

*Exhibit No.:*  
*Issues:* Accounting Schedules  
*Witness:* MoPSC Auditors  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Accounting Schedules  
*Case No.:* GR-2014-0086  
*Date Prepared:* May 30, 2014

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION  
UTILITY SERVICES - AUDITING**

**DIRECT ACCOUNTING SCHEDULES**

**SUMMIT NATURAL GAS MISSOURI, INC.**

**CASE NO. GR-2014-0086**

*Jefferson City, Missouri  
May 30, 2014*

*Staff* Exhibit No. 106  
Date 8-19-14 Reporter XF  
File No. GR-2014-0086

**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.  
BRANSON DISTRICT**

**CASE NO. GR-2014-0086**

**Jefferson City, MO**

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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	\$47,256,104	\$47,256,104	\$47,256,104
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$3,270,122	\$3,364,635	\$3,459,147
4	Net Income Available	\$841,885	\$841,885	\$841,885
5	Additional Net Income Required	\$2,428,237	\$2,522,750	\$2,617,262
6	Income Tax Requirement			
7	Required Current Income Tax	\$968,419	\$1,025,032	\$1,081,644
8	Current Income Tax Available	-\$486,070	-\$486,070	-\$486,070
9	Additional Current Tax Required	\$1,454,489	\$1,511,102	\$1,567,714
10	Revenue Requirement	\$3,882,726	\$4,033,852	\$4,184,976
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>\$3,882,726</b>	<b>\$4,033,852</b>	<b>\$4,184,976</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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		\$52,636,366
2	Less Accumulated Depreciation Reserve		\$2,531,185
3	Net Plant In Service		\$50,105,181
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$34,640
7	Materials & Supplies		\$150,692
8	Prepayments		\$13,704
9	Net Cost of Removal Reg. Asset		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		\$199,036
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		\$6,383
17	Customer Advances		\$0
18	Deferred Taxes		\$3,041,730
19	TOTAL SUBTRACT FROM NET PLANT		\$3,048,113
20	<b>Total Rate Base</b>		<b>\$47,256,104</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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		<b>INTANGIBLE PLANT</b>							
2	302.000	Franchise and Consents	\$1,019,789	P-2	\$0	\$1,019,789	100.0000%	\$0	\$1,019,789
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		<b>TOTAL INTANGIBLE PLANT</b>	<b>\$1,019,789</b>		<b>\$0</b>	<b>\$1,019,789</b>		<b>\$0</b>	<b>\$1,019,789</b>
21		<b>DISTRIBUTION PLANT</b>							
22	374.000	Land - Dist Plant	\$8,814,848	P-22	\$0	\$8,814,848	100.0000%	\$0	\$8,814,848
23	374.200	Land Rights - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	376.000	Structures - Dist Plant	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$36,985,144	P-25	\$0	\$36,985,144	100.0000%	\$0	\$36,985,144
26	377.000	Compressor Station Equipment	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$319,932	P-27	\$0	\$319,932	100.0000%	\$0	\$319,932
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$3,003,245	P-29	\$0	\$3,003,245	100.0000%	\$0	\$3,003,245
30	381.000	Meters - Dist Plant	\$657,770	P-30	\$0	\$657,770	100.0000%	\$0	\$657,770
31	382.000	Meters Installation - Dist Plant	\$137,973	P-31	\$0	\$137,973	100.0000%	\$0	\$137,973
32	383.000	House Regulators - Dist Plant	\$37,160	P-32	\$0	\$37,160	100.0000%	\$0	\$37,160
33	385.000	Electronic Gas Measuring	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$1,029,642	P-34	\$0	\$1,029,642	100.0000%	\$0	\$1,029,642
35		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$50,985,714</b>		<b>\$0</b>	<b>\$50,985,714</b>		<b>\$0</b>	<b>\$50,985,714</b>
36		<b>PRODUCTION PLANT</b>							
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&engins-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		<b>TOTAL PRODUCTION PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
47		<b>TESTING</b>							
48		<b>TOTAL TESTING</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
49		<b>GENERAL PLANT</b>							
50	389.000	Land - Gen Plant	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$6,450	P-51	\$0	\$6,450	100.0000%	\$0	\$6,450
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$34,992	P-53	\$0	\$34,992	100.0000%	\$0	\$34,992
54	391.100	Computers	\$14,205	P-54	\$0	\$14,205	100.0000%	\$0	\$14,205
55	392.000	Transportation Equipment	\$334,089	P-55	\$0	\$334,089	100.0000%	\$0	\$334,089
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$153,063	P-57	\$0	\$153,063	100.0000%	\$0	\$153,063
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  
Branson 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 Adjut. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	396.000	Power Operated Equipment	\$52,200	P-59	\$0	\$52,200	100.0000%	\$0	\$52,200
60	397.000	Communications Equipment	\$35,864	P-60	\$0	\$35,864	100.0000%	\$0	\$35,864
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$630,863		\$0	\$630,863		\$0	\$630,863
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	\$52,636,366		\$0	\$52,636,366		\$0	\$52,636,366

Summit Natural Gas of Missouri, Inc.  
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Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Adjustments to Plant in Service

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

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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	\$1,019,789	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	\$1,019,789		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$8,814,848	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	\$36,985,144	2.00%	\$739,703
26	377.000	Compressor Station Equipment	\$0	2.00%	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$319,932	2.00%	\$6,399
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.00%	\$0
29	380.000	Services	\$3,003,245	2.00%	\$60,065
30	381.000	Meters - Dist Plant	\$657,770	2.00%	\$13,155
31	382.000	Meters Installation - Dist Plant	\$137,973	2.00%	\$2,759
32	383.000	House Regulators - Dist Plant	\$37,160	2.00%	\$743
33	385.000	Electronic Gas Measuring	\$0	2.00%	\$0
34	386.000	Conversions (not SMNG)	\$1,029,642	2.00%	\$20,593
35		TOTAL DISTRIBUTION PLANT	\$50,985,714		\$843,417
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  
Branson 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	\$6,450	2.00%	\$129
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$34,992	5.00%	\$1,750
54	391.100	Computers	\$14,205	12.90%	\$1,832
55	392.000	Transportation Equipment	\$334,089	12.90%	\$43,097
56	393.000	Stores Equipment	\$0	4.00%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$153,063	5.00%	\$7,653
58	395.000	Laboratory Equipment	\$0	5.00%	\$0
59	396.000	Power Operated Equipment	\$52,200	6.70%	\$3,497
60	397.000	Communications Equipment	\$35,864	6.70%	\$2,403
61	398.000	Miscellaneous Equipment	\$0	5.00%	\$0
62		TOTAL GENERAL PLANT	\$630,863		\$60,361
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		<b>Total Depreciation</b>	<b>\$52,636,366</b>		<b>\$903,778</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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	\$150,562	R-2	\$0	\$150,562	100.0000%	\$0	\$150,562
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	Infinlum Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$150,562		\$0	\$150,562		\$0	\$150,562
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	376.000	Structures - Dist Plant	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$2,117,624	R-25	\$0	\$2,117,624	100.0000%	\$0	\$2,117,624
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$8,242	R-27	\$0	\$8,242	100.0000%	\$0	\$8,242
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$127,927	R-29	\$0	\$127,927	100.0000%	\$0	\$127,927
30	381.000	Meters - Dist Plant	\$30,524	R-30	\$0	\$30,524	100.0000%	\$0	\$30,524
31	382.000	Meters Installation - Dist Plant	\$2,774	R-31	\$0	\$2,774	100.0000%	\$0	\$2,774
32	383.000	House Regulators - Dist Plant	\$1,063	R-32	\$0	\$1,063	100.0000%	\$0	\$1,063
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$47,141	R-34	\$0	\$47,141	100.0000%	\$0	\$47,141
35		TOTAL DISTRIBUTION PLANT	\$2,335,295		\$0	\$2,335,295		\$0	\$2,335,295
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	388.000	Land - Gen Plant	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$163	R-51	\$0	\$163	100.0000%	\$0	\$163
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$5,986	R-53	\$0	\$5,986	100.0000%	\$0	\$5,986
54	391.100	Computers	\$6,669	R-54	\$0	\$6,669	100.0000%	\$0	\$6,669
55	392.000	Transportation Equipment	\$106,036	R-55	\$0	\$106,036	100.0000%	\$0	\$106,036
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$7,677	R-57	\$0	\$7,677	100.0000%	\$0	\$7,677
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	-\$85,294	R-59	\$0	-\$85,294	100.0000%	\$0	-\$85,294

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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	\$4,091	R-60	\$0	\$4,091	100.0000%	\$0	\$4,091
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$46,328		\$0	\$46,328		\$0	\$46,328
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		<b>TOTAL DEPRECIATION RESERVE</b>	<b>\$2,531,185</b>		<b>\$0</b>	<b>\$2,531,185</b>		<b>\$0</b>	<b>\$2,531,185</b>

Summit Natural Gas of Missouri, Inc.  
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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	Jurisdictional Adjustments
<b>Total Reserve Adjustments</b>				<b>\$0</b>		<b>\$0</b>

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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	M MO Adj. Juris. Non Labor L + M = K
Rev-1		OPERATING REVENUES											
Rev-2	480,000	Residential Revenue	\$151,835	See note (1)	See note (1)	Rev-2	See note (1)	\$151,835	100.0000%	\$32,236	\$184,071	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	\$243,904			Rev-4		\$243,904	100.0000%	\$100,625	\$344,629		
Rev-5	0,000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0,000	Lg. Gen. Service	\$641,972			Rev-6		\$641,972	100.0000%	\$121,763	\$763,735		
Rev-7	481,200	Large Volume Service	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	489,000	Transportation	\$814,100			Rev-8		\$814,100	100.0000%	\$336,802	\$1,150,902		
Rev-9	0,000	PGA Revenue	\$1,259,883			Rev-9		\$1,259,883	100.0000%	-\$1,259,883	\$0		
Rev-10	0,000	Miscellaneous Service Revenues	\$11,861			Rev-10		\$11,861	100.0000%	\$0	\$11,861		
Rev-11	0,000	Branson Surcharge	\$421,405			Rev-11		\$421,405	100.0000%	\$0	\$421,405		
Rev-12	495,000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$3,544,960					\$3,544,960		-\$668,457	\$2,876,503		
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	816,000	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	M MO Adj. Juris. Non Labor
L + M = K													
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 Supervisor & 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	\$44,435	\$6,029	\$39,396	E-59	-\$10,857	\$33,578	100.0000%	\$0	\$33,578	\$13,911	\$19,667
60	875.000	Measuring & Regulating Station Expenses - General	\$371	\$0	\$371	E-60	\$0	\$371	100.0000%	\$0	\$371	\$0	\$371
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	\$455	\$0	\$455	E-63	\$0	\$455	100.0000%	\$0	\$455	\$0	\$455
64	879.000	Customer Installations Expenses	\$4,758	\$0	\$4,758	E-64	-\$685	\$4,073	100.0000%	\$0	\$4,073	\$0	\$4,073
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.	\$56	\$0	\$56	E-66	\$0	\$56	100.0000%	\$0	\$56	\$0	\$56
67	886.000	Maintenance Structures & Improvements	\$9	\$0	\$9	E-67	\$0	\$9	100.0000%	\$0	\$9	\$0	\$9
68	887.000	Maintenance of Mains	\$39,056	\$8,173	\$30,883	E-68	\$14,388	\$53,444	100.0000%	\$0	\$53,444	\$22,561	\$30,883
69	889.000	Maintenance of Mains, & Reg. Sta. Equip.- General	\$0	\$0	\$0	E-69	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
70	892.000	Maintenance of Services	\$113	\$0	\$113	E-70	\$0	\$113	100.0000%	\$0	\$113	\$0	\$113
71	893.000	Maintenance of Meters & House Regulators	\$4	\$0	\$4	E-71	\$0	\$4	100.0000%	\$0	\$4	\$0	\$4
72	894.000	Maintenance of Other Equipment	\$3,978	\$0	\$3,978	E-72	\$6,455	\$10,434	100.0000%	\$0	\$10,434	\$0	\$10,434
73		TOTAL DISTRIBUTION EXPENSES	\$83,235	\$13,212	\$80,023		\$9,302	\$102,537		\$0	\$102,537	\$36,472	\$66,065

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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	M MO Adj. Juris. Non Labor L + M = K
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	\$16,379	\$16,066	\$313	E-76	\$28,284	\$44,663	100.0000%	\$0	\$44,663	\$44,350	\$313
77	903.000	Customer Records & Collection Expenses	\$22,656	\$0	\$22,656	E-77	-\$11,443	\$11,213	100.0000%	\$0	\$11,213	\$0	\$11,213
78	904.000	Uncollectible Amounts	\$44,856	\$0	\$44,856	E-78	-\$5,946	\$38,910	100.0000%	\$0	\$38,910	\$0	\$38,910
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	\$83,891	\$16,066	\$67,825		\$10,895	\$94,786		\$0	\$94,786	\$44,350	\$50,436
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	\$5,632	\$0	\$5,632	E-90	-\$5,271	\$361	100.0000%	\$0	\$361	\$0	\$361
91	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92		TOTAL SALES EXPENSES	\$5,632	\$0	\$5,632		-\$5,271	\$361		\$0	\$361	\$0	\$361
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$46,074	\$10,150	\$35,924	E-94	-\$5,026	\$41,048	100.0000%	\$0	\$41,048	\$28,019	\$13,029
95	921.000	Office Supplies & Expenses	\$32,479	\$0	\$32,479	E-95	\$9,633	\$42,112	100.0000%	\$0	\$42,112	\$0	\$42,112
96	922.000	Admin. Expenses Transferred - Credit	-\$189,447	\$0	-\$189,447	E-96	\$189,447	\$0	100.0000%	\$0	\$0	\$0	\$0
97	923.000	Outside Services Employed	\$14,217	\$0	\$14,217	E-97	-\$3,703	\$10,514	100.0000%	\$0	\$10,514	\$0	\$10,514
98	924.000	Property Insurance	\$12,746	\$0	\$12,746	E-98	-\$3,432	\$9,314	100.0000%	\$0	\$9,314	\$0	\$9,314
99	925.000	Injuries & Damages	\$3,302	\$0	\$3,302	E-99	-\$249	\$3,053	100.0000%	\$0	\$3,053	\$0	\$3,053
100	926.000	Employee Pensions & Benefits	\$31,174	\$0	\$31,174	E-100	-\$26,808	\$4,366	100.0000%	\$0	\$4,366	\$0	\$4,366
101	927.000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102	928.000	Regulatory Commission Expenses	\$2,032	\$0	\$2,032	E-102	\$107	\$2,139	100.0000%	\$0	\$2,139	\$0	\$2,139
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	\$126,154	\$0	\$126,154	E-105	-\$104,808	\$21,346	100.0000%	\$0	\$21,346	\$0	\$21,346
106	931.000	Rents - Admin. Gen. Exp.	\$10,554	\$0	\$10,554	E-106	\$79,511	\$90,065	100.0000%	\$0	\$90,065	\$0	\$90,065
107	994.000	Other Paid Time Off - Labor	\$47	\$0	\$47	E-107	-\$48	-\$1	100.0000%	\$0	-\$1	\$0	-\$1
108	995.000	Vacation Pay - Labor	\$5,251	\$0	\$5,251	E-108	-\$5,251	\$0	100.0000%	\$0	\$0	\$0	\$0
109	996.000	Sick Pay - Labor	\$1,688	\$0	\$1,688	E-109	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
110	997.000	Holiday Pay - Labor	\$5,484	\$0	\$5,484	E-110	-\$5,484	\$0	100.0000%	\$0	\$0	\$0	\$0
111	998.000	Jury Duty - Labor	\$9	\$0	\$9	E-111	-\$9	\$0	100.0000%	\$0	\$0	\$0	\$0
112	999.000	Funeral Leave - Labor	\$191	\$0	\$191	E-112	-\$191	\$0	100.0000%	\$0	\$0	\$0	\$0
113	0.000	Customer Deposit Interest Expense	\$0	\$0	\$0	E-113	\$191	\$191	100.0000%	\$0	\$191	\$0	\$191
114		TOTAL ADMIN. & GENERAL EXPENSES	\$101,955	\$10,150	\$91,805		\$122,192	\$224,147		\$0	\$224,147	\$28,019	\$196,128
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%	\$903,778	\$903,778	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$903,778	\$903,778	\$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	\$629,674	\$0	\$629,674	E-123	\$418,546	\$1,048,220	100.0000%	\$0	\$1,048,220	\$0	\$1,048,220
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	\$629,674	\$0	\$629,674		\$418,546	\$1,048,220		\$0	\$1,048,220	\$0	\$1,048,220
129		TOTAL OPERATING EXPENSE	\$914,387	\$39,428	\$874,959		\$555,664	\$1,470,051		\$903,778	\$2,373,829	\$108,841	\$1,361,210
130		NET INCOME BEFORE TAXES	\$2,630,673					\$2,074,909		-\$1,572,235	\$502,674		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	-\$486,070	-\$486,070	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		-\$486,070	-\$486,070		
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%	\$146,859	\$146,859	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		\$146,859	\$146,859		
138		NET OPERATING INCOME	\$2,630,673					\$2,074,909		-\$1,233,024	\$841,885		

(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	\$32,236	\$32,236
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$32,236	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$100,625	\$100,625
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$100,625	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$121,763	\$121,763
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$121,763	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Transportation	489,000	\$0	\$0	\$0	\$0	\$338,802	\$338,802
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$338,802	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	-\$1,269,883	-\$1,269,883
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$1,269,883	
E-59	Mains & Service Expenses	874,000	\$8,872	-\$19,729	-\$10,857	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$1,644		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$8,872	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$18,085		\$0	\$0	
E-64	Customer Installations Expenses	879,000	\$0	-\$685	-\$685	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$685		\$0	\$0	
E-68	Maintenance of Mains	887,000	\$14,388	\$0	\$14,388	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		\$14,388	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	884,000	\$0	\$5,456	\$5,456	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$10,089		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$3,953		\$0	\$0	
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$320		\$0	\$0	
E-76	Meter Reading Expenses	892,000	\$28,284	\$0	\$28,284	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		\$28,284	\$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
E-77	Customer Records & Collection Expenses	903,000	\$0	-\$11,443	-\$11,443	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$11,443		\$0	\$0	
E-78	Uncollectible Amounts	904,000	\$0	-\$5,946	-\$5,946	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$5,946		\$0	\$0	
E-90	Advertising Expenses	913,000	\$0	-\$5,271	-\$5,271	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$239		\$0	\$0	
	2. To remove institutional and promotional advertising (Sarver)		\$0	-\$744		\$0	\$0	
	3. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	\$0		\$0	\$0	
	4. To remove test year expense (Sarver)		\$0	-\$4,288		\$0	\$0	
E-94	Admin. & General Salaries	920,000	\$17,869	-\$22,895	-\$5,026	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$22,865		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$17,869	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$70		\$0	\$0	
E-95	Office Supplies & Expenses	921,000	\$0	-\$9,633	-\$9,633	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$4,300		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$53		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$270		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	-\$316		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$316		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$14,393		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$707		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$660		\$0	\$0	
E-96	Admin. Expenses Transferred - Credit	922,000	\$0	\$189,447	\$189,447	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$189,447		\$0	\$0	
E-97	Outside Services Employed	923,000	\$0	-\$3,703	-\$3,703	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$56		\$0	\$0	
	2. To normalize outside services expense (Green)		\$0	-\$3,647		\$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-95	Property Insurance	924,000	\$0	-\$3,432	-\$3,432	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$3,432		\$0	\$0	
E-99	Injuries & Damages	925,000	\$0	-\$249	-\$249	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$249		\$0	\$0	
E-100	Employee Pensions & Benefits	926,000	\$0	-\$26,808	-\$26,808	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$26,808		\$0	\$0	
E-102	Regulatory Commission Expenses	928,000	\$0	\$107	\$107	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$2,032		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$1,722		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$417		\$0	\$0	
E-105	Misc. General Expenses	930,200	\$0	-\$104,808	-\$104,808	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$101,105		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$3,703		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931,000	\$0	\$79,511	\$79,511	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	\$79,511		\$0	\$0	
E-107	Other Paid Time Off - Labor	984,000	\$0	-\$48	-\$48	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$48		\$0	\$0	
E-108	Vacation Pay - Labor	995,000	\$0	-\$5,251	-\$5,251	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$5,251		\$0	\$0	
E-109	Sick Pay - Labor	998,000	\$0	-\$1,688	-\$1,688	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$1,688		\$0	\$0	
E-110	Holiday Pay - Labor	997,000	\$0	-\$5,484	-\$5,484	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$5,484		\$0	\$0	
E-111	Jury Duty - Labor	998,000	\$0	-\$9	-\$9	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$9		\$0	\$0	
E-112	Funeral Leave - Labor	999,000	\$0	-\$191	-\$191	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$191		\$0	\$0	
E-113	Customer Deposit Interest Expense		\$0	\$191	\$191	\$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	E Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust customer deposit interest (Sarver)		\$0	\$191		\$0	\$0	
E-116	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$903,778	\$903,778
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$903,778	
E-123	Property Taxes	408,000	\$0	\$418,546	\$418,546	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	\$418,546		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	-\$488,070	-\$488,070
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$488,070	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$146,859	\$146,859
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$146,859	
	2. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	-\$688,457	-\$688,457
<b>Total Operating &amp; Maint. Expense</b>			\$69,413	\$486,251	\$555,664	\$0	\$584,567	\$584,567

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Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Annualized Customer Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
Residential Revenue Feeders, Totals	6,518	\$46,300	\$137,771	\$184,071	270,974
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	3,278	\$37,320	\$307,209	\$344,529	642,078
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	1,585	\$79,250	\$684,485	\$763,735	1,591,825
Sales for Resale	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>11,381</b>	<b>\$162,870</b>	<b>\$1,129,465</b>	<b>\$1,292,335</b>	<b>2,504,877</b>

Feeder Description	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
Residential Revenue Feeders, Totals	270,974	0	0	0	0	0	0	270,974
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	642,078	0	0	0	0	0	0	642,078
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	1,591,825	0	0	0	0	0	0	1,591,825
Sales for Resale	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>2,504,877</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,504,877</b>

Feeder Description	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
Residential Revenue Feeders, Totals	\$137,771	\$0	\$0	\$0	\$0	\$0	\$0	\$137,771
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$307,209	\$0	\$0	\$0	\$0	\$0	\$0	\$307,209
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$684,485	\$0	\$0	\$0	\$0	\$0	\$0	\$684,485
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$1,129,465</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,129,465</b>

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Residential Revenue Feeder Sheet - Summary

Name of Sheet	A	B	C	D	E
	Annualized Monthly Charge Customers	Annualized Monthly Charge Revenues	Annualized Volumetric Revenues	Total Annualized Revenues	Total Normalized Usage
RevFeedA_Base	4,630	\$46,300	\$103,950	\$150,250	223,069
Residential OPTRF_BaseA	1,888	\$0	\$33,821	\$33,821	47,905
<b>Total Revenue Feeders</b>	<b>6,518</b>	<b>\$46,300</b>	<b>\$137,771</b>	<b>\$184,071</b>	<b>270,974</b>

Name of Sheet	F	G	H	I	J	K	L	M
	Block Usage 1	Block Usage 2	Block Usage 3	Block Usage 4	Block Usage 5	Block Usage 6	Block Usage 7	Total Block Usage
RevFeedA_Base	223,069	0	0	0	0	0	0	223,069
Residential OPTRF_BaseA	47,905	0	0	0	0	0	0	47,905
<b>Total Revenue Feeders</b>	<b>270,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,974</b>

Name of Sheet	N	O	P	Q	R	S	T	U
	Block Revenues 1	Block Revenues 2	Block Revenues 3	Block Revenues 4	Block Revenues 5	Block Revenues 6	Block Revenues 7	Total Block Revenues
RevFeedA_Base	\$103,950	\$0	\$0	\$0	\$0	\$0	\$0	\$103,950
Residential OPTRF_BaseA	\$33,821	\$0	\$0	\$0	\$0	\$0	\$0	\$33,821
<b>Total Revenue Feeders</b>	<b>\$137,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,771</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	353	135.091100	47,687 100.0000% 0.0000%	47,687 0	0.46600 0.00000	\$22,222 \$0	353
February	Residential Bills > 65	354	108.661500	38,466 100.0000% 0.0000%	38,466 0	0.46600 0.00000	\$17,925 \$0	354
March	Residential Bills > 65	379	91.659900	34,739 100.0000% 0.0000%	34,739 0	0.46600 0.00000	\$16,188 \$0	379
April	Residential Bills > 65	402	68.147600	27,395 100.0000% 0.0000%	27,395 0	0.46600 0.00000	\$12,766 \$0	402
May	Residential Bills > 65	402	41.260900	16,587 100.0000% 0.0000%	16,587 0	0.46600 0.00000	\$7,730 \$0	402
June	Residential Bills > 65	402	14.266600	5,735 100.0000% 0.0000%	5,735 0	0.46600 0.00000	\$2,673 \$0	402
July	Residential Bills > 65	396	10.577400	4,189 100.0000% 0.0000%	4,189 0	0.46600 0.00000	\$1,952 \$0	396
August	Residential Bills > 65	390	8.621000	3,362 100.0000% 0.0000%	3,362 0	0.46600 0.00000	\$1,567 \$0	390
September	Residential Bills > 65	385	9.814100	3,778 100.0000% 0.0000%	3,778 0	0.46600 0.00000	\$1,761 \$0	385
October	Residential Bills > 65	383	0.586700	225 100.0000% 0.0000%	225 0	0.46600 0.00000	\$105 \$0	383
November	Residential Bills > 65	388	35.799400	13,890 100.0000% 0.0000%	13,890 0	0.46600 0.00000	\$6,473 \$0	388
December	Residential Bills > 65	396	68.223100	27,016 100.0000% 0.0000%	27,016 0	0.46600 0.00000	\$12,589 \$0	396
<b>Total Annualized Customers</b>		<b>4,630</b>		<b>223,069</b>		<b>223,069</b>	<b>\$103,950</b>	<b>4,630</b>
Monthly Customer Charge		\$10.00	Annualized Monthly Charge Customers				\$46,300	
Total Monthly Charge Customers		<u>\$46,300</u>	Annualized Revenues				<u>\$150,250</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	119	71.666700	8,516 100.0000% 0.0000%	8,516 0	0.70600 0.00000	\$6,012 \$0	119
February	Residential-OPT Bills > 65	133	64.623400	7,265 100.0000% 0.0000%	7,265 0	0.70600 0.00000	\$5,129 \$0	133
March	Residential-OPT Bills > 65	137	64.200400	8,795 100.0000% 0.0000%	8,795 0	0.70600 0.00000	\$6,209 \$0	137
April	Residential-OPT Bills > 65	147	31.906100	4,690 100.0000% 0.0000%	4,690 0	0.70600 0.00000	\$3,311 \$0	147
May	Residential-OPT Bills > 65	161	15.709700	2,529 100.0000% 0.0000%	2,529 0	0.70600 0.00000	\$1,785 \$0	161
June	Residential-OPT Bills > 65	161	4.708700	758 100.0000% 0.0000%	758 0	0.70600 0.00000	\$535 \$0	161
July	Residential-OPT Bills > 65	167	4.443100	698 100.0000% 0.0000%	698 0	0.70600 0.00000	\$493 \$0	167
August	Residential-OPT Bills > 65	164	4.595700	754 100.0000% 0.0000%	754 0	0.70600 0.00000	\$532 \$0	164
September	Residential-OPT Bills > 65	169	6.932900	1,172 100.0000% 0.0000%	1,172 0	0.70600 0.00000	\$827 \$0	169
October	Residential-OPT Bills > 65	175	0.720900	126 100.0000% 0.0000%	126 0	0.70600 0.00000	\$89 \$0	175
November	Residential-OPT Bills > 65	182	23.808200	4,333 100.0000% 0.0000%	4,333 0	0.70600 0.00000	\$3,059 \$0	182
December	Residential-OPT Bills > 65	183	45.164200	8,269 100.0000% 0.0000%	8,269 0	0.70600 0.00000	\$5,838 \$0	183

<b>Total Annualized Customers</b>	<b>1,888</b>	<b>47,805</b>	<b>47,805</b>	<b>\$33,821</b>	<b>1,888</b>
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Monthly Customer Charge	\$0.00	Annualized Monthly Charge Customers	\$0
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Total Monthly Charge Customers	<u>\$0</u>	Annualized Revenues	<u>\$33,821</u>
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Sm. Gen. Service Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedE_Base	2,488	\$37,320	\$278,131	\$315,451	600,714
SGS-OPTRF_BaseE	790	\$0	\$29,079	\$29,079	41,364
<b>Total Revenue Feeders</b>	<b>3,278</b>	<b>\$37,320</b>	<b>\$307,209</b>	<b>\$344,529</b>	<b>642,078</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedE_Base	600,714	0	0	0	0	0	0	600,714
SGS-OPTRF_BaseE	41,364	0	0	0	0	0	0	41,364
<b>Total Revenue Feeders</b>	<b>642,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>642,078</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedE_Base	\$278,131	\$0	\$0	\$0	\$0	\$0	\$0	\$278,131
SGS-OPTRF_BaseE	\$29,079	\$0	\$0	\$0	\$0	\$0	\$0	\$29,079
<b>Total Revenue Feeders</b>	<b>\$307,209</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$307,209</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	Small General Service Bills > 65	185	376.558200	69,663	100.0000%	69,663	0.46300	\$32,264	185
					0.0000%	0	0.00000	\$0	
February	Small General Service Bills > 65	190	275.240800	52,296	100.0000%	52,296	0.46300	\$24,213	190
					0.0000%	0	0.00000	\$0	
March	Small General Service Bills > 65	204	295.263200	60,234	100.0000%	60,234	0.46300	\$27,888	204
					0.0000%	0	0.00000	\$0	
April	Small General Service Bills > 65	206	263.004400	64,179	100.0000%	64,179	0.46300	\$26,085	206
					0.0000%	0	0.00000	\$0	
May	Small General Service Bills > 65	204	221.068900	45,098	100.0000%	45,098	0.46300	\$20,880	204
					0.0000%	0	0.00000	\$0	
June	Small General Service Bills > 65	208	195.944400	40,756	100.0000%	40,756	0.46300	\$18,870	208
					0.0000%	0	0.00000	\$0	
July	Small General Service Bills > 65	209	183.893700	38,434	100.0000%	38,434	0.46300	\$17,795	209
					0.0000%	0	0.00000	\$0	
August	Small General Service Bills > 65	212	204.494700	43,353	100.0000%	43,353	0.46300	\$20,072	212
					0.0000%	0	0.00000	\$0	
September	Small General Service Bills > 65	214	186.453100	39,901	100.0000%	39,901	0.46300	\$18,474	214
					0.0000%	0	0.00000	\$0	
October	Small General Service Bills > 65	217	164.764300	35,754	100.0000%	35,754	0.46300	\$16,554	217
					0.0000%	0	0.00000	\$0	
November	Small General Service Bills > 65	219	253.549800	55,527	100.0000%	55,527	0.46300	\$25,709	219
					0.0000%	0	0.00000	\$0	
December	Small General Service Bills > 65	220	297.813300	65,519	100.0000%	65,519	0.46300	\$30,335	220
					0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>2,488</b>		<b>600,714</b>		<b>600,714</b>		<b>\$276,131</b>	<b>2,488</b>

Monthly Customer Charge \$15.00 Annualized Monthly Charge Customers \$37,320  
Total Monthly

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Sm. Gen. Service Revenue Feeder Sheet

Month	Bill	A	B	C		D	E	E	Total
Desc	Description	Annualized	Normalized	Normalized	Percentage	Annualized	Current	Annualized	Monthly
		Customers	Use Per	Use %		Usage Per	Tariff Rate	Volumetric	Charge
			Customer	Per Block		Block	Per Block	Revenues	Customers
Charge Customers		<u>\$37,320</u>			Annualized Revenues			<u>\$315,451</u>	

Summit Natural Gas of Missouri, Inc.  
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Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Lg. Gen. Service Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedl_Base	1,585	\$79,250	\$684,485	\$763,735	1,591,825
<b>Total Revenue Feeders</b>	<b>1,585</b>	<b>\$79,250</b>	<b>\$684,485</b>	<b>\$763,735</b>	<b>1,591,825</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedl_Base	1,591,825	0	0	0	0	0	0	1,591,825
<b>Total Revenue Feeders</b>	<b>1,591,825</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,591,825</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedl_Base	\$684,485	\$0	\$0	\$0	\$0	\$0	\$0	\$684,485
<b>Total Revenue Feeders</b>	<b>\$684,485</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$684,485</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson 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	124	1,145.423500	142,033	100.0000%	142,033	0.43000	\$81,074	124
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	120	843.774300	101,253	100.0000%	101,253	0.43000	\$43,539	120
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	117	931.147900	108,944	100.0000%	108,944	0.43000	\$46,846	117
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	123	1,033.074100	127,068	100.0000%	127,068	0.43000	\$54,639	123
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	132	984.557700	129,962	100.0000%	129,962	0.43000	\$55,884	132
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	136	960.056900	130,568	100.0000%	130,568	0.43000	\$56,144	136
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	137	962.763800	131,899	100.0000%	131,899	0.43000	\$56,717	137
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	139	1,122.591200	156,040	100.0000%	156,040	0.43000	\$67,097	139
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	139	964.705000	134,094	100.0000%	134,094	0.43000	\$57,660	139
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	139	825.002300	114,675	100.0000%	114,675	0.43000	\$49,310	139
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	139	1,106.885900	153,857	100.0000%	153,857	0.43000	\$66,159	139
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	140	1,153.085800	161,432	100.0000%	161,432	0.43000	\$69,416	140
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>1,585</b>		<b>1,591,825</b>		<b>1,591,825</b>		<b>\$684,485</b>	<b>1,585</b>
Monthly Customer Charge		\$60.00	Annualized Monthly Charge Customers				\$79,250		
Total Monthly Charge Customers		<u>\$79,250</u>	Annualized Revenues				<u>\$763,735</u>		

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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		\$502,674	\$4,385,400	\$4,536,525	\$4,687,649
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$903,778	\$903,778	\$903,778	\$903,778
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$903,778	\$903,778	\$903,778	\$903,778
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$1,417,683	\$1,417,683	\$1,417,683	\$1,417,683
8	Tax Straight-Line Depreciation		\$903,778	\$903,778	\$903,778	\$903,778
9	Excess Tax Depreciation		\$382,545	\$382,545	\$382,545	\$382,545
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$2,704,006	\$2,704,006	\$2,704,006	\$2,704,006
11	NET TAXABLE INCOME		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$68,033	\$135,546	\$143,470	\$151,394
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$1,229,521	\$2,449,626	\$2,592,827	\$2,736,027
17	Federal Income Tax at the Rate of	See Tax Table	-\$418,037	\$832,873	\$881,562	\$930,250
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		-\$418,037	\$832,873	\$881,562	\$930,250
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
23	Deduct Federal Income Tax at the Rate of	50.000%	-\$209,019	\$416,437	\$440,781	\$465,125
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		-\$1,088,535	\$2,168,735	\$2,295,516	\$2,422,296
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	-\$68,033	\$135,546	\$143,470	\$151,394
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		-\$1,297,554	\$2,585,172	\$2,736,297	\$2,887,421
31	Deduct Federal Income Tax - City Inc. Tax		-\$418,037	\$832,873	\$881,562	\$930,250
32	Deduct Missouri Income Tax - City Inc. Tax		-\$68,033	\$135,546	\$143,470	\$151,394
33	City Taxable Income		-\$811,484	\$1,616,753	\$1,711,265	\$1,805,777
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		-\$418,037	\$832,873	\$881,562	\$930,250
39	State Income Tax		-\$68,033	\$135,546	\$143,470	\$151,394
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$486,070	\$968,419	\$1,025,032	\$1,081,644
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$146,859	\$146,589	\$146,859	\$146,859
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$146,859	\$146,589	\$146,859	\$146,859
46	TOTAL INCOME TAX		-\$339,211	\$1,115,008	\$1,171,891	\$1,228,503

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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
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Federal Tax Table						
Federal Taxable Income			-\$1,229,621	\$2,449,626	\$2,692,827	\$2,736,027
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			-\$304,137	\$718,973	\$767,661	\$816,349
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>-\$418,037</b>	<b>\$832,873</b>	<b>\$881,661</b>	<b>\$930,249</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Branson District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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%	E Weighted Cost of Capital 10.30%	G Weighted Cost of Capital 10.80%
1	Common Stock	\$18,902,442	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	\$28,353,663	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	<b>TOTAL CAPITALIZATION</b>	<b>\$47,256,105</b>	<b>100.00%</b>		<b>6.920%</b>	<b>7.120%</b>	<b>7.320%</b>
8	PreTax Cost of Capital				9.268%	9.588%	9.908%



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.  
GALLATIN DISTRICT**

**CASE NO. GR-2014-0086**

Jefferson City, MO

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin 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	\$7,897,987	\$7,897,987	\$7,897,987
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$546,541	\$562,337	\$578,133
4	Net Income Available	\$501,378	\$501,378	\$501,378
5	Additional Net Income Required	\$45,163	\$60,959	\$76,755
6	Income Tax Requirement			
7	Required Current Income Tax	\$150,292	\$159,753	\$169,215
8	Current Income Tax Available	\$121,269	\$121,269	\$121,269
9	Additional Current Tax Required	\$29,023	\$38,484	\$47,946
10	Revenue Requirement	\$74,186	\$99,443	\$124,701
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>\$74,186</b>	<b>\$99,443</b>	<b>\$124,701</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin 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		\$9,676,241
2	Less Accumulated Depreciation Reserve		\$1,257,677
3	Net Plant In Service		\$8,418,564
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$106,672
7	Materials & Supplies		\$25,739
8	Prepayments		\$3,116
9	Net Cost of Removal Reg. Asset		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		\$135,527
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		\$40,865
17	Customer Advances		\$0
18	Deferred Taxes		\$615,239
19	TOTAL SUBTRACT FROM NET PLANT		\$656,104
20	<b>Total Rate Base</b>		<b>\$7,897,987</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin 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	\$32,160	P-2	\$0	\$32,160	100.0000%	\$0	\$32,160
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	\$32,160		\$0	\$32,160		\$0	\$32,160
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$74,930	P-22	\$0	\$74,930	100.0000%	\$0	\$74,930
23	374.200	Land Rights - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$199,313	P-24	\$0	\$199,313	100.0000%	\$0	\$199,313
25	376.000	Mains	\$4,629,177	P-25	\$0	\$4,629,177	100.0000%	\$0	\$4,629,177
26	377.000	Compressor Station Equipment	\$0	P-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$190,379	P-27	\$0	\$190,379	100.0000%	\$0	\$190,379
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$3,094,806	P-29	\$0	\$3,094,806	100.0000%	\$0	\$3,094,806
30	381.000	Meters - Dist Plant	\$537,142	P-30	\$0	\$537,142	100.0000%	\$0	\$537,142
31	382.000	Meters Installation - Dist Plant	\$183,733	P-31	\$0	\$183,733	100.0000%	\$0	\$183,733
32	383.000	House Regulators - Dist Plant	\$33,200	P-32	\$0	\$33,200	100.0000%	\$0	\$33,200
33	385.000	Electronic Gas Measuring	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$367,537	P-34	\$0	\$367,537	100.0000%	\$0	\$367,537
35		TOTAL DISTRIBUTION PLANT	\$9,310,217		\$0	\$9,310,217		\$0	\$9,310,217
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	\$10,352	P-51	\$0	\$10,352	100.0000%	\$0	\$10,352
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$35,759	P-53	\$0	\$35,759	100.0000%	\$0	\$35,759
54	391.100	Computers	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$107,197	P-55	\$0	\$107,197	100.0000%	\$0	\$107,197
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$118,069	P-57	\$0	\$118,069	100.0000%	\$0	\$118,069
58	395.000	Laboratory Equipment	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	396.000	Power Operated Equipment	\$18,830	P-59	\$0	\$18,830	100.0000%	\$0	\$18,830
60	397.000	Communications Equipment	\$43,667	P-60	\$0	\$43,667	100.0000%	\$0	\$43,667
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$333,864		\$0	\$333,864		\$0	\$333,864
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		<b>TOTAL PLANT IN SERVICE</b>	<b>\$9,676,241</b>		<b>\$0</b>	<b>\$9,676,241</b>		<b>\$0</b>	<b>\$9,676,241</b>

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Adjustments to Plant in Service

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

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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	\$32,160	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	\$32,160		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$74,930	0.00%	\$0
23	374.200	Land Rights - Dist Plant	\$0	0.00%	\$0
24	375.000	Structures - Dist Plant	\$199,313	2.22%	\$4,425
25	376.000	Mains	\$4,629,177	2.22%	\$102,768
26	377.000	Compressor Station Equipment	\$0	2.22%	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$190,379	2.27%	\$4,322
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.27%	\$0
29	380.000	Services	\$3,094,806	2.22%	\$68,705
30	381.000	Meters - Dist Plant	\$537,142	2.50%	\$13,429
31	382.000	Meters Installation - Dist Plant	\$183,733	2.50%	\$4,593
32	383.000	House Regulators - Dist Plant	\$33,200	2.50%	\$830
33	385.000	Electronic Gas Measuring	\$0	2.27%	\$0
34	386.000	Conversions (not SMNG)	\$367,537	2.22%	\$8,159
35		TOTAL DISTRIBUTION PLANT	\$9,310,217		\$207,231
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

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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	\$7,903	R-2	\$0	\$7,903	100.0000%	\$0	\$7,903
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	\$7,903		\$0	\$7,903		\$0	\$7,903
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	\$14,760	R-24	\$1,354	\$16,114	100.0000%	\$0	\$16,114
25	376.000	Mains	\$635,653	R-25	\$22,912	\$658,565	100.0000%	\$0	\$658,565
26	377.000	Compressor Station Equipment	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$14,008	R-27	\$1,193	\$15,201	100.0000%	\$0	\$15,201
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$302,291	R-29	\$15,266	\$317,557	100.0000%	\$0	\$317,557
30	381.000	Meters - Dist Plant	\$74,018	R-30	\$5,603	\$79,621	100.0000%	\$0	\$79,621
31	382.000	Meters Installation - Dist Plant	\$14,067	R-31	\$1,549	\$15,616	100.0000%	\$0	\$15,616
32	383.000	House Regulators - Dist Plant	\$3,564	R-32	\$3,835	\$7,199	100.0000%	\$0	\$7,199
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$33,925	R-34	\$1,960	\$35,885	100.0000%	\$0	\$35,885
35		TOTAL DISTRIBUTION PLANT	\$1,092,286		\$53,472	\$1,145,758		\$0	\$1,145,758
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	\$12,498	R-51	\$0	\$12,498	100.0000%	\$0	\$12,498
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$1,748	R-53	\$11,219	\$12,967	100.0000%	\$0	\$12,967
54	391.100	Computers	\$0	R-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$34,023	R-55	\$0	\$34,023	100.0000%	\$0	\$34,023
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$29,888	R-57	-\$3,566	\$26,422	100.0000%	\$0	\$26,422
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$13,687	R-59	-\$879	\$12,808	100.0000%	\$0	\$12,808



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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	\$10,352	2.22%	\$230
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$35,759	4.55%	\$1,627
54	391.100	Computers	\$0	14.29%	\$0
55	392.000	Transportation Equipment	\$107,197	8.33%	\$8,930
56	393.000	Stores Equipment	\$0	3.70%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$118,069	3.70%	\$4,369
58	395.000	Laboratory Equipment	\$0	3.45%	\$0
59	396.000	Power Operated Equipment	\$18,830	6.25%	\$1,177
60	397.000	Communications Equipment	\$43,657	3.45%	\$1,506
61	398.000	Miscellaneous Equipment	\$0	4.35%	\$0
62		TOTAL GENERAL PLANT	\$333,864		\$17,839
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	\$9,676,241		\$225,070

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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	-\$5,932	R-60	\$11,230	\$5,298	100.0000%	\$0	\$5,298
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$86,012		\$18,004	\$104,016		\$0	\$104,016
63		GENERAL PLANT - ALLOCATED							
64		Leasehold Improvements - Gen Plnt All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Plnt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Plnt All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,186,201		\$71,476	\$1,257,677		\$0	\$1,257,677

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-24	Structures - Dist Plant	375,000		\$1,354		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,354		\$0	
R-25	Mains	376,000		\$22,912		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$22,912		\$0	
R-27	Meas. & Reg Sta Equip - General	378,000		\$1,193		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,193		\$0	
R-29	Services	380,000		\$15,266		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$15,266		\$0	
R-30	Meters - Dist Plant	381,000		\$5,603		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$5,603		\$0	
R-31	Meters Installation - Dist Plant	382,000		\$1,549		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,549		\$0	
R-32	House Regulators - Dist Plant	383,000		\$3,635		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$3,635		\$0	
R-34	Conversions (not SMNG)	386,000		\$1,960		\$0
	To adjust reserves to reflect ordered		\$1,960		\$0	
R-53	Office Furniture & Equipment	391,000		\$11,219		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$11,219		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-57	Tools, Shop, & Garage Equipment	394.000		-\$3,566		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,566		\$0	
R-59	Power Operated Equipment	396.000		-\$879		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$879		\$0	
R-60	Communications Equipment	397.000		\$11,230		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$11,230		\$0	
<b>Total Reserve Adjustments</b>				<b>\$71,476</b>		<b>\$0</b>

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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 J) ÷ 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	\$619,625	See note (1)	See note (1)	Rev-2	See note (1)	\$619,625	100.0000%	\$19,113	\$638,738	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	\$124,573			Rev-4		\$124,573	100.0000%	\$5,779	\$130,352		
Rev-5	0,000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0,000	Lg. Gen. Service	\$219,281			Rev-6		\$219,281	100.0000%	-\$9,003	\$210,278		
Rev-7	481,200	Large Volume Service	\$106,189			Rev-7		\$106,189	100.0000%	\$0	\$106,189		
Rev-8	489,000	Transportation	\$100,574			Rev-8		\$100,574	100.0000%	\$81,860	\$182,434		
Rev-9	0,000	PGA Revenue	\$726,406			Rev-9		\$726,406	100.0000%	-\$726,406	\$0		
Rev-10	0,000	Miscellaneous Service Revenues	\$52,879			Rev-10		\$52,879	100.0000%	\$0	\$52,879		
Rev-11	0,000	Branson Surcharge	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	495,000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		TOTAL OPERATING REVENUES	\$1,949,527					\$1,949,527		-\$628,657	\$1,320,870		
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	806,000	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
22		NATURAL GAS STORAGE EXPENSE											
23	814,000	Operation Supervision and Engineering	\$0	\$0	\$0	E-23	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
24	815,000	Maps and Records	\$0	\$0	\$0	E-24	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
25	816,000	Wells Expenses	\$0	\$0	\$0	E-25	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
26	817,000	Lines Expenses	\$0	\$0	\$0	E-26	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
27	818,000	Compressor Station Expenses	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	819,000	Compressor Station Fuel and Power	\$0	\$0	\$0	E-28	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
29	820,000	Measuring & Regulation Station Expenses	\$0	\$0	\$0	E-29	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
30	821,000	Purification Expenses	\$0	\$0	\$0	E-30	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
31	822,000	Exploration and Development	\$0	\$0	\$0	E-31	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
32	823,000	Gas Losses	\$0	\$0	\$0	E-32	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
33	824,000	Other Expenses	\$0	\$0	\$0	E-33	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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	M MO Adj. Juris. Non Labor
											L + M = K		
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 Supervisoin & 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	\$25,907	\$19,561	\$6,346	E-59	-\$5,432	\$20,475	100.0000%	\$0	\$20,475	\$17,396	\$3,079
60	875.000	Measuring & Regulating Station Expenses - General	\$64	\$0	\$64	E-60	\$0	\$64	100.0000%	\$0	\$64	\$0	\$64
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	Motor & House Regulator Expenses	\$78	\$0	\$78	E-63	\$0	\$78	100.0000%	\$0	\$78	\$0	\$78
64	879.000	Customer Installations Expenses	\$3,571	\$2,754	\$817	E-64	-\$423	\$3,148	100.0000%	\$0	\$3,148	\$2,449	\$699
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.	\$10	\$0	\$10	E-66	\$0	\$10	100.0000%	\$0	\$10	\$0	\$10
67	886.000	Maintenance Structures & Improvements	\$16	\$0	\$16	E-67	\$0	\$16	100.0000%	\$0	\$16	\$0	\$16
68	887.000	Maintenance of Mains	\$15,863	\$12,197	\$3,666	E-68	-\$1,350	\$14,513	100.0000%	\$0	\$14,513	\$10,847	\$3,666
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	\$211	\$0	\$211	E-70	\$0	\$211	100.0000%	\$0	\$211	\$0	\$211
71	893.000	Maintenance of Meters & House Regulators	\$8	\$0	\$8	E-71	\$0	\$8	100.0000%	\$0	\$8	\$0	\$8
72	894.000	Maintenance of Other Equipment	\$7,458	\$0	\$7,458	E-72	-\$1,585	\$5,873	100.0000%	\$0	\$5,873	\$0	\$5,873
73		TOTAL DISTRIBUTION EXPENSES	\$53,186	\$34,612	\$18,674		-\$8,790	\$44,396		\$0	\$44,396	\$30,692	\$13,704

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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	Motor Roading Expenses	\$4,352	\$3,766	\$586	E-76	-\$417	\$3,935	100.0000%	\$0	\$3,935	\$3,349	\$586
77	903.000	Customer Records & Collection Expenses	\$42,480	\$0	\$42,480	E-77	-\$22,071	\$20,409	100.0000%	\$0	\$20,409	\$0	\$20,409
78	904.000	Uncollectible Amounts	\$24,331	\$0	\$24,331	E-78	-\$4,139	\$20,192	100.0000%	\$0	\$20,192	\$0	\$20,192
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	\$71,163	\$3,766	\$67,397		-\$26,627	\$44,536		\$0	\$44,536	\$3,349	\$41,187
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	\$10,560	\$0	\$10,560	E-90	-\$10,125	\$435	100.0000%	\$0	\$435	\$0	\$435
91	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92		TOTAL SALES EXPENSES	\$10,560	\$0	\$10,560		-\$10,125	\$435		\$0	\$435	\$0	\$435
93		ADMIN. & GENERAL EXPENSES											
94	920.000	Admin. & General Salaries	\$67,896	\$539	\$67,357	E-94	-\$44,239	\$23,657	100.0000%	\$0	\$23,657	\$479	\$23,178
95	921.000	Office Supplies & Expenses	\$60,900	\$0	\$60,900	E-95	-\$7,089	\$53,811	100.0000%	\$0	\$53,811	\$0	\$53,811
96	922.000	Admin. Expenses Transferred - Credit	-\$362,038	\$0	-\$362,038	E-96	\$362,038	\$0	100.0000%	\$0	\$0	\$0	\$0
97	923.000	Outside Services Employed	\$26,657	\$0	\$26,657	E-97	-\$9,246	\$17,411	100.0000%	\$0	\$17,411	\$0	\$17,411
98	924.000	Property Insurance	\$23,900	\$0	\$23,900	E-98	-\$8,460	\$15,440	100.0000%	\$0	\$15,440	\$0	\$15,440
99	925.000	Injuries & Damages	\$6,192	\$0	\$6,192	E-99	-\$1,131	\$5,061	100.0000%	\$0	\$5,061	\$0	\$5,061
100	926.000	Employee Pensions & Benefits	\$58,452	\$0	\$58,452	E-100	-\$50,266	\$8,186	100.0000%	\$0	\$8,186	\$0	\$8,186
101	927.000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
102	928.000	Regulatory Commission Expenses	\$3,810	\$0	\$3,810	E-102	-\$263	\$3,547	100.0000%	\$0	\$3,547	\$0	\$3,547
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	\$236,543	\$0	\$236,543	E-105	-\$201,953	\$34,590	100.0000%	\$0	\$34,590	\$0	\$34,590
106	931.000	Rents - Admin. Gen. Exp.	\$19,789	\$0	\$19,789	E-106	-\$19,681	\$108	100.0000%	\$0	\$108	\$0	\$108
107	994.000	Other Paid Time Off - Labor	\$89	\$0	\$89	E-107	-\$89	\$0	100.0000%	\$0	\$0	\$0	\$0
108	995.000	Vacation Pay - Labor	\$9,846	\$0	\$9,846	E-108	-\$9,846	\$0	100.0000%	\$0	\$0	\$0	\$0
109	996.000	Sick Pay - Labor	\$3,165	\$0	\$3,165	E-109	-\$3,165	\$0	100.0000%	\$0	\$0	\$0	\$0
110	997.000	Holiday Pay - Labor	\$10,283	\$0	\$10,283	E-110	-\$10,283	\$0	100.0000%	\$0	\$0	\$0	\$0
111	998.000	Jury Duty - Labor	\$16	\$0	\$16	E-111	-\$16	\$0	100.0000%	\$0	\$0	\$0	\$0
112	999.000	Funeral Leave - Labor	\$368	\$0	\$368	E-112	-\$368	\$0	100.0000%	\$0	\$0	\$0	\$0
113	0.000	Customer Deposit Interest Expense	\$0	\$0	\$0	E-113	\$1,737	\$1,737	100.0000%	\$0	\$1,737	\$0	\$1,737
114		TOTAL ADMIN. & GENERAL EXPENSES	\$165,858	\$539	\$165,319		-\$2,310	\$163,548		\$0	\$163,548	\$479	\$163,069
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%	\$225,070	\$225,070	See note (1)	See note (1)
117		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$225,070	\$225,070	\$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	\$108,080	\$0	\$108,080	E-123	\$75,585	\$183,665	100.0000%	\$0	\$183,665	\$0	\$183,665
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	\$108,080	\$0	\$108,080		\$75,585	\$183,665		\$0	\$183,665	\$0	\$183,665
129		TOTAL OPERATING EXPENSE	\$498,847	\$38,817	\$370,030		\$27,733	\$436,580		\$226,070	\$661,650	\$34,620	\$402,060
130		NET INCOME BEFORE TAXES	\$1,540,680					\$1,512,947		-\$853,727	\$659,220		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	\$121,269	\$121,269	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		\$121,269	\$121,269		
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%	\$36,573	\$36,573	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		\$36,573	\$36,573		
138		NET OPERATING INCOME	\$1,540,680					\$1,512,947		-\$1,011,569	\$501,378		

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



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Rev-2	Residential Revenue	480,000	\$0	\$0	\$0	\$0	\$19,113	\$19,113
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$19,113	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$5,779	\$5,779
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$5,779	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-5	Lg. Gen. Service		\$0	\$0	\$0	\$0	\$9,003	\$9,003
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	\$9,003	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Transportation	489,000	\$0	\$0	\$0	\$0	\$81,880	\$81,880
	1. To annualize Transportation revenues (Kliethermes)		\$0	\$0		\$0	\$81,880	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	\$726,406	-\$726,406
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$726,406	
E-59	Mains & Service Expenses	874,000	-\$2,185	-\$3,267	-\$5,432	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$163		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		-\$2,165	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$3,104		\$0	\$0	
E-84	Customer Installations Expenses	879,000	-\$305	-\$118	-\$423	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$118		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		-\$305	\$0		\$0	\$0	
E-68	Maintenance of Mains	887,000	-\$1,350	\$0	-\$1,350	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$1,350	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	894,000	\$0	-\$1,685	-\$1,685	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$5,297		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$7,412		\$0	\$0	
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$530		\$0	\$0	
E-76	Meter Reading Expenses	902,000	-\$417	\$0	-\$417	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		-\$417	\$0		\$0	\$0	

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E-77	Customer Records & Collection Expenses	903,000	\$0	-\$22,071	-\$22,071	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$22,071		\$0	\$0	
E-78	Uncollectible Amounts	904,000	\$0	-\$4,139	-\$4,139	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$4,139		\$0	\$0	
E-90	Advertising Expenses	915,000	\$0	-\$10,125	-\$10,125	\$0	\$0	\$0
	1. To remove institutional and promotional advertising (Sarver)		\$0	-\$2,143		\$0	\$0	
	2. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	-\$1,246		\$0	\$0	
	3. To remove test year expense (Sarver)		\$0	-\$6,736		\$0	\$0	
E-94	Admin. & General Salaries	920,000	-\$60	-\$44,179	-\$44,239	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$44,295		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		-\$60	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$116		\$0	\$0	
E-95	Office Supplies & Expenses	921,000	\$0	-\$7,089	-\$7,089	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$8,294		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$100		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$2,315		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$4,221		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$1,171		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$570		\$0	\$0	
E-98	Admin. Expenses Transferred - Credit	922,000	\$0	\$362,038	\$362,038	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$362,038		\$0	\$0	
E-97	Outside Services Employed	923,000	\$0	-\$9,248	-\$9,248	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$109		\$0	\$0	
	2. To normalize outside services expense (Green)		\$0	-\$9,137		\$0	\$0	

Summit Natural Gas of Missouri, Inc.  
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Adjustments to Income Statement Detail

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	-\$8,460	-\$8,460	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$8,460		\$0	\$0	
E-99	Injuries & Damages	925,000	\$0	-\$1,131	-\$1,131	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$1,131		\$0	\$0	
E-100	Employee Pensions & Benefits	926,000	\$0	-\$50,266	-\$50,266	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$50,266		\$0	\$0	
E-102	Regulatory Commission Expenses	928,000	\$0	-\$283	-\$283	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$3,810		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$2,855		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$692		\$0	\$0	
E-105	Misc. General Expenses	910,200	\$0	-\$201,953	-\$201,953	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$195,009		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$6,944		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931,000	\$0	-\$19,681	-\$19,681	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	-\$19,681		\$0	\$0	
E-107	Other Paid Time Off - Labor	994,000	\$0	-\$89	-\$89	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$89		\$0	\$0	
E-108	Vacation Pay - Labor	995,000	\$0	-\$9,846	-\$9,846	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$9,846		\$0	\$0	
E-109	Sick Pay - Labor	998,000	\$0	-\$3,165	-\$3,165	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$3,165		\$0	\$0	
E-110	Holiday Pay - Labor	997,000	\$0	-\$10,283	-\$10,283	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$10,283		\$0	\$0	
E-111	Jury Duty - Labor	998,000	\$0	-\$16	-\$16	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$16		\$0	\$0	
E-112	Funeral Leave - Labor	999,000	\$0	-\$358	-\$358	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$358		\$0	\$0	
E-113	Customer Deposit Interest Expense		\$0	\$1,737	\$1,737	\$0	\$0	\$0
	1. To adjust customer deposit interest (Sarver)		\$0	\$1,737		\$0	\$0	

Summit Natural Gas of Missouri, Inc.  
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Adjustments to Income Statement Detail

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-115	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$225,070	\$225,070
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$225,070	
E-123	Property Taxes	408,000	\$0	\$75,585	\$75,585	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	\$75,585		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	\$121,269	\$121,269
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$121,269	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$36,673	\$36,673
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$36,673	
	2. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$628,657</b>	<b>\$628,657</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$4,297</b>	<b>\$32,030</b>	<b>\$27,733</b>	<b>\$0</b>	<b>\$382,912</b>	<b>\$382,912</b>

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

Feeder Description	A Annualized Customers	B Annualized Customer Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
Residential Revenue Feeders, Totals	15,843	\$237,645	\$401,093	\$638,738	901,536
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	2,420	\$36,300	\$94,052	\$130,352	211,400
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	603	\$14,792	\$195,486	\$210,278	388,873
Sales for Resale	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>18,866</b>	<b>\$288,737</b>	<b>\$690,632</b>	<b>\$979,368</b>	<b>1,501,809</b>

Feeder Description	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
Residential Revenue Feeders, Totals	901,536	0	0	0	0	0	0	901,536
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	211,400	0	0	0	0	0	0	211,400
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	388,873	0	0	0	0	0	0	388,873
Sales for Resale	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>1,501,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,501,809</b>

Feeder Description	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
Residential Revenue Feeders, Totals	\$401,093	\$0	\$0	\$0	\$0	\$0	\$0	\$401,093
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$94,052	\$0	\$0	\$0	\$0	\$0	\$0	\$94,052
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$195,486	\$0	\$0	\$0	\$0	\$0	\$0	\$195,486
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$690,632</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$690,632</b>

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Residential Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedA_Base	15,843	\$237,645	\$401,093	\$638,738	901,536
Residential OPTRF_BaseA	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>15,843</b>	<b>\$237,645</b>	<b>\$401,093</b>	<b>\$638,738</b>	<b>901,536</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedA_Base	901,536	0	0	0	0	0	0	901,536
Residential OPTRF_BaseA	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>901,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>901,536</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedA_Base	\$401,093	\$0	\$0	\$0	\$0	\$0	\$0	\$401,093
Residential OPTRF_BaseA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$401,093</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$401,093</b>

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

Month	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	1,327	141.709900	188,049	100.0000% 0.0000%	188,049 0	0.44490 0.00000	\$83,663 \$0	1,327
February	Residential Bills > 65	1,353	133.680600	180,870	100.0000% 0.0000%	180,870 0	0.44490 0.00000	\$80,469 \$0	1,353
March	Residential Bills > 65	1,354	90.186300	122,112	100.0000% 0.0000%	122,112 0	0.44490 0.00000	\$54,328 \$0	1,354
April	Residential Bills > 65	1,350	59.093500	79,776	100.0000% 0.0000%	79,776 0	0.44490 0.00000	\$36,492 \$0	1,350
May	Residential Bills > 65	1,332	39.278000	52,318	100.0000% 0.0000%	52,318 0	0.44490 0.00000	\$23,276 \$0	1,332
June	Residential Bills > 65	1,311	9.437300	12,372	100.0000% 0.0000%	12,372 0	0.44490 0.00000	\$5,504 \$0	1,311
July	Residential Bills > 65	1,293	6.029400	7,796	100.0000% 0.0000%	7,796 0	0.44490 0.00000	\$3,468 \$0	1,293
August	Residential Bills > 65	1,274	6.685500	8,390	100.0000% 0.0000%	8,390 0	0.44490 0.00000	\$3,733 \$0	1,274
September	Residential Bills > 65	1,263	6.585700	8,318	100.0000% 0.0000%	8,318 0	0.44490 0.00000	\$3,701 \$0	1,263
October	Residential Bills > 65	1,296	12.545500	16,259	100.0000% 0.0000%	16,259 0	0.44490 0.00000	\$7,234 \$0	1,296
November	Residential Bills > 65	1,332	70.763300	94,257	100.0000% 0.0000%	94,257 0	0.44490 0.00000	\$41,935 \$0	1,332
December	Residential Bills > 65	1,358	96.479700	131,019	100.0000% 0.0000%	131,019 0	0.44490 0.00000	\$58,290 \$0	1,358
<b>Total Annualized Customers</b>		<b>15,843</b>		<b>901,536</b>		<b>901,536</b>		<b>\$401,093</b>	<b>15,843</b>
Monthly Customer Charge		\$15.00	Annualized Monthly Charge Customers				\$237,645		
Total Monthly Charge Customers		<u>\$237,645</u>	Annualized Revenues				<u>\$638,738</u>		

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

Month	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	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
February	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
March	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
April	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
May	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
June	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
July	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
August	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
September	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
October	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
November	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
December	Residential-OPT Bills > 65	0	0.000000	0	100.0000% 0.0000%	0 0	0.00000 0.00000	\$0 \$0	0
<b>Total Annualized Customers</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>\$0</b>	<b>0</b>
Monthly Customer Charge		\$0.00	Annualized Monthly Charge Customers				\$0		
Total Monthly Charge Customers		<u>\$0</u>	Annualized Revenues				<u>\$0</u>		



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

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedE_Base	2,420	\$36,300	\$94,052	\$130,352	211,400
SGS-OPTRF_BaseE	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>2,420</b>	<b>\$36,300</b>	<b>\$94,052</b>	<b>\$130,352</b>	<b>211,400</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedE_Base	211,400	0	0	0	0	0	0	211,400
SGS-OPTRF_BaseE	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>211,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,400</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedE_Base	\$94,052	\$0	\$0	\$0	\$0	\$0	\$0	\$94,052
SGS-OPTRF_BaseE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$94,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,052</b>

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Sm. Gen. Service Revenue Feeder Sheet

Month	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	Small General Service Bills > 65	198	213.783200	42,329	100.0000%	42,329	0.44490	\$18,832	198
					0.0000%	0	0.00000	\$0	
February	Small General Service Bills > 65	203	209.487500	42,526	100.0000%	42,526	0.44490	\$18,920	203
					0.0000%	0	0.00000	\$0	
March	Small General Service Bills > 65	204	146.147500	29,814	100.0000%	29,814	0.44490	\$13,264	204
					0.0000%	0	0.00000	\$0	
April	Small General Service Bills > 65	203	93.755400	19,032	100.0000%	19,032	0.44490	\$8,467	203
					0.0000%	0	0.00000	\$0	
May	Small General Service Bills > 65	203	63.515300	12,894	100.0000%	12,894	0.44490	\$5,737	203
					0.0000%	0	0.00000	\$0	
June	Small General Service Bills > 65	201	20.426500	4,106	100.0000%	4,106	0.44490	\$1,827	201
					0.0000%	0	0.00000	\$0	
July	Small General Service Bills > 65	200	16.810500	3,362	100.0000%	3,362	0.44490	\$1,496	200
					0.0000%	0	0.00000	\$0	
August	Small General Service Bills > 65	199	18.487200	3,679	100.0000%	3,679	0.44490	\$1,637	199
					0.0000%	0	0.00000	\$0	
September	Small General Service Bills > 65	199	25.331100	5,041	100.0000%	5,041	0.44490	\$2,243	199
					0.0000%	0	0.00000	\$0	
October	Small General Service Bills > 65	202	19.161300	3,871	100.0000%	3,871	0.44490	\$1,722	202
					0.0000%	0	0.00000	\$0	
November	Small General Service Bills > 65	202	86.209800	17,414	100.0000%	17,414	0.44490	\$7,747	202
					0.0000%	0	0.00000	\$0	
December	Small General Service Bills > 65	206	132.681100	27,332	100.0000%	27,332	0.44490	\$12,180	206
					0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>2,420</b>		<b>211,400</b>		<b>211,400</b>		<b>\$94,052</b>	<b>2,420</b>

Monthly Customer Charge \$15.00 Annualized Monthly Charge Customers \$36,300

Total Monthly

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

Month	Bill	A	B	C	D	E	F	Total
Desc	Description	Annualized Customers	Normalized Use Per Customer	Normalized Use % Per Block	Annualized Usage Per Block	Current Tariff Rate Per Block	Annualized Volumetric Revenues	Monthly Charge Customers
Charge Customers		<u>\$36,300</u>			Annualized Revenues		<u>\$130,352</u>	

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

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedl_Base	603	\$14,792	\$195,486	\$210,278	388,873
<b>Total Revenue Feeders</b>	<b>603</b>	<b>\$14,792</b>	<b>\$195,486</b>	<b>\$210,278</b>	<b>388,873</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedl_Base	388,873	0	0	0	0	0	0	388,873
<b>Total Revenue Feeders</b>	<b>388,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>388,873</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedl_Base	\$195,486	\$0	\$0	\$0	\$0	\$0	\$0	\$195,486
<b>Total Revenue Feeders</b>	<b>\$195,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195,486</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	49	1,515.611100	74,265	100.0000%	74,265	0.50270	\$37,333	49
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	50	1,522.462600	78,123	100.0000%	76,123	0.50270	\$38,267	50
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	50	983.490400	49,175	100.0000%	49,175	0.50270	\$24,720	50
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	50	718.787200	35,939	100.0000%	35,939	0.50270	\$18,067	50
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	50	458.958000	22,948	100.0000%	22,948	0.50270	\$11,536	50
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	50	117.652800	5,883	100.0000%	5,883	0.50270	\$2,957	50
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	50	85.560000	4,278	100.0000%	4,278	0.50270	\$2,151	50
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	50	98.101400	4,905	100.0000%	4,905	0.50270	\$2,466	50
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	51	227.961100	11,626	100.0000%	11,626	0.50270	\$5,844	51
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	51	181.450800	9,254	100.0000%	9,254	0.50270	\$4,652	51
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	51	862.533700	43,989	100.0000%	43,989	0.50270	\$22,113	51
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	51	989.958300	50,488	100.0000%	50,488	0.50270	\$26,380	51
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>603</b>		<b>388,873</b>		<b>388,873</b>		<b>\$195,488</b>	<b>603</b>
Monthly Customer Charge		\$24.53		Annualized Monthly Charge Customers				\$14,792	
Total Monthly Charge Customers		<u>\$14,792</u>		Annualized Revenues				<u>\$210,278</u>	

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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		\$659,220	\$733,406	\$758,663	\$783,921
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$225,070	\$225,070	\$225,070	\$225,070
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$225,070	\$225,070	\$225,070	\$225,070
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$236,940	\$236,940	\$236,940	\$236,940
8	Tax Straight-Line Depreciation		\$225,070	\$225,070	\$225,070	\$225,070
9	Excess Tax Depreciation		\$95,266	\$95,266	\$95,266	\$95,266
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$557,276	\$557,276	\$557,276	\$557,276
11	NET TAXABLE INCOME		\$327,014	\$401,200	\$426,457	\$451,715
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$327,014	\$401,200	\$426,457	\$451,715
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$17,186	\$21,036	\$22,360	\$23,684
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$309,828	\$380,164	\$404,097	\$428,031
17	Federal Income Tax at the Rate of	See Tax Table	\$104,083	\$129,256	\$137,393	\$145,531
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		\$104,083	\$129,256	\$137,393	\$145,531
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		\$327,014	\$401,200	\$426,457	\$451,715
23	Deduct Federal Income Tax at the Rate of	50.000%	\$52,042	\$64,628	\$68,697	\$72,766
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		\$274,972	\$336,572	\$357,760	\$378,949
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	\$17,186	\$21,036	\$22,360	\$23,684
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		\$327,014	\$401,200	\$426,457	\$451,715
31	Deduct Federal Income Tax - City Inc. Tax		\$104,083	\$129,256	\$137,393	\$145,531
32	Deduct Missouri Income Tax - City Inc. Tax		\$17,186	\$21,036	\$22,360	\$23,684
33	City Taxable Income		\$205,745	\$250,908	\$266,704	\$282,500
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		\$104,083	\$129,256	\$137,393	\$145,531
39	State Income Tax		\$17,186	\$21,036	\$22,360	\$23,684
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$121,269	\$150,292	\$159,753	\$169,216
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$36,573	\$36,573	\$36,573	\$36,573
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$36,573	\$36,573	\$36,573	\$36,573
46	TOTAL INCOME TAX		\$157,842	\$186,865	\$196,326	\$205,789

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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
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Federal Tax Table						
Federal Taxable Income			\$309,828	\$380,164	\$404,097	\$428,031
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			\$81,833	\$91,660	\$91,660	\$91,660
34% > \$335,000 < \$10,000,001			\$0	\$15,366	\$23,493	\$31,631
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>\$104,083</b>	<b>\$129,266</b>	<b>\$137,393</b>	<b>\$146,631</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Gallatin District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	\$3,159,195	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	\$4,738,792	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	<b>TOTAL CAPITALIZATION</b>	<b>\$7,897,987</b>	<b>100.00%</b>		<b>6.920%</b>	<b>7.120%</b>	<b>7.320%</b>
8	PreTax Cost of Capital				9.268%	9.588%	9.908%



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		\$80,529,079
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		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		\$713,973
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	TOTAL SUBTRACT FROM NET PLANT		\$5,316,997
20	<b>Total Rate Base</b>		<b>\$75,926,055</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  
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	\$126,816	P-54	\$0	\$126,816	100.0000%	\$0	\$126,816
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 Adjust. 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

A	B	C	D	E	F	G
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
<b>Total Plant Adjustments</b>				<b>\$0</b>		<b>\$0</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  
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		<b>Total Depreciation</b>	<b>\$100,334,215</b>		<b>\$2,056,342</b>



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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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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	\$19,805,138		\$0	\$19,805,138		\$0	\$19,805,138

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Adjustments for Depreciation Reserve

A	B	C	D	E	E	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
<b>Total Reserve Adjustments</b>				<b>\$0</b>		<b>\$0</b>

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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		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%	-\$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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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
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 Supervisor & 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	-\$31,998	\$35,116	100.0000%	\$0	\$35,116	\$6,414	\$28,702
60	875,000	Measuring & Regulating Station Expenses - General	\$694	\$0	\$694	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		TOTAL DISTRIBUTION EXPENSES	\$224,067	\$52,566	\$171,501		-\$68,814	\$155,253		\$0	\$155,253	\$42,360	\$112,893

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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
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		-\$180,260	\$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	-\$2,623,113	\$0	-\$2,623,113	E-96	\$2,623,113	\$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
116		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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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	M MO Adj. Juris. Non Labor
											L + M = K		
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		<b>TOTAL OPERATING EXPENSE</b>	<b>\$3,169,704</b>	<b>\$215,299</b>	<b>\$2,954,405</b>		<b>-\$545,514</b>	<b>\$2,524,190</b>		<b>\$2,056,342</b>	<b>\$4,650,532</b>	<b>\$173,496</b>	<b>\$2,450,696</b>
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		<b>NET OPERATING INCOME</b>	<b>\$11,882,915</b>					<b>\$12,428,429</b>		<b>-\$8,173,402</b>	<b>\$4,265,027</b>		

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

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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 (Folson)		\$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	-\$1,645	-\$30,453	-\$31,898	\$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)		-\$1,645	\$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>	802,000	-\$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>	803,000	\$0	-\$163,049	-\$163,049	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$163,049		\$0	\$0	
E-78	<b>Uncollectible Amounts</b>	804,000	\$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	-\$708		\$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>	822,000	\$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	-\$765		\$0	\$0	
	2. To normalize outside services expense (Green)		\$0	-\$51,987		\$0	\$0	
E-98	Property Insurance	024,000	\$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	026,000	\$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	028,000	\$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	028,000	\$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	Misc. General Expenses	030,200	\$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.	031,000	\$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	094,000	\$0	-\$632	-\$632	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$632		\$0	\$0	
E-108	Vacation Pay - Labor	095,000	\$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	096,000	\$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	097,000	\$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	098,000	\$0	-\$116	-\$116	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$116		\$0	\$0	
E-112	Funeral Leave - Labor	099,000	\$0	-\$2,539	-\$2,539	\$0	\$0	\$0

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	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	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	-\$4,918,773	-\$4,919,773
<b>Total Operating &amp; Maint. Expense</b>			-\$41,804	-\$503,710	-\$545,514	\$0	\$3,263,629	\$3,253,629

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Revenue Billing Determinant Sheet

Feeder Description	A Annualized Customers	B Annualized Customer Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E 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	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
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	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
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>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Rogersville District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Residential Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedA_Base	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	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedA_Base	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	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedA_Base	\$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>

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

Month	Bill	A	B	C		D	E	F	Total
Desc	Description	Annualized Customers	Normalized Use Per Customer	Normalized Use % Per Block	Percentage	Annualized Usage Per Block	Current Tariff Rate Per Block	Annualized Volumetric Revenues	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	4,865	39.481300	191,682	100.0000% 0.0000%	191,682 0	0.46600 0.00000	\$89,324 \$0	4,865
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	\$20,155 \$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>55,193</b>	<b>2,966,964</b>	<b>2,966,964</b>	<b>\$1,352,605</b>	<b>68,183</b>
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Monthly Customer Charge	\$10.00	Annualized Monthly Charge Customers	\$581,930
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Total Monthly Charge Customers	<u>\$581,930</u>	Annualized Revenues	<u>\$1,964,635</u>
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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  
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	\$108,669 \$0	4,965
June	Residential-OPT Bills > 65	4,936	14.082100	69,609	100.0000% 0.0000%	69,609 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>69,771</b>		<b>2,483,386</b>		<b>2,483,386</b>		<b>\$1,753,271</b>	<b>69,771</b>
Monthly Customer Charge		\$0.00	Annualized Monthly Charge Customers				\$0		
Total Monthly Charge Customers		\$0	Annualized Revenues				\$1,753,271		

Summit Natural Gas of Missouri, Inc.  
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Test Year Ending 09-30-2013, Updated to 12-31-2013  
Sm. Gen. Service Revenue Feeder Sheet - Summary

Name of Sheet	A	B	C	D	E
	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>

Name of Sheet	F	G	H	I	J	K	L	M
	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>

Name of Sheet	N	O	P	Q	R	S	T	U
	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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Rogersville District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Sm. Gen. Service Revenue Feeder Sheet

Month	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	Small General Service Bills > 65	1,093	364.378200	398,285	100.0000%	398,265	0.46300	\$184,397	1,093
					0.0000%	0	0.00000	\$0	
February	Small General Service Bills > 65	1,100	298.594400	328,454	100.0000%	328,454	0.46300	\$152,074	1,100
					0.0000%	0	0.00000	\$0	
March	Small General Service Bills > 65	1,103	309.547800	341,431	100.0000%	341,431	0.46300	\$158,083	1,103
					0.0000%	0	0.00000	\$0	
April	Small General Service Bills > 65	1,096	237.514200	260,316	100.0000%	260,316	0.46300	\$120,526	1,096
					0.0000%	0	0.00000	\$0	
May	Small General Service Bills > 65	1,041	129.360700	134,664	100.0000%	134,664	0.46300	\$62,349	1,041
					0.0000%	0	0.00000	\$0	
June	Small General Service Bills > 65	1,025	76.516200	78,429	100.0000%	78,429	0.46300	\$36,313	1,025
					0.0000%	0	0.00000	\$0	
July	Small General Service Bills > 65	1,012	58.137800	58,835	100.0000%	58,835	0.46300	\$27,241	1,012
					0.0000%	0	0.00000	\$0	
August	Small General Service Bills > 65	1,005	61.119900	61,425	100.0000%	61,425	0.46300	\$28,440	1,005
					0.0000%	0	0.00000	\$0	
September	Small General Service Bills > 65	1,000	72.784900	72,785	100.0000%	72,785	0.46300	\$33,699	1,000
					0.0000%	0	0.00000	\$0	
October	Small General Service Bills > 65	1,012	34.131900	34,541	100.0000%	34,541	0.46300	\$15,992	1,012
					0.0000%	0	0.00000	\$0	
November	Small General Service Bills > 65	1,032	149.049800	153,819	100.0000%	153,819	0.46300	\$71,218	1,032
					0.0000%	0	0.00000	\$0	
December	Small General Service Bills > 65	1,050	239.161900	251,120	100.0000%	251,120	0.46300	\$116,269	1,050
					0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>12,689</b>		<b>2,174,084</b>		<b>2,174,084</b>		<b>\$1,008,601</b>	<b>12,689</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	Bill	A	B	C	D	E	F	Total
Desc	Description	Annualized	Normalized	Normalized	Annualized	Current	Annualized	Monthly
		Customers	Use Per	Use %	Usage Per	Tariff Rate	Volumetric	Charge
			Customer	Per Block	Block	Per Block	Revenues	Customers
				Percentage				
Charge Customers		<u>\$188,535</u>			Annualized Revenues		<u>\$1,195,136</u>	

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

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedI_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	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedI_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	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedI_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 Usa Per Customer	C Normalized Usa % Per Block	Percentags	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	671.636900	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	2,603.226800	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>
Monthly Customer Charge		\$50.00				Annualized Monthly Charge Customers		\$48,150	
Total Monthly Charge Customers			<u>\$48,150</u>			Annualized Revenues		<u>\$680,338</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  
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.12% Return	E 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

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 Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.92% Return	E 7.12% Return	F 7.32% Return
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Federal Tax Table						
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	\$1,299,560
36% > \$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>\$1,266,896</b>	<b>\$1,335,223</b>	<b>\$1,413,460</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  
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%

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.  
WARSAW DISTRICT**

**CASE NO. GR-2014-0086**

**Jefferson City, MO**



Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Revenue Requirement

Line Number	A Description	B 6.92% Return	C 7.12% Return	D 7.32% Return
1	Net Orig Cost Rate Base	\$16,323,511	\$16,323,511	\$16,323,511
2	Rate of Return	6.92%	7.12%	7.32%
3	Net Operating Income Requirement	\$1,129,587	\$1,162,234	\$1,194,881
4	Net Income Available	\$345,671	\$345,671	\$345,671
5	Additional Net Income Required	\$783,916	\$816,563	\$849,210
6	Income Tax Requirement			
7	Required Current Income Tax	\$314,763	\$334,318	\$353,873
8	Current Income Tax Available	-\$154,795	-\$154,795	-\$154,795
9	Additional Current Tax Required	\$469,558	\$489,113	\$508,668
10	Revenue Requirement	\$1,253,474	\$1,305,676	\$1,357,878
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>\$1,253,474</b>	<b>\$1,305,676</b>	<b>\$1,357,878</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw 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		\$19,048,467
2	Less Accumulated Depreciation Reserve		\$1,893,208
3	Net Plant In Service		\$17,155,259
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$0
6	Investment in Stored Gas		\$0
7	Materials & Supplies		\$91,449
8	Prepayments		\$3,729
9	Net Cost of Removal Reg. Asset		\$0
10	TOTAL ADD TO NET PLANT IN SERVICE		\$95,178
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.0000%	\$0
13	State Tax Offset	0.0000%	\$0
14	City Tax Offset	0.0000%	\$0
15	Interest Expense Offset	0.0000%	\$0
16	Customer Deposits		\$11,232
17	Customer Advances		\$12,000
18	Deferred Taxes		\$903,694
19	TOTAL SUBTRACT FROM NET PLANT		\$926,926
20	<b>Total Rate Base</b>		<b>\$16,323,511</b>

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchise and Consents	\$14,753	P-2	\$0	\$14,753	100.0000%	\$0	\$14,753
3	303.000	Work Force Automation	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	P-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	P-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	P-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	P-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	P-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	P-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	P-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	P-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	P-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	P-15	\$0	\$0	100.0000%	\$0	\$0
16	303.000	Power Plant Software	\$0	P-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	P-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	P-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	P-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$14,753		\$0	\$14,753		\$0	\$14,753
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$22,545	P-22	\$0	\$22,545	100.0000%	\$0	\$22,545
23	374.200	Land Rights - Dist Plant	\$0	P-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$0	P-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$17,786,234	P-25	-\$4,476,008	\$13,310,226	100.0000%	\$0	\$13,310,226
26	377.000	Compressor Station Equipment	\$120,378	P-26	\$0	\$120,378	100.0000%	\$0	\$120,378
27	378.000	Meas. & Reg Sta Equip - General	\$299,120	P-27	-\$219,866	\$79,254	100.0000%	\$0	\$79,254
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	P-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$2,966,308	P-29	\$0	\$2,966,308	100.0000%	\$0	\$2,966,308
30	381.000	Meters - Dist Plant	\$493,333	P-30	\$0	\$493,333	100.0000%	\$0	\$493,333
31	382.000	Meters Installation - Dist Plant	\$301,003	P-31	\$0	\$301,003	100.0000%	\$0	\$301,003
32	383.000	House Regulators - Dist Plant	\$175,460	P-32	\$0	\$175,460	100.0000%	\$0	\$175,460
33	385.000	Electronic Gas Measuring	\$0	P-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$1,172,771	P-34	\$0	\$1,172,771	100.0000%	\$0	\$1,172,771
35		TOTAL DISTRIBUTION PLANT	\$23,337,152		-\$4,695,874	\$18,641,278		\$0	\$18,641,278
36		PRODUCTION PLANT							
37		Land and land rights	\$0	P-37	\$0	\$0	100.0000%	\$0	\$0
38		Structures and improvements-HR-2008-0300	\$0	P-38	\$0	\$0	100.0000%	\$0	\$0
39		Structures and Improvements-additions-post-HR-2008-0300	\$0	P-39	\$0	\$0	100.0000%	\$0	\$0
40		Boiler plant equipment-HR-2008-0300	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	P-41	\$0	\$0	100.0000%	\$0	\$0
42		Engines&engine-drvn generators	\$0	P-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0	P-43	\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0	P-44	\$0	\$0	100.0000%	\$0	\$0
45		Misc. power plant equipment	\$0	P-45	\$0	\$0	100.0000%	\$0	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
47		TESTING							
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land - Gen Plant	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$4,081	P-51	\$0	\$4,081	100.0000%	\$0	\$4,081
52	390.200	Leasehold Improvements - Gen Plant	\$0	P-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$22,435	P-53	\$0	\$22,435	100.0000%	\$0	\$22,435
54	391.100	Computers	\$0	P-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$169,933	P-55	\$0	\$169,933	100.0000%	\$0	\$169,933
56	393.000	Stores Equipment	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$121,406	P-57	\$0	\$121,406	100.0000%	\$0	\$121,406
58	395.000	Laboratory Equipment	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0

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

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
59	396.000	Power Operated Equipment	\$12,204	P-59	\$0	\$12,204	100.0000%	\$0	\$12,204
60	397.000	Communications Equipment	\$62,377	P-60	\$0	\$62,377	100.0000%	\$0	\$62,377
61	398.000	Miscellaneous Equipment	\$0	P-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$392,436		\$0	\$392,436		\$0	\$392,436
63		GENERAL PLANT - ALLOCATED							
64	0.000	Leasehold Improvements - Gen Plnt All	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
65	0.000	Office Equipment - Gen Plnt All	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66	0.000	Transportation Equipment - Gen Plnt All	\$0	P-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL PLANT IN SERVICE	\$23,744,341		\$4,695,874	\$19,048,467		\$0	\$19,048,467

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

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-25	Mains	376.000		-\$4,476,008		\$0
	To allocate a portion of the Warsaw mainline to Lake of the Ozarks (McMellen)		-\$4,476,008		\$0	
P-27	Meas. & Reg Sta Equip - General	378.000		-\$219,866		\$0
	To allocate a portion of the Warsaw mainline to Lake of the Ozarks (McMellen)		-\$219,866		\$0	
<b>Total Plant Adjustments</b>				<b>-\$4,695,874</b>		<b>\$0</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	302.000	Franchise and Consents	\$14,753	0.00%	\$0
3	303.000	Work Force Automation	\$0	0.00%	\$0
4	303.000	Corrosion Control Management System	\$0	0.00%	\$0
5	303.000	Landbase Digitized Mapping	\$0	0.00%	\$0
6	303.000	Premise Data Systems	\$0	0.00%	\$0
7	303.000	AMR Project - Programming	\$0	0.00%	\$0
8	303.000	Geographic Information System	\$0	0.00%	\$0
9	303.000	Customer Service System	\$0	0.00%	\$0
10	303.000	Mainframe Software	\$0	0.00%	\$0
11	303.000	Website	\$0	0.00%	\$0
12	303.000	Stoner Low Pressure Model	\$0	0.00%	\$0
13	303.000	TCS System	\$0	0.00%	\$0
14	303.000	GEO Tax Software	\$0	0.00%	\$0
15	303.000	Oracle Software	\$0	0.00%	\$0
16	303.000	Power Plant Software	\$0	0.00%	\$0
17	303.000	Virtual Hold Call Center	\$0	0.00%	\$0
18	303.000	Witness Software	\$0	0.00%	\$0
19	303.000	Infinium Software	\$0	0.00%	\$0
20		TOTAL INTANGIBLE PLANT	\$14,753		\$0
21		DISTRIBUTION PLANT			
22	374.000	Land - Dist Plant	\$22,545	0.00%	\$0
23	374.200	Land Rights - Dist Plant	\$0	0.00%	\$0
24	375.000	Structures - Dist Plant	\$0	2.22%	\$0
25	376.000	Mains	\$13,310,226	2.22%	\$295,487
26	377.000	Compressor Station Equipment	\$120,378	2.22%	\$2,672
27	378.000	Meas. & Reg Sta Equip - General	\$79,254	2.27%	\$1,799
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	2.27%	\$0
29	380.000	Services	\$2,966,308	2.22%	\$65,852
30	381.000	Meters - Dist Plant	\$493,333	2.50%	\$12,333
31	382.000	Meters Installation - Dist Plant	\$301,003	2.50%	\$7,525
32	383.000	House Regulators - Dist Plant	\$175,460	2.44%	\$4,281
33	385.000	Electronic Gas Measuring	\$0	2.27%	\$0
34	386.000	Conversions (not SMNG)	\$1,172,771	2.22%	\$26,036
35		TOTAL DISTRIBUTION PLANT	\$18,641,278		\$415,985
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  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
40		Boiler plant equipment-HR-2008-0300	\$0	0.00%	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	0.00%	\$0
42		Engines&engine-drvn generators	\$0	0.00%	\$0
43		Turbogenerator units	\$0	0.00%	\$0
44		Accessory electrical equipment	\$0	0.00%	\$0
45		Misc. power plant equipment	\$0	0.00%	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0
47		TESTING			
48		TOTAL TESTING	\$0		\$0
49		GENERAL PLANT			
50	389.000	Land - Gen Plant	\$0	0.00%	\$0
51	390.000	Structures - Gen Plant	\$4,081	2.22%	\$91
52	390.200	Leasehold Improvements - Gen Plant	\$0	2.00%	\$0
53	391.000	Office Furniture & Equipment	\$22,435	4.55%	\$1,021
54	391.100	Computers	\$0	14.29%	\$0
55	392.000	Transportation Equipment	\$169,933	8.33%	\$14,155
56	393.000	Stores Equipment	\$0	3.70%	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$121,406	3.70%	\$4,492
58	395.000	Laboratory Equipment	\$0	3.45%	\$0
59	396.000	Power Operated Equipment	\$12,204	6.25%	\$763
60	397.000	Communications Equipment	\$62,377	3.45%	\$2,152
61	398.000	Miscellaneous Equipment	\$0	4.35%	\$0
62		TOTAL GENERAL PLANT	\$392,436		\$22,674
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		<b>Total Depreciation</b>	<b>\$19,048,467</b>		<b>\$438,659</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchise and Consents	\$2,231	R-2	\$0	\$2,231	100.0000%	\$0	\$2,231
3	303.000	Work Force Automation	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	303.000	Corrosion Control Management System	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Landbase Digitized Mapping	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6	303.000	Premise Data Systems	\$0	R-6	\$0	\$0	100.0000%	\$0	\$0
7	303.000	AMR Project - Programming	\$0	R-7	\$0	\$0	100.0000%	\$0	\$0
8	303.000	Geographic Information System	\$0	R-8	\$0	\$0	100.0000%	\$0	\$0
9	303.000	Customer Service System	\$0	R-9	\$0	\$0	100.0000%	\$0	\$0
10	303.000	Mainframe Software	\$0	R-10	\$0	\$0	100.0000%	\$0	\$0
11	303.000	Website	\$0	R-11	\$0	\$0	100.0000%	\$0	\$0
12	303.000	Stoner Low Pressure Model	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	303.000	TCS System	\$0	R-13	\$0	\$0	100.0000%	\$0	\$0
14	303.000	GEO Tax Software	\$0	R-14	\$0	\$0	100.0000%	\$0	\$0
15	303.000	Oracle Software	\$0	R-15	\$0	\$0	100.0000%	\$0	\$0
16	303.000	Power Plant Software	\$0	R-16	\$0	\$0	100.0000%	\$0	\$0
17	303.000	Virtual Hold Call Center	\$0	R-17	\$0	\$0	100.0000%	\$0	\$0
18	303.000	Witness Software	\$0	R-18	\$0	\$0	100.0000%	\$0	\$0
19	303.000	Infinium Software	\$0	R-19	\$0	\$0	100.0000%	\$0	\$0
20		TOTAL INTANGIBLE PLANT	\$2,231		\$0	\$2,231		\$0	\$2,231
21		DISTRIBUTION PLANT							
22	374.000	Land - Dist Plant	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	374.200	Land Rights - Dist Plant	\$0	R-23	\$0	\$0	100.0000%	\$0	\$0
24	375.000	Structures - Dist Plant	\$0	R-24	\$0	\$0	100.0000%	\$0	\$0
25	376.000	Mains	\$1,348,006	R-25	\$80,437	\$1,428,443	100.0000%	\$0	\$1,428,443
26	377.000	Compressor Station Equipment	\$201	R-26	-\$201	\$0	100.0000%	\$0	\$0
27	378.000	Meas. & Reg Sta Equip - General	\$19,394	R-27	\$1,684	\$21,078	100.0000%	\$0	\$21,078
28	379.000	Meas. & Reg Sta Equip - City Gate	\$0	R-28	\$0	\$0	100.0000%	\$0	\$0
29	380.000	Services	\$179,889	R-29	\$6,431	\$186,320	100.0000%	\$0	\$186,320
30	381.000	Meters - Dist Plant	\$36,961	R-30	\$4,860	\$41,821	100.0000%	\$0	\$41,821
31	382.000	Meters Installation - Dist Plant	\$20,791	R-31	\$2,784	\$23,575	100.0000%	\$0	\$23,575
32	383.000	House Regulators - Dist Plant	\$14,052	R-32	\$1,651	\$15,703	100.0000%	\$0	\$15,703
33	385.000	Electronic Gas Measuring	\$0	R-33	\$0	\$0	100.0000%	\$0	\$0
34	386.000	Conversions (not SMNG)	\$82,455	R-34	\$5,092	\$87,547	100.0000%	\$0	\$87,547
35		TOTAL DISTRIBUTION PLANT	\$1,701,749		\$102,738	\$1,804,487		\$0	\$1,804,487
36		PRODUCTION PLANT							
37		Land and land rights	\$0	R-37	\$0	\$0	100.0000%	\$0	\$0
38		Structures and improvements-HR-2008-0300	\$0	R-38	\$0	\$0	100.0000%	\$0	\$0
39		Structures and improvements-additions-post-HR-2008-0300	\$0	R-39	\$0	\$0	100.0000%	\$0	\$0
40		Boiler plant equipment-HR-2008-0300	\$0	R-40	\$0	\$0	100.0000%	\$0	\$0
41		Boiler plant equipment additions post HR-2008-0300	\$0	R-41	\$0	\$0	100.0000%	\$0	\$0
42		Engines&engine-drvn generators	\$0	R-42	\$0	\$0	100.0000%	\$0	\$0
43		Turbogenerator units	\$0	R-43	\$0	\$0	100.0000%	\$0	\$0
44		Accessory electrical equipment	\$0	R-44	\$0	\$0	100.0000%	\$0	\$0
45		Misc. power plant equipment	\$0	R-45	\$0	\$0	100.0000%	\$0	\$0
46		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
47		TESTING							
48		TOTAL TESTING	\$0		\$0	\$0		\$0	\$0
49		GENERAL PLANT							
50	389.000	Land - Gen Plant	\$0	R-50	\$0	\$0	100.0000%	\$0	\$0
51	390.000	Structures - Gen Plant	\$3,500	R-51	-\$3,307	\$193	100.0000%	\$0	\$193
52	390.200	Leasehold Improvements - Gen Plant	\$0	R-52	\$0	\$0	100.0000%	\$0	\$0
53	391.000	Office Furniture & Equipment	\$1,045	R-53	\$3,150	\$4,195	100.0000%	\$0	\$4,195
54	391.100	Computers	\$0	R-54	\$0	\$0	100.0000%	\$0	\$0
55	392.000	Transportation Equipment	\$55,441	R-55	-\$6,434	\$49,007	100.0000%	\$0	\$49,007
56	393.000	Stores Equipment	\$0	R-56	\$0	\$0	100.0000%	\$0	\$0
57	394.000	Tools, Shop, & Garage Equipment	\$19,537	R-57	-\$3,126	\$16,411	100.0000%	\$0	\$16,411
58	395.000	Laboratory Equipment	\$0	R-58	\$0	\$0	100.0000%	\$0	\$0
59	396.000	Power Operated Equipment	\$5,595	R-59	\$5,032	\$10,627	100.0000%	\$0	\$10,627



Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
60	397.000	Communications Equipment	\$9,951	R-60	-\$3,894	\$6,057	100.0000%	\$0	\$6,057
61	398.000	Miscellaneous Equipment	\$0	R-61	\$0	\$0	100.0000%	\$0	\$0
62		TOTAL GENERAL PLANT	\$95,069		-\$8,579	\$86,490		\$0	\$86,490
63		GENERAL PLANT - ALLOCATED							
64		Leasehold Improvements - Gen Plnt All	\$0	R-64	\$0	\$0	100.0000%	\$0	\$0
65		Office Equipment - Gen Plnt All	\$0	R-65	\$0	\$0	100.0000%	\$0	\$0
66		Transportation Equipment - Gen Plnt All	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
68		TOTAL DEPRECIATION RESERVE	\$1,799,049		\$94,159	\$1,893,208		\$0	\$1,893,208

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw 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-25	Mains	376.000		\$80,437		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$80,437		\$0	
R-26	Compressor Station Equipment	377.000		-\$201		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$201		\$0	
R-27	Meas. & Reg Sta Equip - General	378.000		\$1,684		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,684		\$0	
R-29	Services	380.000		\$6,431		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$6,431		\$0	
R-30	Meters - Dist Plant	381.000		\$4,860		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$4,860		\$0	
R-31	Meters Installation - Dist Plant	382.000		\$2,784		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$2,784		\$0	
R-32	House Regulators - Dist Plant	383.000		\$1,651		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$1,651		\$0	
R-34	Conversions (not SMNG)	386.000		\$5,092		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$5,092		\$0	
R-51	Structures - Gen Plant	390.000		-\$3,307		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,307		\$0	

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw 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-53	Office Furniture & Equipment	391.000		\$3,150		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$3,150		\$0	
R-55	Transportation Equipment	392.000		-\$6,434		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$6,434		\$0	
R-57	Tools, Shop, & Garage Equipment	394.000		-\$3,126		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,126		\$0	
R-59	Power Operated Equipment	396.000		\$5,032		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		\$5,032		\$0	
R-60	Communications Equipment	397.000		-\$3,894		\$0
	To adjust reserves to reflect ordered depreciation rates (Robinett)		-\$3,894		\$0	
<b>Total Reserve Adjustments</b>				<b>\$94,159</b>		<b>\$0</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw 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	M MO Adj. Juris. Non Labor L + M = K
Rev-1		<b>OPERATING REVENUES</b>											
Rev-2	480,000	Residential Revenue	\$388,632	See note (1)	See note (1)	Rev-2	See note (1)	\$388,632	100.0000%	\$5,254	\$393,886	See note (1)	See note (1)
Rev-3	481,100	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0,000	Sm. Gen. Service	\$103,106			Rev-4		\$103,106	100.0000%	\$36,565	\$139,671		
Rev-5	0,000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0,000	Lg. Gen. Service	\$222,030			Rev-6		\$222,030	100.0000%	-\$15,821	\$206,209		
Rev-7	481,200	Large Volume Service	\$444,014			Rev-7		\$444,014	100.0000%	\$78,074	\$522,088		
Rev-8	489,000	Transportation	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	0,000	PGA Revenue	\$712,429			Rev-9		\$712,429	100.0000%	-\$712,429	\$0		
Rev-10	0,000	Miscellaneous Service Revenues	\$8,810			Rev-10		\$8,810	100.0000%	\$0	\$8,810		
Rev-11	0,000	Branson Surcharge	\$0			Rev-11		\$0	100.0000%	\$0	\$0		
Rev-12	495,000	Other Gas Revenue - Oper. Rev.	\$0			Rev-12		\$0	100.0000%	\$0	\$0		
Rev-13		<b>TOTAL OPERATING REVENUES</b>	<b>\$1,879,021</b>					<b>\$1,879,021</b>		<b>-\$608,357</b>	<b>\$1,270,664</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	806,000	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

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 J) * J	L MO Adj. Jurts. Labor L + M = K	M MO Adj. Jurts. 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	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
38		TOTAL TESTING	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
39		TRANSMISSION EXPENSES											
40	850,000	Operation Supervision & 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	Oil 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)	\$42,532	\$29,919	\$12,613	E-58	-\$5,702	\$36,830	100.0000%	\$0	\$36,830	\$36,830	\$6,122
59	874,000	Mains & Service Expenses	\$127	\$0	\$127	E-59	\$0	\$127	100.0000%	\$0	\$127	\$127	\$127
60	875,000	Measuring & Regulating Station Expenses - General	\$0	\$0	\$0	E-60	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
61	876,000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-61	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
62	877,000	Measuring & Regulating Station Expenses - City Gate Check Stations	\$0	\$0	\$0	E-62	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
63	878,000	Meter & House Regulator Expenses	\$155	\$0	\$155	E-63	\$0	\$155	100.0000%	\$0	\$155	\$0	\$155
64	879,000	Customer Installation Expenses	\$2,174	\$551	\$1,623	E-64	-\$211	\$1,963	100.0000%	\$0	\$1,963	\$565	\$1,398
65	880,000	Other Expenses - Dist. Exp.	\$0	\$0	\$0	E-65	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
66	881,000	Rents - Dist. Exp.	\$19	\$0	\$19	E-66	\$0	\$19	100.0000%	\$0	\$19	\$19	\$19
67	886,000	Maintenance Structures & Improvements	\$11	\$0	\$11	E-67	\$0	\$11	100.0000%	\$0	\$11	\$0	\$11
68	887,000	Maintenance of Mains	\$13,919	\$3,417	\$10,502	E-68	\$89	\$14,008	100.0000%	\$0	\$14,008	\$3,506	\$10,502
69	889,000	Maintenance of Meas. & Reg. Sta. Equip. - General	\$0	\$0	\$0	E-69	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
70	892,000	Maintenance of Services	\$151	\$0	\$151	E-70	\$0	\$151	100.0000%	\$0	\$151	\$0	\$151
71	893,000	Maintenance of Meters & House Regulators	\$6	\$0	\$6	E-71	\$0	\$6	100.0000%	\$0	\$6	\$0	\$6
72	894,000	Maintenance of Other Equipment	\$5,356	\$0	\$5,356	E-72	\$1,225	\$6,591	100.0000%	\$0	\$6,591	\$0	\$6,591
73		TOTAL DISTRIBUTION EXPENSES	\$64,450	\$33,887	\$30,573		-\$4,599	\$59,851		\$0	\$59,851	\$34,789	\$25,092

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0085  
Warzaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Income Statement Detail

Line Number	Account Number	Income Description	Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj. Jurisdictional (H,K,I)+J	MO Adj. Juris. Labor L+M=K	MO Adj. Juris. Non Labor																			
														E-75	E-76	E-77	E-78	E-79	E-82	E-83	E-84	E-85	E-88	E-89	E-90	E-91	E-94	E-95	E-96	E-97	E-98	E-99
74	901,000	CUSTOMER ACCOUNTS EXPENSE	\$0	\$0	\$0	E-75	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
75	902,000	Supervision - Cust. Acct. Exp.	\$5,481	\$5,059	\$422	E-76	\$132	\$5,613	100.0000%	\$0	\$5,613	\$5,191	\$422																			
76	902,000	Meter Reading Expenses	\$30,585	\$0	\$30,585	E-77	-\$15,992	\$14,573	100.0000%	\$0	\$14,573	\$0	\$14,573																			
77	904,000	Customer Records & Collection Expenses	\$25,747	\$0	\$25,747	E-78	-\$5,637	\$20,110	100.0000%	\$0	\$20,110	\$0	\$20,110																			
78	905,000	Uncollectible Amounts	\$0	\$0	\$0	E-79	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
79	905,000	Misc. Customer Accounts Expense	\$61,793	\$5,059	\$56,734		-\$21,497	\$40,296	100.0000%	\$0	\$40,296	\$5,191	\$35,105																			
80		TOTAL CUSTOMER ACCOUNTS EXPENSE																														
81	907,000	CUSTOMER SERVICE & INFO. EXP.	\$0	\$0	\$0	E-82	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
82	907,000	Supervision - Cust. Serv. Info.	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
83	908,000	Customer Assistance Expenses	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
84	909,000	Informational & Instructional Advertising Expenses	\$0	\$0	\$0	E-85	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
85	910,000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0		\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
86		TOTAL CUSTOMER SERVICE & INFO. EXP.																														
87		SALES EXPENSES																														
88	911,000	Supervision - Sales Exp.	\$0	\$0	\$0	E-88	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
89	912,000	Demonstrating & Selling Expenses	\$0	\$0	\$0	E-89	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
90	913,000	Advertising Expenses	\$7,698	\$0	\$7,698	E-90	-\$6,363	\$1,245	100.0000%	\$0	\$1,245	\$0	\$1,245																			
91	916,000	Misc. Sales Expenses	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
92		TOTAL SALES EXPENSES	\$7,698	\$0	\$7,698		-\$6,363	\$1,245	100.0000%	\$0	\$1,245	\$0	\$1,245																			
93		ADMIN. & GENERAL EXPENSES																														
94	920,000	Admin. & General Salaries	\$49,099	\$635	\$48,464	E-94	-\$31,996	\$17,103	100.0000%	\$0	\$17,103	\$652	\$16,451																			
95	921,000	Office Supplies & Expenses	\$24,818	\$0	\$24,818	E-95	-\$2,849	\$40,969	100.0000%	\$0	\$40,969	\$0	\$40,969																			
96	922,000	Admin. Expenses Transferred - Credit	\$273,841	\$0	-\$273,841	E-96	\$273,842	\$1	100.0000%	\$0	\$0	\$0	\$1																			
97	923,000	Outside Services Employed	\$19,180	\$0	\$19,180	E-97	-\$7,069	\$12,111	100.0000%	\$0	\$12,111	\$0	\$12,111																			
98	924,000	Property Insurance	\$17,796	\$0	\$17,796	E-98	-\$8,454	\$10,742	100.0000%	\$0	\$10,742	\$0	\$10,742																			
99	925,000	Injuries & Damages	\$4,455	\$0	\$4,455	E-99	-\$934	\$3,521	100.0000%	\$0	\$3,521	\$0	\$3,521																			
100	926,000	Employee Pensions & Benefits	\$42,057	\$0	\$42,057	E-100	-\$36,167	\$5,890	100.0000%	\$0	\$5,890	\$0	\$5,890																			
101	927,000	Franchise Requirements	\$0	\$0	\$0	E-101	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0																			
102	928,000	Regulatory Commission Expenses	\$2,741	\$0	\$2,741	E-102	-\$271	\$2,470	100.0000%	\$0	\$2,470	\$0	\$2,470																			
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	\$170,195	\$0	\$170,195	E-104	-\$148,291	\$23,904	100.0000%	\$0	\$23,904	\$0	\$23,904																			
105	930,200	Misc. General Expenses	\$14,238	\$0	\$14,238	E-105	-\$5,764	\$8,474	100.0000%	\$0	\$8,474	\$0	\$8,474																			
106	931,000	Rents - Admin. Gen. Exp.	\$84	\$0	\$84	E-106	-\$64	\$0	100.0000%	\$0	\$0	\$0	\$0																			
107	994,000	Other Paid Time Off - Labor	\$7,085	\$0	\$7,085	E-107	-\$7,085	\$0	100.0000%	\$0	\$0	\$0	\$0																			
108	995,000	Vacation Pay - Labor	\$2,277	\$0	\$2,277	E-108	-\$2,277	\$0	100.0000%	\$0	\$0	\$0	\$0																			
109	996,000	Sick Pay - Labor	\$7,399	\$0	\$7,399	E-109	-\$7,399	\$0	100.0000%	\$0	\$0	\$0	\$0																			
110	997,000	Holiday Pay - Labor	\$11	\$0	\$11	E-110	-\$12	-\$1	100.0000%	\$0	-\$1	\$0	-\$1																			
111	998,000	Jury Duty - Labor	\$268	\$0	\$268	E-111	-\$268	\$0	100.0000%	\$0	\$0	\$0	\$0																			
112	999,000	Funeral Leave - Labor	\$0	\$0	\$0	E-112	-\$477	\$477	100.0000%	\$0	\$477	\$0	\$0																			
113	0,000	Customer Deposit Interest Expense	\$106,232	\$635	\$105,597	E-113	\$19,429	\$125,661	100.0000%	\$0	\$125,661	\$652	\$125,009																			
114		TOTAL ADMIN. & GENERAL EXPENSES																														
115		DEPRECIATION EXPENSE	\$0																													
116	0,000	Depreciation Expense, Dpp. Exp.	\$0			E-116		\$0	100.0000%	\$438,659		\$438,659																				
117		TOTAL DEPRECIATION EXPENSE																														

Summit Natural Gas of Missouri, Inc.  
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Warsaw District  
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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
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	\$214,811	\$0	\$214,811	E-123	\$127,975	\$342,786	100.0000%	\$0	\$342,786	\$0	\$342,786
124	408.000	Payroll Taxes	\$0	\$0	\$0	E-124	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
125	408.000	Gross Receipts Tax	\$0	\$0	\$0	E-125	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
126	408.000	Missouri Franchise Taxes	\$0	\$0	\$0	E-126	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
127	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-127	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
128		TOTAL OTHER OPERATING EXPENSES	\$214,811	\$0	\$214,811		\$127,975	\$342,786		\$0	\$342,786	\$0	\$342,786
129		TOTAL OPERATING EXPENSE	\$454,894	\$39,681	\$416,313		\$114,955	\$569,849		\$438,659	\$1,008,508	\$40,612	\$529,237
130		NET INCOME BEFORE TAXES	\$1,424,127					\$1,309,172		-\$1,047,016	\$262,156		
131		INCOME TAXES											
132	0.000	Current Income Taxes	\$0	See note (1)	See note (1)	E-132	See note (1)	\$0	100.0000%	-\$154,795	-\$154,795	See note (1)	See note (1)
133		TOTAL INCOME TAXES	\$0					\$0		-\$154,795	-\$154,795		
134		DEFERRED INCOME TAXES											
135	0.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-135	See note (1)	\$0	100.0000%	\$71,280	\$71,280	See note (1)	See note (1)
136	0.000	Amortization of Deferred ITC	\$0			E-136		\$0	100.0000%	\$0	\$0		
137		TOTAL DEFERRED INCOME TAXES	\$0					\$0		\$71,280	\$71,280		
138		NET OPERATING INCOME	\$1,424,127					\$1,309,172		-\$963,501	\$345,671		

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

Summit Natural Gas of Missouri, Inc.  
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Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	E 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	\$5,254	\$5,254
	1. To Annualize Residential Revenue		\$0	\$0		\$0	\$5,254	
Rev-4	Sm. Gen. Service		\$0	\$0	\$0	\$0	\$36,565	\$36,565
	1. To Annualize Sm. Gen. Service Revenue		\$0	\$0		\$0	\$36,565	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-6	Lg. Gen. Service		\$0	\$0	\$0	\$0	-\$15,821	-\$15,821
	1. To Annualize Lg. Gen. Service Revenue		\$0	\$0		\$0	-\$15,821	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-7	Large Volume Service	481,200	\$0	\$0	\$0	\$0	\$78,074	\$78,074
	1. To annualize Large Volume Service revenues (Fortson)		\$0	\$0		\$0	\$78,074	
Rev-9	PGA Revenue		\$0	\$0	\$0	\$0	-\$712,429	-\$712,429
	1. To eliminate PGA revenues booked in the test year (Green)		\$0	\$0		\$0	-\$712,429	
E-59	Mains & Service Expenses	874,000	\$779	-\$6,481	-\$5,702	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$311		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$779	\$0		\$0	\$0	
	3. To move expense associated to regulatory fees (Sarver)		\$0	-\$6,170		\$0	\$0	
E-64	Customer Installations Expenses	879,000	\$14	-\$225	-\$211	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$225		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$14	\$0		\$0	\$0	
E-68	Maintenance of Mains	887,000	\$89	\$0	\$89	\$0	\$0	\$0
	1. To directly allocate annualized payroll (Sarver)		\$89	\$0		\$0	\$0	
E-72	Maintenance of Other Equipment	894,000	\$0	\$1,225	\$1,225	\$0	\$0	\$0
	1. To adjust Vehicle Maintenance Expense to directly allocate 2013 fleet management service expense to assigned districts (Foster)		\$0	\$6,189		\$0	\$0	
	2. To remove test year vehicle maintenance expense (Sarver)		\$0	-\$5,333		\$0	\$0	
	3. To allocate maintenance expense to districts (Sarver)		\$0	\$369		\$0	\$0	
E-78	Meter Reading Expenses	902,000	\$132	\$0	\$132	\$0	\$0	\$0



Summit Natural Gas of Missouri, Inc.  
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Warsaw District  
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To directly allocate annualized payroll (Sarver)		\$132	\$0		\$0	\$0	
E-77	<b>Customer Records &amp; Collection Expenses</b>	903,000	\$0	-\$15,992	-\$15,992	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$15,992		\$0	\$0	
E-78	<b>Uncollectible Amounts</b>	904,000	\$0	-\$5,637	-\$5,637	\$0	\$0	\$0
	1. To normalize bad debt expense (Green)		\$0	-\$5,637		\$0	\$0	
E-90	<b>Advertising Expenses</b>	913,000	\$0	-\$6,353	-\$6,353	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$333		\$0	\$0	
	2. To remove institutional and promotional advertising (Sarver)		\$0	-\$1,350		\$0	\$0	
	3. To remove advertising expense due to SNG lack of documentation (Sarver)		\$0	-\$250		\$0	\$0	
	4. To remove test year expense (Sarver)		\$0	-\$4,420		\$0	\$0	
E-94	<b>Admin. &amp; General Salaries</b>	920,000	\$17	-\$32,013	-\$31,996	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$32,094		\$0	\$0	
	2. To directly allocate annualized payroll (Sarver)		\$17	\$0		\$0	\$0	
	3. To allocate from prepayment of postage expense (Sarver)		\$0	\$81		\$0	\$0	
E-95	<b>Office Supplies &amp; Expenses</b>	921,000	\$0	-\$2,849	-\$2,849	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$6,009		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$72		\$0	\$0	
	3. To disallow dues expense (Sarver)		\$0	-\$1,666		\$0	\$0	
	4. To remove expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	5. To correctly record expense incorrectly booked (Sarver)		\$0	\$0		\$0	\$0	
	6. To adjust regulatory fees to the 2014 assessment level (Sarver)		\$0	\$5,424		\$0	\$0	
	7. To remove lobbying expense incurred in test year (Green)		\$0	-\$815		\$0	\$0	
	8. To normalize utilities and trash expense (Green)		\$0	\$289		\$0	\$0	
E-96	<b>Admin. Expenses Transferred - Credit</b>	922,000	\$0	\$273,842	\$273,842	\$0	\$0	\$0
	1. To remove test year Admin. Expenses Transferred (McMellen)		\$0	\$273,842		\$0	\$0	
E-97	<b>Outside Services Employed</b>	923,000	\$0	-\$7,069	-\$7,069	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$79		\$0	\$0	

Summit Natural Gas of Missouri, Inc.  
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Warsaw District  
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Adjustments to Income Statement Detail

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
	2. To normalize outside services expense (Green)		\$0	-\$6,990		\$0	\$0	
E-98	Property Insurance	924,000	\$0	-\$6,454	-\$6,454	\$0	\$0	\$0
	1. To adjust insurance premiums to Staff's annualized level (Green)		\$0	-\$6,454		\$0	\$0	
E-99	Injuries & Damages	925,000	\$0	-\$934	-\$934	\$0	\$0	\$0
	1. To normalize injuries and damages (Green)		\$0	-\$934		\$0	\$0	
E-100	Employee Pensions & Benefits	926,000	\$0	-\$36,167	-\$36,167	\$0	\$0	\$0
	1. To annualize SNG employee benefits (Sarver)		\$0	-\$36,167		\$0	\$0	
E-102	Regulatory Commission Expenses	928,000	\$0	-\$271	-\$271	\$0	\$0	\$0
	1. To remove test year balance Regulatory Commission Expenses (McMellen)		\$0	-\$2,741		\$0	\$0	
	2. To normalize rate case expense (Sarver)		\$0	\$1,988		\$0	\$0	
	3. To normalize depreciation study expense (Sarver)		\$0	\$482		\$0	\$0	
E-105	Misc. General Expenses	930,200	\$0	-\$146,291	-\$146,291	\$0	\$0	\$0
	1. To adjust test year corporate costs to reflect Staff's annualized level (McMellen)		\$0	-\$141,295		\$0	\$0	
	2. To annualize SNG employee benefits (Sarver)		\$0	-\$4,996		\$0	\$0	
E-106	Rents - Admin. Gen. Exp.	931,000	\$0	-\$5,764	-\$5,764	\$0	\$0	\$0
	1. To annualize rent expense (Sarver)		\$0	-\$5,764		\$0	\$0	
E-107	Other Paid Time Off - Labor	994,000	\$0	-\$64	-\$64	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$64		\$0	\$0	
E-108	Vacation Pay - Labor	995,000	\$0	-\$7,085	-\$7,085	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$7,085		\$0	\$0	
E-109	Sick Pay - Labor	996,000	\$0	-\$2,277	-\$2,277	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$2,277		\$0	\$0	
E-110	Holiday Pay - Labor	997,000	\$0	-\$7,399	-\$7,399	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$7,399		\$0	\$0	
E-111	Jury Duty - Labor	998,000	\$0	-\$12	-\$12	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$12		\$0	\$0	
E-112	Funeral Leave - Labor	999,000	\$0	-\$258	-\$258	\$0	\$0	\$0
	1. To remove allocated test year expense (Sarver)		\$0	-\$258		\$0	\$0	

Summit Natural Gas of Missouri, Inc.  
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Adjustments to Income Statement Detail

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-113	Customer Deposit Interest Expense		\$0	\$477	\$477	\$0	\$0	\$0
	1. To adjust customer deposit interest (Sarver)		\$0	\$477		\$0	\$0	
E-116	Depreciation Expense, Dep. Exp.		\$0	\$0	\$0	\$0	\$438,659	\$438,659
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$438,659	
E-123	Property Taxes	408,000	\$0	\$127,975	\$127,975	\$0	\$0	\$0
	1. To adjust Property Tax expense to actual 2013 expenditures (Foster)		\$0	\$127,975		\$0	\$0	
E-132	Current Income Taxes		\$0	\$0	\$0	\$0	-\$154,795	-\$154,795
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$154,795	
E-135	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$71,280	\$71,280
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$71,280	
	2. No Adjustment		\$0	\$0		\$0	\$0	
<b>Total Operating Revenues</b>			\$0	\$0	\$0	\$0	-\$608,357	-\$608,357
<b>Total Operating &amp; Maint. Expense</b>			\$1,031	\$113,924	\$114,955	\$0	\$355,144	\$355,144

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

Feeder Description	A Annualized Customers	B Annualized Customer Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
Residential Revenue Feeders, Totals	10,295	\$154,425	\$239,461	\$393,886	435,383
Commercial Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Sm. Gen. Service Revenue Feeders, Totals	2,353	\$35,295	\$104,376	\$139,671	189,775
Med. Gen. Service Revenue Feeders, Totals	0	\$0	\$0	\$0	0
Lg. Gen. Service Revenue Feeders, Totals	475	\$14,250	\$191,959	\$206,209	319,931
Sales for Resale	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>13,123</b>	<b>\$203,970</b>	<b>\$535,796</b>	<b>\$739,766</b>	<b>945,089</b>

Feeder Description	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
Residential Revenue Feeders, Totals	435,383	0	0	0	0	0	0	435,383
Commercial Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Sm. Gen. Service Revenue Feeders, Totals	189,775	0	0	0	0	0	0	189,775
Med. Gen. Service Revenue Feeders, Totals	0	0	0	0	0	0	0	0
Lg. Gen. Service Revenue Feeders, Totals	319,931	0	0	0	0	0	0	319,931
Sales for Resale	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>945,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>945,089</b>

Feeder Description	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
Residential Revenue Feeders, Totals	\$239,461	\$0	\$0	\$0	\$0	\$0	\$0	\$239,461
Commercial Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sm. Gen. Service Revenue Feeders, Totals	\$104,376	\$0	\$0	\$0	\$0	\$0	\$0	\$104,376
Med. Gen. Service Revenue Feeders, Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lg. Gen. Service Revenue Feeders, Totals	\$191,959	\$0	\$0	\$0	\$0	\$0	\$0	\$191,959
Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$535,796</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$535,796</b>

Summit Natural Gas of Missouri, Inc.  
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Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Residential Revenue Feeder Sheet - Summary

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedA_Base	10,295	\$154,425	\$239,461	\$393,886	435,383
Residential OPTRF_BaseA	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>10,295</b>	<b>\$154,425</b>	<b>\$239,461</b>	<b>\$393,886</b>	<b>435,383</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedA_Base	435,383	0	0	0	0	0	0	435,383
Residential OPTRF_BaseA	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>435,383</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>435,383</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedA_Base	\$239,461	\$0	\$0	\$0	\$0	\$0	\$0	\$239,461
Residential OPTRF_BaseA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$239,461</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$239,461</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0066  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Residential Revenue Feeder Sheet

Month Desc	Bill Description	A Annualized Customers	B Normalized Use Per Customer	C Normalized Use % Per Block	Percentage	D Annualized Usage Per Block	E Current Tariff Rate Per Block	F Annualized Volumetric Revenues	Total Monthly Charge Customers
January	Residential Bills > 65	851	105.324000	89,631	100.0000% 0.0000%	89,631 0	0.55000 0.00000	\$49,297 \$0	851
February	Residential Bills > 65	874	94.534000	82,623	100.0000% 0.0000%	82,623 0	0.55000 0.00000	\$45,443 \$0	874
March	Residential Bills > 65	876	68.900200	60,357	100.0000% 0.0000%	60,357 0	0.55000 0.00000	\$33,196 \$0	876
April	Residential Bills > 65	873	46.478900	40,576	100.0000% 0.0000%	40,576 0	0.55000 0.00000	\$22,317 \$0	873
May	Residential Bills > 65	863	30.427800	26,259	100.0000% 0.0000%	26,259 0	0.55000 0.00000	\$14,442 \$0	863
June	Residential Bills > 65	852	8.873700	7,560	100.0000% 0.0000%	7,560 0	0.55000 0.00000	\$4,158 \$0	852
July	Residential Bills > 65	843	6.223300	5,246	100.0000% 0.0000%	5,246 0	0.55000 0.00000	\$2,885 \$0	843
August	Residential Bills > 65	840	6.550900	5,503	100.0000% 0.0000%	5,503 0	0.55000 0.00000	\$3,027 \$0	840
September	Residential Bills > 65	835	6.386900	5,333	100.0000% 0.0000%	5,333 0	0.55000 0.00000	\$2,933 \$0	835
October	Residential Bills > 65	848	9.398200	7,970	100.0000% 0.0000%	7,970 0	0.55000 0.00000	\$4,384 \$0	848
November	Residential Bills > 65	862	47.549600	40,988	100.0000% 0.0000%	40,988 0	0.55000 0.00000	\$22,543 \$0	862
December	Residential Bills > 65	878	72.138000	63,337	100.0000% 0.0000%	63,337 0	0.55000 0.00000	\$34,835 \$0	878

<b>Total Annualized Customers</b>	<b>10,295</b>	<b>435,383</b>	<b>435,383</b>	<b>\$239,461</b>	<b>10,295</b>
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<b>Monthly Customer Charge</b>	<b>\$15.00</b>	<b>Annualized Monthly Charge Customers</b>	<b>\$154,425</b>
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<b>Total Monthly Charge Customers</b>	<b>\$154,425</b>	<b>Annualized Revenues</b>	<b>\$393,886</b>
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Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw District  
Test Year Ending 09-30-2013, Updated to 12-31-2013  
Sm. 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
RevFeedE_Base	2,353	\$35,295	\$104,376	\$139,671	189,775
SGS-OPTRF_BaseE	0	\$0	\$0	\$0	0
<b>Total Revenue Feeders</b>	<b>2,353</b>	<b>\$35,295</b>	<b>\$104,376</b>	<b>\$139,671</b>	<b>189,775</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
RevFeedE_Base	189,775	0	0	0	0	0	0	189,775
SGS-OPTRF_BaseE	0	0	0	0	0	0	0	0
<b>Total Revenue Feeders</b>	<b>189,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,775</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
RevFeedE_Base	\$104,376	\$0	\$0	\$0	\$0	\$0	\$0	\$104,376
SGS-OPTRF_BaseE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue Feeders</b>	<b>\$104,376</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$104,376</b>

Summit Natural Gas of Missouri, Inc.  
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Test Year Ending 09-30-2013, Updated to 12-31-2013  
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	Small General Service Bills > 65	197	190.508700	37,530	100.0000%	37,530	0.55000	\$20,642	197
					0.0000%	0	0.00000	\$0	
February	Small General Service Bills > 65	199	166.931400	33,219	100.0000%	33,219	0.55000	\$18,270	199
					0.0000%	0	0.00000	\$0	
March	Small General Service Bills > 65	200	126.304400	25,261	100.0000%	25,261	0.55000	\$13,894	200
					0.0000%	0	0.00000	\$0	
April	Small General Service Bills > 65	199	78.894500	15,700	100.0000%	15,700	0.55000	\$8,635	199
					0.0000%	0	0.00000	\$0	
May	Small General Service Bills > 65	198	48.778000	9,658	100.0000%	9,658	0.55000	\$5,312	198
					0.0000%	0	0.00000	\$0	
June	Small General Service Bills > 65	196	31.286800	6,132	100.0000%	6,132	0.55000	\$3,373	196
					0.0000%	0	0.00000	\$0	
July	Small General Service Bills > 65	194	26.322900	5,107	100.0000%	5,107	0.55000	\$2,809	194
					0.0000%	0	0.00000	\$0	
August	Small General Service Bills > 65	191	26.068100	4,979	100.0000%	4,979	0.55000	\$2,738	191
					0.0000%	0	0.00000	\$0	
September	Small General Service Bills > 65	192	32.242800	6,191	100.0000%	6,191	0.55000	\$3,405	192
					0.0000%	0	0.00000	\$0	
October	Small General Service Bills > 65	192	23.309200	4,475	100.0000%	4,475	0.55000	\$2,461	192
					0.0000%	0	0.00000	\$0	
November	Small General Service Bills > 65	197	82.153900	16,184	100.0000%	16,184	0.55000	\$8,901	197
					0.0000%	0	0.00000	\$0	
December	Small General Service Bills > 65	198	127.972400	25,339	100.0000%	25,339	0.55000	\$13,936	198
					0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>2,353</b>		<b>189,775</b>		<b>189,775</b>		<b>\$104,376</b>	<b>2,353</b>
<b>Monthly Customer Charge</b>		<b>\$15.00</b>	<b>Annualized Monthly Charge Customers</b>				<b>\$35,295</b>		
<b>Total Monthly</b>									



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  
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>\$35,295</u>						<u>\$139,671</u>	
					Annualized Revenues				

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

Name of Sheet	A Annualized Monthly Charge Customers	B Annualized Monthly Charge Revenues	C Annualized Volumetric Revenues	D Total Annualized Revenues	E Total Normalized Usage
RevFeedl_Base	475	\$14,250	\$191,959	\$206,209	319,931
<b>Total Revenue Feeders</b>	<b>475</b>	<b>\$14,250</b>	<b>\$191,959</b>	<b>\$206,209</b>	<b>319,931</b>

Name of Sheet	F Block Usage 1	G Block Usage 2	H Block Usage 3	I Block Usage 4	J Block Usage 5	K Block Usage 6	L Block Usage 7	M Total Block Usage
RevFeedl_Base	319,931	0	0	0	0	0	0	319,931
<b>Total Revenue Feeders</b>	<b>319,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,931</b>

Name of Sheet	N Block Revenues 1	O Block Revenues 2	P Block Revenues 3	Q Block Revenues 4	R Block Revenues 5	S Block Revenues 6	T Block Revenues 7	U Total Block Revenues
RevFeedl_Base	\$191,959	\$0	\$0	\$0	\$0	\$0	\$0	\$191,959
<b>Total Revenue Feeders</b>	<b>\$191,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$191,959</b>

Summit Natural Gas of Missouri, Inc.  
Case No. GR-2014-0086  
Warsaw 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	35	1,906.905600	66,742	100.0000%	66,742	0.60000	\$40,045	35
	Bills > 65				0.0000%	0	0.00000	\$0	
February	LGS/Commercial	36	873.071200	31,431	100.0000%	31,431	0.60000	\$18,859	36
	Bills > 65				0.0000%	0	0.00000	\$0	
March	LGS/Commercial	36	1,344.217900	48,392	100.0000%	48,392	0.60000	\$29,035	36
	Bills > 65				0.0000%	0	0.00000	\$0	
April	LGS/Commercial	37	635.075500	23,498	100.0000%	23,498	0.60000	\$14,099	37
	Bills > 65				0.0000%	0	0.00000	\$0	
May	LGS/Commercial	38	681.234600	25,887	100.0000%	25,887	0.60000	\$15,532	38
	Bills > 65				0.0000%	0	0.00000	\$0	
June	LGS/Commercial	39	277.868500	10,837	100.0000%	10,837	0.60000	\$6,502	39
	Bills > 65				0.0000%	0	0.00000	\$0	
July	LGS/Commercial	43	234.427100	10,080	100.0000%	10,080	0.60000	\$6,048	43
	Bills > 65				0.0000%	0	0.00000	\$0	
August	LGS/Commercial	43	239.598600	10,303	100.0000%	10,303	0.60000	\$6,182	43
	Bills > 65				0.0000%	0	0.00000	\$0	
September	LGS/Commercial	43	221.202500	9,512	100.0000%	9,512	0.60000	\$5,707	43
	Bills > 65				0.0000%	0	0.00000	\$0	
October	LGS/Commercial	43	498.504400	21,436	100.0000%	21,436	0.60000	\$12,862	43
	Bills > 65				0.0000%	0	0.00000	\$0	
November	LGS/Commercial	41	632.529900	25,934	100.0000%	25,934	0.60000	\$15,560	41
	Bills > 65				0.0000%	0	0.00000	\$0	
December	LGS/Commercial	41	875.102100	35,879	100.0000%	35,879	0.60000	\$21,527	41
	Bills > 65				0.0000%	0	0.00000	\$0	
<b>Total Annualized Customers</b>		<b>475</b>		<b>319,931</b>		<b>319,931</b>		<b>\$191,959</b>	<b>475</b>
Monthly Customer Charge		\$30.00	Annualized Monthly Charge Customers				\$14,250		
Total Monthly Charge Customers		<u>\$14,250</u>	Annualized Revenues				<u>\$206,209</u>		

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	E 7.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$262,156	\$1,515,629	\$1,567,831	\$1,620,034
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$438,659	\$438,659	\$438,659	\$438,659
4	Test Add		\$0	\$0	\$0	\$0
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$438,659	\$438,659	\$438,659	\$438,659
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.0000%	\$489,705	\$489,705	\$489,705	\$489,705
8	Tax Straight-Line Depreciation		\$438,659	\$438,659	\$438,659	\$438,659
9	Excess Tax Depreciation		\$185,673	\$185,673	\$185,673	\$185,673
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$1,114,037	\$1,114,037	\$1,114,037	\$1,114,037
11	NET TAXABLE INCOME		-\$413,222	\$840,251	\$892,453	\$944,656
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		-\$413,222	\$840,251	\$892,453	\$944,656
14	Deduct Missouri Income Tax at the Rate of	100.000%	-\$21,666	\$44,056	\$46,793	\$49,530
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		-\$391,556	\$796,195	\$845,660	\$895,126
17	Federal Income Tax at the Rate of	See Tax Table	-\$133,129	\$270,707	\$287,525	\$304,343
18	Subtract Federal Income Tax Credits					
19	Credit - Solar		\$0	\$0	\$0	\$0
20	Net Federal Income Tax		-\$133,129	\$270,707	\$287,525	\$304,343
21	PROVISION FOR MO. INCOME TAX					
22	Net Taxable Income - MO. Inc. Tax		-\$413,222	\$840,251	\$892,453	\$944,656
23	Deduct Federal Income Tax at the Rate of	50.000%	-\$66,565	\$135,354	\$143,763	\$152,172
24	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
25	Missouri Taxable Income - MO. Inc. Tax		-\$346,657	\$704,897	\$748,690	\$792,484
26	Subtract Missouri Income Tax Credits					
27	Test State		\$0	\$0	\$0	\$0
28	Missouri Income Tax at the Rate of	6.250%	-\$21,666	\$44,056	\$46,793	\$49,530
29	PROVISION FOR CITY INCOME TAX					
30	Net Taxable Income - City Inc. Tax		-\$413,222	\$840,251	\$892,453	\$944,656
31	Deduct Federal Income Tax - City Inc. Tax		-\$133,129	\$270,707	\$287,525	\$304,343
32	Deduct Missouri Income Tax - City Inc. Tax		-\$21,666	\$44,056	\$46,793	\$49,530
33	City Taxable Income		-\$258,427	\$525,488	\$558,135	\$590,783
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		-\$133,129	\$270,707	\$287,525	\$304,343
39	State Income Tax		-\$21,666	\$44,056	\$46,793	\$49,530
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		-\$154,795	\$314,763	\$334,318	\$353,873
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$71,280	\$71,280	\$71,280	\$71,280
44	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
45	TOTAL DEFERRED INCOME TAXES		\$71,280	\$71,280	\$71,280	\$71,280
46	TOTAL INCOME TAX		-\$83,515	\$386,043	\$405,598	\$425,153

Summit Natural Gas of Missouri, Inc.  
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Income Tax Calculation

A	B	C	D	E	F	
Line Number	Description	Percentage Rate	Test Year	6.92% Return	7.12% Return	7.32% Return

Federal Tax Table					
Federal Taxable Income		-\$391,556	\$796,195	\$845,660	\$895,126
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		-\$19,229	\$156,806	\$173,624	\$190,443
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>-\$133,129</b>	<b>\$270,706</b>	<b>\$287,524</b>	<b>\$304,343</b>

Summit Natural Gas of Missouri, Inc.  
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Warsaw District  
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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	\$6,529,404	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	\$9,794,107	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>\$16,323,511</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%