

Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086

Class Cost of Service - Demand/Commodity Costs Assigned to Customer Classes - Gallatin

Line No	Description	Reference	Allocation Factor	Gallatin					
				Demand/Comm	GS-Res	GS-Com	CS	LVS	Transport
				Related	(e)	(f)	(g)	(h)	(i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	O&M	KDT-1	alloc #12	\$ 129,524	\$ 63,338	\$ 14,290	\$ 26,972	\$ 8,737	\$ 16,186
2	Depreciation and Amortization	KDT-1	alloc #12	117,729	57,571	12,989	24,516	7,941	14,712
3	Taxes Other Than Income Taxes	KDT-1	alloc #12	103,892	50,804	11,462	21,634	7,008	12,983
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		183,394	89,993	20,286	38,367	12,456	22,293
5	Revenue credits	KDT-1	alloc #12	-	-	-	-	-	-
6	Operating expenses			\$ 534,539	\$ 261,705	\$ 59,028	\$ 111,489	\$ 36,141	\$ 66,175
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)	alloc #12	353,799	173,611	39,135	74,016	24,030	43,007
8	Total Cost of Service	line 6 + line 7		\$ 888,337	\$ 435,316	\$ 98,163	\$ 185,506	\$ 60,171	\$ 109,181
9	Rate Base - Proforma	KDT-3 Exh 3		\$ 4,306,592	\$ 2,113,268	\$ 476,369	\$ 900,958	\$ 292,501	\$ 523,497

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Class Cost of Service - Demand/Commodity Costs Assigned to Customer Classes - Warsaw

Line No	Description	Reference	Allocation Factor	Warsaw					
				Demand/Comm	GS-Res	GS-Com	CS	LVS	Transport
				Related	(e)	(f)	(g)	(h)	(i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	O&M	KDT-1	alloc #12	\$ 131,962	\$ 39,351	\$ 16,914	\$ 21,620	\$ 54,077	
2	Depreciation and Amortization	KDT-1	alloc #12	277,899	82,869	35,620	45,529	113,881	
3	Taxes Other Than Income Taxes	KDT-1	alloc #12	157,626	47,004	20,204	25,824	64,594	
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		494,731	147,529	63,413	81,053	202,737	-
5	Revenue credits	KDT-1	alloc #12	-	-	-	-	-	-
6	Operating expenses			\$ 1,062,219	\$ 316,753	\$ 136,151	\$ 174,025	\$ 435,290	\$ -
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)	alloc #12	954,420	284,608	122,334	156,364	391,115	-
8	Total Cost of Service	line 6 + line 7		\$ 2,016,639	\$ 601,361	\$ 258,485	\$ 330,390	\$ 826,405	\$ -
9	Rate Base - Proforma	KDT-3 Exh 3		\$ 11,617,623	\$ 3,464,368	\$ 1,489,100	\$ 1,903,336	\$ 4,760,819	\$ -

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Class Cost of Service - Demand/Commodity Costs Assigned to Customer Classes - Rogersville

Rogersville

Line No	Description (a)	Reference (b)	Allocation Factor (c)	Demand/Comm							LGS (i)	LVS (j)	TS (k)
				Related (d)	GS-res (e)	GS-Res-Op (f)	GS-Comm (g)	GS-Comm-Op (h)					
1	O&M	KDT-1	alloc #12	\$ 1,110,712	\$ 222,784	\$ 168,890	\$ 152,155	\$ 20,270	\$ 76,733	\$ 72,310	\$ 397,569		
2	Depreciation and Amortization	KDT-1	alloc #12	1,581,027	317,119	240,404	216,583	28,853	109,225	102,929	565,914		
3	Taxes Other Than Income Taxes	KDT-1	alloc #12	560,571	112,438	85,238	76,792	10,230	38,727	36,495	200,651		
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		2,371,943	477,161	361,796	325,838	43,443	164,585	154,986	844,134		
5	Revenue credits	KDT-1	alloc #12	(353,066)	(70,817)	(53,686)	(48,366)	(6,443)	(24,391)	(22,986)	(126,377)		
6	Operating expenses			\$ 5,271,187	\$ 1,058,684	\$ 802,643	\$ 723,002	\$ 96,353	\$ 364,879	\$ 343,734	\$ 1,881,892		
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)	alloc #12	4,575,879	920,523	697,966	628,597	83,808	317,513	298,993	1,628,478		
8	Total Cost of Service	line 6 + line 7		\$ 9,847,066	\$ 1,979,208	\$ 1,500,609	\$ 1,351,599	\$ 180,161	\$ 682,392	\$ 642,727	\$ 3,510,370		
9	Rate Base - Proforma	KDT-3 Exh 3		\$ 55,699,601	\$ 11,205,012	\$ 8,495,950	\$ 7,651,558	\$ 1,020,151	\$ 3,864,905	\$ 3,639,478	\$ 19,822,548		

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Class Cost of Service - Demand/Commodity Costs Assigned to Customer Classes - Branson

Branson

Line No	Description (a)	Reference (b)	Allocation Factor (c)	Demand/Comm							LGS (i)	LVS (j)	TS (k)
				Related (d)	GS-res (e)	GS-Res-Op (f)	GS-Comm (g)	GS-Comm-Op (h)					
1	O&M	KDT-1	alloc #12	\$ 149,185	\$ 14,219	\$ 1,958	\$ 17,145	\$ 943	\$ 36,534	\$ -	\$ 78,386		
2	Depreciation and Amortization	KDT-1	alloc #12	781,003	74,440	10,249	89,758	4,935	191,261	-	410,360		
3	Taxes Other Than Income Taxes	KDT-1	alloc #12	607,885	57,939	7,977	69,862	3,841	148,866	-	319,399		
4	Income taxes	(KDT-1, Line 9) * (TDP-3, Exh 1)		1,810,942	172,713	23,788	208,357	11,463	444,149	-	950,472		
5	Revenue credits	KDT-1	alloc #12	-	-	-	-	-	-	-	-		
6	Operating expenses			\$ 3,349,015	\$ 319,311	\$ 43,972	\$ 385,123	\$ 21,182	\$ 820,811	\$ -	\$ 1,758,617		
7	Return on rate base	(KDT-1, Line 9) * (TDP-3, Exh 1)	alloc #12	3,493,613	333,192	45,892	401,956	22,115	856,838	-	1,833,621		
8	Total Cost of Service	line 6 + line 7		\$ 6,842,628	\$ 652,502	\$ 89,864	\$ 787,078	\$ 43,297	\$ 1,677,649	\$ -	\$ 3,592,238		
9	Rate Base - Proforma	KDT-3 Exh 3		\$ 42,525,780	\$ 4,055,754	\$ 558,616	\$ 4,892,779	\$ 269,188	\$ 10,429,806	\$ -	\$ 22,319,637		