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,615	\$0		\$0	\$0	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
	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	
E-52	Demonstrating & Selling Expenses	912.000	\$20,222	-\$164,670	-\$144,448	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$20,222	\$0		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$1,540		\$0	\$0	
	3. To remove ticket and entertainment expenses (Kunst).		\$0	-\$129,269		\$0	\$0	
	4. To include incentive compensation (Young).		\$0	-\$33,861		\$0	\$0	
E-53	Advertising Expenses	913.000	\$0	-\$166,263	-\$166,263	\$0	\$0	\$0
	1. Adjustment to eliminate Energy Efficiency advertising expense (Lyons)		\$0	-\$12,242		\$0	\$0	
	2. To remove institutional advertising expense (Hodges).		\$0	-\$11,749		\$0	\$0	
	3. To remove social media institutional advertising expense (Hodges).		\$0	-\$1,341		\$0	\$0	
	4. To eliminate test year Pipeline Upgrade Advertising Expenses (Hodges).		\$0	-\$187,908		\$0	\$0	
	5. To normalize Pipeline Upgrade Advertising Expenses over 4 years (Hodges).		\$0	\$46,977		\$0	\$0	
E-54	Misc. Sales Expenses	916.000	\$0	-\$53,500	-\$53,500	\$0	\$0	\$0
	1. To remove dues and donations expense (Hodges).		\$0	-\$53,500		\$0	\$0	
E-57	Admin. & General Salaries	920.000	\$225,264	-\$729,126	-\$503,862	\$0	\$0	\$0
	1. Annualized payroll expense (Nieto).		\$225,264	\$0		\$0	\$0	
	2. To remove equity compensation (Young).		\$0	-\$627,269		\$0	\$0	
	3. To include incentive compensation (Young).		\$0	-\$101,857		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-58	Office Supplies & Expenses	921.000	\$1,320	\$13,678	\$14,998	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$1,320	\$0		\$0	\$0	
	2. To eliminate JJ related costs (Lyons).		\$0	-\$2,919		\$0	\$0	
	3. To remove certain officer expense account charges (Kunst).		\$0	-\$10,215		\$0	\$0	
	4. To remove ticket and entertainment expenses (Kunst).		\$0	-\$19,157		\$0	\$0	
	5. To remove rebranding costs (Kunst).		\$0	-\$14,912		\$0	\$0	
	6. To include an annualized level of software maintenance and agreements (Lyons).		\$0	\$60,881		\$0	\$0	
E-59	Admin. Expenses Transferred - Credit	922.000	-\$156,804	\$0	-\$156,804	\$0	\$0	\$0

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
	1. To annualize payroll expense (Nieto).		-\$156,804	\$0		\$0	\$0	
E-60	Outside Services Employed	923.000	\$0	\$307,614	\$307,614	\$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	-\$60,330		\$0	\$0	
	6. To include an annualized level of software maintenance and agreements (Lyons).		\$0	\$24,413		\$0	\$0	
	7. To include a 5 year amortization of acquisition transition costs. (Majors)		\$0	\$664,768		\$0	\$0	
E-61	Property Insurance	924.000	\$0	-\$40,921	-\$40,921	\$0	\$0	\$0
	1. To include an annualized level of property Insurance		\$0	\$0		\$0	\$0	
	2. To adjust insurance expense (Taylor).		\$0	-\$40,921		\$0	\$0	
E-62	Injuries & Damages	925.000	\$0	\$168,555	\$168,555	\$0	\$0	\$0
	1. To 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	\$0	-\$4,945,004	-\$4,945,004	\$0	\$0	\$0
	1. To remove test year severance costs (Young).		\$0	-\$471,307		\$0	\$0	
	2. To remove certain officer expense account charges (Kunst).		\$0	-\$12,277		\$0	\$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).		\$0	\$177,388		\$0	\$0	
	6. To adjust 401 K expense (Nieto).		\$0	-\$43,853		\$0	\$0	
	7. To adjust employee benefit expense (Nieto).		\$0	-\$895,178		\$0	\$0	
	8. To allocate LIRS Insurance proceeds (Majors)		\$0	\$0		\$0	\$0	
	9. To include an annualized level of uniform expenses. (Ferguson)		\$0	\$150,870		\$0	\$0	
E-65	Regulatory Commission Expenses	928.000	\$0	-\$47,658	-\$47,658	\$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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
	4. To include depreciation study expense over 5 years (Majors)		\$0	\$5,057		\$0	\$0	
	5. To include rate case expense (Majors)		\$0	\$18,919		\$0	\$0	
E-66	Misc. General Expenses	930.000	\$0	-\$77,799	-\$77,799	\$0	\$0	\$0
	1. To remove AGA lobbying expense (Hodges).		\$0	-\$864		\$0	\$0	
	2. To remove dues and donations expense (Hodges).		\$0	-\$18,800		\$0	\$0	
	3. To remove dues and donations expense (Hodges).		\$0	-\$2,234		\$0	\$0	
	4. To remove certain officer expense account charges (Kunst).		\$0	-\$583		\$0	\$0	
	5. To remove ticket and entertainment expenses (Kunst).		\$0	-\$888		\$0	\$0	
	6. To eliminate MEDA lobbying expense (Hodges).		\$0	-\$54,430		\$0	\$0	
E-67	Rents - Admin General Expense	931.000	\$0	\$62,003	\$62,003	\$0	\$0	\$0
	1. To annualize lease expense (Kunst).		\$0	\$73,835		\$0	\$0	
	2. To adjust lease expense for unused call center space (Kunst).		\$0	-\$11,832		\$0	\$0	
E-68	Maintenance of General Plant	932.000	\$5,837	-\$2,401	\$3,436	\$0	\$0	\$0
	1. To annualize payroll expense (Nieto).		\$5,837	\$0		\$0	\$0	
	2. To include incentive compensation (Young).		\$0	-\$2,401		\$0	\$0	
E-71	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,464,405	\$2,464,405
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,432,896	
	2. To capitalize a portion of vehicles and equipment used for construction activities (Featherstone).		\$0	\$0		\$0	-\$968,491	
E-75	Amortization of Expense	404.000	\$0	\$3,852,237	\$3,852,237	\$0	\$0	\$0
	1. To annualize amortization expense (Kunst).		\$0	\$4,633,942		\$0	\$0	
	2. To remove test year amortization of MGE software (Majors)		\$0	-\$781,705		\$0	\$0	
E-78	Payroll Taxes	408.000	\$0	-\$1,277,457	-\$1,277,457	\$0	\$0	\$0
	1. To adjust payroll tax expense (Nieto).		\$0	-\$1,277,457		\$0	\$0	
E-79	Property Taxes	408.000	\$0	-\$1,983,477	-\$1,983,477	\$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	\$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	

Missouri Gas Energy
Case No. GR-2017-0216
Test Year Ending 12-31-2016
True-Up Period Ending 09-30-2017
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
E-80	Gross Receipts Tax	408.000	\$0	-\$24,439,784	-\$24,439,784	\$0	\$0	\$0
	1. To eliminate gross receipt taxes (McMellen).		\$0	-\$24,439,784		\$0	\$0	
E-85	Interest on Customer Deposits	431.000	\$0	-\$275,994	-\$275,994	\$0	\$0	\$0
	1. To annualize customer deposit interest (Hodges).		\$0	-\$275,994		\$0	\$0	
E-90	Current Income Taxes	409.410	\$0	\$0	\$0	\$0	\$2,229,614	\$2,229,614
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,229,614	
E-93	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$12,687,686	-\$12,687,686
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$12,687,686	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-94	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	\$2,368,850	\$2,368,850
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$2,368,850	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$240,103,554	-\$240,103,554
Total Operating & Maint. Expense			\$1,023,242	-\$235,678,249	-\$234,655,007	\$0	-\$5,624,817	-\$5,624,817

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 Number	A Description	B Percentage Rate	C Test Year	D 6.19% Return	E 6.31% Return	F 6.42% Return
1	TOTAL NET INCOME BEFORE TAXES		\$58,512,562	\$63,438,617	\$64,898,509	\$66,358,402
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$32,854,344	\$32,854,344	\$32,854,344	\$32,854,344
4	Meals and Entertainment		\$69,121	\$69,121	\$69,121	\$69,121
5	Miscellaneous Non-Deductible		\$0	\$0	\$0	\$0
6	FIN 48 Uncertain Tax Positions		\$49,067	\$49,067	\$49,067	\$49,067
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$32,972,532	\$32,972,532	\$32,972,532	\$32,972,532
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.0920%	\$16,754,528	\$16,754,528	\$16,754,528	\$16,754,528
10	Tax Straight-Line Depreciation		\$32,854,344	\$32,854,344	\$32,854,344	\$32,854,344
11	MACRS and Bonus Depreciation in Excess of Book		\$40,930,626	\$40,930,626	\$40,930,626	\$40,930,626
12	Depreciation 263A		\$10,850,002	\$10,850,002	\$10,850,002	\$10,850,002
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$101,389,500	\$101,389,500	\$101,389,500	\$101,389,500
14	NET TAXABLE INCOME		-\$9,904,406	-\$4,978,351	-\$3,518,459	-\$2,058,566
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		-\$9,904,406	-\$4,978,351	-\$3,518,459	-\$2,058,566
17	Deduct Missouri Income Tax at the Rate of	100.000%	-\$519,309	-\$261,025	-\$184,480	-\$107,935
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		-\$9,385,097	-\$4,717,326	-\$3,333,979	-\$1,950,631
20	Federal Income Tax at the Rate of	See Tax Table	-\$3,190,933	-\$1,603,891	-\$1,133,553	-\$663,215
21	Subtract Federal Income Tax Credits					
22	Net Federal Income Tax		-\$3,190,933	-\$1,603,891	-\$1,133,553	-\$663,215
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		-\$9,904,406	-\$4,978,351	-\$3,518,459	-\$2,058,566
25	Deduct Federal Income Tax at the Rate of	50.000%	-\$1,595,467	-\$801,946	-\$566,777	-\$331,608
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		-\$8,308,939	-\$4,176,405	-\$2,951,682	-\$1,726,958
28	Subtract Missouri Income Tax Credits					
29	Missouri Income Tax at the Rate of	6.250%	-\$519,309	-\$261,025	-\$184,480	-\$107,935
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		-\$9,904,406	-\$4,978,351	-\$3,518,459	-\$2,058,566
32	Deduct Federal Income Tax - City Inc. Tax		-\$3,190,933	-\$1,603,891	-\$1,133,553	-\$663,215
33	Deduct Missouri Income Tax - City Inc. Tax		-\$519,309	-\$261,025	-\$184,480	-\$107,935
34	City Taxable Income		-\$6,194,164	-\$3,113,435	-\$2,200,426	-\$1,287,416
35	Subtract City Income Tax Credits					
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		-\$3,190,933	-\$1,603,891	-\$1,133,553	-\$663,215
39	State Income Tax		-\$519,309	-\$261,025	-\$184,480	-\$107,935
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$3,710,242	-\$1,864,916	-\$1,318,033	-\$771,150
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$15,712,694	\$15,712,694	\$15,712,694	\$15,712,694
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$15,712,694	\$15,712,694	\$15,712,694	\$15,712,694
46	TOTAL INCOME TAX		\$12,002,452	\$13,847,778	\$14,394,661	\$14,941,544

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 Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.19% Return	<u>E</u> 6.31% Return	<u>F</u> 6.42% Return
----------------	-------------------------	--------------------------------	--------------------------	-----------------------------	-----------------------------	-----------------------------

Federal Tax Table						
Federal Taxable Income			-\$9,385,097	-\$4,717,326	-\$3,333,979	-\$1,950,631
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			-\$3,077,033	-\$1,489,991	-\$1,019,653	-\$549,315
35% > \$10MM < \$15,000,001			\$0	\$0	\$0	\$0
38% > \$15MM < \$18,333,334			\$0	\$0	\$0	\$0
35% > \$18,333,333			\$0	\$0	\$0	\$0
Total Federal Income Taxes			-\$3,190,933	-\$1,603,891	-\$1,133,553	-\$663,215

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	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	\$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				8.648%	8.830%	9.012%

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	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		475,926	163.639500	77,880,293					475,926
	Bills < 65				100.0000%	77,880,293	0.07380	\$5,747,566	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		474,645	142.379260	67,579,604					474,645
	Bills < 65				100.0000%	67,579,604	0.07380	\$4,987,375	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		474,855	104.493530	49,619,275					474,855
	Bills < 65				100.0000%	49,619,275	0.07380	\$3,661,902	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		473,404	70.745930	33,491,406					473,404
	Bills < 65				100.0000%	33,491,406	0.07380	\$2,471,666	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		469,095	26.659300	12,505,744					469,095
	Bills < 65				100.0000%	12,505,744	0.07380	\$922,924	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		465,136	17.719790	8,242,112					465,136
	Bills < 65				100.0000%	8,242,112	0.07380	\$608,268	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		470,091	13.224280	6,216,615					470,091
	Bills < 65				100.0000%	6,216,615	0.07380	\$458,786	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		468,297	11.878300	5,562,572					468,297
	Bills < 65				100.0000%	5,562,572	0.07380	\$410,518	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		456,992	14.917870	6,817,347					456,992
	Bills < 65				100.0000%	6,817,347	0.07380	\$503,120	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		471,400	28.603160	13,483,530					471,400
	Bills < 65				100.0000%	13,483,530	0.07380	\$995,085	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		461,658	47.205900	21,792,981					461,658
	Bills < 65				100.0000%	21,792,981	0.07380	\$1,608,322	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		486,303	109.976800	53,482,048					486,303
	Bills < 65				100.0000%	53,482,048	0.07380	\$3,946,975	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		5,647,802		356,673,527		356,673,527		\$26,322,506	5,647,802
Monthly Customer Charge		\$23.00	Annualized Monthly Charge Customers				\$129,899,446		
Total Monthly Charge Customers		\$129,899,446	Annualized Revenues				\$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	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		36,956	352.180000	13,015,164					36,956
	Bills < 65				100.0000%	13,015,164	0.05430	\$706,723	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		36,444	315.673000	11,504,387					36,444
	Bills < 65				100.0000%	11,504,387	0.05430	\$624,688	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		36,444	229.546000	8,365,574					36,444
	Bills < 65				100.0000%	8,365,574	0.05430	\$454,251	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		35,163	148.598000	5,225,151					35,163
	Bills < 65				100.0000%	5,225,151	0.05430	\$283,726	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		34,165	59.264790	2,024,782					34,165
	Bills < 65				100.0000%	2,024,782	0.05430	\$109,946	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		32,931	41.230000	1,357,745					32,931
	Bills < 65				100.0000%	1,357,745	0.05430	\$73,726	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		33,543	36.600000	1,227,674					33,543
	Bills < 65				100.0000%	1,227,674	0.05430	\$66,663	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		30,581	34.442000	1,053,271					30,581
	Bills < 65				100.0000%	1,053,271	0.05430	\$57,193	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		29,820	44.120000	1,315,658					29,820
	Bills < 65				100.0000%	1,315,658	0.05430	\$71,440	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		29,036	70.270000	2,040,360					29,036
	Bills < 65				100.0000%	2,040,360	0.05430	\$110,792	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		28,288	107.782000	3,048,937					28,288
	Bills < 65				100.0000%	3,048,937	0.05430	\$165,557	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		28,464	275.050000	7,829,023					28,464
	Bills < 65				100.0000%	7,829,023	0.05430	\$425,116	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		391,835		58,007,726		58,007,726		\$3,149,820	391,835
Monthly Customer Charge		\$34.00	Annualized Monthly Charge Customers				\$13,322,390		
Total Monthly Charge Customers		\$13,322,390	Annualized Revenues				\$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	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		3,988	3,309.619090	13,198,761					3,988
	Bills < 65				100.0000%	13,198,761	0.13268	\$1,751,212	
	Bills > 65				0.0000%	0	0.00000	\$0	
February		4,046	3,702.593590	14,980,694					4,046
	Bills < 65				100.0000%	14,980,694	0.13268	\$1,987,638	
	Bills > 65				0.0000%	0	0.00000	\$0	
March		3,941	2,397.899650	9,450,123					3,941
	Bills < 65				100.0000%	9,450,123	0.13268	\$1,253,842	
	Bills > 65				0.0000%	0	0.00000	\$0	
April		3,821	1,799.974980	6,877,704					3,821
	Bills < 65				100.0000%	6,877,704	0.07647	\$525,938	
	Bills > 65				0.0000%	0	0.00000	\$0	
May		3,958	905.800010	3,585,156					3,958
	Bills < 65				100.0000%	3,585,156	0.07647	\$274,157	
	Bills > 65				0.0000%	0	0.00000	\$0	
June		3,989	696.336500	2,777,686					3,989
	Bills < 65				100.0000%	2,777,686	0.07647	\$212,410	
	Bills > 65				0.0000%	0	0.00000	\$0	
July		3,922	578.339370	2,268,247					3,922
	Bills < 65				100.0000%	2,268,247	0.07647	\$173,453	
	Bills > 65				0.0000%	0	0.00000	\$0	
August		3,929	574.961820	2,259,025					3,929
	Bills < 65				100.0000%	2,259,025	0.07647	\$172,748	
	Bills > 65				0.0000%	0	0.00000	\$0	
September		3,575	672.903850	2,405,631					3,575
	Bills < 65				100.0000%	2,405,631	0.07647	\$183,959	
	Bills > 65				0.0000%	0	0.00000	\$0	
October		3,854	945.464530	3,643,820					3,854
	Bills < 65				100.0000%	3,643,820	0.07647	\$278,643	
	Bills > 65				0.0000%	0	0.00000	\$0	
November		4,056	1,228.139460	4,981,334					4,056
	Bills < 65				100.0000%	4,981,334	0.13268	\$660,923	
	Bills > 65				0.0000%	0	0.00000	\$0	
December		4,092	2,403.131510	9,833,614					4,092
	Bills < 65				100.0000%	9,833,614	0.13268	\$1,304,724	
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		47,171		76,261,795		76,261,795		\$8,779,646	47,171
Monthly Customer Charge		\$115.40				Annualized Monthly Charge Customers		\$5,443,533	
Total Monthly Charge Customers		\$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**

Line Number	<u>A</u> Description	<u>B</u> 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)	\$33,749,321
5	Interest Expense	\$16,754,528
6	Annualized Payroll	\$32,217,176
7	Utility Employees	559,000
8	Depreciation	\$33,822,835
9	Net Investment Plant	\$867,557,152