

Exhibit No.: Summit Natural Gas Rogersville 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.
ROGERSVILLE DISTRICT**

CASE NO. GR-2014-0086

Jefferson City, MO

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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	\$75,926,055	\$75,926,055	\$75,926,055
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$5,254,083	\$5,405,935	\$5,557,787
4	Net Income Available	\$3,497,867	\$3,497,867	\$3,497,867
5	Additional Net Income Required	\$1,756,216	\$1,908,068	\$2,059,920
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,461,566	\$1,552,524	\$1,643,482
8	Current Income Tax Available	\$409,611	\$409,611	\$409,611
9	Additional Current Tax Required	\$1,051,955	\$1,142,913	\$1,233,871
10	Revenue Requirement	\$2,808,171	\$3,050,981	\$3,293,791
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	\$2,808,171	\$3,050,981	\$3,293,791

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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		\$100,334,215
2	Less Accumulated Depreciation Reserve		\$19,804,253
3	Net Plant In Service		<u>\$80,529,962</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$449,164
7	Materials & Supplies		\$236,094
8	Prepayments		\$28,715
9	Net Cost of Removal Reg. Asset		<u>\$0</u>
10	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$713,973</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		\$126,790
17	Customer Advances		\$0
18	Deferred Taxes		\$5,190,207
19	Accumulated Amortization		\$883
20	TOTAL SUBTRACT FROM NET PLANT		<u>\$5,317,880</u>
21	Total Rate Base		<u><u>\$75,926,055</u></u>

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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	\$8,193	P-2	\$0	\$8,193	100.0000%	\$0	\$8,193
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	\$8,193		\$0	\$8,193		\$0	\$8,193
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$2,774,811	P-22	\$0	\$2,774,811	100.0000%	\$0	\$2,774,811
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	\$70,732,015	P-25	\$0	\$70,732,015	100.0000%	\$0	\$70,732,015
26	377.000	Compressor Station Equipment	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$652,896	P-27	\$0	\$652,896	100.0000%	\$0	\$652,896
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$14,041,757	P-29	\$0	\$14,041,757	100.0000%	\$0	\$14,041,757
30	381.000	Meters - Dist Plant	\$6,429,186	P-30	\$0	\$6,429,186	100.0000%	\$0	\$6,429,186
31	382.000	Meters Installation - Dist Plant	\$132,780	P-31	\$0	\$132,780	100.0000%	\$0	\$132,780
32	383.000	House Regulators - Dist Plant	\$46,381	P-32	\$0	\$46,381	100.0000%	\$0	\$46,381
33	385.000	Electronic Gas Measuring	\$700,852	P-33	\$0	\$700,852	100.0000%	\$0	\$700,852
34	386.000	Conversions (not SMNG)	\$2,770,630	P-34	\$0	\$2,770,630	100.0000%	\$0	\$2,770,630
35		TOTAL DISTRIBUTION PLANT	\$98,281,308		\$0	\$98,281,308		\$0	\$98,281,308
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	\$383,886	P-51	\$0	\$383,886	100.0000%	\$0	\$383,886
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$233,960	P-53	\$0	\$233,960	100.0000%	\$0	\$233,960
54	391.100	Computers	\$126,815	P-54	\$0	\$126,815	100.0000%	\$0	\$126,815
55	392.000	Transportation Equipment	\$509,254	P-55	\$0	\$509,254	100.0000%	\$0	\$509,254
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$482,491	P-57	\$0	\$482,491	100.0000%	\$0	\$482,491
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
Rogersville 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	\$166,091	P-59	\$0	\$166,091	100.0000%	\$0	\$166,091
60	397.000	Communications Equipment	\$142,217	P-60	\$0	\$142,217	100.0000%	\$0	\$142,217
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$2,044,714		\$0	\$2,044,714		\$0	\$2,044,714
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	\$100,334,215		\$0	\$100,334,215		\$0	\$100,334,215

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

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

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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	\$8,193	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	\$8,193		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$2,774,811	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	\$70,732,015	2.00%	\$1,414,640
26	377.000	Compressor Station Equipment	\$0	2.00%	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$652,896	2.00%	\$13,058
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.00%	\$0
29	380.000	Services	\$14,041,757	2.00%	\$280,835
30	381.000	Meters - Dist Plant	\$6,429,186	2.00%	\$128,584
31	382.000	Meters Installation - Dist Plant	\$132,780	2.00%	\$2,656
32	383.000	House Regulators - Dist Plant	\$46,381	2.00%	\$928
33	385.000	Electronic Gas Measuring	\$700,852	2.00%	\$14,017
34	386.000	Conversions (not SMNG)	\$2,770,630	2.00%	\$55,413
35		TOTAL DISTRIBUTION PLANT	\$98,281,308		\$1,910,131
36		PRODUCTION PLANT			
37		Land and land rights	\$0	0.00%	\$0
38		Structures and improvements-HR-2008-0300	\$0	0.00%	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	0.00%	\$0

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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	\$383,886	2.00%	\$7,678
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$233,960	5.00%	\$11,698
54	391.100	Computers	\$126,815	12.90%	\$16,359
55	392.000	Transportation Equipment	\$509,254	12.90%	\$65,694
56	393.000	Stores Equipment	\$0	4.00%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$482,491	5.00%	\$24,125
58	395.000	Laboratory Equipment	\$0	5.00%	\$0
59	396.000	Power Operated Equipment	\$166,091	6.70%	\$11,128
60	397.000	Communications Equipment	\$142,217	6.70%	\$9,529
61	398.000	Miscellaneous Equipment	\$0	5.00%	\$0
62		TOTAL GENERAL PLANT	\$2,044,714		\$146,211
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	\$100,334,215		\$2,056,342

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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	\$883	R-2	-\$883	\$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	\$883		-\$883	\$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	\$15,671,513	R-25	\$0	\$15,671,513	100.0000%	\$0	\$15,671,513
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$156,112	R-27	\$0	\$156,112	100.0000%	\$0	\$156,112
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$2,210,914	R-29	\$0	\$2,210,914	100.0000%	\$0	\$2,210,914
30	381.000	Meters - Dist Plant	\$859,710	R-30	\$0	\$859,710	100.0000%	\$0	\$859,710
31	382.000	Meters Installation - Dist Plant	\$1,546	R-31	\$0	\$1,546	100.0000%	\$0	\$1,546
32	383.000	House Regulators - Dist Plant	\$1,334	R-32	\$0	\$1,334	100.0000%	\$0	\$1,334
33	385.000	Electronic Gas Measuring	\$157,953	R-33	\$0	\$157,953	100.0000%	\$0	\$157,953
34	386.000	Conversions (not SMNG)	\$173,729	R-34	\$0	\$173,729	100.0000%	\$0	\$173,729
35		TOTAL DISTRIBUTION PLANT	\$19,232,811		\$0	\$19,232,811		\$0	\$19,232,811
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	\$48,190	R-51	\$0	\$48,190	100.0000%	\$0	\$48,190
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$108,712	R-53	\$0	\$108,712	100.0000%	\$0	\$108,712
54	391.100	Computers	-\$35,892	R-54	\$0	-\$35,892	100.0000%	\$0	-\$35,892
55	392.000	Transportation Equipment	\$241,558	R-55	\$0	\$241,558	100.0000%	\$0	\$241,558
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$130,235	R-57	\$0	\$130,235	100.0000%	\$0	\$130,235
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$56,273	R-59	\$0	\$56,273	100.0000%	\$0	\$56,273

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Rogersville 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	\$22,366	R-60	\$0	\$22,366	100.0000%	\$0	\$22,366
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$571,442		\$0	\$571,442		\$0	\$571,442
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	\$19,805,136		-\$883	\$19,804,253		\$0	\$19,804,253

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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		-\$883		\$0
	To remove balance to properly account for amortization reserve (McMellen)		-\$883		\$0	
Total Reserve Adjustments				-\$883		\$0

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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 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	\$3,757,946	See note (1)	See note (1)	Rev-2	See note (1)	\$3,757,946	100.0000%	-\$131,495	\$3,626,451	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	\$1,248,365			Rev-4		\$1,248,365	100.0000%	\$208,922	\$1,457,287		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$564,690			Rev-6		\$564,690	100.0000%	\$251,397	\$816,087		
Rev-7	481.200	Large Volume Service	\$545,655			Rev-7		\$545,655	100.0000%	\$74,332	\$619,987		
Rev-8	489.000	Transportation	\$2,739,806			Rev-8		\$2,739,806	100.0000%	\$170,933	\$2,910,739		
Rev-9	0.000	PGA Revenue	\$6,098,062			Rev-9		\$6,098,062	100.0000%	-\$6,098,062	\$0		
Rev-10	0.000	Miscellaneous Service Revenues	\$98,095			Rev-10		\$98,095	100.0000%	\$0	\$98,095		
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	\$15,052,619					\$15,052,619		-\$5,523,973	\$9,528,646		
1		GAS SUPPLY EXPENSES											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	808.100	Gas Withdrawn from Storage Debt.	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	808.200	Gas Delivered to Storage Credit	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing. Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL GAS SUPPLY EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		NATURAL GAS STORAGE EXPENSE											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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		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	\$67,114	\$7,959	\$59,155	E-59	-\$30,482	\$36,632	100.0000%	\$0	\$36,632	\$6,414	\$30,218
60	875.000	Measuring & Regulating Station Expenses - General	\$594	\$0	\$594	E-60	\$0	\$594	100.0000%	\$0	\$594	\$0	\$594
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	\$728	\$0	\$728	E-63	\$0	\$728	100.0000%	\$0	\$728	\$0	\$728
64	879.000	Customer Installations Expenses	\$39,314	\$31,700	\$7,614	E-64	-\$6,155	\$33,159	100.0000%	\$0	\$33,159	\$25,545	\$7,614
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.	\$90	\$0	\$90	E-66	\$0	\$90	100.0000%	\$0	\$90	\$0	\$90
67	886.000	Maintenance Structures & Improvements	\$116	\$0	\$116	E-67	\$0	\$116	100.0000%	\$0	\$116	\$0	\$116
68	887.000	Maintenance of Mains	\$61,680	\$12,907	\$48,773	E-68	-\$2,506	\$59,174	100.0000%	\$0	\$59,174	\$10,401	\$48,773
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	\$1,495	\$0	\$1,495	E-70	\$0	\$1,495	100.0000%	\$0	\$1,495	\$0	\$1,495
71	893.000	Maintenance of Meters & House Regulators	\$60	\$0	\$60	E-71	\$0	\$60	100.0000%	\$0	\$60	\$0	\$60
72	894.000	Maintenance of Other Equipment	\$52,876	\$0	\$52,876	E-72	-\$27,059	\$25,817	100.0000%	\$0	\$25,817	\$0	\$25,817
73		TOTAL DISTRIBUTION EXPENSES	\$224,067	\$52,566	\$171,501		-\$66,202	\$157,865		\$0	\$157,865	\$42,360	\$115,505

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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	\$29,528	\$25,373	\$4,155	E-76	-\$4,927	\$24,601	100.0000%	\$0	\$24,601	\$20,446	\$4,155
77	903.000	Customer Records & Collection Expenses	\$301,162	\$0	\$301,162	E-77	\$0	\$301,162	100.0000%	\$0	\$301,162	\$0	\$301,162
78	904.000	Uncollectible Amounts	\$179,633	\$0	\$179,633	E-78	-\$22,274	\$157,359	100.0000%	\$0	\$157,359	\$0	\$157,359
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	\$510,323	\$25,373	\$484,950		-\$27,201	\$483,122		\$0	\$483,122	\$20,446	\$462,676
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	\$74,865	\$0	\$74,865	E-90	-\$74,657	\$208	100.0000%	\$0	\$208	\$0	\$208
91	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92		TOTAL SALES EXPENSES	\$74,865	\$0	\$74,865		-\$74,657	\$208		\$0	\$208	\$0	\$208
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$614,885	\$137,360	\$477,525	E-94	-\$25,760	\$589,125	100.0000%	\$0	\$589,125	\$110,689	\$478,436
95	921.000	Office Supplies & Expenses	\$431,749	\$0	\$431,749	E-95	\$19,001	\$450,750	100.0000%	\$0	\$450,750	\$0	\$450,750
96	922.000	Admin. Expenses Transferred - Credit	-\$2,523,113	\$0	-\$2,523,113	E-96	\$2,523,113	\$0	100.0000%	\$0	\$0	\$0	\$0
97	923.000	Outside Services Employed	\$188,985	\$0	\$188,985	E-97	\$33,360	\$222,345	100.0000%	\$0	\$222,345	\$0	\$222,345
98	924.000	Property Insurance	\$169,438	\$0	\$169,438	E-98	-\$48,708	\$120,730	100.0000%	\$0	\$120,730	\$0	\$120,730
99	925.000	Injuries & Damages	\$43,895	\$0	\$43,895	E-99	-\$4,324	\$39,571	100.0000%	\$0	\$39,571	\$0	\$39,571
100	926.000	Employee Pensions & Benefits	\$414,391	\$0	\$414,391	E-100	-\$356,361	\$58,030	100.0000%	\$0	\$58,030	\$0	\$58,030
101	927.000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102	928.000	Regulatory Commission Expenses	\$27,008	\$0	\$27,008	E-102	\$388	\$27,396	100.0000%	\$0	\$27,396	\$0	\$27,396
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	\$1,676,961	\$0	\$1,676,961	E-105	-\$1,401,495	\$275,466	100.0000%	\$0	\$275,466	\$0	\$275,466
106	931.000	Rents - Admin. Gen. Exp.	\$140,294	\$0	\$140,294	E-106	-\$68,230	\$72,064	100.0000%	\$0	\$72,064	\$0	\$72,064
107	994.000	Other Paid Time Off - Labor	\$632	\$0	\$632	E-107	-\$632	\$0	100.0000%	\$0	\$0	\$0	\$0
108	995.000	Vacation Pay- Labor	\$69,806	\$0	\$69,806	E-108	-\$69,806	\$0	100.0000%	\$0	\$0	\$0	\$0
109	996.000	Sick Pay - Labor	\$22,437	\$0	\$22,437	E-109	-\$22,437	\$0	100.0000%	\$0	\$0	\$0	\$0
110	997.000	Holiday Pay - Labor	\$72,904	\$0	\$72,904	E-110	-\$72,904	\$0	100.0000%	\$0	\$0	\$0	\$0
111	998.000	Jury Duty - Labor	\$116	\$0	\$116	E-111	-\$116	\$0	100.0000%	\$0	\$0	\$0	\$0
112	999.000	Funeral Leave - Labor	\$2,540	\$0	\$2,540	E-112	-\$2,539	\$1	100.0000%	\$0	\$1	\$0	\$1
113	0.000	Customer Deposit Interest Expense	\$0	\$0	\$0	E-113	\$3,804	\$3,804	100.0000%	\$0	\$3,804	\$0	\$3,804
114		TOTAL ADMIN. & GENERAL EXPENSES	\$1,352,928	\$137,360	\$1,215,568		\$506,354	\$1,859,282		\$0	\$1,859,282	\$110,689	\$1,748,593
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%	\$2,056,342	\$2,056,342	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$2,056,342	\$2,056,342	\$0	\$0

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118		AMORTIZATION EXPENSE											
119	403.900	Amortization of Net Cost of Removal	\$0	\$0	\$0	E-119	\$410	\$410	100.0000%	\$0	\$410	\$0	\$410
120	0.000	Amortization of Expense	\$0	\$0	\$0	E-120	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
121		TOTAL AMORTIZATION EXPENSE	\$0	\$0	\$0		\$410	\$410		\$0	\$410	\$0	\$410
122		OTHER OPERATING EXPENSES											
123	408.000	Property Taxes	\$1,007,521	\$0	\$1,007,521	E-123	-\$277,727	\$729,794	100.0000%	\$0	\$729,794	\$0	\$729,794
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	\$1,007,521	\$0	\$1,007,521		-\$277,727	\$729,794		\$0	\$729,794	\$0	\$729,794
129		TOTAL OPERATING EXPENSE	\$3,169,704	\$215,299	\$2,954,405		\$60,977	\$3,230,681		\$2,056,342	\$5,287,023	\$173,495	\$3,057,186
130		NET INCOME BEFORE TAXES	\$11,882,915					\$11,821,938		-\$7,580,315	\$4,241,623		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	\$409,611	\$409,611	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		\$409,611	\$409,611		
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%	\$334,145	\$334,145	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		\$334,145	\$334,145		
138		NET OPERATING INCOME	\$11,882,915					\$11,821,938		-\$8,324,071	\$3,497,867		

(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	-\$131,495	-\$131,495
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$131,495	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$208,922	\$208,922
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$208,922	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$251,397	\$251,397
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$251,397	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Large Volume Service	481.200	\$0	\$0	\$0	\$0	\$74,332	\$74,332
	1. To annualize Large Volume Service revenues (Fortson)		\$0	\$0		\$0	\$74,332	
Rev-8	Transportation	489.000	\$0	\$0	\$0	\$0	\$170,933	\$170,933
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$170,933	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	-\$6,098,062	-\$6,098,062
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$6,098,062	
E-59	Mains & Service Expenses	874.000	-\$1,545	-\$28,937	-\$30,482	\$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)		-\$1,545	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$28,937		\$0	\$0	
E-64	Customer Installations Expenses	879.000	-\$6,155	\$0	-\$6,155	\$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)		-\$6,155	\$0		\$0	\$0	
E-68	Maintenance of Mains	887.000	-\$2,506	\$0	-\$2,506	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$2,506	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	894.000	\$0	-\$27,059	-\$27,059	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$21,348		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$52,549		\$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
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$4,142		\$0	\$0	
E-76	Meter Reading Expenses	902.000	-\$4,927	\$0	-\$4,927	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$4,927	\$0		\$0	\$0	
E-78	Uncollectible Amounts	904.000	\$0	-\$22,274	-\$22,274	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$22,274		\$0	\$0	
E-90	Advertising Expenses	913.000	\$0	-\$74,657	-\$74,657	\$0	\$0	\$0
	1. To remove institutional and promotional advertising (Sarver)		\$0	-\$773		\$0	\$0	
	2. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	-\$2,962		\$0	\$0	
	3. To remove test year expense (Sarver)		\$0	-\$70,922		\$0	\$0	
E-94	Admin. & General Salaries	920.000	-\$26,671	\$911	-\$25,760	\$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)		-\$26,671	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$911		\$0	\$0	
E-95	Office Supplies & Expenses	921.000	\$0	\$19,001	\$19,001	\$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	-\$706		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$14,876		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	-\$217		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$217		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$35,993		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$9,160		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$7,750		\$0	\$0	
E-96	Admin. Expenses Transferred - Credit	922.000	\$0	\$2,523,113	\$2,523,113	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$2,523,113		\$0	\$0	
E-97	Outside Services Employed	923.000	\$0	\$33,360	\$33,360	\$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	\$33,360		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-98	Property Insurance	924.000	\$0	-\$48,708	-\$48,708	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$48,708		\$0	\$0	
E-99	Injuries & Damages	925.000	\$0	-\$4,324	-\$4,324	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$4,324		\$0	\$0	
E-100	Employee Pensions & Benefits	926.000	\$0	-\$356,361	-\$356,361	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$356,361		\$0	\$0	
E-102	Regulatory Commission Expenses	928.000	\$0	\$388	\$388	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$27,008		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$21,986		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$5,410		\$0	\$0	
E-105	Misc. General Expenses	930.200	\$0	-\$1,401,495	-\$1,401,495	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$1,352,267		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$49,228		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931.000	\$0	-\$68,230	-\$68,230	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	-\$68,230		\$0	\$0	
E-107	Other Paid Time Off - Labor	994.000	\$0	-\$632	-\$632	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$632		\$0	\$0	
E-108	Vacation Pay- Labor	995.000	\$0	-\$69,806	-\$69,806	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$69,806		\$0	\$0	
E-109	Sick Pay - Labor	996.000	\$0	-\$22,437	-\$22,437	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$22,437		\$0	\$0	
E-110	Holiday Pay - Labor	997.000	\$0	-\$72,904	-\$72,904	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$72,904		\$0	\$0	
E-111	Jury Duty - Labor	998.000	\$0	-\$116	-\$116	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$116		\$0	\$0	
E-112	Funeral Leave - Labor	999.000	\$0	-\$2,539	-\$2,539	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$2,539		\$0	\$0	
E-113	Customer Deposit Interest Expense		\$0	\$3,804	\$3,804	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust customer deposit interest (Sarver)		\$0	\$3,804		\$0	\$0	
E-116	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$2,056,342	\$2,056,342
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,056,342	
E-119	Amortization of Net Cost of Removal	403.900	\$0	\$410	\$410	\$0	\$0	\$0
	1. To include amortization expense for Franchises and Consents (McMellen)		\$0	\$410		\$0	\$0	
E-123	Property Taxes	408.000	\$0	-\$277,727	-\$277,727	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	-\$277,727		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	\$409,611	\$409,611
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$409,611	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$334,145	\$334,145
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$334,145	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$5,523,973	-\$5,523,973
Total Operating & Maint. Expense			-\$41,804	\$102,781	\$60,977	\$0	\$2,800,098	\$2,800,098

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

Feeder Description	<u>A</u> Annualized Customers	<u>B</u> Annualized Customer Charge Revenues	<u>C</u> Annualized Volumetric Revenues	<u>D</u> Total Annualized Revenues	<u>E</u> Total Normalized Usage
Residential Revenue Feeders, Totals	114,531	\$581,930	\$3,044,521	\$3,626,451	5,327,797
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	17,652	\$199,500	\$1,257,787	\$1,457,287	2,562,200
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	1,191	\$59,550	\$756,537	\$816,087	1,759,389
Sales for Resale	0	\$0	\$0	\$0	0
Total Revenue Feeders	133,374	\$840,980	\$5,058,845	\$5,899,825	9,649,386

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	5,327,797	0	0	0	0	0	0	5,327,797
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	2,562,200	0	0	0	0	0	0	2,562,200
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	1,759,389	0	0	0	0	0	0	1,759,389
Sales for Resale	0	0	0	0	0	0	0	0
Total Revenue Feeders	9,649,386	0	0	0	0	0	0	9,649,386

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	\$3,044,521	\$0	\$0	\$0	\$0	\$0	\$0	\$3,044,521
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$1,257,787	\$0	\$0	\$0	\$0	\$0	\$0	\$1,257,787
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$756,537	\$0	\$0	\$0	\$0	\$0	\$0	\$756,537
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Feeders	\$5,058,845	\$0	\$0	\$0	\$0	\$0	\$0	\$5,058,845

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Residential 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
RevFeedA_Base	58,193	\$581,930	\$1,391,989	\$1,973,919	2,987,100
Residential OPTRF_BaseA	56,338	\$0	\$1,652,532	\$1,652,532	2,340,697
Total Revenue Feeders	114,531	\$581,930	\$3,044,521	\$3,626,451	5,327,797

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
RevFeedA_Base	2,987,100	0	0	0	0	0	0	2,987,100
Residential OPTRF_BaseA	2,340,697	0	0	0	0	0	0	2,340,697
Total Revenue Feeders	5,327,797	0	0	0	0	0	0	5,327,797

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
RevFeedA_Base	\$1,391,989	\$0	\$0	\$0	\$0	\$0	\$0	\$1,391,989
Residential OPTRF_BaseA	\$1,652,532	\$0	\$0	\$0	\$0	\$0	\$0	\$1,652,532
Total Revenue Feeders	\$3,044,521	\$0	\$0	\$0	\$0	\$0	\$0	\$3,044,521

Summit Natural Gas of Missouri, Inc.
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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	4,934	117.776900	581,111	100.0000% 0.0000%	581,111 0	0.46600 0.00000	\$270,798 \$0	4,934
February	Residential Bills > 65	4,964	99.817600	495,495	100.0000% 0.0000%	495,495 0	0.46600 0.00000	\$230,901 \$0	4,964
March	Residential Bills > 65	4,974	92.363100	459,414	100.0000% 0.0000%	459,414 0	0.46600 0.00000	\$214,087 \$0	4,974
April	Residential Bills > 65	4,950	76.735100	379,839	100.0000% 0.0000%	379,839 0	0.46600 0.00000	\$177,005 \$0	4,950
May	Residential Bills > 65	4,855	39.481300	191,682	100.0000% 0.0000%	191,682 0	0.46600 0.00000	\$89,324 \$0	4,855
June	Residential Bills > 65	4,776	18.360200	87,688	100.0000% 0.0000%	87,688 0	0.46600 0.00000	\$40,863 \$0	4,776
July	Residential Bills > 65	4,736	9.214200	43,638	100.0000% 0.0000%	43,638 0	0.46600 0.00000	\$20,335 \$0	4,736
August	Residential Bills > 65	4,702	9.203000	43,273	100.0000% 0.0000%	43,273 0	0.46600 0.00000	\$20,165 \$0	4,702
September	Residential Bills > 65	4,701	14.599500	68,632	100.0000% 0.0000%	68,632 0	0.46600 0.00000	\$31,983 \$0	4,701
October	Residential Bills > 65	4,775	2.896800	13,832	100.0000% 0.0000%	13,832 0	0.46600 0.00000	\$6,446 \$0	4,775
November	Residential Bills > 65	4,865	46.469300	226,073	100.0000% 0.0000%	226,073 0	0.46600 0.00000	\$105,350 \$0	4,865
December	Residential Bills > 65	4,961	79.907800	396,423	100.0000% 0.0000%	396,423 0	0.46600 0.00000	\$184,733 \$0	4,961
Total Annualized Customers		58,193		2,987,100		2,987,100		\$1,391,989	58,193
Monthly Customer Charge		\$10.00	Annualized Monthly Charge Customers				\$581,930		
Total Monthly Charge Customers		<u>\$581,930</u>	Annualized Revenues				<u>\$1,973,919</u>		

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

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Residential-OPT Bills > 65	4,670	96.716300	451,665	100.0000% 0.0000%	451,665 0	0.70600 0.00000	\$318,875 \$0	4,670
February	Residential-OPT Bills > 65	4,733	83.659000	395,958	100.0000% 0.0000%	395,958 0	0.70600 0.00000	\$279,546 \$0	4,733
March	Residential-OPT Bills > 65	4,754	73.689000	350,318	100.0000% 0.0000%	350,318 0	0.70600 0.00000	\$247,325 \$0	4,754
April	Residential-OPT Bills > 65	4,743	63.232000	299,909	100.0000% 0.0000%	299,909 0	0.70600 0.00000	\$211,736 \$0	4,743
May	Residential-OPT Bills > 65	4,680	30.995900	145,061	100.0000% 0.0000%	145,061 0	0.70600 0.00000	\$102,413 \$0	4,680
June	Residential-OPT Bills > 65	4,653	14.080700	65,517	100.0000% 0.0000%	65,517 0	0.70600 0.00000	\$46,255 \$0	4,653
July	Residential-OPT Bills > 65	4,590	7.051800	32,368	100.0000% 0.0000%	32,368 0	0.70600 0.00000	\$22,852 \$0	4,590
August	Residential-OPT Bills > 65	4,575	6.928000	31,696	100.0000% 0.0000%	31,696 0	0.70600 0.00000	\$22,377 \$0	4,575
September	Residential-OPT Bills > 65	4,577	11.385000	52,109	100.0000% 0.0000%	52,109 0	0.70600 0.00000	\$36,789 \$0	4,577
October	Residential-OPT Bills > 65	4,676	1.517000	7,093	100.0000% 0.0000%	7,093 0	0.70600 0.00000	\$5,008 \$0	4,676
November	Residential-OPT Bills > 65	4,788	37.053500	177,412	100.0000% 0.0000%	177,412 0	0.70600 0.00000	\$125,253 \$0	4,788
December	Residential-OPT Bills > 65	4,899	67.685400	331,591	100.0000% 0.0000%	331,591 0	0.70600 0.00000	\$234,103 \$0	4,899
Total Annualized Customers		56,338		2,340,697		2,340,697		\$1,652,532	56,338
Monthly Customer Charge		\$0.00	Annualized Monthly Charge Customers				\$0		
Total Monthly Charge Customers		<u>\$0</u>	Annualized Revenues				<u>\$1,652,532</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	13,300	\$199,500	\$1,048,385	\$1,247,885	2,264,331
SGS-OPTRF_BaseE	4,352	\$0	\$209,402	\$209,402	297,869
Total Revenue Feeders	17,652	\$199,500	\$1,257,787	\$1,457,287	2,562,200

	<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	2,264,331	0	0	0	0	0	0	2,264,331
SGS-OPTRF_BaseE	297,869	0	0	0	0	0	0	297,869
Total Revenue Feeders	2,562,200	0	0	0	0	0	0	2,562,200

	<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	\$1,048,385	\$0	\$0	\$0	\$0	\$0	\$0	\$1,048,385
SGS-OPTRF_BaseE	\$209,402	\$0	\$0	\$0	\$0	\$0	\$0	\$209,402
Total Revenue Feeders	\$1,257,787	\$0	\$0	\$0	\$0	\$0	\$0	\$1,257,787

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		1,156	360.396500	416,618					1,156
	Small General Service Bills > 65				100.0000%	416,618	0.46300	\$192,894	
					0.0000%	0	0.00000	\$0	
February		1,163	295.058600	343,153					1,163
	Small General Service Bills > 65				100.0000%	343,153	0.46300	\$158,880	
					0.0000%	0	0.00000	\$0	
March		1,166	304.153000	354,642					1,166
	Small General Service Bills > 65				100.0000%	354,642	0.46300	\$164,199	
					0.0000%	0	0.00000	\$0	
April		1,159	231.626500	268,455					1,159
	Small General Service Bills > 65				100.0000%	268,455	0.46300	\$124,295	
					0.0000%	0	0.00000	\$0	
May		1,101	125.650800	138,342					1,101
	Small General Service Bills > 65				100.0000%	138,342	0.46300	\$64,052	
					0.0000%	0	0.00000	\$0	
June		1,085	74.053300	80,348					1,085
	Small General Service Bills > 65				100.0000%	80,348	0.46300	\$37,201	
					0.0000%	0	0.00000	\$0	
July		1,071	56.204700	60,195					1,071
	Small General Service Bills > 65				100.0000%	60,195	0.46300	\$27,870	
					0.0000%	0	0.00000	\$0	
August		1,064	59.362400	63,162					1,064
	Small General Service Bills > 65				100.0000%	63,162	0.46300	\$29,244	
					0.0000%	0	0.00000	\$0	
September		1,059	71.040700	75,232					1,059
	Small General Service Bills > 65				100.0000%	75,232	0.46300	\$34,832	
					0.0000%	0	0.00000	\$0	
October		1,072	33.998600	36,446					1,072
	Small General Service Bills > 65				100.0000%	36,446	0.46300	\$16,874	
					0.0000%	0	0.00000	\$0	
November		1,092	148.191100	161,825					1,092
	Small General Service Bills > 65				100.0000%	161,825	0.46300	\$74,925	
					0.0000%	0	0.00000	\$0	
December		1,112	239.130100	265,913					1,112
	Small General Service Bills > 65				100.0000%	265,913	0.46300	\$123,118	
					0.0000%	0	0.00000	\$0	
Total Annualized Customers		13,300		2,264,331		2,264,331		\$1,048,385	13,300
Monthly Customer Charge		\$15.00	Annualized Monthly Charge Customers				\$199,500		
Total Monthly									

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

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
Charge Customers		<u>\$199,500</u>						<u>\$1,247,885</u>	
					Annualized Revenues				

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

Name of Sheet	<u>A</u> Annualized Monthly Charge Customers	<u>B</u> Annualized Monthly Charge Revenues	<u>C</u> Annualized Volumetric Revenues	<u>D</u> Total Annualized Revenues	<u>E</u> Total Normalized Usage
RevFeedl_Base	1,191	\$59,550	\$756,537	\$816,087	1,759,389
Total Revenue Feeders	1,191	\$59,550	\$756,537	\$816,087	1,759,389

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	1,759,389	0	0	0	0	0	0	1,759,389
Total Revenue Feeders	1,759,389	0	0	0	0	0	0	1,759,389

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	\$756,537	\$0	\$0	\$0	\$0	\$0	\$0	\$756,537
Total Revenue Feeders	\$756,537	\$0	\$0	\$0	\$0	\$0	\$0	\$756,537

Summit Natural Gas of Missouri, Inc.
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Rogersville 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	92	3,336.227900	306,933	100.0000%	306,933	0.43000	\$131,981	92
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	98	2,798.704000	274,273	100.0000%	274,273	0.43000	\$117,937	98
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	99	2,245.406100	222,295	100.0000%	222,295	0.43000	\$95,587	99
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	101	1,758.161900	177,574	100.0000%	177,574	0.43000	\$76,357	101
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	103	896.757400	92,366	100.0000%	92,366	0.43000	\$39,717	103
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	104	477.434800	49,653	100.0000%	49,653	0.43000	\$21,351	104
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	103	281.333100	28,977	100.0000%	28,977	0.43000	\$12,460	103
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	98	368.247800	36,088	100.0000%	36,088	0.43000	\$15,518	98
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	98	525.505800	51,500	100.0000%	51,500	0.43000	\$22,145	98
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	98	548.878400	53,790	100.0000%	53,790	0.43000	\$23,130	98
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	98	1,801.150200	176,513	100.0000%	176,513	0.43000	\$75,901	98
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	99	2,923.503600	289,427	100.0000%	289,427	0.43000	\$124,454	99
	Bills > 65				0.0000%	0	0.00000	\$0	
Total Annualized Customers		1,191		1,759,389		1,759,389		\$756,537	1,191
Monthly Customer Charge		\$50.00	Annualized Monthly Charge Customers				\$59,550		
Total Monthly Charge Customers		\$59,550	Annualized Revenues				\$816,087		

Summit Natural Gas of Missouri, Inc.
Case No. GR-2014-0086
Rogersville 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		\$4,241,623	\$7,049,794	\$7,292,604	\$7,535,413
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$2,056,342	\$2,056,342	\$2,056,342	\$2,056,342
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$2,056,342	\$2,056,342	\$2,056,342	\$2,056,342
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$2,277,782	\$2,277,782	\$2,277,782	\$2,277,782
8	Tax Straight-Line Depreciation		\$2,056,342	\$2,056,342	\$2,056,342	\$2,056,342
9	Excess Tax Depreciation		\$870,395	\$870,395	\$870,395	\$870,395
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,204,519	\$5,204,519	\$5,204,519	\$5,204,519
11	NET TAXABLE INCOME		\$1,093,446	\$3,901,617	\$4,144,427	\$4,387,236
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$1,093,446	\$3,901,617	\$4,144,427	\$4,387,236
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$57,332	\$204,570	\$217,301	\$230,032
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$1,036,114	\$3,697,047	\$3,927,126	\$4,157,204
17	Federal Income Tax at the Rate of	See Tax Table	\$352,279	\$1,256,996	\$1,335,223	\$1,413,450
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$352,279	\$1,256,996	\$1,335,223	\$1,413,450
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$1,093,446	\$3,901,617	\$4,144,427	\$4,387,236
23	Deduct Federal Income Tax at the Rate of	50.000%	\$176,140	\$628,498	\$667,612	\$706,725
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$917,306	\$3,273,119	\$3,476,815	\$3,680,511
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	\$57,332	\$204,570	\$217,301	\$230,032
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		\$1,093,446	\$3,901,617	\$4,144,427	\$4,387,236
31	Deduct Federal Income Tax - City Inc. Tax		\$352,279	\$1,256,996	\$1,335,223	\$1,413,450
32	Deduct Missouri Income Tax - City Inc. Tax		\$57,332	\$204,570	\$217,301	\$230,032
33	City Taxable Income		\$683,835	\$2,440,051	\$2,591,903	\$2,743,754
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		\$352,279	\$1,256,996	\$1,335,223	\$1,413,450
39	State Income Tax		\$57,332	\$204,570	\$217,301	\$230,032
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$409,611	\$1,461,566	\$1,552,524	\$1,643,482
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$334,145	\$334,145	\$334,145	\$334,145
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$334,145	\$334,145	\$334,145	\$334,145
46	TOTAL INCOME TAX		\$743,756	\$1,795,711	\$1,886,669	\$1,977,627

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Income Tax Calculation

Line Number	<u>A</u> Description	<u>B</u> Percentage Rate	<u>C</u> Test Year	<u>D</u> 6.92% Return	<u>E</u> 7.12% Return	<u>F</u> 7.32% Return
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Federal Tax Table						
Federal Taxable Income			\$1,036,114	\$3,697,047	\$3,927,126	\$4,157,204
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			\$238,379	\$1,143,096	\$1,221,323	\$1,299,549
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			\$352,279	\$1,256,996	\$1,335,223	\$1,413,449

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	\$30,370,422	40.00%		3.920%	4.120%	4.320%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$45,555,633	60.00%	5.00%	3.000%	3.000%	3.000%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$75,926,055</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%