

Exhibit No.: Summit Natural Gas Warsaw District

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: GR-2014-0086

Date Prepared: August 8, 2014



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REGULATORY REVIEW UNIT

STAFF ACCOUNTING SCHEDULES

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

CASE NO. GR-2014-0086

Jefferson City, MO

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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	\$9,719,237	\$9,719,237	\$9,719,237
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$672,571	\$692,010	\$711,448
4	Net Income Available	\$285,259	\$285,259	\$285,259
5	Additional Net Income Required	\$387,312	\$406,751	\$426,189
6	Income Tax Requirement			
7	Required Current Income Tax	\$159,691	\$171,335	\$182,979
8	Current Income Tax Available	-\$59,422	-\$59,422	-\$59,422
9	Additional Current Tax Required	\$219,113	\$230,757	\$242,401
10	Revenue Requirement	\$606,425	\$637,508	\$668,590
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	<u>\$606,425</u>	<u>\$637,508</u>	<u>\$668,590</u>

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw District
Test Year Ending 09-30-2013, Updated to 12-31-2013
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$11,455,293
2	Less Accumulated Depreciation Reserve		\$902,077
3	Net Plant In Service		<u>\$10,553,216</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$0
7	Materials & Supplies		\$91,449
8	Prepayments		\$3,729
9	Net Cost of Removal Reg. Asset		<u>\$0</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$95,178</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		\$11,232
17	Customer Advances		\$12,000
18	Deferred Taxes		\$903,694
19	Accumulated Amortization		\$2,231
20	TOTAL SUBTRACT FROM NET PLANT		<u>\$929,157</u>
21	Total Rate Base		<u><u>\$9,719,237</u></u>

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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	\$14,753	P-2	\$0	\$14,753	100.0000%	\$0	\$14,753
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	\$14,753		\$0	\$14,753		\$0	\$14,753
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$22,545	P-22	\$0	\$22,545	100.0000%	\$0	\$22,545
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	\$17,786,234	P-25	-\$12,024,237	\$5,761,997	100.0000%	\$0	\$5,761,997
26	377.000	Compressor Station Equipment	\$120,378	P-26	\$0	\$120,378	100.0000%	\$0	\$120,378
27	378.000	Meas. & Reg Sta Equip - General	\$299,120	P-27	-\$264,811	\$34,309	100.0000%	\$0	\$34,309
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$2,966,308	P-29	\$0	\$2,966,308	100.0000%	\$0	\$2,966,308
30	381.000	Meters - Dist Plant	\$493,333	P-30	\$0	\$493,333	100.0000%	\$0	\$493,333
31	382.000	Meters Installation - Dist Plant	\$301,003	P-31	\$0	\$301,003	100.0000%	\$0	\$301,003
32	383.000	House Regulators - Dist Plant	\$175,460	P-32	\$0	\$175,460	100.0000%	\$0	\$175,460
33	385.000	Electronic Gas Measuring	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$1,172,771	P-34	\$0	\$1,172,771	100.0000%	\$0	\$1,172,771
35		TOTAL DISTRIBUTION PLANT	\$23,337,152		-\$12,289,048	\$11,048,104		\$0	\$11,048,104
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	\$4,081	P-51	\$0	\$4,081	100.0000%	\$0	\$4,081
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$22,435	P-53	\$0	\$22,435	100.0000%	\$0	\$22,435
54	391.100	Computers	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$169,933	P-55	\$0	\$169,933	100.0000%	\$0	\$169,933
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$121,406	P-57	\$0	\$121,406	100.0000%	\$0	\$121,406
58	395.000	Laboratory Equipment	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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	\$12,204	P-59	\$0	\$12,204	100.0000%	\$0	\$12,204
60	397.000	Communications Equipment	\$62,377	P-60	\$0	\$62,377	100.0000%	\$0	\$62,377
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$392,436		\$0	\$392,436		\$0	\$392,436
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	\$23,744,341		-\$12,289,048	\$11,455,293		\$0	\$11,455,293

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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		-\$12,024,237		\$0
	1. To allocate a portion of the Warsaw mainline to Lake of the Ozarks (McMellen)		-\$4,476,008		\$0	
	2. To adjust plant based on capacity reduction factors. (McMellen)		-\$7,548,229		\$0	
P-27	Meas. & Reg Sta Equip - General	378.000		-\$264,811		\$0
	1. To allocate a portion of the Warsaw mainline to Lake of the Ozarks (McMellen)		-\$219,866		\$0	
	2. To adjust plant based on capacity reduction factors. (McMellen)		-\$44,945		\$0	
Total Plant Adjustments				-\$12,289,048		\$0

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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	\$14,753	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	\$14,753		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$22,545	0.00%	\$0
23	374.200	Land Rights - Dist Plant	\$0	0.00%	\$0
24	375.000	Structures - Dist Plant	\$0	2.00%	\$0
25	376.000	Mains	\$5,761,997	2.00%	\$115,240
26	377.000	Compressor Station Equipment	\$120,378	2.00%	\$2,408
27	378.000	Meas. & Reg Sta Equip - General	\$34,309	2.00%	\$686
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.00%	\$0
29	380.000	Services	\$2,966,308	2.00%	\$59,326
30	381.000	Meters - Dist Plant	\$493,333	2.00%	\$9,867
31	382.000	Meters Installation - Dist Plant	\$301,003	2.00%	\$6,020
32	383.000	House Regulators - Dist Plant	\$175,460	2.00%	\$3,509
33	385.000	Electronic Gas Measuring	\$0	2.00%	\$0
34	386.000	Conversions (not SMNG)	\$1,172,771	2.00%	\$23,455
35		TOTAL DISTRIBUTION PLANT	\$11,048,104		\$220,511
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-2014-0008
Warsaw 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	\$4,081	2.00%	\$82
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$22,435	5.00%	\$1,122
54	391.100	Computers	\$0	12.90%	\$0
55	392.000	Transportation Equipment	\$169,933	12.90%	\$21,921
56	393.000	Stores Equipment	\$0	4.00%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$121,406	5.00%	\$6,070
58	395.000	Laboratory Equipment	\$0	5.00%	\$0
59	396.000	Power Operated Equipment	\$12,204	6.70%	\$818
60	397.000	Communications Equipment	\$62,377	6.70%	\$4,179
61	398.000	Miscellaneous Equipment	\$0	5.00%	\$0
62		TOTAL GENERAL PLANT	\$392,436		\$34,192
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	\$11,455,293		\$254,703

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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	\$2,231	R-2	-\$2,231	\$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	\$2,231		-\$2,231	\$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	\$1,348,006	R-25	-\$875,717	\$472,289	100.0000%	\$0	\$472,289
26	377.000	Compressor Station Equipment	\$201	R-26	-\$201	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$19,394	R-27	-\$16,440	\$2,954	100.0000%	\$0	\$2,954
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$179,889	R-29	\$6,431	\$186,320	100.0000%	\$0	\$186,320
30	381.000	Meters - Dist Plant	\$36,961	R-30	\$4,860	\$41,821	100.0000%	\$0	\$41,821
31	382.000	Meters Installation - Dist Plant	\$20,791	R-31	\$2,784	\$23,575	100.0000%	\$0	\$23,575
32	383.000	House Regulators - Dist Plant	\$14,052	R-32	\$1,651	\$15,703	100.0000%	\$0	\$15,703
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$82,455	R-34	\$5,092	\$87,547	100.0000%	\$0	\$87,547
35		TOTAL DISTRIBUTION PLANT	\$1,701,749		-\$871,540	\$830,209		\$0	\$830,209
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	\$3,500	R-51	-\$3,307	\$193	100.0000%	\$0	\$193
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$1,045	R-53	\$3,150	\$4,195	100.0000%	\$0	\$4,195
54	391.100	Computers	\$0	R-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$55,441	R-55	-\$21,056	\$34,385	100.0000%	\$0	\$34,385
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$19,537	R-57	-\$3,126	\$16,411	100.0000%	\$0	\$16,411
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$5,595	R-59	\$5,032	\$10,627	100.0000%	\$0	\$10,627

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw 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	\$9,951	R-60	-\$3,894	\$6,057	100.0000%	\$0	\$6,057
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$95,069		-\$23,201	\$71,868		\$0	\$71,868
63		GENERAL PLANT - ALLOCATED							
64		Leasehold Improvements - Gen Plnt All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Plnt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Plnt All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,799,049		-\$896,972	\$902,077		\$0	\$902,077

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

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Franchise and Consents	302.000		-\$2,231		\$0
	To remove balance to properly account for amortization reserve (McMellen)		-\$2,231		\$0	
R-25	Mains	376.000		-\$875,717		\$0
	1. To adjust reserves to reflect ordered depreciation rates (Robinett)		\$80,437		\$0	
	2. To allocate a portion reserve of the Warsaw mainline to Lake of the Ozarks (McMellen)		-\$337,454		\$0	
	3. To adjust reserves based on capacity reduction factors. (McMellen)		-\$618,700		\$0	
R-26	Compressor Station Equipment	377.000		-\$201		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$201		\$0	
R-27	Meas. & Reg Sta Equip - General	378.000		-\$16,440		\$0
	1. To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,684		\$0	
	2. To allocate a portion reserve of the Warsaw mainline to Lake of the Ozarks (McMellen)		-\$14,255		\$0	
	3. To adjust reserves based on capacity reduction factors. (McMellen)		-\$3,869		\$0	
R-29	Services	380.000		\$6,431		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$6,431		\$0	
R-30	Meters - Dist Plant	381.000		\$4,860		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$4,860		\$0	
R-31	Meters Installation - Dist Plant	382.000		\$2,784		\$0

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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
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$2,784		\$0	
R-32	House Regulators - Dist Plant	383.000		\$1,651		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,651		\$0	
R-34	Conversions (not SMNG)	386.000		\$5,092		\$0
	To adjust reserves to reflect ordered		\$5,092		\$0	
R-51	Structures - Gen Plant	390.000		-\$3,307		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,307		\$0	
R-53	Office Furniture & Equipment	391.000		\$3,150		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$3,150		\$0	
R-55	Transportation Equipment	392.000		-\$21,056		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$21,056		\$0	
R-57	Tools, Shop, & Garage Equipment	394.000		-\$3,126		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,126		\$0	
R-59	Power Operated Equipment	396.000		\$5,032		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$5,032		\$0	
R-60	Communications Equipment	397.000		-\$3,894		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,894		\$0	
Total Reserve Adjustments				<u>-\$896,972</u>		<u>\$0</u>

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Adjustments for Depreciation Reserve

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments

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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 Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		OPERATING REVENUES											
Rev-2	480.000	Residential Revenue	\$388,632	See note (1)	See note (1)	Rev-2	See note (1)	\$388,632	100.0000%	\$6,563	\$395,195	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	\$103,106			Rev-4		\$103,106	100.0000%	\$35,816	\$138,922		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$222,030			Rev-6		\$222,030	100.0000%	\$1,928	\$223,958		
Rev-7	481.200	Large Volume Service	\$444,014			Rev-7		\$444,014	100.0000%	-\$25,886	\$418,128		
Rev-8	489.000	Transportation	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0.000	PGA Revenue	\$712,429			Rev-9		\$712,429	100.0000%	-\$712,429	\$0		
Rev-10	0.000	Miscellaneous Service Revenues	\$8,810			Rev-10		\$8,810	100.0000%	\$0	\$8,810		
Rev-11	0.000	Branson Surcharge	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	495.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$1,879,021					\$1,879,021		-\$694,008	\$1,185,013		
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

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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	\$42,532	\$29,919	\$12,613	E-59	-\$5,391	\$37,141	100.0000%	\$0	\$37,141	\$30,698	\$6,443
60	875.000	Measuring & Regulating Station Expenses - General	\$127	\$0	\$127	E-60	\$0	\$127	100.0000%	\$0	\$127	\$0	\$127
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	\$155	\$0	\$155	E-63	\$0	\$155	100.0000%	\$0	\$155	\$0	\$155
64	879.000	Customer Installations Expenses	\$2,174	\$551	\$1,623	E-64	\$14	\$2,188	100.0000%	\$0	\$2,188	\$565	\$1,623
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.	\$19	\$0	\$19	E-66	\$0	\$19	100.0000%	\$0	\$19	\$0	\$19
67	886.000	Maintenance Structures & Improvements	\$11	\$0	\$11	E-67	\$0	\$11	100.0000%	\$0	\$11	\$0	\$11
68	887.000	Maintenance of Mains	\$13,919	\$3,417	\$10,502	E-68	\$89	\$14,008	100.0000%	\$0	\$14,008	\$3,506	\$10,502
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	\$151	\$0	\$151	E-70	\$0	\$151	100.0000%	\$0	\$151	\$0	\$151
71	893.000	Maintenance of Meters & House Regulators	\$6	\$0	\$6	E-71	\$0	\$6	100.0000%	\$0	\$6	\$0	\$6
72	894.000	Maintenance of Other Equipment	\$5,366	\$0	\$5,366	E-72	\$1,225	\$6,591	100.0000%	\$0	\$6,591	\$0	\$6,591
73		TOTAL DISTRIBUTION EXPENSES	\$64,460	\$33,887	\$30,573		-\$4,063	\$60,397		\$0	\$60,397	\$34,769	\$25,628

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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
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	\$5,481	\$5,059	\$422	E-76	\$132	\$5,613	100.0000%	\$0	\$5,613	\$5,191	\$422
77	903.000	Customer Records & Collection Expenses	\$30,565	\$0	\$30,565	E-77	\$0	\$30,565	100.0000%	\$0	\$30,565	\$0	\$30,565
78	904.000	Uncollectible Amounts	\$25,747	\$0	\$25,747	E-78	-\$5,637	\$20,110	100.0000%	\$0	\$20,110	\$0	\$20,110
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	\$61,793	\$5,059	\$56,734		-\$5,505	\$56,288		\$0	\$56,288	\$5,191	\$51,097
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	\$7,598	\$0	\$7,598	E-90	-\$6,020	\$1,578	100.0000%	\$0	\$1,578	\$0	\$1,578
91	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92		TOTAL SALES EXPENSES	\$7,598	\$0	\$7,598		-\$6,020	\$1,578		\$0	\$1,578	\$0	\$1,578
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$49,099	\$635	\$48,464	E-94	\$98	\$49,197	100.0000%	\$0	\$49,197	\$652	\$48,545
95	921.000	Office Supplies & Expenses	\$43,818	\$0	\$43,818	E-95	\$3,160	\$46,978	100.0000%	\$0	\$46,978	\$0	\$46,978
96	922.000	Admin. Expenses Transferred - Credit	-\$273,841	\$0	-\$273,841	E-96	\$273,842	\$1	100.0000%	\$0	\$1	\$0	\$1
97	923.000	Outside Services Employed	\$19,180	\$0	\$19,180	E-97	\$604	\$19,784	100.0000%	\$0	\$19,784	\$0	\$19,784
98	924.000	Property Insurance	\$17,196	\$0	\$17,196	E-98	-\$6,454	\$10,742	100.0000%	\$0	\$10,742	\$0	\$10,742
99	925.000	Injuries & Damages	\$4,455	\$0	\$4,455	E-99	-\$934	\$3,521	100.0000%	\$0	\$3,521	\$0	\$3,521
100	926.000	Employee Pensions & Benefits	\$42,057	\$0	\$42,057	E-100	-\$36,167	\$5,890	100.0000%	\$0	\$5,890	\$0	\$5,890
101	927.000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102	928.000	Regulatory Commission Expenses	\$2,741	\$0	\$2,741	E-102	-\$302	\$2,439	100.0000%	\$0	\$2,439	\$0	\$2,439
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	\$170,195	\$0	\$170,195	E-105	-\$146,291	\$23,904	100.0000%	\$0	\$23,904	\$0	\$23,904
106	931.000	Rents - Admin. Gen. Exp.	\$14,238	\$0	\$14,238	E-106	-\$5,764	\$8,474	100.0000%	\$0	\$8,474	\$0	\$8,474
107	994.000	Other Paid Time Off - Labor	\$64	\$0	\$64	E-107	-\$64	\$0	100.0000%	\$0	\$0	\$0	\$0
108	995.000	Vacation Pay- Labor	\$7,085	\$0	\$7,085	E-108	-\$7,085	\$0	100.0000%	\$0	\$0	\$0	\$0
109	996.000	Sick Pay - Labor	\$2,277	\$0	\$2,277	E-109	-\$2,277	\$0	100.0000%	\$0	\$0	\$0	\$0
110	997.000	Holiday Pay - Labor	\$7,399	\$0	\$7,399	E-110	-\$7,399	\$0	100.0000%	\$0	\$0	\$0	\$0
111	998.000	Jury Duty - Labor	\$11	\$0	\$11	E-111	-\$12	-\$1	100.0000%	\$0	-\$1	\$0	-\$1
112	999.000	Funeral Leave - Labor	\$258	\$0	\$258	E-112	-\$258	\$0	100.0000%	\$0	\$0	\$0	\$0
113	0.000	Customer Deposit Interest Expense	\$0	\$0	\$0	E-113	\$477	\$477	100.0000%	\$0	\$477	\$0	\$477
114		TOTAL ADMIN. & GENERAL EXPENSES	\$106,232	\$635	\$105,597		\$65,174	\$171,406		\$0	\$171,406	\$652	\$170,754
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%	\$254,703	\$254,703	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$254,703	\$254,703	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + 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	\$738	\$738	100.0000%	\$0	\$738	\$0	\$738
121		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$738	\$738		\$0	\$738	\$0	\$738
122		OTHER OPERATING EXPENSES											
123	408.000	Property Taxes	\$214,811	\$0	\$214,811	E-123	\$127,975	\$342,786	100.0000%	\$0	\$342,786	\$0	\$342,786
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	\$214,811	\$0	\$214,811		\$127,975	\$342,786		\$0	\$342,786	\$0	\$342,786
129		TOTAL OPERATING EXPENSE	\$454,894	\$39,581	\$415,313		\$178,299	\$633,193		\$254,703	\$887,896	\$40,612	\$592,581
130		NET INCOME BEFORE TAXES	\$1,424,127					\$1,245,828		-\$948,711	\$297,117		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	-\$59,422	-\$59,422	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		-\$59,422	-\$59,422		
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%	\$71,280	\$71,280	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		\$71,280	\$71,280		
138		NET OPERATING INCOME	\$1,424,127					\$1,245,828		-\$960,569	\$285,259		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Residential Revenue	480.000	\$0	\$0	\$0	\$0	\$6,563	\$6,563
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$6,563	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$35,816	\$35,816
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$35,816	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$1,928	\$1,928
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$1,928	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Large Volume Service	481.200	\$0	\$0	\$0	\$0	-\$25,886	-\$25,886
	1. To annualize Large Volume Service revenues (Fortson)		\$0	\$0		\$0	-\$25,886	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	-\$712,429	-\$712,429
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$712,429	
E-59	Mains & Service Expenses	874.000	\$779	-\$6,170	-\$5,391	\$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)		\$779	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$6,170		\$0	\$0	
E-64	Customer Installations Expenses	879.000	\$14	\$0	\$14	\$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)		\$14	\$0		\$0	\$0	
E-68	Maintenance of Mains	887.000	\$89	\$0	\$89	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		\$89	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	894.000	\$0	\$1,225	\$1,225	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$6,189		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$5,333		\$0	\$0	
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$369		\$0	\$0	
E-76	Meter Reading Expenses	902.000	\$132	\$0	\$132	\$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 directly allocate annualized payroll (Sarver)		\$132	\$0		\$0	\$0	
E-78	Uncollectible Amounts	904.000	\$0	-\$5,637	-\$5,637	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$5,637		\$0	\$0	
E-90	Advertising Expenses	913.000	\$0	-\$6,020	-\$6,020	\$0	\$0	\$0
	1. To remove institutional and promotional advertising (Sarver)		\$0	-\$1,350		\$0	\$0	
	2. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	-\$250		\$0	\$0	
	3. To remove test year expense (Sarver)		\$0	-\$4,420		\$0	\$0	
E-94	Admin. & General Salaries	920.000	\$17	\$81	\$98	\$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	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$81		\$0	\$0	
E-95	Office Supplies & Expenses	921.000	\$0	\$3,160	\$3,160	\$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	-\$72		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$1,666		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$5,424		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$815		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$289		\$0	\$0	
E-96	Admin. Expenses Transferred - Credit	922.000	\$0	\$273,842	\$273,842	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$273,842		\$0	\$0	
E-97	Outside Services Employed	923.000	\$0	\$604	\$604	\$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	\$604		\$0	\$0	
E-98	Property Insurance	924.000	\$0	-\$6,454	-\$6,454	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$6,454		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-99	Injuries & Damages	925.000	\$0	-\$934	-\$934	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$934		\$0	\$0	
E-100	Employee Pensions & Benefits	926.000	\$0	-\$36,167	-\$36,167	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$36,167		\$0	\$0	
E-102	Regulatory Commission Expenses	928.000	\$0	-\$302	-\$302	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$2,741		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$1,957		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$482		\$0	\$0	
E-105	Misc. General Expenses	930.200	\$0	-\$146,291	-\$146,291	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$141,295		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$4,996		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931.000	\$0	-\$5,764	-\$5,764	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	-\$5,764		\$0	\$0	
E-107	Other Paid Time Off - Labor	994.000	\$0	-\$64	-\$64	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$64		\$0	\$0	
E-108	Vacation Pay- Labor	995.000	\$0	-\$7,085	-\$7,085	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$7,085		\$0	\$0	
E-109	Sick Pay - Labor	996.000	\$0	-\$2,277	-\$2,277	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$2,277		\$0	\$0	
E-110	Holiday Pay - Labor	997.000	\$0	-\$7,399	-\$7,399	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$7,399		\$0	\$0	
E-111	Jury Duty - Labor	998.000	\$0	-\$12	-\$12	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$12		\$0	\$0	
E-112	Funeral Leave - Labor	999.000	\$0	-\$258	-\$258	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$258		\$0	\$0	
E-113	Customer Deposit Interest Expense		\$0	\$477	\$477	\$0	\$0	\$0
	1. To adjust customer deposit interest (Sarver)		\$0	\$477		\$0	\$0	
E-116	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$254,703	\$254,703
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$254,703	

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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-120	Amortization of Expense		\$0	\$738	\$738	\$0	\$0	\$0
	1. To include amortization expense for Franchises and Consents (McMellen)		\$0	\$738		\$0	\$0	
E-123	Property Taxes	408.000	\$0	\$127,975	\$127,975	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	\$127,975		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	-\$59,422	-\$59,422
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$59,422	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$71,280	\$71,280
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$71,280	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$694,008	-\$694,008
Total Operating & Maint. Expense			\$1,031	\$177,268	\$178,299	\$0	\$266,561	\$266,561

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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	10,295	\$154,425	\$240,770	\$395,195	437,764
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	2,353	\$35,295	\$103,627	\$138,922	188,413
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	413	\$12,390	\$211,568	\$223,958	352,614
Sales for Resale	0	\$0	\$0	\$0	0
Total Revenue Feeders	13,061	\$202,110	\$555,966	\$758,076	978,791

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	437,764	0	0	0	0	0	0	437,764
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	188,413	0	0	0	0	0	0	188,413
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	352,614	0	0	0	0	0	0	352,614
Sales for Resale	0	0	0	0	0	0	0	0
Total Revenue Feeders	978,791	0	0	0	0	0	0	978,791

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	\$240,770	\$0	\$0	\$0	\$0	\$0	\$0	\$240,770
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$103,627	\$0	\$0	\$0	\$0	\$0	\$0	\$103,627
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$211,568	\$0	\$0	\$0	\$0	\$0	\$0	\$211,568
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Feeders	\$555,966	\$0	\$0	\$0	\$0	\$0	\$0	\$555,966

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Residential Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedA_Base	10,295	\$154,425	\$240,770	\$395,195	437,764
Residential OPTRF_BaseA	0	\$0	\$0	\$0	0
Total Revenue Feeders	10,295	\$154,425	\$240,770	\$395,195	437,764

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	437,764	0	0	0	0	0	0	437,764
Residential OPTRF_BaseA	0	0	0	0	0	0	0	0
Total Revenue Feeders	437,764	0	0	0	0	0	0	437,764

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	\$240,770	\$0	\$0	\$0	\$0	\$0	\$0	\$240,770
Residential OPTRF_BaseA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Feeders	\$240,770	\$0	\$0	\$0	\$0	\$0	\$0	\$240,770

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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	851	105.324000	89,631	100.0000% 0.0000%	89,631 0	0.55000 0.00000	\$49,297 \$0	851
February	Residential Bills > 65	874	94.534000	82,623	100.0000% 0.0000%	82,623 0	0.55000 0.00000	\$45,443 \$0	874
March	Residential Bills > 65	876	68.900200	60,357	100.0000% 0.0000%	60,357 0	0.55000 0.00000	\$33,196 \$0	876
April	Residential Bills > 65	873	46.478900	40,576	100.0000% 0.0000%	40,576 0	0.55000 0.00000	\$22,317 \$0	873
May	Residential Bills > 65	863	30.427800	26,259	100.0000% 0.0000%	26,259 0	0.55000 0.00000	\$14,442 \$0	863
June	Residential Bills > 65	852	8.873700	7,560	100.0000% 0.0000%	7,560 0	0.55000 0.00000	\$4,158 \$0	852
July	Residential Bills > 65	843	6.223300	5,246	100.0000% 0.0000%	5,246 0	0.55000 0.00000	\$2,885 \$0	843
August	Residential Bills > 65	840	6.550900	5,503	100.0000% 0.0000%	5,503 0	0.55000 0.00000	\$3,027 \$0	840
September	Residential Bills > 65	835	9.237900	7,714	100.0000% 0.0000%	7,714 0	0.55000 0.00000	\$4,243 \$0	835
October	Residential Bills > 65	848	9.398200	7,970	100.0000% 0.0000%	7,970 0	0.55000 0.00000	\$4,384 \$0	848
November	Residential Bills > 65	862	47.549600	40,988	100.0000% 0.0000%	40,988 0	0.55000 0.00000	\$22,543 \$0	862
December	Residential Bills > 65	878	72.138000	63,337	100.0000% 0.0000%	63,337 0	0.55000 0.00000	\$34,835 \$0	878
Total Annualized Customers		10,295		437,764		437,764		\$240,770	10,295
Monthly Customer Charge		\$15.00	Annualized Monthly Charge Customers				\$154,425		
Total Monthly Charge Customers		<u>\$154,425</u>	Annualized Revenues				<u>\$395,195</u>		

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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	2,353	\$35,295	\$103,627	\$138,922	188,413
SGS-OPTRF_BaseE	0	\$0	\$0	\$0	0
Total Revenue Feeders	2,353	\$35,295	\$103,627	\$138,922	188,413

	<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	188,413	0	0	0	0	0	0	188,413
SGS-OPTRF_BaseE	0	0	0	0	0	0	0	0
Total Revenue Feeders	188,413	0	0	0	0	0	0	188,413

	<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	\$103,627	\$0	\$0	\$0	\$0	\$0	\$0	\$103,627
SGS-OPTRF_BaseE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Feeders	\$103,627	\$0	\$0	\$0	\$0	\$0	\$0	\$103,627

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		197	188.973800	37,228					197
	Small General Service Bills > 65				100.0000%	37,228	0.55000	\$20,475	
					0.0000%	0	0.00000	\$0	
February		199	166.021300	33,038					199
	Small General Service Bills > 65				100.0000%	33,038	0.55000	\$18,171	
					0.0000%	0	0.00000	\$0	
March		200	125.656200	25,131					200
	Small General Service Bills > 65				100.0000%	25,131	0.55000	\$13,822	
					0.0000%	0	0.00000	\$0	
April		199	78.520500	15,626					199
	Small General Service Bills > 65				100.0000%	15,626	0.55000	\$8,594	
					0.0000%	0	0.00000	\$0	
May		198	48.601300	9,623					198
	Small General Service Bills > 65				100.0000%	9,623	0.55000	\$5,293	
					0.0000%	0	0.00000	\$0	
June		196	31.002500	6,076					196
	Small General Service Bills > 65				100.0000%	6,076	0.55000	\$3,342	
					0.0000%	0	0.00000	\$0	
July		194	25.983400	5,041					194
	Small General Service Bills > 65				100.0000%	5,041	0.55000	\$2,773	
					0.0000%	0	0.00000	\$0	
August		191	25.733700	4,915					191
	Small General Service Bills > 65				100.0000%	4,915	0.55000	\$2,703	
					0.0000%	0	0.00000	\$0	
September		192	31.855300	6,116					192
	Small General Service Bills > 65				100.0000%	6,116	0.55000	\$3,364	
					0.0000%	0	0.00000	\$0	
October		192	23.050700	4,426					192
	Small General Service Bills > 65				100.0000%	4,426	0.55000	\$2,434	
					0.0000%	0	0.00000	\$0	
November		197	81.304900	16,017					197
	Small General Service Bills > 65				100.0000%	16,017	0.55000	\$8,809	
					0.0000%	0	0.00000	\$0	
December		198	127.151400	25,176					198
	Small General Service Bills > 65				100.0000%	25,176	0.55000	\$13,847	
					0.0000%	0	0.00000	\$0	
Total Annualized Customers		2,353		188,413		188,413		\$103,627	2,353
Monthly Customer Charge		\$15.00	Annualized Monthly Charge Customers				\$35,295		
Total Monthly									

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

Month Desc	Bill Description	<u>A</u> Annualized Customers	<u>B</u> Normalized Use Per Customer	<u>C</u> Normalized Use % Per Block	Percentage	<u>D</u> Annualized Usage Per Block	<u>E</u> Current Tariff Rate Per Block	<u>F</u> Annualized Volumetric Revenues	Total Monthly Charge Customers
Charge Customers		<u>\$35,295</u>			Annualized Revenues			<u>\$138,922</u>	

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

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedl_Base	413	\$12,390	\$211,568	\$223,958	352,614
Total Revenue Feeders	413	\$12,390	\$211,568	\$223,958	352,614

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedl_Base	352,614	0	0	0	0	0	0	352,614
Total Revenue Feeders	352,614	0	0	0	0	0	0	352,614

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedl_Base	\$211,568	\$0	\$0	\$0	\$0	\$0	\$0	\$211,568
Total Revenue Feeders	\$211,568	\$0	\$0	\$0	\$0	\$0	\$0	\$211,568

Summit Natural Gas of Missouri, Inc.
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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	E Annualized Volumetric Revenues	Total Monthly Charge Customers
January	LGS/Commercial	32	2,110.419500	67,533	100.0000%	67,533	0.60000	\$40,520	32
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	34	1,389.969100	47,259	100.0000%	47,259	0.60000	\$28,355	34
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	34	1,444.646400	49,118	100.0000%	49,118	0.60000	\$29,471	34
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	35	1,000.925100	35,032	100.0000%	35,032	0.60000	\$21,019	35
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	35	913.088400	31,958	100.0000%	31,958	0.60000	\$19,175	35
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	35	437.013100	15,295	100.0000%	15,295	0.60000	\$9,177	35
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	35	289.118600	10,119	100.0000%	10,119	0.60000	\$6,071	35
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	35	231.567400	8,105	100.0000%	8,105	0.60000	\$4,863	35
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	35	267.381300	9,358	100.0000%	9,358	0.60000	\$5,615	35
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	36	446.424500	16,071	100.0000%	16,071	0.60000	\$9,643	36
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	33	776.264000	25,617	100.0000%	25,617	0.60000	\$15,370	33
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	34	1,092.603500	37,149	100.0000%	37,149	0.60000	\$22,289	34
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		413		352,614		352,614		\$211,568	413
Monthly Customer Charge		\$30.00		Annualized Monthly Charge Customers				\$12,390	
Total Monthly Charge Customers		\$12,390		Annualized Revenues				\$223,958	

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0008
Warsaw District
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.12% Return	F 7.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$297,117	\$903,542	\$934,625	\$965,706
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$254,703	\$254,703	\$254,703	\$254,703
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$254,703	\$254,703	\$254,703	\$254,703
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$291,577	\$291,577	\$291,577	\$291,577
8	Tax Straight-Line Depreciation		\$254,703	\$254,703	\$254,703	\$254,703
9	Excess Tax Depreciation		\$185,673	\$185,673	\$185,673	\$185,673
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$731,953	\$731,953	\$731,953	\$731,953
11	NET TAXABLE INCOME		-\$180,133	\$426,292	\$457,375	\$488,456
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$180,133	\$426,292	\$457,375	\$488,456
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$9,705	\$22,351	\$23,981	\$25,611
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$170,428	\$403,941	\$433,394	\$462,845
17	Federal Income Tax at the Rate of	See Tax Table	-\$49,717	\$137,340	\$147,354	\$157,368
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		-\$49,717	\$137,340	\$147,354	\$157,368
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		-\$180,133	\$426,292	\$457,375	\$488,456
23	Deduct Federal Income Tax at the Rate of	50.000%	-\$24,859	\$68,670	\$73,677	\$78,684
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		-\$155,274	\$357,622	\$383,698	\$409,772
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	-\$9,705	\$22,351	\$23,981	\$25,611
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		-\$180,133	\$426,292	\$457,375	\$488,456
31	Deduct Federal Income Tax - City Inc. Tax		-\$49,717	\$137,340	\$147,354	\$157,368
32	Deduct Missouri Income Tax - City Inc. Tax		-\$9,705	\$22,351	\$23,981	\$25,611
33	City Taxable Income		-\$120,711	\$266,601	\$286,040	\$305,477
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		-\$49,717	\$137,340	\$147,354	\$157,368
39	State Income Tax		-\$9,705	\$22,351	\$23,981	\$25,611
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$59,422	\$159,691	\$171,335	\$182,979
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$71,280	\$71,280	\$71,280	\$71,280
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$71,280	\$71,280	\$71,280	\$71,280
46	TOTAL INCOME TAX		\$11,858	\$230,971	\$242,615	\$254,259

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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			-\$170,428	\$403,941	\$433,394	\$462,845
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			-\$27,467	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001			\$0	\$23,440	\$33,454	\$43,467
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			-\$49,717	\$137,340	\$147,354	\$157,367

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	\$8,987,262	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	\$13,480,893	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>\$22,468,155</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%