

**Summit Natural Gas of Missouri, Inc.
MPSC Case No GR-2014 - 0086
Operation and Maintenance Expense**

Schedule TDP-1
Exhibit 4
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Rogersville

Line No	Account Name	Account No	O&M for test period - General Ledger			Adjustment reference	Adjustments			Adjusted O&M for test period		
			Total	customer related	Demand/comm		Total	customer related	Demand/comm	Total	customer related	Demand/comm
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPEXP-Mains/Svcs-MOS	4010-8740	\$ 67,114	\$ 16,375	\$ 50,739					67,114	16,375	50,739
2	OPEXP-Meas/Reg-G-MOS	4010-8750	594	594	-					594	594	-
3	OPEXP-Meas/Reg-I-MOS	4010-8760	-	-	-					-	-	-
4	OPEXP-Meter/Hse-MOS	4010-8780	728	728	-					728	728	-
5	OPEXP-Cust Insta-MOS	4010-8790	39,314	39,314	-					39,314	39,314	-
6	OPEXP-Right-Way-MOS	4010-8810	90	-	90					90	-	90
7	OPEXP-Meter Read-MOS	4010-9020	29,528	29,528	-					29,528	29,528	-
8	OPEXP-Cust Recs-MOS	4010-9030	301,162	301,162	-					301,162	301,162	-
9	OPEXP-Uncollect-MOS	4010-9040	179,633	179,633	-					179,633	179,633	-
10	OPEXP-Info Ads-MOS	4010-9090	-	-	-					-	-	-
11	OPEXP-Ads-Gen Op-MOS	4010-9130	74,865	74,865	-	OM-1	(74,865)	(74,865)		-	-	-
12	OPEXP-Salary-G&A-Contract-MOS	4010-9200	614,885	253,871	361,014					614,885	253,871	361,014
13	OPEXP-Office Supplies-MOS	4010-9210	431,750	105,342	326,407					431,750	105,342	326,407
14	OPEXP-Allocate A-MOS	4010-9220	(2,523,113)	(615,612)	(1,907,501)					(2,523,113)	(615,612)	(1,907,501)
15	OPEXP-O/S Svc-Consult-MOS	4010-9230	188,986	46,110	142,875					188,986	46,110	142,875
16	OPEXP-Ins-Proply-MOS	4010-9240	169,438	41,341	128,097					169,438	41,341	128,097
17	OPEXP-Inj/Damage-MOS	4010-9250	43,895	10,710	33,185					43,895	10,710	33,185
18	OPEXP-Emp Benefit-MOS	4010-9260	414,391	101,107	313,284					414,391	101,107	313,284
19	OPEXP-Regulatory-MOS	4010-9280	27,008	6,590	20,418	OM-2	51,329	13,300	38,028	78,337	19,890	58,447
20	OPEXP-Misc-Gen-MOS	4010-9302	1,676,961	409,160	1,267,801					1,676,961	409,160	1,267,801
21	OPEXP-Rent-MOS	4010-9310	140,294	34,230	106,064					140,294	34,230	106,064
22	OPEXP-Other Paid Time Off-Labor	4010-9940	632	154	478					632	154	478
23	OPEXP-Vacation Pay-Labor	4010-9950	69,806	17,032	52,774					69,806	17,032	52,774
24	OPEXP-Sick Pay-Labor	4010-9960	22,437	5,474	16,963					22,437	5,474	16,963
25	OPEXP-Holiday Pay-Labor	4010-9970	72,904	17,788	55,116					72,904	17,788	55,116
26	OPEXP-Jury Duty-Labor	4010-9980	116	28	88					116	28	88
27	OPEXP-Funeral Leave-Labor	4010-9990	2,539	620	1,920					2,539	620	1,920
28	MTEXP-Supervise-Labor-MOS	4020-8850	-	-	-					-	-	-
29	MTEXP-Structure-MOS	4020-8860	117	28	88					117	28	88
30	MTEXP-Mains-Mnt-MOS	4020-8870	61,680	-	61,680					61,680	-	61,680
31	MTEXP-Meas/Reg-G-MOS	4020-8890	-	-	-					-	-	-
32	MTEXP-MOS	4020-8900	-	-	-					-	-	-
33	MTEXP-Service-MOS	4020-8920	1,495	365	1,130					1,495	365	1,130
34	MTEXP-Meter/Hse-MOS	4020-8930	60	60	-					60	60	-
35	MTEXP-Other-MOS	4020-8940	52,876	12,901	39,975					52,876	12,901	39,975
			<u>\$ 2,162,180</u>	<u>\$ 1,089,497</u>	<u>\$ 1,072,683</u>		<u>\$ (23,536)</u>	<u>\$ (61,565)</u>	<u>\$ 38,028</u>	<u>\$ 2,138,644</u>	<u>\$ 1,027,932</u>	<u>\$ 1,110,712</u>
	trial balance		<u>\$ 2,162,180</u>		\$ 2,162,180							

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Branson												
Line No	Account Name	Account No	O&M for test period - General Ledger			Adjustment reference	Adjustments			Adjusted O&M for test period		
			Total	customer related	Demand/comm		Total	customer related	Demand/comm	Total	customer related	Demand/comm
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPEXP-Mains/Svcs-MOS	4010-8740	\$ 44,436	\$ 18,776	\$ 25,659					44,436	18,776	25,659
2	OPEXP-Meas/Reg-G-MOS	4010-8750	371	371	-					371	371	-
3	OPEXP-Meas/Reg-H-MOS	4010-8760	-	-	-					-	-	-
4	OPEXP-Meter/Hse-MOS	4010-8780	455	455	-					455	455	-
5	OPEXP-Cust Insta-MOS	4010-8790	4,758	4,758	-					4,758	4,758	-
6	OPEXP-Right-Way-MOS	4010-8810	56	-	56					56	-	56
7	OPEXP-Meter Read-MOS	4010-9020	16,379	16,379	-					16,379	16,379	-
8	OPEXP-Cust Recs-MOS	4010-9030	22,656	22,656	-					22,656	22,656	-
9	OPEXP-Uncollect-MOS	4010-9040	44,856	44,856	-					44,856	44,856	-
10	OPEXP-Info Ads-MOS	4010-9090	-	-	-					-	-	-
11	OPEXP-Ads-Gen Op-MOS	4010-9130	5,632	5,632	-	OM-1	(5,632)	(5,632)		-	-	-
12	OPEXP-Salary-G&A-Contract-MOS	4010-9200	46,073	25,330	20,744					46,073	25,330	20,744
13	OPEXP-Office Supplies-MOS	4010-9210	32,480	13,724	18,755					32,480	13,724	18,755
14	OPEXP-Allocate A-MOS	4010-9220	(189,446)	(80,052)	(109,395)					(189,446)	(80,052)	(109,395)
15	OPEXP-O/S Svc-Consult-MOS	4010-9230	14,217	6,007	8,210					14,217	6,007	8,210
16	OPEXP-Ins-Propty-MOS	4010-9240	12,746	5,386	7,360					12,746	5,386	7,360
17	OPEXP-Inj/Damage-MOS	4010-9250	3,302	1,395	1,907					3,302	1,395	1,907
18	OPEXP-Emp Benefit-MOS	4010-9260	31,174	13,173	18,001					31,174	13,173	18,001
19	OPEXP-Regulatory-MOS	4010-9280	2,032	859	1,173	OM-2	32,072	3,038	29,034	34,104	3,897	30,207
20	OPEXP-Misc-Gen-MOS	4010-9302	126,154	53,307	72,847					126,154	53,307	72,847
21	OPEXP-Rent-MOS	4010-9310	10,554	4,460	6,094					10,554	4,460	6,094
22	OPEXP-Other Paid Time Off-Labor	4010-9940	48	20	27					48	20	27
23	OPEXP-Vacation Pay-Labor	4010-9950	5,251	2,219	3,032					5,251	2,219	3,032
24	OPEXP-Sick Pay-Labor	4010-9960	1,688	713	975					1,688	713	975
25	OPEXP-Holiday Pay-Labor	4010-9970	5,484	2,317	3,167					5,484	2,317	3,167
26	OPEXP-Jury Duty-Labor	4010-9980	9	4	5					9	4	5
27	OPEXP-Funeral Leave-Labor	4010-9990	191	81	110					191	81	110
28	MTEXP-Supervise-Labor-MOS	4020-8850	-	-	-					-	-	-
29	MTEXP-Structure-MOS	4020-8860	9	4	5					9	4	5
30	MTEXP-Mains-Mnt-MOS	4020-8870	39,056	-	39,056					39,056	-	39,056
31	MTEXP-Meas/Reg-G-MOS	4020-8890	-	-	-					-	-	-
32	MTEXP-MOS	4020-8900	-	-	-					-	-	-
33	MTEXP-Service-MOS	4020-8920	112	48	65					112	48	65
34	MTEXP-Meter/Hse-MOS	4020-8930	4	4	-					4	4	-
35	MTEXP-Other-MOS	4020-8940	3,978	1,681	2,297					3,978	1,681	2,297
			<u>\$ 284,715</u>	<u>\$ 164,564</u>	<u>\$ 120,151</u>		<u>\$ 26,441</u>	<u>\$ (2,594)</u>	<u>\$ 29,034</u>	<u>\$ 311,156</u>	<u>\$ 161,970</u>	<u>\$ 149,185</u>
	trial balance		\$ 284,715		\$ 284,715							