

Exhibit No.: .
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2014-0086
Date Prepared: May 30, 2014



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES UNIT

REGULATORY REVIEW

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2014-0086

Jefferson City, MO

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

Line Number	<u>A</u> Description	<u>B</u> 6.92% Return	<u>C</u> 7.12% Return	<u>D</u> 7.32% Return
1	Net Orig Cost Rate Base	\$47,256,104	\$47,256,104	\$47,256,104
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$3,270,122	\$3,364,635	\$3,459,147
4	Net Income Available	\$841,885	\$841,885	\$841,885
5	Additional Net Income Required	\$2,428,237	\$2,522,750	\$2,617,262
6	Income Tax Requirement			
7	Required Current Income Tax	\$968,419	\$1,025,032	\$1,081,644
8	Current Income Tax Available	-\$486,070	-\$486,070	-\$486,070
9	Additional Current Tax Required	\$1,454,489	\$1,511,102	\$1,567,714
10	Revenue Requirement	\$3,882,726	\$4,033,852	\$4,184,976
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	\$3,882,726	\$4,033,852	\$4,184,976

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson 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		\$52,636,366
2	Less Accumulated Depreciation Reserve		\$2,531,185
3	Net Plant In Service		<u>\$50,105,181</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$34,640
7	Materials & Supplies		\$150,692
8	Prepayments		\$13,704
9	Net Cost of Removal Reg. Asset		<u>\$0</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$199,036</u>
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		\$6,383
17	Customer Advances		\$0
18	Deferred Taxes		\$3,041,730
19	TOTAL SUBTRACT FROM NET PLANT		<u>\$3,048,113</u>
20	Total Rate Base		<u><u>\$47,256,104</u></u>

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson 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	\$1,019,789	P-2	\$0	\$1,019,789	100.0000%	\$0	\$1,019,789
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	Infinium Software	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$1,019,789		\$0	\$1,019,789		\$0	\$1,019,789
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$8,814,848	P-22	\$0	\$8,814,848	100.0000%	\$0	\$8,814,848
23	374.200	Land Rights - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$36,985,144	P-25	\$0	\$36,985,144	100.0000%	\$0	\$36,985,144
26	377.000	Compressor Station Equipment	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$319,932	P-27	\$0	\$319,932	100.0000%	\$0	\$319,932
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$3,003,245	P-29	\$0	\$3,003,245	100.0000%	\$0	\$3,003,245
30	381.000	Meters - Dist Plant	\$657,770	P-30	\$0	\$657,770	100.0000%	\$0	\$657,770
31	382.000	Meters Installation - Dist Plant	\$137,973	P-31	\$0	\$137,973	100.0000%	\$0	\$137,973
32	383.000	House Regulators - Dist Plant	\$37,160	P-32	\$0	\$37,160	100.0000%	\$0	\$37,160
33	385.000	Electronic Gas Measuring	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$1,029,642	P-34	\$0	\$1,029,642	100.0000%	\$0	\$1,029,642
35		TOTAL DISTRIBUTION PLANT	\$50,985,714		\$0	\$50,985,714		\$0	\$50,985,714
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	\$6,450	P-51	\$0	\$6,450	100.0000%	\$0	\$6,450
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$34,992	P-53	\$0	\$34,992	100.0000%	\$0	\$34,992
54	391.100	Computers	\$14,205	P-54	\$0	\$14,205	100.0000%	\$0	\$14,205
55	392.000	Transportation Equipment	\$334,089	P-55	\$0	\$334,089	100.0000%	\$0	\$334,089
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$153,063	P-57	\$0	\$153,063	100.0000%	\$0	\$153,063
58	395.000	Laboratory Equipment	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson 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
59	396.000	Power Operated Equipment	\$52,200	P-59	\$0	\$52,200	100.0000%	\$0	\$52,200
60	397.000	Communications Equipment	\$35,864	P-60	\$0	\$35,864	100.0000%	\$0	\$35,864
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$630,863		\$0	\$630,863		\$0	\$630,863
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	\$52,636,366		\$0	\$52,636,366		\$0	\$52,636,366

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

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

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson 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	\$1,019,789	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	\$1,019,789		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$8,814,848	0.00%	\$0
23	374.200	Land Rights - Dist Plant	\$0	0.00%	\$0
24	375.000	Structures - Dist Plant	\$0	0.00%	\$0
25	376.000	Mains	\$36,985,144	2.00%	\$739,703
26	377.000	Compressor Station Equipment	\$0	2.00%	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$319,932	2.00%	\$6,399
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.00%	\$0
29	380.000	Services	\$3,003,245	2.00%	\$60,065
30	381.000	Meters - Dist Plant	\$657,770	2.00%	\$13,155
31	382.000	Meters Installation - Dist Plant	\$137,973	2.00%	\$2,759
32	383.000	House Regulators - Dist Plant	\$37,160	2.00%	\$743
33	385.000	Electronic Gas Measuring	\$0	2.00%	\$0
34	386.000	Conversions (not SMNG)	\$1,029,642	2.00%	\$20,593
35		TOTAL DISTRIBUTION PLANT	\$50,985,714		\$843,417
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

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson 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
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		TOTAL PRODUCTION PLANT	\$0		\$0
47		TESTING			
48		TOTAL TESTING	\$0		\$0
49		GENERAL PLANT			
50	389.000	Land - Gen Plant	\$0	0.00%	\$0
51	390.000	Structures - Gen Plant	\$6,450	2.00%	\$129
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$34,992	5.00%	\$1,750
54	391.100	Computers	\$14,205	12.90%	\$1,832
55	392.000	Transportation Equipment	\$334,089	12.90%	\$43,097
56	393.000	Stores Equipment	\$0	4.00%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$153,063	5.00%	\$7,653
58	395.000	Laboratory Equipment	\$0	5.00%	\$0
59	396.000	Power Operated Equipment	\$52,200	6.70%	\$3,497
60	397.000	Communications Equipment	\$35,864	6.70%	\$2,403
61	398.000	Miscellaneous Equipment	\$0	5.00%	\$0
62		TOTAL GENERAL PLANT	\$630,863		\$60,361
63		GENERAL PLANT - ALLOCATED			
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		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0
68		Total Depreciation	\$52,636,366		\$903,778

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson 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	\$150,562	R-2	\$0	\$150,562	100.0000%	\$0	\$150,562
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	\$150,562		\$0	\$150,562		\$0	\$150,562
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	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$2,117,624	R-25	\$0	\$2,117,624	100.0000%	\$0	\$2,117,624
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$8,242	R-27	\$0	\$8,242	100.0000%	\$0	\$8,242
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$127,927	R-29	\$0	\$127,927	100.0000%	\$0	\$127,927
30	381.000	Meters - Dist Plant	\$30,524	R-30	\$0	\$30,524	100.0000%	\$0	\$30,524
31	382.000	Meters Installation - Dist Plant	\$2,774	R-31	\$0	\$2,774	100.0000%	\$0	\$2,774
32	383.000	House Regulators - Dist Plant	\$1,063	R-32	\$0	\$1,063	100.0000%	\$0	\$1,063
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$47,141	R-34	\$0	\$47,141	100.0000%	\$0	\$47,141
35		TOTAL DISTRIBUTION PLANT	\$2,335,295		\$0	\$2,335,295		\$0	\$2,335,295
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	\$163	R-51	\$0	\$163	100.0000%	\$0	\$163
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$5,986	R-53	\$0	\$5,986	100.0000%	\$0	\$5,986
54	391.100	Computers	\$6,669	R-54	\$0	\$6,669	100.0000%	\$0	\$6,669
55	392.000	Transportation Equipment	\$106,036	R-55	\$0	\$106,036	100.0000%	\$0	\$106,036
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$7,677	R-57	\$0	\$7,677	100.0000%	\$0	\$7,677
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	-\$85,294	R-59	\$0	-\$85,294	100.0000%	\$0	-\$85,294

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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	\$4,091	R-60	\$0	\$4,091	100.0000%	\$0	\$4,091
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$45,328		\$0	\$45,328		\$0	\$45,328
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	\$2,531,185		\$0	\$2,531,185		\$0	\$2,531,185

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Branson District
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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Reserve Adjustments			\$0		\$0

Summit Natural Gas of Missouri, Inc.
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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	\$151,835	See note (1)	See note (1)	Rev-2	See note (1)	\$151,835	100.0000%	\$32,236	\$184,071	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	\$243,904			Rev-4		\$243,904	100.0000%	\$100,625	\$344,529		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$641,972			Rev-6		\$641,972	100.0000%	\$121,763	\$763,735		
Rev-7	481.200	Large Volume Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	489.000	Transportation	\$814,100			Rev-8		\$814,100	100.0000%	\$336,802	\$1,150,902		
Rev-9	0.000	PGA Revenue	\$1,259,883			Rev-9		\$1,259,883	100.0000%	-\$1,259,883	\$0		
Rev-10	0.000	Miscellaneous Service Revenues	\$11,861			Rev-10		\$11,861	100.0000%	\$0	\$11,861		
Rev-11	0.000	Branson Surcharge	\$421,405			Rev-11		\$421,405	100.0000%	\$0	\$421,405		
Rev-12	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$3,544,960					\$3,544,960		-\$668,457	\$2,876,503		
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		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
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

Summit Natural Gas of Missouri, Inc.
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
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 Supervisoins & 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	\$44,435	\$5,039	\$39,396	E-59	-\$10,857	\$33,578	100.0000%	\$0	\$33,578	\$13,911	\$19,667
60	875.000	Measuring & Regulating Station Expenses - General	\$371	\$0	\$371	E-60	\$0	\$371	100.0000%	\$0	\$371	\$0	\$371
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	\$455	\$0	\$455	E-63	\$0	\$455	100.0000%	\$0	\$455	\$0	\$455
64	879.000	Customer Installations Expenses	\$4,758	\$0	\$4,758	E-64	-\$685	\$4,073	100.0000%	\$0	\$4,073	\$0	\$4,073
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.	\$56	\$0	\$56	E-66	\$0	\$56	100.0000%	\$0	\$56	\$0	\$56
67	886.000	Maintenance Structures & Improvements	\$9	\$0	\$9	E-67	\$0	\$9	100.0000%	\$0	\$9	\$0	\$9
68	887.000	Maintenance of Mains	\$39,056	\$8,173	\$30,883	E-68	\$14,388	\$53,444	100.0000%	\$0	\$53,444	\$22,561	\$30,883
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	\$113	\$0	\$113	E-70	\$0	\$113	100.0000%	\$0	\$113	\$0	\$113
71	893.000	Maintenance of Meters & House Regulators	\$4	\$0	\$4	E-71	\$0	\$4	100.0000%	\$0	\$4	\$0	\$4
72	894.000	Maintenance of Other Equipment	\$3,978	\$0	\$3,978	E-72	\$6,456	\$10,434	100.0000%	\$0	\$10,434	\$0	\$10,434
73		TOTAL DISTRIBUTION EXPENSES	\$93,235	\$13,212	\$80,023		\$9,302	\$102,537		\$0	\$102,537	\$36,472	\$66,065

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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	\$16,379	\$16,066	\$313	E-76	\$28,284	\$44,663	100.0000%	\$0	\$44,663	\$44,350	\$313
77	903.000	Customer Records & Collection Expenses	\$22,656	\$0	\$22,656	E-77	-\$11,443	\$11,213	100.0000%	\$0	\$11,213	\$0	\$11,213
78	904.000	Uncollectible Amounts	\$44,856	\$0	\$44,856	E-78	-\$5,946	\$38,910	100.0000%	\$0	\$38,910	\$0	\$38,910
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	\$83,891	\$16,066	\$67,825		\$10,895	\$94,786		\$0	\$94,786	\$44,350	\$50,436
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	\$5,632	\$0	\$5,632	E-90	-\$5,271	\$361	100.0000%	\$0	\$361	\$0	\$361
91	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92		TOTAL SALES EXPENSES	\$5,632	\$0	\$5,632		-\$5,271	\$361		\$0	\$361	\$0	\$361
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$46,074	\$10,150	\$35,924	E-94	-\$5,026	\$41,048	100.0000%	\$0	\$41,048	\$28,019	\$13,029
95	921.000	Office Supplies & Expenses	\$32,479	\$0	\$32,479	E-95	\$9,633	\$42,112	100.0000%	\$0	\$42,112	\$0	\$42,112
96	922.000	Admin. Expenses Transferred - Credit	-\$189,447	\$0	-\$189,447	E-96	\$189,447	\$0	100.0000%	\$0	\$0	\$0	\$0
97	923.000	Outside Services Employed	\$14,217	\$0	\$14,217	E-97	-\$3,703	\$10,514	100.0000%	\$0	\$10,514	\$0	\$10,514
98	924.000	Property Insurance	\$12,746	\$0	\$12,746	E-98	-\$3,432	\$9,314	100.0000%	\$0	\$9,314	\$0	\$9,314
99	925.000	Injuries & Damages	\$3,302	\$0	\$3,302	E-99	-\$249	\$3,053	100.0000%	\$0	\$3,053	\$0	\$3,053
100	926.000	Employee Pensions & Benefits	\$31,174	\$0	\$31,174	E-100	-\$26,808	\$4,366	100.0000%	\$0	\$4,366	\$0	\$4,366
101	927.000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102	928.000	Regulatory Commission Expenses	\$2,032	\$0	\$2,032	E-102	\$107	\$2,139	100.0000%	\$0	\$2,139	\$0	\$2,139
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	\$126,154	\$0	\$126,154	E-105	-\$104,808	\$21,346	100.0000%	\$0	\$21,346	\$0	\$21,346
106	931.000	Rents - Admin. Gen. Exp.	\$10,554	\$0	\$10,554	E-106	\$79,511	\$90,065	100.0000%	\$0	\$90,065	\$0	\$90,065
107	994.000	Other Paid Time Off - Labor	\$47	\$0	\$47	E-107	-\$48	-\$1	100.0000%	\$0	-\$1	\$0	-\$1
108	995.000	Vacation Pay - Labor	\$5,251	\$0	\$5,251	E-108	-\$5,251	\$0	100.0000%	\$0	\$0	\$0	\$0
109	996.000	Sick Pay - Labor	\$1,688	\$0	\$1,688	E-109	-\$1,688	\$0	100.0000%	\$0	\$0	\$0	\$0
110	997.000	Holiday Pay - Labor	\$5,484	\$0	\$5,484	E-110	-\$5,484	\$0	100.0000%	\$0	\$0	\$0	\$0
111	998.000	Jury Duty - Labor	\$9	\$0	\$9	E-111	-\$9	\$0	100.0000%	\$0	\$0	\$0	\$0
112	999.000	Funeral Leave - Labor	\$191	\$0	\$191	E-112	-\$191	\$0	100.0000%	\$0	\$0	\$0	\$0
113	0.000	Customer Deposit Interest Expense	\$0	\$0	\$0	E-113	\$191	\$191	100.0000%	\$0	\$191	\$0	\$191
114		TOTAL ADMIN. & GENERAL EXPENSES	\$101,955	\$10,150	\$91,805		\$122,192	\$224,147		\$0	\$224,147	\$28,019	\$196,128
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%	\$903,778	\$903,778	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$903,778	\$903,778	\$0	\$0

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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	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
121		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
122		OTHER OPERATING EXPENSES											
123	408.000	Property Taxes	\$629,674	\$0	\$629,674	E-123	\$418,546	\$1,048,220	100.0000%	\$0	\$1,048,220	\$0	\$1,048,220
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	\$629,674	\$0	\$629,674		\$418,546	\$1,048,220		\$0	\$1,048,220	\$0	\$1,048,220
129		TOTAL OPERATING EXPENSE	\$914,387	\$39,428	\$874,959		\$555,664	\$1,470,051		\$903,778	\$2,373,829	\$108,841	\$1,361,210
130		NET INCOME BEFORE TAXES	\$2,630,573					\$2,074,909		-\$1,572,235	\$502,674		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	-\$486,070	-\$486,070	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		-\$486,070	-\$486,070		
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%	\$146,859	\$146,859	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		\$146,859	\$146,859		
138		NET OPERATING INCOME	\$2,630,573					\$2,074,909		-\$1,233,024	\$841,885		

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

Summit Natural Gas of Missouri, Inc.
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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
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$32,236	\$32,236
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$32,236	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$100,625	\$100,625
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$100,625	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$121,763	\$121,763
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$121,763	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Transportation	489.000	\$0	\$0	\$0	\$0	\$336,802	\$336,802
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$336,802	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	-\$1,259,883	-\$1,259,883
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$1,259,883	
E-59	Mains & Service Expenses	874.000	\$8,872	-\$19,729	-\$10,857	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$1,644		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$8,872	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$18,085		\$0	\$0	
E-64	Customer Installations Expenses	879.000	\$0	-\$685	-\$685	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$685		\$0	\$0	
E-68	Maintenance of Mains	887.000	\$14,388	\$0	\$14,388	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		\$14,388	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	894.000	\$0	\$6,456	\$6,456	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$10,089		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$3,953		\$0	\$0	
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$320		\$0	\$0	
E-76	Meter Reading Expenses	902.000	\$28,284	\$0	\$28,284	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		\$28,284	\$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-77	Customer Records & Collection Expenses	903.000	\$0	-\$11,443	-\$11,443	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$11,443		\$0	\$0	
E-78	Uncollectible Amounts	904.000	\$0	-\$5,946	-\$5,946	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$5,946		\$0	\$0	
E-90	Advertising Expenses	913.000	\$0	-\$5,271	-\$5,271	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$239		\$0	\$0	
	2. To remove institutional and promotional advertising (Sarver)		\$0	-\$744		\$0	\$0	
	3. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	\$0		\$0	\$0	
	4. To remove test year expense (Sarver)		\$0	-\$4,288		\$0	\$0	
E-94	Admin. & General Salaries	920.000	\$17,869	-\$22,895	-\$5,026	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$22,965		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$17,869	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$70		\$0	\$0	
E-95	Office Supplies & Expenses	921.000	\$0	\$9,633	\$9,633	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$4,300		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$53		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$270		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	-\$316		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$316		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$14,303		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$707		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$660		\$0	\$0	
E-96	Admin. Expenses Transferred - Credit	922.000	\$0	\$189,447	\$189,447	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$189,447		\$0	\$0	
E-97	Outside Services Employed	923.000	\$0	-\$3,703	-\$3,703	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$56		\$0	\$0	
	2. To normalize outside services expense (Green)		\$0	-\$3,647		\$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-98	Property Insurance	924.000	\$0	-\$3,432	-\$3,432	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$3,432		\$0	\$0	
E-99	Injuries & Damages	925.000	\$0	-\$249	-\$249	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$249		\$0	\$0	
E-100	Employee Pensions & Benefits	926.000	\$0	-\$26,808	-\$26,808	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$26,808		\$0	\$0	
E-102	Regulatory Commission Expenses	928.000	\$0	\$107	\$107	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$2,032		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$1,722		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$417		\$0	\$0	
E-105	Misc. General Expenses	930.200	\$0	-\$104,808	-\$104,808	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$101,105		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$3,703		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931.000	\$0	\$79,511	\$79,511	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	\$79,511		\$0	\$0	
E-107	Other Paid Time Off - Labor	994.000	\$0	-\$48	-\$48	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$48		\$0	\$0	
E-108	Vacation Pay- Labor	995.000	\$0	-\$5,251	-\$5,251	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$5,251		\$0	\$0	
E-109	Sick Pay - Labor	996.000	\$0	-\$1,688	-\$1,688	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$1,688		\$0	\$0	
E-110	Holiday Pay - Labor	997.000	\$0	-\$5,484	-\$5,484	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$5,484		\$0	\$0	
E-111	Jury Duty - Labor	998.000	\$0	-\$9	-\$9	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$9		\$0	\$0	
E-112	Funeral Leave - Labor	999.000	\$0	-\$191	-\$191	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$191		\$0	\$0	
E-113	Customer Deposit Interest Expense		\$0	\$191	\$191	\$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
	1. To adjust customer deposit interest (Sarver)		\$0	\$191		\$0	\$0	
E-116	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$903,778	\$903,778
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$903,778	
E-123	Property Taxes	408.000	\$0	\$418,546	\$418,546	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	\$418,546		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	-\$486,070	-\$486,070
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$486,070	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$146,859	\$146,859
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$146,859	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$668,457	-\$668,457
Total Operating & Maint. Expense			\$69,413	\$486,251	\$555,664	\$0	\$564,567	\$564,567

Summit Natural Gas of Missouri, Inc.
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Revenue Billing Determinant Sheet

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Annualized Customer Charge Revenues	<u>C</u> Annualized Volumetric Revenues	<u>D</u> Total Annualized Revenues	<u>E</u> Total Normalized Usage
Residential Revenue Feeders, Totals	6,518	\$46,300	\$137,771	\$184,071	270,974
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	3,278	\$37,320	\$307,209	\$344,529	642,078
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	1,585	\$79,250	\$684,485	\$763,735	1,591,825
Sales for Resale	0	\$0	\$0	\$0	0
Total Revenue Feeders	11,381	\$162,870	\$1,129,465	\$1,292,335	2,504,877

Feeder Description	<u>F</u> Block Usage 1	<u>G</u> Block Usage 2	<u>H</u> Block Usage 3	<u>I</u> Block Usage 4	<u>J</u> Block Usage 5	<u>K</u> Block Usage 6	<u>L</u> Block Usage 7	<u>M</u> Total Block Usage
Residential Revenue Feeders, Totals	270,974	0	0	0	0	0	0	270,974
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	642,078	0	0	0	0	0	0	642,078
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	1,591,825	0	0	0	0	0	0	1,591,825
Sales for Resale	0	0	0	0	0	0	0	0
Total Revenue Feeders	2,504,877	0	0	0	0	0	0	2,504,877

Feeder Description	<u>N</u> Block Revenues 1	<u>O</u> Block Revenues 2	<u>P</u> Block Revenues 3	<u>Q</u> Block Revenues 4	<u>R</u> Block Revenues 5	<u>S</u> Block Revenues 6	<u>T</u> Block Revenues 7	<u>U</u> Total Block Revenues
Residential Revenue Feeders, Totals	\$137,771	\$0	\$0	\$0	\$0	\$0	\$0	\$137,771
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$307,209	\$0	\$0	\$0	\$0	\$0	\$0	\$307,209
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$684,485	\$0	\$0	\$0	\$0	\$0	\$0	\$684,485
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Feeders	\$1,129,465	\$0	\$0	\$0	\$0	\$0	\$0	\$1,129,465

Summit Natural Gas of Missouri, Inc.
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Residential Revenue Feeder Sheet - Summary

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Name of Sheet	Annualized Monthly Charge Customers	Annualized Monthly Charge Revenues	Annualized Volumetric Revenues	Total Annualized Revenues	Total Normalized Usage
RevFeedA_Base	4,630	\$46,300	\$103,950	\$150,250	223,069
Residential OPTRF_BaseA	1,888	\$0	\$33,821	\$33,821	47,905
Total Revenue Feeders	6,518	\$46,300	\$137,771	\$184,071	270,974

	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Name of Sheet	Block Usage 1	Block Usage 2	Block Usage 3	Block Usage 4	Block Usage 5	Block Usage 6	Block Usage 7	Total Block Usage
RevFeedA_Base	223,069	0	0	0	0	0	0	223,069
Residential OPTRF_BaseA	47,905	0	0	0	0	0	0	47,905
Total Revenue Feeders	270,974	0	0	0	0	0	0	270,974

	<u>N</u>	<u>O</u>	<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>	<u>T</u>	<u>U</u>
Name of Sheet	Block Revenues 1	Block Revenues 2	Block Revenues 3	Block Revenues 4	Block Revenues 5	Block Revenues 6	Block Revenues 7	Total Block Revenues
RevFeedA_Base	\$103,950	\$0	\$0	\$0	\$0	\$0	\$0	\$103,950
Residential OPTRF_BaseA	\$33,821	\$0	\$0	\$0	\$0	\$0	\$0	\$33,821
Total Revenue Feeders	\$137,771	\$0	\$0	\$0	\$0	\$0	\$0	\$137,771

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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	353	135.091100	47,687	100.0000% 0.0000%	47,687 0	0.46600 0.00000	\$22,222 \$0	353
February	Residential Bills > 65	354	108.661500	38,466	100.0000% 0.0000%	38,466 0	0.46600 0.00000	\$17,925 \$0	354
March	Residential Bills > 65	379	91.659900	34,739	100.0000% 0.0000%	34,739 0	0.46600 0.00000	\$16,188 \$0	379
April	Residential Bills > 65	402	68.147600	27,395	100.0000% 0.0000%	27,395 0	0.46600 0.00000	\$12,766 \$0	402
May	Residential Bills > 65	402	41.260900	16,587	100.0000% 0.0000%	16,587 0	0.46600 0.00000	\$7,730 \$0	402
June	Residential Bills > 65	402	14.266600	5,735	100.0000% 0.0000%	5,735 0	0.46600 0.00000	\$2,673 \$0	402
July	Residential Bills > 65	396	10.577400	4,189	100.0000% 0.0000%	4,189 0	0.46600 0.00000	\$1,952 \$0	396
August	Residential Bills > 65	390	8.621000	3,362	100.0000% 0.0000%	3,362 0	0.46600 0.00000	\$1,567 \$0	390
September	Residential Bills > 65	385	9.814100	3,778	100.0000% 0.0000%	3,778 0	0.46600 0.00000	\$1,761 \$0	385
October	Residential Bills > 65	383	0.586700	225	100.0000% 0.0000%	225 0	0.46600 0.00000	\$105 \$0	383
November	Residential Bills > 65	388	35.799400	13,890	100.0000% 0.0000%	13,890 0	0.46600 0.00000	\$6,473 \$0	388
December	Residential Bills > 65	396	68.223100	27,016	100.0000% 0.0000%	27,016 0	0.46600 0.00000	\$12,589 \$0	396
Total Annualized Customers		4,630		223,069		223,069		\$103,950	4,630
Monthly Customer Charge		\$10.00	Annualized Monthly Charge Customers				\$46,300		
Total Monthly Charge Customers		<u>\$46,300</u>	Annualized Revenues				<u>\$150,250</u>		

Summit Natural Gas of Missouri, Inc.
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Residential OPT 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-OPT Bills > 65	119	71.565700	8,516	100.0000% 0.0000%	8,516 0	0.70600 0.00000	\$6,012 \$0	119
February	Residential-OPT Bills > 65	133	54.623400	7,265	100.0000% 0.0000%	7,265 0	0.70600 0.00000	\$5,129 \$0	133
March	Residential-OPT Bills > 65	137	64.200400	8,795	100.0000% 0.0000%	8,795 0	0.70600 0.00000	\$6,209 \$0	137
April	Residential-OPT Bills > 65	147	31.906100	4,690	100.0000% 0.0000%	4,690 0	0.70600 0.00000	\$3,311 \$0	147
May	Residential-OPT Bills > 65	161	15.709700	2,529	100.0000% 0.0000%	2,529 0	0.70600 0.00000	\$1,785 \$0	161
June	Residential-OPT Bills > 65	161	4.708700	758	100.0000% 0.0000%	758 0	0.70600 0.00000	\$535 \$0	161
July	Residential-OPT Bills > 65	157	4.443100	698	100.0000% 0.0000%	698 0	0.70600 0.00000	\$493 \$0	157
August	Residential-OPT Bills > 65	164	4.595700	754	100.0000% 0.0000%	754 0	0.70600 0.00000	\$532 \$0	164
September	Residential-OPT Bills > 65	169	6.932900	1,172	100.0000% 0.0000%	1,172 0	0.70600 0.00000	\$827 \$0	169
October	Residential-OPT Bills > 65	175	0.720900	126	100.0000% 0.0000%	126 0	0.70600 0.00000	\$89 \$0	175
November	Residential-OPT Bills > 65	182	23.808200	4,333	100.0000% 0.0000%	4,333 0	0.70600 0.00000	\$3,059 \$0	182
December	Residential-OPT Bills > 65	183	45.184200	8,269	100.0000% 0.0000%	8,269 0	0.70600 0.00000	\$5,838 \$0	183
Total Annualized Customers		1,888		47,905		47,905		\$33,821	1,888
Monthly Customer Charge		\$0.00	Annualized Monthly Charge Customers					\$0	
Total Monthly Charge Customers		<u>\$0</u>	Annualized Revenues					<u>\$33,821</u>	

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

	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
Name of Sheet	Annualized Monthly Charge Customers	Annualized Monthly Charge Revenues	Annualized Volumetric Revenues	Total Annualized Revenues	Total Normalized Usage
RevFeedE_Base	2,488	\$37,320	\$278,131	\$315,451	600,714
SGS-OPTRF_BaseE	790	\$0	\$29,079	\$29,079	41,364
Total Revenue Feeders	3,278	\$37,320	\$307,209	\$344,529	642,078

	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>
Name of Sheet	Block Usage 1	Block Usage 2	Block Usage 3	Block Usage 4	Block Usage 5	Block Usage 6	Block Usage 7	Total Block Usage
RevFeedE_Base	600,714	0	0	0	0	0	0	600,714
SGS-OPTRF_BaseE	41,364	0	0	0	0	0	0	41,364
Total Revenue Feeders	642,078	0	0	0	0	0	0	642,078

	<u>N</u>	<u>O</u>	<u>P</u>	<u>Q</u>	<u>R</u>	<u>S</u>	<u>T</u>	<u>U</u>
Name of Sheet	Block Revenues 1	Block Revenues 2	Block Revenues 3	Block Revenues 4	Block Revenues 5	Block Revenues 6	Block Revenues 7	Total Block Revenues
RevFeedE_Base	\$278,131	\$0	\$0	\$0	\$0	\$0	\$0	\$278,131
SGS-OPTRF_BaseE	\$29,079	\$0	\$0	\$0	\$0	\$0	\$0	\$29,079
Total Revenue Feeders	\$307,209	\$0	\$0	\$0	\$0	\$0	\$0	\$307,209

Summit Natural Gas of Missouri, Inc.
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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		185	376.558200	69,663					185
	Small General Service Bills > 65				100.0000%	69,663	0.46300	\$32,254	
					0.0000%	0	0.00000	\$0	
February		190	275.240800	52,296					190
	Small General Service Bills > 65				100.0000%	52,296	0.46300	\$24,213	
					0.0000%	0	0.00000	\$0	
March		204	295.263200	60,234					204
	Small General Service Bills > 65				100.0000%	60,234	0.46300	\$27,888	
					0.0000%	0	0.00000	\$0	
April		206	263.004400	54,179					206
	Small General Service Bills > 65				100.0000%	54,179	0.46300	\$25,085	
					0.0000%	0	0.00000	\$0	
May		204	221.068900	45,098					204
	Small General Service Bills > 65				100.0000%	45,098	0.46300	\$20,880	
					0.0000%	0	0.00000	\$0	
June		208	195.944400	40,756					208
	Small General Service Bills > 65				100.0000%	40,756	0.46300	\$18,870	
					0.0000%	0	0.00000	\$0	
July		209	183.893700	38,434					209
	Small General Service Bills > 65				100.0000%	38,434	0.46300	\$17,795	
					0.0000%	0	0.00000	\$0	
August		212	204.494700	43,353					212
	Small General Service Bills > 65				100.0000%	43,353	0.46300	\$20,072	
					0.0000%	0	0.00000	\$0	
September		214	186.453100	39,901					214
	Small General Service Bills > 65				100.0000%	39,901	0.46300	\$18,474	
					0.0000%	0	0.00000	\$0	
October		217	164.764300	35,754					217
	Small General Service Bills > 65				100.0000%	35,754	0.46300	\$16,554	
					0.0000%	0	0.00000	\$0	
November		219	253.549800	55,527					219
	Small General Service Bills > 65				100.0000%	55,527	0.46300	\$25,709	
					0.0000%	0	0.00000	\$0	
December		220	297.813300	65,519					220
	Small General Service Bills > 65				100.0000%	65,519	0.46300	\$30,335	
					0.0000%	0	0.00000	\$0	
Total Annualized Customers		2,488		600,714		600,714		\$278,131	2,488
Monthly Customer Charge		\$15.00	Annualized Monthly Charge Customers				\$37,320		
Total Monthly									

Summit Natural Gas of Missouri, Inc.
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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>\$37,320</u>			Annualized Revenues			<u>\$315,451</u>	

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

Name of Sheet	<u>A</u> Annualized Monthly Charge Customers	<u>B</u> Annualized Monthly Charge Revenues	<u>C</u> Annualized Volumetric Revenues	<u>D</u> Total Annualized Revenues	<u>E</u> Total Normalized Usage
RevFeedl_Base	1,585	\$79,250	\$684,485	\$763,735	1,591,825
Total Revenue Feeders	1,585	\$79,250	\$684,485	\$763,735	1,591,825

Name of Sheet	<u>F</u> Block Usage 1	<u>G</u> Block Usage 2	<u>H</u> Block Usage 3	<u>I</u> Block Usage 4	<u>J</u> Block Usage 5	<u>K</u> Block Usage 6	<u>L</u> Block Usage 7	<u>M</u> Total Block Usage
RevFeedl_Base	1,591,825	0	0	0	0	0	0	1,591,825
Total Revenue Feeders	1,591,825	0	0	0	0	0	0	1,591,825

Name of Sheet	<u>N</u> Block Revenues 1	<u>O</u> Block Revenues 2	<u>P</u> Block Revenues 3	<u>Q</u> Block Revenues 4	<u>R</u> Block Revenues 5	<u>S</u> Block Revenues 6	<u>T</u> Block Revenues 7	<u>U</u> Total Block Revenues
RevFeedl_Base	\$684,485	\$0	\$0	\$0	\$0	\$0	\$0	\$684,485
Total Revenue Feeders	\$684,485	\$0	\$0	\$0	\$0	\$0	\$0	\$684,485

Summit Natural Gas of Missouri, Inc.
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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	124	1,145.423500	142,033	100.0000%	142,033	0.43000	\$61,074	124
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	120	843.774300	101,253	100.0000%	101,253	0.43000	\$43,539	120
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	117	931.147900	108,944	100.0000%	108,944	0.43000	\$46,846	117
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	123	1,033.074100	127,068	100.0000%	127,068	0.43000	\$54,639	123
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	132	984.557700	129,962	100.0000%	129,962	0.43000	\$55,884	132
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	136	960.056900	130,568	100.0000%	130,568	0.43000	\$56,144	136
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	137	962.763800	131,899	100.0000%	131,899	0.43000	\$56,717	137
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	139	1,122.591200	156,040	100.0000%	156,040	0.43000	\$67,097	139
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	139	964.705000	134,094	100.0000%	134,094	0.43000	\$57,660	139
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	139	825.002300	114,675	100.0000%	114,675	0.43000	\$49,310	139
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	139	1,106.885900	153,857	100.0000%	153,857	0.43000	\$66,159	139
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	140	1,153.085800	161,432	100.0000%	161,432	0.43000	\$69,416	140
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		1,585		1,591,825		1,591,825		\$684,485	1,585
Monthly Customer Charge		\$50.00	Annualized Monthly Charge Customers				\$79,250		
Total Monthly Charge Customers		\$79,250	Annualized Revenues				\$763,735		

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
1	TOTAL NET INCOME BEFORE TAXES		\$502,674	\$4,385,400	\$4,536,525	\$4,687,649
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$903,778	\$903,778	\$903,778	\$903,778
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$903,778	\$903,778	\$903,778	\$903,778
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$1,417,683	\$1,417,683	\$1,417,683	\$1,417,683
8	Tax Straight-Line Depreciation		\$903,778	\$903,778	\$903,778	\$903,778
9	Excess Tax Depreciation		\$382,545	\$382,545	\$382,545	\$382,545
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,704,006	\$2,704,006	\$2,704,006	\$2,704,006
11	NET TAXABLE INCOME		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$68,033	\$135,546	\$143,470	\$151,394
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$1,229,521	\$2,449,626	\$2,592,827	\$2,736,027
17	Federal Income Tax at the Rate of	See Tax Table	-\$418,037	\$832,873	\$881,562	\$930,250
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		-\$418,037	\$832,873	\$881,562	\$930,250
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
23	Deduct Federal Income Tax at the Rate of	50.000%	-\$209,019	\$416,437	\$440,781	\$465,125
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		-\$1,088,535	\$2,168,735	\$2,295,516	\$2,422,296
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	-\$68,033	\$135,546	\$143,470	\$151,394
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
31	Deduct Federal Income Tax - City Inc. Tax		-\$418,037	\$832,873	\$881,562	\$930,250
32	Deduct Missouri Income Tax - City Inc. Tax		-\$68,033	\$135,546	\$143,470	\$151,394
33	City Taxable Income		-\$811,484	\$1,616,753	\$1,711,265	\$1,805,777
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		-\$418,037	\$832,873	\$881,562	\$930,250
39	State Income Tax		-\$68,033	\$135,546	\$143,470	\$151,394
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$486,070	\$968,419	\$1,025,032	\$1,081,644
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$146,859	\$146,589	\$146,859	\$146,859
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$146,859	\$146,589	\$146,859	\$146,859
46	TOTAL INCOME TAX		-\$339,211	\$1,115,008	\$1,171,891	\$1,228,503

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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.92% Return	<u>E</u> 7.12% Return	<u>F</u> 7.32% Return
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Federal Tax Table						
Federal Taxable Income			-\$1,229,521	\$2,449,626	\$2,592,827	\$2,736,027
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			-\$304,137	\$718,973	\$767,661	\$816,349
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			-\$418,037	\$832,873	\$881,561	\$930,249

Summit Natural Gas of Missouri, Inc.
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.80%	F Weighted Cost of Capital 10.30%	G Weighted Cost of Capital 10.80%
1	Common Stock	\$18,902,442	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	\$28,353,663	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	TOTAL CAPITALIZATION	\$47,256,105	100.00%		6.920%	7.120%	7.320%
8	PreTax Cost of Capital				9.268%	9.588%	9.908%