

Exhibit No.: Summit Natural Gas Gallatin District

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: GR-2014-0086

Date Prepared: August 8, 2014

FILED  
September 2, 2014  
Data Center  
Missouri Public  
Service Commission



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**REGULATORY REVIEW UNIT**

**STAFF ACCOUNTING SCHEDULES**

**SUMMIT NATURAL GAS OF MISSOURI, INC.  
GALLATIN DISTRICT**

**CASE NO. GR-2014-0086**

Jefferson City, MO

Staff Exhibit No. 136  
Date 8-19-14 Reporter KF  
File No. GR-2014-0086

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Revenue Requirement

Line Number	A Description	B 6.92% Return	C 7.12% Return	D 7.32% Return
1	Net Orig Cost Rate Base	\$7,897,987	\$7,897,987	\$7,897,987
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$546,541	\$562,337	\$578,133
4	Net Income Available	\$454,179	\$454,179	\$454,179
5	Additional Net Income Required	\$92,362	\$108,158	\$123,954
6	Income Tax Requirement			
7	Required Current Income Tax	\$150,292	\$159,753	\$169,215
8	Current Income Tax Available	\$86,939	\$86,939	\$86,939
9	Additional Current Tax Required	\$63,353	\$72,814	\$82,276
10	Revenue Requirement	\$155,715	\$180,972	\$206,230
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$155,715</b>	<b>\$180,972</b>	<b>\$206,230</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
**RATE BASE SCHEDULE**

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$9,676,241
2	Less Accumulated Depreciation Reserve		\$1,249,774
3	Net Plant In Service		\$8,426,467
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$106,672
7	Materials & Supplies		\$25,739
8	Prepayments		\$3,116
9	Net Cost of Removal Reg. Asset		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		\$135,527
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.0000%	\$0
13	State Tax Offset	0.0000%	\$0
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	0.0000%	\$0
16	Customer Deposits		\$40,865
17	Customer Advances		\$0
18	Deferred Taxes		\$615,239
19	Accumulated Amortization		\$7,903
20	TOTAL SUBTRACT FROM NET PLANT		\$664,007
21	<b>Total Rate Base</b>		<b>\$7,897,987</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchise and Consents	\$32,160	P-2	\$0	\$32,160	100.0000%	\$0	\$32,160
3	303.000	Work Force Automation	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	P-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	P-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	P-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	P-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	P-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	303.000	Power Plant Software	\$0	P-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinlum Software	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$32,160		\$0	\$32,160		\$0	\$32,160
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$74,930	P-22	\$0	\$74,930	100.0000%	\$0	\$74,930
23	374.200	Land Rights - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$199,313	P-24	\$0	\$199,313	100.0000%	\$0	\$199,313
25	376.000	Mains	\$4,629,177	P-25	\$0	\$4,629,177	100.0000%	\$0	\$4,629,177
26	377.000	Compressor Station Equipment	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$190,379	P-27	\$0	\$190,379	100.0000%	\$0	\$190,379
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$3,094,806	P-29	\$0	\$3,094,806	100.0000%	\$0	\$3,094,806
30	381.000	Meters - Dist Plant	\$637,142	P-30	\$0	\$637,142	100.0000%	\$0	\$637,142
31	382.000	Meters Installation - Dist Plant	\$183,733	P-31	\$0	\$183,733	100.0000%	\$0	\$183,733
32	383.000	House Regulators - Dist Plant	\$33,200	P-32	\$0	\$33,200	100.0000%	\$0	\$33,200
33	385.000	Electronic Gas Measuring	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$367,537	P-34	\$0	\$367,537	100.0000%	\$0	\$367,537
35		TOTAL DISTRIBUTION PLANT	\$9,310,217		\$0	\$9,310,217		\$0	\$9,310,217
36		PRODUCTION PLANT							
37		Land and land rights	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38		Structures and improvements-HR-2008-0300	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40		Boiler plant equipment-HR-2008-0300	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	P-41	\$0	\$0	100.0000%	\$0	\$0
42		Engines&engine-drvn generators	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45		Misc. power plant equipment	\$0	P-45	\$0	\$0	100.0000%	\$0	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
47		TESTING							
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land - Gen Plant	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$10,352	P-51	\$0	\$10,352	100.0000%	\$0	\$10,352
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$35,759	P-53	\$0	\$35,759	100.0000%	\$0	\$35,759
54	391.100	Computers	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$107,197	P-55	\$0	\$107,197	100.0000%	\$0	\$107,197
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$118,069	P-57	\$0	\$118,069	100.0000%	\$0	\$118,069
58	395.000	Laboratory Equipment	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0

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Gallatin District  
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	396.000	Power Operated Equipment	\$18,830	P-59	\$0	\$18,830	100.0000%	\$0	\$18,830
60	397.000	Communications Equipment	\$43,657	P-60	\$0	\$43,657	100.0000%	\$0	\$43,657
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$333,864		\$0	\$333,864		\$0	\$333,864
63		GENERAL PLANT - ALLOCATED							
64	0.000	Leasehold Improvements - Gen Plnt All	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
65	0.000	Office Equipment - Gen Plnt All	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66	0.000	Transportation Equipment - Gen Plnt All	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL PLANT IN SERVICE	\$9,676,241		\$0	\$9,676,241		\$0	\$9,676,241

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	302.000	Franchise and Consents	\$32,160	0.00%	\$0
3	303.000	Work Force Automation	\$0	0.00%	\$0
4	303.000	Corrosion Control Management System	\$0	0.00%	\$0
5	303.000	Landbase Digitized Mapping	\$0	0.00%	\$0
6	303.000	Premise Data Systems	\$0	0.00%	\$0
7	303.000	AMR Project - Programming	\$0	0.00%	\$0
8	303.000	Geographic Information System	\$0	0.00%	\$0
9	303.000	Customer Service System	\$0	0.00%	\$0
10	303.000	Mainframe Software	\$0	0.00%	\$0
11	303.000	Website	\$0	0.00%	\$0
12	303.000	Stoner Low Pressure Model	\$0	0.00%	\$0
13	303.000	TCS System	\$0	0.00%	\$0
14	303.000	GEO Tax Software	\$0	0.00%	\$0
15	303.000	Oracle Software	\$0	0.00%	\$0
16	303.000	Power Plant Software	\$0	0.00%	\$0
17	303.000	Virtual Hold Call Center	\$0	0.00%	\$0
18	303.000	Witness Software	\$0	0.00%	\$0
19	303.000	Infinium Software	\$0	0.00%	\$0
20		TOTAL INTANGIBLE PLANT	\$32,160		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$74,930	0.00%	\$0
23	374.200	Land Rights - Dist Plant	\$0	0.00%	\$0
24	375.000	Structures - Dist Plant	\$199,313	2.00%	\$3,986
25	376.000	Mains	\$4,629,177	2.00%	\$92,584
26	377.000	Compressor Station Equipment	\$0	2.00%	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$190,379	2.00%	\$3,808
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.00%	\$0
29	380.000	Services	\$3,094,806	2.00%	\$61,896
30	381.000	Meters - Dist Plant	\$537,142	2.00%	\$10,743
31	382.000	Meters Installation - Dist Plant	\$183,733	2.00%	\$3,675
32	383.000	House Regulators - Dist Plant	\$33,200	2.00%	\$664
33	385.000	Electronic Gas Measuring	\$0	2.00%	\$0
34	386.000	Conversions (not SMNG)	\$367,537	2.00%	\$7,351
35		TOTAL DISTRIBUTION PLANT	\$9,310,217		\$184,707
36		PRODUCTION PLANT			
37		Land and land rights	\$0	0.00%	\$0
38		Structures and improvements-HR-2008-0300	\$0	0.00%	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	0.00%	\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		Boiler plant equipment-HR-2008-0300	\$0	0.00%	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	0.00%	\$0
42		Engines&engine-drvn generators	\$0	0.00%	\$0
43		Turbogenerator units	\$0	0.00%	\$0
44		Accessory electrical equipment	\$0	0.00%	\$0
45		Misc. power plant equipment	\$0	0.00%	\$0
46		<b>TOTAL PRODUCTION PLANT</b>	<b>\$0</b>		<b>\$0</b>
47		<b>TESTING</b>			
48		<b>TOTAL TESTING</b>	<b>\$0</b>		<b>\$0</b>
49		<b>GENERAL PLANT</b>			
50	389.000	Land - Gen Plant	\$0	0.00%	\$0
51	390.000	Structures - Gen Plant	\$10,352	2.00%	\$207
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$35,759	5.00%	\$1,788
54	391.100	Computers	\$0	12.90%	\$0
55	392.000	Transportation Equipment	\$107,197	12.90%	\$13,828
56	393.000	Stores Equipment	\$0	4.00%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$118,069	5.00%	\$5,903
58	395.000	Laboratory Equipment	\$0	5.00%	\$0
59	396.000	Power Operated Equipment	\$18,830	6.70%	\$1,262
60	397.000	Communications Equipment	\$43,657	6.70%	\$2,925
61	398.000	Miscellaneous Equipment	\$0	5.00%	\$0
62		<b>TOTAL GENERAL PLANT</b>	<b>\$333,864</b>		<b>\$25,913</b>
63		<b>GENERAL PLANT - ALLOCATED</b>			
64		Leasehold Improvements - Gen Plnt All	\$0	0.00%	\$0
65		Office Equipment - Gen Plnt All	\$0	0.00%	\$0
66		Transportation Equipment - Gen Plnt All	\$0	0.00%	\$0
67		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>
68		<b>Total Depreciation</b>	<b>\$9,676,241</b>		<b>\$210,620</b>



Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	302.000	Franchise and Consents	\$7,903	R-2	-\$7,903	\$0	100.0000%	\$0	\$0
3	303.000	Work Force Automation	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	303.000	Power Plant Software	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$7,903		-\$7,903	\$0		\$0	\$0
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	374.200	Land Rights - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$14,760	R-24	\$1,354	\$16,114	100.0000%	\$0	\$16,114
25	376.000	Mains	\$635,653	R-25	\$22,912	\$658,565	100.0000%	\$0	\$658,565
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$14,008	R-27	\$1,193	\$15,201	100.0000%	\$0	\$15,201
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$302,291	R-29	\$15,266	\$317,557	100.0000%	\$0	\$317,557
30	381.000	Meters - Dist Plant	\$74,018	R-30	\$5,603	\$79,621	100.0000%	\$0	\$79,621
31	382.000	Meters Installation - Dist Plant	\$14,067	R-31	\$1,549	\$15,616	100.0000%	\$0	\$15,616
32	383.000	House Regulators - Dist Plant	\$3,564	R-32	\$3,635	\$7,199	100.0000%	\$0	\$7,199
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$33,925	R-34	\$1,960	\$35,885	100.0000%	\$0	\$35,885
35		TOTAL DISTRIBUTION PLANT	\$1,092,286		\$53,472	\$1,145,758		\$0	\$1,145,758
36		PRODUCTION PLANT							
37		Land and land rights	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		Structures and improvements-HR-2008-0300	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40		Boiler plant equipment-HR-2008-0300	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42		Engines&engine-drvn generators	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45		Misc. power plant equipment	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
47		TESTING							
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land - Gen Plant	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$12,498	R-51	\$0	\$12,498	100.0000%	\$0	\$12,498
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$1,748	R-53	\$11,219	\$12,967	100.0000%	\$0	\$12,967
54	391.100	Computers	\$0	R-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$34,023	R-55	\$0	\$34,023	100.0000%	\$0	\$34,023
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$29,988	R-57	-\$3,566	\$26,422	100.0000%	\$0	\$26,422
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$13,687	R-59	-\$879	\$12,808	100.0000%	\$0	\$12,808

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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
60	397.000	Communications Equipment	\$-5,932	R-60	\$11,230	\$5,298	100.0000%	\$0	\$5,298
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$86,012		\$18,004	\$104,016		\$0	\$104,016
63		GENERAL PLANT - ALLOCATED							
64		Leasehold Improvements - Gen Plnt All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Plnt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Plnt All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,186,201		\$63,673	\$1,249,774		\$0	\$1,249,774

Summit Natural Gas of Missouri, Inc.  
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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Franchise and Consents	302.000		-\$7,903		\$0
	To remove balance to properly account for amortization reserve (McMellen)		-\$7,903		\$0	
R-24	Structures - Dist Plant	375.000		\$1,354		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,354		\$0	
R-25	Mains	376.000		\$22,912		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$22,912		\$0	
R-27	Meas. & Reg Sta Equip - General	378.000		\$1,193		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,193		\$0	
R-29	Services	380.000		\$15,266		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$15,266		\$0	
R-30	Meters - Dist Plant	381.000		\$5,603		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$5,603		\$0	
R-31	Meters Installation - Dist Plant	382.000		\$1,549		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,549		\$0	
R-32	House Regulators - Dist Plant	383.000		\$3,635		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$3,635		\$0	
R-34	Conversions (not SMNG)	386.000		\$1,960		\$0
	To adjust reserves to reflect ordered		\$1,960		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-53	Office Furniture & Equipment	391.000		\$11,219		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$11,219		\$0	
R-57	Tools, Shop, & Garage Equipment	394.000		-\$3,566		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,566		\$0	
R-59	Power Operated Equipment	396.000		-\$879		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$879		\$0	
R-60	Communications Equipment	397.000		\$11,230		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$11,230		\$0	
<b>Total Reserve Adjustments</b>				<b>\$63,573</b>		<b>\$0</b>

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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-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$619,625	See note (1)	See note (1)	Rev-2	See note (1)	\$619,625	100.0000%	\$21,960	\$641,585	See note (1)	See note (1)
Rev-3	481.100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$124,573			Rev-4		\$124,573	100.0000%	\$5,779	\$130,352		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$219,281			Rev-6		\$219,281	100.0000%	-\$9,003	\$210,278		
Rev-7	481.200	Large Volume Service	\$106,189			Rev-7		\$106,189	100.0000%	\$0	\$106,189		
Rev-8	489.000	Transportation	\$100,574			Rev-8		\$100,574	100.0000%	\$73,824	\$174,398		
Rev-9	0.000	PGA Revenue	\$726,406			Rev-9		\$726,406	100.0000%	-\$726,406	\$0		
Rev-10	0.000	Miscellaneous Service Revenues	\$52,879			Rev-10		\$52,879	100.0000%	\$0	\$52,879		
Rev-11	0.000	Branson Surcharge	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		<b>TOTAL OPERATING REVENUES</b>	<b>\$1,949,527</b>					<b>\$1,949,527</b>		<b>-\$633,846</b>	<b>\$1,315,681</b>		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	808.100	Gas Withdrawn from Storage Debt.	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	808.200	Gas Delivered to Storage Credit	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
22		NATURAL GAS STORAGE EXPENSE											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) x J	L MO Adj. Juris. Labor	M MO Adj. Juris. Non Labor
34	825.000	Storage Well Royalties	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	826.000	Rents	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36		TOTAL NATURAL GAS STORAGE EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		TESTING											
38		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
39		TRANSMISSION EXPENSES											
40	850.000	Operation Supervisoin & Engineering	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	852.000	Communication System Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		PRODUCTION EXPENSES											
53		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		DISTRIBUTION EXPENSES											
55	870.000	Operation Supervisor & Engineering	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	871.000	Distribution Load Dispatching	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-58	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
59	874.000	Mains & Service Expenses	\$25,907	\$19,561	\$6,346	E-59	-\$5,269	\$20,638	100.0000%	\$0	\$20,638	\$17,396	\$3,242
60	875.000	Measuring & Regulating Station Expenses - General	\$64	\$0	\$64	E-60	\$0	\$64	100.0000%	\$0	\$64	\$0	\$64
61	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	877.000	Measuring & Regulating Station Expenses- City Gate Check Stations	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	878.000	Meter & House Regulator Expenses	\$78	\$0	\$78	E-63	\$0	\$78	100.0000%	\$0	\$78	\$0	\$78
64	879.000	Customer Installations Expenses	\$3,571	\$2,754	\$817	E-64	-\$305	\$3,266	100.0000%	\$0	\$3,266	\$2,449	\$817
65	880.000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-65	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
66	881.000	Rents - Dist. Exp.	\$10	\$0	\$10	E-66	\$0	\$10	100.0000%	\$0	\$10	\$0	\$10
67	886.000	Maintenance Structures & improvements	\$16	\$0	\$16	E-67	\$0	\$16	100.0000%	\$0	\$16	\$0	\$16
68	887.000	Maintenance of Mains	\$15,863	\$12,197	\$3,666	E-68	-\$1,350	\$14,513	100.0000%	\$0	\$14,513	\$10,847	\$3,666
69	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$0	\$0	\$0	E-69	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
70	892.000	Maintenance of Services	\$211	\$0	\$211	E-70	\$0	\$211	100.0000%	\$0	\$211	\$0	\$211
71	893.000	Maintenance of Motors & House Regulators	\$8	\$0	\$8	E-71	\$0	\$8	100.0000%	\$0	\$8	\$0	\$8
72	894.000	Maintenance of Other Equipment	\$7,458	\$0	\$7,458	E-72	-\$1,585	\$5,873	100.0000%	\$0	\$5,873	\$0	\$5,873
73		TOTAL DISTRIBUTION EXPENSES	\$53,186	\$34,512	\$18,674		-\$8,509	\$44,677		\$0	\$44,677	\$30,692	\$13,985

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74		CUSTOMER ACCOUNTS EXPENSE											
75	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	902.000	Meter Reading Expenses	\$4,352	\$3,766	\$586	E-76	-\$417	\$3,935	100.0000%	\$0	\$3,935	\$3,349	\$586
77	903.000	Customer Records & Collection Expenses	\$42,480	\$0	\$42,480	E-77	\$0	\$42,480	100.0000%	\$0	\$42,480	\$0	\$42,480
78	904.000	Uncollectible Amounts	\$24,331	\$0	\$24,331	E-78	-\$4,139	\$20,192	100.0000%	\$0	\$20,192	\$0	\$20,192
79	905.000	Misc. Customer Accounts Expense	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
80		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$71,163	\$3,766	\$67,397		-\$4,556	\$66,607		\$0	\$66,607	\$3,349	\$63,258
81		CUSTOMER SERVICE & INFO. EXP.											
82	907.000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
83	908.000	Customer Assistance Expenses	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	909.000	Informational & Instructional Advertising Expenses	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
86		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
87		SALES EXPENSES											
88	911.000	Supervision - Sales Exp.	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
89	912.000	Demonstrating & Selling Expenses	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
90	913.000	Advertising Expenses	\$10,560	\$0	\$10,560	E-90	-\$10,125	\$435	100.0000%	\$0	\$435	\$0	\$435
91	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92		TOTAL SALES EXPENSES	\$10,560	\$0	\$10,560		-\$10,125	\$435		\$0	\$435	\$0	\$435
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$67,896	\$539	\$67,357	E-94	\$56	\$67,952	100.0000%	\$0	\$67,952	\$479	\$67,473
95	921.000	Office Supplies & Expenses	\$60,900	\$0	\$60,900	E-95	\$1,205	\$62,105	100.0000%	\$0	\$62,105	\$0	\$62,105
96	922.000	Admin. Expenses Transferred - Credit	-\$362,038	\$0	-\$362,038	E-96	\$362,038	\$0	100.0000%	\$0	\$0	\$0	\$0
97	923.000	Outside Services Employed	\$26,657	\$0	\$26,657	E-97	\$1,778	\$28,435	100.0000%	\$0	\$28,435	\$0	\$28,435
98	924.000	Property Insurance	\$23,900	\$0	\$23,900	E-98	-\$8,460	\$15,440	100.0000%	\$0	\$15,440	\$0	\$15,440
99	925.000	Injuries & Damages	\$6,192	\$0	\$6,192	E-99	-\$1,131	\$5,061	100.0000%	\$0	\$5,061	\$0	\$5,061
100	926.000	Employee Pensions & Benefits	\$58,452	\$0	\$58,452	E-100	-\$50,266	\$8,186	100.0000%	\$0	\$8,186	\$0	\$8,186
101	927.000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102	928.000	Regulatory Commission Expenses	\$3,810	\$0	\$3,810	E-102	-\$307	\$3,503	100.0000%	\$0	\$3,503	\$0	\$3,503
103	929.000	Duplicate Charges - Credit	\$0	\$0	\$0	E-103	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
104	930.100	General Advertising Expenses	\$0	\$0	\$0	E-104	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
105	930.200	Misc. General Expenses	\$236,543	\$0	\$236,543	E-105	-\$201,953	\$34,590	100.0000%	\$0	\$34,590	\$0	\$34,590
106	931.000	Rents - Admin. Gen. Exp.	\$19,789	\$0	\$19,789	E-106	-\$19,681	\$108	100.0000%	\$0	\$108	\$0	\$108
107	994.000	Other Paid Time Off - Labor	\$89	\$0	\$89	E-107	-\$89	\$0	100.0000%	\$0	\$0	\$0	\$0
108	995.000	Vacation Pay - Labor	\$9,846	\$0	\$9,846	E-108	-\$9,846	\$0	100.0000%	\$0	\$0	\$0	\$0
109	996.000	Sick Pay - Labor	\$3,165	\$0	\$3,165	E-109	-\$3,165	\$0	100.0000%	\$0	\$0	\$0	\$0
110	997.000	Holiday Pay - Labor	\$10,283	\$0	\$10,283	E-110	-\$10,283	\$0	100.0000%	\$0	\$0	\$0	\$0
111	998.000	Jury Duty - Labor	\$16	\$0	\$16	E-111	-\$16	\$0	100.0000%	\$0	\$0	\$0	\$0
112	999.000	Funeral Leave - Labor	\$358	\$0	\$358	E-112	-\$358	\$0	100.0000%	\$0	\$0	\$0	\$0
113	0.000	Customer Deposit Interest Expense	\$0	\$0	\$0	E-113	\$1,737	\$1,737	100.0000%	\$0	\$1,737	\$0	\$1,737
114		TOTAL ADMIN. & GENERAL EXPENSES	\$165,858	\$539	\$165,319		\$61,259	\$227,117		\$0	\$227,117	\$479	\$226,638
115		DEPRECIATION EXPENSE											
116	0.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-116	See note (1)	\$0	100.0000%	\$210,620	\$210,620	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$210,620	\$210,620	\$0	\$0

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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 Adj. 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
118		AMORTIZATION EXPENSE											
119	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-119	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
120	0.000	Amortization of Expense	\$0	\$0	\$0	E-120	\$1,608	\$1,608	100.0000%	\$0	\$1,608	\$0	\$1,608
121		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$1,608	\$1,608		\$0	\$1,608	\$0	\$1,608
122		OTHER OPERATING EXPENSES											
123	408.000	Property Taxes	\$108,080	\$0	\$108,080	E-123	\$78,846	\$186,926	100.0000%	\$0	\$186,926	\$0	\$186,926
124	408.000	Payroll Taxes	\$0	\$0	\$0	E-124	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
125	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
127	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-127	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
128		TOTAL OTHER OPERATING EXPENSES	\$108,080	\$0	\$108,080		\$78,846	\$186,926		\$0	\$186,926	\$0	\$186,926
129		TOTAL OPERATING EXPENSE	\$408,847	\$38,817	\$370,030		\$118,523	\$527,370		\$210,620	\$737,990	\$34,520	\$492,850
130		NET INCOME BEFORE TAXES	\$1,540,680					\$1,422,157		-\$844,466	\$577,691		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	\$86,939	\$86,939	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		\$86,939	\$86,939		
134		DEFERRED INCOME TAXES											
135	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-135	See note (1)	\$0	100.0000%	\$36,573	\$36,573	See note (1)	See note (1)
136	0.000	Amortization of Deferred ITC	\$0			E-136		\$0	100.0000%	\$0	\$0		
137		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$36,573	\$36,573		
138		NET OPERATING INCOME	\$1,540,680					\$1,422,157		-\$967,978	\$454,179		

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



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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480,000	\$0	\$0	\$0	\$0	\$21,960	\$21,960
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$21,960	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$5,779	\$5,779
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$5,779	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$9,003	-\$9,003
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$9,003	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Transportation	489,000	\$0	\$0	\$0	\$0	\$73,824	\$73,824
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$73,824	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	-\$726,406	-\$726,406
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$726,406	
E-59	Mains & Service Expenses	874,000	-\$2,165	-\$3,104	-\$5,269	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	\$0		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		-\$2,165	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$3,104		\$0	\$0	
E-64	Customer Installations Expenses	879,000	-\$305	\$0	-\$305	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	\$0		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		-\$305	\$0		\$0	\$0	
E-88	Maintenance of Mains	887,000	-\$1,350	\$0	-\$1,350	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$1,350	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	894,000	\$0	-\$1,585	-\$1,585	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$5,297		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$7,412		\$0	\$0	
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$530		\$0	\$0	
E-76	Meter Reading Expenses	902,000	-\$417	\$0	-\$417	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$417	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-78	<b>Uncollectible Amounts</b>	904,000	\$0	-\$4,139	-\$4,139	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$4,139		\$0	\$0	
E-90	<b>Advertising Expenses</b>	913,000	\$0	-\$10,125	-\$10,125	\$0	\$0	\$0
	1. To remove institutional and promotional advertising (Sarver)		\$0	-\$2,143		\$0	\$0	
	2. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	-\$1,246		\$0	\$0	
	3. To remove test year expense (Sarver)		\$0	-\$6,736		\$0	\$0	
E-94	<b>Admin. &amp; General Salaries</b>	920,000	-\$60	\$116	\$56	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	\$0		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		-\$60	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$116		\$0	\$0	
E-95	<b>Office Supplies &amp; Expenses</b>	921,000	\$0	\$1,205	\$1,205	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	\$0		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$100		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$2,315		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$4,221		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$1,171		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$570		\$0	\$0	
E-96	<b>Admin. Expenses Transferred - Credit</b>	922,000	\$0	\$362,038	\$362,038	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$362,038		\$0	\$0	
E-97	<b>Outside Services Employed</b>	923,000	\$0	\$1,778	\$1,778	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	\$0		\$0	\$0	
	2. To normalize outside services expense (Green)		\$0	\$1,778		\$0	\$0	
E-98	<b>Property Insurance</b>	924,000	\$0	-\$8,460	-\$8,460	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$8,460		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-99	Injuries & Damages	925,000	\$0	-\$1,131	-\$1,131	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$1,131		\$0	\$0	
E-100	Employee Pensions & Benefits	926,000	\$0	-\$50,266	-\$50,266	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$50,266		\$0	\$0	
E-102	Regulatory Commission Expenses	928,000	\$0	-\$307	-\$307	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$3,810		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$2,811		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$692		\$0	\$0	
E-105	Misc. General Expenses	930,200	\$0	-\$201,953	-\$201,953	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$195,009		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$6,944		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931,000	\$0	-\$19,681	-\$19,681	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	-\$19,681		\$0	\$0	
E-107	Other Paid Time Off - Labor	994,000	\$0	-\$89	-\$89	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$89		\$0	\$0	
E-108	Vacation Pay - Labor	995,000	\$0	-\$9,846	-\$9,846	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$9,846		\$0	\$0	
E-109	Sick Pay - Labor	996,000	\$0	-\$3,165	-\$3,165	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$3,165		\$0	\$0	
E-110	Holiday Pay - Labor	997,000	\$0	-\$10,283	-\$10,283	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$10,283		\$0	\$0	
E-111	Jury Duty - Labor	998,000	\$0	-\$16	-\$16	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$16		\$0	\$0	
E-112	Funeral Leave - Labor	999,000	\$0	-\$358	-\$358	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$358		\$0	\$0	
E-113	Customer Deposit Interest Expense		\$0	\$1,737	\$1,737	\$0	\$0	\$0
	1. To adjust customer deposit interest (Sarver)		\$0	\$1,737		\$0	\$0	
E-116	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$210,620	\$210,620
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$210,620	

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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-120	Amortization of Expense		\$0	\$1,608	\$1,608	\$0	\$0	\$0
	1. To include amortization expense for Franchises and Consents (McMellen)		\$0	\$1,608		\$0	\$0	
E-123	Property Taxes	408,000	\$0	\$78,846	\$78,846	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	\$78,846		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	\$86,939	\$86,939
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$86,939	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$36,573	\$36,573
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$36,573	
	2. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	-\$633,846	-\$633,846
<b>Total Operating &amp; Maint. Expense</b>			-\$4,297	\$122,820	\$118,523	\$0	\$334,132	\$334,132

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Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Annualized Customer Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
Residential Revenue Feeders, Totals	15,843	\$237,645	\$403,940	\$641,585	907,935
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	2,420	\$36,300	\$94,052	\$130,352	211,400
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	603	\$14,792	\$195,486	\$210,278	388,873
Sales for Resale	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>18,866</b>	<b>\$288,737</b>	<b>\$693,479</b>	<b>\$982,215</b>	<b>1,508,208</b>

Feeder Description	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
Residential Revenue Feeders, Totals	907,935	0	0	0	0	0	0	907,935
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	211,400	0	0	0	0	0	0	211,400
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	388,873	0	0	0	0	0	0	388,873
Sales for Resale	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>1,508,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,508,208</b>

Feeder Description	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
Residential Revenue Feeders, Totals	\$403,940	\$0	\$0	\$0	\$0	\$0	\$0	\$403,940
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$94,052	\$0	\$0	\$0	\$0	\$0	\$0	\$94,052
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$195,486	\$0	\$0	\$0	\$0	\$0	\$0	\$195,486
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$693,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$693,479</b>

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Residential Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedA_Base	15,843	\$237,645	\$403,940	\$641,585	907,935
Residential OPTRF_BaseA	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>15,843</b>	<b>\$237,645</b>	<b>\$403,940</b>	<b>\$641,585</b>	<b>907,935</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedA_Base	907,935	0	0	0	0	0	0	907,935
Residential OPTRF_BaseA	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>907,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>907,935</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedA_Base	\$403,940	\$0	\$0	\$0	\$0	\$0	\$0	\$403,940
Residential OPTRF_BaseA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$403,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$403,940</b>

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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	Residential Bills > 65	1,327	141.709900	188,049	100.0000% 0.0000%	188,049 0	0.44490 0.00000	\$83,663 \$0	1,327
February	Residential Bills > 65	1,353	133.680600	180,870	100.0000% 0.0000%	180,870 0	0.44490 0.00000	\$80,469 \$0	1,353
March	Residential Bills > 65	1,354	90.186300	122,112	100.0000% 0.0000%	122,112 0	0.44490 0.00000	\$54,328 \$0	1,354
April	Residential Bills > 65	1,350	59.093500	79,776	100.0000% 0.0000%	79,776 0	0.44490 0.00000	\$35,492 \$0	1,350
May	Residential Bills > 65	1,332	39.278000	52,318	100.0000% 0.0000%	52,318 0	0.44490 0.00000	\$23,276 \$0	1,332
June	Residential Bills > 65	1,311	9.437300	12,372	100.0000% 0.0000%	12,372 0	0.44490 0.00000	\$5,504 \$0	1,311
July	Residential Bills > 65	1,293	6.029400	7,796	100.0000% 0.0000%	7,796 0	0.44490 0.00000	\$3,468 \$0	1,293
August	Residential Bills > 65	1,274	6.585500	8,390	100.0000% 0.0000%	8,390 0	0.44490 0.00000	\$3,733 \$0	1,274
September	Residential Bills > 65	1,263	11.652800	14,717	100.0000% 0.0000%	14,717 0	0.44490 0.00000	\$6,548 \$0	1,263
October	Residential Bills > 65	1,296	12.545500	16,259	100.0000% 0.0000%	16,259 0	0.44490 0.00000	\$7,234 \$0	1,296
November	Residential Bills > 65	1,332	70.763300	94,257	100.0000% 0.0000%	94,257 0	0.44490 0.00000	\$41,935 \$0	1,332
December	Residential Bills > 65	1,358	96.479700	131,019	100.0000% 0.0000%	131,019 0	0.44490 0.00000	\$58,290 \$0	1,358
<b>Total Annualized Customers</b>		<b>15,843</b>		<b>907,935</b>		<b>907,935</b>		<b>\$403,940</b>	<b>15,843</b>
Monthly Customer Charge		\$15.00					Annualized Monthly Charge Customers		\$237,645
Total Monthly Charge Customers		<u>\$237,645</u>					Annualized Revenues		<u>\$641,585</u>

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Sm. Gen. Service Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedE_Base	2,420	\$36,300	\$94,052	\$130,352	211,400
SGS-OPTRF_BaseE	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>2,420</b>	<b>\$36,300</b>	<b>\$94,052</b>	<b>\$130,352</b>	<b>211,400</b>

Name of Sheet	E Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedE_Base	211,400	0	0	0	0	0	0	211,400
SGS-OPTRF_BaseE	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>211,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,400</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedE_Base	\$94,052	\$0	\$0	\$0	\$0	\$0	\$0	\$94,052
SGS-OPTRF_BaseE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$94,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,052</b>



Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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		198	213.783200	42,329					198
	Small General Service Bills > 65				100.0000%	42,329	0.44490	\$18,832	
					0.0000%	0	0.00000	\$0	
February		203	209.487500	42,526					203
	Small General Service Bills > 65				100.0000%	42,526	0.44490	\$18,920	
					0.0000%	0	0.00000	\$0	
March		204	146.147500	29,814					204
	Small General Service Bills > 65				100.0000%	29,814	0.44490	\$13,264	
					0.0000%	0	0.00000	\$0	
April		203	93.755400	19,032					203
	Small General Service Bills > 65				100.0000%	19,032	0.44490	\$8,467	
					0.0000%	0	0.00000	\$0	
May		203	63.515300	12,894					203
	Small General Service Bills > 65				100.0000%	12,894	0.44490	\$5,737	
					0.0000%	0	0.00000	\$0	
June		201	20.426500	4,106					201
	Small General Service Bills > 65				100.0000%	4,106	0.44490	\$1,827	
					0.0000%	0	0.00000	\$0	
July		200	16.810500	3,362					200
	Small General Service Bills > 65				100.0000%	3,362	0.44490	\$1,496	
					0.0000%	0	0.00000	\$0	
August		199	18.487200	3,679					199
	Small General Service Bills > 65				100.0000%	3,679	0.44490	\$1,637	
					0.0000%	0	0.00000	\$0	
September		199	25.331100	5,041					199
	Small General Service Bills > 65				100.0000%	5,041	0.44490	\$2,243	
					0.0000%	0	0.00000	\$0	
October		202	19.161300	3,871					202
	Small General Service Bills > 65				100.0000%	3,871	0.44490	\$1,722	
					0.0000%	0	0.00000	\$0	
November		202	86.209800	17,414					202
	Small General Service Bills > 65				100.0000%	17,414	0.44490	\$7,747	
					0.0000%	0	0.00000	\$0	
December		206	132.681100	27,332					206
	Small General Service Bills > 65				100.0000%	27,332	0.44490	\$12,160	
					0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>2,420</b>		<b>211,400</b>		<b>211,400</b>		<b>\$94,052</b>	<b>2,420</b>

Monthly Customer Charge \$15.00

Annualized Monthly Charge Customers

\$36,300

Total Monthly

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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
Charge Customers		<u>\$36,300</u>			Annualized Revenues			<u>\$130,352</u>	

Summit Natural Gas of Missouri, Inc.  
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Lg. Gen. Service Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedl_Base	603	\$14,792	\$195,486	\$210,278	388,873
<b>Total Revenue Feeders</b>	<b>603</b>	<b>\$14,792</b>	<b>\$195,486</b>	<b>\$210,278</b>	<b>388,873</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedl_Base	388,873	0	0	0	0	0	0	388,873
<b>Total Revenue Feeders</b>	<b>388,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>388,873</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedl_Base	\$195,486	\$0	\$0	\$0	\$0	\$0	\$0	\$195,486
<b>Total Revenue Feeders</b>	<b>\$195,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195,486</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	LGS/Commercial	49	1,515.611100	74,265	100.0000%	74,265	0.50270	\$37,333	49
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	50	1,522.462600	76,123	100.0000%	76,123	0.50270	\$38,267	50
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	50	983.490400	49,175	100.0000%	49,175	0.50270	\$24,720	50
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	50	718.787200	35,939	100.0000%	35,939	0.50270	\$18,067	50
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	50	458.958000	22,948	100.0000%	22,948	0.50270	\$11,536	50
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	50	117.652800	5,883	100.0000%	5,883	0.50270	\$2,957	50
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	50	85.560000	4,278	100.0000%	4,278	0.50270	\$2,161	50
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	50	98.101400	4,905	100.0000%	4,905	0.50270	\$2,466	50
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	51	227.961100	11,626	100.0000%	11,626	0.50270	\$5,844	51
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	51	181.450800	9,254	100.0000%	9,254	0.50270	\$4,652	51
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	51	862.533700	43,989	100.0000%	43,989	0.50270	\$22,113	51
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	51	989.958300	50,488	100.0000%	50,488	0.50270	\$25,380	51
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>603</b>		<b>388,873</b>		<b>388,873</b>		<b>\$195,486</b>	<b>603</b>
Monthly Customer Charge		\$24.53						Annualized Monthly Charge Customers	\$14,792
Total Monthly Charge Customers		<u>\$14,792</u>						Annualized Revenues	<u>\$210,278</u>

Summit Natural Gas of Missouri, Inc.  
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Gallatin District  
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.12% Return	F 7.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$577,691	\$733,406	\$758,663	\$783,921
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$210,620	\$210,620	\$210,620	\$210,620
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$210,620	\$210,620	\$210,620	\$210,620
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$236,940	\$236,940	\$236,940	\$236,940
8	Tax Straight-Line Depreciation		\$210,620	\$210,620	\$210,620	\$210,620
9	Excess Tax Depreciation		\$95,266	\$95,266	\$95,266	\$95,266
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$542,826	\$542,826	\$542,826	\$542,826
11	NET TAXABLE INCOME		\$245,485	\$401,200	\$426,457	\$451,715
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$245,485	\$401,200	\$426,457	\$451,715
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$13,033	\$21,036	\$22,360	\$23,684
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$232,452	\$380,164	\$404,097	\$428,031
17	Federal Income Tax at the Rate of	See Tax Table	\$73,906	\$129,256	\$137,393	\$145,531
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$73,906	\$129,256	\$137,393	\$145,531
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$245,485	\$401,200	\$426,457	\$451,715
23	Deduct Federal Income Tax at the Rate of	50.000%	\$36,953	\$64,628	\$68,697	\$72,766
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$208,532	\$336,572	\$357,760	\$378,949
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	\$13,033	\$21,036	\$22,360	\$23,684
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		\$245,485	\$401,200	\$426,457	\$451,715
31	Deduct Federal Income Tax - City Inc. Tax		\$73,906	\$129,256	\$137,393	\$145,531
32	Deduct Missouri Income Tax - City Inc. Tax		\$13,033	\$21,036	\$22,360	\$23,684
33	City Taxable Income		\$158,546	\$250,908	\$266,704	\$282,500
34	Subtract City Income Tax Credits					
35	Test City		\$0	\$0	\$0	\$0
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$73,906	\$129,256	\$137,393	\$145,531
39	State Income Tax		\$13,033	\$21,036	\$22,360	\$23,684
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$86,939	\$150,292	\$159,753	\$169,215
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$36,573	\$36,573	\$36,573	\$36,573
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$36,573	\$36,573	\$36,573	\$36,573
46	TOTAL INCOME TAX		\$123,512	\$186,865	\$196,326	\$205,788

Summit Natural Gas of Missouri, Inc.  
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.12% Return	F 7.32% Return
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Federal Tax Table						
Federal Taxable Income			\$232,452	\$380,164	\$404,097	\$428,031
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			\$51,656	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$0	\$15,356	\$23,493	\$31,631
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
<b>Total Federal Income Taxes</b>			<b>\$73,906</b>	<b>\$129,256</b>	<b>\$137,393</b>	<b>\$145,531</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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 9.80%	F Weighted Cost of Capital 10.30%	G Weighted Cost of Capital 10.80%
1	Common Stock	\$3,159,195	40.00%		3.920%	4.120%	4.320%
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	\$4,738,792	60.00%	5.00%	3.000%	3.000%	3.000%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$7,897,987</b>	<b>100.00%</b>		<b>6.920%</b>	<b>7.120%</b>	<b>7.320%</b>
8	PreTax Cost of Capital				<b>9.268%</b>	<b>9.588%</b>	<b>9.908%</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Rogersville District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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 9.80%	F Weighted Cost of Capital 10.30%	G Weighted Cost of Capital 10.80%
1	Common Stock	\$30,370,422	40.00%		3.920%	4.120%	4.320%
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	\$45,555,633	60.00%	5.00%	3.000%	3.000%	3.000%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$75,926,055</b>	<b>100.00%</b>		<b>6.920%</b>	<b>7.120%</b>	<b>7.320%</b>
8	PreTax Cost of Capital				9.268%	9.588%	9.908%