

**Exhibit No.:** Summit Natural Gas Branson District

**Issue:** Accounting Schedules

**Witness:** MO PSC Auditors

**Sponsoring Party:** MO PSC Staff

**Case No:** GR-2014-0086

**Date Prepared:** August 14, 2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**REGULATORY REVIEW UNIT**

**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	A Description	B 6.92% Return	C 7.12% Return	D 7.32% Return
1	Net Orig Cost Rate Base	\$19,619,316	\$19,619,316	\$19,619,316
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$1,357,657	\$1,396,895	\$1,436,134
4	Net Income Available	\$597,311	\$597,311	\$597,311
5	Additional Net Income Required	\$760,346	\$799,584	\$838,823
6	Income Tax Requirement			
7	Required Current Income Tax	\$319,496	\$342,999	\$366,503
8	Current Income Tax Available	-\$135,943	-\$135,943	-\$135,943
9	Additional Current Tax Required	\$455,439	\$478,942	\$502,446
10	Revenue Requirement	\$1,215,785	\$1,278,526	\$1,341,269
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>\$1,215,785</b>	<b>\$1,278,526</b>	<b>\$1,341,269</b>

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		\$23,329,498
2	Less Accumulated Depreciation Reserve		\$710,543
3	Net Plant In Service		<u>\$22,618,955</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	Accumulated Amortization		<u>\$150,562</u>
20	TOTAL SUBTRACT FROM NET PLANT		<u>\$3,198,675</u>
21	Total Rate Base		<u><u>\$19,619,316</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	-\$29,055,529	\$7,929,615	100.0000%	\$0	\$7,929,615
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	-\$251,339	\$68,593	100.0000%	\$0	\$68,593
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		-\$29,306,868	\$21,678,846		\$0	\$21,678,846
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 Adjst. 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		-\$29,306,868	\$23,329,498		\$0	\$23,329,498

Summit Natural Gas of Missouri, Inc.  
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Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-25	Mains	376.000		-\$29,055,529		\$0
	1. To allocate a portion of the Warsaw mainline to Lake of the Ozarks (McMellen)		\$0		\$0	
	2. To adjust plant based on capacity reduction factors. (McMellen)		-\$29,055,529		\$0	
P-27	Meas. & Reg Sta Equip - General	378.000		-\$251,339		\$0
	1. To allocate a portion of the Warsaw mainline to Lake of the Ozarks (McMellen)		\$0		\$0	
	2. To adjust plant based capacity reduction factors. (McMellen)		-\$251,339		\$0	
<b>Total Plant Adjustments</b>				<b>-\$29,306,868</b>		<b>\$0</b>

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		<b>INTANGIBLE PLANT</b>			
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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,019,789</b>		<b>\$0</b>
21		<b>DISTRIBUTION PLANT</b>			
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	\$7,929,615	2.00%	\$158,592
26	377.000	Compressor Station Equipment	\$0	2.00%	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$68,593	2.00%	\$1,372
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		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$21,678,846</b>		<b>\$257,279</b>
36		<b>PRODUCTION PLANT</b>			
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		<b>TOTAL PRODUCTION PLANT</b>	<b>\$0</b>		<b>\$0</b>
47		TESTING			
48		<b>TOTAL TESTING</b>	<b>\$0</b>		<b>\$0</b>
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		<b>TOTAL GENERAL PLANT</b>	<b>\$630,863</b>		<b>\$60,361</b>
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		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>
68		<b>Total Depreciation</b>	<b>\$23,329,498</b>		<b>\$317,640</b>



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	-\$150,562	\$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	\$150,562		-\$150,562	\$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	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$2,117,624	R-25	-\$1,663,605	\$454,019	100.0000%	\$0	\$454,019
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	-\$6,475	\$1,767	100.0000%	\$0	\$1,767
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		-\$1,670,080	\$665,215		\$0	\$665,215
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

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
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		-\$1,820,642	\$710,543		\$0	\$710,543

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 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		-\$150,562		\$0
	To remove balance to properly account for amortization reserve (McMellen)		-\$150,562		\$0	
R-25	Mains	376.000		-\$1,663,605		\$0
	1. To adjust reserves to reflect ordered depreciation rates (Robinett)		\$0		\$0	
	2. To adjust reserves based on capacity reduction factors. (McMellen)		-\$1,663,605		\$0	
R-27	Meas. & Reg Sta Equip - General	378.000		-\$6,475		\$0
	1. To adjust reserves to reflect ordered depreciation rates (Robinett)		\$0		\$0	
	2. To adjust reserves based on capacity reduction factors. (McMellen)		-\$6,475		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$1,820,642</b>		<b>\$0</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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		<b>OPERATING REVENUES</b>											
Rev-2	480.000	Residential Revenue	\$151,835	See note (1)	See note (1)	Rev-2	See note (1)	\$151,835	100.0000%	\$18,846	\$170,681	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%	\$29,480	\$273,384		
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%	\$470	\$642,442		
Rev-7	481.200	Large Volume Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	489.000	Transportation	\$1,034,816			Rev-8		\$1,034,816	100.0000%	\$151,316	\$1,186,132		
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	\$200,689			Rev-11		\$200,689	100.0000%	\$9,609	\$210,298		
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>\$3,544,960</b>					<b>\$3,544,960</b>		<b>-\$1,050,162</b>	<b>\$2,494,798</b>		
1		<b>GAS SUPPLY EXPENSES</b>											
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		<b>NATURAL GAS STORAGE EXPENSE</b>											
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.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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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		<b>TOTAL NATURAL GAS STORAGE EXPENSE</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>
37		<b>TESTING</b>											
38		<b>TOTAL TESTING</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>
39		<b>TRANSMISSION EXPENSES</b>											
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		<b>TOTAL TRANSMISSION 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>
52		<b>PRODUCTION EXPENSES</b>											
53		<b>TOTAL PRODUCTION 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>
54		<b>DISTRIBUTION EXPENSES</b>											
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	-\$9,213	\$35,222	100.0000%	\$0	\$35,222	\$13,911	\$21,311
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	\$0	\$4,758	100.0000%	\$0	\$4,758	\$0	\$4,758
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		<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>\$93,235</b>	<b>\$13,212</b>	<b>\$80,023</b>		<b>\$11,631</b>	<b>\$104,866</b>		<b>\$0</b>	<b>\$104,866</b>	<b>\$36,472</b>	<b>\$68,394</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
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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	\$0	\$22,656	100.0000%	\$0	\$22,656	\$0	\$22,656
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		\$22,338	\$106,229		\$0	\$106,229	\$44,350	\$61,879
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	-\$5,032	\$600	100.0000%	\$0	\$600	\$0	\$600
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		-\$5,032	\$600		\$0	\$600	\$0	\$600
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$46,074	\$10,150	\$35,924	E-94	\$17,939	\$64,013	100.0000%	\$0	\$64,013	\$28,019	\$35,994
95	921.000	Office Supplies & Expenses	\$32,479	\$0	\$32,479	E-95	\$13,933	\$46,412	100.0000%	\$0	\$46,412	\$0	\$46,412
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	\$2,938	\$17,155	100.0000%	\$0	\$17,155	\$0	\$17,155
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	\$81	\$2,113	100.0000%	\$0	\$2,113	\$0	\$2,113
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		\$156,072	\$258,027		\$0	\$258,027	\$28,019	\$230,008
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%	\$317,640	\$317,640	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$317,640	\$317,640	\$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  
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
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	\$50,989	\$50,989	100.0000%	\$0	\$50,989	\$0	\$50,989
121		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$50,989	\$50,989		\$0	\$50,989	\$0	\$50,989
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		\$654,544	\$1,568,931		\$317,640	\$1,886,571	\$108,841	\$1,460,090
130		NET INCOME BEFORE TAXES	\$2,630,573					\$1,976,029		-\$1,367,802	\$608,227		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	-\$135,943	-\$135,943	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		-\$135,943	-\$135,943		
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					\$1,976,029		-\$1,378,718	\$597,311		

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

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 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	\$18,846	\$18,846
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$18,846	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$29,480	\$29,480
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$29,480	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$470	\$470
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$470	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Transportation	489.000	\$0	\$0	\$0	\$0	\$151,316	\$151,316
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$151,316	
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	
Rev-11	Branson Surcharge		\$0	\$0	\$0	\$0	\$9,609	\$9,609
	1. To update for normalized and annualized volumes (McMellen)		\$0	\$0		\$0	\$9,609	
E-59	Mains & Service Expenses	874.000	\$8,872	-\$18,085	-\$9,213	\$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)		\$8,872	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$18,085		\$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	



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 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-78	<b>Uncollectible Amounts</b>	904.000	\$0	-\$5,946	-\$5,946	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$5,946		\$0	\$0	
E-90	<b>Advertising Expenses</b>	913.000	\$0	-\$5,032	-\$5,032	\$0	\$0	\$0
	1. To remove institutional and promotional advertising (Sarver)		\$0	-\$744		\$0	\$0	
	2. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	\$0		\$0	\$0	
	3. To remove test year expense (Sarver)		\$0	-\$4,288		\$0	\$0	
E-94	<b>Admin. &amp; General Salaries</b>	920.000	\$17,869	\$70	\$17,939	\$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)		\$17,869	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$70		\$0	\$0	
E-95	<b>Office Supplies &amp; Expenses</b>	921.000	\$0	\$13,933	\$13,933	\$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	-\$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	<b>Admin. Expenses Transferred - Credit</b>	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	<b>Outside Services Employed</b>	923.000	\$0	\$2,938	\$2,938	\$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	\$2,938		\$0	\$0	
E-98	<b>Property Insurance</b>	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	<b>Injuries &amp; Damages</b>	925.000	\$0	-\$249	-\$249	\$0	\$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  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize injuries and damages (Green)		\$0	-\$249		\$0	\$0	
E-100	<b>Employee Pensions &amp; Benefits</b>	926.000	\$0	-\$26,808	-\$26,808	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$26,808		\$0	\$0	
E-102	<b>Regulatory Commission Expenses</b>	928.000	\$0	\$81	\$81	\$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	\$1,696		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$417		\$0	\$0	
E-105	<b>Misc. General Expenses</b>	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	<b>Rents - Admin. Gen. Exp.</b>	931.000	\$0	\$79,511	\$79,511	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	\$79,511		\$0	\$0	
E-107	<b>Other Paid Time Off - Labor</b>	994.000	\$0	-\$48	-\$48	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$48		\$0	\$0	
E-108	<b>Vacation Pay- Labor</b>	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	<b>Sick Pay - Labor</b>	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	<b>Holiday Pay - Labor</b>	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	<b>Jury Duty - Labor</b>	998.000	\$0	-\$9	-\$9	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$9		\$0	\$0	
E-112	<b>Funeral Leave - Labor</b>	999.000	\$0	-\$191	-\$191	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$191		\$0	\$0	
E-113	<b>Customer Deposit Interest Expense</b>		\$0	\$191	\$191	\$0	\$0	\$0
	1. To adjust customer deposit interest (Sarver)		\$0	\$191		\$0	\$0	
E-116	<b>Depreciation Expense, Dep. Exp.</b>		\$0	\$0	\$0	\$0	\$317,640	\$317,640
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$317,640	
E-120	<b>Amortization of Expense</b>		\$0	\$50,989	\$50,989	\$0	\$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  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To include amortization expense for Franchises and Consents (McMellen)		\$0	\$50,989		\$0	\$0	
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	-\$135,943	-\$135,943
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$135,943	
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	-\$1,050,162	-\$1,050,162
Total Operating & Maint. Expense			\$69,413	\$585,131	\$654,544	\$0	\$328,556	\$328,556

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 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	5,700	\$43,610	\$127,071	\$170,681	254,522
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	2,442	\$31,125	\$242,259	\$273,384	512,658
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	1,361	\$68,050	\$574,392	\$642,442	1,335,796
Sales for Resale	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>9,503</b>	<b>\$142,785</b>	<b>\$943,722</b>	<b>\$1,086,507</b>	<b>2,102,976</b>

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	254,522	0	0	0	0	0	0	254,522
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	512,658	0	0	0	0	0	0	512,658
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	1,335,796	0	0	0	0	0	0	1,335,796
Sales for Resale	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>2,102,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,102,976</b>

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	\$127,071	\$0	\$0	\$0	\$0	\$0	\$0	\$127,071
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$242,259	\$0	\$0	\$0	\$0	\$0	\$0	\$242,259
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$574,392	\$0	\$0	\$0	\$0	\$0	\$0	\$574,392
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$943,722</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$943,722</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	4,361	\$43,610	\$102,173	\$145,783	219,256
Residential OPTRF_BaseA	1,339	\$0	\$24,898	\$24,898	35,266
<b>Total Revenue Feeders</b>	<b>5,700</b>	<b>\$43,610</b>	<b>\$127,071</b>	<b>\$170,681</b>	<b>254,522</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	219,256	0	0	0	0	0	0	219,256
Residential OPTRF_BaseA	35,266	0	0	0	0	0	0	35,266
<b>Total Revenue Feeders</b>	<b>254,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,522</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	\$102,173	\$0	\$0	\$0	\$0	\$0	\$0	\$102,173
Residential OPTRF_BaseA	\$24,898	\$0	\$0	\$0	\$0	\$0	\$0	\$24,898
<b>Total Revenue Feeders</b>	<b>\$127,071</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$127,071</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	365	135.091100	49,308	100.0000% 0.0000%	49,308 0	0.46600 0.00000	\$22,978 \$0	365
February	Residential Bills > 65	369	108.661500	40,096	100.0000% 0.0000%	40,096 0	0.46600 0.00000	\$18,685 \$0	369
March	Residential Bills > 65	372	91.659900	34,097	100.0000% 0.0000%	34,097 0	0.46600 0.00000	\$15,889 \$0	372
April	Residential Bills > 65	371	68.147600	25,283	100.0000% 0.0000%	25,283 0	0.46600 0.00000	\$11,782 \$0	371
May	Residential Bills > 65	373	41.260900	15,390	100.0000% 0.0000%	15,390 0	0.46600 0.00000	\$7,172 \$0	373
June	Residential Bills > 65	368	14.266600	5,250	100.0000% 0.0000%	5,250 0	0.46600 0.00000	\$2,447 \$0	368
July	Residential Bills > 65	358	10.577400	3,787	100.0000% 0.0000%	3,787 0	0.46600 0.00000	\$1,765 \$0	358
August	Residential Bills > 65	352	8.621000	3,035	100.0000% 0.0000%	3,035 0	0.46600 0.00000	\$1,414 \$0	352
September	Residential Bills > 65	351	14.083900	4,943	100.0000% 0.0000%	4,943 0	0.46600 0.00000	\$2,303 \$0	351
October	Residential Bills > 65	356	0.586700	209	100.0000% 0.0000%	209 0	0.46600 0.00000	\$97 \$0	356
November	Residential Bills > 65	360	35.799400	12,888	100.0000% 0.0000%	12,888 0	0.46600 0.00000	\$6,006 \$0	360
December	Residential Bills > 65	366	68.223100	24,970	100.0000% 0.0000%	24,970 0	0.46600 0.00000	\$11,636 \$0	366
<b>Total Annualized Customers</b>		<b>4,361</b>		<b>219,256</b>		<b>219,256</b>		<b>\$102,173</b>	<b>4,361</b>
Monthly Customer Charge		\$10.00	Annualized Monthly Charge Customers				\$43,610		
Total Monthly Charge Customers		<u>\$43,610</u>	Annualized Revenues				<u>\$145,783</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  
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		96	71.592800	6,873					96
	Residential-OPT Bills > 65				100.0000% 0.0000%	6,873 0	0.70600 0.00000	\$4,852 \$0	
February		100	54.617700	5,462					100
	Residential-OPT Bills > 65				100.0000% 0.0000%	5,462 0	0.70600 0.00000	\$3,856 \$0	
March		100	64.166200	6,417					100
	Residential-OPT Bills > 65				100.0000% 0.0000%	6,417 0	0.70600 0.00000	\$4,530 \$0	
April		109	31.895600	3,477					109
	Residential-OPT Bills > 65				100.0000% 0.0000%	3,477 0	0.70600 0.00000	\$2,455 \$0	
May		113	15.698500	1,774					113
	Residential-OPT Bills > 65				100.0000% 0.0000%	1,774 0	0.70600 0.00000	\$1,252 \$0	
June		112	4.707300	527					112
	Residential-OPT Bills > 65				100.0000% 0.0000%	527 0	0.70600 0.00000	\$372 \$0	
July		107	4.443300	475					107
	Residential-OPT Bills > 65				100.0000% 0.0000%	475 0	0.70600 0.00000	\$335 \$0	
August		111	4.596100	510					111
	Residential-OPT Bills > 65				100.0000% 0.0000%	510 0	0.70600 0.00000	\$360 \$0	
September		113	6.942200	784					113
	Residential-OPT Bills > 65				100.0000% 0.0000%	784 0	0.70600 0.00000	\$554 \$0	
October		121	0.696200	84					121
	Residential-OPT Bills > 65				100.0000% 0.0000%	84 0	0.70600 0.00000	\$59 \$0	
November		128	23.816500	3,049					128
	Residential-OPT Bills > 65				100.0000% 0.0000%	3,049 0	0.70600 0.00000	\$2,153 \$0	
December		129	45.228000	5,834					129
	Residential-OPT Bills > 65				100.0000% 0.0000%	5,834 0	0.70600 0.00000	\$4,119 \$0	
<b>Total Annualized Customers</b>		<b>1,339</b>		<b>35,266</b>		<b>35,266</b>		<b>\$24,898</b>	<b>1,339</b>
<b>Monthly Customer Charge</b>		<b>\$0.00</b>	<b>Annualized Monthly Charge Customers</b>				<b>\$0</b>		
<b>Total Monthly Charge Customers</b>		<b>\$0</b>	<b>Annualized Revenues</b>				<b>\$24,898</b>		

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Sm. 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
RevFeedE_Base	2,075	\$31,125	\$227,911	\$259,036	492,249
SGS-OPTRF_BaseE	367	\$0	\$14,348	\$14,348	20,409
<b>Total Revenue Feeders</b>	<b>2,442</b>	<b>\$31,125</b>	<b>\$242,259</b>	<b>\$273,384</b>	<b>512,658</b>

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
RevFeedE_Base	492,249	0	0	0	0	0	0	492,249
SGS-OPTRF_BaseE	20,409	0	0	0	0	0	0	20,409
<b>Total Revenue Feeders</b>	<b>512,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>512,658</b>

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
RevFeedE_Base	\$227,911	\$0	\$0	\$0	\$0	\$0	\$0	\$227,911
SGS-OPTRF_BaseE	\$14,348	\$0	\$0	\$0	\$0	\$0	\$0	\$14,348
<b>Total Revenue Feeders</b>	<b>\$242,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$242,259</b>



Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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		166	364.125700	60,445					166	
	Small General Service Bills > 65				100.0000%	60,445	0.46300	\$27,986		
					0.0000%	0	0.00000	\$0		
February		170	267.588400	45,490					170	
	Small General Service Bills > 65				100.0000%	45,490	0.46300	\$21,062		
					0.0000%	0	0.00000	\$0		
March		170	289.824000	49,270					170	
	Small General Service Bills > 65				100.0000%	49,270	0.46300	\$22,812		
					0.0000%	0	0.00000	\$0		
April		168	257.956800	43,337					168	
	Small General Service Bills > 65				100.0000%	43,337	0.46300	\$20,065		
					0.0000%	0	0.00000	\$0		
May		170	217.690700	37,007					170	
	Small General Service Bills > 65				100.0000%	37,007	0.46300	\$17,134		
					0.0000%	0	0.00000	\$0		
June		170	192.427600	32,713					170	
	Small General Service Bills > 65				100.0000%	32,713	0.46300	\$15,146		
					0.0000%	0	0.00000	\$0		
July		172	179.407800	30,858					172	
	Small General Service Bills > 65				100.0000%	30,858	0.46300	\$14,287		
					0.0000%	0	0.00000	\$0		
August		173	200.548200	34,695					173	
	Small General Service Bills > 65				100.0000%	34,695	0.46300	\$16,064		
					0.0000%	0	0.00000	\$0		
September		173	185.991400	32,177					173	
	Small General Service Bills > 65				100.0000%	32,177	0.46300	\$14,898		
					0.0000%	0	0.00000	\$0		
October		178	162.733100	28,966					178	
	Small General Service Bills > 65				100.0000%	28,966	0.46300	\$13,411		
					0.0000%	0	0.00000	\$0		
November		182	245.917300	44,757					182	
	Small General Service Bills > 65				100.0000%	44,757	0.46300	\$20,722		
					0.0000%	0	0.00000	\$0		
December		183	287.072600	52,534					183	
	Small General Service Bills > 65				100.0000%	52,534	0.46300	\$24,323		
					0.0000%	0	0.00000	\$0		
<b>Total Annualized Customers</b>		<b>2,075</b>		<b>492,249</b>		<b>492,249</b>		<b>\$227,911</b>	<b>2,075</b>	
<b>Monthly Customer Charge</b>		<b>\$15.00</b>	<b>Annualized Monthly Charge Customers</b>				<b>\$31,125</b>			
<b>Total Monthly</b>										

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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>\$31,125</u>						<u>\$259,036</u>	
					Annualized Revenues				

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	1,361	\$68,050	\$574,392	\$642,442	1,335,796
<b>Total Revenue Feeders</b>	<b>1,361</b>	<b>\$68,050</b>	<b>\$574,392</b>	<b>\$642,442</b>	<b>1,335,796</b>

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	1,335,796	0	0	0	0	0	0	1,335,796
<b>Total Revenue Feeders</b>	<b>1,335,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,335,796</b>

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	\$574,392	\$0	\$0	\$0	\$0	\$0	\$0	\$574,392
<b>Total Revenue Feeders</b>	<b>\$574,392</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$574,392</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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	118	1,112.011100	131,217	100.0000%	131,217	0.43000	\$56,423	118
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	114	819.298800	93,400	100.0000%	93,400	0.43000	\$40,162	114
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	110	908.140600	99,895	100.0000%	99,895	0.43000	\$42,955	110
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	111	1,011.225300	112,246	100.0000%	112,246	0.43000	\$48,266	111
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	110	966.989500	106,369	100.0000%	106,369	0.43000	\$45,739	110
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	112	942.462400	105,556	100.0000%	105,556	0.43000	\$45,389	112
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	113	939.350900	106,147	100.0000%	106,147	0.43000	\$45,643	113
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	114	1,100.842400	125,496	100.0000%	125,496	0.43000	\$53,963	114
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	116	964.943700	111,933	100.0000%	111,933	0.43000	\$48,131	116
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	114	808.926600	92,218	100.0000%	92,218	0.43000	\$39,654	114
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	114	1,075.117700	122,563	100.0000%	122,563	0.43000	\$52,702	114
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	115	1,119.618900	128,756	100.0000%	128,756	0.43000	\$55,365	115
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>1,361</b>		<b>1,335,796</b>		<b>1,335,796</b>		<b>\$574,392</b>	<b>1,361</b>
<b>Monthly Customer Charge</b>		<b>\$50.00</b>	<b>Annualized Monthly Charge Customers</b>				<b>\$68,050</b>		
<b>Total Monthly Charge Customers</b>		<b>\$68,050</b>	<b>Annualized Revenues</b>				<b>\$642,442</b>		

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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		\$608,227	\$1,824,012	\$1,886,753	\$1,949,496
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$317,640	\$317,640	\$317,640	\$317,640
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$317,640	\$317,640	\$317,640	\$317,640
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$588,579	\$588,579	\$588,579	\$588,579
8	Tax Straight-Line Depreciation		\$317,640	\$317,640	\$317,640	\$317,640
9	Excess Tax Depreciation		\$382,545	\$382,545	\$382,545	\$382,545
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,288,764	\$1,288,764	\$1,288,764	\$1,288,764
11	NET TAXABLE INCOME		-\$362,897	\$852,888	\$915,629	\$978,372
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$362,897	\$852,888	\$915,629	\$978,372
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$19,027	\$44,719	\$48,008	\$51,298
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$343,870	\$808,169	\$867,621	\$927,074
17	Federal Income Tax at the Rate of	See Tax Table	-\$116,916	\$274,777	\$294,991	\$315,205
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		-\$116,916	\$274,777	\$294,991	\$315,205
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		-\$362,897	\$852,888	\$915,629	\$978,372
23	Deduct Federal Income Tax at the Rate of	50.000%	-\$58,458	\$137,389	\$147,496	\$157,603
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		-\$304,439	\$715,499	\$768,133	\$820,769
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	-\$19,027	\$44,719	\$48,008	\$51,298
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		-\$362,897	\$852,888	\$915,629	\$978,372
31	Deduct Federal Income Tax - City Inc. Tax		-\$116,916	\$274,777	\$294,991	\$315,205
32	Deduct Missouri Income Tax - City Inc. Tax		-\$19,027	\$44,719	\$48,008	\$51,298
33	City Taxable Income		-\$226,954	\$533,392	\$572,630	\$611,869
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		-\$116,916	\$274,777	\$294,991	\$315,205
39	State Income Tax		-\$19,027	\$44,719	\$48,008	\$51,298
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$135,943	\$319,496	\$342,999	\$366,503
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		\$10,916	\$466,085	\$489,858	\$513,362

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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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<b>Federal Tax Table</b>						
Federal Taxable Income			-\$343,870	\$808,169	\$867,621	\$927,074
15% on first \$50,000			-\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000			-\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001			-\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001			-\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			-\$3,016	\$160,877	\$181,091	\$201,305
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>-\$116,916</b>	<b>\$274,777</b>	<b>\$294,991</b>	<b>\$315,205</b>

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

A	B	C	D	E	F	G	
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.80%	Weighted Cost of Capital 10.30%	Weighted Cost of Capital 10.80%
1	Common Stock	\$28,814,536	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	\$43,221,803	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	<u>\$72,036,339</u>	<u>100.00%</u>		<u>6.920%</u>	<u>7.120%</u>	<u>7.320%</u>
8	PreTax Cost of Capital				9.268%	9.588%	9.908%