

**Exhibit No.:** .  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** GR-2014-0086  
**Date Prepared:** May 30, 2014



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES UNIT**

**REGULATORY REVIEW**

**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	\$4,255,027	\$4,255,027	\$4,255,027
5	Additional Net Income Required	\$999,056	\$1,150,908	\$1,302,760
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,461,566	\$1,552,524	\$1,643,482
8	Current Income Tax Available	\$863,142	\$863,142	\$863,142
9	Additional Current Tax Required	\$598,424	\$689,382	\$780,340
10	Revenue Requirement	\$1,597,480	\$1,840,290	\$2,083,100
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	<b>Gross Revenue Requirement</b>	<b>\$1,597,480</b>	<b>\$1,840,290</b>	<b>\$2,083,100</b>

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		\$19,805,136
3	Net Plant In Service		<u>\$80,529,079</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
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	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$713,973</u>
11	<b>SUBTRACT FROM NET PLANT</b>		
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	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$5,316,997</u>
20	<b>Total Rate Base</b>		<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

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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**  
**Rogersville District**  
**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		<b>INTANGIBLE PLANT</b>			
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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$8,193</b>		<b>\$0</b>
21		<b>DISTRIBUTION PLANT</b>			
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		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$98,281,308</b>		<b>\$1,910,131</b>
36		<b>PRODUCTION PLANT</b>			
37		Land and land rights	\$0	0.00%	\$0
38		Structures and improvements-HR-2008-0300	\$0	0.00%	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	0.00%	\$0

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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		<b>TOTAL PRODUCTION PLANT</b>	<b>\$0</b>		<b>\$0</b>
47		TESTING			
48		<b>TOTAL TESTING</b>	<b>\$0</b>		<b>\$0</b>
49		GENERAL PLANT			
50	389.000	Land - Gen Plant	\$0	0.00%	\$0
51	390.000	Structures - Gen Plant	\$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		<b>TOTAL GENERAL PLANT</b>	<b>\$2,044,714</b>		<b>\$146,211</b>
63		GENERAL PLANT - ALLOCATED			
64		Leasehold Improvements - Gen Plnt All	\$0	0.00%	\$0
65		Office Equipment - Gen Plnt All	\$0	0.00%	\$0
66		Transportation Equipment - Gen Plnt All	\$0	0.00%	\$0
67		<b>TOTAL GENERAL PLANT - ALLOCATED</b>	<b>\$0</b>		<b>\$0</b>
68		<b>Total Depreciation</b>	<b>\$100,334,215</b>		<b>\$2,056,342</b>



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	\$0	\$883	100.0000%	\$0	\$883
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		\$0	\$883		\$0	\$883
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		\$0	\$19,805,136		\$0	\$19,805,136

**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	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	Total Reserve Adjustments			\$0		\$0

Summit Natural Gas of Missouri, Inc.  
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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 Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	480.000	Residential Revenue	\$3,757,946	See note (1)	See note (1)	Rev-2	See note (1)	\$3,757,946	100.0000%	-\$40,140	\$3,717,806	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%	\$647,527	\$1,895,892		
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%	\$95,648	\$660,338		
Rev-7	481.200	Large Volume Service	\$545,655			Rev-7		\$545,655	100.0000%	\$1,958	\$547,613		
Rev-8	489.000	Transportation	\$2,739,806			Rev-8		\$2,739,806	100.0000%	\$473,296	\$3,213,102		
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		<b>TOTAL OPERATING REVENUES</b>	<b>\$15,052,619</b>					<b>\$15,052,619</b>		<b>-\$4,919,773</b>	<b>\$10,132,846</b>		
1		<b>GAS SUPPLY EXPENSES</b>											
2	800.000	Natural Gas Well Head Purchases	\$0	\$0	\$0	E-2	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
3	800.100	Nat. Gas Well Head Purchases- Intra Co. Transfers	\$0	\$0	\$0	E-3	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
4	801.000	Natural Gas Field Line Purchases	\$0	\$0	\$0	E-4	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
5	802.000	Nat. Gas Gasoline Plant Outlet Purchases	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	803.000	Natural Gas Transmission Line Purchases	\$0	\$0	\$0	E-6	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
7	804.000	Natural Gas City Gate Purchases	\$0	\$0	\$0	E-7	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
8	804.100	Liquefied Natural Gas Purchases	\$0	\$0	\$0	E-8	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
9	805.000	Other Gas Purchases	\$0	\$0	\$0	E-9	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
10	805.100	Purchased Gas Cost Adjustments	\$0	\$0	\$0	E-10	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
11	806.000	Exchange gas	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	807.000	Purchased Gas Expenses	\$0	\$0	\$0	E-12	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
13	808.100	Gas Withdrawn from Storage Debt.	\$0	\$0	\$0	E-13	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
14	808.200	Gas Delivered to Storage Credit	\$0	\$0	\$0	E-14	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
15	809.100	Withdrawals of Liq. Nat. Gas Held for Processing. Debt	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	809.200	Deliveries of Nat. Gas for Proc. Credit	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	810.000	Gas Used for Compressor Station Fuel - Cred.	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18	811.000	Gas Used for Products Extraction - Cred.	\$0	\$0	\$0	E-18	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
19	812.000	Gas Used for Other Utility Oper. - Cred.	\$0	\$0	\$0	E-19	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
20	813.000	Other Gas Supply Expense	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		<b>TOTAL GAS SUPPLY EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
22		<b>NATURAL GAS STORAGE EXPENSE</b>											
23	814.000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815.000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816.000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817.000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818.000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819.000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	820.000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821.000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822.000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823.000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	824.000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
34	825.000	Storage Well Royalties	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	826.000	Rents	\$0	\$0	\$0	E-35	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
36		<b>TOTAL NATURAL GAS STORAGE EXPENSE</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
37		<b>TESTING</b>											
38		<b>TOTAL TESTING</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
39		<b>TRANSMISSION EXPENSES</b>											
40	850.000	Operation Supervisoins & Engineering	\$0	\$0	\$0	E-40	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
41	851.000	System control & Load Dispatching	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42	852.000	Communication System Expenses	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43	853.000	Compressor Station Labor & Expenses - Trans. Exp.	\$0	\$0	\$0	E-43	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
44	854.000	Gas for Compressor Station Fuel	\$0	\$0	\$0	E-44	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
45	855.000	Oth Fuel & Power for Compressor Stations	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	856.000	Mains Expense - Trans. Exp.	\$0	\$0	\$0	E-46	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
47	857.000	Measuring & Regulating Station Expenses	\$0	\$0	\$0	E-47	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
48	858.000	Transmission & Compression of Gas by Others	\$0	\$0	\$0	E-48	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
49	859.000	Other Expenses - Trans. Exp.	\$0	\$0	\$0	E-49	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
50	860.000	Rents - Trans. Exp.	\$0	\$0	\$0	E-50	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
51		<b>TOTAL TRANSMISSION EXPENSES</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
52		<b>PRODUCTION EXPENSES</b>											
53		<b>TOTAL PRODUCTION EXPENSES</b>	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
54		<b>DISTRIBUTION EXPENSES</b>											
55	870.000	Operation Supervisor & Engineering	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	871.000	Distribution Load Dispatching	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	872.000	Compressor Station Labor & Expenses	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	873.000	Compressor Station Fuel & Power (Major Only)	\$0	\$0	\$0	E-58	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
59	874.000	Mains & Service Expenses	\$67,114	\$7,959	\$59,155	E-59	-\$31,998	\$35,116	100.0000%	\$0	\$35,116	\$6,414	\$28,702
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	-\$7,251	\$32,063	100.0000%	\$0	\$32,063	\$25,545	\$6,518
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		<b>TOTAL DISTRIBUTION EXPENSES</b>	\$224,067	\$52,566	\$171,501		-\$68,814	\$155,253		\$0	\$155,253	\$42,360	\$112,893

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74		CUSTOMER ACCOUNTS EXPENSE											
75	901.000	Supervision - Cust. Acct. Exp.	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
76	902.000	Meter Reading Expenses	\$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	-\$153,049	\$148,113	100.0000%	\$0	\$148,113	\$0	\$148,113
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		-\$180,250	\$330,073		\$0	\$330,073	\$20,446	\$309,627
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	-\$332,915	\$281,970	100.0000%	\$0	\$281,970	\$110,689	\$171,281
95	921.000	Office Supplies & Expenses	\$431,749	\$0	\$431,749	E-95	-\$38,511	\$393,238	100.0000%	\$0	\$393,238	\$0	\$393,238
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	-\$52,742	\$136,243	100.0000%	\$0	\$136,243	\$0	\$136,243
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	\$737	\$27,745	100.0000%	\$0	\$27,745	\$0	\$27,745
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		\$55,934	\$1,408,862		\$0	\$1,408,862	\$110,689	\$1,298,173
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	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
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		\$0	\$0		\$0	\$0	\$0	\$0
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		-\$545,514	\$2,624,190		\$2,056,342	\$4,680,532	\$173,495	\$2,450,695
130		NET INCOME BEFORE TAXES	\$11,882,915					\$12,428,429		-\$6,976,115	\$5,452,314		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	\$863,142	\$863,142	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		\$863,142	\$863,142		
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					\$12,428,429		-\$8,173,402	\$4,255,027		

(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	-\$40,140	-\$40,140
	1. To Annualize Residential Revenue		\$0	\$0		\$0	-\$40,140	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$647,527	\$647,527
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$647,527	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$95,648	\$95,648
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$95,648	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Large Volume Service	481.200	\$0	\$0	\$0	\$0	\$1,958	\$1,958
	1. To annualize Large Volume Service revenues (Fortson)		\$0	\$0		\$0	\$1,958	
Rev-8	Transportation	489.000	\$0	\$0	\$0	\$0	\$473,296	\$473,296
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$473,296	
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	-\$30,453	-\$31,998	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$1,516		\$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	-\$1,096	-\$7,251	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$1,096		\$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	<b>Meter Reading Expenses</b>	902.000	-\$4,927	\$0	-\$4,927	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$4,927	\$0		\$0	\$0	
E-77	<b>Customer Records &amp; Collection Expenses</b>	903.000	\$0	-\$153,049	-\$153,049	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$153,049		\$0	\$0	
E-78	<b>Uncollectible Amounts</b>	904.000	\$0	-\$22,274	-\$22,274	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$22,274		\$0	\$0	
E-90	<b>Advertising Expenses</b>	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	<b>Admin. &amp; General Salaries</b>	920.000	-\$26,671	-\$306,244	-\$332,915	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$307,155		\$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	<b>Office Supplies &amp; Expenses</b>	921.000	\$0	-\$38,511	-\$38,511	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$57,512		\$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	<b>Admin. Expenses Transferred - Credit</b>	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	<b>Outside Services Employed</b>	923.000	\$0	-\$52,742	-\$52,742	\$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 test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$755		\$0	\$0	
	2. To normalize outside services expense (Green)		\$0	-\$51,987		\$0	\$0	
E-98	<b>Property Insurance</b>	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	<b>Injuries &amp; Damages</b>	925.000	\$0	-\$4,324	-\$4,324	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$4,324		\$0	\$0	
E-100	<b>Employee Pensions &amp; Benefits</b>	926.000	\$0	-\$356,361	-\$356,361	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$356,361		\$0	\$0	
E-102	<b>Regulatory Commission Expenses</b>	928.000	\$0	\$737	\$737	\$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	\$22,335		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$5,410		\$0	\$0	
E-105	<b>Misc. General Expenses</b>	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	<b>Rents - Admin. Gen. Exp.</b>	931.000	\$0	-\$68,230	-\$68,230	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	-\$68,230		\$0	\$0	
E-107	<b>Other Paid Time Off - Labor</b>	994.000	\$0	-\$632	-\$632	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$632		\$0	\$0	
E-108	<b>Vacation Pay- Labor</b>	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	<b>Sick Pay - Labor</b>	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	<b>Holiday Pay - Labor</b>	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	<b>Jury Duty - Labor</b>	998.000	\$0	-\$116	-\$116	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$116		\$0	\$0	
E-112	<b>Funeral Leave - Labor</b>	999.000	\$0	-\$2,539	-\$2,539	\$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 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
	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-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	\$863,142	\$863,142
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$863,142	
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	-\$4,919,773	-\$4,919,773
Total Operating & Maint. Expense			-\$41,804	-\$503,710	-\$545,514	\$0	\$3,253,629	\$3,253,629

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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	117,964	\$581,930	\$3,135,876	\$3,717,806	5,450,350
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	28,601	\$188,535	\$1,707,357	\$1,895,892	3,170,892
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	963	\$48,150	\$612,188	\$660,338	1,423,692
Sales for Resale	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>147,528</b>	<b>\$818,615</b>	<b>\$5,455,420</b>	<b>\$6,274,035</b>	<b>10,044,934</b>

Feeder Description	<u>F</u> Block Usage 1	<u>G</u> Block Usage 2	<u>H</u> Block Usage 3	<u>I</u> Block Usage 4	<u>J</u> Block Usage 5	<u>K</u> Block Usage 6	<u>L</u> Block Usage 7	<u>M</u> Total Block Usage
Residential Revenue Feeders, Totals	5,450,350	0	0	0	0	0	0	5,450,350
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	3,170,892	0	0	0	0	0	0	3,170,892
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	1,423,692	0	0	0	0	0	0	1,423,692
Sales for Resale	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>10,044,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,044,934</b>

Feeder Description	<u>N</u> Block Revenues 1	<u>O</u> Block Revenues 2	<u>P</u> Block Revenues 3	<u>Q</u> Block Revenues 4	<u>R</u> Block Revenues 5	<u>S</u> Block Revenues 6	<u>T</u> Block Revenues 7	<u>U</u> Total Block Revenues
Residential Revenue Feeders, Totals	\$3,135,876	\$0	\$0	\$0	\$0	\$0	\$0	\$3,135,876
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$1,707,357	\$0	\$0	\$0	\$0	\$0	\$0	\$1,707,357
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$612,188	\$0	\$0	\$0	\$0	\$0	\$0	\$612,188
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$5,455,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,455,420</b>

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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	\$1,382,605	\$1,964,535	2,966,964
Residential OPTRF_BaseA	59,771	\$0	\$1,753,271	\$1,753,271	2,483,386
<b>Total Revenue Feeders</b>	<b>117,964</b>	<b>\$581,930</b>	<b>\$3,135,876</b>	<b>\$3,717,806</b>	<b>5,450,350</b>

Name of Sheet	<u>F</u> Block Usage 1	<u>G</u> Block Usage 2	<u>H</u> Block Usage 3	<u>I</u> Block Usage 4	<u>J</u> Block Usage 5	<u>K</u> Block Usage 6	<u>L</u> Block Usage 7	<u>M</u> Total Block Usage
RevFeedA_Base	2,966,964	0	0	0	0	0	0	2,966,964
Residential OPTRF_BaseA	2,483,386	0	0	0	0	0	0	2,483,386
<b>Total Revenue Feeders</b>	<b>5,450,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,450,350</b>

Name of Sheet	<u>N</u> Block Revenues 1	<u>O</u> Block Revenues 2	<u>P</u> Block Revenues 3	<u>Q</u> Block Revenues 4	<u>R</u> Block Revenues 5	<u>S</u> Block Revenues 6	<u>T</u> Block Revenues 7	<u>U</u> Total Block Revenues
RevFeedA_Base	\$1,382,605	\$0	\$0	\$0	\$0	\$0	\$0	\$1,382,605
Residential OPTRF_BaseA	\$1,753,271	\$0	\$0	\$0	\$0	\$0	\$0	\$1,753,271
<b>Total Revenue Feeders</b>	<b>\$3,135,876</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,135,876</b>

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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	10.316100	48,496	100.0000% 0.0000%	48,496 0	0.46600 0.00000	\$22,599 \$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
<b>Total Annualized Customers</b>		<b>58,193</b>		<b>2,966,964</b>		<b>2,966,964</b>		<b>\$1,382,605</b>	<b>58,193</b>
Monthly Customer Charge		\$10.00	Annualized Monthly Charge Customers				\$581,930		
Total Monthly Charge Customers		<u>\$581,930</u>	Annualized Revenues				<u>\$1,964,535</u>		

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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	4,955	96.688900	479,093	100.0000% 0.0000%	479,093 0	0.70600 0.00000	\$338,240 \$0	4,955
February	Residential-OPT Bills > 65	5,022	83.664700	420,164	100.0000% 0.0000%	420,164 0	0.70600 0.00000	\$296,636 \$0	5,022
March	Residential-OPT Bills > 65	5,044	73.723600	371,862	100.0000% 0.0000%	371,862 0	0.70600 0.00000	\$262,535 \$0	5,044
April	Residential-OPT Bills > 65	5,032	63.242600	318,237	100.0000% 0.0000%	318,237 0	0.70600 0.00000	\$224,675 \$0	5,032
May	Residential-OPT Bills > 65	4,965	31.007200	153,951	100.0000% 0.0000%	153,951 0	0.70600 0.00000	\$108,689 \$0	4,965
June	Residential-OPT Bills > 65	4,936	14.082100	69,509	100.0000% 0.0000%	69,509 0	0.70600 0.00000	\$49,073 \$0	4,936
July	Residential-OPT Bills > 65	4,870	7.051500	34,341	100.0000% 0.0000%	34,341 0	0.70600 0.00000	\$24,245 \$0	4,870
August	Residential-OPT Bills > 65	4,853	6.927500	33,619	100.0000% 0.0000%	33,619 0	0.70600 0.00000	\$23,735 \$0	4,853
September	Residential-OPT Bills > 65	4,856	11.375700	55,240	100.0000% 0.0000%	55,240 0	0.70600 0.00000	\$38,999 \$0	4,856
October	Residential-OPT Bills > 65	4,961	1.542000	7,650	100.0000% 0.0000%	7,650 0	0.70600 0.00000	\$5,401 \$0	4,961
November	Residential-OPT Bills > 65	5,080	37.045100	188,189	100.0000% 0.0000%	188,189 0	0.70600 0.00000	\$132,861 \$0	5,080
December	Residential-OPT Bills > 65	5,197	67.641100	351,531	100.0000% 0.0000%	351,531 0	0.70600 0.00000	\$248,181 \$0	5,197
<b>Total Annualized Customers</b>		<b>59,771</b>		<b>2,483,386</b>		<b>2,483,386</b>		<b>\$1,753,271</b>	<b>59,771</b>
Monthly Customer Charge		\$0.00	Annualized Monthly Charge Customers				\$0		
Total Monthly Charge Customers		<u>\$0</u>	Annualized Revenues				<u>\$1,753,271</u>		

Summit Natural Gas of Missouri, Inc.  
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Rogersville District  
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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	12,569	\$188,535	\$1,006,601	\$1,195,136	2,174,084
SGS-OPTRF_BaseE	16,032	\$0	\$700,756	\$700,756	996,808
<b>Total Revenue Feeders</b>	<b>28,601</b>	<b>\$188,535</b>	<b>\$1,707,357</b>	<b>\$1,895,892</b>	<b>3,170,892</b>

	<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	2,174,084	0	0	0	0	0	0	2,174,084
SGS-OPTRF_BaseE	996,808	0	0	0	0	0	0	996,808
<b>Total Revenue Feeders</b>	<b>3,170,892</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,170,892</b>

	<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	\$1,006,601	\$0	\$0	\$0	\$0	\$0	\$0	\$1,006,601
SGS-OPTRF_BaseE	\$700,756	\$0	\$0	\$0	\$0	\$0	\$0	\$700,756
<b>Total Revenue Feeders</b>	<b>\$1,707,357</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,707,357</b>



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		1,093	364.378200	398,265					1,093
	Small General Service Bills > 65				100.0000%	398,265	0.46300	\$184,397	
					0.0000%	0	0.00000	\$0	
February		1,100	298.594400	328,454					1,100
	Small General Service Bills > 65				100.0000%	328,454	0.46300	\$152,074	
					0.0000%	0	0.00000	\$0	
March		1,103	309.547800	341,431					1,103
	Small General Service Bills > 65				100.0000%	341,431	0.46300	\$158,083	
					0.0000%	0	0.00000	\$0	
April		1,096	237.514200	260,316					1,096
	Small General Service Bills > 65				100.0000%	260,316	0.46300	\$120,526	
					0.0000%	0	0.00000	\$0	
May		1,041	129.360700	134,664					1,041
	Small General Service Bills > 65				100.0000%	134,664	0.46300	\$62,349	
					0.0000%	0	0.00000	\$0	
June		1,025	76.516200	78,429					1,025
	Small General Service Bills > 65				100.0000%	78,429	0.46300	\$36,313	
					0.0000%	0	0.00000	\$0	
July		1,012	58.137800	58,835					1,012
	Small General Service Bills > 65				100.0000%	58,835	0.46300	\$27,241	
					0.0000%	0	0.00000	\$0	
August		1,005	61.119900	61,425					1,005
	Small General Service Bills > 65				100.0000%	61,425	0.46300	\$28,440	
					0.0000%	0	0.00000	\$0	
September		1,000	72.784900	72,785					1,000
	Small General Service Bills > 65				100.0000%	72,785	0.46300	\$33,699	
					0.0000%	0	0.00000	\$0	
October		1,012	34.131900	34,541					1,012
	Small General Service Bills > 65				100.0000%	34,541	0.46300	\$15,992	
					0.0000%	0	0.00000	\$0	
November		1,032	149.049800	153,819					1,032
	Small General Service Bills > 65				100.0000%	153,819	0.46300	\$71,218	
					0.0000%	0	0.00000	\$0	
December		1,050	239.161900	251,120					1,050
	Small General Service Bills > 65				100.0000%	251,120	0.46300	\$116,269	
					0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>12,569</b>		<b>2,174,084</b>		<b>2,174,084</b>		<b>\$1,006,601</b>	<b>12,569</b>

Monthly Customer Charge \$15.00 Annualized Monthly Charge Customers \$188,535

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>\$188,535</u>						<u>\$1,195,136</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	963	\$48,150	\$612,188	\$660,338	1,423,692
<b>Total Revenue Feeders</b>	<b>963</b>	<b>\$48,150</b>	<b>\$612,188</b>	<b>\$660,338</b>	<b>1,423,692</b>

Name of Sheet	<u>F</u> Block Usage 1	<u>G</u> Block Usage 2	<u>H</u> Block Usage 3	<u>I</u> Block Usage 4	<u>J</u> Block Usage 5	<u>K</u> Block Usage 6	<u>L</u> Block Usage 7	<u>M</u> Total Block Usage
RevFeedl_Base	1,423,692	0	0	0	0	0	0	1,423,692
<b>Total Revenue Feeders</b>	<b>1,423,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,423,692</b>

Name of Sheet	<u>N</u> Block Revenues 1	<u>O</u> Block Revenues 2	<u>P</u> Block Revenues 3	<u>Q</u> Block Revenues 4	<u>R</u> Block Revenues 5	<u>S</u> Block Revenues 6	<u>T</u> Block Revenues 7	<u>U</u> Total Block Revenues
RevFeedl_Base	\$612,188	\$0	\$0	\$0	\$0	\$0	\$0	\$612,188
<b>Total Revenue Feeders</b>	<b>\$612,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$612,188</b>

Summit Natural Gas of Missouri, Inc.  
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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	72	2,972.744500	214,038	100.0000%	214,038	0.43000	\$92,036	72
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	76	2,672.784000	203,132	100.0000%	203,132	0.43000	\$87,347	76
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	78	2,195.707200	171,265	100.0000%	171,265	0.43000	\$73,644	78
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	82	2,103.633900	172,498	100.0000%	172,498	0.43000	\$74,174	82
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	84	1,174.791700	98,683	100.0000%	98,683	0.43000	\$42,434	84
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	84	666.036400	55,947	100.0000%	55,947	0.43000	\$24,057	84
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	83	379.450000	31,494	100.0000%	31,494	0.43000	\$13,542	83
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	79	429.658600	33,943	100.0000%	33,943	0.43000	\$14,595	79
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	79	622.146400	49,150	100.0000%	49,150	0.43000	\$21,135	79
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	79	571.636900	45,159	100.0000%	45,159	0.43000	\$19,418	79
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	82	1,550.113500	127,109	100.0000%	127,109	0.43000	\$54,657	82
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	85	2,603.225800	221,274	100.0000%	221,274	0.43000	\$95,148	85
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>963</b>		<b>1,423,692</b>		<b>1,423,692</b>		<b>\$612,188</b>	<b>963</b>
<b>Monthly Customer Charge</b>		<b>\$50.00</b>	<b>Annualized Monthly Charge Customers</b>				<b>\$48,150</b>		
<b>Total Monthly Charge Customers</b>		<b>\$48,150</b>	<b>Annualized Revenues</b>				<b>\$660,338</b>		

Summit Natural Gas of Missouri, Inc.  
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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		\$5,452,314	\$7,049,794	\$7,292,604	\$7,535,414
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		\$2,304,137	\$3,901,617	\$4,144,427	\$4,387,237
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$2,304,137	\$3,901,617	\$4,144,427	\$4,387,237
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$120,811	\$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		\$2,183,326	\$3,697,047	\$3,927,126	\$4,157,205
17	Federal Income Tax at the Rate of	See Tax Table	\$742,331	\$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		\$742,331	\$1,256,996	\$1,335,223	\$1,413,450
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$2,304,137	\$3,901,617	\$4,144,427	\$4,387,237
23	Deduct Federal Income Tax at the Rate of	50.000%	\$371,166	\$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		\$1,932,971	\$3,273,119	\$3,476,815	\$3,680,512
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	\$120,811	\$204,570	\$217,301	\$230,032
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		\$2,304,137	\$3,901,617	\$4,144,427	\$4,387,237
31	Deduct Federal Income Tax - City Inc. Tax		\$742,331	\$1,256,996	\$1,335,223	\$1,413,450
32	Deduct Missouri Income Tax - City Inc. Tax		\$120,811	\$204,570	\$217,301	\$230,032
33	City Taxable Income		\$1,440,995	\$2,440,051	\$2,591,903	\$2,743,755
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		\$742,331	\$1,256,996	\$1,335,223	\$1,413,450
39	State Income Tax		\$120,811	\$204,570	\$217,301	\$230,032
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$863,142	\$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		\$1,197,287	\$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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<b>Federal Tax Table</b>						
Federal Taxable Income			\$2,183,326	\$3,697,047	\$3,927,126	\$4,157,205
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			\$628,431	\$1,143,096	\$1,221,323	\$1,299,550
35% > \$10MM < \$15,000,001			\$0	\$0	\$0	\$0
38% > \$15MM < \$18,333,334			\$0	\$0	\$0	\$0
35% > \$18,333,333			\$0	\$0	\$0	\$0
<b>Total Federal Income Taxes</b>			<b>\$742,331</b>	<b>\$1,256,996</b>	<b>\$1,335,223</b>	<b>\$1,413,450</b>

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%