

**Arkansas Public Service Commission  
General Rate Case Docket Summary Cover Sheet  
Must be filed with each new docket filed at the Commission**

STYLE OF DOCKET: (Style may be changed by Secretary of Commission) **Docket Number:**

<u>IN THE MATTER OF THE APPLICATION OF SUMMIT UTILITIES ARKANSAS, INC. FOR A GENERAL CHANGE OR MODIFICATION IN ITS RATES, CHARGES AND TARIFFS</u>	23-079-U
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DOCKET DESIGNATOR: <input checked="" type="checkbox"/> U	LAST RATE CASE DOCKET: Not Applicable
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Date Notice of Intent filed by company: September 22, 2023

PETITIONER/INITIATING PARTY	ATTORNEYS' NAME, ADDRESS, PHONE, FAX AND E-MAIL
Summit Utilities Arkansas, Inc. ("SUA")	Brooke South Parsons 1400 Centerview Drive, Suite 100 Little Rock, AR 72211 Phone: (479) 462-1178 Fax: (479) 784-2095 Email: bparsons@summitutilities.com

**Pursuant to Rule 3.04 of the Commission's Rules of Practice and Procedure, please provide name, address, phone, fax, e-mail of at least one person, but not more than two, to appear on the Service List for this docket**

Brooke South Parsons 1400 Centerview Drive, Suite 100 Little Rock, AR 72211 Phone: (479) 462-1178 Fax: (479) 784-2095 Email: bparsons@summitutilities.com	Phillip Gillam 1400 Centerview Drive, Suite 100 Little Rock, AR 72211 Phone: (501) 626-7281 Email: pgillam@summitutilities.com
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- Company's current authorized retail revenue requirement: \$169,474,093
- Retail revenue requirement requested: \$279,949,398
- Percentage increase by rate class (i.e., residential, commercial, industrial, etc). Res: 29.3%; SCS-1: 14.6%; SCS-2: 0%; SCS-3: 0%; LCS-1: 61.1%
- Estimated monthly impact on average residential customer in both dollars and percentage increase \$18.48; 29.40%
- Current authorized return on equity and overall rate of return: 9.50%; 4.4734%
- Requested return on equity and overall rate of return: 11.00%; 6.7047%
- Identify the major retail revenue requirement increase drivers, e.g., acquisition of new plant, higher requested, Return on equity, depreciation rate change, etc. Please continue on second page if more space is needed.

Drivers include (1) level of capital investment in the system and the resulting increase in depreciation expense; (2) "interim rates" that understated SUA's revenue requirement at the time they were put into effect; (3) weighted average cost of capital ("WACC") and its proposed capital structure; and (4) income taxes.
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Form completed by: Brooke South Parsons Date: January 25, 2024

Representing: Summit Utilities Arkansas, Inc

Additionally, SUA is proposing to:

1. Modify its SSER.
2. Include Billing Determinant Adjustment Rider to its tariffs.
3. Propose a general exemption schedule to its tariffs related to GSR 5.08 Estimated Usage of Billing.
4. Make other administrative tariff changes throughout to update the Rate Schedule and Riders and to make minor changes to its telemetry and pooling clauses in applicable riders.

BEFORE THE  
ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF )  
SUMMIT UTILITIES ARKANSAS, INC., FOR )  
A GENERAL CHANGE OR MODIFICATION ) DOCKET NO. 23-079-U  
IN ITS RATES, CHARGES AND TARIFFS )  
)  
)

**APPLICATION FOR APPROVAL OF A  
GENERAL CHANGE IN RATES AND TARIFFS**

COMES NOW Summit Utilities Arkansas, Inc. (“SUA” or the “Company”) and for its Application for Approval of a General Change in Rates, Charges and Tariffs (“Application”), states as follows:

1. On November 20, 2023, SUA filed with the Arkansas Public Service Commission (“Commission”) a notice of its intention to seek a general change or modification in its rates, charges and tariffs pursuant to the provisions of Ark. Code Ann. § 23-4-401.

2. Pursuant to Ark. Code Ann. § 23-4-402 and Sections 3, 4 and 8 of the Commission’s Rules of Practice and Procedure, SUA hereby submits this Application seeking approval for a general change in the rates, charges and tariffs applicable to its Arkansas customers so that the Company may recover its reasonable and necessary operating costs and have a reasonable opportunity to earn a return on its investment.

3. SUA’s complete legal name and mailing address are:

Summit Utilities Arkansas, Inc.  
1400 Centerview Drive, Suite 100  
Little Rock, AR 72211

4. SUA is an indirect wholly-owned subsidiary of Summit Utilities, Inc.

5. SUA is a natural gas utility operating approximately 14,000 miles of distribution and transmission mains and approximately 500,000 service lines that provide local distribution

service to approximately 410,000 customers in Arkansas. As such, SUA is a public utility within the meaning of Ark. Code. Ann. § 23-1-101 and is subject to the jurisdiction of the Commission.

6. A copy of the Company's Articles of Incorporation, and its amendments, were filed with the Commission in Docket No. 21-060-U on June 11, 2021, and is hereby incorporated by reference.

7. With this Application, SUA is submitting Minimum Filing Requirement ("MFR") Schedules pursuant to Section 8 of the Commission's Rules of Practice and Procedure. Changes to its current rates and tariffs are applicable to all classes of service in all areas served by SUA as reflected in the schedules attached hereto. These changes will take effect after the expiration of 30 days from the date of filing of this Application unless suspended by the Commission pursuant to Ark. Code Ann. § 23-4-407. The Company anticipates that new rates, charges and tariffs will become effective no later than November 25, 2024.

8. The primary factor driving the need for this rate filing is the (1) level of capital investment in the system and the resulting increase in depreciation expense; (2) "interim rates" that understated SUA's revenue requirement at the time they were put into effect; (3) weighted average cost of capital ("WACC") and its proposed capital structure; and (4) income taxes.

9. SUA's filed cost of service data demonstrates that the Company's total revenue deficiency for service provided to its Arkansas customers, after adjustments for known and measurable changes, is approximately \$104.7 million on an annual basis. In order to recover its costs and earn a reasonable return on its investment, SUA proposes to eliminate its annual earnings deficiency and have its rates set at a level that will provide it a reasonable opportunity to earn a fair return on equity of 11%. The level of increase will vary between customer classes, but the



Company's rate request will increase an average residential customer's bill by \$18.48, which is approximately a 29.40% increase in the average customer's total bill, including gas costs.

10. The Company's proposed rate schedules reflect allocation methodologies that assign cost appropriately to the various customer classes. Customer costs are allocated to classes based on the relative number of customers in each class. Capacity costs are allocated based on the contribution by each class to the peak system demand. Commodity-related costs are allocated to the classes based on the relative share of delivered volumes, as adjusted. Revenue-related costs are spread to customer classes based on each class's total revenue (*i.e.*, base revenue and gas costs relative to total revenue). Reasonable professional judgment is also applied when designing rates.

11. The billing determinants proposed by SUA reflect the number of customers, volumes and, where applicable, contract demands that the Company anticipates during the pro forma period, assuming normal weather conditions.

12. In determining the appropriate amount of working capital, SUA has used the modified balance sheet approach.

13. The ability to earn a reasonable return on its investment is critical to the Company's ability to continue to provide safe and reliable service to its customers in the State of Arkansas, as well as to its ability to continue to build its system to support future economic development.

14. SUA has prepared the MFR schedules attached hereto as Application Exhibit A pursuant to Section 8 of the Commission's Rules of Practice and Procedure. As permitted under Ark. Code Ann. § 23-4-406, SUA has prepared the schedules using a partially forecasted test period consisting of six months of actual data and six months of forecasted data, with pro forma adjustments through December 31, 2024.

15. The rates proposed herein by SUA are just and reasonable.

16. Pursuant to Rules 4.08 and 8.08 of the Commission's Rules of Practice and Procedure, prepared testimony and exhibits of SUA's witnesses, as well as all applicable MFR schedules, are being filed simultaneously with this Application, and all workpapers of SUA's witnesses and schedules are being provided to the Parties simultaneously with the filing of this Application.

17. Notice pursuant to Rule 8.07 of the Commission's Rules of Practice and Procedure will be promptly published and proof thereof will be filed with the Commission promptly after publication is completed.

18. All correspondence in this docket should be addressed to:

Brooke South Parsons  
Senior Manager Regulatory Affairs &  
Corporate Counsel  
Summit Utilities Arkansas, Inc.  
1400 Centerview Drive, Suite 100  
Little Rock, AR 72211  
(479) 462-1178  
[bparsons@summitutilities.com](mailto:bparsons@summitutilities.com)

Phillip Gillam  
Director of Rates and Regulatory Affairs  
Summit Utilities Arkansas, Inc.  
1400 Centerview Drive, Suite 100  
Little Rock, AR 72211  
(501) 626-7281  
[pgillam@summitutilities.com](mailto:pgillam@summitutilities.com)

WHEREFORE, in consideration of the foregoing, SUA prays that its Application for a general change in the rates, charges and tariffs for its Arkansas customers be approved and for all other appropriate relief.

Respectfully submitted,

SUMMIT UTILITIES ARKANSAS, INC.

By: Brooke South Parsons

Brooke South Parsons  
Arkansas Bar #2013279  
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Senior Manager Regulatory Affairs &  
Corporate Counsel  
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By: Stephanie Hammons

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By: /s/ Mark Santos

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By: /s/ Kate Norman


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By: /s/ Lawrence E. Chisenhall, Jr.  
Lawrence E. Chisenhall, Jr.  
Gill Ragon Owen, P.A.  
425 West Capitol Avenue, Suite 3800  
Little Rock, Arkansas 72201  
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COUNSEL FOR SUMMIT UTILITIES ARKANSAS, INC.

**CERTIFICATE OF SERVICE**

I, Brooke South Parsons, do hereby certify that a true and correct copy of the foregoing has been delivered to all Parties of Record by electronic mail via the Electronic Filing System this 19th day of January 2024.

A handwritten signature in cursive script that reads "Brooke South Parsons". The signature is written in black ink on a light-colored background.

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Brooke South Parsons

**SUMMIT UTILITIES ARKANSAS, INC.**  
**APPLICATION EXHIBIT A**  
**MINIMUM FILING REQUIREMENTS**

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

A-1 Calculation of Requested Increase in Revenue Requirement

**Summit Utilities Arkansas, Inc.  
Arkansas Calculation of Revenue Requirement  
For The Pro Forma Test Year Ended December 31, 2024**

**Schedule: A - 1  
Title: Calculation of  
Requested Increase In  
Revenue Requirement  
Docket No. 23-079-U**

Explanation: Schedule showing test year information and the calculation of Arkansas jurisdictional revenue requirement and revenue deficiency as determined by separate supporting schedules.

I. Test Year Information

- 1 Provide the ending date of the test year 12/31/2023
- 2 Specify whether the test year is completely historical or partially projected. partially projected test year

II. Calculation of Revenue Requirement

(1)	(2)	(3)
<u>Line No.</u>	<u>Line Item Description</u>	<u>Arkansas Jurisdiction</u>
1	Adjusted Rate Base (a)	1,223,251,086
2	Adjusted Operating Revenue (a)	181,981,309
3	Adjusted Operating Expense (a)	177,797,260
4	Adjusted Operating Income (L.2 - L.3)	4,184,048
5	Current Rate of Return (L.4 / L.1)	0.3420%
6	Required Rate of Return (b)	6.7047%
7	Required Operating Income (L.1 x L.6)	82,015,316
8	Operating Income Deficiency (L.7 - L.4)	77,831,268
9	Revenue Conversion Factor (c)	1.34495
10	Revenue Deficiency (L.8 x L.9)	104,679,427
11	Total Non-Fuel Revenue Requirement (L.2 + L.10)	286,660,736
12	Adjusted Revenues Other Than Rate Schedule Revenue (a)	6,711,338
13	Rate Schedule Revenue Requirement (L.11 - L.12)	279,949,398
14	Percentage Increase in Total Revenue Requirement (L.10 / L.2)	57.5221%

Supporting Schedules

- (a) G-1
- (b) D-1.3-Holdco
- (c) C-5, or composite from G-1 if determined by rate class



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-1 Derivation of Rate Base

**Summit Utilities Arkansas, Inc.**  
**Derivation of Rate Base**  
**As of the Pro Forma Year Ended December 31, 2024**

**Schedule: B-1**  
**Title: Derivation of**  
**Rate Base**  
**Docket No. 23-079-U**

Explanation: Schedule showing derivation of rate base by component.

(1) Line No.	(2) Description	(3) Test Year (a)	(4) Pro Forma Adjustments (b)	(5) Pro Forma Year (Col 3 + Col 4) (A)
1	Gross Utility Plant-in-Service			
2	Intangible	\$ 35,401,297	\$ (5,286,805)	\$ 30,114,492
3	Transmission	-	-	-
4	Distribution	1,548,410,933	134,324,937	1,682,735,871
5	General	70,120,015	10,298,270	80,418,285
6	Transportation and MWE Equipment	-	-	-
7	Total Gross Utility Plant-in-Service	<u>1,653,932,246</u>	<u>139,336,401</u>	<u>1,793,268,648</u>
8	Less: Accumulated Depreciation			
9	Intangible	(10,036,614)	(4,562,055)	(14,598,669)
10	Transmission	-	-	-
11	Distribution	(614,598,626)	(37,676,399)	(652,275,024)
12	General	(22,717,642)	792,593	(21,925,049)
13	Transportation and MWE Equipment	-	-	-
14	Retirement Work in Progress	<u>5,305,396</u>	<u>(5,305,395)</u>	<u>-</u>
15	Total Accumulated Depreciation	<u>(642,047,486)</u>	<u>(46,751,256)</u>	<u>(688,798,742)</u>
16	Net Utility Plant-in-Service	<u>1,011,884,760</u>	<u>92,585,146</u>	<u>1,104,469,905</u>
17	Plant Held for Future Use	-	-	-
18	Construction Work in Progress	45,112,024	(45,112,024)	-
19	Working Capital Assets	384,360,129	(265,578,949)	118,781,180
20	Other (specify *)	<u>690,091,096</u>	<u>(690,091,096)</u>	<u>-</u>
21	Total Rate Base	<u>\$ 2,131,448,009</u>	<u>\$ (908,196,923)</u>	<u>\$ 1,223,251,085</u>

Supporting Schedules

(a) B-3

(b) B-2

\* Acquisition Adjustments

Recap Schedules

(A) G-2

Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Rate Base  
 As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
 Title: Adjustments to  
 Test Year Rate Base  
 Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Sub FCA	Capital Expenditures Pro Forma Adjustment No. RB-1*	CWIP Placed in Service Pro Forma Adjustment No. RB-2*	Retirements Pro Forma Adjustment No. RB-3*	Reclassifications Pro Forma Adjustment No. RB-4*	RWIP / Retirements Completed Pro Forma Adjustment No. RB-5*	Depr Exp Pro Forma Adjustment No. RB-6*
	Description							
	FERC Account Title							
1	10100, 10600							
2								
3		3021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		3030	-	-	-	(7,773,000)	-	-
5		3031	-	-	-	7,718,830	-	-
6		3032	-	2,486,195	-	(7,718,830)	-	-
7		3902	-	-	-	-	-	-
8			-	2,486,195	-	(7,773,000)	-	-
9								
10			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11			-	-	-	-	-	-
12								
13		3740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		3742	-	516,838	(7,087)	-	-	-
15		3751	-	633,594	(54,933)	-	-	-
16		3753	-	-	-	-	-	-
17		3754	-	-	-	-	-	-
18		3755	-	-	-	-	-	-
19		3760	-	90,410,022	(4,258,312)	-	-	-
20		3780	-	634,625	(91,196)	-	-	-
21		3783	-	-	-	-	-	-
22		3790	-	-	-	-	-	-
23		3800	-	37,735,750	(4,675,459)	-	-	-
24		3810	-	-	-	-	-	-
25		3811	-	453,079	-	-	-	-
26		3812	-	-	-	-	-	-
27		3813	-	-	-	-	-	-
28		3820	-	11,122,972	(1,088,939)	-	-	-
29		3830	-	-	-	-	-	-
30		3831	-	189,564	-	-	-	-
31		3832	-	-	-	-	-	-
32		3850	-	2,894,733	(90,316)	-	-	-
33		3851	-	-	-	-	-	-
34			-	144,591,178	(10,266,241)	-	-	-
35								
36		3900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37		3901	-	2,949,668	(10,324)	-	-	-
38		3910	-	953,627	(200,929)	-	-	-
39		3912	-	-	-	-	-	-
40		3920	-	8,683,967	(4,852,601)	-	-	-
41		3940	-	155,731	(919)	-	-	-
42		3960	-	-	-	-	-	-
43		3970	-	123,517	(20,714)	-	-	-

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Sub FCA	Capital Expenditures Pro Forma Adjustment No. RB-1*	CWIP Placed in Service Pro Forma Adjustment No. RB-2*	Retirements Pro Forma Adjustment No. RB-3*	Reclassifications Pro Forma Adjustment No. RB-4*	RWIP / Retirements Completed Pro Forma Adjustment No. RB-5*	Depr Exp Pro Forma Adjustment No. RB-6*
	Description							
	FERC Account Title							
44		3971	-	-	-	-	-	-
45		3980	-	2,517,246	-	-	-	-
46			-	15,383,756	(5,085,487)	-	-	-
47								
48			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49			-	-	-	-	-	-
50	10100, 10600		-	162,461,129	(15,351,728)	(7,773,000)	-	-
51	10800, 11100							
52								
53		3021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54		3030	-	-	-	-	-	(74,705)
55		3032	-	-	-	-	89,290	(4,328,501)
56		3902	-	-	-	-	-	(248,139)
57			-	-	-	-	89,290	(4,651,345)
58								
59			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60			-	-	-	-	-	-
61								
62		3740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63		3742	-	-	7,087	-	1,558	(65,795)
64		3751	-	-	54,933	-	8,692	(6,602)
65		3753	-	-	-	-	-	(14,895)
66		3754	-	-	-	-	-	(86,990)
67		3755	-	-	-	-	-	(132,868)
68		3760	-	-	4,258,312	-	4,986,958	(18,709,977)
69		3780	-	-	91,196	-	43,739	(737,232)
70		3783	-	-	-	-	-	(47,260)
71		3790	-	-	-	-	-	(32,782)
72		3800	-	-	4,675,459	-	2,101,192	(30,313,472)
73		3810	-	-	-	-	-	(83,496)
74		3811	-	-	-	-	16,028	(455,679)
75		3812	-	-	-	-	-	(2,924,178)
76		3813	-	-	-	-	-	(283,269)
77		3820	-	-	1,088,939	-	502,979	(345,615)
78		3830	-	-	-	-	-	(30,619)
79		3831	-	-	-	-	5,454	(646,686)
80		3832	-	-	-	-	-	(299,240)
81		3850	-	-	90,316	-	229,140	(228,911)
82		3851	-	-	-	-	-	(392,814)
83			-	-	10,266,241	-	7,895,740	(55,838,380)

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Sub FCA	Capital Expenditures Pro Forma Adjustment No. RB-1*	CWIP Placed in Service Pro Forma Adjustment No. RB-2*	Retirements Pro Forma Adjustment No. RB-3*	Reclassifications Pro Forma Adjustment No. RB-4*	RWIP / Retirements Completed Pro Forma Adjustment No. RB-5*	Depr Exp Pro Forma Adjustment No. RB-6*
	Description							
	FERC Account Title							
84								
		General Plant						
85		3900 STRUCTURES AND IMPROVEMENTS (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86		3901 STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	10,324	-	111,791	(46,615)
87		3910 OFFICE FURNTURE AND EQUIPMENT	-	-	200,929	-	35,539	(146,384)
88		3912 OFFICE FURNTURE AND EQUIPMENT	-	-	-	-	-	(1,201,993)
89		3920 TRANSPORTATION EQUIPMENT	-	-	4,852,601	-	312,693	(1,599,333)
90		3940 TOOLS, SHOP, GARAGE EQUIPMENT	-	-	919	-	5,278	(965,752)
91		3960 POWER OPERATED EQUIPMENT	-	-	-	-	-	(327,072)
92		3970 COMMUNICATION EQUIPMENT	-	-	20,714	-	5,026	(30,328)
93		3971 COMMUNICATION EQUIPMENT	-	-	-	-	-	(364,587)
94		3980 MISC EQUIPMENT	-	-	-	-	95,230	(176,385)
95		Total General Plant	-	-	5,085,487	-	565,556	(4,858,450)
96		Transportation Plant						
97		N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98		Total Transportation Plant	-	-	-	-	-	-
99	10800, 11100	Retirement Work in Progress (e) (f)	\$ 8,550,586	\$ -	\$ -	\$ -	(8,550,586)	\$ -
100	10800, 11100	Total Accumulated Depreciation (e) (f) (g)	8,550,586	-	15,351,728	-	0	(65,348,174)
101		Net Utility Plant in Service	8,550,586	162,461,129	(0)	(7,773,000)	0	(65,348,174)
102	10500	Plant Held for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	10700	Construction Work in Progress (a) (c)						
104		Intangible Plant						
105		3021 FRANCHISES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106		3030 INTANGIBLES MISCELLANEOUS	-	-	-	-	-	-
107		3032 INTANGIBLES MISCELLANEOUS	440,147	(2,486,195)	-	-	-	-
108		3902 STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	-
109		Total Intangible Plant	440,147	(2,486,195)	-	-	-	-
110		Transmission Plant						
111		N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112		Total Transmission Plant	-	-	-	-	-	-
113		Distribution Plant						
114		3740 LAND AND LAND RIGHTS (DISTRIBUTION)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115		3742 LAND AND LAND RIGHTS (DISTRIBUTION)	44,372	(516,838)	-	-	-	-
116		3750 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
117		3751 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	197,752	(633,594)	-	-	-	-
118		3753 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
119		3754 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
120		3755 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Sub FCA	Capital Expenditures Pro Forma Adjustment No. RB-1*	CWIP Placed in Service Pro Forma Adjustment No. RB-2*	Retirements Pro Forma Adjustment No. RB-3*	Reclassifications Pro Forma Adjustment No. RB-4*	RWIP / Retirements Completed Pro Forma Adjustment No. RB-5*	Depr Exp Pro Forma Adjustment No. RB-6*
	Description							
	FERC Account Title							
121		3760	90,991,463	(90,410,022)	-	-	-	-
122		3780	84,588	(634,625)	-	-	-	-
123		3783	-	-	-	-	-	-
124		3790	-	-	-	-	-	-
125		3800	38,935,409	(37,735,750)	-	-	-	-
126		3810	-	-	-	-	-	-
127		3811	-	(453,079)	-	-	-	-
128		3812	-	-	-	-	-	-
129		3813	-	-	-	-	-	-
130		3820	12,983,981	(11,122,972)	-	-	-	-
131		3830	-	-	-	-	-	-
132		3831	-	(189,564)	-	-	-	-
133		3832	-	-	-	-	-	-
134		3850	2,111,094	(2,894,733)	-	-	-	-
135		3851	-	-	-	-	-	-
136		Total Distribution Plant	145,348,660	(144,591,178)	-	-	-	-
137		General Plant						
138		3900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139		3901	3,197,184	(2,949,668)	-	-	-	-
140		3910	1,071,642	(953,627)	-	-	-	-
141		3912	-	-	-	-	-	-
142		3920	9,508,101	(8,683,967)	-	-	-	-
143		3940	3,190	(155,731)	-	-	-	-
144		3960	-	-	-	-	-	-
145		3970	-	(123,517)	-	-	-	-
146		3971	-	-	-	-	-	-
147		3980	2,892,205	(2,517,246)	-	-	-	-
148		Total General	16,672,322	(15,383,756)	-	-	-	-
149		Transportation Plant						
150		N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151		Total Transportation Plant	-	-	-	-	-	-
152		107999 CWIP Manual						
153	10700	Total Construction Work in Progress (a) (c)	162,461,129	(162,461,129)	-	-	-	-
154		Working Capital Assets (b)						
155	13100	Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
156	13600	Temporary cash investments	-	-	-	-	-	-
157	14200	Customer accounts receivable	-	-	-	-	-	-
158	14300	Other accounts receivable	-	-	-	-	-	-
159	14400	Accum provision for uncollectible accounts—Cr	-	-	-	-	-	-
160	14600	Accounts receivable from associated companies	-	-	-	-	-	-
161	15400	Plant materials & operating supplies (Major only)	-	-	-	-	-	-
162	16300	Stores expense undistributed	-	-	-	-	-	-

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Sub FCA	Capital Expenditures Pro Forma Adjustment No. RB-1*	CWIP Placed in Service Pro Forma Adjustment No. RB-2*	Retirements Pro Forma Adjustment No. RB-3*	Reclassifications Pro Forma Adjustment No. RB-4*	RWIP / Retirements Completed Pro Forma Adjustment No. RB-5*	Depr Exp Pro Forma Adjustment No. RB-6*
	Description							
	FERC Account Title							
163	16410		-	-	-	-	-	-
164	16500		-	-	-	-	-	-
165	17300		-	-	-	-	-	-
166	18230		-	-	-	-	-	-
167	18400		-	-	-	-	-	-
168	18600		-	-	-	-	-	-
169	19100		-	-	-	-	-	-
170		Total Working Capital Assets (b)	-	-	-	-	-	-
171		Other						
172	12100	Non-Utility Property and Entertainment Facilities (e)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Acc. Res. Non-Utility Property and Entertainment Facilities (e)	-	-	-	-	-	-
173	12200	Acquisition Adjustments (d)	-	-	-	-	-	-
174	11400	Acc. Res. Acquisition Adjustments (d)	-	-	-	-	-	-
175	11500		-	-	-	-	-	-
176		Total Other	-	-	-	-	-	-
177		Total Rate Base Adjustments	<u>\$ 171,011,715</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (7,773,000)</u>	<u>\$ 0</u>	<u>\$ (65,348,174)</u>

\* Reflects rate base components of Pro Forma Adjustments which may also contain operating income adjustments.

Supporting Schedules

- (a) B-8
  - (b) B-4
  - (c) B-3
  - (d) B-9
  - (e) B-SS1
- Supporting schedule(s) to provide amounts by subaccounts (including detailed plant accounts)

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	FERC Account	Sub FCA	Description	Remove CWIP / RWIP Pro Forma Adjustment No. RB-7*	Remove Non-Utility Property Pro Forma Adjustment No. RB-8*	Remove Acquisition Adjustment Pro Forma Adjustment No. RB-9*	WCA Adj Pro Forma Adjustment No. RB-10*	WCA 13 mo avg Pro Forma Adjustment No. RB-11*	Total Pro Forma Adjustments (A)
			FERC Account Title						
1	10100, 10600		Gross Utility Plant in Service, including CCNC (g)						
2			Intangible Plant						
3		3021	FRANCHISES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		3030	INTANGIBLES MISCELLANEOUS	-	-	-	-	-	(7,773,000)
5		3031	INTANGIBLES MISCELLANEOUS - PICARRO	-	-	-	-	-	7,718,830
6		3032	INTANGIBLES MISCELLANEOUS	-	-	-	-	-	(5,232,635)
7		3902	STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	-
8			Total Intangible Plant	-	-	-	-	-	(5,286,805)
9			Transmission Plant						
10			N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11			Total Transmission Plant	-	-	-	-	-	-
12			Distribution Plant						
13		3740	LAND AND LAND RIGHTS (DISTRIBUTION)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		3742	LAND AND LAND RIGHTS (DISTRIBUTION)	-	-	-	-	-	509,752
15		3751	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	578,661
16		3753	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
17		3754	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
18		3755	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
19		3760	MAIN (DISTRIBUTION)	-	-	-	-	-	86,151,710
20		3780	M/R STATION EQUIP (DIST GENERAL)	-	-	-	-	-	543,429
21		3783	M/R STATION EQUIP (DIST GENERAL)	-	-	-	-	-	-
22		3790	M/R STATION EQUIP (DIST CITY GATE)	-	-	-	-	-	-
23		3800	SERVICES	-	-	-	-	-	33,060,291
24		3810	Meters	-	-	-	-	-	-
25		3811	METERS	-	-	-	-	-	453,079
26		3812	METERS	-	-	-	-	-	-
27		3813	METERS	-	-	-	-	-	-
28		3820	METER INSTALLATIONS	-	-	-	-	-	10,034,033
29		3830	HOUSE REGULATORS	-	-	-	-	-	-
30		3831	HOUSE REGULATORS	-	-	-	-	-	189,564
31		3832	HOUSE REGULATORS	-	-	-	-	-	-
32		3850	INDUSTRIAL M/R STATION EQUIP	-	-	-	-	-	2,804,417
33		3851	INDUSTRIAL M/R STATION EQUIP	-	-	-	-	-	-
34			Total Distribution Plant	-	-	-	-	-	134,324,937
35			General Plant						
36		3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37		3901	STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	2,939,344
38		3910	OFFICE FURNTURE AND EQUIPMENT	-	-	-	-	-	752,698
39		3912	OFFICE FURNTURE AND EQUIPMENT	-	-	-	-	-	-
40		3920	TRANSPORTATION EQUIPMENT	-	-	-	-	-	3,831,366
41		3940	TOOLS, SHOP, GARAGE EQUIPMENT	-	-	-	-	-	154,812
42		3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
43		3970	COMMUNICATION EQUIPMENT	-	-	-	-	-	102,803



Summit Utilities Arkansas, Inc.  
**Adjustments to Test Year Rate Base**  
**As of the Pro Forma Year Ended December 31, 2024**

Schedule: B-2  
**Title: Adjustments to**  
**Test Year Rate Base**  
**Docket No. 23-079-U**

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	FERC Account	Sub FCA	Description FERC Account Title	Remove CWIP / RWIP Pro Forma Adjustment No. RB-7*	Remove Non-Utility Property Pro Forma Adjustment No. RB-8*	Remove Acquisition Adjustment Pro Forma Adjustment No. RB-9*	WCA Adj Pro Forma Adjustment No. RB-10*	WCA 13 mo avg Pro Forma Adjustment No. RB-11*	Total Pro Forma Adjustments (A)
44		3971	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
45		3980	MISC EQUIPMENT	-	-	-	-	-	2,517,246
46			Total General Plant	-	-	-	-	-	10,298,270
47			Transportation Plant						
48			N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49			Total Transportation Plant	-	-	-	-	-	-
50	10100, 10600		Total Gross Utility Plant in Service, including CCNC (g)	-	-	-	-	-	139,336,401
51	10800, 11100		Accumulated Depreciation (g)						
52			Intangible Plant						
53		3021	FRANCHISES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54		3030	INTANGIBLES MISCELLANEOUS	-	-	-	-	-	(74,705)
55		3032	INTANGIBLES MISCELLANEOUS	-	-	-	-	-	(4,239,211)
56		3902	STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	(248,139)
57			Total Intangible Plant	-	-	-	-	-	(4,562,055)
58			Transmission Plant						
59			N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60			Total Transmission Plant	-	-	-	-	-	-
61			Distribution Plant						
62		3740	LAND AND LAND RIGHTS (DISTRIBUTION)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63		3742	LAND AND LAND RIGHTS (DISTRIBUTION)	-	-	-	-	-	(57,150)
64		3751	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	57,022
65		3753	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	(14,895)
66		3754	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	(86,990)
67		3755	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	(132,868)
68		3760	MAIN (DISTRIBUTION)	-	-	-	-	-	(9,464,707)
69		3780	M/R STATION EQUIP (DIST GENERAL)	-	-	-	-	-	(602,298)
70		3783	M/R STATION EQUIP (DIST GENERAL)	-	-	-	-	-	(47,260)
71		3790	M/R STATION EQUIP (DIST CITY GATE)	-	-	-	-	-	(32,782)
72		3800	SERVICES	-	-	-	-	-	(23,536,820)
73		3810	Meters	-	-	-	-	-	(83,496)
74		3811	METERS	-	-	-	-	-	(439,650)
75		3812	METERS	-	-	-	-	-	(2,924,178)
76		3813	METERS	-	-	-	-	-	(283,269)
77		3820	METER INSTALLATIONS	-	-	-	-	-	1,246,303
78		3830	HOUSE REGULATORS	-	-	-	-	-	(30,619)
79		3831	HOUSE REGULATORS	-	-	-	-	-	(641,231)
80		3832	HOUSE REGULATORS	-	-	-	-	-	(299,240)
81		3850	INDUSTRIAL M/R STATION EQUIP	-	-	-	-	-	90,545
82		3851	INDUSTRIAL M/R STATION EQUIP	-	-	-	-	-	(392,814)
83			Total Distribution Plant	-	-	-	-	-	(37,676,399)

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	FERC Account	Sub FCA	Description FERC Account Title	Remove CWIP / RWIP Pro Forma Adjustment No. RB-7*	Remove Non-Utility Property Pro Forma Adjustment No. RB-8*	Remove Acquisition Adjustment Pro Forma Adjustment No. RB-9*	WCA Adj Pro Forma Adjustment No. RB-10*	WCA 13 mo avg Pro Forma Adjustment No. RB-11*	Total Pro Forma Adjustments (A)
84			General Plant						
85		3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86		3901	STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	75,500
87		3910	OFFICE FURNITURE AND EQUIPMENT	-	-	-	-	-	90,084
88		3912	OFFICE FURNITURE AND EQUIPMENT	-	-	-	-	-	(1,201,993)
89		3920	TRANSPORTATION EQUIPMENT	-	-	-	-	-	3,565,961
90		3940	TOOLS, SHOP, GARAGE EQUIPMENT	-	-	-	-	-	(959,556)
91		3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	(327,072)
92		3970	COMMUNICATION EQUIPMENT	-	-	-	-	-	(4,589)
93		3971	COMMUNICATION EQUIPMENT	-	-	-	-	-	(364,587)
94		3980	MISC EQUIPMENT	-	-	-	-	-	(81,155)
95			Total General Plant	-	-	-	-	-	792,593
96			Transportation Plant						
97			N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98			Total Transportation Plant	-	-	-	-	-	-
99	10800, 11100		Retirement Work in Progress (e) (f)	(5,305,395)	\$ -	\$ -	\$ -	\$ -	\$ (5,305,395)
100	10800, 11100		Total Accumulated Depreciation (e) (f) (g)	(5,305,395)	-	-	-	-	(46,751,256)
101			Net Utility Plant in Service	(5,305,395)	-	-	-	-	92,585,146
102	10500		Plant Held for Future Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	10700		Construction Work in Progress (a) (c)						
104			Intangible Plant						
105		3021	FRANCHISES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106		3030	INTANGIBLES MISCELLANEOUS	(519,037)	-	-	-	-	(519,037)
107		3032	INTANGIBLES MISCELLANEOUS	-	-	-	-	-	(2,046,048)
108		3902	STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	-
109			Total Intangible Plant	(519,037)	-	-	-	-	(2,565,085)
110			Transmission Plant						
111			N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112			Total Transmission Plant	-	-	-	-	-	-
113			Distribution Plant						
114		3740	LAND AND LAND RIGHTS (DISTRIBUTION)	\$ (107,899)	\$ -	\$ -	\$ -	\$ -	\$ (107,899)
115		3742	LAND AND LAND RIGHTS (DISTRIBUTION)	-	-	-	-	-	(472,467)
116		3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	(132,274)	-	-	-	-	(132,274)
117		3751	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	(435,842)
118		3753	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
119		3754	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-
120		3755	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-	-	-	-	-	-

Summit Utilities Arkansas, Inc.  
Adjustments to Test Year Rate Base  
As of the Pro Forma Year Ended December 31, 2024

Schedule: B-2  
Title: Adjustments to  
Test Year Rate Base  
Docket No. 23-079-U

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	FERC Account	Sub FCA	Description	Remove CWIP / RWIP Pro Forma Adjustment No. RB-7*	Remove Non-Utility Property Pro Forma Adjustment No. RB-8*	Remove Acquisition Adjustment Pro Forma Adjustment No. RB-9*	WCA Adj Pro Forma Adjustment No. RB-10*	WCA 13 mo avg Pro Forma Adjustment No. RB-11*	Total Pro Forma Adjustments (A)
			FERC Account Title						
121		3760	MAIN (DISTRIBUTION)	(27,096,559)	-	-	-	-	(26,515,118)
122		3780	M/R STATION EQUIP (DIST GENERAL)	(132,489)	-	-	-	-	(682,526)
123		3783	M/R STATION EQUIP (DIST GENERAL)	-	-	-	-	-	-
124		3790	M/R STATION EQUIP (DIST CITY GATE)	-	-	-	-	-	-
125		3800	SERVICES	(7,878,003)	-	-	-	-	(6,678,344)
126		3810	Meters	(94,588)	-	-	-	-	(94,588)
127		3811	METERS	-	-	-	-	-	(453,079)
128		3812	METERS	-	-	-	-	-	-
129		3813	METERS	-	-	-	-	-	-
130		3820	METER INSTALLATIONS	(2,322,116)	-	-	-	-	(461,107)
131		3830	HOUSE REGULATORS	(39,575)	-	-	-	-	(39,575)
132		3831	HOUSE REGULATORS	-	-	-	-	-	(189,564)
133		3832	HOUSE REGULATORS	-	-	-	-	-	-
134		3850	INDUSTRIAL M/R STATION EQUIP	(604,327)	-	-	-	-	(1,387,965)
135		3851	INDUSTRIAL M/R STATION EQUIP	-	-	-	-	-	-
136			Total Distribution Plant	(38,407,831)	-	-	-	-	(37,650,349)
137			General Plant						
138		3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	\$ (615,795)	\$ -	\$ -	\$ -	\$ -	\$ (615,795)
139		3901	STRUCTURES AND IMPROVEMENTS (GENERAL)	-	-	-	-	-	247,517
140		3910	OFFICE FURNTURE AND EQUIPMENT	(199,086)	-	-	-	-	(81,071)
141		3912	OFFICE FURNTURE AND EQUIPMENT	-	-	-	-	-	-
142		3920	TRANSPORTATION EQUIPMENT	(1,812,931)	-	-	-	-	(988,798)
143		3940	TOOLS, SHOP, GARAGE EQUIPMENT	(32,512)	-	-	-	-	(185,053)
144		3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	-
145		3970	COMMUNICATION EQUIPMENT	(25,786)	-	-	-	-	(149,303)
146		3971	COMMUNICATION EQUIPMENT	-	-	-	-	-	-
147		3980	MISC EQUIPMENT	(525,520)	-	-	-	-	(150,561)
148			Total General	(3,211,630)	-	-	-	-	(1,923,065)
149			Transportation Plant						
150			N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
151			Total Transportation Plant	-	-	-	-	-	-
152		107999	CWIP Manual	(2,973,526)	-	-	-	-	\$ (2,973,526)
153	10700		Total Construction Work in Progress (a) (c)	(45,112,024)	-	-	-	-	(45,112,024)
154			Working Capital Assets (b)						
155	13100		Cash	\$ -	\$ -	\$ -	\$ -	\$ 2,709,284	\$ 2,709,284
156	13600		Temporary cash investments	-	-	-	-	(690,865)	(690,865)
157	14200		Customer accounts receivable	-	-	-	-	390,268	390,268
158	14300		Other accounts receivable	-	-	-	-	5,890	5,890
159	14400		Accum provision for uncollectible accounts—Cr	-	-	-	-	418,749	418,749
160	14600		Accounts receivable from associated companies	-	-	-	-	(329,893)	(329,893)
161	15400		Plant materials & operating supplies (Major only)	-	-	-	-	(218,928)	(218,928)
162	16300		Stores expense undistributed	-	-	-	-	22,873	22,873

Summit Utilities Arkansas, Inc.  
**Adjustments to Test Year Rate Base**  
**As of the Pro Forma Year Ended December 31, 2024**

Schedule: B-2  
**Title: Adjustments to**  
**Test Year Rate Base**  
**Docket No. 23-079-U**

Explanation: Schedule showing pro forma adjustments to test year original cost or projected original cost rate base detailed by adjustment number and account.

(1)	(2)		(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	FERC Account	Sub FCA	Description	Remove CWIP / RWIP Pro Forma Adjustment No. RB-7*	Remove Non-Utility Property Pro Forma Adjustment No. RB-8*	Remove Acquisition Adjustment Pro Forma Adjustment No. RB-9*	WCA Adj Pro Forma Adjustment No. RB-10*	WCA 13 mo avg Pro Forma Adjustment No. RB-11*	Total Pro Forma Adjustments (A)
			FERC Account Title						
163	16410		Gas stored—current	-	-	-	(18,149,525)	3,288,701	(14,860,824)
164	16500		Prepayments	-	-	-	-	92,580	92,580
165	17300		Accrued utility revenues	-	-	-	-	2,917,889	2,917,889
166	18230		Other regulatory assets	-	-	-	(33,002,255)	(65,307)	(33,067,562)
167	18400		Clearing accounts	-	-	-	-	65,445	65,445
168	18600		Miscellaneous deferred debits	-	-	-	-	(0)	(0)
169	19100		Unrecovered purchased gas costs	-	-	-	(226,503,675)	3,469,819	(223,033,856)
170			Total Working Capital Assets (b)	-	-	-	(277,655,455)	12,076,506	(265,578,949)
171			Other						
172	12100		Non-Utility Property and Entertainment Facilities (e)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Acc. Res. Non-Utility Property and Entertainment Facilities (e)	-	-	-	-	-	-
173	12200		Acquisition Adjustments (d)	-	-	(690,091,096)	-	-	(690,091,096)
174	11400		Acc. Res. Acquisition Adjustments (d)	-	-	-	-	-	-
175	11500		Total Other	-	-	(690,091,096)	-	-	(690,091,096)
176									
177			Total Rate Base Adjustments	<u>\$ (50,417,419)</u>	<u>\$ -</u>	<u>\$ (690,091,096)</u>	<u>\$ (277,655,455)</u>	<u>\$ 12,076,506</u>	<u>\$ (908,196,923)</u>

\* Reflects rate base components of Pro Forma Adjustments which may also contain operating income adjustments.

Supporting Schedules

- (a) B-8
- (b) B-4
- (c) B-3
- (d) B-9
- (e) B-SS1

Supporting schedule(s) to provide amounts by subaccounts (including detailed plant accounts)

Recap Schedules

- (A) B-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-3 Derivation of Test Year Rate Base

Summit Utilities Arkansas, Inc.  
 Derivation of Test Year Rate Base  
 As of the Test Year Ended December 31, 2023

Schedule: B-3  
 Title: Derivation of Test  
 Year Rate Base  
 Docket No. 23-079-U

Explanation: Schedule showing derivation of test year rate base.

(1)	(2)		(3)	(4)	(5)	
Line No.	FERC Account	Asset Group	Description	Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 3 + Col. 4) (A)
1	10100, 10600		Gross Utility Plant in Service (f)			
2			Intangible Plant			
3		3021	FRANCHISES	\$ 137,343	\$ -	\$ 137,343
4		3030	INTANGIBLES MISCELLANEOUS	3,735,243	-	3,735,243
5		3032	INTANGIBLES MISCELLANEOUS	28,267,014	780,306	29,047,320
6		3902	STRUCTURES AND IMPROVEMENTS (GENERAL)	2,481,392	-	2,481,392
7			Total Intangible Plant	34,620,992	780,306	35,401,297
8			Transmission Plant			
9			N/A			
10			Total Transmission Plant	-	-	-
11			Distribution Plant			
12		3740	LAND AND LAND RIGHTS (DISTRIBUTION)	4,439,467	5,474	4,444,941
13		3742	LAND AND LAND RIGHTS (DISTRIBUTION)	4,440,769	254,881	4,695,650
14		3751	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	224,808	113,551	338,358
15		3753	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	512,126	(270)	511,856
16		3754	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	10,211,726	(96,577)	10,115,149
17		3755	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	5,481,765	(271,243)	5,210,523
18		3760	MAIN (DISTRIBUTION)	877,081,861	46,403,225	923,485,086
19		3780	M/R STATION EQUIP (DIST GENERAL)	14,415,989	653,166	15,069,155
20		3783	M/R STATION EQUIP (DIST GENERAL)	1,073,185	65,608	1,138,793
21		3790	M/R STATION EQUIP (DIST CITY GATE)	2,422,471	(113,852)	2,308,619
22		3800	SERVICES	408,790,553	16,980,343	425,770,896
23		3810	Meters	-	5,758,318	5,758,318
24		3811	METERS	30,206,080	993,484	31,199,564
25		3812	METERS	29,241,781	-	29,241,781
26		3813	METERS	14,677,129	-	14,677,129
27		3820	METER INSTALLATIONS	21,209,167	110,460	21,319,627
28		3830	HOUSE REGULATORS	-	884,956	884,956
29		3831	HOUSE REGULATORS	18,511,806	83,756	18,595,562
30		3832	HOUSE REGULATORS	12,888,429	65,687	12,954,117
31		3850	INDUSTRIAL M/R STATION EQUIP	7,444,586	282,115	7,726,700
32		3851	INDUSTRIAL M/R STATION EQUIP	12,964,151	-	12,964,151
33			Total Distribution Plant	1,476,237,851	72,173,083	1,548,410,933
34			General Plant			
35		3901	STRUCTURES AND IMPROVEMENTS (GENERAL)	8,337,551	116,041	8,453,591
36		3910	OFFICE FURNTURE AND EQUIPMENT	2,506,821	144,976	2,651,796
37		3912	OFFICE FURNTURE AND EQUIPMENT	2,984,690	3,025,277	6,009,967
38		3920	TRANSPORTATION EQUIPMENT	28,184,536	44,154	28,228,690
39		3940	TOOLS, SHOP, GARAGE EQUIPMENT	13,000,877	1,401,219	14,402,096
40		3960	POWER OPERATED EQUIPMENT	5,064,182	614,154	5,678,336
41		3970	COMMUNICATION EQUIPMENT	517,252	27,195	544,447
42		3971	COMMUNICATION EQUIPMENT	3,185,918	459,949	3,645,867
43		3980	MISC EQUIPMENT	464,305	40,920	505,225
44			Total General Plant	64,246,131	5,873,884	70,120,015
45			Transportation Plant			
46			N/A			
47			Total Transportation Plant	-	-	-
48	10100, 10600		Total Gross Utility Plant in Service (f)	1,575,104,974	78,827,273	1,653,932,246

Summit Utilities Arkansas, Inc.  
 Derivation of Test Year Rate Base  
 As of the Test Year Ended December 31, 2023

Schedule: B-3  
 Title: Derivation of Test  
 Year Rate Base  
 Docket No. 23-079-U

Explanation: Schedule showing derivation of test year rate base.

(1) Line No.	(2) FERC Account Asset Group Description FERC Account Title	(3) Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	(4) Adjustments for Projected Portion of Test Year*	(5) Total Test Year (Col. 3 + Col. 4) (A)
49	10800, 11100			
50				
51	3030			
52	3032			
53	3902			
54				
55				
56				
57				
58				
59	3740			
60	3742			
61	3751			
62	3753			
63	3754			
64	3755			
65	3760			
66	3780			
67	3783			
68	3790			
69	3800			
70	3810			
71	3811			
72	3812			
73	3813			
74	3820			
75	3830			
76	3831			
77	3832			
78	3850			
79	3851			
80				
81				
82	3900			
83	3901			
84	3910			
85	3912			
86	3920			
87	3940			
88	3960			
89	3970			
90	3971			
91	3980			
92				
93				
94				
95				
96	10800, 11100			
97				
98	10800, 11100			
99				
100	10500			
101	10700			
102				
103	3030			
104				

Summit Utilities Arkansas, Inc.  
 Derivation of Test Year Rate Base  
 As of the Test Year Ended December 31, 2023

Schedule: B-3  
 Title: Derivation of Test  
 Year Rate Base  
 Docket No. 23-079-U

Explanation: Schedule showing derivation of test year rate base.

(1) Line No.	(2) Description		(3) Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	(4) Adjustments for Projected Portion of Test Year*	(5) Total Test Year (Col. 3 + Col. 4) (A)
	FERC Account	Asset Group FERC Account Title			
105		Distribution Plant			
106	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	400,748	179,618	580,366
107	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	457,027	111,089	568,116
108	3760	MAIN (DISTRIBUTION)	22,030,462	4,484,656	26,515,118
109	3780	M/R STATION EQUIP (DIST GENERAL)	387,497	295,029	682,526
110	3783	M/R STATION EQUIP (DIST GENERAL)	73,538	(73,538)	-
111	3800	SERVICES	2,922,257	3,756,087	6,678,344
112	3810	METERS	2,097,074	(1,549,406)	547,668
113	3820	METER INSTALLATIONS	10,094	451,013	461,107
114	3830	HOUSE REGULATORS	447,214	(218,075)	229,139
115	3850	INDUSTRIAL M/R STATION EQUIP	742,672	645,293	1,387,965
116		Total Distribution Plant	29,568,583	8,081,766	37,650,349
117		General Plant			
118	3900	STRUCTURES AND IMPROVEMENTS	-	368,279	368,279
119	3910	OFFICE FURNITURE AND EQUIPMENT	100,162	(19,091)	81,071
120	3920	TRANSPORTATION EQUIPMENT	373,242	615,556	988,798
121	3940	TOOLS, SHOP, GARAGE EQUIPMENT	561,087	(376,034)	185,053
122	3960	POWER OPERATED EQUIPMENT	483,608	(483,608)	-
123	3970	COMMUNICATION EQUIPMENT	74,426	74,877	149,303
124	3980	MISC EQUIPMENT	-	150,561	150,561
125		Total General Plant	1,592,526	330,539	1,923,065
126		Transportation Plant			
127		N/A			
128		Total Transportation Plant	-	-	-
129	107999	CWIP Manual	22,236,223	(19,262,697)	2,973,526
130	10700	Total Construction Work in Progress (c)	53,397,332	(8,285,308)	45,112,024
131	various	Working Capital Assets (B) (total only), (h)	339,005,109	45,355,020	384,360,129
132		Other:			
133	12100	Non-Utility Property and Entertainment Facilities (e)			
134	12200	Acc. Res. Non-Utility Property and Entertainment Facilities (e)			
135	11400	Acquisition Adjustments (d)	690,091,096	-	690,091,096
136	11500	Acc. Res. Acquisition Adjustments (d)			
137		Total Other Items	690,091,096	-	690,091,096
138		Total Rate Base	\$ 2,030,722,642	\$ 100,725,367	\$ 2,131,448,009

\* Use this column only if the test period is partially projected.

Supporting Schedules

- (a) E-17-Arkansas
- (b) B-7
- (c) B-8
- (d) B-10
- (e) B-6
- (f) B-SS1
- (g) B-9
- (h) B-5

Supporting schedule(s) to provide amounts by subaccounts (including detailed plant accounts)

Recap Schedules

- (A) B-1
- (B) B-4



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-4 Calculation of Working Capital Assets

Summit Utilities Arkansas, Inc.  
**Calculation of Working Capital Assets**  
**Pro Forma Test Year Ending December 31, 2024**

**Schedule: B-4**  
**Title: Calculation of Working**  
**Capital Assets**  
**Docket No. 23-079-U**

Explanation: Schedule showing calculation of working capital assets necessary to provide utility service. Column 6 should include only asset accounts that meet the following criteria: (1) is necessary for providing utility service; (2) is not included elsewhere in rate base; (3) does not accrue income that is not included in operating revenue. [NOTE: Working capital may be calculated using either method I or II below; however, regardless of method chosen, information required for method I shall be supplied.]

I. Average Working Capital Assets Method

(1) Line No.	(2) FERC Account Number	(3) Account Title	(4) Balance at end of Test Year (a)	(5) Adj. Needed to Achieve 13-Mnth Average (B) (Col. 6 - Col. 4)	(6) 13-Month Average (a)	(7) Other Adjustment (B)(b)	(8) Other Adjustment Ref. No.*	(9) Pro Forma WCA (A) (Col. 6 + Col. 7)
1	13100	Cash	\$ 9,564,088	\$ 2,709,284	\$ 12,273,372			\$ 12,273,372
2	13600	Temporary cash investments	8,953,097	(690,865)	8,262,232			8,262,232
3	14200	Customer accounts receivable	92,140,308	390,268	92,530,576			92,530,576
4	14300	Other accounts receivable	446,076	5,890	451,966			451,966
5	14400	Accum provision for uncollectible accounts--	(34,902,276)	418,749	(34,483,527)			(34,483,527)
6	14600	Accounts receivable from associated compe	4,075,972	(329,893)	3,746,079			3,746,079
7	15400	Plant materials & operating supplies (Major c	9,870,768	(218,928)	9,651,840			9,651,840
8	16300	Stores expense undistributed	663,272	22,873	686,145			686,145
9	16410	Gas stored—current	19,451,324	3,288,701	22,740,025	(18,149,525)	4	4,590,500
10	16500	Prepayments	938,632	92,580	1,031,212			1,031,212
11	17300	Accrued utility revenues	17,644,206	2,917,889	20,562,095			20,562,095
12	18230	Other regulatory assets	33,067,562	(65,307)	33,002,255	(33,002,255)	4	-
13	18400	Clearing accounts	(977,240)	65,445	(911,795)			(911,795)
14	18600	Miscellaneous deferred debits	390,485	(0)	390,485			390,485
15	19100	Unrecovered purchased gas costs	223,033,856	3,469,819	226,503,675	(226,503,675)	4	-
16		Total	<u>\$ 384,360,129</u>	<u>\$ 12,076,506</u>	<u>\$ 396,436,635</u>	<u>\$ (277,655,455)</u>		<u>\$ 118,781,180</u>

\* Include one of the following reference numbers for each adjustment: (1) - Non-utility, (2) - Provided for elsewhere in the Cost of Service, (3) - Interest-Bearing and income not included in operating revenue, (4) - 13-Month Average is not representative of normal account balance. If reference number (4) is given as a reason, supporting schedule should be used, unless zero or end of year balance is used. Additional reference numbers can be added if needed.

Supporting Schedules  
(a) B-5

Recap Schedules  
(A) B-1  
(B) B-2

II. Lead-Lag study Method - N/A

Provide the summary results and main components of fully-developed lead-lag study including ALL supporting workpapers. A fully-developed lead-lag study includes both working capital provided/required by operations (based on leads and lags in revenue and expense accounts) and working capital provided/required that is reflected in certain balance sheet accounts not encompassed by the leads and lags. The results of the lead-lag study should be presented as two amounts: working capital provided and working capital required. Working capital required represents a rate base asset, and should be presented as a component of rate base in lieu of the average working capital assets. Working capital provided represents a funding source and should be presented as a component of capital structure in lieu of average zero-cost liabilities.

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-5 Average Working Capital Asset Account Balances

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.			Beg of	End of	End of	End of	End of	End of	End of	
Line No.	FERC Account	Sub Account	Test Year (b)	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
1	13100	131010	PNC-Operating Acct	\$ (6,266,405)	\$ 5,024,582	\$ 8,265,397	\$ (16,201,927)	\$ (18,188,516)	\$ (43,061,132)	\$ (52,104,422)
2	13100	131100	PNC-Disburs Acct	-	(0)	(0)	10,775	796,429	1,181,878	1,523,013
3	13100	131110	DISBURSEMENTS-ACH	(392,021)	(393,626)	(753,716)	(616,137)	(1,796,026)	(1,798,869)	(3,506,470)
4	13100	131120	DISBURSEMENTS-CHECKS	33,027	(2,678,803)	(2,205,290)	(1,208,179)	(1,547,092)	(1,231,447)	(1,163,114)
5	13100	131130	DISBURSEMENTS-WIRES	(28,811,721)	(42,925,339)	(42,925,339)	-	-	-	-
6	13100	131200	Chase-Main	3,583,722	3,542,398	3,542,398	3,542,398	3,542,398	3,542,398	3,542,398
7	13100	131201	Chase-Disbursements	1,067	1,053	1,053	1,053	1,053	1,053	1,053
8	13100	131203	Chase-Disburs Clrg	45,271	(118,332)	(118,332)	(118,332)	(118,332)	(118,332)	(118,332)
9	13100	131204	Chase-Refunds	1,644	1,623	1,623	1,623	1,623	1,623	1,623
10	13100	131205	Chase-Unapplied Cash	62,941	60,829	60,829	60,829	60,829	60,829	60,829
11	13100	131301	Wells Fargo	(5,988,830)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)
12	13100	131304	Wells Fargo-Clearing	(526,133)	(508,508)	(508,508)	(508,508)	(508,508)	(508,508)	(508,508)
13	13100	131602	Cash Clrg-PNC	(34,626,936)	(70,539,187)	(71,011,935)	(75,542,902)	(74,671,085)	(75,307,410)	(76,605,046)
14	13100	131603	Cash Clrg-USPA Pmt	224,164	224,164	224,164	224,164	224,164	224,164	224,164
15	13100	131604	Cash Clrg-Debt Pmt	22,421	25,983	29,681	34,315	35,729	37,582	39,791
16	13100	131605	Cash Clrg-Brinks Pmt	37	37	37	38	38	38	38
17	13100	131606	Cash Clrg-Paymt Pmt	36,228,573	75,990,019	119,409,702	170,545,252	198,420,795	219,584,150	233,353,028
18	13100	131607	Cash Clrg-Fiserv Pmt	3,885,024	8,402,615	13,218,469	18,127,222	21,163,556	23,489,093	25,015,270
19	13100	131608	Cash Clrg-Paymt Pmt	44,848	47,782	48,287	48,287	48,454	48,454	48,454
20	13100	131615	Cash Clrg-Paymt Rtn	(576,417)	(1,008,955)	(1,419,068)	(2,754,672)	(3,224,989)	(3,518,250)	(3,776,805)
21	13100	131616	Cash Clrg-PNC Rtn	(6,743)	(31,222)	(2,590,639)	(2,597,166)	(2,602,275)	(2,620,949)	(2,621,799)
22	13100	131618	Cash Clrg-DebNxt Rtn	-	-	-	-	-	-	-
23	13100	131619	Cash Clrg-Fiserv Rtn	(4,911)	(5,979)	(7,120)	(9,771)	(9,771)	(9,916)	(10,422)
24	13100	131620	Cash Clrg-Paymt Rtn	(136,102)	(190,164)	(199,950)	(199,950)	(199,877)	(199,877)	(199,877)
25	13100	131630	Cash-Refund Clearing	(13,060)	(185,848)	(239,441)	(321,292)	(1,344,619)	(1,882,920)	(2,074,744)
26	13100	131640	PNC-ZBA	-	-	-	-	-	-	-
27	13100	131645	PNC-Oth Money Trans	37,018,353	51,622,220	27,042,230	13,190,927	(14,124,096)	(10,266,857)	(17,195,770)
28	13100	131900	PNC-Collection-FICA	44,627	49,498	57,310	(99,018,696)	(99,016,233)	(98,923,114)	(98,917,220)
29			Cash	3,846,441	23,799,498	47,314,501	4,082,010	4,336,309	6,116,338	2,399,791
30	13600	136000	Temp Cash Investment	(28,151)	(27,208)	(27,208)	29,690,503	29,690,503	13,685,521	10,068,129
31			Temporary cash investments	(28,151)	(27,208)	(27,208)	29,690,503	29,690,503	13,685,521	10,068,129
32	14200	142000	A/R-FICA	\$ 97,307,269	\$ 123,906,346	\$ 142,484,952	\$ 122,645,319	\$ 105,536,265	\$ 88,077,821	\$ 79,879,308
33	14200	142009	A/R-FICA Conv	1,365,684	146,761	146,761	146,761	146,761	146,761	146,761
34	14200	142400	A/R- (FI-AR)	-	-	6,790	80,905	1,823,854	592,863	115,106
35	14200	142999	A/R-Manual	(1,459,155)	(1,466,877)	(1,466,877)	586,840	586,556	164,657	(137,742)
36			Customer accounts receivable	97,213,798	122,586,230	141,171,626	123,459,825	108,093,436	88,982,102	80,003,434
37	14300	143040	Other A/R-Claims	\$ -	\$ -	\$ -	\$ (344,848)	\$ (344,848)	\$ (403,152)	\$ (453,974)
38	14300	143999	Other A/R-Manual	522,646	877,456	881,585	878,066	896,332	884,267	884,365
39			Other accounts receivable	522,646	877,456	881,585	533,218	551,484	481,116	430,390
40	14400	144000	A/R Allow-Trade A/R	\$ (29,972,278)	\$ (29,671,749)	\$ (29,609,920)	\$ (29,555,668)	\$ (29,518,688)	\$ (29,490,577)	\$ (23,679,941)
41	14400	144001	A/R Allow-Accr Adj	687,339	(9,819)	(570,101)	(4,060,213)	(4,253,646)	(4,370,559)	(13,495,607)
42	14400	144010	A/R Allow-Other	(173,605)	(345,244)	(345,244)	(172,622)	(172,622)	(172,622)	(21,310)
43			Accum provision for uncollectible accounts—Cr	(29,458,545)	(30,026,812)	(30,525,265)	(33,788,502)	(33,944,957)	(34,033,758)	(37,196,859)
44	14600	146000	Interco Due From	\$ 6,134,574	\$ 6,603,073	\$ 6,933,928	\$ 7,511,033	\$ 8,055,608	\$ 8,487,528	\$ 8,986,693
45	14600	146001	Interco Due From SUI	-	11,871,200	11,871,200	-	370	819	-
46	14600	146010	Interco Due From-Tax	-	1,442,324	1,442,324	1,442,324	1,442,324	1,442,324	1,442,324

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.			Beg of	End of	End of	End of	End of	End of	End of	
Line No.	FERC Account	Sub Account	Account Title	Test Year (b)	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
47	14600	146999	Interco Due From-Man	(6,347,206)	(5,793,819)	(5,793,819)	(9,014,569)	(9,014,569)	(9,014,569)	(13,630,605)
48			Accounts receivable from associated companies	(212,631)	14,122,778	14,453,634	(61,211)	483,733	916,103	(3,201,588)
49	15400	154000	Inventory-System	\$ 9,223,003	\$ 8,167,443	\$ 8,498,502	\$ 9,088,332	\$ 9,489,205	\$ 9,813,820	\$ 9,772,836
50	15400	154999	Inventory-Manual	(2,458,352)	(1,260,605)	185	11,892	12,624	(1,405)	(1,405)
51	15400	999154	Plt Mat and Sup-Conv	260,041	(74)	(74)	(74)	(74)	(88)	(88)
52			Plant materials & operating supplies (Major only)	7,024,691	6,906,765	8,498,613	9,100,150	9,501,756	9,812,327	9,771,344
53	16300	163000	Store Expense	\$ 41,407	\$ -	\$ -	\$ 5,395	\$ 62,889	\$ (96,852)	\$ (452,139)
54	16300	163999	Store Expense-Manual	919,221	1,143,755	1,143,755	1,143,755	1,143,755	1,143,755	1,143,755
55			Stores expense undistributed	960,628	1,143,755	1,143,755	1,149,150	1,206,644	1,046,903	691,616
56	16410	164100	Gas Storage-Est	\$ (1,928,483)	\$ (2,306,361)	\$ (2,159,153)	\$ (1,883,009)	\$ (7,006,699)	\$ 1,079,769	\$ 810,211
57	16410	164101	Gas Storage-Actual	17,257,058	16,161,638	12,082,689	9,910,032	9,544,430	3,328,325	4,263,467
58	16410	164190	Gas Storage-Est GAAP	(8,715,316)	(16,237,113)	(13,076,253)	(17,562,487)	2,374,937	2,698,369	2,727,105
59	16410	164191	Gas Storage-Act GAAP	55,591,170	46,875,853	30,638,741	17,562,487	-	2,374,937	5,073,306
60			Gas stored—current	62,204,428	44,494,018	27,486,023	8,027,023	4,912,668	9,481,400	12,874,089
61	16500	165000	Prepds-Misc	\$ 1,778,584	\$ 1,719,001	\$ 1,719,001	\$ 1,415,522	\$ 1,325,578	\$ 1,236,218	\$ 282,659
62	16500	165011	Prepds-Company Ins	(637,597)	(626,549)	(636,860)	(647,171)	(657,483)	(667,794)	186,094
63	16500	165013	Prepds-Dues/Subscpt	-	-	-	-	-	-	-
64	16500	165015	Prepds-Gen Maint	122,158	122,158	122,158	-	-	-	-
65	16500	165017	Prepds-Postage	180,000	173,970	173,970	-	-	-	-
66	16500	165018	Prepds-Rent	112,644	108,870	108,870	108,870	108,870	108,870	108,870
67	16500	165019	Prepds-Reg/PUC Fees	(104)	(100)	(100)	(100)	(100)	(100)	(100)
68	16500	165020	Prepds-Software Main	70,959	62,866	53,341	45,721	38,101	43,431	33,653
69	16500	165021	Prepds-Taxes	-	-	-	16	-	-	-
70	16500	165090	Prepds-Rent GAAP	(76,755)	(54,435)	(54,435)	(54,435)	(54,435)	(54,435)	(54,435)
71			Prepayments	1,549,890	1,505,782	1,485,946	868,423	760,531	666,190	556,741
72	17300	173000	Unbilled AR-Res&Comm	\$ 52,171,297	\$ 46,101,282	\$ 29,575,021	\$ 21,304,368	\$ 13,136,300	\$ 7,615,989	\$ 6,223,827
73	17300	173001	Unbilled AR-Transprt	1,948,717	1,903,839	1,654,858	1,816,232	1,639,785	1,742,731	1,294,396
74	17300	173002	Unbilled AR-WNA	1,456,749	1,409,861	1,666,693	496,358	-	-	-
75			Accrued utility revenues	55,576,763	49,414,982	32,896,572	23,616,958	14,776,085	9,358,720	7,518,223
76	18230	182300	Reg Asset	\$ -	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212
77	18230	182320	Reg Asset-Rate Case	12,395	31,535	41,716	48,798	52,398	55,625	65,335
78	18230	182351	Reg Asset-EE	12,929	(2,006,054)	(3,203,215)	29,444	(643,943)	(1,120,433)	20,767
79	18230	182352	Reg Asset-EE Bonus	(783,912)	(220,366)	(298,947)	(382,533)	(423,011)	(450,341)	(473,220)
80	18230	182363	Reg Asset-WS-LT	-	-	-	-	-	-	-
81	18230	182370	Reg Asset-Relief	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131
82	18230	182372	Reg Asset-ARO	91,238	91,238	91,238	91,238	91,238	91,238	91,238
83	18230	182373	Reg Asset- AMA	50,127	50,127	50,127	50,127	50,127	50,127	50,127
84	18230	182374	Reg Asset-Eq AFUDC	695,922	695,922	695,922	695,922	695,922	695,922	695,922
85	18230	182375	Accum Amort-Eq AFUDC	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)
86	18230	182376	Reg Asset-EDIT-LT	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915
87	18230	480030	Gas-Res-EE	-	-	-	-	-	-	-
88	18230	480035	Gas-Res-EE Bonus	-	-	-	-	-	-	-
89	18230	481130	Gas-SC-EE	-	-	-	-	-	-	-
90	18230	481135	Gas-SC-EE Bonus	-	-	-	-	-	-	-
91	18230	481330	Gas-LC-EE	-	-	-	-	-	-	-
92	18230	481335	Gas-LC-EE Bonus	-	-	-	-	-	-	-

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.			Beg of	End of	End of	End of	End of	End of	End of
Line No.	FERC Account	Sub Account	Test Year (b)	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
93	18230	630010	Contractor Costs	-	-	-	451	451	451
94	18230	630020	Consultants	-	19,140	28,816	32,479	32,479	42,196
95	18230	630050	Legal Services	-	-	504	3,474	7,074	10,293
96	18230	640020	Emp Exp-Parking	-	-	-	-	-	-
97	18230	640030	Emp Exp-Travel	-	-	-	-	-	-
98	18230	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
99	18230	640050	Emp Exp-Meals Travel	-	-	-	-	-	-
100	18230	640060	Emp Exp-Meals Busins	-	-	-	-	-	-
101	18230	640080	Emp Exp-Refreshments	-	-	-	-	-	-
102	18230	700040	Ext Settle-Ext Labor	-	(19,140)	(29,320)	(36,403)	(40,003)	(43,230)
103	18230	700050	Ext Settle-Employee	-	-	-	-	-	-
104			Other regulatory assets	32,218,577	33,058,492	31,792,930	34,949,086	34,238,821	33,738,228
105	18400	184000	Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	18400	184010	Clarif-Payment Acct	(30,144)	(30,329)	(20,263)	(30,779)	(4,708)	(1,612)
107	18400	184120	Assets Clrg-Auto	-	4,179	4,179	-	-	(0)
108	18400	184130	Captl IO Manual Clrg	-	15,662	15,662	105,155	238,834	238,834
109	18400	184200	Clearing-Benefits OH	132,947	(4,773,827)	(5,608,106)	(3,096,334)	(4,197,999)	(5,620,442)
110	18400	184210	Clearing-P/R Tax OH	3,234	(122,861)	(150,469)	29,379	(36,372)	(26,541)
111	18400	184220	Clearing Stores OH	(1,387)	3,264	22,390	-	-	-
112	18400	184230	Clearing-Fleet OH	51,613	(1,953,151)	(2,252,482)	(1,375,184)	(2,169,121)	(2,721,425)
113	18400	184240	Clearing-S&E OH	(141,556)	6,382,506	8,216,347	909,381	909,381	909,381
114	18400	184250	Clearing-A&G Svcs OH	(145,940)	5,134,943	5,899,822	(909,381)	(909,381)	(909,381)
115	18400	184998	Clearing-Suspense	4,835	4,798	4,798	4,798	4,798	4,798
116	18400	184999	Doc Split Clearing	-	-	-	-	-	-
117	18400	408100	Payroll Taxes	-	245,373	469,960	881,919	1,119,957	1,458,913
118	18400	600010	Regular-Exempt	-	(1)	(1)	(1)	(1)	(1)
119	18400	610010	Emp Ben-401K	-	186,110	324,569	600,425	750,616	813,798
120	18400	610030	Emp Ben-Medical	-	694,109	1,388,219	1,943,506	2,702,482	3,396,592
121	18400	610060	Emp Ben-Workers Comp	-	14,442	28,884	43,326	57,768	72,210
122	18400	650130	Ins-Blanket Crime	-	-	-	-	-	-
123	18400	700000	Ext Settle-Labor	-	559,203	1,221,774	1,181,643	1,151,144	1,119,349
124	18400	700010	Ext Settle-Benefits	-	561,487	1,043,178	2,349,693	3,436,225	4,843,559
125	18400	700020	Ext Settle-Pay Tax	-	(26,851)	(52,059)	(141,206)	(77,724)	(89,822)
126	18400	700030	Ext Settle-Material	-	651,200	846,501	1,560,100	2,376,948	3,247,216
127	18400	700040	Ext Settle-Ext Labor	-	(1,034,629)	(1,644,156)	(1,766,458)	(1,766,458)	(1,839,414)
128	18400	700050	Ext Settle-Employee	-	(18,629)	(34,179)	(34,843)	(35,745)	(36,834)
129	18400	700060	Ext Settle-IT Exp	-	109,675	106,746	106,572	106,572	106,572
130	18400	700070	Ext Settle-Transport	-	(74,345)	(74,665)	(74,933)	(75,041)	(75,581)
131	18400	700080	Ext Settle-Other Exp	-	(2,296,604)	(4,439,260)	(4,465,516)	(4,497,011)	(4,531,553)
132	18400	700090	Ext Settle-Non Tax	-	(59,969)	(59,969)	(59,969)	(59,969)	(59,969)
133	18400	800200	Benefits Overhead	-	(1,832,858)	(3,514,147)	(5,683,591)	(7,708,865)	(9,903,042)
134	18400	800210	Payroll Tax Overhead	-	(274,931)	(527,126)	(852,540)	(1,156,329)	(1,485,454)
135	18400	800220	Stores Overhead	-	(22,669)	(48,214)	(116,313)	(139,480)	(367,901)
136	18400	800230	Fleet Overhead	-	(709,210)	(1,054,562)	(1,690,257)	(2,515,766)	(3,174,009)
137	18400	800240	Supervision&Engineer	-	(802,716)	(1,632,748)	(1,632,748)	(1,632,748)	(1,632,748)
138	18400	800250	A&G Service Overhead	-	(401,359)	(816,375)	(816,375)	(816,375)	(816,375)

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Line No.	FERC Account	Sub Account	Account Title	Beg of Test Year (b)	End of Jan-23	End of Feb-23	End of Mar-23	End of Apr-23	End of May-23	End of Jun-23
139	18400	800430	Assessments-Material	-	5,368	5,559	5,559	5,614	5,393	5,794
140	18400	800440	Assessment-Ext Labor	-	14	14	122,173	122,173	194,457	328,773
141	18400	800450	Assessments-Employee	-	-	-	-	-	-	443
142	18400	800470	Assessment-Transport	-	10,310	10,310	10,392	10,499	10,499	10,533
143	18400	800480	Assessment-Other Exp	-	102,873	146,969	171,719	200,312	229,641	258,791
144	18400	800500	Int Settle-Labor	-	644,872	1,227,350	1,267,482	1,297,980	1,329,776	1,370,240
145	18400	800510	Int Settle-Benefits	-	376,709	729,298	746,641	761,774	776,883	795,593
146	18400	800520	Int Settle-Payroll Ta	-	56,409	109,225	111,826	114,096	116,363	119,169
147	18400	800530	Int Settle-Material	-	75,310	250,717	240,911	272,684	289,301	322,716
148	18400	800540	Int Settle-Ext Labor	-	1,034,614	1,644,141	1,644,285	1,644,285	1,644,957	1,646,171
149	18400	800550	Int Settle-Employee	-	18,629	34,179	34,843	35,745	36,834	37,383
150	18400	800560	Int Settle-IT Exps	-	(109,675)	(106,746)	(106,572)	(106,572)	(106,572)	(106,572)
151	18400	800570	Int Settle-Transport	-	64,035	64,355	64,542	64,542	65,006	65,048
152	18400	800580	Int Settle-Other Exp	-	2,193,731	4,292,291	4,293,797	4,296,699	4,301,912	4,303,914
153	18400	800590	Int Settle-Non Tax	-	59,969	59,969	59,969	59,969	59,969	59,969
154			Clearing accounts	(126,398)	4,665,185	6,131,879	(4,362,964)	(6,164,568)	(8,126,388)	92,960
155	18600	186000	Misc Deferred Debits	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485
156			Miscellaneous deferred debits	390,485	390,485	390,485	390,485	390,485	390,485	390,485
157	19100	191000	O/U Gas Cost-Net	\$ -	\$ -	\$ -	\$ 22,970,353	\$ -	\$ -	\$ 28,253,173
158	19100	191001	O/U Gas Cost-CY Act	18,261,738	19,908,264	12,037,502	9,392,604	26,451,629	31,829,682	33,478,473
159	19100	191002	O/U Gas Cost-UB Rec	11,236,261	2,682,661	4,802,365	13,577,749	(797,675)	(5,158,207)	(5,225,301)
160	19100	191003	O/U Gas Cost-Est	(64,490)	-	-	-	-	-	-
161	19100	191004	O/U Gas Cost-Net CR	-	-	-	(22,970,353)	-	-	(28,253,173)
162	19100	191010	Winter Storm-ST	74,507,884	56,777,244	39,096,389	74,507,886	67,956,469	64,659,082	74,507,886
163	19100	191011	Winter Storm-UB ST	(8,312,756)	(7,420,019)	(4,706,083)	(5,043,120)	(2,875,953)	(1,481,003)	(1,194,224)
164	19100	191012	Winter Storm-CC ST	-	1,045,265	2,009,231	13,415,721	14,267,339	15,096,346	15,912,894
165	19100	191013	Winter Storm-LT	172,512,864	172,512,864	172,512,864	114,238,142	114,238,142	114,238,142	102,260,367
166			Unrecovered purchased gas costs	268,141,499	245,506,280	225,752,268	220,088,982	219,239,950	219,184,042	219,740,096
167			Total	\$ 499,824,120	\$ 518,417,686	\$ 508,847,344	\$ 417,743,135	\$ 388,072,879	\$ 351,699,329	\$ 339,005,109

Supporting Schedules  
(a) E-17-Arkansas  
Others as needed

II. Subaccount Descriptions

Acct. No.	Account Title	Account Description
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See full description of subaccounts provided in E-9.

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.			End of	End of	End of	End of	End of	End of	13-Month	
Line No.	FERC Account	Sub Account	Account Title	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Average (A)
1	13100	131010	PNC-Operating Acct	\$ (30,428,094)	\$ (36,945,649)	\$ (34,568,222)	\$ (49,771,227)	\$ (26,797,921)	\$ (26,797,921)	\$ (25,218,574)
2	13100	131100	PNC-Disburs Acct	5,881,542	6,030,567	6,313,849	10,615,233	3,235,328	3,235,328	2,986,457
3	13100	131110	DISBURSEMENTS-ACH	(3,494,579)	(3,507,209)	(5,754,398)	(5,076,554)	(2,669,758)	(2,669,758)	(2,494,548)
4	13100	131120	DISBURSEMENTS-CHECKS	(1,328,208)	(982,703)	(1,341,919)	(4,233,488)	(1,792,024)	(1,792,024)	(1,651,636)
5	13100	131130	DISBURSEMENTS-WIRES	-	-	-	-	(8,585,068)	(8,585,068)	(10,140,964)
6	13100	131200	Chase-Main	(101,307)	(492,894)	(494,704)	(494,704)	1,967,078	1,967,078	2,091,435
7	13100	131201	Chase-Disbursements	1,053	1,053	1,053	1,130	1,061	1,061	1,061
8	13100	131203	Chase-Disburs Clrg	(117,509)	(117,509)	(117,509)	(117,440)	(117,996)	(117,996)	(105,437)
9	13100	131204	Chase-Refunds	1,623	1,623	1,623	1,623	1,623	1,623	1,624
10	13100	131205	Chase-Unapplied Cash	60,829	60,829	60,829	60,829	60,829	60,829	60,992
11	13100	131301	Wells Fargo	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,867,456)
12	13100	131304	Wells Fargo-Clearing	-	-	-	-	(305,105)	(305,105)	(322,107)
13	13100	131602	Cash Clrg-PNC	(76,751,495)	(77,053,483)	(78,050,530)	(71,643,951)	(74,717,703)	(74,717,703)	(71,633,797)
14	13100	131603	Cash Clrg-USPA Pmt	224,164	224,164	224,164	224,164	224,164	224,164	224,164
15	13100	131604	Cash Clrg-Debt Pmt	41,041	45,951	48,569	53,547	39,219	39,219	37,927
16	13100	131605	Cash Clrg-Brinks Pmt	38	38	38	38	38	38	38
17	13100	131606	Cash Clrg-Paymt Pmt	244,333,207	255,972,852	267,443,695	281,799,310	206,685,201	206,685,201	193,573,153
18	13100	131607	Cash Clrg-Fiserv Pmt	26,283,373	27,437,413	28,017,761	29,177,027	22,033,180	22,033,180	20,637,168
19	13100	131608	Cash Clrg-Paymnt Pmt	50,103	50,103	50,103	50,103	49,013	49,013	48,693
20	13100	131615	Cash Clrg-Paymt Rtn	(4,145,431)	(4,303,393)	(4,501,080)	(4,982,284)	(3,363,493)	(3,363,493)	
21	13100	131616	Cash Clrg-PNC Rtn	(2,681,061)	(2,685,151)	(2,686,890)	(2,707,387)	(2,382,454)	(2,382,454)	(2,199,707)
22	13100	131618	Cash Clrg-DebNxt Rtn	(78)	(117)	(3,651)	(5,138)	(898)	(898)	(829)
23	13100	131619	Cash Clrg-Fiserv Rtn	(12,008)	(12,752)	(12,752)	(13,133)	(10,363)	(10,363)	(9,943)
24	13100	131620	Cash Clrg-Paymnt Rtn	(204,775)	(205,202)	(205,202)	(205,202)	(201,008)	(201,008)	(196,015)
25	13100	131630	Cash-Refund Clearing	(2,244,175)	(2,390,546)	(2,528,006)	(2,636,796)	(1,584,839)	(1,584,839)	(1,463,933)
26	13100	131640	PNC-ZBA	(13,434,367)	-	-	-	(1,343,437)	(1,343,437)	(1,240,095)
27	13100	131645	PNC-Oth Money Trans	32,477,164	38,010,659	41,222,656	50,531,152	21,251,029	21,251,029	22,463,900
28	13100	131900	PNC-Collection-FICA	(170,001,800)	(195,400,704)	(206,656,555)	(227,215,169)	(119,504,268)	(119,504,268)	(110,308,199)
29			Cash	1,801,911	1,130,599	3,855,581	804,342	9,564,088	9,564,088	12,273,372
30	13600	136000	Temp Cash Investment	4,654,389	1,829,741	1,182	(34,582)	8,953,097	8,953,097	8,262,232
31			Temporary cash investments	4,654,389	1,829,741	1,182	(34,582)	8,953,097	8,953,097	8,262,232
32	14200	142000	A/R-FICA	\$ 75,266,342	\$ 66,540,187	\$ 61,012,758	\$ 54,009,911	\$ 91,935,921	\$ 91,935,921	\$ 92,349,102
33	14200	142009	A/R-FICA Conv	146,761	146,761	146,761	146,761	146,761	146,761	240,524
34	14200	142400	A/R- (FI-AR)	7,664	134,919	122,159	10,636	289,490	289,490	267,221
35	14200	142999	A/R-Manual	(132,846)	(132,846)	(159,750)	(159,750)	(231,864)	(231,864)	(326,271)
36			Customer accounts receivable	75,287,921	66,689,021	61,121,928	54,007,558	92,140,308	92,140,308	92,530,576
37	14300	143040	Other A/R-Claims	\$ (990,464)	\$ (1,043,896)	\$ (1,102,757)	\$ -	\$ (468,394)	\$ (468,394)	\$ (432,363)
38	14300	143999	Other A/R-Manual	489,855	1,114,624	1,120,841	1,117,305	914,470	914,470	884,329
39			Other accounts receivable	(500,608)	70,729	18,084	1,117,305	446,076	446,076	451,966
40	14400	144000	A/R Allow-Trade A/R	\$ (23,663,834)	\$ (23,630,274)	\$ (24,721,519)	\$ (30,782,924)	\$ (27,432,509)	\$ (27,432,509)	\$ (27,627,876)
41	14400	144001	A/R Allow-Accr Adj	(13,611,155)	(13,188,862)	(12,608,380)	(7,199,092)	(7,336,743)	(7,336,743)	(6,719,506)
42	14400	144010	A/R Allow-Other	(21,310)	(21,310)	(28,976)	(28,976)	(133,024)	(133,024)	(136,145)
43			Accum provision for uncollectible accounts—Cr	(37,296,299)	(36,840,446)	(37,358,876)	(38,010,992)	(34,902,276)	(34,902,276)	(34,483,527)
44	14600	146000	Interco Due From	\$ 9,292,317	\$ 9,735,551	\$ 11,285,021	\$ 12,126,589	\$ 8,901,734	\$ 8,901,734	\$ 8,688,876
45	14600	146001	Interco Due From SUI	-	-	-	-	2,374,359	2,374,359	2,191,716
46	14600	146010	Interco Due From-Tax	1,442,324	1,442,324	1,442,324	1,442,324	1,442,324	1,442,324	1,331,376



Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.			End of	End of	End of	End of	End of	End of	13-Month	
Line No.	FERC Account	Sub Account	Account Title	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Average (A)
47	14600	146999	Interco Due From-Man	(14,110,220)	2,193,717	(10,479,742)	(11,766,260)	(8,642,445)	(8,642,445)	(8,465,889)
48			Accounts receivable from associated companies	(3,375,579)	13,371,593	2,247,604	1,802,653	4,075,972	4,075,972	3,746,079
49	15400	154000	Inventory-System	\$ 10,456,015	\$ 10,981,976	\$ 11,516,140	\$ 11,848,346	\$ 9,963,261	\$ 9,963,261	9,906,319
50	15400	154999	Inventory-Manual	(1,405)	105,423	105,423	105,423	(92,385)	(92,385)	(274,382)
51	15400	999154	Pit Mat and Sup-Conv	(122)	(160)	(167)	(168)	(109)	(109)	19,903
52			Plant materials & operating supplies (Major only)	10,454,489	11,087,239	11,621,396	11,953,601	9,870,768	9,870,768	9,651,840
53	16300	163000	Store Expense	\$ (693,579)	\$ (929,363)	\$ (1,287,597)	\$ (1,413,585)	\$ (480,483)	\$ (480,483)	(440,338)
54	16300	163999	Store Expense-Manual	1,143,755	1,143,755	1,143,755	1,143,755	1,143,755	1,143,755	1,126,483
55			Stores expense undistributed	450,176	214,392	(143,842)	(269,830)	663,272	663,272	686,145
56	16410	164100	Gas Storage-Est	\$ 1,319,629	\$ 368,369	\$ 447,188	\$ 180,614	\$ (914,944)	\$ (914,944)	(992,909)
57	16410	164101	Gas Storage-Actual	5,562,797	7,106,219	7,228,204	7,437,578	8,262,538	8,262,538	8,954,424
58	16410	164190	Gas Storage-Est GAAP	3,419,095	3,154,672	-	3,245,105	(2,925,657)	(2,925,657)	(3,371,015)
59	16410	164191	Gas Storage-Act GAAP	7,800,411	11,219,506	11,219,506	17,529,129	15,029,388	15,029,388	18,149,525
60			Gas stored—current	18,101,931	21,848,767	18,894,898	28,392,427	19,451,324	19,451,324	22,740,025
61	16500	165000	Prepds-Misc	\$ 282,659	\$ 193,300	\$ 193,300	\$ 193,300	\$ 856,054	\$ 856,054	927,018
62	16500	165011	Prepds-Company Ins	175,782	165,471	155,159	144,360	(240,899)	(240,899)	(271,414)
63	16500	165013	Prepds-Dues/Subsript	-	-	-	-	-	-	-
64	16500	165015	Prepds-Gen Maint	-	-	-	-	-	-	28,190
65	16500	165017	Prepds-Postage	-	-	-	-	-	-	40,611
66	16500	165018	Prepds-Rent	108,870	108,870	108,870	108,870	108,870	108,870	109,161
67	16500	165019	Prepds-Reg/PUC Fees	176,410	807,660	731,018	654,376	236,886	236,886	218,656
68	16500	165020	Prepds-Software Main	23,874	14,096	4,317	2,158	32,156	32,156	35,141
69	16500	165021	Prepds-Taxes	-	-	-	-	-	-	1
70	16500	165090	Prepds-Rent GAAP	(54,435)	(54,435)	(54,435)	(54,435)	(54,435)	(54,435)	(56,152)
71			Prepayments	713,161	1,234,961	1,138,229	1,048,629	938,632	938,632	1,031,212
72	17300	173000	Unbilled AR-Res&Comm	\$ 6,604,782	\$ 6,356,010	\$ 6,351,576	\$ 12,925,656	\$ 15,619,481	\$ 15,619,481	18,431,159
73	17300	173001	Unbilled AR-Transprt	1,495,151	1,492,712	1,541,543	1,652,909	1,623,416	1,623,416	1,648,439
74	17300	173002	Unbilled AR-WNA	-	-	-	440,181	401,309	401,309	482,497
75			Accrued utility revenues	8,099,932	7,848,722	7,893,119	15,018,747	17,644,206	17,644,206	20,562,095
76	18230	182300	Reg Asset	\$ -	\$ -	\$ -	\$ -	\$ 1,365,727	\$ 1,365,727	\$ 1,260,671
77	18230	182320	Reg Asset-Rate Case	75,233	73,554	91,579	119,356	65,513	65,513	61,427
78	18230	182351	Reg Asset-EE	(412,366)	(844,461)	16,839	(597,794)	(876,122)	(876,122)	(807,733)
79	18230	182352	Reg Asset-EE Bonus	(498,059)	(522,517)	(579,588)	(616,156)	(446,474)	(446,474)	(472,431)
80	18230	182363	Reg Asset-WS-LT	-	-	-	-	-	-	-
81	18230	182370	Reg Asset-Relief	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131
82	18230	182372	Reg Asset-ARO	91,238	91,238	-	-	72,990	72,990	74,394
83	18230	182373	Reg Asset- AMA	50,127	50,127	50,127	50,127	50,127	50,127	50,127
84	18230	182374	Reg Asset-Eq AFUDC	695,922	695,922	695,922	695,922	695,922	695,922	695,922
85	18230	182375	Accum Amort-Eq AFUDC	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)
86	18230	182376	Reg Asset-EDIT-LT	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915
87	18230	480030	Gas-Res-EE	-	-	-	-	-	-	-
88	18230	480035	Gas-Res-EE Bonus	-	-	-	-	-	-	-
89	18230	481130	Gas-SC-EE	-	-	-	-	-	-	-
90	18230	481135	Gas-SC-EE Bonus	-	-	-	-	-	-	-
91	18230	481330	Gas-LC-EE	-	-	-	-	-	-	-
92	18230	481335	Gas-LC-EE Bonus	-	-	-	-	-	-	-

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.										
Line No.	FERC Account	Sub Account	Account Title	End of Jul-23	End of Aug-23	End of Sep-23	End of Oct-23	End of Nov-23	End of Dec-23	13-Month Average (A)
93	18230	630010	Contractor Costs	451	451	451	451	361	361	333
94	18230	630020	Consultants	42,196	49,103	60,938	71,178	41,100	41,100	37,939
95	18230	630050	Legal Services	20,190	11,605	17,795	25,756	10,699	10,699	9,876
96	18230	640020	Emp Exp-Parking	-	-	-	149	15	15	14
97	18230	640030	Emp Exp-Travel	-	-	-	3,994	399	399	369
98	18230	640040	Emp Exp-Hotel/Lodg	-	-	-	4,503	450	450	416
99	18230	640050	Emp Exp-Meals Travel	-	-	-	478	48	48	44
100	18230	640060	Emp Exp-Meals Busins	-	-	-	436	44	44	40
101	18230	640080	Emp Exp-Refreshments	-	-	-	15	2	2	1
102	18230	700040	Ext Settle-Ext Labor	(62,837)	(61,159)	(79,184)	(97,384)	(52,160)	(52,160)	(48,148)
103	18230	700050	Ext Settle-Employee	-	-	-	(9,577)	(958)	(958)	(884)
104			Other regulatory assets	32,141,972	31,683,740	32,414,757	31,791,333	33,067,562	33,067,562	33,002,255
105	18400	184000	Clearing	\$ -	\$ (12,474)	\$ (12,474)	\$ (12,474)	\$ (3,742)	\$ (3,742)	(3,454)
106	18400	184010	Clarif-Payment Acct	(1,714)	-	(1,529)	(2,531)	(9,553)	(9,553)	(11,137)
107	18400	184120	Assets Clrg-Auto	(2,663)	410	(63)	(63)	600	600	554
108	18400	184130	Captl IO Manual Clrg	61,960	221,399	325,007	444,714	190,779	190,779	176,103
109	18400	184200	Clearing-Benefits OH	-	-	-	-	(2,329,671)	(2,329,671)	(2,140,239)
110	18400	184210	Clearing-P/R Tax OH	(288,845)	(737,655)	(960,969)	(1,047,734)	(349,243)	(349,243)	(322,129)
111	18400	184220	Clearing Stores OH	-	-	-	-	2,565	2,565	2,261
112	18400	184230	Clearing-Fleet OH	-	-	-	-	(1,047,136)	(1,047,136)	(962,617)
113	18400	184240	Clearing-S&E OH	909,381	909,381	909,381	909,381	2,187,390	2,187,390	2,008,240
114	18400	184250	Clearing-A&G Svcs OH	(909,381)	(909,381)	(909,381)	(909,381)	375,972	375,972	335,825
115	18400	184998	Clearing-Suspense	4,798	4,798	4,798	4,798	4,798	4,798	4,801
116	18400	184999	Doc Split Clearing	-	-	-	-	-	-	-
117	18400	408100	Payroll Taxes	1,923,814	2,157,930	2,395,678	2,641,255	1,498,062	1,498,062	1,382,826
118	18400	600010	Regular-Exempt	(1)	(1)	(1)	(1)	(1)	(1)	(1)
119	18400	610010	Emp Ben-401K	1,198,148	1,363,410	1,515,843	1,685,296	948,661	948,661	875,687
120	18400	610030	Emp Ben-Medical	4,645,988	5,201,276	5,571,497	5,941,718	3,543,727	3,543,727	3,271,132
121	18400	610060	Emp Ben-Workers Comp	91,726	106,168	129,978	139,491	77,064	77,064	71,136
122	18400	650130	Ins-Blanket Crime	-	(164,926)	(164,926)	(164,926)	(49,478)	(49,478)	(45,672)
123	18400	700000	Ext Settle-Labor	1,043,397	1,014,906	970,512	933,548	1,027,436	1,027,436	948,403
124	18400	700010	Ext Settle-Benefits	8,003,929	11,804,481	11,258,604	10,709,817	6,036,969	6,036,969	5,572,586
125	18400	700020	Ext Settle-Pay Tax	167,320	613,534	834,478	918,968	217,783	217,783	201,030
126	18400	700030	Ext Settle-Material	5,416,829	7,064,912	8,393,168	9,223,799	4,314,907	4,314,907	3,982,991
127	18400	700040	Ext Settle-Ext Labor	(1,946,115)	(2,069,216)	(2,070,907)	(2,076,485)	(1,818,878)	(1,818,878)	(1,678,964)
128	18400	700050	Ext Settle-Employee	(37,895)	(38,694)	(39,851)	(40,347)	(35,484)	(35,484)	(32,755)
129	18400	700060	Ext Settle-IT Exp	106,572	106,572	106,572	106,572	106,899	106,899	98,676
130	18400	700070	Ext Settle-Transport	(76,151)	(77,247)	(77,288)	(77,459)	(75,821)	(75,821)	(69,989)
131	18400	700080	Ext Settle-Other Exp	(4,620,949)	(4,500,850)	(4,518,952)	(4,554,123)	(4,298,752)	(4,298,752)	(3,968,079)
132	18400	700090	Ext Settle-Non Tax	(59,969)	(59,969)	(59,969)	(59,969)	(59,969)	(59,969)	(55,356)
133	18400	800200	Benefits Overhead	(14,751,089)	(19,303,944)	(19,304,534)	(19,304,938)	(11,354,824)	(11,354,824)	(10,481,376)
134	18400	800210	Payroll Tax Overhead	(2,212,659)	(2,895,586)	(3,356,647)	(3,688,989)	(1,828,644)	(1,828,644)	(1,687,979)
135	18400	800220	Stores Overhead	(1,148,597)	(1,399,616)	(1,662,508)	(1,841,260)	(756,801)	(756,801)	(698,586)
136	18400	800230	Fleet Overhead	(4,628,406)	(5,994,254)	(6,916,367)	(7,581,040)	(3,813,933)	(3,813,933)	(3,520,553)
137	18400	800240	Supervision&Engineer	(1,632,748)	(1,632,748)	(1,632,748)	(1,632,748)	(1,549,745)	(1,549,745)	(1,430,534)
138	18400	800250	A&G Service Overhead	(816,375)	(816,375)	(816,375)	(816,375)	(774,874)	(774,874)	(715,268)

Summit Utilities Arkansas, Inc.  
Average Working Capital Asset Account Balances  
As of the Test Year Ended December 31, 2023

Schedule: B-5  
Title: Average Working Capital  
Asset Account Balances  
Docket No. 23-079-U

Explanation: Schedule showing balances for all assets other than plant accounts by subaccount for the 13 months ending with the last month of the test year. Subaccount Descriptions should provide a detailed discussion of the purpose of the subaccount, using examples if needed.

I. Working Capital Assets

Acct. No.			End of	End of	End of	End of	End of	End of	13-Month	
Line No.	FERC Account	Sub Account	Account Title	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Average (A)
139	18400	800430	Assessments-Material	5,949	9,788	9,801	9,801	6,863	6,863	6,335
140	18400	800440	Assessment-Ext Labor	299,944	423,045	424,736	430,314	234,564	234,564	216,521
141	18400	800450	Assessments-Employee	496	593	723	751	301	301	277
142	18400	800470	Assessment-Transport	10,586	10,978	11,018	11,018	10,614	10,614	9,798
143	18400	800480	Assessment-Other Exp	313,972	354,799	369,590	401,975	255,064	255,064	235,444
144	18400	800500	Int Settle-Labor	1,405,727	1,434,219	1,478,612	1,515,576	1,297,183	1,297,183	1,197,400
145	18400	800510	Int Settle-Benefits	811,298	828,610	828,613	828,616	748,404	748,404	690,834
146	18400	800520	Int Settle-Payroll Ta	121,525	124,122	126,492	128,766	112,799	112,799	104,122
147	18400	800530	Int Settle-Material	354,226	319,169	175,906	188,700	248,964	248,964	229,813
148	18400	800540	Int Settle-Ext Labor	1,646,171	1,646,171	1,646,171	1,646,171	1,584,314	1,584,314	1,462,443
149	18400	800550	Int Settle-Employee	37,399	38,100	39,128	39,596	35,184	35,184	32,477
150	18400	800560	Int Settle-IT Exps	(106,572)	(106,572)	(106,572)	(106,572)	(106,899)	(106,899)	(98,676)
151	18400	800570	Int Settle-Transport	65,565	66,269	66,269	66,440	65,207	65,207	60,191
152	18400	800580	Int Settle-Other Exp	4,306,977	4,310,977	4,314,288	4,317,074	4,093,166	4,093,166	3,778,307
153	18400	800590	Int Settle-Non Tax	59,969	59,969	59,969	59,969	59,969	59,969	55,356
154			Clearing accounts	(226,465)	(523,523)	(645,230)	(613,290)	(977,240)	(977,240)	3,795,178
155	18600	186000	Misc Deferred Debits	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485	\$ 390,485	390,485
156			Miscellaneous deferred debits	390,485	390,485	390,485	390,485	390,485	390,485	390,485
157	19100	191000	O/U Gas Cost-Net	-	-	33,383,490	-	8,460,702	8,460,702	7,809,878
158	19100	191001	O/U Gas Cost-CY Act	34,423,585	36,196,686	38,205,164	39,626,442	28,155,003	28,155,003	27,393,983
159	19100	191002	O/U Gas Cost-UB Rec	(4,903,564)	(4,901,429)	(4,821,674)	(5,484,752)	(1,022,983)	(1,022,983)	(79,964)
160	19100	191003	O/U Gas Cost-Est	-	-	-	-	-	-	(4,961)
161	19100	191004	O/U Gas Cost-Net CR	-	-	(33,383,490)	-	(8,460,702)	(8,460,702)	(7,809,878)
162	19100	191010	Winter Storm-ST	72,586,844	70,651,338	74,507,886	72,122,698	66,737,372	66,737,372	67,335,104
163	19100	191011	Winter Storm-UB ST	(1,318,728)	(1,256,715)	(1,273,691)	(2,580,578)	(2,915,011)	(2,915,011)	(3,330,223)
164	19100	191012	Winter Storm-CC ST	16,720,145	17,518,541	18,307,989	19,097,436	13,339,091	13,339,091	12,313,007
165	19100	191013	Winter Storm-LT	102,260,367	102,260,367	96,441,293	96,441,293	118,740,384	118,740,384	122,876,729
166			Unrecovered purchased gas costs	219,768,649	220,468,790	221,366,967	219,222,539	223,033,856	223,033,856	226,503,675
167			Total	\$ 330,466,064	\$ 340,504,810	\$ 322,816,283	\$ 326,620,923	\$ 384,360,129	\$ 384,360,129	\$ 396,436,635

Supporting Schedules  
(a) E-17-Arkansas  
Others as needed

Recap Schedules  
(A) B-4

II. Subaccount Descriptions

Acct. No. Account Title

See full description of subaccounts provided in E-9.

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-6 Non-Utility Property and Entertainment Facilities

**Summit Utilities Arkansas, Inc.**  
**Non-Utility Property and Entertainment Facilities**  
**For the Test Year Ended December 31, 2023**

**Schedule: B-6**  
**Title: Non-Utility Property and**  
**Entertainment Facilities**  
**Docket No. 23-079-U**

Explanation: List of all non-utility property and entertainment facilities held by utility. This schedule is not required unless the Company is proposing to include some portion of these items in its cost of service.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No.	Type of Property	Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 4 + Col. 5)
1		Plant - Non-Utility Property and Entertainment Facilities			
2	12100	N/A	\$ -	\$ -	\$ -
3	12100	Total - Plant - Non-Utility Property and Entertainment Facilities (A)	\$ -	\$ -	\$ -
4		Accumulated Reserve - Non-Utility Property and Entertainment Facilities			
5	12200	N/A	-	-	-
6	12200	Total - Accumulated Reserve - Non-Utility Property and Entertainment Facilities (A)	\$ -	\$ -	\$ -
7		Total (A)	\$ -	\$ -	\$ -

\* Use this column only if the test period is partially projected.

Note: The Company is not proposing to include these items in its rate base; therefore, the balance at the end of the historical test year is eliminated in the pro-forma year. Assets are no longer depreciating in the projected portion of the test year.

Supporting Schedules  
(a) E-17 - Arkansas

Recap Schedules  
(A) B-3

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-7 Plant Held for Future Use

Summit Utilities Arkansas, Inc.  
**Plant Held for Future Use**  
**For the Test Year Ended December 31, 2023**

Schedule: B-7  
**Title: Plant Held for Future Use**  
**Docket No. 23-079-U**

Explanation: List of plant held for future use by utility, subtotaled by function. This schedule is not required unless the Company is proposing to include some portion of these items in its cost of service.

(1) Line No.	(2) Account Number	(3) Acquisition Date	(4) Type of Property	(5) Explanation of Projected Use	(6) Plant Held for Future Use			(9) Rents/Revenue Received		
					(7) Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	(8) Adjustments for Projected Portion of Test Year*	(10) Total Test Year (Col. 6 + Col. 7)	(11) Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	(12) Adjustments for Projected Portion of Test Year*	(13) Total Test Year (Col. 9 + Col. 10)
1	10500			Summit Utilities Arkansas, Inc. does not own plant held for future use.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total (A)					<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Use this column only if the test period is partially projected.

Supporting Schedules  
(a) E-17-Arkansas

Recap Schedules  
(A) B-3

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-8 Schedule of Construction Work in Progress



Summit Utilities Arkansas, Inc.  
**Construction Work in Progress**  
**As of the Test Year Ended December 31, 2023**

**Schedule: B-8**  
**Title: Schedule of**  
**Construction Work**  
**in Progress**  
**Docket No. 23-079-U**

Explanation: A schedule of individual construction projects, grouped by function, that support the test year amount of CWIP included on Schedule B-3 and proposed additions to Gross Plant on Schedule B-2. Subtotals should be included for each function. All projects under \$500,000 may be grouped by function by Major Gas and Electric utilities and projects under \$250,000 may be grouped by function by Non-Major utilities.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Project Identifying Number	Description of Construction	CWIP at end of Test Year (A)	Date of Last Construction Activity	Projected Start Date of Projects to be Started in Pro Forma Year	Projected Date of Completion and Inclusion in Gross Plant	CWIP completed and included in Gross Plant in Pro Forma Year* (B)	Projected Final Cost of Completed Projects not included in Col. 7
1		Projects over \$500,000:						
2		Intangible Plant						
3		N/A	\$ -	N/A	N/A	N/A	\$ -	\$ -
4		Total Intangible Plant	-				-	-
5		Distribution Plant						
6	5006776	Hudson Road & CR 278 - Hope, AR	616,077	03/2024	N/A	03/2024	717,441	-
7	5016087	ARDOT 070442 Hwy 51 & HWY 67	587,335	04/2024	N/A	04/2024	855,000	-
8	5016248	Fourth & Henderson - Nashville, AR	696,263	01/2024	N/A	01/2024	696,263	-
9	5017695	ARDOT 070367 HWY 82B Phase 1	657,071	01/2024	N/A	01/2024	657,071	-
10	5022542	Vineyard & Central	951,512	06/2024	N/A	06/2024	951,512	-
11	5018396	ARDOT 070367 HWY 82B Phase 2	546,250	02/2024	N/A	02/2024	546,250	-
12	5029499	ArDOT 100875 (Hwy 49 & 351)	2,375,000	05/2024	N/A	05/2024	2,375,000	-
13	5029831	Trex Extension	570,000	02/2024	N/A	02/2024	570,000	-
14		ArDOT 100657 (Commerce)	-	12/2024	01/2024	12/2024	2,565,000	-
15		ArDOT 100879 (Southwest Dr & Parker Rd)	-	05/2024	01/2024	05/2024	855,000	-
16		ARDOT 070367 HWY 82B Phase 3	-	06/2024	01/2024	06/2024	712,500	-
17		BM-18W Parkridge	-	04/2024	01/2024	04/2024	1,140,000	-
18	5035873	I-630 UPS Crossing	-	08/2024	02/2024	08/2024	1,900,000	-
19		Echo Valley DIMP Ph 2	-	05/2024	02/2024	05/2024	760,000	-
20	5026643	Markham and Kavanaugh Ph 3	-	08/2024	02/2024	08/2024	1,359,559	-
21		N Culberhouse 4in VP REP Main	-	07/2024	02/2024	07/2024	513,000	-
22		DL-34 Ph 4 - Ph 6	-	10/2025	03/2024	10/2025	-	3,800,000
23		Downtown Little Rock (3rd St Unprotected STL)	-	08/2024	03/2024	08/2024	1,425,000	-
24		Nettleton 4 Inch HP	-	12/2024	05/2024	12/2024	898,771	-
25		Echo Valley DIMP Ph 3	-	08/2024	05/2024	08/2024	570,000	-
26		Prosper Apartments	-	12/2024	05/2024	12/2024	1,900,000	-
27		Pearcy Mall DL-12 HCA	-	08/2024	05/2024	08/2024	760,000	-
28		Star Lane to Grannis DL-36	-	08/2024	05/2024	08/2024	1,235,000	-

Summit Utilities Arkansas, Inc.  
**Construction Work in Progress**  
**As of the Test Year Ended December 31, 2023**

**Schedule: B-8**  
**Title: Schedule of**  
**Construction Work**  
**in Progress**  
**Docket No. 23-079-U**

Explanation: A schedule of individual construction projects, grouped by function, that support the test year amount of CWIP included on Schedule B-3 and proposed additions to Gross Plant on Schedule B-2. Subtotals should be included for each function. All projects under \$500,000 may be grouped by function by Major Gas and Electric utilities and projects under \$250,000 may be grouped by function by Non-Major utilities.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Project Identifying Number	Description of Construction	CWIP at end of Test Year (A)	Date of Last Construction Activity	Projected Start Date of Projects to be Started in Pro Forma Year	Projected Date of Completion and Inclusion in Gross Plant	CWIP completed and included in Gross Plant in Pro Forma Year* (B)	Projected Final Cost of Completed Projects not included in Col. 7
29		Hot Springs Housing Authority	-	12/2024	06/2024	12/2024	475,000	-
30		Highland Industrial Park East Camden	-	12/2024	06/2024	12/2024	1,235,000	-
31		CM-14 Texarkana	-	07/2025	07/2024	07/2025	-	1,900,000
32		DL-31 Valentine & Kindard	-	11/2024	08/2024	11/2024	950,000	-
33		DL-36 Payne Lane to Herring Lane (was previously named Star Lane to Grannis)	-	12/2024	08/2024	12/2024	1,045,000	-
34		BM-18 Camp Robinson	-	04/2025	09/2024	04/2025	-	7,600,000
35		DL-31 Jacksonville Cato (Phase 1)	-	12/2024	09/2024	12/2024	1,662,500	-
36		ARDOT 061382 - Taylor Loop to Pleasant Ridge	-	06/2025	10/2024	06/2025	-	1,045,000
37		Total Distribution Plant	<u>6,999,508</u>				<u>29,329,868</u>	<u>14,345,000</u>
38		General Plant						
39		N/A	-	N/A	N/A	N/A	-	-
40		Total General Plant	<u>-</u>				<u>-</u>	<u>-</u>
41		Total Projects over \$500,000	<u>6,999,508</u>				<u>29,329,868</u>	<u>14,345,000</u>
42		Projects under \$500,000						
43	Various	Intangible	2,565,085	Various	Various	Various	2,486,195	519,037
44	Various	Distribution	30,650,841	Various	Various	Various	115,261,310	24,062,831
45	Various	General	1,923,065	Various	Various	Various	15,383,756	3,211,630
46	Various	Transportation	-	Various	Various	Various	-	-
47		Total Projects under \$500,000	<u>35,138,990</u>				<u>133,131,261</u>	<u>27,793,498</u>
48		Total	<u>\$ 45,112,024</u>				<u>\$ 162,461,129</u>	<u>\$ 45,112,024</u>
			(a) (b)				(b)	(b)

Supporting Schedules

(a) E-17 - Arkansas  
(b) B-SS1

Recap Schedules

(A) B-3  
(B) B-2

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-9 Schedule of Retirement Work in Progress

Summit Utilities Arkansas, Inc.  
Retirement Work in Progress  
As of the Test Year Ended December, 2023

Schedule: B-9  
Title: Schedule of Retirement  
Work in Progress  
Docket No. 23-079-U

Explanation: A schedule of individual retirement projects at the end of the test year and projected in the pro forma year, subtotaled by function. All projects under \$500,000 may be grouped by function by Major Gas and Electric utilities and projects under \$250,000 may be grouped by function by Non-Major utilities. Provide details of the cost of removal and/or salvage.

(1) Line No.	(2) Project Identifying Number Description of Retirement	(3) RWIP at end of Test Year*	(4) Date of Last Activity	(5) Projected Start Date of Projects to be Started in Pro Forma Year	(6) Projected Date of Retirement/Project Completion	(7) Retirement/RWIP completed in Pro Forma Year* (A)	(8) Projected Final Cost of Completed Projects not included in Col. 7
1	Projects over \$500,000:						
2	N/A Total Intangible Plant	\$ -	N/A	N/A	N/A	\$ -	\$ -
3	Distribution Plant						
4	5006776 Hudson Road & CR 278 - Hope, AR	67,706	03/2024	N/A	03/2024	67,706	-
5	5016087 ARDOT 070442 Hwy 51 & HWY 67	65,259	04/2024	N/A	04/2024	65,259	-
6	5016248 Fourth & Henderson - Nashville, AR	74,022	01/2024	N/A	01/2024	74,022	-
7	5017695 ARDOT 070367 HWY 82B Phase 1	72,160	01/2024	N/A	01/2024	72,160	-
8	5022542 Vineyard & Central	105,724	06/2024	N/A	06/2024	105,724	-
9	5018396 ARDOT 070367 HWY 82B Phase 2	28,750	02/2024	N/A	02/2024	28,750	-
10	5029499 ArDOT 100875 (Hwy 49 & 351)	125,000	05/2024	N/A	05/2024	125,000	-
11	5029831 Trex Extension	30,000	02/2024	N/A	02/2024	30,000	-
12	ArDOT 100657 (Commerce)	-	12/2024	01/2024	12/2024	135,000	-
13	ArDOT 100879 (Southwest Dr & Parker Rd)	-	05/2024	01/2024	05/2024	45,000	-
14	ARDOT 070367 HWY 82B Phase 3	-	06/2024	01/2024	06/2024	37,500	-
15	BM-18W Parkridge	-	04/2024	01/2024	04/2024	60,000	-
16	5035873 I-630 UPS Crossing	-	08/2024	02/2024	08/2024	100,000	-
17	Echo Valley DIMP Ph 2	-	05/2024	02/2024	05/2024	40,000	-
18	5026643 Markham and Kavanaugh Ph 3	-	08/2024	02/2024	08/2024	71,556	-
19	N Culberhouse 4in VP REP Main	-	07/2024	02/2024	07/2024	27,000	-
20	DL-34 Ph 4 - Ph 6	-	10/2025	03/2024	10/2025	-	200,000
21	Downtown Little Rock (3rd St Unprotected STL)	-	08/2024	03/2024	08/2024	75,000	-
22	Nettleton 4 Inch HP	-	12/2024	05/2024	12/2024	47,304	-
23	Echo Valley DIMP Ph 3	-	08/2024	05/2024	08/2024	30,000	-
24	Prosper Apartments	-	12/2024	05/2024	12/2024	100,000	-
25	Pearcy Mall DL-12 HCA	-	08/2024	05/2024	08/2024	40,000	-
26	Star Lane to Grannis DL-36	-	08/2024	05/2024	08/2024	65,000	-
27	Hot Springs Housing Authority	-	12/2024	06/2024	12/2024	25,000	-
28	Highland Industrial Park East Camden	-	12/2024	06/2024	12/2024	65,000	-
29	CM-14 Texarkana	-	07/2025	07/2024	07/2025	-	100,000
30	DL-31 Valentine & Kindard	-	11/2024	08/2024	11/2024	50,000	-
31	DL-36 Payne Lane to Herring Lane (was previously named Star Lane to Grannis)	-	12/2024	08/2024	12/2024	55,000	-
32	BM-18 Camp Robinson	-	04/2025	09/2024	04/2025	-	400,000
33	DL-31 Jacksonville Cato (Phase 1)	-	12/2024	09/2024	12/2024	87,500	-
34	ARDOT 061382 - Taylor Loop to Pleasant Ridge	-	06/2025	10/2024	06/2025	-	55,000
35	Total Distribution Plant	\$ 568,622				\$ 1,724,481	\$ 755,000
36	N/A Total General Plant	-	N/A	N/A	N/A	-	-
37	Total Projects over \$500,000	\$ 568,622				\$ 1,724,481	\$ 755,000
38	Projects under \$500,000						
39	Various Intangible	125,646	Various	Various	Various	89,290	59,522
40	Various Distribution	4,546,053	Various	Various	Various	6,171,259	4,113,864
41	Various General	65,074	Various	Various	Various	565,556	377,009
42	Various Transportation	-	Various	Various	Various	-	-
43	Total Projects under \$500,000	\$ 4,736,774				\$ 6,826,105	\$ 4,550,395
44	Total	\$ 5,305,396				\$ 8,550,586	\$ 5,305,395
		(a) (b)				(a) (b) (A)	(a) (b) (A)

Supporting Schedules  
(a) E-17-Arkansas  
(b) B-SS1

Recap Schedules  
(A) B-2

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

B-10 Acquisition Adjustments

**Summit Utilities Arkansas, Inc.**  
**Acquisition Adjustments**  
**For the Test Year Ended December 31, 2023**

**Schedule: B-10**  
**Title: Acquisition**  
**Adjustments**  
**Docket No. 23-079-U**

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	FERC Account Number	Description	Acquisition Date	Acquisition Adjustment		
				Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 5 + Col. 6)
1		PLANT ACQUISITION ADJUSTMENT				
2	11400	Gas plant acquisition adjustments - Goodwill	1/10/2022	\$ 690,091,096	\$ -	\$ 690,091,096
3		TOTAL PLANT ACQUISITION ADJUSTMENT (A) (B)		<u>\$ 690,091,096</u>	<u>\$ -</u>	<u>\$ 690,091,096</u>
					(A)	(B)

Note: The Company is not proposing to include these items in its rate base; therefore, the balance at the end of the test year was eliminated in the pro forma year.

\* Use these columns only if the test period is partially projected.

Supporting Schedules  
(a) E-17 - Arkansas

Recap Schedules  
(A) B-3  
(B) B-2

**Summit Utilities Arkansas, Inc.**  
**Acquisition Adjustments**  
**For the Test Year Ended December 31, 2023**

**Schedule: B-10**  
**Title: Acquisition**  
**Adjustments**  
**Docket No. 23-079-U**

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.

(1) Line No.	(2) FERC Account Number	(3) Description	(8) (9) (10) Accumulated Amortization		
			Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 8 + Col. 9)
1		PLANT ACQUISITION ADJUSTMENT			
2	11400	Gas plant acquisition adjustments - Goodwill	\$ -	\$ -	\$ -
3		TOTAL PLANT ACQUISITION ADJUSTMENT (A) (B)	\$ -	\$ -	\$ -
				(A)	(B)

Note: The Company is not proposing to include these items in its rate base; therefore, the balance at the end of the test year was eliminated in the pro forma year.

\* Use these columns only if the test period is partially projected.

Supporting Schedules  
(a) E-17 - Arkansas

Recap Schedules  
(A) B-3  
(B) B-2

**Summit Utilities Arkansas, Inc.**  
**Acquisition Adjustments**  
**For the Test Year Ended December 31, 2023**

**Schedule: B-10**  
**Title: Acquisition**  
**Adjustments**  
**Docket No. 23-079-U**

Explanation: Schedule showing all acquisition adjustments and the related annual amortization amounts.

(1) Line No.	(2) FERC Account Number	(3) Description	(11)	(12)	(13)
			Actual Amount per Trial Balance at End of Historical Portion of Test Year (a)	Annual Amortization Adjustments for Projected Portion of Test Year*	Total Test Year (Col. 11 + Col.12)
1		PLANT ACQUISITION ADJUSTMENT			
2	11400	Gas plant acquisition adjustments - Goodwill	\$ -	\$ -	\$ -
3		TOTAL PLANT ACQUISITION ADJUSTMENT (A) (B)	\$ -	\$ -	\$ -

Note: The Company is not proposing to include these items in its rate base; therefore, the balance at the end of the test year was eliminated in the pro forma year.

\* Use these columns only if the test period is partially projected.

Supporting Schedules  
(a) E-17 - Arkansas

Recap Schedules  
(A) B-3  
(B) B-2



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-1 Test Year and Pro Forma Year Statement of Utility Operating Income

Summit Utilities Arkansas, Inc.  
 Test Year and Pro Forma Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-1  
 Title: Test Year and Pro Forma  
 Year Statement of Utility  
 Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing test year and pro forma year statement of utility operating income

(1) Line No.	(2) Account No.	(3) Description	(4) Amount at end of Test Year (a)	(5) Adjustments (b)	(6) Pro Forma Year (A)
1		REVENUE			
2		Operating Revenue			
3	48000	Residential sales	\$ 217,460,437	\$ (88,648,742)	\$ 128,811,695
4	48100	Commercial and industrial sales	93,690,579	(65,011,974)	28,678,605
5	48930	Rev fr transport of gas of oth- distribution facil	16,889,933	889,737	17,779,670
6		Total Sales Revenue	\$ 328,040,950	\$ (152,770,979)	\$ 175,269,971
7		Other Operating Revenue			
8	48700	Forfeited Discounts	\$ -	\$ 2,476,629	\$ 2,476,629
9	48800	Miscellaneous service revenues	4,234,709	-	4,234,709
10	49500	Other Gas Revenue	-	-	-
11		Subtotal Other Operating Revenue	\$ 4,234,709	\$ 2,476,629	\$ 6,711,338
12		TOTAL OPERATING REVENUES	\$ 332,275,658	\$ (150,294,350)	\$ 181,981,309
13		OPERATING EXPENSES			
14		Other Gas Supply Expense			
15	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ 156,197,832	\$ (156,197,832)	\$ -
16	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	(5,284,380)	5,284,380	-
17	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	25,870,155	(25,870,155)	-
18	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	(14,086,779)	14,086,779	-
19	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	303,811	(303,811)	-
20		Subtotal Other Gas Supply Expenses	\$ 163,000,639	\$ (163,000,639)	\$ -
21		Transmission Expense			
22	85800	Transmission-Oper-Transm/compression of gas by other	5,615,425	(5,615,425)	-
23		Subtotal Transmission Expenses	\$ 5,615,425	\$ (5,615,425)	\$ -
24		Distribution Expenses			
25	87000	Transmission-Operation supervision and engineering	\$ 130,581	\$ -	\$ 130,581
26	87400	Distribution-Oper-Mains and services expenses	19,622,998	1,447,400	21,070,397
27	87500	Distribtrn-Op-Measuring&regulating station exp-Genl	61,994	316	62,310
28	87600	Distribtrn-Op-Measuring&regulating station exp-Ind	535,426	10,299	545,725
29	87800	Distribution-Oper-Meter and house regulator exp	2,996,643	108,119	3,104,762
30	87900	Distribution-Oper-Customer installations expenses	2,257,915	37,593	2,295,508
31	88000	Distribution-Oper-Other expenses	212,027	2,364	214,391
32	88100	Distribution-Oper-Rents	42,466	(843)	41,623
33		Subtotal Distribution Expense	\$ 25,860,050	\$ 1,605,247	\$ 27,465,297
34		Customer Account Expense			
35	90200	Customer Accounts-Oper-Meter reading expenses	451,785	9,999	461,784
36	90300	Customer Acct-Oper-Cust records and collection exp	4,563,399	100,044	4,663,444
37	90400	Customer Accounts-Oper-Uncollectible accounts	10,059,421	(3,664,557)	6,394,864
38		Subtotal Customer Account Expense	\$ 15,074,606	\$ (3,554,514)	\$ 11,520,092
39		Customer Service & Info Expense			
40	90900	Customer Svc-Oper-Infom&instrctnal advertisg exp	433,049	138,639	571,688
41		Subtotal Customer Service & Info Expenses	\$ 433,049	\$ 138,639	\$ 571,688
42		Sales Expense			
43	91300	Sales Exp-Operation-Advertising expenses	256,724	107,257	363,981
44		Subtotal Sales Expenses	\$ 256,724	\$ 107,257	\$ 363,981
45		Administrative & General Expenses			
46	92000	A&G Exp-Oper-Administrative and general salaries	\$ 12,448,168	\$ 489,960	\$ 12,938,128
47	92100	A&G Exp-Oper-Office supplies and expenses	7,587,610	(579,826)	7,007,784
48	92300	A&G Exp-Oper-Outside services employed	6,173,636	(5,470)	6,168,166
49	92400	A&G Exp-Oper-Property insurance	391,972	-	391,972
50	92500	A&G Exp-Oper-Injuries and damages	3,295,918	-	3,295,918
51	92600	A&G Exp-Oper-Employee pensions and benefits	4,512,094	139,219	4,651,313
52	92800	A&G Exp-Oper-Regulatory commission expenses	1,111,034	707,389	1,818,423
53	93000	A&G Exp-Oper-Miscellaneous general expenses	11,763	(12,000)	(237)
54	93010	A&G Exp-Oper-general advertising expenses	374,654	173,541	548,196
55	93020	A&G Exp-Oper-Miscellaneous general expenses	294,818	-	294,818
56	93100	A&G Exp-Oper-Rents	465,679	-	465,679
57	93200	A&G Exp-Maintenance of general plant	31,364	-	31,364
58		Subtotal Administrative & General Expenses	\$ 36,698,710	\$ 912,813	\$ 37,611,524
59		Total Operating Expenses	\$ 246,939,203	\$ (169,406,622)	\$ 77,532,582

Summit Utilities Arkansas, Inc.  
 Test Year and Pro Forma Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-1  
 Title: Test Year and Pro Forma  
 Year Statement of Utility  
 Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing test year and pro forma year statement of utility operating income

(1) Line No.	(2) Account No.	(3) Description	(4) Amount at end of Test Year (a)	(5) Adjustments (b)	(6) Pro Forma Year (A)
60		MAINTENANCE EXPENSES			
61		Maintenance Expense			
62	88500	Distribution-Maintenance supervision and engineer	\$ 5,797	\$ 18	\$ 5,816
63	88600	Distribution-Maint of structures and improvements	82,269	88	82,357
64	88700	Distribution-Maintenance of mains	9,868,713	74,525	9,943,239
65	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	909,790	15,899	925,689
66	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	489,085	6,144	495,229
67	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	61	26	86
68	89200	Distribution-Maintenance of services	2,448,760	37,777	2,486,537
69	89300	Distribution-Maint of meters and house regulators	717,005	10,746	727,752
70	89400	Distribution-Maintenance of other equipment	498,867	5,022	503,889
71		Subtotal Maintenance Expense	\$ 15,020,347	\$ 150,247	\$ 15,170,594
72		Total Maintenance Expense	\$ 15,020,347	\$ 150,247	\$ 15,170,594
73	40300	Depreciation	\$ 55,703,605	\$ 9,604,157	\$ 65,307,762
74	40310	Depreciation expense for asset retirement costs.	69,433	(69,433)	-
75	40430	Amortization of other limited-term gas plant	-	-	-
74	40500	Amortization Other Plant	4,042,940	(820,301)	3,222,639
75	40600	Amortization - Intangibles (General)	248,139	-	248,139
76		Subtotal Depreciation & Amortization	\$ 60,064,118	\$ 8,714,422	\$ 68,778,540
77	40810	Taxes other than inc taxes, utility operatg income	\$ 14,379,829	\$ 309,254	\$ 14,689,084
78		NET UTILITY OPERATING INCOME BEFORE TAXES	\$ (4,127,839)	\$ 9,938,349	\$ 5,810,509
79		Income Taxes			
80	40910	Current Income Taxes	\$ -	\$ -	\$ -
81	41010	Deferred Income Taxes	(436,636)	2,063,097	1,626,461
82	41100	Prov for deferred inc tax-Cr, utility operatng inc	204,061	(204,061)	-
83		Subtotal Income Taxes	\$ (232,575)	\$ 1,859,036	\$ 1,626,461
84		NET UTILITY OPERATING INCOME	\$ (3,895,264)	\$ 8,079,313	\$ 4,184,048

Supporting Schedules

- (a) C-3 if test year includes projections; E-17 if entirely historical
- (b) C-2 (except lines 82-83)

Recap Schedules

- (A) G-3
- (A) C-12

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-2 Adjustments to Test Year Statement of Utility Operating Income

<u>C2-IS-1</u>	Cost of Gas Adjustment
<u>C2-IS-2</u>	Miscellaneous Taxes (Other Than Income) Adjustment
<u>C2-IS-3</u>	Revenue Adjustment
<u>C2-IS-4</u>	Forfeited Discount Normalization
<u>C2-IS-6</u>	Bad Debt Adjustment
<u>C2-IS-7</u>	Rate Case Amortization Adjustment
<u>C2-IS-9</u>	Advertising & Marketing Adjustment
<u>C2-IS-10</u>	Other Expenses Adjustment
<u>C2-IS-11</u>	Interest on Customer Deposits
<u>C2-IS-12</u>	Payroll Adjustment
<u>C2-IS-13</u>	Benefits Adjustment
<u>C2-IS-14</u>	Meals & Travel Adjustment
<u>C2-IS-15</u>	Postage Expense Adjustment
<u>C2-IS-16</u>	Property Tax Adjustment
<u>C2-IS-17</u>	Pipeline Locator Fees
<u>C2-IS-18</u>	Corporate Pro Forma Adjustments
<u>C2-IS-19</u>	Depreciation Expense Adjustment
<u>C2-IS-20</u>	Deferred Covid Expense Recovery
<u>C2-IS-21</u>	Deferred Income Tax Expense – ARO

Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-2  
 Title: Adjustments to Test Year  
 Statement of Utility Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing adjustments to the test year statement of utility operating income by account and by adjustment. Do not include adjustments for proposed rate changes on this schedule.  
 Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Acct. No.	Description	Cost of Gas Adjustment No. IS-1* (a)	Miscellaneous Taxes (Other Than Income) Adjustment No. IS-2* (a)	Revenue Adjustment No. IS-3* (a)	Forfeited Discount Normalization No. IS-4* (a)	Not Used No. IS-5* (a)	Bad Debt Adjustment No. IS-6* (a)	Rate Case Amortization Adjustment No. IS-7* (a)	Not Used No. IS-8* (a)	Advertising & Marketing Adjustment No. IS-9* (a)	Other Expenses Adjustment No. IS-10* (a)
1		REVENUE										
2		Operating Revenue										
3	48000	Residential sales	\$ -	\$ -	\$ (88,648,742)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	48100	Commercial and industrial sales	-	-	(65,011,974)	-	-	-	-	-	-	-
5	48930	Rev fr transport of gas of oth- distribution facil	-	-	889,737	-	-	-	-	-	-	-
6		Total Sales Revenue	\$ -	\$ -	\$ (152,770,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Other Operating Revenue										
8	48700	Forfeited Discounts	-	-	-	2,476,629	-	-	-	-	-	-
9	48800	Miscellaneous service revenues	-	-	-	-	-	-	-	-	-	-
10	49500	Other Gas Revenue	-	-	-	-	-	-	-	-	-	-
11		Subtotal Other Operating Revenue	\$ -	\$ -	\$ -	\$ 2,476,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		TOTAL OPERATING REVENUES	\$ -	\$ -	\$ (152,770,979)	\$ 2,476,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		OPERATING EXPENSES										
14		Other Gas Supply Expense										
15	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ (156,197,832)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	-	-	-	-	-	-	5,294,360	-	-	-
17	80610	Nat Gas Oth Supply-Oper-Gas withdrawn fr storage-Best	-	-	-	-	-	-	(25,670,155)	-	-	-
18	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	-	-	-	-	-	-	14,086,779	-	-	-
19	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	-	-	-	-	-	-	(303,811)	-	-	-
20		Subtotal Other Gas Supply Expenses	\$ (163,000,639)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Transmission Expense										
22	85800	Transmission-Oper-Trans/compression of gas by other	\$ (5,615,425)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		Subtotal Transmission Expenses	\$ (5,615,425)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Distribution Expenses										
25	87000	Transmission-Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-
26	87400	Distribution-Oper-Mains and services expenses	-	-	-	-	-	-	-	-	-	(14,545)
27	87500	Distribn-Op-Measuring&regulating station exp-Genl	-	-	-	-	-	-	-	-	-	-
28	87600	Distribn-Op-Measuring&regulating station exp-Ind	-	-	-	-	-	-	-	-	-	-
29	87800	Distribution-Oper-Meter and house regulator exp	-	-	-	-	-	-	-	-	-	-
30	87900	Distribution-Oper-Customer installations expenses	-	-	-	-	-	-	-	-	-	-
31	88000	Distribution-Oper-Other expenses	-	-	-	-	-	-	-	-	-	-
32	88100	Distribution-Oper-Rents	-	-	-	-	-	-	-	-	-	-
33		Subtotal Distribution Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,545)
34		Customer Account Expense										
35	90200	Customer Accounts-Oper-Meter reading expenses	-	-	-	-	-	-	-	-	-	-
36	90300	Customer Acct-Oper-Cust records and collection exp	-	-	-	-	-	-	-	-	-	-
37	90400	Customer Accounts-Oper-Uncollectible accounts	-	-	-	-	-	-	(5,777,601)	-	-	-
38		Subtotal Customer Account Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,777,601)	\$ -	\$ -	\$ -
39		Customer Service & Info Expense										
40	90900	Customer Svc-Oper-Inform&instrucrtional advertiq exp	-	-	-	-	-	-	-	-	138,639	-
41		Subtotal Customer Service & Info Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,639	\$ -
42		Sales Expense										
43	91300	Sales Exp-Operation-Advertising expenses	-	-	-	-	-	-	-	-	107,257	-
44		Subtotal Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,257	\$ -
45		Administrative & General Expenses										
46	92000	A&G Exp-Oper-Administrative and general salaries	-	-	-	-	-	-	-	-	-	-
47	92100	A&G Exp-Oper-Office supplies and expenses	-	-	-	-	-	-	-	-	-	-
48	92300	A&G Exp-Oper-Outside services employed	-	-	-	-	-	-	-	-	(886,915)	(106,532)
49	92400	A&G Exp-Oper-Property insurance	-	-	-	-	-	-	-	-	-	-
50	92500	A&G Exp-Oper-Injuries and damages	-	-	-	-	-	-	-	-	-	-
51	92600	A&G Exp-Oper-Employee pensions and benefits	-	-	-	-	-	-	-	-	-	-
52	92800	A&G Exp-Oper-Regulatory commission expenses	-	-	-	-	-	-	707,440	-	-	-
53	93000	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	(12,000)
54	93010	A&G Exp-Oper-general advertising expenses	-	-	-	-	-	-	-	-	161,541	12,000
55	93020	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	-
56	93100	A&G Exp-Oper-Rents	-	-	-	-	-	-	-	-	-	-
57	93200	A&G Exp-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-
58		Subtotal Administrative & General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707,440	\$ -	\$ (725,373)	\$ (106,532)
59		Total Operating Expenses	\$ (168,616,064)	\$ -	\$ -	\$ -	\$ -	\$ (5,777,601)	\$ 707,440	\$ -	\$ (479,477)	\$ (121,077)
60		MAINTENANCE EXPENSES										
61		Maintenance Expense										
62	88500	Distribution-Maintenance supervision and engineer	-	-	-	-	-	-	-	-	-	-
63	88600	Distribution-Maint of structures and improvements	-	-	-	-	-	-	-	-	-	-
64	88700	Distribution-Maintenance of mains	-	-	-	-	-	-	-	-	-	-
65	88800	Distribn-Maint-Measure&regulating stn equip-Genl	-	-	-	-	-	-	-	-	-	-
66	88900	Distribn-Maint-Measure&regulating stn equip-Ind	-	-	-	-	-	-	-	-	-	-
67	89100	Distribn-Maint-Measure&regulating stn equip-City gate ck stn	-	-	-	-	-	-	-	-	-	-
68	89200	Distribution-Maintenance of services	-	-	-	-	-	-	-	-	-	-
69	89300	Distribution-Maint of meters and house regulators	-	-	-	-	-	-	-	-	-	-
70	89400	Distribution-Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-
71		Subtotal Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72		Total Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-2  
 Title: Adjustments to Test Year  
 Statement of Utility Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing adjustments to the test year statement of utility operating income by account and by adjustment. Do not include adjustments for proposed rate changes on this schedule.  
 Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Acct. No.	Description	Cost of Gas Adjustment No. IS-1* (a)	Miscellaneous Taxes (Other Than Income) Adjustment No. IS-2* (a)	Revenue Adjustment No. IS-3* (a)	Forfeited Discount Normalization No. IS-4* (a)	Not Used No. IS-5* (a)	Bad Debt Adjustment No. IS-6* (a)	Rate Case Amortization Adjustment No. IS-7* (a)	Not Used No. IS-8* (a)	Advertising & Marketing Adjustment No. IS-9* (a)	Other Expenses Adjustment No. IS-10* (a)
73	40300	Depreciation expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	40310	Depreciation expense for asset retirement costs	-	-	-	-	-	-	-	-	-	-
75	40430	Amortization of other limited-term gas plant	-	-	-	-	-	-	-	-	-	-
76	40500	Amortization of other gas plant	-	-	-	-	-	-	-	-	-	-
77	40600	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-
78		Subtotal Depreciation & Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	40810	Taxes other than inc taxes, utility operatq income	\$ -	\$ (8,039)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80		Subtotal	-	(8,039)	-	-	-	-	-	-	-	-
81		Net Utility Operating Income before Taxes	\$ 168,616,064	\$ 8,039	\$ (152,770,979)	\$ 2,476,629	\$ -	\$ 5,777,601	\$ (707,440)	\$ -	\$ 479,477	\$ 121,077
82		Income Taxes										
83	40910	Current Income Taxes	-	-	-	-	-	-	-	-	-	-
84	41010	Provision-deferred inc tax, utility operating inc	-	-	-	-	-	-	-	-	-	-
85	41100	Prov for deferred inc tax-Cr, utility operating inc	-	-	-	-	-	-	-	-	-	-
86		Subtotal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87		Net Utility Operating Income	\$ 168,616,064	\$ 8,039	\$ (152,770,979)	\$ 2,476,629	\$ -	\$ 5,777,601	\$ (707,440)	\$ -	\$ 479,477	\$ 121,077

\* Reflects Operating Income components of Pro Forma Adjustments which may also contain Rate Base adjustments.

Supporting Schedules  
 (a) C-2-IS1 thru IS22

Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule C-2  
 Title: Adjustments to Test Year  
 Statement of Utility Operating Income  
 Docket No. 23-073-U

Explanation: Schedule showing adjustments to the test year statement of utility operating  
 Adjustments for proposed rates changes should be shown on Schedule H-1.

(1) Line No.	(2) Acct. No.	(3) Description	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
			Interest on Customer Deposits No. IS-11* (a)	Payroll Adjustment No. IS-12* (a)	Benefits Adjustment No. IS-13* (a)	Meals & Travel Adjustment No. IS-14* (a)	Postage Expense Adjustment No. IS-15* (a)	Property Tax Adjustment No. IS-16* (a)	Pipeline Locator Fees No. IS-17* (a)	Corporate Pro Forma Adjustments No. IS-18* (a)	Depreciation Expense Adjustment No. IS-19* (a)	Deferred COVID Expense Recovery No. IS-20* (a)	Deferred Income Tax Expense - ARO No. IS-21* (a)	Not Used No. IS-22* (a)	Total Adjustments (A)
1		REVENUE													
2		Operating Revenue													
3	48000	Residential sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(88,648,742)
4	48100	Commercial and industrial sales	-	-	-	-	-	-	-	-	-	-	-	-	(65,011,974)
5	48930	Rev fr transport of gas of oth- distribution facil	-	-	-	-	-	-	-	-	-	-	-	-	889,737
6		Total Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(152,770,979)
7		Other Operating Revenue													
8	48700	Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-	2,476,629
9	48800	Miscellaneous service revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
10	49500	Other Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Subtotal Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,476,629
12		TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(150,294,350)
13		OPERATING EXPENSES													
14		Other Gas Supply Expense													
15	80400	Nat Gas Oth Supply-Oper-Natf gas city gate purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(156,197,832)
16	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	-	-	-	-	-	-	-	-	-	-	-	-	5,294,380
17	80610	Nat Gas Oth Supply-Op-Gas withdrawn fr storage-Best	-	-	-	-	-	-	-	-	-	-	-	-	(23,870,155)
18	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	-	-	-	-	-	-	-	-	-	-	-	-	14,086,779
19	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	-	-	-	-	-	-	-	-	-	-	-	-	(303,811)
20		Subtotal Other Gas Supply Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(163,000,639)
21		Transmission Expense													
22	85800	Transmission-Oper-Trans/compression of gas by other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(5,615,425)
23		Subtotal Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(5,615,425)
24		Distribution Expenses													
25	87000	Transmission-Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
26	87400	Distribution-Oper-Mains and services expenses	-	208,495	-	(111,551)	-	-	1,365,001	-	-	-	-	-	1,447,400
27	87500	Distribn-Op-Measuring&regulating station exp-Genl	-	316	-	-	-	-	-	-	-	-	-	-	316
28	87600	Distribn-Op-Measuring&regulating station exp-Ind	-	11,443	-	(1,144)	-	-	-	-	-	-	-	-	10,299
29	87800	Distribution-Oper-Meter and house regulator exp	-	117,678	-	(9,559)	-	-	-	-	-	-	-	-	108,119
30	87900	Distribution-Oper-Customer installations expenses	-	46,309	-	(9,316)	-	-	-	-	-	-	-	-	37,583
31	88000	Distribution-Oper-Other expenses	-	2,364	-	-	-	-	-	-	-	-	-	-	2,364
32	88100	Distribution-Oper-Rents	-	150	-	(994)	-	-	-	-	-	-	-	-	(843)
33		Subtotal Distribution Expense	\$ -	\$ 387,355	\$ -	\$ (132,564)	\$ -	\$ -	\$ 1,365,001	\$ -	\$ -	\$ -	\$ -	\$ -	1,605,247
34		Customer Account Expense													
35	90200	Customer Accounts-Oper-Meter reading expenses	-	11,455	-	(1,455)	-	-	-	-	-	-	-	-	9,999
36	90300	Customer Acct-Oper-Cust records and collection exp	94,808	59,204	-	(53,968)	-	-	-	-	-	-	-	-	100,044
37	90400	Customer Accounts-Oper-Uncollectible accounts	-	-	-	-	-	-	-	-	2,113,044	-	-	-	(3,684,557)
38		Subtotal Customer Account Expense	\$ 94,808	\$ 70,659	\$ -	\$ (55,423)	\$ -	\$ -	\$ -	\$ -	\$ 2,113,044	\$ -	\$ -	\$ -	(3,554,514)
39		Customer Service & Info Expense													
40	90900	Customer Svc-Oper-Info&instrucrtional advertiq exp	-	-	-	-	-	-	-	-	-	-	-	-	138,639
41		Subtotal Customer Service & Info Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	138,639
42		Sales Expense													
43	91300	Sales Exp-Operation-Advertising expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	107,257
44		Subtotal Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	107,257
45		Administrative & General Expenses													
46	92000	A&G Exp-Oper-Administrative and general salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,960	\$ -	\$ -	\$ -	\$ -	489,960
47	92100	A&G Exp-Oper-Office supplies and expenses	-	-	-	(119,727)	533,348	-	-	-	-	-	-	-	(579,826)
48	92300	A&G Exp-Oper-Outside services employed	-	-	-	(5,470)	-	-	-	-	-	-	-	-	(5,470)
49	92400	A&G Exp-Oper-Property insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
50	92500	A&G Exp-Oper-Injuries and damages	-	-	-	-	-	-	-	-	-	-	-	-	-
51	92600	A&G Exp-Oper-Employee pensions and benefits	-	-	144,920	(5,701)	-	-	-	-	-	-	-	-	139,219
52	92800	A&G Exp-Oper-Regulatory commission expenses	-	-	-	(51)	-	-	-	-	-	-	-	-	707,389
53	93000	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	-	-	-	(12,000)
54	93010	A&G Exp-Oper-general advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-	173,544
55	93020	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
56	93100	A&G Exp-Oper-Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
57	93200	A&G Exp-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Subtotal Administrative & General Expenses	\$ -	\$ -	\$ 144,920	\$ (130,950)	\$ 533,348	\$ -	\$ -	\$ 489,960	\$ -	\$ -	\$ -	\$ -	912,813
59		Total Operating Expenses	\$ 94,808	\$ 458,014	\$ 144,920	\$ (318,937)	\$ 533,348	\$ -	\$ 1,365,001	\$ 489,960	\$ -	\$ 2,113,044	\$ -	\$ -	(169,406,622)
60		MAINTENANCE EXPENSES													
61		Maintenance Expense													
62	88500	Distribution-Maintenance supervision and engineer	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
63	88600	Distribution-Maint of structures and improvements	-	88	-	-	-	-	-	-	-	-	-	-	88
64	88700	Distribution-Maintenance of mains	-	108,939	-	(34,413)	-	-	-	-	-	-	-	-	74,525
65	88900	Distribn-Maint-Measure&regulating stn equip-Genl	-	16,090	-	(191)	-	-	-	-	-	-	-	-	15,899
66	89000	Distribn-Maint-Measure&regulating stn equip-Ind	-	7,670	-	(1,526)	-	-	-	-	-	-	-	-	6,144
67	89100	Distribn-Maint-Measure&regulating stn equip-City gate ck stn	-	26	-	-	-	-	-	-	-	-	-	-	26
68	89200	Distribution-Maintenance of services	-	43,288	-	(5,510)	-	-	-	-	-	-	-	-	37,777
69	89300	Distribution-Maint of meters and house regulators	-	13,949	-	(3,203)	-	-	-	-	-	-	-	-	10,746
70	89400	Distribution-Maintenance of other equipment	-	8,225	-	(3,203)	-	-	-	-	-	-	-	-	5,022
71		Subtotal Maintenance Expense	\$ -	\$ 198,292	\$ -	\$ (48,045)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150,247
72		Total Maintenance Expense	\$ -	\$ 198,292	\$ -	\$ (48,045)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150,247

Summit Utilities Arkansas, Inc.  
**Adjustments to Test Year Statement of Utility Operating Income**  
**For the Pro Forma Year Ended December 31, 2024**

Schedule: C-2  
**Title: Adjustments to Test Year**  
**Statement of Utility Operating Income**  
**Docket No. 23-073-U**

Explanation: Schedule showing adjustments to the test year statement of utility operating income. Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Line No.	Acct. No.	Description	Interest on Customer Deposits No. IS-11* (a)	Payroll Adjustment No. IS-12* (a)	Benefits Adjustment No. IS-13* (a)	Meals & Travel Adjustment No. IS-14* (a)	Postage Expense Adjustment No. IS-15* (a)	Property Tax Adjustment No. IS-16* (a)	Pipeline Locator Fees No. IS-17* (a)	Corporate Pro Forma Adjustments No. IS-18* (a)	Depreciation Expense Adjustment No. IS-19* (a)	Deferred COVID Expense Recovery No. IS-20* (a)	Deferred Income Tax Expense - ARO No. IS-21* (a)	Not Used No. IS-22* (a)	Total Adjustments (A)
73	40300	Depreciation expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,604,157	\$ -	\$ -	\$ -	\$ 9,604,157
74	40310	Depreciation expense for asset retirement costs	-	-	-	-	-	-	-	-	(69,433)	-	-	-	(69,433)
75	40430	Amortization of other limited-term gas plant	-	-	-	-	-	-	-	-	-	-	-	-	-
76	40500	Amortization of other gas plant	-	-	-	-	-	-	-	-	(820,301)	-	-	-	(820,301)
77	40600	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
78		Subtotal Depreciation & Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,714,422	\$ -	\$ -	\$ -	\$ 8,714,422
79	40810	Taxes other than inc taxes, utility operatq income	\$ -	\$ 48,785	\$ -	\$ -	\$ -	\$ 232,325	\$ -	\$ 36,184	\$ -	\$ -	\$ -	\$ -	\$ 309,254
80		Subtotal	-	48,785	-	-	-	232,325	-	36,184	-	-	-	-	309,254
81		Net Utility Operating Income before Taxes	\$ (94,808)	\$ (705,091)	\$ (144,920)	\$ 366,982	\$ (533,348)	\$ (232,325)	\$ (1,365,001)	\$ (526,144)	\$ (8,714,422)	\$ (2,113,044)	\$ -	\$ -	\$ 9,938,349
82		Income Taxes													
83	40910	Current Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
84	41010	Provision-deferred inc tax, utility operating inc	-	-	-	-	-	-	-	-	-	-	(204,061)	-	(204,061)
85	41100	Prov for deferred inc tax-Cr, utility operating inc	-	-	-	-	-	-	-	-	-	-	(204,061)	-	(204,061)
86		Subtotal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (204,061)	\$ -	\$ (204,061)
87		Net Utility Operating Income	\$ (94,808)	\$ (705,091)	\$ (144,920)	\$ 366,982	\$ (533,348)	\$ (232,325)	\$ (1,365,001)	\$ (526,144)	\$ (8,714,422)	\$ (2,113,044)	\$ 204,061	\$ -	\$ 10,142,409

\* Reflects Operating Income components of Pro Forma Adjustments which may also contain Rate Base adjustments.

Supporting Schedules  
(a) C-2-IS1 thru IS22

Recap Schedules  
(A) C-1



**Summit Utilities Arkansas, Inc.**  
**Cost of Gas Adjustment by FERC**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS1**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to eliminate cost of gas expenses.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year	(5) Total Test Year (a)	(6) Total Adjustment
1		COG Expense			
2	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ -	\$ 156,197,832	\$ (156,197,832)
3	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	-	(5,284,380)	5,284,380
4	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	-	25,870,155	(25,870,155)
5	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	-	(14,086,779)	14,086,779
6	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	-	303,811	(303,811)
7	85800	Transmission-Oper-Transm/compression of gas by other	-	5,615,425	(5,615,425)
8		Total	\$ -	\$ 168,616,064	\$ (168,616,064)

Supporting Schedules  
(a) C2-IS1.1

Recap Schedules  
C-2

**Summit Utilities Arkansas, Inc.**  
**Miscellaneous Taxes (Other Than Income) Adjustment**  
**For the Pro Forma Year Ended December 31, 2024**

**C-2-IS2**  
**Docket No. 23-079-U**

Purpose: To exclude Sales and Use Tax, Excise Tax, and Franchise expenses from the cost of service.

(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Pro Forma Year	(6) Total Test Year (a)	(7) Total Adjustment
1	4081	408120	Sales & Use Tax	-	889	(889) <sup>2</sup>
2	4081	408121	Excise Tax	-	6,964	(6,964)
3	4081	408140	Franchise Tax		186	(186)
4				<u>\$ -</u>	<u>\$ 8,039</u>	<u>\$ (8,039)</u>

Supporting Schedules

(a) C-8

Recap Schedules

- <sup>1</sup> C2
- <sup>2</sup> C-8-SS1

**Summit Utilities Arkansas, Inc.**  
**Revenue Adjustment by FERC**  
**For the Pro Forma Ended December 31, 2024**

**C2-IS3**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to adjust revenues to the pro forma year.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year**	(5) Total Test Year (a)	(6) Total Adjustment
1		Revenue			
2	48000	Residential sales	\$ 128,811,695	\$ 217,460,437	\$ (88,648,742)
3	48100	Commercial and industrial sales	28,678,605	93,690,579	(65,011,974)
4	48930	Rev fr transport of gas of oth- distribution facil	17,779,670	16,889,933	889,737
5		Total	<u>175,269,971</u>	<u>\$ 328,040,950</u>	<u>\$ (152,770,979)</u>

Supporting Schedules

C2-IS3.1  
C-3

Recap Schedules

C-2

\*\* Pro Forma Year only includes Base Revenue.

**Summit Utilities Arkansas, Inc.**  
**Forfeited Discounts Adjustment**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS4**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to adjust Forfeited Discount revenue to a normalized amount due to suspension of customer disconnects.

(1) Line No.	(2) Acct No.	(3) Description	(4) Pro Forma Year (a)	(5) Total Test Year (a) (a)	(6) Total Adjustment
1		Forfeited Discount Revenue			
2	4870	Forfeited Discounts	\$ 3,484,639	\$ 1,008,010	\$ 2,476,629
3		Total	\$ 3,484,639	\$ 1,008,010	\$ 2,476,629

Supporting Schedules

(a) C-2-IS4.2

Recap Schedules

[C2](#)

Summit Utilities Arkansas, Inc.  
 Bad Debt - Adjustment  
 For the Pro Forma Year Ended December 31, 2024

C2-IS6  
 Docket No. 23-079-U

Purpose: To adjust bad debt expense based on actual average bad debt write off history & operating revenues.

(1) Line No.	(2) Description	(3) Residential	(4) SCS-1	(5) SCS-2	(6) SCS-3	(7) LCS-1	(8) Total
1	Five Year Totals by Rate Class:						
2	Arkansas Gross Jurisdictional Operating Revenues	\$ 1,324,009,624	\$ 535,895,205	\$ 14,519,282	\$ 721,606	\$ 63,779,750	\$ 1,938,925,467
3	Uncollectible Written Off (Net of Recoveries)	18,983,937	1,300,349	30,355	2,402	71,697	20,388,741
4	Uncollectible Ratio (Line 3 / Line 2)	1.4338%	0.2426%	0.2091%	0.3329%	0.1124%	1.0515%
5	Pro Forma Year Ended December 31, 2024 Operating Revenues:	269,711,913	122,730,434	3,814,828	78,220	11,144,986	407,480,380
6	Plus Pro Forma Year Ended December 31, 2024 CCR Revenues	(3,799,642)	(907,218)	(8,723)	(356)	(186,200)	(4,902,140)
7	Plus Pro Forma Year Ended December 31, 2024 EECR Revenues	372,530	245,897	34,052	738	693,607	1,346,825
8	Plus Pro Forma Year Ended December 31, 2024 SSER Revenues	2,033,585	498,702	2,538	77	102,308	2,637,210
9	Plus Pro Forma Year Ended December 31, 2024 WNA Revenues	7,781,627	1,747,618	-	-	-	9,529,245
10	Pro Forma Year Ended December 31, 2024 Total Operating Revenues	\$ 276,100,012	\$ 124,315,433	\$ 3,842,696	\$ 78,679	\$ 11,754,701	\$ 416,091,521
11	Pro Forma Bad Debt Expense [Line 4 + Line 10]	\$ 3,958,722	\$ 301,589	\$ 8,035	\$ 262	\$ 13,212	\$ 4,281,820
12	Test Year Bad Debt - Account 9040						\$ 10,059,421
13	Bad Debt Expense Adjustment [Line 11 - Line 12]						\$ (5,777,601)

Supporting Schedules

C-4  
 C2-IS6.1  
 C2-IS6.2

Recap Schedules

C-2

**Summit Utilities Arkansas, Inc.**  
**Rate Case Amortization**  
**As of the Pro Forma Year Ended December 31, 2024**

**Schedule: C2-IS7**  
**Title: Rate Case Amortization Adjustment**  
**Docket No. 23-079-U**

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Purpose: To include rate case amortization expense in the pro forma period.

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(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Total Adjustment
1			Legal Fees	\$ 1,110,553
2			Professional Services	296,773
3			Travel	5,555
4			New Paper Fee and Postage	2,000
6			Amort Exp-Rate Case Expenses	<u>\$ 1,414,881</u>
7			Amortize over two years	2
8	9280	650060	Amortization Expense 2024	<u><u>\$ 707,440</u></u>

Supporting Schedules

[1](#) C-2-IS.2

Recap Schedules

[2](#) C2

Source: Regulatory Compliance

**Summit Utilities Arkansas, Inc.**  
**Advertising and Marketing - Adjustment**  
**For the Test Year Ended December 31, 2023**

**Schedule: C2-IS9.1**  
**Title: Advertising and Marketing**  
**Docket No. 23-079-U**

Purpose: Reduction to expense for advertising or marketing

(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Pro Forma Year	(6) Total Test Year	(7) Adjustment
1	10700	650100	Marketing & Advertising	-	-	-
2	25400	650100	Marketing & Advertising	-	-	-
3	87000	650100	Marketing & Advertising	-	-	-
4	87400	650100	Marketing & Advertising	-	-	-
5	90300	650100	Marketing & Advertising	-	-	-
6	90900	650100	Marketing & Advertising	470,474	331,835	138,639
7	91300	650100	Marketing & Advertising	363,981	256,724	107,257
8	92100	650100	Marketing & Advertising	-	584,296	(584,296)
9	92100	800480	Assessment-Other Exp	-	302,619	(302,619)
10	93010	650100	Marketing & Advertising	548,196	386,654	161,541
11				<u>\$ 1,382,651</u>	<u>\$ 1,862,128</u>	<u>\$ (479,477)</u>

Supporting Schedules  
C2-IS9.2

Recap Schedules  
C-2

**Summit Utilities Arkansas, Inc.**  
**Other Expenditures Adjustment**  
**As of the Test Year Ended December 30, 2023**

**Schedule: C2-IS10**  
**Title: Other Expenditures Adjustment**  
**Docket No. 23-079-U**

Purpose: Supporting Schedule reflecting adjustments to other expenses

(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Total Adjustment
1	8740	650070	Club Membership & Dues- Remove 50%	\$ (3,407)
2	9210	650070	Club Membership & Dues- Remove 50%	\$ (86,673)
3	9210	650080	Donations	\$ (19,859)
4	8740	650080	Donations	\$ (11,138)
5	9300	650080	Donations	\$ (12,000)
6	9301	650080	Donations	\$ 12,000
7	42610	650080	Donations	\$ 30,997
8				<u>\$ (90,080)</u>
9	8740		Total	\$ (14,545)
10	9210		Total	\$ (106,532)
11	9300		Total	\$ (12,000)
12	9301		Total	\$ 12,000
			Total Above-the-line Adjustments	<u>\$ (121,077)</u>

Supporting Schedules  
C-6

Recap Schedules  
C-2



**Summit Utilities Arkansas, Inc.  
Interest Expense on Customer Deposits Adjustment  
For The Historical Test Year Ending December 31, 2023**

**C2-IS11  
Docket No. 23-079-U**

Purpose: To reclass interest expense on customer deposits above the line.

(1) Line No.	(2) Account	(3) Description	(4) Amount
1	Adjustment Category: Other Income and Deductions		
2	431010	Interest Expense-Customer Dep	\$ (94,808)
3	4310	Other Interest Exp	<u>\$ (94,808)</u>
4	Adjustment Category: Other Expenses		
5	650350	Other Expenses	
6	9030	Customer Records & Collection Expense	<u>\$ 94,808</u>
		<u>Supporting Schedules</u>	<u>Recap Schedules</u>
		C2-IS11.1	C-2

**Summit Utilities Arkansas, Inc.**  
**Wage and Payroll Tax Pro Forma Adjustment - Based on June 2023 Salaries**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS12**  
**Docket No. 23-079-U**

Purpose: To adjust wages and associated taxes based upon Month End June 2023 O&M Salaries.

Line No.	(A) FERC	(B) Account Number	(C) Account Title	(D) Amount
1			Adjustment Category: Operations Expense	
2			8740 Total	208,495 <sup>2</sup>
3			8750 Total	316
4			8760 Total	11,443
5			8780 Total	117,678
6			8790 Total	46,909
7			8800 Total	2,364
8			8810 Total	150
9			8850 Total	18
10			8860 Total	88
11			8870 Total	108,939
12			8890 Total	16,090
13			8900 Total	7,670
14			8910 Total	26
15			8920 Total	43,288
16			8930 Total	13,949
17			8940 Total	8,225
18			9020 Total	11,455
19			9030 Total	59,204 <sup>1</sup>
20		Subtotal Salaries		\$ <u>656,306</u> <sup>1</sup>
21		Category: Other Taxes		
22		Other Taxes Exp-FICA		48,355 <sup>3</sup>
23		Other Taxes Exp-Unemployment		430 <sup>1</sup>
24		* <b>4081 Other Taxes-Non-Inc</b>		\$ <u>48,785</u> <sup>2</sup>
25		Total Adjustment		\$ <u>705,091</u>

Supporting Schedules  
<sup>1</sup> C-2-IS12.1

<sup>2</sup>  
<sup>3</sup>

Recap Schedule  
 C-2  
 C-8-SS1

Summit Utilities Arkansas, Inc.  
 Benefit Expense Adjustment  
 For the Pro Forma Year Ended December 31, 2024

C2-IS13  
 Docket No. 23-079-U

Purpose: To adjust test year benefit expense to pro forma year expense.

Line No.	Acct No.	Description	Pro Forma Year	Total Test Year	Total Adjustment
1	9260	A&G Exp-Oper-Employee pensions and benefits	4,657,014	\$ 4,512,094	\$ 144,920
2		Total	\$ 4,657,014	\$ 4,512,094	\$ 144,920

[Supporting Schedules](#)  
 C-2-IS13.1

[Recap Schedules](#)  
 C-2

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
1	87400	640020	Emp Exp-Parking	\$ 78	\$ 155	\$ (78)
2	87400	640030	Emp Exp-Travel	5,386	10,773	(5,386)
3	87400	640040	Emp Exp-Hotel/Lodg	50,734	101,468	(50,734)
4	87400	640050	Emp Exp-Meals Travel	11,982	23,963	(11,982)
5	87400	640060	Emp Exp-Meals Busins	32,916	65,831	(32,916)
6	87400	640070	Emp Exp-Meals NonRec	211	423	(211)
7	87400	640080	Emp Exp-Refreshments	8,868	17,736	(8,868)
8	87400	640090	Emp Exp-Business Ent	456	911	(456)
9	87400	640100	Emp Exp-Emp Entrtain	921	1,841	(921)
10						\$ (111,551)
11	87600	640020	Emp Exp-Parking	13	26	(13)
12	87600	640030	Emp Exp-Travel	292	583	(292)
13	87600	640040	Emp Exp-Hotel/Lodg	350	701	(350)
14	87600	640050	Emp Exp-Meals Travel	63	126	(63)
15	87600	640060	Emp Exp-Meals Busins	411	821	(411)
16	87600	640070	Emp Exp-Meals NonRec	-	-	-
17	87600	640080	Emp Exp-Refreshments	15	31	(15)
18	87600	640090	Emp Exp-Business Ent	-	-	-
19	87600	640100	Emp Exp-Emp Entrtain	-	-	-
20						\$ (1,144)
21	87800	640020	Emp Exp-Parking	9	18	(9)
22	87800	640030	Emp Exp-Travel	194	389	(194)
23	87800	640040	Emp Exp-Hotel/Lodg	6,149	12,299	(6,149)
24	87800	640050	Emp Exp-Meals Travel	1,470	2,939	(1,470)
25	87800	640060	Emp Exp-Meals Busins	1,557	3,113	(1,557)
26	87800	640070	Emp Exp-Meals NonRec	29	58	(29)
27	87800	640080	Emp Exp-Refreshments	150	301	(150)
28	87800	640090	Emp Exp-Business Ent	-	-	-
29	87800	640100	Emp Exp-Emp Entrtain	-	-	-
30						\$ (9,559)
31	87900	640020	Emp Exp-Parking	6	12	(6)
32	87900	640030	Emp Exp-Travel	290	581	(290)
33	87900	640040	Emp Exp-Hotel/Lodg	4,988	9,975	(4,988)
34	87900	640050	Emp Exp-Meals Travel	1,265	2,529	(1,265)
35	87900	640060	Emp Exp-Meals Busins	2,303	4,606	(2,303)
36	87900	640070	Emp Exp-Meals NonRec	68	136	(68)
37	87900	640080	Emp Exp-Refreshments	301	601	(301)
38	87900	640090	Emp Exp-Business Ent	6	12	(6)
39	87900	640100	Emp Exp-Emp Entrtain	90	181	(90)
40						\$ (9,316)
41	88100	640020	Emp Exp-Parking	-	-	-
42	88100	640030	Emp Exp-Travel	-	-	-
43	88100	640040	Emp Exp-Hotel/Lodg	702	1,404	(702)
44	88100	640050	Emp Exp-Meals Travel	247	493	(247)
45	88100	640060	Emp Exp-Meals Busins	28	57	(28)

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
46	88100	640070	Emp Exp-Meals NonRec	-	-	-
47	88100	640080	Emp Exp-Refreshments	17	34	(17)
48	88100	640090	Emp Exp-Business Ent	-	-	-
49	88100	640100	Emp Exp-Emp Entertain	-	-	-
50						\$ (994)
51	88700	640020	Emp Exp-Parking	26	52	(26)
52	88700	640030	Emp Exp-Travel	1,307	2,614	(1,307)
53	88700	640040	Emp Exp-Hotel/Lodg	12,678	25,356	(12,678)
54	88700	640050	Emp Exp-Meals Travel	2,683	5,366	(2,683)
55	88700	640060	Emp Exp-Meals Busins	15,340	30,681	(15,340)
56	88700	640070	Emp Exp-Meals NonRec	238	475	(238)
57	88700	640080	Emp Exp-Refreshments	1,707	3,414	(1,707)
58	88700	640090	Emp Exp-Business Ent	27	54	(27)
59	88700	640100	Emp Exp-Emp Entertain	407	814	(407)
60						\$ (34,413)
61	88900	640020	Emp Exp-Parking	2	4	(2)
62	88900	640030	Emp Exp-Travel	49	97	(49)
63	88900	640040	Emp Exp-Hotel/Lodg	58	117	(58)
64	88900	640050	Emp Exp-Meals Travel	11	21	(11)
65	88900	640060	Emp Exp-Meals Busins	68	137	(68)
66	88900	640070	Emp Exp-Meals NonRec	-	-	-
67	88900	640080	Emp Exp-Refreshments	3	5	(3)
68	88900	640090	Emp Exp-Business Ent	-	-	-
69	88900	640100	Emp Exp-Emp Entertain	-	-	-
70						\$ (191)
71	89000	640020	Emp Exp-Parking	18	35	(18)
72	89000	640030	Emp Exp-Travel	389	778	(389)
73	89000	640040	Emp Exp-Hotel/Lodg	467	934	(467)
74	89000	640050	Emp Exp-Meals Travel	84	168	(84)
75	89000	640060	Emp Exp-Meals Busins	547	1,095	(547)
76	89000	640070	Emp Exp-Meals NonRec	-	-	-
77	89000	640080	Emp Exp-Refreshments	21	41	(21)
78	89000	640090	Emp Exp-Business Ent	-	-	-
79	89000	640100	Emp Exp-Emp Entertain	-	-	-
80						\$ (1,526)
81	89200	640020	Emp Exp-Parking	9	17	(9)
82	89200	640030	Emp Exp-Travel	91	181	(91)
83	89200	640040	Emp Exp-Hotel/Lodg	1,868	3,736	(1,868)
84	89200	640050	Emp Exp-Meals Travel	517	1,033	(517)
85	89200	640060	Emp Exp-Meals Busins	2,499	4,997	(2,499)
86	89200	640070	Emp Exp-Meals NonRec	73	145	(73)
87	89200	640080	Emp Exp-Refreshments	311	621	(311)
88	89200	640090	Emp Exp-Business Ent	9	18	(9)
89	89200	640100	Emp Exp-Emp Entertain	136	271	(136)
90						\$ (5,510)

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
91	89300	640020	Emp Exp-Parking	3	6	(3)
92	89300	640030	Emp Exp-Travel	145	290	(145)
93	89300	640040	Emp Exp-Hotel/Lodg	1,508	3,016	(1,508)
94	89300	640050	Emp Exp-Meals Travel	394	789	(394)
95	89300	640060	Emp Exp-Meals Busins	948	1,896	(948)
96	89300	640070	Emp Exp-Meals NonRec	29	58	(29)
97	89300	640080	Emp Exp-Refreshments	127	254	(127)
98	89300	640090	Emp Exp-Business Ent	3	6	(3)
99	89300	640100	Emp Exp-Emp Entrtain	45	90	(45)
100						\$ (3,203)
101	89400	640020	Emp Exp-Parking	3	6	(3)
102	89400	640030	Emp Exp-Travel	145	290	(145)
103	89400	640040	Emp Exp-Hotel/Lodg	1,508	3,016	(1,508)
104	89400	640050	Emp Exp-Meals Travel	394	789	(394)
105	89400	640060	Emp Exp-Meals Busins	948	1,896	(948)
106	89400	640070	Emp Exp-Meals NonRec	29	58	(29)
107	89400	640080	Emp Exp-Refreshments	127	254	(127)
108	89400	640090	Emp Exp-Business Ent	3	6	(3)
109	89400	640100	Emp Exp-Emp Entrtain	45	90	(45)
110						\$ (3,203)
111	90200	640020	Emp Exp-Parking	-	-	-
112	90200	640030	Emp Exp-Travel	-	-	-
113	90200	640040	Emp Exp-Hotel/Lodg	986	1,972	(986)
114	90200	640050	Emp Exp-Meals Travel	238	476	(238)
115	90200	640060	Emp Exp-Meals Busins	203	406	(203)
116	90200	640070	Emp Exp-Meals NonRec	5	10	(5)
117	90200	640080	Emp Exp-Refreshments	23	47	(23)
118	90200	640090	Emp Exp-Business Ent	-	-	-
119	90200	640100	Emp Exp-Emp Entrtain	-	-	-
120						\$ (1,455)
121	90300	640020	Emp Exp-Parking	-	-	-
122	90300	640030	Emp Exp-Travel	20,152	40,304	(20,152)
123	90300	640040	Emp Exp-Hotel/Lodg	20,789	41,578	(20,789)
124	90300	640050	Emp Exp-Meals Travel	8,334	16,668	(8,334)
125	90300	640060	Emp Exp-Meals Busins	4,580	9,160	(4,580)
126	90300	640070	Emp Exp-Meals NonRec	19	39	(19)
127	90300	640080	Emp Exp-Refreshments	93	187	(93)
128	90300	640090	Emp Exp-Business Ent	-	-	-
129	90300	640100	Emp Exp-Emp Entrtain	-	-	-
130						\$ (53,968)
131	92100	640020	Emp Exp-Parking	322	644	(322)
132	92100	640030	Emp Exp-Travel	9,895	19,789	(9,895)
133	92100	640040	Emp Exp-Hotel/Lodg	26,300	52,599	(26,300)
134	92100	640050	Emp Exp-Meals Travel	5,438	10,875	(5,438)

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
135	92100	640060	Emp Exp-Meals Busins	59,595	119,190	(59,595)
136	92100	640070	Emp Exp-Meals NonRec	169	339	(169)
137	92100	640080	Emp Exp-Refreshments	3,478	6,957	(3,478)
138	92100	640090	Emp Exp-Business Ent	14,333	28,666	(14,333)
139	92100	640100	Emp Exp-Emp Entrtain	198	395	(198)
140						\$ (119,727)
141	92300	640020	Emp Exp-Parking	-	-	-
142	92300	640030	Emp Exp-Travel	53	105	(53)
143	92300	640040	Emp Exp-Hotel/Lodg	350	701	(350)
144	92300	640050	Emp Exp-Meals Travel	35	69	(35)
145	92300	640060	Emp Exp-Meals Busins	445	891	(445)
146	92300	640070	Emp Exp-Meals NonRec	-	-	-
147	92300	640080	Emp Exp-Refreshments	71	143	(71)
148	92300	640090	Emp Exp-Business Ent	4,515	9,031	(4,515)
149	92300	640100	Emp Exp-Emp Entrtain	-	-	-
150						\$ (5,470)
151	92600	640020	Emp Exp-Parking	-	-	-
152	92600	640030	Emp Exp-Travel	-	-	-
153	92600	640040	Emp Exp-Hotel/Lodg	-	-	-
154	92600	640050	Emp Exp-Meals Travel	-	-	-
155	92600	640060	Emp Exp-Meals Busins	1,256	2,512	(1,256)
156	92600	640070	Emp Exp-Meals NonRec	-	-	-
157	92600	640080	Emp Exp-Refreshments	-	-	-
158	92600	640090	Emp Exp-Business Ent	15	30	(15)
159	92600	640100	Emp Exp-Emp Entrtain	4,430	8,861	(4,430)
160						\$ (5,701)
161	92800	640020	Emp Exp-Parking	-	-	-
160	92800	640030	Emp Exp-Travel	-	-	-
161	92800	640040	Emp Exp-Hotel/Lodg	-	-	-
162	92800	640050	Emp Exp-Meals Travel	-	-	-
163	92800	640060	Emp Exp-Meals Busins	51	102	(51)
164	92800	640070	Emp Exp-Meals NonRec	-	-	-
165	92800	640080	Emp Exp-Refreshments	-	-	-
166	92800	640090	Emp Exp-Business Ent	-	-	-
167	92800	640100	Emp Exp-Emp Entrtain	-	-	-
168						(51)
				<u>\$ 366,982</u>	<u>\$ 733,965</u>	<u>\$ (366,982) ✓1</u>

Supporting Schedules  
 C-3  
 C-2-IS14.1  
 E-17-Arkansas

Recap Schedules  
 C-2

Summit Utilities Arkansas, Inc.  
 Postage Expense Adjustment  
 For the Pro Forma Year Ended December 31, 2024

C2-IS15  
 Docket No. 23-079-U

Purpose: The purpose of this schedule is to adjust expenses for expected increase in postage rates for the Pro Forma year Jan-Dec 2024.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year	(5) Total Test Year (a) (b)	(6) Total Adjustment
1		Postage Adjustment	(a)	(b)	
2	9210	A&G Exp-Oper-Office supplies and expenses	\$ 4,853,733	\$ 4,320,385	\$ 533,348
3		Total	\$ 4,853,733	\$ 4,320,385	\$ 533,348

Supporting Schedules

- (a) C-2-IS15.1
- (b) C-2-IS15.2

Recap Schedules

- [1](#) C2



**Summit Utilities Arkansas, Inc.**  
**Property Tax Adjustment**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS16**  
**Docket No. 23-079-U**

Purpose: To adjust test year property tax expense to the pro forma year.

(1) Line No.	(2) Acct No.	(3) GL Account	(4) Description	(5) Pro Forma Year	(6) Total Test Year	(7) Total Adjustment
1	40810	408110	Taxes other than inc taxes, utility operatg income	\$ 10,757,426	\$ 10,525,101	\$ 232,325
2			Total	\$ 10,757,426	\$ 10,525,101	\$ 232,325

Supporting Schedules

C2-IS16.1  
 E-17-Arkansas  
 C-3

Recap Schedules

C-2  
 C-8

**Summit Utilities Arkansas, Inc.**  
**Pipeline Locator Fees**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS17**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to show incremental expenses related to pipeline locator fees projected to increase in the Pro Forma year.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year	(5) Total Test Year (a)	(6) Total Adjustment
1		Pipeline Locator Fees	(a)	(a)	
2	8740	Distribution-Oper-Mains and Services Expenses	\$ 7,248,750	\$ 5,883,749	\$ 1,365,001
3		Total	\$ 7,248,750	\$ 5,883,749	\$ 1,365,001

Supporting Schedules  
(a) C-2-IS17.1

Recap Schedules  
1 C2

Summit Utilities Arkansas, Inc.  
Corporate Pro Forma Adjustment  
As of the Pro Forma Year Ended December 31, 2024

Schedule: C2-IS18  
Title: Corporate Pro Forma Adjustment  
Docket No. 23-079-U

Line No.	Acct No.	Acct No. Description	Cost Element	Cost Element Description	Total Pro Forma Year Expense	Total Test Year Expense	Total Adjustment
1	90900	Customer Svc-Oper-Inform/Instructional advertg exp	600000	Corp-Information Adv	331,835	331,835	-
2	92000	AS&G Exp-Oper-Administrative and general salaries	600010	Regular-Exempt	266,993	266,724	10,269
3	92000	AS&G Exp-Oper-Administrative and general salaries	600020	Regular-Non-Exempt	763,398	734,037	29,361
4	92000	AS&G Exp-Oper-Administrative and general salaries	600040	Overtime-Exempt	-	-	-
5	92000	AS&G Exp-Oper-Administrative and general salaries	600050	Overtime-Non-Exempt	-	-	-
6	92000	AS&G Exp-Oper-Administrative and general salaries	600070	NonProduct-Exempt	-	-	-
7	92000	AS&G Exp-Oper-Administrative and general salaries	600080	NonProduct-NonExempt	32,694	31,437	1,257
8	92000	AS&G Exp-Oper-Administrative and general salaries	600100	Bonus-STI-Exempt	-	-	-
9	92000	AS&G Exp-Oper-Administrative and general salaries	600110	Bonus-STI-Non-Exempt	67,990	65,375	2,615
10	92000	AS&G Exp-Oper-Administrative and general salaries	600010	Corp-Reg Exempt	206,964	199,004	7,960
11	92000	AS&G Exp-Oper-Administrative and general salaries	600011	Corp-Reg Non-Exempt	5,536,238	5,323,206	212,932
12	92000	AS&G Exp-Oper-Administrative and general salaries	600012	Corp-Overtime Exempt	33,932	32,627	1,305
13	92000	AS&G Exp-Oper-Administrative and general salaries	600013	Corp-Overtime NonExe	60,095	57,783	2,311
14	92000	AS&G Exp-Oper-Administrative and general salaries	600014	Corp-NonProd NonExem	57,246	55,044	2,202
15	92000	AS&G Exp-Oper-Administrative and general salaries	600015	Corp-STI-Exempt	-	15,735	606
16	92000	AS&G Exp-Oper-Administrative and general salaries	600016	Corp-STI Non-Exempt	1,297,056	1,247,169	49,887
17	92000	AS&G Exp-Oper-Administrative and general salaries	800100	Labor-Regular Time	1,654	1,590	64
18	92000	AS&G Exp-Oper-Administrative and general salaries	800110	Non-Exempt-Overtime	1,326	1,275	51
19	92000	AS&G Exp-Oper-Administrative and general salaries	800400	Assessments-Labor	683	683	(3)
20	92100	AS&G Exp-Oper-Office supplies and expenses	620070	Equipment-Vehicles	(78,719)	(78,719)	-
21	92100	AS&G Exp-Oper-Office supplies and expenses	640010	Emp Exp-Tuition	(27,000)	(27,000)	-
22	92100	AS&G Exp-Oper-Office supplies and expenses	640030	Emp Exp-Travel	27,000	27,000	-
23	92100	AS&G Exp-Oper-Office supplies and expenses	640040	Emp Exp-Hotel/Lodg	105	105	-
24	92100	AS&G Exp-Oper-Office supplies and expenses	640050	Emp Exp-Meals Travel	701	701	-
25	92100	AS&G Exp-Oper-Office supplies and expenses	640060	Emp Exp-Meals Busins	69	69	-
26	92100	AS&G Exp-Oper-Office supplies and expenses	640100	Emp Exp-Health&Safe	90	90	-
27	92100	AS&G Exp-Oper-Office supplies and expenses	640140	Emp Exp-Training	2,189	2,189	-
28	92100	AS&G Exp-Oper-Office supplies and expenses	640150	Emp Exp-Licenses	1,805	1,805	-
29	92100	AS&G Exp-Oper-Office supplies and expenses	640170	Emp Exp-Uniforms	108	108	-
30	92100	AS&G Exp-Oper-Office supplies and expenses	640180	Emp Exp-SubscripDues	9,173	9,173	-
31	92100	AS&G Exp-Oper-Office supplies and expenses	650020	Software	(2,729)	(2,729)	-
32	92100	AS&G Exp-Oper-Office supplies and expenses	650030	Bank Fee and Charges	(113,619)	(113,619)	-
33	92100	AS&G Exp-Oper-Office supplies and expenses	650280	Utilities-Trash	8,552	8,552	-
34	92100	AS&G Exp-Oper-Office supplies and expenses	650300	Office Supplies	(720)	(720)	-
35	92100	AS&G Exp-Oper-Office supplies and expenses	650350	Other Expenses	1,709,043	1,709,043	-
36	92100	AS&G Exp-Oper-Office supplies and expenses	660080	Corp-IT Expense	(2,747,754)	(2,747,754)	-
37	92100	AS&G Exp-Oper-Office supplies and expenses	660120	Corp-Emp Exp Travel	1,792,373	1,792,373	-
38	92100	AS&G Exp-Oper-Office supplies and expenses	660121	Corp-EmpExp Meal Tvl	274,641	274,641	-
39	92100	AS&G Exp-Oper-Office supplies and expenses	660122	Corp-EmpExp Meal Bus	51,139	51,139	-
40	92100	AS&G Exp-Oper-Office supplies and expenses	660123	Corp-EmpExp Safety	24,470	24,470	-
41	92100	AS&G Exp-Oper-Office supplies and expenses	660124	Corp-EmpExp Training	23,411	23,411	-
42	92100	AS&G Exp-Oper-Office supplies and expenses	660125	Corp-Emp Exp Subscri	66,147	66,147	-
43	92100	AS&G Exp-Oper-Office supplies and expenses	660140	Corp-Rent Office	788,528	788,528	-
44	92100	AS&G Exp-Oper-Office supplies and expenses	660141	Corp-Utilities Trash	278,340	278,340	-
45	92100	AS&G Exp-Oper-Office supplies and expenses	660142	Corp-Office Supplies	631	631	-
46	92100	AS&G Exp-Oper-Office supplies and expenses	660143	Corp-Vehicles	(306,401)	(306,401)	-
47	92100	AS&G Exp-Oper-Office supplies and expenses	660144	Corp-Postage	33,810	33,810	-
48	92100	AS&G Exp-Oper-Office supplies and expenses	800220	Stores Overhead	19,303	19,303	-
49	92100	AS&G Exp-Oper-Office supplies and expenses	800220	Stores Overhead	19,303	19,303	-
50	92100	AS&G Exp-Oper-Office supplies and expenses	800230	Fleet Overhead	16,037	16,037	-
51	92100	AS&G Exp-Oper-Office supplies and expenses	800230	Fleet Overhead	16,037	16,037	-
52	92100	AS&G Exp-Oper-Office supplies and expenses	800400	Assessments-Labor	55	55	-
53	92100	AS&G Exp-Oper-Office supplies and expenses	800430	Assessments-Material	839,389	839,389	-
54	92100	AS&G Exp-Oper-Office supplies and expenses	800440	Assessment-Ext Labor	1,013,413	1,013,413	-
55	92100	AS&G Exp-Oper-Office supplies and expenses	800450	Assessments-Employee	5,088,686	5,088,686	-
56	92100	AS&G Exp-Oper-Office supplies and expenses	800460	Assessments-IT Exp	219,136	219,136	-
57	92100	AS&G Exp-Oper-Office supplies and expenses	800470	Assessment-Transport	(120,008)	(120,008)	-
58	92100	AS&G Exp-Oper-Office supplies and expenses	800480	Assessment-Other Exp	135,027	135,027	-
59	92100	AS&G Exp-Oper-Office supplies and expenses	800490	Assessments-Non Tax	1,153,965	1,153,965	-
60	92100	AS&G Exp-Oper-Office supplies and expenses	800500	Int Settle-Labor	27,866	27,866	-
61	92100	AS&G Exp-Oper-Office supplies and expenses	800530	Int Settle-Material	732,866	732,866	-
62	92100	AS&G Exp-Oper-Office supplies and expenses	800540	Int Settle-Ext Labor	1,926,018	1,926,018	-
63	92100	AS&G Exp-Oper-Office supplies and expenses	800550	Int Settle-Employee	949,419	949,419	-
64	92100	AS&G Exp-Oper-Office supplies and expenses	800560	Int Settle-IT Exps	104,464	104,464	-
65	92100	AS&G Exp-Oper-Office supplies and expenses	800570	Int Settle-Transport	83,965	83,965	-
66	92100	AS&G Exp-Oper-Office supplies and expenses	800580	Int Settle-Other Exp	144	144	-
67	92300	AS&G Exp-Oper-Outside services employed	630010	Contractor Costs	6,938,645	6,938,645	-
68	92300	AS&G Exp-Oper-Outside services employed	630020	Consultants	3,264,235	3,264,235	-
69	92300	AS&G Exp-Oper-Outside services employed	630030	Audit Services	851,345	851,345	-
70	92300	AS&G Exp-Oper-Outside services employed	630050	Legal Services	4,268	4,268	-
71	92300	AS&G Exp-Oper-Outside services employed	630060	Wireless Services	297,240	297,240	-
72	92300	AS&G Exp-Oper-Outside services employed	660060	Corp-Contractor Cost	4,264	4,264	-
73	92300	AS&G Exp-Oper-Outside services employed	660061	Corp-Consultants	428,692	428,692	-
74	92300	AS&G Exp-Oper-Outside services employed	660062	Corp-Wireless Sv	221,590	221,590	-
75	92400	AS&G Exp-Oper-Property insurance	650170	Insurance-Property	-	-	-
76	92400	AS&G Exp-Oper-Property insurance	660100	Corp-Property Ins	206,500	206,500	-
77	92500	AS&G Exp-Oper-Injuries and damages	650180	Ins-Umbrella Liab	143,326	143,326	-
78	92500	AS&G Exp-Oper-Injuries and damages	660101	Corp-Liab Insurance	2,767	2,767	-
79	93020	AS&G Exp-Oper-Miscellaneous general expenses	650110	BOO Fees	374,654	374,654	-
80	93100	AS&G Exp-Oper-Rents	650260	Rent-Office	(29,339)	(29,339)	-
					<b>\$ 35,421,719</b>	<b>\$ 35,100,903</b>	<b>\$ 320,816</b>

Summary by FERC

Line No.	Acct No.	Description	Total Pro Forma Year Expense	Total Test Year Expense	Adjustment
81	90900	Customer Svc-Oper-Inform/Instructional advertg exp	101,214	101,214	-
82	92000	AS&G Exp-Oper-Administrative and general salaries	12,738,964	12,249,004	489,960
83	92100	AS&G Exp-Oper-Office supplies and expenses	15,513,633	15,513,633	-
84	92300	AS&G Exp-Oper-Outside services employed	6,181,345	6,181,345	-
85	92400	AS&G Exp-Oper-Property insurance	191,758	191,758	-
86	92500	AS&G Exp-Oper-Injuries and damages	1,060,373	1,060,373	-
87	93020	AS&G Exp-Oper-Miscellaneous general expenses	294,818	294,818	-
88	93100	AS&G Exp-Oper-Rents	494,501	494,501	-
89	40810	Other Taxes-Non-Inc (FICA)	932,492	896,627	35,865
90	40810	Other Taxes-Non-Inc (FUTA)	8,279	7,960	319
91	Total by FERC		<b>\$ 37,617,976</b>	<b>\$ 36,991,232</b>	<b>\$ 626,744</b>

Supporting Schedules  
E-17- Arkansas

Recap Schedules  
C2

Summit Utilities Arkansas, Inc.  
 Depreciation Expense - Depreciation Calculation  
 For the ProForma Year Ending December 31, 2024

Schedule C2-IS19  
 Title: Depreciation Expense Adjustment  
 Docket No. 23-079-U

Purpose: An adjustment to reflect proposed depreciation rates applied to pro forma depreciable plant balances.

1	ProForma Depreciation Expense	①	\$	65,307,762	
2	Test Year Depreciation Expense (4030)	②		55,703,605	
3	Adjustment to Depreciation Expense (4030)		\$	<u>9,604,157</u>	③
4	ProForma Amortization Expense	①		3,470,778	
5	Test Year Amortization Expense (4050)	②		4,291,079	
6	Adjustment to Amortization Expense (4050)		\$	<u>(820,301)</u>	③
7	Remove ARO Depreciation Expense (4031)		\$	<u>(69,433)</u>	③
8	Total Adjustment to Depreciation and Amortization Expense (3+6)		\$	<u>8,714,422</u>	③

Supporting Schedules  
 ① C-2-IS19.1  
 ② C3

Recap Schedules  
 ③ C2

Summit Utilities Arkansas, Inc.  
 Deferred Covid Expense Recovery  
 For the Pro Forma Year Ended December 31, 2024

C2-IS20  
 Docket No. 23-079-U

Purpose: The purpose of this schedule is to recover costs related to the Deferred Covid Expenses in Account 182.3.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year (a)	(5) Total Test Year (a) (a)	(6) Total Adjustment
1		Uncollectible Accounts Expense			
2	9040	Customer Accounts-Oper-Uncollectible Accounts	\$ 2,113,044	\$ -	\$ 2,113,044
3		Total	\$ 2,113,044	\$ -	\$ 2,113,044



Supporting Schedules  
 (a) C-2-IS20.1

Recap Schedules  
 1 C2


**Summit Utilities Arkansas, Inc.**  
**Deferred Income Tax Expense - ARO**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS21**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to remove Deferred Tax Expense Related to Asset Retirement Obligations (ARO) recorded in Account 411 that is related to Rate Base recovery.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year (a)	(5) Total Test Year (a)	(6) Total Adjustment
1		Income Taxes			
2	4110	Prov for deferred inc tax-Cr, utility operatng inc	\$ -	\$ 204,061	\$ (204,061) 
3		Total	\$ -	\$ 204,061	\$ (204,061) 

Supporting Schedules  
(a) C-2-IS21.1

Recap Schedules  
 C-2

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-3 Derivation of Test Year Statement of Utility Operating Income

Summit Utilities Arkansas, Inc.  
Statement of Utility Operating Income  
For the Test Year Ended December 31, 2023

Schedule: C-3  
Title: Derivation of Test Year  
Statement of Utility  
Operating Income  
Docket No. 23-079-U

Explanation: Schedule showing the derivation of projected test year statement of utility operating income from financial records of the Company by account, subtotaled by function. This schedule is not necessary if an entirely historical test year is being used.

(1)	(2)	(3)	(4)	(5)	(6)
Line Number	Account Number	Account Description	Actual Amount per Trial Balance for Historical Portion of Test Year (a)	Projected Activity for Projected Portion of Test Year (b)	Total Test Year (Col. 4 + Col. 5) (A)
1		REVENUE			
2		Operating Revenue			
3	48000	Residential sales	\$ 148,163,495	\$ 69,296,943	\$ 217,460,437
4	48100	Commercial and industrial sales	62,823,283	30,867,296	93,690,579
5	48930	Rev fr transport of gas of oth- distribution facil	8,527,797	8,362,136	16,889,933
6		Total Sales Revenue	\$ 219,514,575	\$ 108,526,375	\$ 328,040,950
7		Other Operating Revenue			
8	48800	Miscellaneous service revenues	\$ 1,613,917	\$ 2,620,792	\$ 4,234,709
9		Subtotal Other Operating Revenue	\$ 1,613,917	\$ 2,620,792	\$ 4,234,709
10		TOTAL OPERATING REVENUES	\$ 221,128,492	\$ 111,147,166	\$ 332,275,658
11		OPERATING EXPENSES			
12		Other Gas Supply Expense			
13	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ 102,726,984	\$ 53,470,848	\$ 156,197,832
14	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	1,307,514	(6,591,894)	(5,284,380)
15	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	18,044,553	7,825,601	25,870,155
16	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	(5,050,962)	(9,035,817)	(14,086,779)
17	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	578,555	(274,744)	303,811
18		Subtotal Other Gas Supply Expenses	\$ 117,606,644	\$ 45,393,995	\$ 163,000,639
19		Transmission Expense			
20	85800	Transmission-Oper-Transm/compression of gas by othe	\$ 4,662,436	\$ 952,989	\$ 5,615,425
21		Subtotal Transmission Expenses	\$ 4,662,436	\$ 952,989	\$ 5,615,425
22		Distribution Expenses			
23	87000	Transmission-Operation supervision and engineering	\$ 116,914	\$ 13,667	\$ 130,581
24	87400	Distribution-Oper-Mains and services expenses	10,413,091	9,209,907	19,622,998
25	87500	Distribtn-Op-Measuring&regulating station exp-Genl	12,709	49,284	61,994
26	87600	Distribtn-Op-Measuring&regulating station exp-Ind	299,327	236,099	535,426
27	87800	Distribution-Oper-Meter and house regulator exp	3,386,643	(390,000)	2,996,643
28	87900	Distribution-Oper-Customer installations expenses	483,375	1,774,540	2,257,915
29	88000	Distribution-Oper-Other expenses	56,083	155,945	212,027
30	88100	Distribution-Oper-Rents	30,283	12,183	42,466
31		Subtotal Distribution Expense	\$ 14,798,425	\$ 11,061,625	\$ 25,860,050
32		Customer Account Expense			
33	90200	Customer Accounts-Oper-Meter reading expenses	\$ 92,809	\$ 358,976	\$ 451,785
34	90300	Customer Acct-Oper-Cust records and collection exp	(2,101,165)	6,664,565	4,563,399
35	90400	Customer Accounts-Oper-Uncollectible accounts	(54,054)	10,113,475	10,059,421
36		Subtotal Customer Account Expense	\$ (2,062,410)	\$ 17,137,016	\$ 15,074,606
37		Customer Service & Info Expense			
38	90900	Customer Svc-Oper-Inform&instructnal advertisg exp	\$ -	\$ 433,049	\$ 433,049
39		Subtotal Customer Service & Info Expenses	\$ -	\$ 433,049	\$ 433,049



**Summit Utilities Arkansas, Inc.**  
**Statement of Utility Operating Income**  
**For the Test Year Ended December 31, 2023**

**Schedule: C-3**  
**Title: Derivation of Test Year**  
**Statement of Utility**  
**Operating Income**  
**Docket No. 23-079-U**

Explanation: Schedule showing the derivation of projected test year statement of utility operating income from financial records of the Company by account, subtotaled by function. This schedule is not necessary if an entirely historical test year is being used.

(1)	(2)	(3)	(4)	(5)	(6)
Line Number	Account Number	Account Description	Actual Amount per Trial Balance for Historical Portion of Test Year (a)	Projected Activity for Projected Portion of Test Year (b)	Total Test Year (Col. 4 + Col. 5) (A)
40		Sales Expense			
41	91300	Sales Exp-Operation-Advertising expenses	\$ -	\$ 256,724	\$ 256,724
42		Subtotal Sales Expenses	\$ -	\$ 256,724	\$ 256,724
43		Administrative & General Expenses			
44	92000	A&G Exp-Oper-Administrative and general salaries	\$ -	\$ 12,448,168	\$ 12,448,168
45	92100	A&G Exp-Oper-Office supplies and expenses	23,997,472	(16,409,862)	7,587,610
46	92300	A&G Exp-Oper-Outside services employed	-	6,173,636	6,173,636
47	92400	A&G Exp-Oper-Property insurance	-	391,972	391,972
48	92500	A&G Exp-Oper-Injuries and damages	-	3,295,918	3,295,918
49	92600	A&G Exp-Oper-Employee pensions and benefits	1,439,501	3,072,593	4,512,094
50	92800	A&G Exp-Oper-Regulatory commission expenses	-	1,111,034	1,111,034
51	93000	A&G Exp-Oper-Miscellaneous general expenses	9,803	1,961	11,763
52	93010	A&G Exp-Oper-general advertising expenses	-	374,654	374,654
53	93020	A&G Exp-Oper-Miscellaneous general expenses	-	294,818	294,818
54	93100	A&G Exp-Oper-Rents	622	465,058	465,679
55	93200	A&G Exp-Maintenance of general plant	33,505	(2,141)	31,364
56		Subtotal Administrative & General Expenses	\$ 25,480,902	\$ 11,217,809	\$ 36,698,710
57		Total Operating Expenses	\$ 160,485,997	\$ 86,453,206	\$ 246,939,203
58		MAINTENANCE EXPENSES			
59		Maintenance Expense			
60	88500	Distribution-Maintenance supervision and engineer	\$ 1,431	\$ 4,366	\$ 5,797
61	88600	Distribution-Maint of structures and improvements	41,865	40,404	82,269
62	88700	Distribution-Maintenance of mains	4,228,269	5,640,444	9,868,713
63	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	452,633	457,157	909,790
64	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	213,337	275,748	489,085
65	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	-	61	61
66	89200	Distribution-Maintenance of services	1,313,295	1,135,465	2,448,760
67	89300	Distribution-Maint of meters and house regulators	309,587	407,418	717,005
68	89400	Distribution-Maintenance of other equipment	299,480	199,387	498,867
69		Subtotal Maintenance Expense	\$ 6,859,897	\$ 8,160,450	\$ 15,020,347
70		Total Maintenance Expense	\$ 6,859,897	\$ 8,160,450	\$ 15,020,347
71	40300	Depreciation expense	\$ 27,377,762	\$ 28,325,843	\$ 55,703,605
72	40310	Depreciation expense for asset retirement costs.	-	69,433	69,433
73	40430	Amortization of other limited-term gas plant	-	-	-
74	40500	Amortization - Intangibles	2,027,265	2,015,675	4,042,940
75	40600	Amortization - Intangibles (General)	124,070	124,070	248,139
76		Subtotal Depreciation & Amortization	\$ 29,529,096	\$ 30,535,022	\$ 60,064,118
77	40810	Taxes other than inc taxes, utility operatg income	\$ 5,782,237	\$ 8,597,592	\$ 14,379,829
78		Subtotal	\$ 5,782,237	\$ 8,597,592	\$ 14,379,829
79		Net Utility Operating Income before Taxes	\$ 18,471,264	\$ (22,599,103)	\$ (4,127,839)
80		Income Taxes			
81	40910	Current Income Taxes	\$ -	-	-
82	41010	Provision-deferred inc tax, utility operating inc	6,039,827	\$ (6,476,463)	\$ (436,636)
83	41100	Prov for deferred inc tax-Cr, utility operatng inc	-	204,061	204,061
84		Subtotal Income Taxes	\$ 6,039,827	\$ (6,272,402)	\$ (232,575)
85		Net Utility Operating Income	\$ 12,431,437	\$ (16,326,701)	\$ (3,895,264)

Supporting Schedules

(a) E-17 - Arkansas

Recap Schedules

(A) C-1  
(B) C-12

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-4 Calculation of Percentage of Uncollectible Accounts and Forfeited Discounts

Summit Utilities Arkansas, Inc.  
 Arkansas Uncollectible and Forfeited Discounts Ratios  
 For the Five Years Ended December 31, 2022

Schedule: C-4  
 Title: Calculation of Percentage  
 of Uncollectible Accounts  
 and Forfeited Discounts  
 Docket No. 23-079-U

Explanation: Schedule showing the gross jurisdictional operating revenues and the amount of uncollectible accounts written off and forfeited discounts, if collected, by rate class for the historical year and the last four non-overlapping fiscal years. Amounts in Column 4 should be net write-offs (gross write-offs minus recoveries), not provision for expense in income statement.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Arkansas Jurisdictional Operational Revenues	Arkansas Jurisdictional Uncollectible Written Off (Net of Recoveries)	Uncollectible Ratio ( Col. 4 / Col. 3)	Arkansas Jurisdictional Forfeited Discounts	Forfeited Discounts Ratio (Col. 6 / Col. 3)
<b>1</b>	<b>Five Year Total by Rate Class</b>	<b>\$ 1,938,925,467</b>	<b>\$ 20,388,741</b>	<b>1.0515%</b>	<b>\$ 17,423,193</b>	<b>0.8986%</b>
2	Residential	1,324,009,624	18,983,937	1.4338%	15,263,372	1.1528%
3	SCS-1	535,895,205	1,300,349	0.2426%	2,062,133	0.3848%
4	SCS-2	14,519,282	30,355	0.2091%	43,881	0.3022%
5	SCS-3	721,606	2,402	0.3329%	8,694	1.2048%
6	LCS-1	63,779,750	71,697	0.1124%	45,112	0.0707%
<b>7</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2022)</b>	<b>\$ 482,777,943</b>	<b>\$ 4,530,154</b>	<b>0.9384%</b>	<b>2,988,236</b>	<b>0.6190%</b>
8	Residential	321,458,990	4,219,166	1.3125%	2,783,100	0.8658%
9	SCS-1	145,723,176	308,319	0.2118%	203,377	0.1396%
10	SCS-2	4,242,836	258	0.0061%	170	0.0040%
11	SCS-3	178,033	2,402	1.3492%	1,584	0.8897%
12	LCS-1	11,174,907	9	0.0001%	6	0.0001%
<b>13</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2021)</b>	<b>\$ 375,712,346</b>	<b>\$ 6,921,414</b>	<b>1.8422%</b>	<b>\$ 3,345,629</b>	<b>0.8905%</b>
14	Residential	258,439,417	6,541,294	2.5311%	2,912,810	1.1271%
15	SCS-1	101,517,554	367,627	0.3621%	410,594	0.4045%
16	SCS-2	2,916,042	-	0.0000%	12,049	0.4132%
17	SCS-3	108,727	-	0.0000%	1,177	1.0823%
18	LCS-1	12,730,606	12,494	0.0981%	8,999	0.0707%
<b>19</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2020)</b>	<b>\$ 327,498,029</b>	<b>\$ 1,373,082</b>	<b>0.4193%</b>	<b>\$ 3,601,960</b>	<b>1.0998%</b>
20	Residential	229,845,670	1,194,830	0.5198%	3,031,254	1.3188%
21	SCS-1	82,416,884	152,208	0.1847%	539,230	0.6543%
22	SCS-2	1,971,995	5,352	0.2714%	15,482	0.7851%
23	SCS-3	105,951	-	0.0000%	1,186	1.1191%
24	LCS-1	13,157,529	20,692	0.1573%	14,808	0.1125%
<b>25</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2019)</b>	<b>\$ 361,539,234</b>	<b>\$ 3,138,103</b>	<b>0.8680%</b>	<b>3,591,472</b>	<b>0.9934%</b>
26	Residential	246,603,508	2,908,765	1.1795%	3,115,842	1.2635%
27	SCS-1	98,895,440	191,394	0.1935%	458,262	0.4634%
28	SCS-2	2,228,917	(559)	-0.0251%	8,200	0.3679%
29	SCS-3	118,120	-	0.0000%	2,163	1.8314%
30	LCS-1	13,693,250	38,503	0.2812%	7,004	0.0511%
<b>31</b>	<b>Prior Year Total by Rate Class (Year Ending 12/31/2018)</b>	<b>\$ 391,397,915</b>	<b>\$ 4,425,988</b>	<b>1.1308%</b>	<b>\$ 3,895,896</b>	<b>0.9954%</b>
32	Residential	267,662,040	4,119,882	1.5392%	3,420,366	1.2779%
33	SCS-1	107,342,151	280,802	0.2616%	450,671	0.4198%
34	SCS-2	3,159,491	25,304	0.8009%	7,980	0.2526%
35	SCS-3	210,775	-	0.0000%	2,584	1.2262%
36	LCS-1	13,023,458	-	0.0000%	14,295	0.1098%

Supporting Schedules  
 None

Recap Schedules  
 (A) C-5

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-5 Calculation of Revenue Conversion Factor

**Summit Utilities Arkansas, Inc.**  
**Arkansas Calculation of Revenue Requirement**  
**For the Pro Forma Year Ended December 31, 2024**

**Schedule: C-5**  
**Title: Calculation of Revenue**  
**Conversion Factor**  
**Docket No. 23-079-U**

Explanation: Schedule showing incremental taxes and uncollectible accounts on incremental operating revenues and the development of a revenue conversion factor by rate class.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Total	Residential	SCS-1	SCS-2	SCS-3	LCS-1
1	Arkansas Corporate Tax Rate	** 4.8000%	4.8000%	4.8000%	4.8000%	4.8000%	4.8000%
2	Federal Corporate Tax Rate	** 21.0000%	21.0000%	21.0000%	21.0000%	21.0000%	21.0000%
3	Composite Tax Rate (1)	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>
4	Uncollectible Accounts Ratio (a)	1.0515%	1.4338%	0.2426%	0.2091%	0.3329%	0.1124%
5	Forfeited Discounts Ratio (a)	0.8986%	1.1528%	0.3848%	0.3022%	1.2048%	0.0707%
6	Revenue Conversion Factor* (2) (A)	<b>1.343776</b>	<b>1.348988</b>	<b>1.332879</b>	<b>1.332432</b>	<b>1.334087</b>	<b>1.331142</b>

- (1) Composite Tax Rate = L1 + (1-L1)(L2)
- (2) Revenue Conversion Factor\* = 1 / ((1-L3)\*(1-L4+L5))

\* Forfeited Discounts Ratio is not required in Revenue Conversion Factor and is not included

Supporting Schedules

(a) C-4

Recap Schedules

(A) A-1, or composite from G-1 if determined by rate class

(A) G-1

\*\* Source Tax Department

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-6 Other Expenditures

**Summit Utilities Arkansas, Inc.**  
**Other Expenditures**  
**As of the Test Year Ended December 31, 2023**

**Schedule: C-6- Arkansas**  
**Title: Other Expenditures**  
**Docket No. 23-079-U**

Explanation: Disclosure of all expenditures in support of or membership in social, recreational, fraternal, religious clubs or organizations, Chambers of Commerce, and civic associations, lobbying or charitable contributions which are included in the test year utility operating expense. Include these expenditures for the utility, as well as the service company or other affiliate, if included in test year utility operating expense.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	G/L Account Number	Expenditure Description	Actual Test Year Booked Amount	Projected Portion of Test Year Amount
1	9210	650070	Builder Association	\$ 3,450	\$ -
2	1070	650070	Chamber of Commerce	\$ 4,292	\$ (4,292)
3	8740	650070	Chamber of Commerce	\$ 1,679	\$ -
4	9210	650070	Chamber of Commerce	\$ 16,429	\$ 20,330
5	8740	650070	Kiwanis	\$ 680	\$ 507
6	9210	650070	Kiwanis	\$ 28	\$ -
7	1070	650070	Local Industry Membership Dues	\$ 24	\$ (24)
8	8740	650070	Local Industry Membership Dues	\$ 1	\$ -
9	9210	650070	Local Industry Membership Dues	\$ 10	\$ 24
10	1070	650070	Paradigm liasion services: pipeline safety program	\$ 355	\$ (355)
11	8740	650070	Paradigm liasion services: pipeline safety program	\$ 21	\$ -
12	9210	650070	Paradigm liasion services: pipeline safety program	\$ 599	\$ 1,053
13	8740	650070	Professional Membership	\$ 875	\$ 770
14	9210	650070	Professional Membership	\$ 200	\$ -
15	1070	650070	Rotary	\$ 33	\$ (33)
16	8740	640130	Rotary	\$ 82	\$ -
17	9210	640150	Rotary	\$ 215	\$ 33
18	1070	650070	Tyndale enterprises inc (uniforms)	\$ 213	\$ (213)
19	8740	650070	Tyndale enterprises inc (uniforms)	\$ 287	\$ -
20	9210	650070	Tyndale enterprises inc (uniforms)	\$ -	\$ 213
21	9210	650070	Treasury dues	\$ 1,999	\$ 1,431
22	8740	650070	Tax due on welsco invoice	\$ 17	\$ -
23	8740	650070	Training Annual Membership	\$ 50	\$ -
24	9210	650070	Training Annual Membership	\$ 290	\$ -
25	8740	650070	Electric repair	\$ 915	\$ -
26	9210	650070	AGA Membership	\$ -	\$ 127,040
27	1070	650080	Donations	\$ 14,132	\$ (4,814)
28	4261	650080	Donations	\$ -	\$ 362,864
29	8740	650080	Donations	\$ 7,060	\$ 4,078
30	9210	650080	Donations	\$ 115,251	\$ (107,393)
31	9300	650080	Donations	\$ 10,000	\$ 2,000
32	9301	650080	Donations	\$ -	\$ (12,000)
33	Various	650080	Donations	\$ 1,910	\$ 773
34		TOTAL		\$ 181,097	\$ 391,992

Supporting Schedules  
 1 C2-IS10

Recap Schedules  
 None

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-7 Advertising and Marketing



**Summit Utilities Arkansas, Inc.**  
**Advertising and Marketing**  
**For the Test Year Ended December 31, 2023**

**Schedule: C-7**  
**Title: Advertising and Marketing**  
**Docket No. 23-079-U**

Explanation: Disclosure of all expenditures for advertising or marketing which are included in the test year utility operating expense. Include any of these expenditures for the utility, as

(1) Line No.	(2) Account Number	(3) Expenditure Description and Purpose	(4) Actual Test Year Booked Amount	(5) Projected Portion of Test Year Amount
1	90300	Hootsuite Sparkcentral is the program we use for communications directly with customers via social media / Facebook	\$ 2,942	
2	90300	Miscellaneous Advertising Expense Forecast		\$ (22,013)
3	90900	Miscellaneous Advertising Expense Forecast		\$ 331,835
4	91300	Miscellaneous Advertising Expense Forecast		\$ 256,724
5	91200	Enertech 2023 SUA April Safe Digging Month Geofencing Campaign	\$ 2,093	
6	91200	Loveadv. Gas Safety Social Displan and Video SL Translation	\$ 4,096	
7	91200	Paradigm Arkansas Coordinated Response exercise and Excavator Pipeline safety	\$ 55,714	
8	91200	TPSI Customer handbooks and bill inserts (Collections, Keeping you comfortable inserts)	\$ 171,172	
9	91200	B98.5 KURB-FM Radio Airtime Payment assistance and community	\$ 863	
10	91200	Capital Assets ABPG Informational Ad for AR Chamber members directory.	\$ 1,727	
11	91200	CLIX Production costs for animated videos about Understanding Your Gas Bill, the "why" behind high gas prices, etc. Sample: <a href="https://youtu.be/YOzmFcwMte4">https://youtu.be/YOzmFcwMte4</a>	\$ 15,698	
12	91200	Loveadv. Various; Pays for the Agency account management team, meetings, creative concepting, etc; Safety compliance radio spots; Paid search engine marketing so customers googling can find and contact Summit Utilities	\$ 136,189	
13	91200	Meta SUA cost of gas video boost	\$ 1,483	
14	91200	THV11 TV News paid segment/interview called "Good Energy" about the cost of gas. For example, visit <a href="https://youtu.be/XEx5Kmbib-M">https://youtu.be/XEx5Kmbib-M</a> ; TV news paid segment on Picarro cars to show purpose and how to detect leaks and not to be alarmed if a car drives slow through your neighborhood at night; other tv airtime	\$ 14,324	
15	91200	TPSI SUI Ark New User Handbook for January	\$ 2,935	
16	91200	Field Management Specialist Inc Direct business related full amount entire state of AR; Focus group study with customers to understand how we can be more helpful to customers in our market area	\$ 42,396	
17	91200	Loveadv. Paid search engine marketing so that customers googling Summit Utilities can find us.	\$ 4,926	
18	91200	Meta SUA Cost of gas videos	\$ 3,101	
19	91200	Miscellaneous Advertising Expense Forecast		\$ 302,619
20	93010	Miscellaneous Advertising Expense Forecast		\$ 386,654
21		<b>Total</b>	<b>\$ 459,658</b>	<b>\$ 1,255,820</b>
	9030		\$ 2,942	\$ (22,013)
	9090		\$ -	\$ 331,835
	9130		\$ -	\$ 256,724
	9210		\$ 456,716	\$ 302,619
	9301		\$ -	\$ 386,654
			<b>\$ 459,658</b>	<b>\$ 1,255,820</b>

Supporting Schedules  
C-2-IS9.8

Recap Schedules  
C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-8 Taxes Other Than Income Taxes

**Summit Utilities Arkansas, Inc.**  
**Arkansas Taxes Other than Income Taxes**  
**For the Pro Forma Year Ended December 31, 2024**

**Schedule: C-8**  
**Title: Taxes Other than Income Taxes**  
**Docket No. 23-079-U**

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Explanation: A schedule showing, by major category and state, all taxes other than income charged to operating expense for the test year and pro forma year.

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(1) Line No.	(2) Subaccount Number	(3) Description	(4) Test Year (A)	(5) Pro Forma Year (A)
1	408100	Payroll Taxes (Misc FICA)	\$ (3,218,628)	\$ (3,218,628)
2	408100	Payroll Taxes (Misc FUTA)	(28,575)	(28,575)
3	408100	Payroll Taxes (FICA)	7,031,550	7,115,770
4	408100	Payroll Taxes (FUTA)	62,343	63,092
5	408110	Property Taxes	10,525,101	10,757,426
6	408120	Sales & Use Tax	889	-
7	408121	Excise Tax	6,964	-
8	408130	State/Fed Reg Fees	-	-
9	408140	Franchise Tax	186	-
10	408141	GRT Tax	-	-
11		Subtotal Taxes Other Than Income	<u>\$ 14,379,829</u>	<u>\$ 14,689,084</u>

Supporting Schedules  
 ① C-8-SS1

Recap Schedules  
 (A) C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-9 Investment Tax Credits

**Summit Utilities Arkansas, Inc.**  
**Investment Tax Credits**  
**For the Pro Forma Year Ended December 31, 2024**

**Schedule: C-9**  
**Title: Investment Tax Credits**  
**Docket No. 23-079-U**

Explanation: A schedule showing the calculation of the total company Investment Tax Credits (ITC) realized in the test year and pro forma year and ratable amortization of accumulated investment tax credits to operating income.

I. Indicate option applicable for ratemaking purposes.

II.

(1) Line No.	(2) Description	(3) Test Year	(4) Pro Forma Year
1	ITC recognized in the current year. (A)	\$0	\$0
2	Ratable portion of Post-1970 accumulated deferred investment tax credits (Credit) (A)	\$0	\$0
3	Total Post-1970 accumulated deferred investment tax credits (Credit) (B)	\$0	\$0
4	Ratable portion of Pre-1971 accumulated deferred investment tax credits (A)	\$0	\$0
5	Total Pre-1971 accumulated deferred investment tax credits (B)	\$0	\$0

Supporting Schedules  
 As needed

Recap Schedules  
 (A) C-1  
 (B) D-5.2 Holdco  
 D-5.3 Holdco  
 D-1.2 Holdco, D-1.3 Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-10 Accumulated Deferred Income Taxes

**Summit Utilities Arkansas, Inc.**  
**Accumulated Deferred Income Taxes**  
**As of the Partially Projected Test Year ended December 31, 2023**

**Schedule: C-10**  
**Title: Accumulated Deferred**  
**Income Tax**  
**Docket No. 23-079-U**

Explanation: A schedule showing the total company balances of Accumulated Deferred Income Taxes (ADIT) as of the end of the historical test year or the historical portion of a projected test year and pro forma year end. Further, distinguish between depreciation-related ADIT and non-depreciation related ADIT.

(1) Line No.	(2) Description	(3) Balance at end of Test Year	(4) Balance at end of Pro Forma Year
1	Depreciation related ADIT - Federal	\$ 18,806,549	\$ 7,079,828
2	Non-Depreciation related ADIT - Federal	\$ (3,909,295)	\$ 12,366,533
3	<b>Total ADIT - Federal</b>	<b>\$ 14,897,254</b>	<b>\$ 19,446,361</b>
4	Depreciation related ADIT - State	\$ 4,249,601	\$ 1,545,253
5	Non-Depreciation related ADIT - State	\$ (2,329,627)	\$ (53,388)
6	<b>Total ADIT - State</b>	<b>\$ 1,919,974</b>	<b>\$ 1,491,865</b>
7	<b>Total ADIT</b>	<b>\$ 16,817,228</b>	<b>\$ 20,938,226</b>
8	EDIT Reg Liability	\$ (99,155,814)	\$ (96,133,516)
9	<b>Total ADIT and EDIT</b>	<b>\$ (82,338,586)</b>	<b>\$ (75,195,290)</b>

Supporting Schedules  
 1 None

Recap Schedules  
 D-1.1 Cost of Capital Per Books  
 D-1.2-Holdco  
 D-1.3-Holdco  
 D-5.2-Holdco  
 D-5.3-Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-11 Calculation of Current Income Tax Expense



**Summit Utilities Arkansas, Inc.**  
**Calculation of Current Income Tax Expense**  
**As of the Partially Projected Test Year ended December 31, 2023**

**Schedule C-11**  
**Title: Calculation of**  
**Current Income**  
**Tax Expense**  
**Docket No. 23-079-U**

Explanation: A schedule showing the calculation of current federal and state income taxes charged to operations for the test year and Pro Forma Year.

(1) Line No	(2) Description	(3) Test Year	(4) Pro Forma Year
1	Revenue (a)	\$ 332,275,658	\$ 181,981,309
2	O & M Expense (a)	261,959,550	92,703,176
3	Depreciation (a)	60,064,118	68,778,540
4	Taxes Other Than Income Tax (a)	14,379,829	14,689,084
5	Income Before Income Tax and Interest	\$ (4,127,839)	\$ 5,810,509
6			
7	Interest Expense (Income)	\$ -	\$ -
8			
9	Income Before Income Tax	\$ (4,127,839)	\$ 5,810,509
10			
11	Adjustments to Income		
12	Additions	\$ 63,026,524	\$ 58,321,059
13	Deductions	(75,871,195)	(48,063,746)
14			
15	Taxable Income	\$ (16,972,510)	\$ 16,067,821
16			
17	State Tax Calculation		
18	Taxable Income	\$ (16,972,510)	\$ 16,067,821
19	State Adjustments	-	-
20	State Taxable Income	\$ (16,972,510)	\$ 16,067,821
21	State Income Tax (before credits)	-	-
22	State Tax Adjustments Utility Op Inc	-	-
23	State Tax Adjustments Other	-	-
24	Total State Income Tax (A)	\$ -	\$ -
25			
26	Federal Tax Calculation		
27	Taxable Income	\$ (16,972,510)	\$ 16,067,821
28	Federal Adjustments	\$ -	\$ -
29	Federal Taxable Income	\$ (16,972,510)	\$ 16,067,821
30	Federal Income Tax (before credits)	\$ -	\$ -
31	Federal Tax Adjustments Utility Op Inc	\$ -	\$ -
32	Federal Tax Adjustments	\$ -	\$ -
33	Total Federal Income Tax (A)	\$ -	\$ -
34			
35	Total Current Income Tax	\$ -	\$ -

Supporting Schedules

- ① (a) C-1
- ② Source: Tax Department

Recap Schedules

- (A) C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-12 Calculation of Deferred Income Tax Expense

Summit Utilities Arkansas, Inc.  
 Calculation of Deferred Income Tax Expense  
 As of the Partially Projected Test Year ended December 31, 2023

Schedule: C-12  
 Title: Calculation of  
 Deferred Income Tax Expense  
 Docket No. 23-079-U

Explanation: A schedule showing the calculation of deferred income tax expense. Amounts in the Credit columns should be identified as a turn-around of past deferrals or other.

(1) Line No.	(2) Description	(4) Test Year - Dec 31, 2023 (A)			(7) Pro Forma Year - Dec 31, 2024 (A)		
		(3) Debit	(4) Credit	(5) Net	(6) Debit	(7) Credit	(8) Net
1	Deferred State Income Tax Expense						
2	Tax Depreciation	\$ 3,268,159	\$ -	\$ 3,268,159	\$ 2,034,705	\$ -	\$ 2,034,705
3	Accrued Liabilities	-	68,504	(68,504)	-	50,843	(50,843)
4	Bad Debts	-	395,384	(395,384)	-	146,111	(146,111)
5	Gas Storage Estimate	361,618	-	361,618	2,103	-	2,103
6	Charitable Contributions	-	11,331	(11,331)	-	10,236	(10,236)
7	Capitalized Transaction Cost Amortization	72,688	-	72,688	63,801	-	63,801
8	Regulatory Assets	-	2,716,140	(2,716,140)	-	2,421,573	(2,421,573)
9	Regulatory Liabilities	200,212	-	200,212	107,768	-	107,768
10	ARO Liability	-	1,274	(1,274)	-	1,397	(1,397)
11	State Net Operating Loss	-	789,199	(789,199)	750,611	-	750,611
12	Total Deferred State Income Tax Expense	\$ 3,902,677	\$ 3,981,831	\$ (79,154)	\$ 2,958,987	\$ 2,630,159	\$ 328,828
13	Deferred Federal Income Tax Expense						
14	Tax Depreciation	\$ 14,759,860	\$ -	\$ 14,759,860	\$ 10,017,696	\$ -	\$ 10,017,696
15	Accrued Liabilities	-	309,382	(309,382)	-	250,319	(250,319)
16	Bad Debts	-	1,785,657	(1,785,657)	-	719,364	(719,364)
17	Gas Storage Estimate	1,633,163	-	1,633,163	10,353	-	10,353
18	Charitable Contributions	-	51,176	(51,176)	-	50,397	(50,397)
19	Capitalized Transaction Cost Amortization	328,279	-	328,279	314,118	-	314,118
20	Regulatory Assets	-	12,266,799	(12,266,799)	-	11,922,406	(11,922,406)
21	Regulatory Liabilities	904,210	-	904,210	530,585	-	530,585
22	ARO Liability	-	5,753	(5,753)	-	6,876	(6,876)
23	Federal Net Operating Loss	-	3,564,227	(3,564,227)	3,374,243	-	3,374,243
24	Total Deferred Federal Income Tax Expense	\$ 17,625,512	\$ 17,982,994	\$ (357,482)	\$ 14,246,995	\$ 12,949,362	\$ 1,297,633

Supporting Schedules  
 1 None

Recap Schedules  
 3 (A) C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-1 Test Year and Pro Forma Year Statement of Utility Operating Income

Summit Utilities Arkansas, Inc.  
 Test Year and Pro Forma Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-1  
 Title: Test Year and Pro Forma  
 Year Statement of Utility  
 Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing test year and pro forma year statement of utility operating income

(1) Line No.	(2) Account No.	(3) Description	(4) Amount at end of Test Year (a)	(5) Adjustments (b)	(6) Pro Forma Year (A)
1		REVENUE			
2		Operating Revenue			
3	48000	Residential sales	\$ 217,460,437	\$ (88,648,742)	\$ 128,811,695
4	48100	Commercial and industrial sales	93,690,579	(65,011,974)	28,678,605
5	48930	Rev fr transport of gas of oth- distribution facil	16,889,933	889,737	17,779,670
6		Total Sales Revenue	\$ 328,040,950	\$ (152,770,979)	\$ 175,269,971
7		Other Operating Revenue			
8	48700	Forfeited Discounts	\$ -	\$ 2,476,629	\$ 2,476,629
9	48800	Miscellaneous service revenues	4,234,709	-	4,234,709
10	49500	Other Gas Revenue	-	-	-
11		Subtotal Other Operating Revenue	\$ 4,234,709	\$ 2,476,629	\$ 6,711,338
12		TOTAL OPERATING REVENUES	\$ 332,275,658	\$ (150,294,350)	\$ 181,981,309
13		OPERATING EXPENSES			
14		Other Gas Supply Expense			
15	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ 156,197,832	\$ (156,197,832)	\$ -
16	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	(5,284,380)	5,284,380	-
17	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	25,870,155	(25,870,155)	-
18	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	(14,086,779)	14,086,779	-
19	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	303,811	(303,811)	-
20		Subtotal Other Gas Supply Expenses	\$ 163,000,639	\$ (163,000,639)	\$ -
21		Transmission Expense			
22	85800	Transmission-Oper-Transm/compression of gas by other	5,615,425	(5,615,425)	-
23		Subtotal Transmission Expenses	\$ 5,615,425	\$ (5,615,425)	\$ -
24		Distribution Expenses			
25	87000	Transmission-Operation supervision and engineering	\$ 130,581	\$ -	\$ 130,581
26	87400	Distribution-Oper-Mains and services expenses	19,622,998	1,447,400	21,070,397
27	87500	Distribtrn-Op-Measuring&regulating station exp-Genl	61,994	316	62,310
28	87600	Distribtrn-Op-Measuring&regulating station exp-Ind	535,426	10,299	545,725
29	87800	Distribution-Oper-Meter and house regulator exp	2,996,643	108,119	3,104,762
30	87900	Distribution-Oper-Customer installations expenses	2,257,915	37,593	2,295,508
31	88000	Distribution-Oper-Other expenses	212,027	2,364	214,391
32	88100	Distribution-Oper-Rents	42,466	(843)	41,623
33		Subtotal Distribution Expense	\$ 25,860,050	\$ 1,605,247	\$ 27,465,297
34		Customer Account Expense			
35	90200	Customer Accounts-Oper-Meter reading expenses	451,785	9,999	461,784
36	90300	Customer Acct-Oper-Cust records and collection exp	4,563,399	100,044	4,663,444
37	90400	Customer Accounts-Oper-Uncollectible accounts	10,059,421	(3,664,557)	6,394,864
38		Subtotal Customer Account Expense	\$ 15,074,606	\$ (3,554,514)	\$ 11,520,092
39		Customer Service & Info Expense			
40	90900	Customer Svc-Oper-Infom&instrctnal advertisg exp	433,049	138,639	571,688
41		Subtotal Customer Service & Info Expenses	\$ 433,049	\$ 138,639	\$ 571,688
42		Sales Expense			
43	91300	Sales Exp-Operation-Advertising expenses	256,724	107,257	363,981
44		Subtotal Sales Expenses	\$ 256,724	\$ 107,257	\$ 363,981
45		Administrative & General Expenses			
46	92000	A&G Exp-Oper-Administrative and general salaries	\$ 12,448,168	\$ 489,960	\$ 12,938,128
47	92100	A&G Exp-Oper-Office supplies and expenses	7,587,610	(579,826)	7,007,784
48	92300	A&G Exp-Oper-Outside services employed	6,173,636	(5,470)	6,168,166
49	92400	A&G Exp-Oper-Property insurance	391,972	-	391,972
50	92500	A&G Exp-Oper-Injuries and damages	3,295,918	-	3,295,918
51	92600	A&G Exp-Oper-Employee pensions and benefits	4,512,094	139,219	4,651,313
52	92800	A&G Exp-Oper-Regulatory commission expenses	1,111,034	707,389	1,818,423
53	93000	A&G Exp-Oper-Miscellaneous general expenses	11,763	(12,000)	(237)
54	93010	A&G Exp-Oper-general advertising expenses	374,654	173,541	548,196
55	93020	A&G Exp-Oper-Miscellaneous general expenses	294,818	-	294,818
56	93100	A&G Exp-Oper-Rents	465,679	-	465,679
57	93200	A&G Exp-Maintenance of general plant	31,364	-	31,364
58		Subtotal Administrative & General Expenses	\$ 36,698,710	\$ 912,813	\$ 37,611,524
59		Total Operating Expenses	\$ 246,939,203	\$ (169,406,622)	\$ 77,532,582

Summit Utilities Arkansas, Inc.  
 Test Year and Pro Forma Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-1  
 Title: Test Year and Pro Forma  
 Year Statement of Utility  
 Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing test year and pro forma year statement of utility operating income

(1) Line No.	(2) Account No.	(3) Description	(4) Amount at end of Test Year (a)	(5) Adjustments (b)	(6) Pro Forma Year (A)
60		MAINTENANCE EXPENSES			
61		Maintenance Expense			
62	88500	Distribution-Maintenance supervision and engineer	\$ 5,797	\$ 18	\$ 5,816
63	88600	Distribution-Maint of structures and improvements	82,269	88	82,357
64	88700	Distribution-Maintenance of mains	9,868,713	74,525	9,943,239
65	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	909,790	15,899	925,689
66	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	489,085	6,144	495,229
67	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	61	26	86
68	89200	Distribution-Maintenance of services	2,448,760	37,777	2,486,537
69	89300	Distribution-Maint of meters and house regulators	717,005	10,746	727,752
70	89400	Distribution-Maintenance of other equipment	498,867	5,022	503,889
71		Subtotal Maintenance Expense	\$ 15,020,347	\$ 150,247	\$ 15,170,594
72		Total Maintenance Expense	\$ 15,020,347	\$ 150,247	\$ 15,170,594
73	40300	Depreciation	\$ 55,703,605	\$ 9,604,157	\$ 65,307,762
74	40310	Depreciation expense for asset retirement costs.	69,433	(69,433)	-
75	40430	Amortization of other limited-term gas plant	-	-	-
74	40500	Amortization Other Plant	4,042,940	(820,301)	3,222,639
75	40600	Amortization - Intangibles (General)	248,139	-	248,139
76		Subtotal Depreciation & Amortization	\$ 60,064,118	\$ 8,714,422	\$ 68,778,540
77	40810	Taxes other than inc taxes, utility operatg income	\$ 14,379,829	\$ 309,254	\$ 14,689,084
78		NET UTILITY OPERATING INCOME BEFORE TAXES	\$ (4,127,839)	\$ 9,938,349	\$ 5,810,509
79		Income Taxes			
80	40910	Current Income Taxes	\$ -	\$ -	\$ -
81	41010	Deferred Income Taxes	(436,636)	2,063,097	1,626,461
82	41100	Prov for deferred inc tax-Cr, utility operatng inc	204,061	(204,061)	-
83		Subtotal Income Taxes	\$ (232,575)	\$ 1,859,036	\$ 1,626,461
84		NET UTILITY OPERATING INCOME	\$ (3,895,264)	\$ 8,079,313	\$ 4,184,048

Supporting Schedules

- (a) C-3 if test year includes projections; E-17 if entirely historical
- (b) C-2 (except lines 82-83)

Recap Schedules

- (A) G-3
- (A) C-12

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-2 Adjustments to Test Year Statement of Utility Operating Income

<u>C2-IS-1</u>	Cost of Gas Adjustment
<u>C2-IS-2</u>	Miscellaneous Taxes (Other Than Income) Adjustment
<u>C2-IS-3</u>	Revenue Adjustment
<u>C2-IS-4</u>	Forfeited Discount Normalization
<u>C2-IS-6</u>	Bad Debt Adjustment
<u>C2-IS-7</u>	Rate Case Amortization Adjustment
<u>C2-IS-9</u>	Advertising & Marketing Adjustment
<u>C2-IS-10</u>	Other Expenses Adjustment
<u>C2-IS-11</u>	Interest on Customer Deposits
<u>C2-IS-12</u>	Payroll Adjustment
<u>C2-IS-13</u>	Benefits Adjustment
<u>C2-IS-14</u>	Meals & Travel Adjustment
<u>C2-IS-15</u>	Postage Expense Adjustment
<u>C2-IS-16</u>	Property Tax Adjustment
<u>C2-IS-17</u>	Pipeline Locator Fees
<u>C2-IS-18</u>	Corporate Pro Forma Adjustments
<u>C2-IS-19</u>	Depreciation Expense Adjustment
<u>C2-IS-20</u>	Deferred Covid Expense Recovery
<u>C2-IS-21</u>	Deferred Income Tax Expense – ARO

Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-2  
 Title: Adjustments to Test Year  
 Statement of Utility Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing adjustments to the test year statement of utility operating income by account and by adjustment. Do not include adjustments for proposed rate changes on this schedule.  
 Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Acct. No.	Description	Cost of Gas Adjustment No. IS-1* (a)	Miscellaneous Taxes (Other Than Income) Adjustment No. IS-2* (a)	Revenue Adjustment No. IS-3* (a)	Forfeited Discount Normalization No. IS-4* (a)	Not Used No. IS-5* (a)	Bad Debt Adjustment No. IS-6* (a)	Rate Case Amortization Adjustment No. IS-7* (a)	Not Used No. IS-8* (a)	Advertising & Marketing Adjustment No. IS-9* (a)	Other Expenses Adjustment No. IS-10* (a)
1		REVENUE										
2		Operating Revenue										
3	48000	Residential sales	\$ -	\$ -	\$ (88,648,742)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	48100	Commercial and industrial sales	-	-	(65,011,974)	-	-	-	-	-	-	-
5	48930	Rev fr transport of gas of oth- distribution facil	-	-	889,737	-	-	-	-	-	-	-
6		Total Sales Revenue	\$ -	\$ -	\$ (152,770,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7		Other Operating Revenue										
8	48700	Forfeited Discounts	-	-	-	2,476,629	-	-	-	-	-	-
9	48800	Miscellaneous service revenues	-	-	-	-	-	-	-	-	-	-
10	49500	Other Gas Revenue	-	-	-	-	-	-	-	-	-	-
11		Subtotal Other Operating Revenue	\$ -	\$ -	\$ -	\$ 2,476,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		TOTAL OPERATING REVENUES	\$ -	\$ -	\$ (152,770,979)	\$ 2,476,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		OPERATING EXPENSES										
14		Other Gas Supply Expense										
15	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ (156,197,832)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	-	-	-	-	-	-	5,294,360	-	-	-
17	80610	Nat Gas Oth Supply-Oper-Gas withdrawn fr storage-Best	-	-	-	-	-	-	(25,670,155)	-	-	-
18	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	-	-	-	-	-	-	14,086,779	-	-	-
19	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	-	-	-	-	-	-	(303,811)	-	-	-
20		Subtotal Other Gas Supply Expenses	\$ (163,000,639)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Transmission Expense										
22	85800	Transmission-Oper-Trans/compression of gas by other	\$ (5,615,425)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		Subtotal Transmission Expenses	\$ (5,615,425)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Distribution Expenses										
25	87000	Transmission-Operation supervision and engineering	-	-	-	-	-	-	-	-	-	-
26	87400	Distribution-Oper-Mains and services expenses	-	-	-	-	-	-	-	-	-	(14,545)
27	87500	Distribn-Op-Measuring&regulating station exp-Genl	-	-	-	-	-	-	-	-	-	-
28	87600	Distribn-Op-Measuring&regulating station exp-Ind	-	-	-	-	-	-	-	-	-	-
29	87800	Distribution-Oper-Meter and house regulator exp	-	-	-	-	-	-	-	-	-	-
30	87900	Distribution-Oper-Customer installations expenses	-	-	-	-	-	-	-	-	-	-
31	88000	Distribution-Oper-Other expenses	-	-	-	-	-	-	-	-	-	-
32	88100	Distribution-Oper-Rents	-	-	-	-	-	-	-	-	-	-
33		Subtotal Distribution Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,545)
34		Customer Account Expense										
35	90200	Customer Accounts-Oper-Meter reading expenses	-	-	-	-	-	-	-	-	-	-
36	90300	Customer Acct-Oper-Cust records and collection exp	-	-	-	-	-	-	-	-	-	-
37	90400	Customer Accounts-Oper-Uncollectible accounts	-	-	-	-	-	-	(5,777,601)	-	-	-
38		Subtotal Customer Account Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,777,601)	\$ -	\$ -	\$ -
39		Customer Service & Info Expense										
40	90900	Customer Svc-Oper-Inform&instrucrtional advertiq exp	-	-	-	-	-	-	-	-	138,639	-
41		Subtotal Customer Service & Info Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,639	\$ -
42		Sales Expense										
43	91300	Sales Exp-Operation-Advertising expenses	-	-	-	-	-	-	-	-	107,257	-
44		Subtotal Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,257	\$ -
45		Administrative & General Expenses										
46	92000	A&G Exp-Oper-Administrative and general salaries	-	-	-	-	-	-	-	-	-	-
47	92100	A&G Exp-Oper-Office supplies and expenses	-	-	-	-	-	-	-	-	-	-
48	92300	A&G Exp-Oper-Outside services employed	-	-	-	-	-	-	-	-	(886,915)	(106,532)
49	92400	A&G Exp-Oper-Property insurance	-	-	-	-	-	-	-	-	-	-
50	92500	A&G Exp-Oper-Injuries and damages	-	-	-	-	-	-	-	-	-	-
51	92600	A&G Exp-Oper-Employee pensions and benefits	-	-	-	-	-	-	-	-	-	-
52	92800	A&G Exp-Oper-Regulatory commission expenses	-	-	-	-	-	-	707,440	-	-	-
53	93000	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	(12,000)
54	93010	A&G Exp-Oper-general advertising expenses	-	-	-	-	-	-	-	-	161,541	12,000
55	93020	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	-
56	93100	A&G Exp-Oper-Rents	-	-	-	-	-	-	-	-	-	-
57	93200	A&G Exp-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-
58		Subtotal Administrative & General Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 707,440	\$ -	\$ (725,373)	\$ (106,532)
59		Total Operating Expenses	\$ (168,616,064)	\$ -	\$ -	\$ -	\$ -	\$ (5,777,601)	\$ 707,440	\$ -	\$ (479,477)	\$ (121,077)
60		MAINTENANCE EXPENSES										
61		Maintenance Expense										
62	88500	Distribution-Maintenance supervision and engineer	-	-	-	-	-	-	-	-	-	-
63	88600	Distribution-Maint of structures and improvements	-	-	-	-	-	-	-	-	-	-
64	88700	Distribution-Maintenance of mains	-	-	-	-	-	-	-	-	-	-
65	88800	Distribn-Maint-Measure&regulating stn equip-Genl	-	-	-	-	-	-	-	-	-	-
66	88900	Distribn-Maint-Measure&regulating stn equip-Ind	-	-	-	-	-	-	-	-	-	-
67	89100	Distribn-Maint-Measure&regulating stn equip-City gate ck stn	-	-	-	-	-	-	-	-	-	-
68	89200	Distribution-Maintenance of services	-	-	-	-	-	-	-	-	-	-
69	89300	Distribution-Maint of meters and house regulators	-	-	-	-	-	-	-	-	-	-
70	89400	Distribution-Maintenance of other equipment	-	-	-	-	-	-	-	-	-	-
71		Subtotal Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72		Total Maintenance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-2  
 Title: Adjustments to Test Year  
 Statement of Utility Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing adjustments to the test year statement of utility operating income by account and by adjustment. Do not include adjustments for proposed rate changes on this schedule.  
 Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Acct. No.	Description	Cost of Gas Adjustment No. IS-1* (a)	Miscellaneous Taxes (Other Than Income) Adjustment No. IS-2* (a)	Revenue Adjustment No. IS-3* (a)	Forfeited Discount Normalization No. IS-4* (a)	Not Used No. IS-5* (a)	Bad Debt Adjustment No. IS-6* (a)	Rate Case Amortization Adjustment No. IS-7* (a)	Not Used No. IS-8* (a)	Advertising & Marketing Adjustment No. IS-9* (a)	Other Expenses Adjustment No. IS-10* (a)
73	40300	Depreciation expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	40310	Depreciation expense for asset retirement costs	-	-	-	-	-	-	-	-	-	-
75	40430	Amortization of other limited-term gas plant	-	-	-	-	-	-	-	-	-	-
76	40500	Amortization of other gas plant	-	-	-	-	-	-	-	-	-	-
77	40600	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-
78		Subtotal Depreciation & Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	40810	Taxes other than inc taxes, utility operatq income	\$ -	\$ (8,039)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80		Subtotal	-	(8,039)	-	-	-	-	-	-	-	-
81		Net Utility Operating Income before Taxes	\$ 168,616,064	\$ 8,039	\$ (152,770,979)	\$ 2,476,629	\$ -	\$ 5,777,601	\$ (707,440)	\$ -	\$ 479,477	\$ 121,077
82		Income Taxes										
83	40910	Current Income Taxes	-	-	-	-	-	-	-	-	-	-
84	41010	Provision-deferred inc tax, utility operating inc	-	-	-	-	-	-	-	-	-	-
85	41100	Prov for deferred inc tax-Cr, utility operating inc	-	-	-	-	-	-	-	-	-	-
86		Subtotal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
87		Net Utility Operating Income	\$ 168,616,064	\$ 8,039	\$ (152,770,979)	\$ 2,476,629	\$ -	\$ 5,777,601	\$ (707,440)	\$ -	\$ 479,477	\$ 121,077

\* Reflects Operating Income components of Pro Forma Adjustments which may also contain Rate Base adjustments.

Supporting Schedules  
 (a) C-2-IS1 thru IS22

Summit Utilities Arkansas, Inc.  
 Adjustments to Test Year Statement of Utility Operating Income  
 For the Pro Forma Year Ended December 31, 2024

Schedule: C-2  
 Title: Adjustments to Test Year  
 Statement of Utility Operating Income  
 Docket No. 23-079-U

Explanation: Schedule showing adjustments to the test year statement of utility operating  
 Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Line	Acct.	Description	Interest on Customer Deposits	Payroll Adjustment	Benefits Adjustment	Meals & Travel Adjustment	Postage Expense Adjustment	Property Tax Adjustment	Pipeline Locator Fees	Corporate Pro Forma Adjustments	Depreciation Expense Adjustment	Deferred COVID Expense Recovery	Deferred Income Tax Expense - ARO	Not Used	Total Adjustments (A)
No.	No.	Description	No. IS-11* (a)	No. IS-12* (a)	No. IS-13* (a)	No. IS-14* (a)	No. IS-15* (a)	No. IS-16* (a)	No. IS-17* (a)	No. IS-18* (a)	No. IS-19* (a)	No. IS-20* (a)	No. IS-21* (a)	No. IS-22* (a)	
1		REVENUE													
2		Operating Revenue													
3	48000	Residential sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (88,648,742)
4	48100	Commercial and industrial sales	-	-	-	-	-	-	-	-	-	-	-	-	(65,011,974)
5	48930	Rev fr transport of gas of oth- distribution facil	-	-	-	-	-	-	-	-	-	-	-	-	889,737
6		Total Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(152,770,979)
7		Other Operating Revenue													
8	48700	Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-	2,476,629
9	48800	Miscellaneous service revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
10	49500	Other Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
11		Subtotal Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,476,629
12		TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(150,294,350)
13		OPERATING EXPENSES													
14		Other Gas Supply Expense													
15	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(156,197,832)
16	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	-	-	-	-	-	-	-	-	-	-	-	-	5,294,380
17	80610	Nat Gas Oth Supply-Op-Gas withdrawn fr storage-Best	-	-	-	-	-	-	-	-	-	-	-	-	(25,870,155)
18	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	-	-	-	-	-	-	-	-	-	-	-	-	14,086,779
19	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	-	-	-	-	-	-	-	-	-	-	-	-	(303,811)
20		Subtotal Other Gas Supply Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(163,000,639)
21		Transmission Expense													
22	85800	Transmission-Oper-Trans/compression of gas by other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(5,615,425)
23		Subtotal Transmission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(5,615,425)
24		Distribution Expenses													
25	87000	Transmission-Operation supervision and engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
26	87400	Distribution-Oper-Mains and services expenses	-	208,495	-	(111,551)	-	-	1,365,001	-	-	-	-	-	1,447,400
27	87500	Distribn-Op-Measuring&regulating station exp-Genl	-	316	-	-	-	-	-	-	-	-	-	-	316
28	87600	Distribn-Op-Measuring&regulating station exp-Ind	-	11,443	-	(1,144)	-	-	-	-	-	-	-	-	10,299
29	87800	Distribution-Oper-Meter and house regulator exp	-	117,678	-	(9,559)	-	-	-	-	-	-	-	-	108,119
30	87900	Distribution-Oper-Customer installations expenses	-	46,309	-	(9,316)	-	-	-	-	-	-	-	-	37,583
31	88000	Distribution-Oper-Other expenses	-	2,364	-	-	-	-	-	-	-	-	-	-	2,364
32	88100	Distribution-Oper-Rents	-	150	-	(994)	-	-	-	-	-	-	-	-	(843)
33		Subtotal Distribution Expense	\$ -	\$ 387,355	\$ -	\$ (132,564)	\$ -	\$ -	\$ 1,365,001	\$ -	\$ -	\$ -	\$ -	\$ -	1,605,247
34		Customer Account Expense													
35	90200	Customer Accounts-Oper-Meter reading expenses	-	11,455	-	(1,455)	-	-	-	-	-	-	-	-	9,999
36	90300	Customer Acct-Oper-Cust records and collection exp	94,808	59,204	-	(53,968)	-	-	-	-	-	-	-	-	100,044
37	90400	Customer Accounts-Oper-Uncollectible accounts	-	-	-	-	-	-	-	-	-	2,113,044	-	-	(3,664,557)
38		Subtotal Customer Account Expense	\$ 94,808	\$ 70,659	\$ -	\$ (55,423)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,044	\$ -	\$ -	(3,554,514)
39		Customer Service & Info Expense													
40	90900	Customer Svc-Oper-Info&structural advertiq exp	-	-	-	-	-	-	-	-	-	-	-	-	138,639
41		Subtotal Customer Service & Info Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	138,639
42		Sales Expense													
43	91300	Sales Exp-Operation-Advertising expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	107,257
44		Subtotal Sales Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	107,257
45		Administrative & General Expenses													
46	92000	A&G Exp-Oper-Administrative and general salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,960	\$ -	\$ -	\$ -	\$ -	489,960
47	92100	A&G Exp-Oper-Office supplies and expenses	-	-	-	(119,727)	533,348	-	-	-	-	-	-	-	(579,826)
48	92300	A&G Exp-Oper-Outside services employed	-	-	-	(5,470)	-	-	-	-	-	-	-	-	(5,470)
49	92400	A&G Exp-Oper-Property insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
50	92500	A&G Exp-Oper-Injuries and damages	-	-	-	-	-	-	-	-	-	-	-	-	-
51	92600	A&G Exp-Oper-Employee pensions and benefits	-	-	144,920	(5,701)	-	-	-	-	-	-	-	-	139,219
52	92800	A&G Exp-Oper-Regulatory commission expenses	-	-	-	(51)	-	-	-	-	-	-	-	-	707,389
53	93000	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	-	-	-	(12,000)
54	93010	A&G Exp-Oper-general advertising expenses	-	-	-	-	-	-	-	-	-	-	-	-	173,541
55	93020	A&G Exp-Oper-Miscellaneous general expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
56	93100	A&G Exp-Oper-Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
57	93200	A&G Exp-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	-
58		Subtotal Administrative & General Expenses	\$ -	\$ -	\$ 144,920	\$ (130,950)	\$ 533,348	\$ -	\$ -	\$ 489,960	\$ -	\$ -	\$ -	\$ -	912,813
59		Total Operating Expenses	\$ 94,808	\$ 458,014	\$ 144,920	\$ (318,937)	\$ 533,348	\$ -	\$ 1,365,001	\$ 489,960	\$ -	\$ 2,113,044	\$ -	\$ -	(169,406,622)
60		MAINTENANCE EXPENSES													
61		Maintenance Expense													
62	88500	Distribution-Maintenance supervision and engineer	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
63	88600	Distribution-Maint of structures and improvements	-	88	-	-	-	-	-	-	-	-	-	-	88
64	88700	Distribution-Maintenance of mains	-	108,939	-	(34,413)	-	-	-	-	-	-	-	-	74,525
65	88800	Distribn-Maint-Measure&regulating stn equip-Genl	-	16,090	-	(191)	-	-	-	-	-	-	-	-	15,899
66	88900	Distribn-Maint-Measure&regulating stn equip-Ind	-	7,670	-	(1,526)	-	-	-	-	-	-	-	-	6,144
67	89100	Distribn-Maint-Measure&regulating stn equip-City gate ck stn	-	26	-	-	-	-	-	-	-	-	-	-	26
68	89200	Distribution-Maintenance of services	-	43,288	-	(5,510)	-	-	-	-	-	-	-	-	37,777
69	89300	Distribution-Maint of meters and house regulators	-	13,949	-	(3,203)	-	-	-	-	-	-	-	-	10,746
70	89400	Distribution-Maintenance of other equipment	-	8,225	-	(3,203)	-	-	-	-	-	-	-	-	5,022
71		Subtotal Maintenance Expense	\$ -	\$ 198,292	\$ -	\$ (48,045)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150,247
72		Total Maintenance Expense	\$ -	\$ 198,292	\$ -	\$ (48,045)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150,247

Summit Utilities Arkansas, Inc.  
**Adjustments to Test Year Statement of Utility Operating Income**  
**For the Pro Forma Year Ended December 31, 2024**

Schedule: C-2  
**Title: Adjustments to Test Year**  
**Statement of Utility Operating Income**  
**Docket No. 23-079-U**

Explanation: Schedule showing adjustments to the test year statement of utility operating income. Adjustments for proposed rates changes should be shown on Schedule H-1.

(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Line No.	Acct. No.	Description	Interest on Customer Deposits No. IS-11* (a)	Payroll Adjustment No. IS-12* (a)	Benefits Adjustment No. IS-13* (a)	Meals & Travel Adjustment No. IS-14* (a)	Postage Expense Adjustment No. IS-15* (a)	Property Tax Adjustment No. IS-16* (a)	Pipeline Locator Fees No. IS-17* (a)	Corporate Pro Forma Adjustments No. IS-18* (a)	Depreciation Expense Adjustment No. IS-19* (a)	Deferred COVID Expense Recovery No. IS-20* (a)	Deferred Income Tax Expense - ARO No. IS-21* (a)	Not Used No. IS-22* (a)	Total Adjustments (A)
73	40300	Depreciation expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,604,157	\$ -	\$ -	\$ -	\$ 9,604,157
74	40310	Depreciation expense for asset retirement costs	-	-	-	-	-	-	-	-	(69,433)	-	-	-	(69,433)
75	40430	Amortization of other limited-term gas plant	-	-	-	-	-	-	-	-	-	-	-	-	-
76	40500	Amortization of other gas plant	-	-	-	-	-	-	-	-	(820,301)	-	-	-	(820,301)
77	40600	Amortization of gas plant acquisition adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
78		Subtotal Depreciation & Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,714,422	\$ -	\$ -	\$ -	\$ 8,714,422
79	40810	Taxes other than inc taxes, utility operatq income	\$ -	\$ 48,785	\$ -	\$ -	\$ -	\$ 232,325	\$ -	\$ 36,184	\$ -	\$ -	\$ -	\$ -	\$ 309,254
80		Subtotal	-	48,785	-	-	-	232,325	-	36,184	-	-	-	-	309,254
81		Net Utility Operating Income before Taxes	\$ (94,808)	\$ (705,091)	\$ (144,920)	\$ 366,982	\$ (533,348)	\$ (232,325)	\$ (1,365,001)	\$ (526,144)	\$ (8,714,422)	\$ (2,113,044)	\$ -	\$ -	\$ 9,938,349
82		Income Taxes													
83	40910	Current Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
84	41010	Provision-deferred inc tax, utility operating inc	-	-	-	-	-	-	-	-	-	-	(204,061)	-	(204,061)
85	41100	Prov for deferred inc tax-Cr, utility operating inc	-	-	-	-	-	-	-	-	-	-	(204,061)	-	(204,061)
86		Subtotal Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (204,061)	\$ -	\$ (204,061)
87		Net Utility Operating Income	\$ (94,808)	\$ (705,091)	\$ (144,920)	\$ 366,982	\$ (533,348)	\$ (232,325)	\$ (1,365,001)	\$ (526,144)	\$ (8,714,422)	\$ (2,113,044)	\$ 204,061	\$ -	\$ 10,142,409

\* Reflects Operating Income components of Pro Forma Adjustments which may also contain Rate Base adjustments.

Supporting Schedules  
(a) C-2-IS1 thru IS22

Recap Schedules  
(A) C-1

**Summit Utilities Arkansas, Inc.**  
**Cost of Gas Adjustment by FERC**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS1**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to eliminate cost of gas expenses.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year	(5) Total Test Year (a)	(6) Total Adjustment
1		COG Expense			
2	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ -	\$ 156,197,832	\$ (156,197,832)
3	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	-	(5,284,380)	5,284,380
4	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	-	25,870,155	(25,870,155)
5	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	-	(14,086,779)	14,086,779
6	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	-	303,811	(303,811)
7	85800	Transmission-Oper-Transm/compression of gas by other	-	5,615,425	(5,615,425)
8		Total	\$ -	\$ 168,616,064	\$ (168,616,064)

Supporting Schedules  
(a) C2-IS1.1

Recap Schedules  
C-2

**Summit Utilities Arkansas, Inc.**  
**Miscellaneous Taxes (Other Than Income) Adjustment**  
**For the Pro Forma Year Ended December 31, 2024**

**C-2-IS2**  
**Docket No. 23-079-U**

Purpose: To exclude Sales and Use Tax, Excise Tax, and Franchise expenses from the cost of service.

(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Pro Forma Year	(6) Total Test Year (a)	(7) Total Adjustment
1	4081	408120	Sales & Use Tax	-	889	(889) <sup>2</sup>
2	4081	408121	Excise Tax	-	6,964	(6,964)
3	4081	408140	Franchise Tax		186	(186)
4				<u>\$ -</u>	<u>\$ 8,039</u>	<u>\$ (8,039)</u>

Supporting Schedules

(a) C-8

Recap Schedules

- <sup>1</sup> C2
- <sup>2</sup> C-8-SS1

**Summit Utilities Arkansas, Inc.**  
**Revenue Adjustment by FERC**  
**For the Pro Forma Ended December 31, 2024**

**C2-IS3**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to adjust revenues to the pro forma year.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year**	(5) Total Test Year (a)	(6) Total Adjustment
1		Revenue			
2	48000	Residential sales	\$ 128,811,695	\$ 217,460,437	\$ (88,648,742)
3	48100	Commercial and industrial sales	28,678,605	93,690,579	(65,011,974)
4	48930	Rev fr transport of gas of oth- distribution facil	17,779,670	16,889,933	889,737
5		Total	<u>175,269,971</u>	<u>\$ 328,040,950</u>	<u>\$ (152,770,979)</u>

Supporting Schedules

C2-IS3.1  
C-3

Recap Schedules

C-2

\*\* Pro Forma Year only includes Base Revenue.

**Summit Utilities Arkansas, Inc.**  
**Forfeited Discounts Adjustment**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS4**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to adjust Forfeited Discount revenue to a normalized amount due to suspension of customer disconnects.

(1) Line No.	(2) Acct No.	(3) Description	(4) Pro Forma Year (a)	(5) Total Test Year (a) (a)	(6) Total Adjustment
1		Forfeited Discount Revenue			
2	4870	Forfeited Discounts	\$ 3,484,639	\$ 1,008,010	\$ 2,476,629
3		Total	\$ 3,484,639	\$ 1,008,010	\$ 2,476,629

Supporting Schedules

(a) C-2-IS4.2

Recap Schedules

[C2](#)

Summit Utilities Arkansas, Inc.  
 Bad Debt - Adjustment  
 For the Pro Forma Year Ended December 31, 2024

C2-IS6  
 Docket No. 23-079-U

Purpose: To adjust bad debt expense based on actual average bad debt write off history & operating revenues.

(1) Line No.	(2) Description	(3) Residential	(4) SCS-1	(5) SCS-2	(6) SCS-3	(7) LCS-1	(8) Total
1	Five Year Totals by Rate Class:						
2	Arkansas Gross Jurisdictional Operating Revenues	\$ 1,324,009,624	\$ 535,895,205	\$ 14,519,282	\$ 721,606	\$ 63,779,750	\$ 1,938,925,467
3	Uncollectible Written Off (Net of Recoveries)	18,983,937	1,300,349	30,355	2,402	71,697	20,388,741
4	Uncollectible Ratio (Line 3 / Line 2)	1.4338%	0.2426%	0.2091%	0.3329%	0.1124%	1.0515%
5	Pro Forma Year Ended December 31, 2024 Operating Revenues:	269,711,913	122,730,434	3,814,828	78,220	11,144,986	407,480,380
6	Plus Pro Forma Year Ended December 31, 2024 CCR Revenues	(3,799,642)	(907,218)	(8,723)	(356)	(186,200)	(4,902,140)
7	Plus Pro Forma Year Ended December 31, 2024 EECR Revenues	372,530	245,897	34,052	738	693,607	1,346,825
8	Plus Pro Forma Year Ended December 31, 2024 SSER Revenues	2,033,585	498,702	2,538	77	102,308	2,637,210
9	Plus Pro Forma Year Ended December 31, 2024 WNA Revenues	<u>7,781,627</u>	<u>1,747,618</u>	-	-	-	<u>9,529,245</u>
10	Pro Forma Year Ended December 31, 2024 Total Operating Revenues	\$ 276,100,012	\$ 124,315,433	\$ 3,842,696	\$ 78,679	\$ 11,754,701	\$ 416,091,521
11	Pro Forma Bad Debt Expense [Line 4 + Line 10]	\$ 3,958,722	\$ 301,589	\$ 8,035	\$ 262	\$ 13,212	\$ 4,281,820
12	Test Year Bad Debt - Account 9040						\$ 10,059,421
13	Bad Debt Expense Adjustment [Line 11 - Line 12]						<u>\$ (5,777,601)</u>

Supporting Schedules

C-4  
 C2-IS6.1  
 C2-IS6.2

Recap Schedules

C-2



**Summit Utilities Arkansas, Inc.**  
**Rate Case Amortization**  
**As of the Pro Forma Year Ended December 31, 2024**

**Schedule: C2-IS7**  
**Title: Rate Case Amortization Adjustment**  
**Docket No. 23-079-U**

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Purpose: To include rate case amortization expense in the pro forma period.

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(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Total Adjustment
1			Legal Fees	\$ 1,110,553
2			Professional Services	296,773
3			Travel	5,555
4			New Paper Fee and Postage	2,000
6			Amort Exp-Rate Case Expenses	<u>\$ 1,414,881</u>
7			Amortize over two years	2
8	9280	650060	Amortization Expense 2024	<u><u>\$ 707,440</u></u>

Supporting Schedules

[1](#) C-2-IS.2

Recap Schedules

[2](#) C2

Source: Regulatory Compliance

**Summit Utilities Arkansas, Inc.**  
**Advertising and Marketing - Adjustment**  
**For the Test Year Ended December 31, 2023**

**Schedule: C2-IS9.1**  
**Title: Advertising and Marketing**  
**Docket No. 23-079-U**

Purpose: Reduction to expense for advertising or marketing

(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Pro Forma Year	(6) Total Test Year	(7) Adjustment
1	10700	650100	Marketing & Advertising	-	-	-
2	25400	650100	Marketing & Advertising	-	-	-
3	87000	650100	Marketing & Advertising	-	-	-
4	87400	650100	Marketing & Advertising	-	-	-
5	90300	650100	Marketing & Advertising	-	-	-
6	90900	650100	Marketing & Advertising	470,474	331,835	138,639
7	91300	650100	Marketing & Advertising	363,981	256,724	107,257
8	92100	650100	Marketing & Advertising	-	584,296	(584,296)
9	92100	800480	Assessment-Other Exp	-	302,619	(302,619)
10	93010	650100	Marketing & Advertising	548,196	386,654	161,541
11				<u>\$ 1,382,651</u>	<u>\$ 1,862,128</u>	<u>\$ (479,477)</u>

Supporting Schedules  
C2-IS9.2

Recap Schedules  
C-2

**Summit Utilities Arkansas, Inc.**  
**Other Expenditures Adjustment**  
**As of the Test Year Ended December 30, 2023**

**Schedule: C2-IS10**  
**Title: Other Expenditures Adjustment**  
**Docket No. 23-079-U**

Purpose: Supporting Schedule reflecting adjustments to other expenses

(1) Line No.	(2) Acct No.	(3) GL	(4) Description	(5) Total Adjustment
1	8740	650070	Club Membership & Dues- Remove 50%	\$ (3,407)
2	9210	650070	Club Membership & Dues- Remove 50%	\$ (86,673)
3	9210	650080	Donations	\$ (19,859)
4	8740	650080	Donations	\$ (11,138)
5	9300	650080	Donations	\$ (12,000)
6	9301	650080	Donations	\$ 12,000
7	42610	650080	Donations	\$ 30,997
8				<u>\$ (90,080)</u>
9	8740		Total	\$ (14,545)
10	9210		Total	\$ (106,532)
11	9300		Total	\$ (12,000)
12	9301		Total	\$ 12,000
			Total Above-the-line Adjustments	<u>\$ (121,077)</u>

Supporting Schedules  
C-6

Recap Schedules  
C-2

**Summit Utilities Arkansas, Inc.  
Interest Expense on Customer Deposits Adjustment  
For The Historical Test Year Ending December 31, 2023**

**C2-IS11  
Docket No. 23-079-U**

Purpose: To reclass interest expense on customer deposits above the line.

(1) Line No.	(2) Account	(3) Description	(4) Amount
1	Adjustment Category: Other Income and Deductions		
2	431010	Interest Expense-Customer Dep	\$ (94,808)
3	4310	Other Interest Exp	<u>\$ (94,808)</u>
4	Adjustment Category: Other Expenses		
5	650350	Other Expenses	
6	9030	Customer Records & Collection Expense	<u>\$ 94,808</u>
		<u>Supporting Schedules</u>	<u>Recap Schedules</u>
		C2-IS11.1	C-2

**Summit Utilities Arkansas, Inc.**  
**Wage and Payroll Tax Pro Forma Adjustment - Based on June 2023 Salaries**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS12**  
**Docket No. 23-079-U**

Purpose: To adjust wages and associated taxes based upon Month End June 2023 O&M Salaries.

Line No.	(A) FERC	(B) Account Number	(C) Account Title	(D) Amount
1			Adjustment Category: Operations Expense	
2			8740 Total	208,495 <sup>2</sup>
3			8750 Total	316
4			8760 Total	11,443
5			8780 Total	117,678
6			8790 Total	46,909
7			8800 Total	2,364
8			8810 Total	150
9			8850 Total	18
10			8860 Total	88
11			8870 Total	108,939
12			8890 Total	16,090
13			8900 Total	7,670
14			8910 Total	26
15			8920 Total	43,288
16			8930 Total	13,949
17			8940 Total	8,225
18			9020 Total	11,455
19			9030 Total	59,204 <sup>1</sup>
20		Subtotal Salaries		\$ <u>656,306</u> <sup>1</sup>
21		Category: Other Taxes		
22		Other Taxes Exp-FICA		48,355 <sup>3</sup>
23		Other Taxes Exp-Unemployment		430 <sup>1</sup>
24		* <b>4081 Other Taxes-Non-Inc</b>		\$ <u>48,785</u> <sup>2</sup>
25		Total Adjustment		\$ <u>705,091</u>

Supporting Schedules  
<sup>1</sup> C-2-IS12.1

<sup>2</sup>  
<sup>3</sup>

Recap Schedule  
 C-2  
 C-8-SS1

Summit Utilities Arkansas, Inc.  
 Benefit Expense Adjustment  
 For the Pro Forma Year Ended December 31, 2024

C2-IS13  
 Docket No. 23-079-U

Purpose: To adjust test year benefit expense to pro forma year expense.

Line No.	Acct No.	Description	Pro Forma Year	Total Test Year	Total Adjustment
1	9260	A&G Exp-Oper-Employee pensions and benefits	4,657,014	\$ 4,512,094	\$ 144,920
2		Total	\$ 4,657,014	\$ 4,512,094	\$ 144,920

[Supporting Schedules](#)  
 C-2-IS13.1

[Recap Schedules](#)  
 C-2

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
1	87400	640020	Emp Exp-Parking	\$ 78	\$ 155	\$ (78)
2	87400	640030	Emp Exp-Travel	5,386	10,773	(5,386)
3	87400	640040	Emp Exp-Hotel/Lodg	50,734	101,468	(50,734)
4	87400	640050	Emp Exp-Meals Travel	11,982	23,963	(11,982)
5	87400	640060	Emp Exp-Meals Busins	32,916	65,831	(32,916)
6	87400	640070	Emp Exp-Meals NonRec	211	423	(211)
7	87400	640080	Emp Exp-Refreshments	8,868	17,736	(8,868)
8	87400	640090	Emp Exp-Business Ent	456	911	(456)
9	87400	640100	Emp Exp-Emp Entrtain	921	1,841	(921)
10						\$ (111,551)
11	87600	640020	Emp Exp-Parking	13	26	(13)
12	87600	640030	Emp Exp-Travel	292	583	(292)
13	87600	640040	Emp Exp-Hotel/Lodg	350	701	(350)
14	87600	640050	Emp Exp-Meals Travel	63	126	(63)
15	87600	640060	Emp Exp-Meals Busins	411	821	(411)
16	87600	640070	Emp Exp-Meals NonRec	-	-	-
17	87600	640080	Emp Exp-Refreshments	15	31	(15)
18	87600	640090	Emp Exp-Business Ent	-	-	-
19	87600	640100	Emp Exp-Emp Entrtain	-	-	-
20						\$ (1,144)
21	87800	640020	Emp Exp-Parking	9	18	(9)
22	87800	640030	Emp Exp-Travel	194	389	(194)
23	87800	640040	Emp Exp-Hotel/Lodg	6,149	12,299	(6,149)
24	87800	640050	Emp Exp-Meals Travel	1,470	2,939	(1,470)
25	87800	640060	Emp Exp-Meals Busins	1,557	3,113	(1,557)
26	87800	640070	Emp Exp-Meals NonRec	29	58	(29)
27	87800	640080	Emp Exp-Refreshments	150	301	(150)
28	87800	640090	Emp Exp-Business Ent	-	-	-
29	87800	640100	Emp Exp-Emp Entrtain	-	-	-
30						\$ (9,559)
31	87900	640020	Emp Exp-Parking	6	12	(6)
32	87900	640030	Emp Exp-Travel	290	581	(290)
33	87900	640040	Emp Exp-Hotel/Lodg	4,988	9,975	(4,988)
34	87900	640050	Emp Exp-Meals Travel	1,265	2,529	(1,265)
35	87900	640060	Emp Exp-Meals Busins	2,303	4,606	(2,303)
36	87900	640070	Emp Exp-Meals NonRec	68	136	(68)
37	87900	640080	Emp Exp-Refreshments	301	601	(301)
38	87900	640090	Emp Exp-Business Ent	6	12	(6)
39	87900	640100	Emp Exp-Emp Entrtain	90	181	(90)
40						\$ (9,316)
41	88100	640020	Emp Exp-Parking	-	-	-
42	88100	640030	Emp Exp-Travel	-	-	-
43	88100	640040	Emp Exp-Hotel/Lodg	702	1,404	(702)
44	88100	640050	Emp Exp-Meals Travel	247	493	(247)
45	88100	640060	Emp Exp-Meals Busins	28	57	(28)

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
46	88100	640070	Emp Exp-Meals NonRec	-	-	-
47	88100	640080	Emp Exp-Refreshments	17	34	(17)
48	88100	640090	Emp Exp-Business Ent	-	-	-
49	88100	640100	Emp Exp-Emp Entertain	-	-	-
50						\$ (994)
51	88700	640020	Emp Exp-Parking	26	52	(26)
52	88700	640030	Emp Exp-Travel	1,307	2,614	(1,307)
53	88700	640040	Emp Exp-Hotel/Lodg	12,678	25,356	(12,678)
54	88700	640050	Emp Exp-Meals Travel	2,683	5,366	(2,683)
55	88700	640060	Emp Exp-Meals Busins	15,340	30,681	(15,340)
56	88700	640070	Emp Exp-Meals NonRec	238	475	(238)
57	88700	640080	Emp Exp-Refreshments	1,707	3,414	(1,707)
58	88700	640090	Emp Exp-Business Ent	27	54	(27)
59	88700	640100	Emp Exp-Emp Entertain	407	814	(407)
60						\$ (34,413)
61	88900	640020	Emp Exp-Parking	2	4	(2)
62	88900	640030	Emp Exp-Travel	49	97	(49)
63	88900	640040	Emp Exp-Hotel/Lodg	58	117	(58)
64	88900	640050	Emp Exp-Meals Travel	11	21	(11)
65	88900	640060	Emp Exp-Meals Busins	68	137	(68)
66	88900	640070	Emp Exp-Meals NonRec	-	-	-
67	88900	640080	Emp Exp-Refreshments	3	5	(3)
68	88900	640090	Emp Exp-Business Ent	-	-	-
69	88900	640100	Emp Exp-Emp Entertain	-	-	-
70						\$ (191)
71	89000	640020	Emp Exp-Parking	18	35	(18)
72	89000	640030	Emp Exp-Travel	389	778	(389)
73	89000	640040	Emp Exp-Hotel/Lodg	467	934	(467)
74	89000	640050	Emp Exp-Meals Travel	84	168	(84)
75	89000	640060	Emp Exp-Meals Busins	547	1,095	(547)
76	89000	640070	Emp Exp-Meals NonRec	-	-	-
77	89000	640080	Emp Exp-Refreshments	21	41	(21)
78	89000	640090	Emp Exp-Business Ent	-	-	-
79	89000	640100	Emp Exp-Emp Entertain	-	-	-
80						\$ (1,526)
81	89200	640020	Emp Exp-Parking	9	17	(9)
82	89200	640030	Emp Exp-Travel	91	181	(91)
83	89200	640040	Emp Exp-Hotel/Lodg	1,868	3,736	(1,868)
84	89200	640050	Emp Exp-Meals Travel	517	1,033	(517)
85	89200	640060	Emp Exp-Meals Busins	2,499	4,997	(2,499)
86	89200	640070	Emp Exp-Meals NonRec	73	145	(73)
87	89200	640080	Emp Exp-Refreshments	311	621	(311)
88	89200	640090	Emp Exp-Business Ent	9	18	(9)
89	89200	640100	Emp Exp-Emp Entertain	136	271	(136)
90						\$ (5,510)



**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
91	89300	640020	Emp Exp-Parking	3	6	(3)
92	89300	640030	Emp Exp-Travel	145	290	(145)
93	89300	640040	Emp Exp-Hotel/Lodg	1,508	3,016	(1,508)
94	89300	640050	Emp Exp-Meals Travel	394	789	(394)
95	89300	640060	Emp Exp-Meals Busins	948	1,896	(948)
96	89300	640070	Emp Exp-Meals NonRec	29	58	(29)
97	89300	640080	Emp Exp-Refreshments	127	254	(127)
98	89300	640090	Emp Exp-Business Ent	3	6	(3)
99	89300	640100	Emp Exp-Emp Entrtain	45	90	(45)
100						\$ (3,203)
101	89400	640020	Emp Exp-Parking	3	6	(3)
102	89400	640030	Emp Exp-Travel	145	290	(145)
103	89400	640040	Emp Exp-Hotel/Lodg	1,508	3,016	(1,508)
104	89400	640050	Emp Exp-Meals Travel	394	789	(394)
105	89400	640060	Emp Exp-Meals Busins	948	1,896	(948)
106	89400	640070	Emp Exp-Meals NonRec	29	58	(29)
107	89400	640080	Emp Exp-Refreshments	127	254	(127)
108	89400	640090	Emp Exp-Business Ent	3	6	(3)
109	89400	640100	Emp Exp-Emp Entrtain	45	90	(45)
110						\$ (3,203)
111	90200	640020	Emp Exp-Parking	-	-	-
112	90200	640030	Emp Exp-Travel	-	-	-
113	90200	640040	Emp Exp-Hotel/Lodg	986	1,972	(986)
114	90200	640050	Emp Exp-Meals Travel	238	476	(238)
115	90200	640060	Emp Exp-Meals Busins	203	406	(203)
116	90200	640070	Emp Exp-Meals NonRec	5	10	(5)
117	90200	640080	Emp Exp-Refreshments	23	47	(23)
118	90200	640090	Emp Exp-Business Ent	-	-	-
119	90200	640100	Emp Exp-Emp Entrtain	-	-	-
120						\$ (1,455)
121	90300	640020	Emp Exp-Parking	-	-	-
122	90300	640030	Emp Exp-Travel	20,152	40,304	(20,152)
123	90300	640040	Emp Exp-Hotel/Lodg	20,789	41,578	(20,789)
124	90300	640050	Emp Exp-Meals Travel	8,334	16,668	(8,334)
125	90300	640060	Emp Exp-Meals Busins	4,580	9,160	(4,580)
126	90300	640070	Emp Exp-Meals NonRec	19	39	(19)
127	90300	640080	Emp Exp-Refreshments	93	187	(93)
128	90300	640090	Emp Exp-Business Ent	-	-	-
129	90300	640100	Emp Exp-Emp Entrtain	-	-	-
130						\$ (53,968)
131	92100	640020	Emp Exp-Parking	322	644	(322)
132	92100	640030	Emp Exp-Travel	9,895	19,789	(9,895)
133	92100	640040	Emp Exp-Hotel/Lodg	26,300	52,599	(26,300)
134	92100	640050	Emp Exp-Meals Travel	5,438	10,875	(5,438)

**Summit Utilities Arkansas, Inc.**  
**Meals and Travel Adjustment**  
**For the Test Year Ended December 31, 2023**

**C2-IS14**  
**Docket No. 23-079-U**

Purpose: To remove liquor and non-business related items from cost of service.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	GL	Description	Pro Forma Year	Total Test Year	Total Adjustment
135	92100	640060	Emp Exp-Meals Busins	59,595	119,190	(59,595)
136	92100	640070	Emp Exp-Meals NonRec	169	339	(169)
137	92100	640080	Emp Exp-Refreshments	3,478	6,957	(3,478)
138	92100	640090	Emp Exp-Business Ent	14,333	28,666	(14,333)
139	92100	640100	Emp Exp-Emp Entrtain	198	395	(198)
140						\$ (119,727)
141	92300	640020	Emp Exp-Parking	-	-	-
142	92300	640030	Emp Exp-Travel	53	105	(53)
143	92300	640040	Emp Exp-Hotel/Lodg	350	701	(350)
144	92300	640050	Emp Exp-Meals Travel	35	69	(35)
145	92300	640060	Emp Exp-Meals Busins	445	891	(445)
146	92300	640070	Emp Exp-Meals NonRec	-	-	-
147	92300	640080	Emp Exp-Refreshments	71	143	(71)
148	92300	640090	Emp Exp-Business Ent	4,515	9,031	(4,515)
149	92300	640100	Emp Exp-Emp Entrtain	-	-	-
150						\$ (5,470)
151	92600	640020	Emp Exp-Parking	-	-	-
152	92600	640030	Emp Exp-Travel	-	-	-
153	92600	640040	Emp Exp-Hotel/Lodg	-	-	-
154	92600	640050	Emp Exp-Meals Travel	-	-	-
155	92600	640060	Emp Exp-Meals Busins	1,256	2,512	(1,256)
156	92600	640070	Emp Exp-Meals NonRec	-	-	-
157	92600	640080	Emp Exp-Refreshments	-	-	-
158	92600	640090	Emp Exp-Business Ent	15	30	(15)
159	92600	640100	Emp Exp-Emp Entrtain	4,430	8,861	(4,430)
160						\$ (5,701)
161	92800	640020	Emp Exp-Parking	-	-	-
160	92800	640030	Emp Exp-Travel	-	-	-
161	92800	640040	Emp Exp-Hotel/Lodg	-	-	-
162	92800	640050	Emp Exp-Meals Travel	-	-	-
163	92800	640060	Emp Exp-Meals Busins	51	102	(51)
164	92800	640070	Emp Exp-Meals NonRec	-	-	-
165	92800	640080	Emp Exp-Refreshments	-	-	-
166	92800	640090	Emp Exp-Business Ent	-	-	-
167	92800	640100	Emp Exp-Emp Entrtain	-	-	-
168						(51)
				<u>\$ 366,982</u>	<u>\$ 733,965</u>	<u>\$ (366,982) ✓1</u>

Supporting Schedules  
 C-3  
 C-2-IS14.1  
 E-17-Arkansas

Recap Schedules  
 C-2

Summit Utilities Arkansas, Inc.  
 Postage Expense Adjustment  
 For the Pro Forma Year Ended December 31, 2024

C2-IS15  
 Docket No. 23-079-U

Purpose: The purpose of this schedule is to adjust expenses for expected increase in postage rates for the Pro Forma year Jan-Dec 2024.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year	(5) Total Test Year (a) (b)	(6) Total Adjustment
1		Postage Adjustment	(a)	(b)	
2	9210	A&G Exp-Oper-Office supplies and expenses	\$ 4,853,733	\$ 4,320,385	\$ 533,348
3		Total	\$ 4,853,733	\$ 4,320,385	\$ 533,348

Supporting Schedules

- (a) C-2-IS15.1
- (b) C-2-IS15.2

Recap Schedules

- [1](#) C2

**Summit Utilities Arkansas, Inc.**  
**Property Tax Adjustment**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS16**  
**Docket No. 23-079-U**

Purpose: To adjust test year property tax expense to the pro forma year.

(1) Line No.	(2) Acct No.	(3) GL Account	(4) Description	(5) Pro Forma Year	(6) Total Test Year	(7) Total Adjustment
1	40810	408110	Taxes other than inc taxes, utility operatg income	\$ 10,757,426	\$ 10,525,101	\$ 232,325
2			Total	\$ 10,757,426	\$ 10,525,101	\$ 232,325

Supporting Schedules

C2-IS16.1  
 E-17-Arkansas  
 C-3

Recap Schedules

C-2  
 C-8

Summit Utilities Arkansas, Inc.  
 Pipeline Locator Fees  
 For the Pro Forma Year Ended December 31, 2024

C2-IS17  
 Docket No. 23-079-U

Purpose: The purpose of this schedule is to show incremental expenses related to pipeline locator fees projected to increase in the Pro Forma year.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year	(5) Total Test Year (a)	(6) Total Adjustment
1		Pipeline Locator Fees	(a)	(a)	
2	8740	Distribution-Oper-Mains and Services Expenses	\$ 7,248,750	\$ 5,883,749	\$ 1,365,001
3		Total	\$ 7,248,750	\$ 5,883,749	\$ 1,365,001

Supporting Schedules  
 (a) C-2-IS17.1

Recap Schedules  
 C2

Summit Utilities Arkansas, Inc.  
Corporate Pro Forma Adjustment  
As of the Pro Forma Year Ended December 31, 2024

Schedule: C2-IS18  
Title: Corporate Pro Forma Adjustment  
Docket No. 23-079-U

Line No.	Acct No.	Acct No. Description	Cost Element	Cost Element Description	Total Pro Forma Year Expense	Total Test Year Expense	Total Adjustment
1	90900	Customer Svc-Oper-Inform/Instructual advertisp exp	660090	Corp-Information Adv	331,835	331,835	-
2	92000	AS&G Exp-Oper-Administrative and general salaries	600010	Regular-Exempt	266,993	266,724	10,269
3	92000	AS&G Exp-Oper-Administrative and general salaries	600020	Regular-Non-Exempt	763,398	734,037	29,361
4	92000	AS&G Exp-Oper-Administrative and general salaries	600040	Overtime-Exempt	-	-	-
5	92000	AS&G Exp-Oper-Administrative and general salaries	600050	Overtime-Non-Exempt	-	-	-
6	92000	AS&G Exp-Oper-Administrative and general salaries	600070	NonProduct-Exempt	-	-	-
7	92000	AS&G Exp-Oper-Administrative and general salaries	600080	NonProduct-NonExempt	32,694	31,437	1,257
8	92000	AS&G Exp-Oper-Administrative and general salaries	600100	Bonus STI-Exempt	-	-	-
9	92000	AS&G Exp-Oper-Administrative and general salaries	600110	Bonus STI-Non-Exempt	67,990	65,375	2,615
10	92000	AS&G Exp-Oper-Administrative and general salaries	600100	Corp-Reg Exempt	206,964	199,004	7,960
11	92000	AS&G Exp-Oper-Administrative and general salaries	600111	Corp-Reg Non-Exempt	5,536,238	5,323,206	212,932
12	92000	AS&G Exp-Oper-Administrative and general salaries	600112	Corp-Overtime Exempt	33,932	32,627	1,305
13	92000	AS&G Exp-Oper-Administrative and general salaries	600113	Corp-Overtime NonExe	60,095	57,783	2,311
14	92000	AS&G Exp-Oper-Administrative and general salaries	600114	Corp-NonProd NonExem	57,246	55,044	2,202
15	92000	AS&G Exp-Oper-Administrative and general salaries	600115	Corp-Non-Exempt	15,730	15,730	0
16	92000	AS&G Exp-Oper-Administrative and general salaries	600116	Corp-STI Non-Exempt	1,297,056	1,247,169	49,887
17	92000	AS&G Exp-Oper-Administrative and general salaries	800100	Labor-Regular Time	1,654	1,590	64
18	92000	AS&G Exp-Oper-Administrative and general salaries	800110	Non-Exempt-Overtime	1,326	1,275	51
19	92000	AS&G Exp-Oper-Administrative and general salaries	800400	Assessments Labor	88	85	3
20	92100	AS&G Exp-Oper-Office supplies and expenses	620070	Equipment-Vehicles	(78,719)	(78,719)	-
21	92100	AS&G Exp-Oper-Office supplies and expenses	640010	Emp Exp-Tuition	(27,000)	(27,000)	-
22	92100	AS&G Exp-Oper-Office supplies and expenses	640030	Emp Exp-Travel	27,000	27,000	-
23	92100	AS&G Exp-Oper-Office supplies and expenses	640040	Emp Exp-Hotel/Lodg	105	105	-
24	92100	AS&G Exp-Oper-Office supplies and expenses	640050	Emp Exp-Meals Travel	701	701	-
25	92100	AS&G Exp-Oper-Office supplies and expenses	640060	Emp Exp-Meals Busins	69	69	-
26	92100	AS&G Exp-Oper-Office supplies and expenses	640100	Emp Exp-Health&Safe	90	90	-
27	92100	AS&G Exp-Oper-Office supplies and expenses	640140	Emp Exp-Training	2,189	2,189	-
28	92100	AS&G Exp-Oper-Office supplies and expenses	640150	Emp Exp-Licenses	1,805	1,805	-
29	92100	AS&G Exp-Oper-Office supplies and expenses	640170	Emp Exp-Uniforms	108	108	-
30	92100	AS&G Exp-Oper-Office supplies and expenses	640180	Emp Exp-SubscripDues	9,173	9,173	-
31	92100	AS&G Exp-Oper-Office supplies and expenses	650020	Software	(2,729)	(2,729)	-
32	92100	AS&G Exp-Oper-Office supplies and expenses	650030	Bank Fee and Charges	(113,619)	(113,619)	-
33	92100	AS&G Exp-Oper-Office supplies and expenses	650280	Utilities-Trash	8,552	8,552	-
34	92100	AS&G Exp-Oper-Office supplies and expenses	650300	Office Supplies	(720)	(720)	-
35	92100	AS&G Exp-Oper-Office supplies and expenses	650350	Other Expenses	1,709,043	1,709,043	-
36	92100	AS&G Exp-Oper-Office supplies and expenses	660080	Corp-IT Expense	(2,747,754)	(2,747,754)	-
37	92100	AS&G Exp-Oper-Office supplies and expenses	660120	Corp-Emp Exp Travel	1,792,373	1,792,373	-
38	92100	AS&G Exp-Oper-Office supplies and expenses	660121	Corp-EmpExp Meal Tvl	274,641	274,641	-
39	92100	AS&G Exp-Oper-Office supplies and expenses	660122	Corp-EmpExp Meal Bus	51,139	51,139	-
40	92100	AS&G Exp-Oper-Office supplies and expenses	660123	Corp-EmpExp Safety	24,470	24,470	-
41	92100	AS&G Exp-Oper-Office supplies and expenses	660124	Corp-EmpExp Training	23,411	23,411	-
42	92100	AS&G Exp-Oper-Office supplies and expenses	660125	Corp-Emp Exp Subscri	66,147	66,147	-
43	92100	AS&G Exp-Oper-Office supplies and expenses	660140	Corp-Rent Office	788,528	788,528	-
44	92100	AS&G Exp-Oper-Office supplies and expenses	660141	Corp-Utilities Trash	278,340	278,340	-
45	92100	AS&G Exp-Oper-Office supplies and expenses	660142	Corp-Office Supplies	631	631	-
46	92100	AS&G Exp-Oper-Office supplies and expenses	660143	Corp-Vehicles	(306,401)	(306,401)	-
47	92100	AS&G Exp-Oper-Office supplies and expenses	660144	Corp-Postage	33,810	33,810	-
48	92100	AS&G Exp-Oper-Office supplies and expenses	800220	Stores Overhead	19,303	19,303	-
49	92100	AS&G Exp-Oper-Office supplies and expenses	800220	Stores Overhead	19,303	19,303	-
50	92100	AS&G Exp-Oper-Office supplies and expenses	800230	Fleet Overhead	16,037	16,037	-
51	92100	AS&G Exp-Oper-Office supplies and expenses	800230	Fleet Overhead	16,037	16,037	-
52	92100	AS&G Exp-Oper-Office supplies and expenses	800400	Assessments-Labor	55	55	-
53	92100	AS&G Exp-Oper-Office supplies and expenses	800430	Assessments-Material	839,389	839,389	-
54	92100	AS&G Exp-Oper-Office supplies and expenses	800440	Assessment-Ext Labor	1,013,413	1,013,413	-
55	92100	AS&G Exp-Oper-Office supplies and expenses	800450	Assessments-Employee	5,088,686	5,088,686	-
56	92100	AS&G Exp-Oper-Office supplies and expenses	800460	Assessments-IT Exp	219,136	219,136	-
57	92100	AS&G Exp-Oper-Office supplies and expenses	800470	Assessment-Transport	(120,008)	(120,008)	-
58	92100	AS&G Exp-Oper-Office supplies and expenses	800480	Assessment-Other Exp	135,027	135,027	-
59	92100	AS&G Exp-Oper-Office supplies and expenses	800490	Assessments-Non Tax	1,153,965	1,153,965	-
60	92100	AS&G Exp-Oper-Office supplies and expenses	800500	Int Settle-Labor	27,866	27,866	-
61	92100	AS&G Exp-Oper-Office supplies and expenses	800530	Int Settle-Material	732,866	732,866	-
62	92100	AS&G Exp-Oper-Office supplies and expenses	800540	Int Settle-Ext Labor	1,926,018	1,926,018	-
63	92100	AS&G Exp-Oper-Office supplies and expenses	800550	Int Settle-Employee	949,419	949,419	-
64	92100	AS&G Exp-Oper-Office supplies and expenses	800560	Int Settle-IT Exps	104,464	104,464	-
65	92100	AS&G Exp-Oper-Office supplies and expenses	800570	Int Settle-Transport	83,965	83,965	-
66	92100	AS&G Exp-Oper-Office supplies and expenses	800580	Int Settle-Other Exp	144	144	-
67	92300	AS&G Exp-Oper-Outside services employed	630010	Contractor Costs	6,938,645	6,938,645	-
68	92300	AS&G Exp-Oper-Outside services employed	630020	Consultants	3,264,235	3,264,235	-
69	92300	AS&G Exp-Oper-Outside services employed	630030	Audit Services	851,345	851,345	-
70	92300	AS&G Exp-Oper-Outside services employed	630050	Legal Services	4,268	4,268	-
71	92300	AS&G Exp-Oper-Outside services employed	630060	Wireless Services	297,240	297,240	-
72	92300	AS&G Exp-Oper-Outside services employed	660060	Corp-Contractor Cost	4,264	4,264	-
73	92300	AS&G Exp-Oper-Outside services employed	660061	Corp-Consultants	428,692	428,692	-
74	92300	AS&G Exp-Oper-Outside services employed	660062	Corp-Wireless Sv	221,590	221,590	-
75	92400	AS&G Exp-Oper-Property insurance	650170	Insurance-Property	-	-	-
76	92400	AS&G Exp-Oper-Property insurance	660100	Corp-Property Ins	206,500	206,500	-
77	92500	AS&G Exp-Oper-Injuries and damages	650180	Ins-Umbrella Liab	143,326	143,326	-
78	92500	AS&G Exp-Oper-Injuries and damages	660101	Corp-Liab Insurance	2,767	2,767	-
79	93020	AS&G Exp-Oper-Miscellaneous general expenses	650110	R/O Fees	374,654	374,654	-
80	93100	AS&G Exp-Oper-Rents	650200	Rent-Office	(29,339)	(29,339)	-
					\$ 35,421,719	\$ 35,100,903	\$ 320,816

Summary by FERC

Line No.	Acct No.	Description	Total Pro Forma Year Expense	Total Test Year Expense	Adjustment
81	90900	Customer Svc-Oper-Inform/Instructual advertisp exp	101,214	101,214	-
82	92000	AS&G Exp-Oper-Administrative and general salaries	12,738,964	12,249,004	489,960
83	92100	AS&G Exp-Oper-Office supplies and expenses	15,513,633	15,513,633	-
84	92300	AS&G Exp-Oper-Outside services employed	6,181,345	6,181,345	-
85	92400	AS&G Exp-Oper-Property insurance	191,758	191,758	-
86	92500	AS&G Exp-Oper-Injuries and damages	1,060,373	1,060,373	-
87	93020	AS&G Exp-Oper-Miscellaneous general expenses	294,818	294,818	-
88	93100	AS&G Exp-Oper-Rents	494,501	494,501	-
89	40810	Other Taxes-Non-Inc (FICA)	932,492	896,627	35,865
90	40810	Other Taxes-Non-Inc (FUTA)	8,279	7,960	319
91	Total by FERC		\$ 37,617,978	\$ 36,991,232	\$ 626,746

Supporting Schedules  
E-17- Arkansas

Recap Schedules  
C2

Summit Utilities Arkansas, Inc.  
 Depreciation Expense - Depreciation Calculation  
 For the ProForma Year Ending December 31, 2024

Schedule C2-IS19  
 Title: Depreciation Expense Adjustment  
 Docket No. 23-079-U

Purpose: An adjustment to reflect proposed depreciation rates applied to pro forma depreciable plant balances.

1	ProForma Depreciation Expense	①	\$	65,307,762	
2	Test Year Depreciation Expense (4030)	②		55,703,605	
3	Adjustment to Depreciation Expense (4030)		\$	<u>9,604,157</u>	③
4	ProForma Amortization Expense	①		3,470,778	
5	Test Year Amortization Expense (4050)	②		4,291,079	
6	Adjustment to Amortization Expense (4050)		\$	<u>(820,301)</u>	③
7	Remove ARO Depreciation Expense (4031)		\$	<u>(69,433)</u>	③
8	Total Adjustment to Depreciation and Amortization Expense (3+6)		\$	<u>8,714,422</u>	③

Supporting Schedules  
 ① C-2-IS19.1  
 ② C3

Recap Schedules  
 ③ C2

Summit Utilities Arkansas, Inc.  
 Deferred Covid Expense Recovery  
 For the Pro Forma Year Ended December 31, 2024

C2-IS20  
 Docket No. 23-079-U

Purpose: The purpose of this schedule is to recover costs related to the Deferred Covid Expenses in Account 182.3.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year (a)	(5) Total Test Year (a) (a)	(6) Total Adjustment
1		Uncollectible Accounts Expense			
2	9040	Customer Accounts-Oper-Uncollectible Accounts	\$ 2,113,044	\$ -	\$ 2,113,044
3		Total	\$ 2,113,044	\$ -	\$ 2,113,044

Supporting Schedules  
 (a) C-2-IS20.1



Recap Schedules  
 1 C2




**Summit Utilities Arkansas, Inc.**  
**Deferred Income Tax Expense - ARO**  
**For the Pro Forma Year Ended December 31, 2024**

**C2-IS21**  
**Docket No. 23-079-U**

Purpose: The purpose of this schedule is to remove Deferred Tax Expense Related to Asset Retirement Obligations (ARO) recorded in Account 411 that is related to Rate Base recovery.

(1) Line No	(2) Acct No.	(3) Description	(4) Pro Forma Year (a)	(5) Total Test Year (a)	(6) Total Adjustment
1		Income Taxes			
2	4110	Prov for deferred inc tax-Cr, utility operatng inc	\$ -	\$ 204,061	\$ (204,061) 
3		Total	\$ -	\$ 204,061	\$ (204,061) 

Supporting Schedules  
(a) C-2-IS21.1

Recap Schedules  
 C-2

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-3 Derivation of Test Year Statement of Utility Operating Income

Summit Utilities Arkansas, Inc.  
Statement of Utility Operating Income  
For the Test Year Ended December 31, 2023

Schedule: C-3  
Title: Derivation of Test Year  
Statement of Utility  
Operating Income  
Docket No. 23-079-U

Explanation: Schedule showing the derivation of projected test year statement of utility operating income from financial records of the Company by account, subtotaled by function. This schedule is not necessary if an entirely historical test year is being used.

(1)	(2)	(3)	(4)	(5)	(6)
Line Number	Account Number	Account Description	Actual Amount per Trial Balance for Historical Portion of Test Year (a)	Projected Activity for Projected Portion of Test Year (b)	Total Test Year (Col. 4 + Col. 5) (A)
1		REVENUE			
2		Operating Revenue			
3	48000	Residential sales	\$ 148,163,495	\$ 69,296,943	\$ 217,460,437
4	48100	Commercial and industrial sales	62,823,283	30,867,296	93,690,579
5	48930	Rev fr transport of gas of oth- distribution facil	8,527,797	8,362,136	16,889,933
6		Total Sales Revenue	\$ 219,514,575	\$ 108,526,375	\$ 328,040,950
7		Other Operating Revenue			
8	48800	Miscellaneous service revenues	\$ 1,613,917	\$ 2,620,792	\$ 4,234,709
9		Subtotal Other Operating Revenue	\$ 1,613,917	\$ 2,620,792	\$ 4,234,709
10		TOTAL OPERATING REVENUES	\$ 221,128,492	\$ 111,147,166	\$ 332,275,658
11		OPERATING EXPENSES			
12		Other Gas Supply Expense			
13	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	\$ 102,726,984	\$ 53,470,848	\$ 156,197,832
14	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	1,307,514	(6,591,894)	(5,284,380)
15	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	18,044,553	7,825,601	25,870,155
16	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	(5,050,962)	(9,035,817)	(14,086,779)
17	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	578,555	(274,744)	303,811
18		Subtotal Other Gas Supply Expenses	\$ 117,606,644	\$ 45,393,995	\$ 163,000,639
19		Transmission Expense			
20	85800	Transmission-Oper-Transm/compression of gas by othe	\$ 4,662,436	\$ 952,989	\$ 5,615,425
21		Subtotal Transmission Expenses	\$ 4,662,436	\$ 952,989	\$ 5,615,425
22		Distribution Expenses			
23	87000	Transmission-Operation supervision and engineering	\$ 116,914	\$ 13,667	\$ 130,581
24	87400	Distribution-Oper-Mains and services expenses	10,413,091	9,209,907	19,622,998
25	87500	Distribtn-Op-Measuring&regulating station exp-Genl	12,709	49,284	61,994
26	87600	Distribtn-Op-Measuring&regulating station exp-Ind	299,327	236,099	535,426
27	87800	Distribution-Oper-Meter and house regulator exp	3,386,643	(390,000)	2,996,643
28	87900	Distribution-Oper-Customer installations expenses	483,375	1,774,540	2,257,915
29	88000	Distribution-Oper-Other expenses	56,083	155,945	212,027
30	88100	Distribution-Oper-Rents	30,283	12,183	42,466
31		Subtotal Distribution Expense	\$ 14,798,425	\$ 11,061,625	\$ 25,860,050
32		Customer Account Expense			
33	90200	Customer Accounts-Oper-Meter reading expenses	\$ 92,809	\$ 358,976	\$ 451,785
34	90300	Customer Acct-Oper-Cust records and collection exp	(2,101,165)	6,664,565	4,563,399
35	90400	Customer Accounts-Oper-Uncollectible accounts	(54,054)	10,113,475	10,059,421
36		Subtotal Customer Account Expense	\$ (2,062,410)	\$ 17,137,016	\$ 15,074,606
37		Customer Service & Info Expense			
38	90900	Customer Svc-Oper-Inform&instructnal advertisg exp	\$ -	\$ 433,049	\$ 433,049
39		Subtotal Customer Service & Info Expenses	\$ -	\$ 433,049	\$ 433,049

**Summit Utilities Arkansas, Inc.**  
**Statement of Utility Operating Income**  
**For the Test Year Ended December 31, 2023**

**Schedule: C-3**  
**Title: Derivation of Test Year**  
**Statement of Utility**  
**Operating Income**  
**Docket No. 23-079-U**

Explanation: Schedule showing the derivation of projected test year statement of utility operating income from financial records of the Company by account, subtotaled by function. This schedule is not necessary if an entirely historical test year is being used.

(1)	(2)	(3)	(4)	(5)	(6)
Line Number	Account Number	Account Description	Actual Amount per Trial Balance for Historical Portion of Test Year (a)	Projected Activity for Projected Portion of Test Year (b)	Total Test Year (Col. 4 + Col. 5) (A)
40		Sales Expense			
41	91300	Sales Exp-Operation-Advertising expenses	\$ -	\$ 256,724	\$ 256,724
42		Subtotal Sales Expenses	\$ -	\$ 256,724	\$ 256,724
43		Administrative & General Expenses			
44	92000	A&G Exp-Oper-Administrative and general salaries	\$ -	\$ 12,448,168	\$ 12,448,168
45	92100	A&G Exp-Oper-Office supplies and expenses	23,997,472	(16,409,862)	7,587,610
46	92300	A&G Exp-Oper-Outside services employed	-	6,173,636	6,173,636
47	92400	A&G Exp-Oper-Property insurance	-	391,972	391,972
48	92500	A&G Exp-Oper-Injuries and damages	-	3,295,918	3,295,918
49	92600	A&G Exp-Oper-Employee pensions and benefits	1,439,501	3,072,593	4,512,094
50	92800	A&G Exp-Oper-Regulatory commission expenses	-	1,111,034	1,111,034
51	93000	A&G Exp-Oper-Miscellaneous general expenses	9,803	1,961	11,763
52	93010	A&G Exp-Oper-general advertising expenses	-	374,654	374,654
53	93020	A&G Exp-Oper-Miscellaneous general expenses	-	294,818	294,818
54	93100	A&G Exp-Oper-Rents	622	465,058	465,679
55	93200	A&G Exp-Maintenance of general plant	33,505	(2,141)	31,364
56		Subtotal Administrative & General Expenses	\$ 25,480,902	\$ 11,217,809	\$ 36,698,710
57		Total Operating Expenses	\$ 160,485,997	\$ 86,453,206	\$ 246,939,203
58		MAINTENANCE EXPENSES			
59		Maintenance Expense			
60	88500	Distribution-Maintenance supervision and engineer	\$ 1,431	\$ 4,366	\$ 5,797
61	88600	Distribution-Maint of structures and improvements	41,865	40,404	82,269
62	88700	Distribution-Maintenance of mains	4,228,269	5,640,444	9,868,713
63	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	452,633	457,157	909,790
64	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	213,337	275,748	489,085
65	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	-	61	61
66	89200	Distribution-Maintenance of services	1,313,295	1,135,465	2,448,760
67	89300	Distribution-Maint of meters and house regulators	309,587	407,418	717,005
68	89400	Distribution-Maintenance of other equipment	299,480	199,387	498,867
69		Subtotal Maintenance Expense	\$ 6,859,897	\$ 8,160,450	\$ 15,020,347
70		Total Maintenance Expense	\$ 6,859,897	\$ 8,160,450	\$ 15,020,347
71	40300	Depreciation expense	\$ 27,377,762	\$ 28,325,843	\$ 55,703,605
72	40310	Depreciation expense for asset retirement costs.	-	69,433	69,433
73	40430	Amortization of other limited-term gas plant	-	-	-
74	40500	Amortization - Intangibles	2,027,265	2,015,675	4,042,940
75	40600	Amortization - Intangibles (General)	124,070	124,070	248,139
76		Subtotal Depreciation & Amortization	\$ 29,529,096	\$ 30,535,022	\$ 60,064,118
77	40810	Taxes other than inc taxes, utility operatg income	\$ 5,782,237	\$ 8,597,592	\$ 14,379,829
78		Subtotal	\$ 5,782,237	\$ 8,597,592	\$ 14,379,829
79		Net Utility Operating Income before Taxes	\$ 18,471,264	\$ (22,599,103)	\$ (4,127,839)
80		Income Taxes			
81	40910	Current Income Taxes	\$ -	-	-
82	41010	Provision-deferred inc tax, utility operating inc	6,039,827	\$ (6,476,463)	\$ (436,636)
83	41100	Prov for deferred inc tax-Cr, utility operatng inc	-	204,061	204,061
84		Subtotal Income Taxes	\$ 6,039,827	\$ (6,272,402)	\$ (232,575)
85		Net Utility Operating Income	\$ 12,431,437	\$ (16,326,701)	\$ (3,895,264)

Supporting Schedules

(a) E-17 - Arkansas

Recap Schedules

(A) C-1  
(B) C-12

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-4 Calculation of Percentage of Uncollectible Accounts and Forfeited Discounts

Summit Utilities Arkansas, Inc.  
 Arkansas Uncollectible and Forfeited Discounts Ratios  
 For the Five Years Ended December 31, 2022

Schedule: C-4  
 Title: Calculation of Percentage  
 of Uncollectible Accounts  
 and Forfeited Discounts  
 Docket No. 23-079-U

Explanation: Schedule showing the gross jurisdictional operating revenues and the amount of uncollectible accounts written off and forfeited discounts, if collected, by rate class for the historical year and the last four non-overlapping fiscal years. Amounts in Column 4 should be net write-offs (gross write-offs minus recoveries), not provision for expense in income statement.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Arkansas Jurisdictional Operational Revenues	Arkansas Jurisdictional Uncollectible Written Off (Net of Recoveries)	Uncollectible Ratio ( Col. 4 / Col. 3)	Arkansas Jurisdictional Forfeited Discounts	Forfeited Discounts Ratio (Col. 6 / Col. 3)
<b>1</b>	<b>Five Year Total by Rate Class</b>	<b>\$ 1,938,925,467</b>	<b>\$ 20,388,741</b>	<b>1.0515%</b>	<b>\$ 17,423,193</b>	<b>0.8986%</b>
2	Residential	1,324,009,624	18,983,937	1.4338%	15,263,372	1.1528%
3	SCS-1	535,895,205	1,300,349	0.2426%	2,062,133	0.3848%
4	SCS-2	14,519,282	30,355	0.2091%	43,881	0.3022%
5	SCS-3	721,606	2,402	0.3329%	8,694	1.2048%
6	LCS-1	63,779,750	71,697	0.1124%	45,112	0.0707%
<b>7</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2022)</b>	<b>\$ 482,777,943</b>	<b>\$ 4,530,154</b>	<b>0.9384%</b>	<b>2,988,236</b>	<b>0.6190%</b>
8	Residential	321,458,990	4,219,166	1.3125%	2,783,100	0.8658%
9	SCS-1	145,723,176	308,319	0.2118%	203,377	0.1396%
10	SCS-2	4,242,836	258	0.0061%	170	0.0040%
11	SCS-3	178,033	2,402	1.3492%	1,584	0.8897%
12	LCS-1	11,174,907	9	0.0001%	6	0.0001%
<b>13</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2021)</b>	<b>\$ 375,712,346</b>	<b>\$ 6,921,414</b>	<b>1.8422%</b>	<b>\$ 3,345,629</b>	<b>0.8905%</b>
14	Residential	258,439,417	6,541,294	2.5311%	2,912,810	1.1271%
15	SCS-1	101,517,554	367,627	0.3621%	410,594	0.4045%
16	SCS-2	2,916,042	-	0.0000%	12,049	0.4132%
17	SCS-3	108,727	-	0.0000%	1,177	1.0823%
18	LCS-1	12,730,606	12,494	0.0981%	8,999	0.0707%
<b>19</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2020)</b>	<b>\$ 327,498,029</b>	<b>\$ 1,373,082</b>	<b>0.4193%</b>	<b>\$ 3,601,960</b>	<b>1.0998%</b>
20	Residential	229,845,670	1,194,830	0.5198%	3,031,254	1.3188%
21	SCS-1	82,416,884	152,208	0.1847%	539,230	0.6543%
22	SCS-2	1,971,995	5,352	0.2714%	15,482	0.7851%
23	SCS-3	105,951	-	0.0000%	1,186	1.1191%
24	LCS-1	13,157,529	20,692	0.1573%	14,808	0.1125%
<b>25</b>	<b>Historical Year Total by Rate Class (Year Ending 12/31/2019)</b>	<b>\$ 361,539,234</b>	<b>\$ 3,138,103</b>	<b>0.8680%</b>	<b>3,591,472</b>	<b>0.9934%</b>
26	Residential	246,603,508	2,908,765	1.1795%	3,115,842	1.2635%
27	SCS-1	98,895,440	191,394	0.1935%	458,262	0.4634%
28	SCS-2	2,228,917	(559)	-0.0251%	8,200	0.3679%
29	SCS-3	118,120	-	0.0000%	2,163	1.8314%
30	LCS-1	13,693,250	38,503	0.2812%	7,004	0.0511%
<b>31</b>	<b>Prior Year Total by Rate Class (Year Ending 12/31/2018)</b>	<b>\$ 391,397,915</b>	<b>\$ 4,425,988</b>	<b>1.1308%</b>	<b>\$ 3,895,896</b>	<b>0.9954%</b>
32	Residential	267,662,040	4,119,882	1.5392%	3,420,366	1.2779%
33	SCS-1	107,342,151	280,802	0.2616%	450,671	0.4198%
34	SCS-2	3,159,491	25,304	0.8009%	7,980	0.2526%
35	SCS-3	210,775	-	0.0000%	2,584	1.2262%
36	LCS-1	13,023,458	-	0.0000%	14,295	0.1098%

Supporting Schedules  
None

Recap Schedules  
(A) C-5

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-5 Calculation of Revenue Conversion Factor

**Summit Utilities Arkansas, Inc.**  
**Arkansas Calculation of Revenue Requirement**  
**For the Pro Forma Year Ended December 31, 2024**

**Schedule: C-5**  
**Title: Calculation of Revenue**  
**Conversion Factor**  
**Docket No. 23-079-U**

Explanation: Schedule showing incremental taxes and uncollectible accounts on incremental operating revenues and the development of a revenue conversion factor by rate class.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Total	Residential	SCS-1	SCS-2	SCS-3	LCS-1
1	Arkansas Corporate Tax Rate	** 4.8000%	4.8000%	4.8000%	4.8000%	4.8000%	4.8000%
2	Federal Corporate Tax Rate	** 21.0000%	21.0000%	21.0000%	21.0000%	21.0000%	21.0000%
3	Composite Tax Rate (1)	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>	<b>24.7920%</b>
4	Uncollectible Accounts Ratio (a)	1.0515%	1.4338%	0.2426%	0.2091%	0.3329%	0.1124%
5	Forfeited Discounts Ratio (a)	0.8986%	1.1528%	0.3848%	0.3022%	1.2048%	0.0707%
6	Revenue Conversion Factor* (2) (A)	<b>1.343776</b>	<b>1.348988</b>	<b>1.332879</b>	<b>1.332432</b>	<b>1.334087</b>	<b>1.331142</b>

- (1) Composite Tax Rate = L1 + (1-L1)(L2)
- (2) Revenue Conversion Factor\* = 1 / ((1-L3)\*(1-L4+L5))

\* Forfeited Discounts Ratio is not required in Revenue Conversion Factor and is not included

Supporting Schedules

(a) C-4

Recap Schedules

(A) A-1, or composite from G-1 if determined by rate class  
 (A) G-1

\*\* Source Tax Department



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-6 Other Expenditures

**Summit Utilities Arkansas, Inc.**  
**Other Expenditures**  
**As of the Test Year Ended December 31, 2023**

**Schedule: C-6- Arkansas**  
**Title: Other Expenditures**  
**Docket No. 23-079-U**

Explanation: Disclosure of all expenditures in support of or membership in social, recreational, fraternal, religious clubs or organizations, Chambers of Commerce, and civic associations, lobbying or charitable contributions which are included in the test year utility operating expense. Include these expenditures for the utility, as well as the service company or other affiliate, if included in test year utility operating expense.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	G/L Account Number	Expenditure Description	Actual Test Year Booked Amount	Projected Portion of Test Year Amount
1	9210	650070	Builder Association	\$ 3,450	\$ -
2	1070	650070	Chamber of Commerce	\$ 4,292	\$ (4,292)
3	8740	650070	Chamber of Commerce	\$ 1,679	\$ -
4	9210	650070	Chamber of Commerce	\$ 16,429	\$ 20,330
5	8740	650070	Kiwanis	\$ 680	\$ 507
6	9210	650070	Kiwanis	\$ 28	\$ -
7	1070	650070	Local Industry Membership Dues	\$ 24	\$ (24)
8	8740	650070	Local Industry Membership Dues	\$ 1	\$ -
9	9210	650070	Local Industry Membership Dues	\$ 10	\$ 24
10	1070	650070	Paradigm liasion services: pipeline safety program	\$ 355	\$ (355)
11	8740	650070	Paradigm liasion services: pipeline safety program	\$ 21	\$ -
12	9210	650070	Paradigm liasion services: pipeline safety program	\$ 599	\$ 1,053
13	8740	650070	Professional Membership	\$ 875	\$ 770
14	9210	650070	Professional Membership	\$ 200	\$ -
15	1070	650070	Rotary	\$ 33	\$ (33)
16	8740	640130	Rotary	\$ 82	\$ -
17	9210	640150	Rotary	\$ 215	\$ 33
18	1070	650070	Tyndale enterprises inc (uniforms)	\$ 213	\$ (213)
19	8740	650070	Tyndale enterprises inc (uniforms)	\$ 287	\$ -
20	9210	650070	Tyndale enterprises inc (uniforms)	\$ -	\$ 213
21	9210	650070	Treasury dues	\$ 1,999	\$ 1,431
22	8740	650070	Tax due on welsco invoice	\$ 17	\$ -
23	8740	650070	Training Annual Membership	\$ 50	\$ -
24	9210	650070	Training Annual Membership	\$ 290	\$ -
25	8740	650070	Electric repair	\$ 915	\$ -
26	9210	650070	AGA Membership	\$ -	\$ 127,040
27	1070	650080	Donations	\$ 14,132	\$ (4,814)
28	4261	650080	Donations	\$ -	\$ 362,864
29	8740	650080	Donations	\$ 7,060	\$ 4,078
30	9210	650080	Donations	\$ 115,251	\$ (107,393)
31	9300	650080	Donations	\$ 10,000	\$ 2,000
32	9301	650080	Donations	\$ -	\$ (12,000)
33	Various	650080	Donations	\$ 1,910	\$ 773
34		TOTAL		\$ 181,097	\$ 391,992

Supporting Schedules  
 1 C2-IS10

Recap Schedules  
 None

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-7 Advertising and Marketing

**Summit Utilities Arkansas, Inc.**  
**Advertising and Marketing**  
**For the Test Year Ended December 31, 2023**

**Schedule: C-7**  
**Title: Advertising and Marketing**  
**Docket No. 23-079-U**

Explanation: Disclosure of all expenditures for advertising or marketing which are included in the test year utility operating expense. Include any of these expenditures for the utility, as

(1) Line No.	(2) Account Number	(3) Expenditure Description and Purpose	(4) Actual Test Year Booked Amount	(5) Projected Portion of Test Year Amount
1	90300	Hootsuite Sparkcentral is the program we use for communications directly with customers via social media / Facebook	\$ 2,942	
2	90300	Miscellaneous Advertising Expense Forecast		\$ (22,013)
3	90900	Miscellaneous Advertising Expense Forecast		\$ 331,835
4	91300	Miscellaneous Advertising Expense Forecast		\$ 256,724
5	91200	Enertech 2023 SUA April Safe Digging Month Geofencing Campaign	\$ 2,093	
6	91200	Loveadv. Gas Safety Social Displan and Video SL Translation	\$ 4,096	
7	91200	Paradigm Arkansas Coordinated Response exercise and Excavator Pipeline safety	\$ 55,714	
8	91200	TPSI Customer handbooks and bill inserts (Collections, Keeping you comfortable inserts)	\$ 171,172	
9	91200	B98.5 KURB-FM Radio Airtime Payment assistance and community	\$ 863	
10	91200	Capital Assets ABPG Informational Ad for AR Chamber members directory.	\$ 1,727	
11	91200	CLIX Production costs for animated videos about Understanding Your Gas Bill, the "why" behind high gas prices, etc. Sample: <a href="https://youtu.be/YOzmFcwMte4">https://youtu.be/YOzmFcwMte4</a>	\$ 15,698	
12	91200	Loveadv. Various; Pays for the Agency account management team, meetings, creative concepting, etc; Safety compliance radio spots; Paid search engine marketing so customers googling can find and contact Summit Utilities	\$ 136,189	
13	91200	Meta SUA cost of gas video boost	\$ 1,483	
14	91200	THV11 TV News paid segment/interview called "Good Energy" about the cost of gas. For example, visit <a href="https://youtu.be/XEx5Kmbib-M">https://youtu.be/XEx5Kmbib-M</a> ; TV news paid segment on Picarro cars to show purpose and how to detect leaks and not to be alarmed if a car drives slow through your neighborhood at night; other tv airtime	\$ 14,324	
15	91200	TPSI SUI Ark New User Handbook for January	\$ 2,935	
16	91200	Field Management Specialist Inc Direct business related full amount entire state of AR; Focus group study with customers to understand how we can be more helpful to customers in our market area	\$ 42,396	
17	91200	Loveadv. Paid search engine marketing so that customers googling Summit Utilities can find us.	\$ 4,926	
18	91200	Meta SUA Cost of gas videos	\$ 3,101	
19	91200	Miscellaneous Advertising Expense Forecast		\$ 302,619
20	93010	Miscellaneous Advertising Expense Forecast		\$ 386,654
21		<b>Total</b>	<b>\$ 459,658</b>	<b>\$ 1,255,820</b>
	9030		\$ 2,942	\$ (22,013)
	9090		\$ -	\$ 331,835
	9130		\$ -	\$ 256,724
	9210		\$ 456,716	\$ 302,619
	9301		\$ -	\$ 386,654
			<b>\$ 459,658</b>	<b>\$ 1,255,820</b>

Supporting Schedules  
 C-2-IS9.8

Recap Schedules  
 C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-8 Taxes Other Than Income Taxes

**Summit Utilities Arkansas, Inc.**  
**Arkansas Taxes Other than Income Taxes**  
**For the Pro Forma Year Ended December 31, 2024**

**Schedule: C-8**  
**Title: Taxes Other than Income Taxes**  
**Docket No. 23-079-U**

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Explanation: A schedule showing, by major category and state, all taxes other than income charged to operating expense for the test year and pro forma year.

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(1) Line No.	(2) Subaccount Number	(3) Description	(4) Test Year (A)	(5) Pro Forma Year (A)
1	408100	Payroll Taxes (Misc FICA)	\$ (3,218,628)	\$ (3,218,628)
2	408100	Payroll Taxes (Misc FUTA)	(28,575)	(28,575)
3	408100	Payroll Taxes (FICA)	7,031,550	7,115,770
4	408100	Payroll Taxes (FUTA)	62,343	63,092
5	408110	Property Taxes	10,525,101	10,757,426
6	408120	Sales & Use Tax	889	-
7	408121	Excise Tax	6,964	-
8	408130	State/Fed Reg Fees	-	-
9	408140	Franchise Tax	186	-
10	408141	GRT Tax	-	-
11		Subtotal Taxes Other Than Income	<u>\$ 14,379,829</u>	<u>\$ 14,689,084</u>

Supporting Schedules  
 ① C-8-SS1

Recap Schedules  
 (A) C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-9 Investment Tax Credits

**Summit Utilities Arkansas, Inc.**  
**Investment Tax Credits**  
**For the Pro Forma Year Ended December 31, 2024**

**Schedule: C-9**  
**Title: Investment Tax Credits**  
**Docket No. 23-079-U**

Explanation: A schedule showing the calculation of the total company Investment Tax Credits (ITC) realized in the test year and pro forma year and ratable amortization of accumulated investment tax credits to operating income.

I. Indicate option applicable for ratemaking purposes.

II.

(1) Line No.	(2) Description	(3) Test Year	(4) Pro Forma Year
1	ITC recognized in the current year. (A)	\$0	\$0
2	Ratable portion of Post-1970 accumulated deferred investment tax credits (Credit) (A)	\$0	\$0
3	Total Post-1970 accumulated deferred investment tax credits (Credit) (B)	\$0	\$0
4	Ratable portion of Pre-1971 accumulated deferred investment tax credits (A)	\$0	\$0
5	Total Pre-1971 accumulated deferred investment tax credits (B)	\$0	\$0

Supporting Schedules  
 As needed

Recap Schedules  
 (A) C-1  
 (B) D-5.2 Holdco  
 D-5.3 Holdco  
 D-1.2 Holdco, D-1.3 Holdco



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-10 Accumulated Deferred Income Taxes

**Summit Utilities Arkansas, Inc.**  
**Accumulated Deferred Income Taxes**  
**As of the Partially Projected Test Year ended December 31, 2023**

**Schedule: C-10**  
**Title: Accumulated Deferred**  
**Income Tax**  
**Docket No. 23-079-U**

Explanation: A schedule showing the total company balances of Accumulated Deferred Income Taxes (ADIT) as of the end of the historical test year or the historical portion of a projected test year and pro forma year end. Further, distinguish between depreciation-related ADIT and non-depreciation related ADIT.

(1) Line No.	(2) Description	(3) Balance at end of Test Year	(4) Balance at end of Pro Forma Year
1	Depreciation related ADIT - Federal	\$ 18,806,549	\$ 7,079,828
2	Non-Depreciation related ADIT - Federal	\$ (3,909,295)	\$ 12,366,533
3	<b>Total ADIT - Federal</b>	<b>\$ 14,897,254</b>	<b>\$ 19,446,361</b>
4	Depreciation related ADIT - State	\$ 4,249,601	\$ 1,545,253
5	Non-Depreciation related ADIT - State	\$ (2,329,627)	\$ (53,388)
6	<b>Total ADIT - State</b>	<b>\$ 1,919,974</b>	<b>\$ 1,491,865</b>
7	<b>Total ADIT</b>	<b>\$ 16,817,228</b>	<b>\$ 20,938,226</b>
8	EDIT Reg Liability	\$ (99,155,814)	\$ (96,133,516)
9	<b>Total ADIT and EDIT</b>	<b>\$ (82,338,586)</b>	<b>\$ (75,195,290)</b>

Supporting Schedules  
 1 None

Recap Schedules  
 D-1.1 Cost of Capital Per Books  
 D-1.2-Holdco  
 D-1.3-Holdco  
 D-5.2-Holdco  
 D-5.3-Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-11 Calculation of Current Income Tax Expense

**Summit Utilities Arkansas, Inc.**  
**Calculation of Current Income Tax Expense**  
**As of the Partially Projected Test Year ended December 31, 2023**

**Schedule C-11**  
**Title: Calculation of**  
**Current Income**  
**Tax Expense**  
**Docket No. 23-079-U**

Explanation: A schedule showing the calculation of current federal and state income taxes charged to operations for the test year and Pro Forma Year.

(1) Line No	(2) Description	(3) Test Year	(4) Pro Forma Year
1	Revenue (a)	\$ 332,275,658	\$ 181,981,309
2	O & M Expense (a)	261,959,550	92,703,176
3	Depreciation (a)	60,064,118	68,778,540
4	Taxes Other Than Income Tax (a)	14,379,829	14,689,084
5	Income Before Income Tax and Interest	\$ (4,127,839)	\$ 5,810,509
6			
7	Interest Expense (Income)	\$ -	\$ -
8			
9	Income Before Income Tax	\$ (4,127,839)	\$ 5,810,509
10			
11	Adjustments to Income		
12	Additions	\$ 63,026,524	\$ 58,321,059
13	Deductions	(75,871,195)	(48,063,746)
14			
15	Taxable Income	\$ (16,972,510)	\$ 16,067,821
16			
17	State Tax Calculation		
18	Taxable Income	\$ (16,972,510)	\$ 16,067,821
19	State Adjustments	-	-
20	State Taxable Income	\$ (16,972,510)	\$ 16,067,821
21	State Income Tax (before credits)	-	-
22	State Tax Adjustments Utility Op Inc	-	-
23	State Tax Adjustments Other	-	-
24	Total State Income Tax (A)	\$ -	\$ -
25			
26	Federal Tax Calculation		
27	Taxable Income	\$ (16,972,510)	\$ 16,067,821
28	Federal Adjustments	\$ -	\$ -
29	Federal Taxable Income	\$ (16,972,510)	\$ 16,067,821
30	Federal Income Tax (before credits)	\$ -	\$ -
31	Federal Tax Adjustments Utility Op Inc	\$ -	\$ -
32	Federal Tax Adjustments	\$ -	\$ -
33	Total Federal Income Tax (A)	\$ -	\$ -
34			
35	Total Current Income Tax	\$ -	\$ -

Supporting Schedules

- ① (a) C-1
- ② Source: Tax Department

Recap Schedules

- (A) C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

C-12 Calculation of Deferred Income Tax Expense

Summit Utilities Arkansas, Inc.  
 Calculation of Deferred Income Tax Expense  
 As of the Partially Projected Test Year ended December 31, 2023

Schedule: C-12  
 Title: Calculation of  
 Deferred Income Tax Expense  
 Docket No. 23-079-U

Explanation: A schedule showing the calculation of deferred income tax expense. Amounts in the Credit columns should be identified as a turn-around of past deferrals or other.

(1) Line No.	(2) Description	(4) Test Year - Dec 31, 2023 (A)			(7) Pro Forma Year - Dec 31, 2024 (A)		
		(3) Debit	(4) Credit	(5) Net	(6) Debit	(7) Credit	(8) Net
1	Deferred State Income Tax Expense						
2	Tax Depreciation	\$ 3,268,159	\$ -	\$ 3,268,159	\$ 2,034,705	\$ -	\$ 2,034,705
3	Accrued Liabilities	-	68,504	(68,504)	-	50,843	(50,843)
4	Bad Debts	-	395,384	(395,384)	-	146,111	(146,111)
5	Gas Storage Estimate	361,618	-	361,618	2,103	-	2,103
6	Charitable Contributions	-	11,331	(11,331)	-	10,236	(10,236)
7	Capitalized Transaction Cost Amortization	72,688	-	72,688	63,801	-	63,801
8	Regulatory Assets	-	2,716,140	(2,716,140)	-	2,421,573	(2,421,573)
9	Regulatory Liabilities	200,212	-	200,212	107,768	-	107,768
10	ARO Liability	-	1,274	(1,274)	-	1,397	(1,397)
11	State Net Operating Loss	-	789,199	(789,199)	750,611	-	750,611
12	Total Deferred State Income Tax Expense	\$ 3,902,677	\$ 3,981,831	\$ (79,154)	\$ 2,958,987	\$ 2,630,159	\$ 328,828
13	Deferred Federal Income Tax Expense						
14	Tax Depreciation	\$ 14,759,860	\$ -	\$ 14,759,860	\$ 10,017,696	\$ -	\$ 10,017,696
15	Accrued Liabilities	-	309,382	(309,382)	-	250,319	(250,319)
16	Bad Debts	-	1,785,657	(1,785,657)	-	719,364	(719,364)
17	Gas Storage Estimate	1,633,163	-	1,633,163	10,353	-	10,353
18	Charitable Contributions	-	51,176	(51,176)	-	50,397	(50,397)
19	Capitalized Transaction Cost Amortization	328,279	-	328,279	314,118	-	314,118
20	Regulatory Assets	-	12,266,799	(12,266,799)	-	11,922,406	(11,922,406)
21	Regulatory Liabilities	904,210	-	904,210	530,585	-	530,585
22	ARO Liability	-	5,753	(5,753)	-	6,876	(6,876)
23	Federal Net Operating Loss	-	3,564,227	(3,564,227)	3,374,243	-	3,374,243
24	Total Deferred Federal Income Tax Expense	\$ 17,625,512	\$ 17,982,994	\$ (357,482)	\$ 14,246,995	\$ 12,949,362	\$ 1,297,633

Supporting Schedules  
 1 None

Recap Schedules  
 3 (A) C-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-1.1            Cost of Capital - Per Books Test Year

**Summit Utilities Arkansas, Inc.**  
**Cost of Capital-Per Books Test Year**  
**As of Projected Test Year December, 2023**

**Schedule: D-1.1**  
**Title: Cost of Capital -**  
**Per Books Test Year**

**Docket No. 23-079-U**

Explanation: Schedule showing elements of actual total company capital structure and the related costs at the end of the historical test year. Schedule D-1.1 should only be completed if the company is filing 12 months of actual historical test year data.

(1) Line No.	(2) Description	Per Books Test Year as of 12/31/2023	
		(3) Amount (a) (A)	(4) Rate % (c)
1	Long-Term Debt	\$ -	0.0000%
2	Preferred Stock	-	0.0000%
3	Common Equity	-	0.0000%
4	Accumulated Deferred Income Taxes		
5	Pre-1971 ADITC		
6	Post-1970 ADITC		
7	Customer Deposits		0.0000%
8	Short-Term/Interim Debt	-	0.0000%
9	Current, Accrued, and Other Liabilities	-	0.0000%
10	Capital Leases	-	0.0000%
11	Other Capital Items	-	0.0000%
12	Totals	<u>\$ -</u>	

**NOTE: Schedule D-1.1 is not required when filing a partially projected test year.**

Supporting Schedules

- (a) E-1 -N/A
- (b) Total Amount must match Schedule E-1 - N/A
- (c) Rates must be adequately cross-referenced to applicable D schedules-N/A

Recap Schedules

- (A) D-1.3-N/A



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-1.2-Holdco

Cost of Capital - Projected Test Year - Southern Col Holdco, LLC.

**Summit Utilities Arkansas, Inc.**  
**Cost of Capital-Projected Test Year Southern Col Holdco LLC.**  
**As of Projected Test Year December 31, 2023**

**Schedule: D-1.2-Holdco**  
**Title: Cost of Capital-Projected Test Year**  
**Docket No. 23-079-U**

Explanation: Schedule showing elements of actual total company capital structure and the related costs at the end of the projected test year. Schedule D-1.2 should only be completed if the company is filing a partially projected test year.

(1) Line No.	(2) Description	Projected Test Year as of 12/31/2023			
		(3) Amount (a) Per Books	(4) Adjustments for Projected Portion of Test Year	(5) Amount Projected Test Year (A)	(6) Rate % (c)
1	Long-Term Debt	\$ ① 1,122,092,142	\$ ① 40,996,061	\$ ④ 1,163,088,203	④ 3.8781%
2	Preferred Stock	-	-	⑤ -	⑤ 0.0000%
3	Common Equity	② 974,415,220	110,338,079	⑥ 1,084,753,299	⑧ 11.0000%
4	Accumulated Deferred Income Taxes	(24,499,540)	7,682,312	⑦ (16,817,228)	0.0000%
5	Excess Deferred Income Taxes	② ↓ 103,929,611	(4,773,796)	⑦ 99,155,814	0.0000%
6	Pre-1971 ADITC	-	-	-	0.0000%
7	Post-1970 ADITC	-	-	-	0.0000%
8	Customer Deposits	② 7,321,341	(2,250,454)	⑦ 5,070,887	⑨ 2.5649%
9	Short-Term/Interim Debt	-	-	↓ -	⑨ ↓ 0.0000%
10	Current, Accrued, and Other Liabilities	② 151,604,685	10,935,669	↓ 162,540,354	0.0000%
11	Capital Leases	③ 12,572,172	(12,572,172)	③ -	0.0000%
12	Other Capital Items	-	-	-	0.0000%
13					
14	Totals	\$ 2,347,435,630	\$ 150,355,699	\$ 2,497,791,329	

(b)

Supporting Schedules

- (a) E-1.2-Holdco recapped on Supporting Schedules as indicated
- (b) Total Amount must match Schedule E-1, recapped on D-1.2 SS1.3
- (c) Rates must be adequately cross-referenced to applicable D schedules, see indicated supporting schedules

Recap Schedules

- (A) D-1.3-Holdco

- ① D-1.2-SS1.1-Holdco
- ② E-1.2-Holdco
- ③ D-1.2-SS1.4-Holdco
- ④ D-2.2
- ⑤ D-3.2
- ⑥ D-1.2-SS1.2-Holdco
- ⑦ D-6.1-Holdco
- ⑧ D-4
- ⑨ D-6.3-Holdco

① Calculation is Col (5) - Col (3)

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-1.3-Holdco

Cost of Capital - Pro Forma Year - Southern Col Holdco, LLC.

**Summit Utilities Arkansas, Inc.**  
**Cost of Capital-Pro Forma Year-Southern Col Holdco LLC.**  
**As of Pro Forma Year December 31, 2024**

**Schedule: D-1.3-Holdco**  
**Title: Cost of Capital - Pro Forma Year**  
**Docket No. 23-079-U**

Explanation: Schedule showing elements of actual total company capital structure and the related costs at the end of the pro forma year.

Pro Forma Year as of 12/31/2024										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Line No.	Description	Amount Beginning of Pro Forma Year (a)	Pro Forma Adjustments	Subtotal Amount End of Pro Forma Year	Special Pro Forma Adjustments	Amount End of Pro Forma Year	Proportion (Amount/Total)	Rate % (b)	Weighted Cost % (Col.6 x Col.7)	
1	Long-Term Debt	\$ 1,163,088,203	\$ 100,992,122	\$ 1,264,080,325	\$ (719,969,326)	\$ 544,110,999	37.2882%	4.1798%	1.5586%	
2	Preferred Stock	-	-	-	-	-	0.0000%	0.0000%	0.0000%	
3	Common Equity	1,084,753,299	109,981,190	1,194,734,489	(513,782,209)	680,952,279	46.6660%	11.0000%	5.1333%	
4	Accumulated Deferred Income Taxes	(16,817,228)	(4,120,998)	(20,938,226)	20,938,226	-	0.0000%	0.0000%	0.0000%	
5	Excess Deferred Income Taxes	99,155,814	(3,022,298)	96,133,516	-	96,133,516	6.5881%	0.0000%	0.0000%	
6	Pre-1971 ADITC	-	-	-	-	-	0.0000%	0.0000%	0.0000%	
7	Post-1970 ADITC	-	-	-	-	-	0.0000%	0.0000%	0.0000%	
8	Customer Deposits	5,070,887	2,200,403	7,271,290	-	7,271,290	0.4983%	2.5649%	0.0128%	
9	Short-Term/Interim Debt	-	-	-	-	-	0.0000%	0.0000%	0.0000%	
10	Current, Accrued, and Other Liabilities	162,540,354	(31,806,060)	130,734,294	-	130,734,294	8.9593%	0.0000%	0.0000%	
11	Capital Leases	-	-	-	-	-	0.0000%	0.0000%	0.0000%	
12	Other Capital Items	-	-	-	-	-	0.0000%	0.0000%	0.0000%	
13										
14	Totals	\$2,497,791,329	\$ 174,224,359	\$ 2,672,015,688	\$ (1,212,813,309)	\$1,459,202,379	99.9999%		6.7047%	

(A)

Supporting Schedules

- (a) D-1.2-Holdco
- (b) Rates must be adequately cross-referenced to applicable D schedules

- ① D-2.3
- ② D-3.3
- ③ D-1.3-SS1.2-Holdco
- ④ C-10
- ⑤ C-9
- ⑥ D-6.1-Holdco
- ⑦ D-4
- ⑧ D-6.3-Holdco
- ⑨ D-1.3-SS1.1-Holdco

① Calculation is Col (5) - Col (3)

Recap Schedules

- (A) A-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-2.1            Cost of Long-Term Debt - Per Books Test Year

Summit Utilities Arkansas, Inc.  
 Cost of Long-Term Debt  
 As of Projected Test Year December, 2023

Schedule: D-2.1  
 Title: Cost of Long-Term  
 Debt - Per Books Test Year

Docket No. 23-079-U

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the historical test year. Schedule D-2.1 should only be completed if the company is filing 12 months of actual historical test year data.

Per Books Test Year as of 12/31/2023 - Long-Term Debt by Issue Including Current Maturities										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description of Debt	Issue Date	Maturity Date	Amount Outstanding (a)	Unamortized Net Disc/Prem/Exp, Gain/Loss on Reacquired Debt Accts	Net Proceeds (Col. 5 +/- Col. 6)	Stated Rate %	Annual Interest (Col. 5 x Col. 8)	Amortization Net Disc/Prem & Expense	Annual Cost (Col. 9 +/- Col. 10)
1				\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -
2	Totals			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3								Embedded Cost Rate - (Col. 11 total / Col. 7 total)		0.0000% (A)

NOTE: Schedule D-2.1 is not required when filing a partially projected test year.

Supporting Schedules  
 (a) E-1 - N/A

Recap Schedules  
 (A) D-1.1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-2.2 Cost of Long-Term Debt - Projected Test Year

Summit Utilities Arkansas, Inc.  
 Cost of Long-Term Debt - Projected Test Year Southern Col HoldCo, LLC.  
 As of Projected Test Year December 31, 2023

Schedule: D-2.2  
 Title: Cost of Long-Term  
 Debt - Projected Test Year  
 Docket No. 23-079-U

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the projected test year. Schedule D-2.2 should only be completed if the company is filing a partially projected test year.

Projected Test Year as of December 2023 - Long-Term Debt by Issue Including Current Maturities												
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description of Debt	Issue Date	Maturity Date	Amount Outstanding per Books (a)	Unamortized Net Disc/Prem/Exp. Gain/Loss on Reacquired Debt Accts (a)	Net Proceeds (Col. 5 +/- Col. 6)	Adjustments for Projected Portion of Test Year	Net Proceeds Projected Test Year (Col. 7 +/- Col. 8)	Stated Rate %	Annual Interest (Col. 5 x Col. 10)	Projected Amortization Net Disc/Prem & Expense	Projected Annual Cost (Col. 11 +/- Col. 12)
1	2028 PP Notes	1/10/2022	12/15/2028	\$ 38,000,000	\$ (198,168)	\$ 37,801,832	18,015	\$ 37,819,847	2.5700%	\$ 976,600	\$ 36,031	\$ 1,012,631
2	2031 PP Notes	1/10/2022	12/15/2031	100,000,000	(564,164)	99,435,836	33,186	99,469,022	2.7200%	2,720,000	66,372	2,786,372
3	2031 PP Notes	1/10/2022	12/15/2031	25,000,000	(141,041)	24,858,959	8,297	24,867,256	2.7200%	680,000	16,593	696,593
4	2032 PP Notes	9/15/2022	9/15/2032	60,000,000	(312,966)	59,687,034	16,917	59,703,951	4.7100%	2,826,000	33,729	2,859,729
5	2032 PP Notes	9/15/2022	9/15/2032	40,000,000	(208,644)	39,791,356	11,278	39,802,634	4.7100%	1,884,000	22,486	1,906,486
6	2032 PP Notes	9/15/2022	9/15/2032	35,000,000	(182,564)	34,817,436	9,868	34,827,305	4.7100%	1,648,500	19,675	1,668,175
7	2032 PP Notes	9/15/2022	9/15/2032	35,000,000	(182,564)	34,817,436	9,868	34,827,305	4.7100%	1,648,500	19,675	1,668,175
8	2036 PP Notes	1/10/2022	12/15/2036	150,000,000	(896,025)	149,103,975	33,186	149,137,161	2.9700%	4,455,000	66,372	4,521,372
9	2036 PP Notes	1/10/2022	12/15/2036	25,000,000	(149,337)	24,850,663	5,531	24,856,194	2.9700%	742,500	11,062	753,562
10	2051 PP Notes	1/10/2022	12/15/2051	50,000,000	(314,690)	49,685,310	5,521	49,690,830	3.3300%	1,665,000	11,042	1,676,042
11	Term Loan	1/10/2022	1/10/2027	417,500,000	(1,696,421)	415,803,579	(7,232,144)	408,571,435	2.9548%	12,336,290	535,712	12,872,002
12	Revolving Line of Credit	1/10/2022	1/10/2027	152,000,000	(561,273)	151,438,727	48,076,537	199,515,264	6.6074%	10,043,248	153,075	10,196,323
13	Totals			\$ 1,127,500,000	\$ (5,407,858)	\$ 1,122,092,142	40,996,061	\$ 1,163,088,203		\$ 41,625,638	\$ 991,824	\$ 42,617,462
14				(A)			(A)	(A)		Embedded Cost Rate - (Col. 13 total / Col. 9 total)		3.6642% (A)

Supporting Schedules  
 (a) E-1.2 Holdco, total only

Recap Schedules  
 (A) D-1.2-Holdco



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-2.3 Cost of Long-Term Debt - Pro Forma Year

Summit Utilities Arkansas, Inc.  
 Cost of Long-Term Debt - Proforma Year Southern Col HoldCo, LLC.  
 As of Pro Forma Year December 31, 2024

Schedule: D-2.3  
 Title: Cost of Long-Term  
 Debt - Pro Forma Year

Docket No. 23-079-U

Explanation: Schedule showing computation of cost of total company long-term debt at the end of the pro forma year.

Pro Forma Year as of 12/31/2024- Long-Term Debt by Issue Including Current Maturities												
(1)	(2)	(3)	(4)	(5) (6) (7)			(8)	(9)	(10)	(11)	(12)	(13)
				Beginning of Pro Forma Year			End of Pro Forma Year					
Line No.	Description of Debt	Issue Date	Maturity Date	Amount Outstanding (a)	Unamortized Net Disc/Prem/Exp, Gain/Loss on Reacquired Debt Accts (a)	Net Proceeds Beginning of Pro Forma Year (Col. 5 +/- Col. 6) (a)	Pro Forma Adjustments	Net Proceeds End of Pro Forma Year (Col. 7 +/- Col. 8)	Stated Rate %	Annual Interest (Col. 5 x Col. 10)	Amortization Net Disc/Prem & Expense	Annual Cost (Col. 11 +/- Col. 12)
1	2028 PP Notes	1/10/2022	12/15/2028	\$ 38,000,000	\$ (180,153)	\$ 37,819,847	36,031	\$ 37,855,877	2.5700%	\$ 976,600	\$ 36,031	\$ 1,012,631
2	2031 PP Notes	1/10/2022	12/15/2031	100,000,000	(530,978)	99,469,022	66,372	99,535,395	2.7200%	2,720,000	66,372	2,786,372
3	2031 PP Notes	1/10/2022	12/15/2031	25,000,000	(132,744)	24,867,256	16,593	24,883,849	2.7200%	680,000	16,593	696,593
4	2032 PP Notes	9/15/2022	9/15/2032	60,000,000	(296,049)	59,703,951	33,834	59,737,785	4.7100%	2,826,000	33,834	2,859,834
5	2032 PP Notes	9/15/2022	9/15/2032	40,000,000	(197,366)	39,802,634	22,556	39,825,190	4.7100%	1,884,000	22,556	1,906,556
6	2032 PP Notes	9/15/2022	9/15/2032	35,000,000	(172,695)	34,827,305	19,737	34,847,041	4.7100%	1,648,500	19,737	1,668,237
7	2032 PP Notes	9/15/2022	9/15/2032	35,000,000	(172,695)	34,827,305	19,737	34,847,041	4.7100%	1,648,500	19,737	1,668,237
8	2036 PP Notes	1/10/2022	12/15/2036	150,000,000	(862,839)	149,137,161	66,372	149,203,534	2.9700%	4,455,000	66,372	4,521,372
9	2036 PP Notes	1/10/2022	12/15/2036	25,000,000	(143,806)	24,856,194	11,062	24,867,256	2.9700%	742,500	11,062	753,562
10	2051 PP Notes	1/10/2022	12/15/2051	50,000,000	(309,170)	49,690,830	11,042	49,701,872	3.3300%	1,665,000	11,042	1,676,042
11	Term Loan	1/10/2022	1/10/2027	410,000,000	(1,428,565)	408,571,435	(14,464,288)	394,107,147	2.9548%	12,114,680	535,712	12,650,392
12	Revolving Line of Credit	1/10/2022	1/10/2027	200,000,000	(484,736)	199,515,264	153,075	199,668,339	6.6074%	13,214,800	153,075	13,367,875
13	Term Loan	12/31/2024	12/31/2044	0	0	0	115,000,000	115,000,000	6.3200%	7,268,000	0	7,268,000
14	Totals			<u>\$ 1,168,000,000</u>	<u>\$ (4,911,797)</u>	<u>\$ 1,163,088,203</u>	<u>100,992,122</u>	<u>\$ 1,264,080,325</u>		<u>\$ 51,843,580</u>	<u>\$ 992,122</u>	<u>\$ 52,835,702</u>

(A) (A)

Embedded Cost Rate  
 (Col. 13 total / Col. 9 total) 4.1798%  
 (A)

Supporting Schedules  
 (a) D-2.2

Recap Schedules  
 (A) D-1.3-Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-3.1 Cost of Preferred Stock - Per Books Test Year

**Summit Utilities Arkansas, Inc.**  
**Cost of Preferred Stock**  
**As of Projected December, 2023**

**Schedule: D-3.1**  
**Title: Cost of Preferred Stock -**  
**Per Books Test Year**

**Docket No. 23-079-U**

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the historical test year. Schedule D-3.1 should only be completed if the company is filing 12 months of actual historical test year data.

<b>Per Books Test Year as of 12/31/2023</b>						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Issue Date	Amount (a)	Rate %	Dividend Requirement (Col. 4 x Col. 5)	Shares Outstanding
1	Preferred Stock		\$ -	0.0000%	\$ -	
2	Subtotal		-		-	
3	Discount/Premium (a)					
4	Total		<u>\$ -</u>	0.0000%	<u>\$ -</u>	
5			Embedded Cost Rate (A) (Col. 6 total / Col. 4 total)		0.0000%	

**NOTE: Schedule D-3.1 is not required when filing a partially projected test year.**

Supporting Schedules  
(a) E-1 - N/A

Recap Schedules  
(A) D-1.1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-3.2 Cost of Preferred Stock - Projected Test Year

Summit Utilities Arkansas, Inc.  
**Cost of Preferred Stock - Projected Test Year Southern Col Holdco, LLC.**  
**As of Projected Test Year December 31, 2023**

Schedule: D-3.2  
**Title: Cost of Preferred Stock -**  
**Projected Test Year**  
**Docket No. 23-079-U**

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the projected test year. Schedule D-3.2 should only be completed if the company is filing a partially projected test year.

		Projected Test Year as of 12/31/2023						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Description	Issue Date	Amount Per Books (a)	Adjustments for Projected Portion of Test Year	Amount Projected Test Year (Col. 4 +/- Col. 5)	Rate %	Dividend Requirement (Col. 6 x Col. 7)	Shares Outstanding
1	Preferred Stock		\$ -	\$ -	\$ -	0.0000%	\$ -	-
2	Subtotal		-	-	-		-	-
3	Discount/Premium (a)		-	-	-		-	
4	Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	
				(A)	(A)			
5					Embedded Cost Rate (A) (Col. 8 total / Col. 6 total)	0.0000%		
						(A)		

Supporting Schedules

(a) E-1.2, per books preferred stock only

Recap Schedules

(A) D-1.2-Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-3.3 Cost of Preferred Stock - Pro Forma Year

Summit Utilities Arkansas, Inc.  
 Cost of Preferred Stock - Pro Forma Year-Southern Col Holdco, LLC.  
 As of Pro Forma Year December 31, 2024

Schedule: D-3.3  
 Title: Cost of Preferred  
 Stock - Pro Forma Year

Docket No. 23-079-U

Explanation: Schedule showing computation of total company cost of preferred stock at the end of the pro forma year.

(1) Line No.	(2) Description	(3) Issue Date	Pro Forma Year as of 12/31/2024					
			(4) Amount Beginning of Pro Forma Year (a)	(5) Pro Forma Adjustments	(6) Amount End of Pro Forma Year (Col. 4 +/- Col. 5)	(7) Rate %	(8) Dividend Requirement (Col. 6 x Col. 7)	(9) Shares Outstanding
1	Preferred Stock		\$ -	\$ -	\$ -	0.0000%	\$ -	-
2	Subtotal		-	-	-		-	-
3	Discount/Premium		-	-	-		-	
4	Total		\$ -	\$ -	\$ -			
5				(A)	(A)	Embedded Cost Rate 0.0000%		
						(Col. 8 total / Col. 6 total)	(A)	

Supporting Schedules  
 (a) D-3.2

Recap Schedules  
 (A) D-1.3-Holdco



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-4 Cost of Common Equity

**Summit Utilities Arkansas, Inc.  
Cost of Common Equity  
As of Projected December 31, 2023 and Pro Forma December 31, 2024**

**Schedule: D-4  
Title: Cost of Common Equity  
Docket No. 23-079-U**

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Explanation: Summary of conclusions on the required rate of return on common equity. Schedule D-4 requires a summary of conclusions on the requested rate of return on common equity (A) and (B). The summary should be provided on Schedule D-4 and filed with the Application along with all other required schedules and should also identify all witness testimony and exhibits addressing rate of return. Testimony, exhibits, and workpapers required at filing of the General Rate Change Application shall comply with each requirement of Section 8 of the Rules of Practice and Procedure.

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SUI-Holdco Return on Equity 11.00% (A)

Company witness Dylan D'Ascendis of ScottMadden, Inc. has developed the required return on common equity ("ROE") for Summit Utilities Arkansas (the "Company"). Mr. D'Ascendis' recommendation is derived from the analyses performed using traditional ROE estimation models including the Discounted Cash Flow ("DCF") approach, the Capital Asset Pricing Model ("CAPM") and a Bond Yield Risk Premium methodology. In addition, Mr. D'Ascendis' recommendation considers the relative risks of the Company as compared to the proxy companies and current market conditions. Finally, Mr. D'Ascendis' analysis considers the Company's capital structure as compared with the capital structures of the proxy companies. Based upon those analyses, Mr. D'Ascendis recommends a return on common equity of 11.00%.

Supporting Schedules  
Direct Testimony of Dylan D'Ascendis

Recap Schedules  
(A) D-1.1 -N/A, D-1.2 ,  
(B) D-1.3

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-5.1            Cost of Other Capital Items - Per Books Test Year

**Summit Utilities Arkansas, Inc.**  
**Cost of Other Capital Items**  
**As of Projected December, 2023**

**Schedule: D-5.1**  
**Title: Cost of Other Capital Items -**  
**Per Books Test Year**

**Docket No. 23-079-U**

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the historical test year. Schedule D-5.1 should only be completed if the company is filing 12 months of actual historical test year data. Schedule D-5.1 should include other elements of total company capital structure and the related costs not shown on Schedules D-2.1, D-3.1, and D-4 and should provide the same level of detail as shown on those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in schedule D-1.1.

(1) Line No.	(2) Description of Item	Per Books Test Year as of 12/31/2023	
		(3) Amount (a) (A)	(4) Rate %
1	Accumulated Deferred Income Taxes (b)	\$ -	0.0000%
2	Pre-1971 ADITC (c)	-	0.0000%
3	Post-1970 ADITC (c)		
4	Customer Deposits		
5	Short-Term/Interim Debt		
6	Current, Accrued, and Other Liabilities		
7	Capital Leases	-	0.0000%
8	Other Capital Items	-	0.0000%
9	Total	<u>\$ -</u>	

**NOTE: Schedule D-5.1 is not required when filing a partially projected test year.**

Supporting Schedules  
(a) E-1 - N/A  
(b) C-10 - N/A  
(c) C-9 - N/A

Recap Schedules  
(A) D-1.1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-5.2-Holdco Cost of Other Capital Items - Projected Test Year - Southern Col Holdco, LLC.

**Summit Utilities Arkansas, Inc.**  
**Cost of Other Capital Items - Projected Test Year-Southern Col Holdco LLC.**  
**As of Projected Test Year December 31, 2023**

**Schedule: D-5.2-Holdco**  
**Title: Cost of Other Capital**  
**Items - Projected Test Year**  
**Docket No. 23-079-U**

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the projected test year. Schedule D-5.2 should only be completed if the company is filing a partially projected test year. Schedule D-5.2 should include other elements of total company capital structure and the related costs not shown on Schedule D-2.2, D-3.2, and D-4 and should provide the same level of detail as shown on those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in Schedule D-1.2.

(1) Line No.	(2) Description of Item	Projected Test Year as of 12/31/2023			
		(3) Amount Per Books (a)	(4) Adjustments for Projected Portion of Test Year	(5) Amount (A) Projected Test Year (Col. 3 +/- Col. 4)	(6) Rate %
1	Accumulated Deferred Income Taxes (b)	\$ (24,499,540)	\$ 7,682,312	\$ (16,817,228)	0.0000%
2	Excess Deferred Income Taxes	\$ 103,929,611	\$ (4,773,796)	\$ 99,155,814	0.0000%
3	Pre-1971 ADITC (c)	-	-	-	0.0000%
4	Post-1970 ADITC (c)	-	-	-	0.0000%
5	Customer Deposits	7,321,341	(2,250,454)	5,070,887	2.5649%
6	Short-Term/Interim Debt	-	-	-	0.0000%
7	Current, Accrued and Other Liabilities	151,604,685	10,935,669	162,540,354	0.0000%
8	Capital Leases	12,572,172	(12,572,172)	-	0.0000%
9	Other Capital Items	-	-	-	0.0000%
10					
11	Total	\$ 250,928,269	\$ (978,441)	\$ 249,949,827	

Supporting Schedules

- (a) E-1.2-Holdco
- (b) C-10, amount per books only
- (c) C-9
- ① D-1.2
- ② D-1.2-SS1.4-Holdco
- ③ C-9
- ④ D-6.1-Holdco
- ⑤ D-6.2-Holdco
- ⑥ D-6.3-Holdco

Recap Schedules

- (A) D-1.2-Holdco

① Calculation is Col (5) - Col (3)

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-5.3-Holdco Cost of Other Capital Items - Pro Forma Year - Southern Col Holdco, LLC.

**Summit Utilities Arkansas, Inc.**  
**Cost of Other Capital Items - Pro Forma Year - Southern Col Holdco LLC.**  
**As of Pro Forma Year December 31, 2024**

**Schedule: D-5.3-Holdco**  
**Title: Cost of Other Capital**  
**Items - Pro Forma Year**  
**Docket No. 23-079-U**

Explanation: Schedule showing other elements of actual total company capital structure and the related costs at the end of the pro forma year. Schedule D-5.3 should include other elements of total company capital structure and the related costs not shown on Schedule D-2.3, D-3.3, and D-4 and should provide the same level of detail as shown in those schedules. ADITC should be shown in accordance with external capital proportions (e.g. long-term debt, short-term debt, preferred stock, common equity) in Schedule D-1.3.

(1) Line No.	(2) Description of Item	Pro Forma Year as of 12/31/2024				(6) Rate % (a)
		(3) Amount Beginning Pro Forma Year (a)	(4) Pro Forma Adjustments	(5) Amount (A) End of Pro Forma Year (Col. 3 +/- Col. 4)	(6)	
1	Accumulated Deferred Income Taxes (b)	① (16,817,228) \$	① 16,817,228 \$	④ -	0.0000%	
2	Excess Deferred Income Taxes	\$ 99,155,814	(3,022,298)	\$ 96,133,516	0.0000%	
3	Pre-1971 ADITC (c)	-	-	-	0.0000%	
4	Post-1970 ADITC (c)	-	-	-	0.0000%	
5	Customer Deposits	5,070,887	2,200,403	① 7,271,290	② 2.5649%	
6	Short-Term/Interim Debt	-	-	-	③ 0.0000%	
7	Current, Accrued and Other Liabilities	162,540,354	(31,806,060)	① 130,734,294	0.0000%	
8	Capital Leases	-	-	-	0.0000%	
9	Other Capital Items	-	-	-	0.0000%	
10						
11	Total	\$ 249,949,827	\$ (15,810,727)	\$ 234,139,100		

Supporting Schedules

(a) D-5.2-Holdco

(b) C-10

(c) C-9

① D-6.1-Holdco

② D-6.3-Holdco

③ D-1.3-Holdco

④ C-10

① Calculation is Col (5) - Col (3)

Recap Schedules

(A) D-1.3-Holdco



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-6.1-Holdco Calculation of Current, Accrued, and Other Liabilities

Summit Utilities Arkansas, Inc.  
 Holdco Calculation of CAOL - Southern Col HoldCo, LLC.  
 As of Projected December 31 2023 and Pro Forma December 31, 2024

Schedule: D-6.1 Holdco  
 Title: Calculation of Current,  
 Accrued and Other Liabilities  
 Docket No. 23-079-U

Explanation: Schedule showing calculation of current, accrued, and other liabilities starting with the subaccount balances of all liabilities not included in Schedules D-2, D-3, and D-4 at the end of the test year; adjusting to 13-month averages; and making additional adjustments needed to result in the source of funds to the company not provided for elsewhere in the cost of service.

I. LIABILITY SUBACCOUNTS								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account Number	Account Title	Balance at end of Test Year (A) (a)	Adj. Needed to Achieve 13-Month Average (Col. 6 - Col. 4)	13-Month Average (a)	Adjustment	Adjustment Reference No.*	Pro Forma CAOL (B)
1	1823	Other Regulatory assets	\$ (20,836,361)	\$ 2,076,800	\$ (18,759,561)	\$ (6,683,378)	1	\$ (25,442,939)
2	2271	Obligation under capital lease noncurrent	11,909,614	(0)	11,909,614	(11,909,614)	4	-
3	2272	Obligation under capital lease noncurrent	191,020	0	191,020	(191,020)	4	-
4	2282	Accum prov injuries/damages	971,169	0	971,169			971,169
5	2283	Accumulated provision for pensions and benefits	-	(489,313)	(489,313)			(489,313)
6	2300	Asset retirement obligations (ARO)	3,274,884	(0)	3,274,884	(3,274,884)	4	-
7	2320	A/P	12,162,628	(0)	12,162,628			12,162,628
8	2340	Accounts Payable to associated companies	32,550,242	(0)	32,550,242			32,550,242
9	2341	Accounts Payable to associated companies	12,433,809	(0)	12,433,809			12,433,809
10	2350	Customer deposits	5,070,887	2,200,403	7,271,290	(7,271,290)	1, 2	-
11	2360	Accrued taxes	9,754,574	0	9,754,574			9,754,574
12	2370	Accrued interest	6,572,878	(0)	6,572,878			6,572,878
13	2410	Tax collection	9,009,471	(0)	9,009,471			9,009,471
14	2420	Misc curr & accr liability	54,325,694	0	54,325,694			54,325,694
15	2421	Miscellaneous current and accrued liabilities	-	4,654,794	4,654,794			4,654,794
16	2422	Miscellaneous current and accrued liabilities	-	757,757	757,757			757,757
17	2431	Obligations under capital lease current	471,537	(0)	471,537			471,537
18	2432	Obligations under capital lease current	8,746	0	8,746			8,746
19	2520	Customer advances for construction	184,473	0	184,473			184,473
20	2540	Other Regulatory liabilities	(7,037,957)	(0)	(7,037,957)	7,037,957	4	-
21	2541	Other Regulatory liabilities	139,648,186	4,120,106	143,768,292	(143,768,292)	1	-
22	2820	Accum deferred inc tax	(3,217,895)	(0)	(3,217,895)	3,217,895	1	-
23		Total	\$ 267,447,599	\$ 13,320,547	\$ 280,768,146	\$ (162,842,626)		\$ 117,925,520

\* Include one of the following reference numbers for each adjustment: (1) - Provided for elsewhere in the Cost of Service, (2) - Interest-Bearing, (3) - 13-Month Average is not representative of normal account balance. If reference number (3) is given as a reason, a supporting schedule should be used unless zero or end of year balance is used. Additional references can be used if needed. (4) Not in Cost of Service

Recap of CAOL included above

Account Title	Balance at end of Test Year	Adjustment Needed to Achieve 13 Month Avg	13 Month Average	Adjustment	Pro Forma CAOL
2282 Accum prov injuries/damages	\$ 971,169	\$ 0	\$ 971,169	\$ -	\$ 971,169
2283 Accumulated provision for pensions and benefits	-	(489,313)	(489,313)	-	(489,313)
2300 Asset retirement obligations (ARO)	3,274,884	(0)	3,274,884	(3,274,884)	-
2340 Accounts Payable to associated companies	32,550,242	(0)	32,550,242	-	32,550,242
2341 Accounts Payable to associated companies	12,433,809	(0)	12,433,809	-	12,433,809
2360 Accrued taxes	9,754,574	0	9,754,574	-	9,754,574
2370 Accrued interest	6,572,878	(0)	6,572,878	-	6,572,878
2410 Tax collection	9,009,471	(0)	9,009,471	-	9,009,471
2420 Misc curr & accr liability	54,325,694	0	54,325,694	-	54,325,694
2421 Miscellaneous current and accrued liabilities	-	4,654,794	4,654,794	-	4,654,794
2422 Miscellaneous current and accrued liabilities	-	757,757	757,757	-	757,757
2432 Obligations under capital lease current	8,746	0	8,746	-	8,746
2520 Customer advances for construction	184,473	0	184,473	-	184,473
2540 Other Regulatory liabilities	(7,037,957)	(0)	(7,037,957)	7,037,957	-
2541 Other Regulatory liabilities	40,492,371	1	40,492,372	(40,492,372)	-
40 Total	\$ 162,540,354	\$ 4,923,239	\$ 167,463,593	\$ (36,729,299)	\$ 130,734,294

Supporting Schedules

(a) D-6.2 Holdco

Recap Schedules

(A) D-1.1, D-1.2, D-1.3  
 (B) D-1.3

Please provide this information regardless of the calculation of working capital (i.e., the calculation of working capital resulting from a fully-developed lead-lag study can be substituted for current accrued, and other liabilities that are encompassed by the lead-lag study, including working capital provided by non-utility operations).

Note 1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-6.2-Holdco

Liability Account Balances

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	Beg of Test Year (b)	End of Jan-23	End of Feb-23	End of Mar-23	End of Apr-23	End of May-23	End of Jun-23
1	1823	1823.0000.000	DTA Income Tax Regulatory Asset	No	\$ (21,397,252)	\$ (22,211,252)	\$ (22,985,252)	\$ (23,760,252)	\$ (23,781,252)	\$ (25,289,252)	\$ (26,850,645)
2	1823	1823.0000.771	DTA Income Tax Regulatory Asset Key Bank - SCHC/SCM	No	1,450,069	1,450,069	1,450,069	1,180,349	1,180,349	1,180,349	1,456,823
3	1823	1823.0000.772	DTA Income Tax Regulatory Asset CIBS - SCHC/SCM	No	1,309,638	1,309,638	1,309,638	1,069,056	1,069,056	1,069,056	1,312,990
4	1823	1823.0000.773	DTA Income Tax Regulatory Asset Bank of America - SCHC/SCM	No	1,288,096	1,288,096	1,288,096	1,047,674	1,047,674	1,047,674	1,292,705
5	1823	1823.0000.774	DTA Income Tax Regulatory Asset CoBank - SCHC/SCM	No	1,304,228	1,304,228	1,304,228	1,065,417	1,065,417	1,065,417	1,309,095
6	1823	1823.0000.776	DTA Income Tax Regulatory Asset Natixis - SCHC/SCM	No	1,299,103	1,299,103	1,299,103	1,058,951	1,058,951	1,058,951	1,302,456
7	1823	1823.0000.783	DTA Income Tax Regulatory Asset PNC - SCHC/SCM/Midco	No	299,142	299,142	299,142	171,681	171,681	171,681	347,699
8					(14,446,977)	(15,260,977)	(16,034,977)	(18,167,125)	(18,188,125)	(19,696,125)	(19,828,877)
9	2271	2271.0000.798	Operating lease liability, non-current ASC 842 lease liability	No	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614
10					11,909,614	11,909,614	11,909,614	11,909,614	11,909,614	11,909,614	11,909,614
11	2272	2272.0000.798	Finance lease liability, non-current ASC 842 lease liability	No	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020
12					191,020	191,020	191,020	191,020	191,020	191,020	191,020
13	2282	2282.0000.000	Accum prov injuries & damages	No	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169
14					971,169	971,169	971,169	971,169	971,169	971,169	971,169
15	2283	2283.0000.000	Accum prov pensions & benefits	No	\$ 0	\$ (1,060,179)	\$ (1,060,179)	\$ (1,060,179)	\$ (1,060,179)	\$ (1,060,179)	\$ (1,060,179)
16					0	(1,060,179)	(1,060,179)	(1,060,179)	(1,060,179)	(1,060,179)	(1,060,179)
15	2300	2300.0000.000	Asset retirement obligation	No	\$ 3,256,212	\$ 3,256,212	\$ 3,256,212	\$ 3,256,212	\$ 3,256,212	\$ 3,256,212	\$ 3,256,212
16					3,256,212	3,256,212	3,256,212	3,256,212	3,256,212	3,256,212	3,256,212
17	2320	2320.0000.000	A/P	No	\$ 9,186,081	\$ 8,002,397	\$ 10,342,049	\$ 7,539,524	\$ 39,379,210	\$ 7,665,327	\$ 6,158,483
18					9,186,081	8,002,397	10,342,049	7,539,524	39,379,210	7,665,327	6,158,483
19	2340	2340.0000.000	Intercompany due to	No	\$ 39,977,728	\$ 55,528,895	\$ 61,265,451	\$ 56,281,350	\$ 59,706,088	\$ 61,852,380	\$ 54,486,976

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	Beg of Test Year (b)	End of Jan-23	End of Feb-23	End of Mar-23	End of Apr-23	End of May-23	End of Jun-23
20	2340	2340.0000.798	Intercompany due to ASC 842 lease liability	No	15,470	15,470	15,470	15,470	15,470	15,470	15,470
21					39,993,198	55,544,365	61,280,921	56,296,820	59,721,558	61,867,850	54,502,446
22	2341	2341.0000.000	Income Tax to Parent	No	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809
23					12,433,809	12,433,809	12,433,809	12,433,809	12,433,809	12,433,809	12,433,809
24	2350	2350.0000.000	Customer deposits	Yes	\$ 9,722,064	\$ 9,550,367	\$ 9,349,939	\$ 9,024,160	\$ 8,571,527	\$ 7,924,190	\$ 7,321,341
25					9,722,064	9,550,367	9,349,939	9,024,160	8,571,527	7,924,190	7,321,341
26	2360	2360.0000.000	Accrued taxes	No	\$ 7,216,993	\$ 8,111,244	\$ 8,953,531	\$ 9,809,403	\$ 9,883,968	\$ 10,686,432	\$ 9,212,934
27					7,216,993	8,111,244	8,953,531	9,809,403	9,883,968	10,686,432	9,212,934
28	2370	2370.0000.000	Accrued interest	No	\$ (24,077)	\$ (8,502)	\$ 6,768	\$ 21,525	\$ 36,204	\$ 49,069	\$ 60,926
29	2370	2370.0000.785	Accrued interest LOC	No	2,666,460	4,506,970	6,090,693	7,686,647	9,184,946	11,048,687	2,778,124
30					2,642,383	4,498,469	6,097,461	7,708,171	9,221,150	11,097,756	2,839,050
31	2410	2410.0000.000	Tax collection	No	\$ 6,375,910	\$ 10,940,496	\$ 16,261,164	\$ (6,008,217)	\$ (7,252,661)	\$ (6,539,359)	\$ (14,874,111)
32	2410	2410.0000.705	Tax collection State Franchise Tax (Corp)	No	4,852,254	8,563,109	12,176,772	14,946,822	16,266,204	17,037,174	17,607,104
33					11,228,163	19,503,606	28,437,936	8,938,605	9,013,543	10,497,815	2,732,993
34	2420	2420.0000.000	Misc curr & accr liability	No	\$ -	\$ (20,624,810)	\$ (37,428,710)	\$ (58,084,794)	\$ (55,073,205)	\$ (51,693,663)	\$ (48,292,047)
35	2420	2420.0000.709	Misc curr & accr liability PTO Accrual	No	1,131,448	1,131,448	1,131,448	1,569,370	1,640,985	1,581,741	1,766,424
36	2420	2420.0000.715	Misc curr & accr liability Energy Outreach	No	10,706	1,151,185	1,151,749	(5,467)	(4,923)	(4,357)	(19,880)
37	2420	2420.0000.718	Misc curr & accr liability Bonus Accrual	No	3,499,092	3,763,675	4,028,258	1,124,132	1,058,333	1,322,917	1,587,500
38	2420	2420.0000.719	Misc curr & accr liability Payroll Accrual	No	915,195	1,417,427	1,306,694	2,010,027	2,133,532	2,198,068	1,060,837
39	2420	2420.0000.720	Misc curr & accr liability 401k Withholdings	No	(8,541)	(8,541)	(8,541)	(8,541)	(8,541)	(7,114)	(7,419)

Summit Utilities Arkansas, Inc.

Holdco Detail Liabilities - Southern Col HoldCo, LLC.

As of the Test Year Ended December 31, 2023

Schedule: D-6.2 Holdco

Title: Liability Account Balances

Docket No. 23-079-U

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	Beg of Test Year (b)	End of Jan-23	End of Feb-23	End of Mar-23	End of Apr-23	End of May-23	End of Jun-23
40	2420	2420.0000.724	Misc curr & accr liability Medical Accrual	No	351,121	1,393,213	2,117,343	1,777,594	1,321,269	1,777,442	2,017,278
41	2420	2420.0000.727	Misc curr & accr liability Political Action Committee (	No	7,515	8,269	9,034	9,809	10,559	9,054	9,417
42	2420	2420.0000.731	Misc curr & accr liability State Tax Payable	No	1,704,346	1,704,346	1,704,346	1,704,346	1,704,346	1,704,346	1,704,346
43	2420	2420.0000.740	Misc curr & accr liability Gas Accrual	No	123,510,578	109,247,687	99,131,472	98,041,793	69,128,234	69,716,400	67,856,026
44	2420	2420.0000.796	Misc curr & accr liability Audit Accrual	No	402,212	440,877	490,455	540,033	585,831	635,409	316,992
45	2420	2420.0000.799	Misc curr & accr liability Miscellaneous	No	13,037,321	5,914,199	6,425,627	779,207	1,507,829	714,815	(973,397)
46					144,560,992	105,538,975	80,059,175	49,457,510	24,004,251	27,955,059	27,026,078
47	2421	2421.0000.000	Intercompany AP with SUA	No	\$ 9,192,285	\$ 25,660,016	\$ 25,660,016	\$ -	\$ -	\$ -	\$ -
48					9,192,285	25,660,016	25,660,016	-	-	-	-
49	2422	2422.0000.000	Intercompany AP with SUO	No	\$ 1,496,418	\$ 4,177,212	\$ 4,177,212	\$ -	\$ -	\$ -	\$ -
50					1,496,418	4,177,212	4,177,212	-	-	-	-
51	2431	2431.0000.798	Operating lease liability, current ASC 842 lease liability	No	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537
52					471,537	471,537	471,537	471,537	471,537	471,537	471,537
53	2432	2432.0000.798	ASC 842 lease liability	No	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746
54					8,746	8,746	8,746	8,746	8,746	8,746	8,746
55	2520	2520.0000.000	CIAC	No	\$ (750)	\$ (750)	\$ (750)	\$ 43,602	\$ 1,854,284	\$ 137,316	\$ (750)
56					(750)	(750)	(750)	43,602	1,854,284	137,316	(750)
57	2540	2540.0000.000	Over-Recovered 191	No	\$ -	\$ (840,950)	\$ (2,456,676)	\$ 2,162,325	\$ 1,043,320	\$ 448,776	\$ 1,845,641
58	2540	2540.0000.821	Over-Recovered 191 Customer Credit billed - SUA	No	-	(1,485,571)	(2,873,980)	(4,482,125)	(5,967,098)	(7,479,382)	2,148,625
59	2540	2540.0000.822	Over-Recovered 191 Customer Credit unbilled - S	No	-	(225,490)	(142,687)	(240,282)	(231,604)	(246,924)	(243,154)
60	2540	2540.0000.823	Over-Recovered 191 Customer Credit, LT	No	-	-	-	-	-	-	(11,121,537)
61					-	(2,552,012)	(5,473,342)	(2,560,082)	(5,155,383)	(7,277,529)	(7,370,426)

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	Beg of Test Year (b)	End of Jan-23	End of Feb-23	End of Mar-23	End of Apr-23	End of May-23	End of Jun-23
62	2541	2541.0000.000	Income Tax Regulatory Liability	No	\$ 103,929,611	\$ 103,929,611	\$ 103,929,611	\$ 103,929,611	\$ 103,929,611	\$ 103,929,611	\$ 103,929,611
63	2541	2541.0000.821	Income Tax Regulatory Liability Customer Credit billed - SUA	No	17,834,708	17,834,708	17,834,708	17,834,708	17,834,708	17,834,708	17,834,708
64	2541	2541.0000.822	Income Tax Regulatory Liability Customer Credit unbilled - S	No	(1,240,589)	(1,240,589)	(1,240,589)	(1,240,589)	(1,240,589)	(1,240,589)	(1,240,589)
65	2541	2541.0000.823	Income Tax Regulatory Liability Customer Credit, LT	No	24,300,000	24,300,000	24,300,000	24,300,000	24,300,000	24,300,000	24,300,000
66					144,823,731	144,823,731	144,823,731	144,823,731	144,823,731	144,823,731	144,823,731
67	2820	2820.0000.000	Accum deferred inc tax	No	\$ (3,853,167)	\$ (3,853,167)	\$ (3,853,167)	\$ (3,853,167)	\$ (3,853,167)	\$ (3,853,167)	\$ 2,351,105
68					(3,853,167)	(3,853,167)	(3,853,167)	(3,853,167)	(3,853,167)	(3,853,167)	2,351,105
69			Total		\$ 391,003,523	\$ 391,925,405	\$ 382,001,663	\$ 297,243,081	\$ 307,458,477	\$ 280,010,583	\$ 257,950,037

Supporting Schedules

(a) E-17.1.2 - Holdco

II. SUBACCOUNT DESCRIPTIONS

Acct. No.	Account Title	Subaccount Description
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NOTE: See full description of subaccounts provided in E-9.

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	End of Jul-23	End of Aug-23	End of Sep-23	End of Oct-23	End of Nov-23	End of Dec-23	13-Month Average (A)
1	1823	1823.0000.000	DTA Income Tax Regulatory Asset	No	\$ (26,149,645)	\$ (26,956,645)	\$ (27,749,645)	\$ (28,587,645)	\$ (27,519,739)	\$ (27,519,739)	\$ (25,442,939)
2	1823	1823.0000.771	DTA Income Tax Regulatory Asset Key Bank - SCHC/SCM	No	1,456,823	1,456,823	1,537,245	1,537,245	1,394,201	1,394,201	1,394,201
3	1823	1823.0000.772	DTA Income Tax Regulatory Asset CIBS - SCHC/SCM	No	1,312,990	1,312,990	1,382,706	1,382,706	1,258,224	1,258,224	1,258,224
4	1823	1823.0000.773	DTA Income Tax Regulatory Asset Bank of America - SCHC/SCM	No	1,292,705	1,292,705	1,362,602	1,362,602	1,237,330	1,237,330	1,237,330
5	1823	1823.0000.774	DTA Income Tax Regulatory Asset CoBank - SCHC/SCM	No	1,309,095	1,309,095	1,378,760	1,378,760	1,253,976	1,253,976	1,253,976
6	1823	1823.0000.776	DTA Income Tax Regulatory Asset Natixis - SCHC/SCM	No	1,302,456	1,302,456	1,371,426	1,371,426	1,247,671	1,247,671	1,247,671
7	1823	1823.0000.783	DTA Income Tax Regulatory Asset PNC - SCHC/SCM/Midco	No	347,699	347,699	378,084	378,084	291,976	291,976	291,976
8					(19,127,877)	(19,934,877)	(20,338,822)	(21,176,822)	(20,836,361)	(20,836,361)	(18,759,561)
9	2271	2271.0000.798	Operating lease liability, non-current ASC 842 lease liability	No	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614	\$ 11,909,614
10					11,909,614	11,909,614	11,909,614	11,909,614	11,909,614	11,909,614	11,909,614
11	2272	2272.0000.798	Finance lease liability, non-current ASC 842 lease liability	No	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020	\$ 191,020
12					191,020	191,020	191,020	191,020	191,020	191,020	191,020
13	2282	2282.0000.000	Accum prov injuries & damages	No	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169	\$ 971,169
14					971,169	971,169	971,169	971,169	971,169	971,169	971,169
15	2283	2283.0000.000	Accum prov pensions & benefits	No	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (489,313)
16					-	-	-	-	-	-	(489,313)
15	2300	2300.0000.000	Asset retirement obligation	No	\$ 3,256,212	\$ 3,256,212	\$ 3,353,418	\$ 3,364,396	\$ 3,274,884	\$ 3,274,884	\$ 3,274,884
16					3,256,212	3,256,212	3,353,418	3,364,396	3,274,884	3,274,884	3,274,884
17	2320	2320.0000.000	A/P	No	\$ 9,121,186	\$ 11,218,532	\$ 15,500,303	\$ 9,675,820	\$ 12,162,628	\$ 12,162,628	\$ 12,162,628
18					9,121,186	11,218,532	15,500,303	9,675,820	12,162,628	12,162,628	12,162,628
19	2340	2340.0000.000	Intercompany due to	No	\$ 46,237,509	\$ 38,984,508	\$ (50,662,651)	\$ (65,775,740)	\$ 32,534,772	\$ 32,534,772	\$ 32,534,772



Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	End of Jul-23	End of Aug-23	End of Sep-23	End of Oct-23	End of Nov-23	End of Dec-23	13-Month Average (A)
20	2340	2340.0000.798	Intercompany due to ASC 842 lease liability	No	15,470	15,470	15,470	15,470	15,470	15,470	15,470
21					46,252,979	38,999,978	(50,647,181)	(65,760,269)	32,550,242	32,550,242	32,550,242
22	2341	2341.0000.000	Income Tax to Parent	No	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809	\$ 12,433,809
23					12,433,809	12,433,809	12,433,809	12,433,809	12,433,809	12,433,809	12,433,809
24	2350	2350.0000.000	Customer deposits	Yes	\$ 6,732,789	\$ 5,773,991	\$ 5,343,749	\$ 5,070,887	\$ 5,070,887	\$ 5,070,887	\$ 7,271,290
25					6,732,789	5,773,991	5,343,749	5,070,887	5,070,887	5,070,887	7,271,290
26	2360	2360.0000.000	Accrued taxes	No	\$ 10,270,159	\$ 11,549,184	\$ 12,881,946	\$ 8,724,516	\$ 9,754,574	\$ 9,754,574	\$ 9,754,574
27					10,270,159	11,549,184	12,881,946	8,724,516	9,754,574	9,754,574	9,754,574
28	2370	2370.0000.000	Accrued interest	No	\$ 71,879	\$ 81,231	\$ 89,783	\$ 97,865	\$ 43,879	\$ 43,879	\$ 43,879
29	2370	2370.0000.785	Accrued interest LOC	No	4,663,188	6,192,423	7,606,151	9,394,702	6,528,999	6,528,999	6,528,999
30					4,735,066	6,273,654	7,695,934	9,492,567	6,572,878	6,572,878	6,572,878
31	2410	2410.0000.000	Tax collection	No	\$ (16,024,975)	\$ (16,496,632)	\$ (16,821,056)	\$ (17,599,459)	\$ (6,185,355)	\$ (6,185,355)	\$ (6,185,355)
32	2410	2410.0000.705	Tax collection State Franchise Tax (Corp)	No	18,124,486	18,663,270	19,166,616	19,739,270	15,194,826	15,194,826	15,194,826
33					2,099,511	2,166,638	2,345,560	2,139,812	9,009,471	9,009,471	9,009,471
34	2420	2420.0000.000	Misc curr & accr liability	No	\$ (44,031,213)	\$ (40,876,541)	\$ (44,031,213)	\$ (40,017,114)	\$ (40,013,937)	\$ (40,013,937)	\$ (40,013,937)
35	2420	2420.0000.709	Misc curr & accr liability PTO Accrual	No	2,117,611	1,401,642	2,765,527	2,838,022	1,734,151	1,734,151	1,734,151
36	2420	2420.0000.715	Misc curr & accr liability Energy Outreach	No	(9,802)	(9,234)	(8,686)	(8,138)	203,923	203,923	203,923
37	2420	2420.0000.718	Misc curr & accr liability Bonus Accrual	No	1,852,083	2,116,667	2,381,250	2,645,833	2,307,249	2,307,249	2,307,249
38	2420	2420.0000.719	Misc curr & accr liability Payroll Accrual	No	1,325,898	1,991,994	2,238,811	2,824,939	1,765,766	1,765,766	1,765,766
39	2420	2420.0000.720	Misc curr & accr liability 401k Withholdings	No	(7,419)	(7,114)	(7,114)	(7,111)	(7,818)	(7,818)	(7,818)

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	End of Jul-23	End of Aug-23	End of Sep-23	End of Oct-23	End of Nov-23	End of Dec-23	13-Month Average (A)
40	2420	2420.0000.724	Misc curr & accr liability Medical Accrual	No	1,032,645	1,115,312	779,456	388,482	1,279,196	1,279,196	1,279,196
41	2420	2420.0000.727	Misc curr & accr liability Political Action Committee (	No	9,440	5,455	5,457	5,069	8,098	8,098	8,098
42	2420	2420.0000.731	Misc curr & accr liability State Tax Payable	No	1,704,346	1,704,346	1,704,346	1,704,346	1,704,346	1,704,346	1,704,346
43	2420	2420.0000.740	Misc curr & accr liability Gas Accrual	No	68,364,050	66,645,639	65,556,973	73,087,382	82,753,294	82,753,294	82,753,294
44	2420	2420.0000.796	Misc curr & accr liability Audit Accrual	No	366,570	416,148	466,317	515,895	470,613	470,613	470,613
45	2420	2420.0000.799	Misc curr & accr liability Miscellaneous	No	(1,160,074)	(1,077,404)	611,221	(2,450,405)	2,120,813	2,120,813	2,120,813
46					31,564,135	33,426,910	32,462,345	41,527,200	54,325,694	54,325,694	54,325,694
47	2421	2421.0000.000	Intercompany AP with SUA	No	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,654,794
48					-	-	-	-	-	-	4,654,794
49	2422	2422.0000.000	Intercompany AP with SUO	No	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	757,757
50					-	-	-	-	-	-	757,757
51	2431	2431.0000.798	Operating lease liability, current ASC 842 lease liability	No	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537	\$ 471,537	471,537
52					471,537	471,537	471,537	471,537	471,537	471,537	471,537
53	2432	2432.0000.798	ASC 842 lease liability	No	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746	\$ 8,746	8,746
54					8,746	8,746	8,746	8,746	8,746	8,746	8,746
55	2520	2520.0000.000	CIAC	No	\$ (750)	\$ (750)	\$ (750)	\$ (750)	\$ 184,473	\$ 184,473	184,473
56					(750)	(750)	(750)	(750)	184,473	184,473	184,473
57	2540	2540.0000.000	Over-Recovered 191	No	\$ 1,201,414	\$ (331,647)	\$ (331,647)	\$ (331,647)	\$ 218,992	\$ 218,992	218,992
58	2540	2540.0000.821	Over-Recovered 191 Customer Credit billed - SUA	No	671,212	(823,538)	(823,538)	(823,538)	(1,994,449)	(1,994,449)	(1,994,449)
59	2540	2540.0000.822	Over-Recovered 191 Customer Credit unbilled - S	No	(229,574)	(240,033)	(240,033)	(240,033)	(207,256)	(207,256)	(207,256)
60	2540	2540.0000.823	Over-Recovered 191 Customer Credit, LT	No	(11,121,537)	(11,121,537)	(11,121,537)	(11,121,537)	(5,055,244)	(5,055,244)	(5,055,244)
61					(9,478,486)	(12,516,756)	(12,516,756)	(12,516,756)	(7,037,957)	(7,037,957)	(7,037,957)

Explanation: Schedule showing balances for all current, accrued, and other liabilities by subaccount for 13 months ending with the last month of the test year. This Schedule applies to all liabilities not included in Schedule D-2, D-3, and D-4. Subaccount Description should provide a detailed discussion of the purpose of the subaccount, using examples if needed. If full description of subaccounts is provided in E-9, this section may be omitted.

I. LIABILITY SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	FERC Number	Sub Account	Account Title	Interest Bearing	End of Jul-23	End of Aug-23	End of Sep-23	End of Oct-23	End of Nov-23	End of Dec-23	13-Month Average (A)
62	2541	2541.0000.000	Income Tax Regulatory Liability	No	\$ 103,929,611	\$ 103,929,611	\$ 104,904,650	\$ 104,004,180	\$ 99,155,814	\$ 99,155,814	\$ 103,275,920
63	2541	2541.0000.821	Income Tax Regulatory Liability Customer Credit billed - SUA	No	17,834,708	17,834,708	22,656,872	21,140,759	18,573,637	18,573,637	18,573,637
64	2541	2541.0000.822	Income Tax Regulatory Liability Customer Credit unbilled - S	No	(1,240,589)	(1,240,589)	(1,218,810)	(1,240,530)	(1,238,603)	(1,238,603)	(1,238,603)
65	2541	2541.0000.823	Income Tax Regulatory Liability Customer Credit, LT	No	24,300,000	24,300,000	18,015,357	18,015,357	23,157,338	23,157,338	23,157,338
66					144,823,731	144,823,731	144,358,069	141,919,767	139,648,186	139,648,186	143,768,292
67	2820	2820.0000.000	Accum deferred inc tax	No	\$ (1,081,387)	\$ (8,203,948)	\$ (2,579,467)	\$ (2,764,145)	\$ (3,217,895)	\$ (3,217,895)	\$ (3,217,895)
68					(1,081,387)	(8,203,948)	(2,579,467)	(2,764,145)	(3,217,895)	(3,217,895)	(3,217,895)
69			Total		\$ 255,153,164	\$ 242,818,395	\$ 163,844,243	\$ 145,682,118	\$ 267,447,599	\$ 267,447,599	\$ 280,768,146

Supporting Schedules  
 (a) E-17.1.2 - Holdco

Recap Schedules  
 (A) D-6.1 Holdco  
 D-6.3 Holdco

II. SUBACCOUNT DESCRIPTIONS

Acct. No. Account Title Subaccou

NOTE: See full description of subaccounts provided in E-9.

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-6.3-Holdco

Interest Bearing Liabilities' Expense Information

Explanation: Schedule showing the respective cost rate determination and monthly interest expense for each interest-bearing subaccount denoted on Schedules D-6.1 and D-6.2 for the 12 months ending with the last month of the test year.

I. INTEREST BEARING SUBACCOUNTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Line No.	FERC	Subaccount	Account Title	Description of Interest Rate Determination	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	Total Annual Cost	Annual Cost Rate	
1			<u>Customer Deposit</u>																
2	2350	2350.0000.000	Customer Deposits Balance (a)		\$ 9,550,367	\$ 9,349,939	\$ 9,024,160	\$ 8,571,527	\$ 7,924,190	\$ 7,321,341	\$ 6,732,789	\$ 5,773,991	\$ 5,343,749	\$ 5,070,887	\$ 5,070,887	\$ 5,070,887			
3	4310	Various	Interest Expense on Customer Deposit	Various	\$ 15,609	\$ 31,469	\$ 50,167	\$ 75,759	\$ 92,708	\$ 107,097	\$ 119,919	\$ 131,194	\$ 140,797	\$ 150,043	\$ 165,652	\$ 181,261	\$ 181,261	\$ 181,261	2.5649%

Supporting Schedules

(a) D-6.2 - Holdco

Recap Schedules

(A) D-1.2, D-1.3, D-5.2, D-5.3

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

D-7 Advances for Construction and Contributions in Aid of Construction

Explanation: List of outstanding advances for construction and contributions in aid of construction at end of the historical portion of the test year and explanation of company policy.

I. List of Advances For Construction

Line No.	(1) Acct. No. Subaccount Number		(2) FERC Title	(3) Advanced by or Customer's Account No.	(4) Amount	(5) Date Recorded	(6) Scheduled Refund Date
	FERC	Number					
1	25200	N/A	Customer Advances for Construction	N/A	\$ 750	N/A	N/A
2	Total (A)				<u>\$ 750</u>		

II. Explain company policy for requiring, holding, and returning advances for construction.

If it is determined that the company's return on investment will be less than the company's cost of funding capital projects, the customer shall be required to pay an amount sufficient to ensure that the company is able to earn a return on investment equal to its cost of funding capital projects. (See item IV for explanation on how required funds and refunds are determined.) Large customer payments are primarily from Government entities and are required to be received in arrears rather than in advance. Upon receipt, these payments are applied as credits to the cost of construction. Advanced payments less than \$250,000 received from residential and smaller commercial accounts are applied as credits to the construction orders when they are received. Advanced payments, equal to or in excess of \$250,000 received from commercial customers is recorded as a liability and applied to the cost of construction when complete. Depending upon how the contract reads, advance payments in excess of construction do not always have to be refunded back to the customer.

III. Total Contributions in Aid of Construction

Line No.	(1) Acct. No. Subaccount Number		(2) Subaccount Title	(3) Balance at Beginning of Test Year	(4) Additions	(5) Retirements	(6) Other	(7) Balance at End of Test Year
	FERC	Number						
6	There is no liability recorded for Contribution in Aid of Construction. The funds expended for construction of an asset for which CIAC is received from an external party will be recognized as an asset of the entity if it meets capitalization guidelines outlined in the Summit Capitalization Policy.							
7				-	-	-	-	-
8				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

IV. Explain company policy for requiring contributions in aid of construction.

Required CIAC is based on the required ROE and IRR requirements set by Finance annually. The calculations are made through an economic model. The model was developed by Finance and Engineering to calculate NPV, ROE, IRR, etc. for a given Capital Project. Refunds will be based only on changes in the factors considered in the model under which the investment was originally made. Regional VP's have the discretion to reduce required CIAC in competitive situations.

Supporting Schedules  
E-17.1.2-Holdco

Recap Schedule  
(A) D-6.2 Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-1.1 Balance Sheet - Total Company



Summit Utilities Arkansas, Inc.  
Balance Sheet for Arkansas  
As of June 30, 2023

Schedule: E-1.1  
Title: Balance Sheet --  
Arkansas  
Docket No. 23-079-U

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.

(1) Line No.	(2) FERC Account Number	(3) Description	(4) June 30, 2023 Amount (A) (a)	(5) FERC Account Number	(6) Description	(7) June 30, 2023 Amount (A) (a)
1		Current Assets			Current Liabilities	
2	13100	Cash	\$ 2,399,791	23100	Notes payable	\$ -
3	13600	Temporary cash investments	10,068,129	23200	Accounts Payable	(3,070,358)
4	14200	Customer A/R - Commodity	80,003,434	23400	AP-Assoc Comp	(32,567,527)
5	14300	Other Accts Rec	430,390	23500	Customer Deposits	(6,001,810)
6	14400	Accum provision for uncollectible accounts-Cr	(37,196,859)	23600	Taxes Accrued	(10,108,914)
7	14600	Accts Rec-Assoc Cos	(3,201,588)	23700	Interest Accrued	(22,440)
8	15400	Matsl Oper Supplies	9,771,344	24100	Tax Collect Payable	(2,051,290)
9	16300	Stores Exp Undist	691,616	24200	Misc Curr & Acc Liab	(43,810,101)
10	16410	Gas Str Undrgrnd-Cur	12,874,089	24300	Obligations Capital Leases - current	(441,439)
11	16500	Prepayments	556,741		Total Current Liabilities	\$ (98,073,879)
12	17300	Accrued Util Rev	7,518,223			
13		Total current assets	\$ 83,915,309		Long-Term Debt	
14				22700	Obligations Capital Leases - noncurrent	(12,090,774)
15		Other Property and Investments, at Cost			Total Long-Term Debt	\$ (12,090,774)
16	10600	Comp Const Not Class	\$ 24,319,885		Deferred Credits and Other Liabilities	
17	10700	Constr Work in Prog	53,397,332		AccumProv-Inj/Damage	\$ (972,200)
18	11400	Acquisition Adj	690,091,096	22820	Pensions&Benefits	1,073,190
19	12300	Investment in associated companies	3,600	22830	Asset Retirement Obligtns	(2,372,178)
20		Total Other Property and Investments	\$ 767,811,913	23000	Cust advances for constru	725
21				25200	Oth Regulatory Liab	(121,813,586)
22		Property, Plant and Equipment		25400	Def Inc Tax-Oth Prop	(9,720,514)
23	10100	Plant in service	\$ 1,550,785,088	28200	Total Deferred Credits and Other Liabilities	\$ (133,804,562)
24	10110	Property under capital leases	12,438,941			
25		Total Property, Plant and Equipment	\$ 1,563,224,029		Stockholder's Equity	
26					Premium on capital stock	(1,911,286,000)
27		Accumulated Depreciation, Amortization, Adjustments		20700	Unap Rtned Earnings	10,121,592
28	10800	Acc Prov For Depr	\$ (619,141,619)	21600		
29	11100	Acc Prov-Amort Plt	(7,846,960)		June Net Income	(18,818,849)
30		Less Total accumulated depreciation	\$ (626,988,578)	43800	Dividends declared - Common Stock.	120,900,000
31		Net Property Plant and Equipment	\$ 936,235,451			
32					Total Stockholder's Equity	\$ (1,799,083,257)
33		Deferred Charges and Other Assets				
34	18230	Oth Regulatory Asset	\$ 34,866,259			
35	18400	Clearing Accts	92,960			
36	18600	Misc Deferred Debits	390,485			
37	18600	Misc Deferred Debits	390,485			
38	19100	Unrec Pur Gas Csts	219,740,096			
39		Deferred Charges and Other Assets	\$ 255,089,800			
40						
41		Total Assets	\$ 2,043,052,473		Total Liabilities and Stockholder's Equity	\$ (2,043,052,473)

Recap for CAOL

Total Liabilities and Stockholder's Equity	\$ (2,043,052,473)
Minus	
23500 Customer Deposits	(6,001,810)
Various Long-Term Debt	(12,090,774)
28200 Def Inc Tax-Oth Prop	(9,720,514)
Various Stockholder's Equity	(1,799,083,257)
Subtotal	(1,826,896,356)
Total CAOL (H)	\$ (216,156,117)

Supporting Schedules  
(a) E-17 - Arkansas

Recap Schedules  
(A) B-3  
(B) F-1.2

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-1.2-Holdco Balance Sheet - Southern Col Holdco, LLC.

Summit Utilities Arkansas, Inc.  
 Balance Sheet for Southern Col Holdco, LLC.  
 As of June 30, 2023

Schedule: E-1.2-Holdco  
 Title: Balance Sheet --  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.  
 Note: This schedule is for Southern Col Holdco, LLC. The company that wholly-owns Summit Utilities Arkansas.

(1) Line No.	(2) FERC	(3) Account Number (a)	(4) Description	(5) June 30, 2023 Amount (A) (a)	(6) FERC	(7) Account Number (a)	(8) Description	(9) June 30, 2023 Amount (A) (a)
1			<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>	
2			Cash				Long Term Debt	
3	1310	1310.0000.310	Cash Wells Fargo - Operating	16,563	2310	2310.0000.000	Notes payable	(14,700,000)
4	1310	1310.0000.315	Cash Key Bank - Operating	248,335	2310	2310.0000.783	PNC - SCHC/SCM/Midco	15,000,000
5	1310	1310.0000.316	Cash US Bank Operating	27,716	2432	2432.0000.798	ASC 842 lease liability	8,746
6	1310	1310.0000.320	Cash Gen Wells Fargo SUA/SUO	(2,674,044)			Total Long Term Debt	308,746
7	1310	1310.0000.321	Cash Chase Texas SUA/SUO	3,665,182			Operating Lease Obligations	
8	1310	1310.0000.322	Cash Undistributed	62,906			Operating Lease Obligations	471,537
9	1310	1310.0000.323	Cash Chase SUA/SUO	(572,782)	2431	2431.0000.798	Operating Lease Obligations	471,537
10	1310	1310.0000.324	Cash Gen Fund Recpt Clrg	(122,434)			Total Operating Lease Obligations	471,537
11	1310	1310.0000.325	Cash PNC	2,656,983				
12	1310	1350.0000.000	Petty cash	-			Accounts Payable	
13			Total Cash	3,308,425	2320	2320.0000.000	Accounts Payable	6,158,483
14					2340	2340.0000.000	Intercompany due to	54,486,976
15			Short Term Cash Investments		2340	2340.0000.798	Intercompany due to ASC 842 lease liability	15,470
16	1360	1360.0000.000	Short Term Cash Investments	10,443,664			Total Accounts Payable	60,660,929
17			Total Short Term Cash Investments	10,443,664				
18							Income Tax due to Parent	
19			Accounts Receivable		2341	2341.0000.000	Income Tax to Parent	12,433,809
20	1421	1421.0000.000	Customer A/R	91,910,498			Total Income Tax due to Parent	12,433,809
21	1440	1440.0000.000	Allow for Doubtful AR	(43,678,279)				
22	1441	1441.0000.000	Allow for Doubtful AR	7,041,324			Accrued Liabilities	
23	1430	1430.0000.000	Other A/R	1,378,202	2350	2350.0000.000	Customer deposits	7,321,341
24	1430	1430.0000.505	Other A/R Other Misc	(164,266)	2370	2370.0000.000	Accrued interest	60,926
25	1460	1460.0000.000	Interco due from	(32,886,050)	2370	2370.0000.785	Accrued interest LOC	2,778,124
26			Total Account Receivable	23,601,428	2410	2410.0000.000	Tax collection	(14,874,111)
27					2410	2410.0000.705	Tax collection State Franchise Tax (Corp)	17,607,104
28			Accounts Receivable - Unbilled Revenue		2420	2420.0000.000	Misc curr & accr liability	(48,292,047)
29	1730	1730.0000.000	Accr utility revenues	10,452,160	2420	2420.0000.709	Misc curr & accr liability PTO Accrual	1,766,424
30			Total Accounts Receivable - Unbilled Revenue	10,452,160	2420	2420.0000.715	Misc curr & accr liability Energy Outreach	(19,880)
31					2420	2420.0000.718	Misc curr & accr liability Bonus Accrual	1,587,500
32			Unrecovered Purchase Gas Costs		2420	2420.0000.719	Misc curr & accr liability Payroll Accrual	1,060,837
33	1910	1910.0000.000	Unrecovered purch gas	46,047,109	2420	2420.0000.720	Misc curr & accr liability 401k Withholdings	(7,419)
34			Total Unrecovered Purchase Gas Costs	46,047,109	2420	2420.0000.724	Misc curr & accr liability Medical Accrual	2,017,278
35					2420	2420.0000.727	Misc curr & accr liability Political Action Committee	9,417

Summit Utilities Arkansas, Inc.  
 Balance Sheet for Southern Col Holdco, LLC.  
 As of June 30, 2023

Schedule: E-1.2-Holdco  
 Title: Balance Sheet --  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.  
 Note: This schedule is for Southern Col Holdco, LLC. The company that wholly-owns Summit Utilities Arkansas.

(1) Line No.	(2) FERC	(3) Account Number (a)	(4) Description	(5) June 30, 2023 Amount (A) (a)	(6) FERC	(7) Account Number (a)	(8) Description	(9) June 30, 2023 Amount (A) (a)
36			Income Tax due from Parent		2420	2420.0000.731	Misc curr & accr liability State Tax Payable	1,704,346
37	1461	1461.0000.000	Income Tax due from Parent	(3,049,630)	2420	2420.0000.740	Misc curr & accr liability Gas Accrual	67,856,026
38			Total Income Tax due from Parent	(3,049,630)	2420	2420.0000.796	Misc curr & accr liability Audit Accrual	316,992
39					2420	2420.0000.799	Misc curr & accr liability Miscellaneous	(973,397)
40			Investment in Subsidiary Companies				Total Accrued Liabilities	39,919,462
41	1231	1231.0000.000	Investment in subs	3,600				
42			Total Investment in Subsidiary Companies	3,600				
43					2540	2540.0000.000	Refundable Purchased Gas Cost	
44			Gas Stored		2540	2540.0000.821	Over-Recovered 191 None - Activity Code	1,845,641
45	1641	1641.0000.000	Gas stored current	15,541,910	2540	2540.0000.822	Over-Recovered 191 Customer Credit billed - SUA	2,148,625
46			Total Gas Stored	15,541,910	2540	2540.0000.822	Over-Recovered 191 Customer Credit unbilled - S	(243,154)
47					2540	2540.8051.000	Over-Recovered 191 Customer Credit, LT	(11,121,537)
48			Prepaid Expenses				Over-Recovered 191 None - Activity Code	-
49	1650	1650.0000.400	Prepays Miscellaneous	354,860			Total Refundable Purchased Gas Cost	(7,370,426)
50	1650	1650.0000.402	Prepays Company Insurance	257,265				
51	1650	1650.0000.403	Prepays Software Maintenance	37,403	2520	2520.0000.000	Cust Adv in Aid of Construction	
52	1650	1650.0000.404	Prepays Dues/Subscriptions	10,000			CIAC	(750)
53	1650	1650.0000.406	Prepays Rent	53,022			Total Cust Adv in Aid of Construction	(750)
54	1650	1650.0000.407	Prepays Regulatory/PUC Fees	(104)				
55	1650	1650.0000.411	Prepays Bank/Debt Fees	4,333	2360	2360.0000.000	Property Taxes Payable	
56			Total Prepaid Expenses	716,779			Accrued taxes	9,212,934
57							Total Property Taxes Payable	9,212,934
58			Interest Rate Derivatives, Current Asset				Regulatory Liabilities, Current	
59	1760	1760.0000.816	Misc Deferred Asset Key Bank - SCHC/SCM	2,709,354	2541	2541.0000.821	Income Tax Regulatory Liability Customer Credit billed - SUA	17,834,708
60	1760	1760.0000.817	Misc Deferred Asset CIBC - SCHC/SCM	2,428,508	2541	2541.0000.822	Income Tax Regulatory Liability Customer Credit unbilled - S	(1,240,589)
61	1760	1760.0000.818	Misc Deferred Asset Bank of America - SCHC/SCM	2,407,343			Total Regulatory Liabilities, Current	16,594,120
62	1760	1760.0000.819	Misc Deferred Asset CoBank - SCHC/SCM	2,428,745			<b>Total Current Liabilities</b>	<b>132,230,361</b>
63	1760	1760.0000.820	Misc Deferred Asset Natixis - SCHC/SCM	2,417,593				
64	1760	1760.0000.824	Misc Deferred Asset PNC SWAP - SCHC	1,115,465			Regulatory Liability.	
65			Total Interest Rate Derivatives, Current Asset	13,507,008	2541	2541.0000.000	Income Tax Regulatory Liability	103,929,611
66					2541	2541.0000.823	Income Tax Regulatory Liability Customer Credit, LT	24,300,000
67			Other Current Assets				Total Regulatory Liability.	128,229,611
68	1840	1840.0000.000	Clearing	255,563				
69			Total Other Current Assets	255,563			Unamortized Debt Issuance Costs	
70			<b>Total Current Assets</b>	<b>120,828,016</b>	2240	2240.0000.781	LT debt Debt Issuance Costs	(5,407,858)

**Summit Utilities Arkansas, Inc.**  
**Balance Sheet for Southern Col Holdco, LLC.**  
**As of June 30, 2023**

**Schedule: E-1.2-Holdco**  
**Title: Balance Sheet --**  
**Southern Col Holdco, LLC.**  
**Docket No. 23-079-U**

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.  
 Note: This schedule is for Southern Col Holdco, LLC. The company that wholly-owns Summit Utilities Arkansas.

(1) Line No.	(2) FERC	(3) Account Number (a)	(4) Description	(5) June 30, 2023 Amount (A) (a)	(6) FERC	(7) Account Number (a)	(8) Description	(9) June 30, 2023 Amount (A) (a)
71							Total Unamortized Debt Issuance Costs	(5,407,858)
72			Property, Plant, & Equipment - Net					
73			Utility Distribution Plant in Service				Long Term Debt Gross	
74	1010	1010.0000.000	UPIS	1,118,271,982	2240	2240.0000.000	LT debt	62,950,000
75	1060	1060.0000.000	CCNC	35,284,050	2240	2240.0000.771	LT debt Key Bank - SCHC/SCM	99,000,000
76			Total Utility Distribution Plant in Service	1,153,556,032	2240	2240.0000.772	LT debt CIBS - SCHC/SCM	87,750,000
77					2240	2240.0000.773	LT debt Bank of America - SCHC/SCM	84,500,000
78			Finance Lease Right-Of-Use Asset		2240	2240.0000.774	LT debt CoBank - SCHC/SCM	282,500,000
79	1003	1003.0000.798	Fin lease ROU asset ASC 842 lease liability	208,326	2240	2240.0000.776	LT debt Natixis - SCHC/SCM	78,000,000
80			Total Finance Lease Right-Of-Use Asset	208,326	2240	2240.0000.777	LT debt Prudential - SCHC/SCM	150,000,000
81					2240	2240.0000.778	LT debt State Farm - SCHC/SCM	90,000,000
82			Accumulated Depreciation		2240	2240.0000.779	LT debt Thrivent - SCHC/SCM	50,000,000
83	1004	1004.0000.798	Fin lease ROU A/A ASC 842 lease liability	(8,560)	2240	2240.0000.783	LT debt PNC - SCHC/SCM/Midco	72,500,000
84	1080	1080.0000.000	Accum depreciation	(50,810,472)	2240	2240.0000.787	LT debt NW Mutual Life - SCH/SCM	35,000,000
85			Total Accumulated Depreciation	(50,819,032)	2240	2240.0000.788	LT debt New York Life - SCHC/SCM	35,000,000
86							Total Long Term Debt Gross	1,127,200,000
87			Construction Work in Progress				Finance Lease Obligations Less Current Portion.	
88	1070	1070.0000.000	CWIP	62,990,776			Finance lease liability, non-current ASC 842 lease liability	191,020
89			Total Construction Work in Progress	62,990,776	2272	2272.0000.798	Total Finance Lease Obligations Less Current Portion.	191,020
90								
91			Property, Plant, & Equipment - Net	1,165,936,102			Operating Lease Obligation Less Current Portion	
92							Operating lease liability, non-current ASC 842 lease liability	11,909,614
93			Goodwill		2271	2271.0000.798	Total Operating Lease Obligation Less Current Portion	11,909,614
94	1141	1141.0000.000	Goodwill	814,203,787			Long-term Accrued Liabilities.	
95			Total Goodwill	814,203,787			Accum prov injuries & damages	971,169
96							Accum prov pensions & benefits	(1,060,179)
97			Operating Lease Right-Of-Use Assets, Net		2282	2282.0000.000	Asset retirement obligation	3,256,212
98	1002	1001.0000.798	Op lease ROU asset ASC 842 lease liability	12,840,297	2283	2283.0000.000	Total Long-term Accrued Liabilities.	3,167,203
99	1002	1002.0000.798	Op lease ROU A/A ASC 842 lease liability	(560,978)	2300	2300.0000.000		
100			Total Operating Lease Right-Of-Use Assets, Net	12,279,319				
101								
102			Intangible Assets, Net				Deferred Tax Liability	
103					2820	2820.0000.000	Accum deferred inc tax	2,351,105
104	1110	1110.0000.000	Accum amortization	(4,550,204)			Total Deferred Tax Liability	2,351,105

Summit Utilities Arkansas, Inc.  
Balance Sheet for Southern Col Holdco, LLC.  
As of June 30, 2023

Schedule: E-1.2-Holdco  
Title: Balance Sheet --  
Southern Col Holdco, LLC.  
Docket No. 23-079-U

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.  
Note: This schedule is for Southern Col Holdco, LLC. The company that wholly-owns Summit Utilities Arkansas.

(1) Line No.	(2) FERC	(3) Account Number (a)	(4) Description	(5) June 30, 2023 Amount (A) (a)	(6) FERC	(7) Account Number (a)	(8) Description	(9) June 30, 2023 Amount (A) (a)
105			Total Intangible Assets, Net	(4,550,204)			<b>Total Non-Current Liabilities</b>	<b>1,267,640,695</b>
106							<b>TOTAL LIABILITIES</b>	<b>1,399,871,055</b>
107			Material & Supplies				<b>Stockholder's Equity</b>	
108	1540	1540.0000.000	Plant Materials and operating supplies	16,193,983			Contributed Capital	
109	1630	1630.0000.000	Stores expense undistributed	435,246			Prem on cap stock	1,006,650,000
110			Total Material & Supplies	16,629,229	2070	2070.0000.000	Total Contributed Capital	1,006,650,000
111								
112			Regulatory Assets, Net				Dividends Declared & Paid	
113	1823	1823.0000.599	DTA Income Tax Regulatory Asset Reg Assets SUA/SUO	37,309,310			Dividends Paid	(4,523,121)
114			Total Regulatory Assets, Net	37,309,310	4380	4380.0000.000	Total Dividends Declared & Paid	(4,523,121)
115								
116			Unrecovered Purchase Gas Costs, Long-Term				Accum Other Comprehensive Gain (Loss), Net of Tax	
117	1911	1911.0000.814	LT unrecovered purch gas Winter Weather 2021	172,512,864			AOCI	63,227
118			Total Unrecovered Purchase Gas Costs, Long-Term	172,512,864	2190	2190.0000.000	AOCI Key Bank - SCHC/SCM	5,270,230
119					2190	2190.0000.771	AOCI CIBS - SCHC/SCM	4,749,781
120			Interest Rate Derivatives, Long Term Asset		2190	2190.0000.772	AOCI Bank of America - SCHC/SCM	4,676,456
121	1860	1860.0000.816	Misc deferred debits Key Bank - SCHC/SCM	4,017,699	2190	2190.0000.773	AOCI CoBank - SCHC/SCM	4,735,755
122	1860	1860.0000.817	Misc deferred debits CIBC - SCHC/SCM	3,634,262	2190	2190.0000.774	AOCI Natixis - SCHC/SCM	4,711,677
123	1860	1860.0000.818	Misc deferred debits Bank of America - SCHC/SCM	3,561,818	2190	2190.0000.776	AOCI PNC - SCHC/SCM/Midco	1,259,834
124	1860	1860.0000.819	Misc deferred debits CoBank - SCHC/SCM	3,616,104	2190	2190.0000.783	Total Accum Other Comprehensive Gain (Loss), Net of Tax	25,466,959
125	1860	1860.0000.820	Misc deferred debits Natixis - SCHC/SCM	3,596,539			Additional Paid In Capital	1,002,126,879
126	1860	1860.0000.824	Misc deferred debits PNC SWAP - SCHC	492,069				
127			Total Interest Rate Derivatives, Long Term Asset	18,918,491				
128							<b>Retained Earnings</b>	
129			Deferred Tax Asset		4380	4380.0000.950	Dividends Paid Dividends to RE	(49,300,000)
130	1823	1823.0000.000	DTA Income Tax Regulatory Asset	26,850,645	2160	2160.0000.000	Ret earnings (deficit)	(10,364,216)
131	1823	1823.0000.771	DTA Income Tax Regulatory Asset Key Bank - SCHC/SCM	(1,456,823)			Retained Earnings Current Year	6,485,598
132	1823	1823.0000.772	DTA Income Tax Regulatory Asset CIBS - SCHC/SCM	(1,312,990)			Total Retained Earnings	(53,178,618)
133	1823	1823.0000.773	DTA Income Tax Regulatory Asset Bank of America - SCHC/SCM	(1,292,705)				
134	1823	1823.0000.774	DTA Income Tax Regulatory Asset CoBank - SCHC/SCM	(1,309,095)				
135	1823	1823.0000.776	DTA Income Tax Regulatory Asset Natixis - SCHC/SCM	(1,302,456)			<b>Total Shareholder's Equity</b>	<b>974,415,220</b>
136	1823	1823.0000.783	DTA Income Tax Regulatory Asset PNC - SCHC/SCM/Midco	(347,699)				
137			Total Deferred Tax Asset	19,828,877				
138								

Summit Utilities Arkansas, Inc.  
 Balance Sheet for Southern Col Holdco, LLC.  
 As of June 30, 2023

Schedule: E-1.2-Holdco  
 Title: Balance Sheet --  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the balance sheet by account for the end of the historical test year or the end of the historical portion of a partially projected test year. Any utility which is a wholly-owned subsidiary of another company should also provide the information required on this schedule for the parent corporation on a stand-alone basis.  
 Note: This schedule is for Southern Col Holdco, LLC. The company that wholly-owns Summit Utilities Arkansas.

(1) Line No.	(2) FERC	(3) Account Number (a)	(4) Description	(5) June 30, 2023 Amount (A) (a)	(6) FERC	(7) Account Number (a)	(8) Description	(9) June 30, 2023 Amount (A) (a)
139			Other Deferred Charges					
140	1860	1860.0000.036	Company Insurance	390,485				
141			Total Other Deferred Charges	390,485				
142			<b>Total Non-current Assets</b>	<b>1,087,522,158</b>				
143				<b>2,374,286,275</b>			<b>Total Liabilities &amp; Stockholder's Equity.</b>	<b>2,374,286,275</b>
144			<b>TOTAL ASSETS</b>					
145								
146							<b>Recap for CAOL</b>	
147 *							Total Liabilities and Stockholder's Equity	2,374,286,275
148							Minus	
149					2350	2350.0000.000	Customer deposits	7,321,341
150						Various	Other Liabilities	1,122,092,142
151					2820	2820.0000.000	Accum deferred inc tax	2,351,105
152					2541	2541.0000.000	Income Tax Regulatory Liability	103,929,611
153							Shareholder's Equity	974,415,220
154						Various	Lease	12,572,172
155							<b>Subtotal</b>	<b>2,222,681,590</b>
156								
157							<b>Total CAOL (B)</b>	<b>151,604,685</b>

Supporting Schedules  
 (a) E-17.1.2-Holdco

The schedules signified by \* are Arkansas not Holdco Consolidated schedules.

Recap Schedules

- (A) D-1.2-Holdco, D-2.2, D-5.2-Holdco
- Not applicable: \*B-1, \*B-3, \*B-8, \*F-1.1, \*F-1.2
- (B) D-1.2-Holdco (Col. 3)
- (C) D-1.2-SS1.1-Holdco
- (D) D-1.2-SS1.2-Holdco
- (E) D-1.2-SS1.3-Holdco
- (F) D-1.2-SS1.4-Holdco
- (G) D-2.2
- (H) D-3.2-Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-2 Income Statement - Total Company



**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

**Schedule: E-2**  
**Title: Income Statement --**  
**Arkansas**  
**Docket No. 23-079-U**

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
1			OPERATING REVENUE:	
2	48000		Residential sales	
3		480001	Gas-Res-Distr	\$ (47,411,065)
4		480002	Gas-Res-Distr-UB	7,173,663
5		480003	Gas-Res-WNA	(7,577,496)
6		480004	Gas-Res-WNA-UB	1,265,303
7		480009	Gas-Res-SSER	(1,568,962)
8		480010	Gas-Res-SSER-UB	228,915
9		480022	Gas-Res-CCR	-
10		480023	Gas-Res-CCR-UB	-
11		480030	Gas-Res-EE	-
12		480031	Gas-Res-EE-UB	-
13		480032	Gas-Res-LCFC	(594,168)
14		480033	Gas-Res-LCFC-UB	88,899
15		480035	Gas-Res-EE Bonus	-
16		480036	Gas-Res-EE Bonus-UB	-
17		480040	Gas-Res-Energy Out	-
18		480051	Gas-Res-TJCA-Acc	-
19		480060	Gas-Res-Co/Free Use	-
20		480070	Gas-Res-Comm	(69,312,665)
21		480071	Gas-Res-Comm-UB	14,825,322
22		480072	Gas-Res-Comm Sur	(1,369,291)
23		480073	Gas-Res-Comm Sur-UB	1,069
24		480074	Gas-Res-WS	-
25		480075	Gas-Res-WS-UB	-
26		480076	Gas-Res-Dem C	(20,815,967)
27		480077	Gas-Res-Dem C-UB	3,085,365
28		480078	Gas-Res-LUFG	(2,296,255)
29		480079	Gas-Res-LUFG-UB	410,840
30		480081	Gas-Res-WS Sec	-
31		480085	Gas-Res-Facil	(23,944,718)
32		480086	Gas-Res-Facil-UB	(352,283)
33	48000 Total			\$ (148,163,495)
34	48100		Commercial and industrial sales	
35		481036	Gas-C-EE Bonus-UB	\$ -
36		481040	Gas-C-Energy Out	-
37		481101	Gas-SC-Distr	(12,510,669)
38		481102	Gas-SC-Distr-UB	1,581,193
39		481103	Gas-SC-WNA	(1,706,636)
40		481104	Gas-SC-WNA-UB	213,307
41		481109	Gas-SC-SSER	(298,282)
42		481110	Gas-SC-SSER-UB	37,144
43		481122	Gas-SC-CCR	(12)
44		481123	Gas-SC-CCR-UB	-
45		481130	Gas-SC-EE	2
46		481131	Gas-SC-EE-UB	-
47		481132	Gas-SC-LCFC	(129,481)
48		481133	Gas-SC-LCFC-UB	17,750
49		481135	Gas-SC-EE Bonus	0
50		481136	Gas-SC-EE Bonus-UB	-
51		481170	Gas-SC-Comm	(42,537,318)
52		481171	Gas-SC-Comm-UB	9,127,434

**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
53		481172	Gas-SC-Comm Sur	(1,489,665)
54		481174	Gas-SC-WS	57
55		481175	Gas-SC-WS-UB	-
56		481176	Gas-SC-Dem C	(11,213,741)
57		481177	Gas-SC-Dem C-UB	1,526,317
58		481178	Gas-SC-LUFG	(853,702)
59		481179	Gas-SC-LUFG-UB	172,743
60		481181	Gas-SC-WS Sec	-
61		481185	Gas-SC-Facil	(4,234,183)
62		481186	Gas-SC-Facil-UB	(56,374)
63		481301	Gas-LC-Distr	-
64		481302	Gas-LC-Distr-UB	(6,104)
65		481309	Gas-LC-SSER	(335)
66		481310	Gas-LC-SSER-UB	(17)
67		481311	Gas-LC-Dem D	(36,624)
68		481322	Gas-LC-CCR	-
69		481323	Gas-LC-CCR-UB	-
70		481324	Gas-LC-Telemetry	(1,128)
71		481330	Gas-LC-EE	-
72		481331	Gas-LC-EE-UB	-
73		481332	Gas-LC-LCFC	-
74		481335	Gas-LC-EE Bonus	-
75		481336	Gas-LC-EE Bonus-UB	-
76		481370	Gas-LC-Comm	(329,592)
77		481371	Gas-LC-Comm-UB	(8,280)
78		481372	Gas-LC-Comm Sur	(25,295)
79		481374	Gas-LC-WS	-
80		481375	Gas-LC-WS-UB	-
81		481376	Gas-LC-Dem C	(49,897)
82		481377	Gas-LC-Dem C-UB	(8,316)
83		481378	Gas-LC-LUFG	(66)
84		481379	Gas-LC-LUFG-UB	94
85		481385	Gas-LC-Facil	(3,608)
86		481386	Gas-LC-Facil-UB	-
87	48100	Total		\$ (62,823,283)
88	48800		Miscellaneous service revenues	
89		488000	Ext Cash Desk Closng	\$ -
90		488001	Misc Serv-Connect	(1,343,767)
91		488003	Misc Serv-Oth Fees	(18,638)
92		488004	Misc Serv-Late Fees	(48,150)
93		488005	Misc Serv-Collec Fee	(112)
94		488006	Misc Serv-NSF fee	(203,250)
95		488010	Oth Rev-Gas-Misc Svc	-
96		488050	Misc Serv-Damage Clm	-
97	48800	Total		\$ (1,613,917)
98	48930		Rev fr transport of gas of oth- distribution facil	
99		489002	Gas-Trans-Distr-UB	\$ 328,355
100		489010	Gas-Trans-SSER-UB	11,990
101		489012	Gas-Trans-Dem D-UB	212,358
102		489023	Gas-Trans-CCR-UB	(13,723)
103		489031	Gas-Trans-EE-UB	-

**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
104		489033	Gas-Trans-LCFC-UB	5,122
105		489036	Gas-Trans-EE Bonu-UB	-
106		489086	Gas-Trans-Facil-UB	(106)
107		489088	Gas-Trans-Adm Fee-UB	3,682
108		489101	Gas-STrans-Distr	(2,817,309)
109		489122	Gas-STrans-CCR	-
110		489124	Gas-STrans-Telemetry	(89,206)
111		489130	Gas-STrans-EE	-
112		489132	Gas-STrans-LCFC	(36,512)
113		489135	Gas-STrans-EE Bonus	-
114		489170	Gas-STrans-Comm	(47)
115		489172	Gas-STrans-Comm Sur	-
116		489174	Gas-STrans-WS	-
117		489176	Gas-STrans-Dem C	-
118		489178	Gas-STrans-LUFG	-
119		489185	Gas-STrans-Facil	(38,177)
120		489187	Gas-STrans-Admin	(826,291)
121		489209	Gas-MTrans-SSER	(88,580)
122		489301	Gas-LTrans-Distr	(5,291)
123		489309	Gas-LTrans-SSER	(70,552)
124		489311	Gas-LTrans-Dem D	(4,276,159)
125		489322	Gas-LTrans-CCR	-
126		489324	Gas-LTrans-Telemetry	(81,266)
127		489330	Gas-LTrans-EE	-
128		489332	L Transprt-LCFC-Bill	(71)
129		489335	Gas-LTrans-EE Bonus	-
130		489370	Gas-LTrans-Comm	2,646
131		489372	Gas-LTrans-Comm Sur	-
132		489374	L Tpt-WinterStm-Bill	-
133		489376	Gas-LTrans-Dem C	-
134		489378	L Transprt-LUFG-Bill	-
135		489385	Gas-LTrans-Facil	(346,944)
136		489387	Gas-LTrans-Admin	(401,716)
137	4893	Total		\$ (8,527,797)
138			TOTAL OPERATING REVENUE	\$ (221,128,492)
139			OPERATING EXPENSES:	
140	80400		Gas City Gate Purch	
141		580400	COG-Nat Gas Pur-Est	\$ (45,529,660)
142		580401	COG-Nat Gas Pur-Act	117,920,817
143		580402	COG-Nat Gas Pur-AMA	(523,095)
144		580403	COG-Nat Gas Pur-Dem	26,839,374
145		580404	COG-Nat Gas Pur-Res	2,909,352
146		589999	COG-Invoice Clearing	1,110,196
147	80400	Total		\$ 102,726,984
148	80510		Nat Gas Oth Supply-Oper-Purchased gas cost adjust	
149		580510	COG-O/U est	\$ 16,397,071
150		580511	COG-O/U act	(15,089,557)
151		580512	COG-O/U Winter Storm	-
152	80510	Total		\$ 1,307,514

**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.
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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
153	80810		Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	
154		580810	COG-Stor Withdrawals	\$ 18,044,553
155	80820		Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	
156		580820	COG-Stor Injections	\$ (5,050,962)
157	81300		Nat Gas Oth Supply-Oper-Other gas supply expenses	
158		581300	COG-Cashout-Trans	\$ 462,820
159		581301	COG-Cashout-3rd Prty	(497,446)
160		581302	COG-Transport Charge	606,674
161		581303	COG-Comm Storage	6,507
162	81300 Total			<u>578,555</u>
163	85800		Transmission-Oper-Transm/compression of gas by other	
164		585800	COG-Gas Trans-Fuel	\$ 4,662,436
165	87000		Transmission-Operation supervision and engineering	
166		630010	Contractor Costs	\$ -
167		650050	License Fees	20,000
168		650100	Marketing&Advertise	-
169		800440	Assessment-Ext Labor	14,988
170		800480	Assessment-Other Exp	81,927
171	87000 Total			<u>\$ 116,914</u>
172	87400		Distribution-Oper-Mains and services expenses	
173		600010	Regular-Exempt	\$ (799,808)
174		600050	Overtime-Non-Exempt	506
175		600100	Bonus STI-Exempt	-
176		620000	Materials	(666,066)
177		620050	Non-Inventory	930
178		620060	Freight	15,806
179		620070	Equipment-Vehicles	20,625
180		630010	Contractor Costs	176,911
181		630020	Consultants	2,681
182		630030	Audit Services	-
183		630040	Tax Services	-
184		630050	Legal Services	-
185		630060	Wireless Services	-
186		630070	Building Maintenance	1,647
187		630080	Mail & Courier Servi	-
188		630100	Postage	168
189		640020	Emp Exp-Parking	-
190		640030	Emp Exp-Travel	-
191		640040	Emp Exp-Hotel/Lodg	-
192		640050	Emp Exp-Meals Travel	-
193		640060	Emp Exp-Meals Busins	232
194		640070	Emp Exp-Meals NonRec	-

**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

**Schedule: E-2**  
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**Arkansas**  
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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
195		640080	Emp Exp-Refreshments	-
196		640090	Emp Exp-Business Ent	-
197		640120	Emp Exp-Health&Safe	389
198		640130	Emp Exp-Registration	-
199		640140	Emp Exp-Training	-
200		640150	Emp Exp-Licenses	-
201		640160	Emp Exp-Awards&Gifts	-
202		640170	Emp Exp-Uniforms	124
203		640180	Emp Exp-Subscrp&Dues	-
204		650010	Hardware	-
205		650020	Software	-
206		650030	Bank Fee and Charges	-
207		650040	Bad Debt Exp-Gas	-
208		650042	Bad Debt Exp-AccrAdj	-
209		650050	License Fees	4,731
210		650060	Regulatory/PUC Fees	-
211		650070	Club Membership&Dues	200
212		650080	Donations	-
213		650090	CIAC	-
214		650100	Marketing&Advertise	-
215		650110	BOD Fees	-
216		650120	Claims/Settlements	-
217		650130	Ins-Blanket Crime	-
218		650170	Insurance-Property	-
219		650190	Insurance-Other	100
220		650200	Rent-Office	2,445
221		650220	Rent-Office Equipmnt	-
222		650240	Rent-Other	1,303
223		650250	Utilities-Electric	16,799
224		650260	Utl Land-Based Phone	-
225		650270	Utilities-Water	911
226		650280	Utilities-Trash	611
227		650290	Utilities-Other	-
228		650300	Office Supplies	-
229		650310	Office Furniture	-
230		650320	Fleet Fuel Purchases	-
231		650330	Other Fuel Purchases	-
232		650350	Other Expenses	56,366
233		650351	CWIP Conv Exp	61,943
234		650400	Equipment	(28,149)
235		800100	Labor-Regular Time	1,945,741
236		800110	Non-Exempt-Overtime	231,866
237		800111	Non-Exempt-CallOut 1	108,530
238		800112	Non-Exempt-CallOut 2	31,493
239		800113	Non-Exempt-CallOut 3	10,732
240		800114	Non-Exempt-CallOut 4	3,359
241		800115	Non-Exempt-CallOut 5	1,110
242		800116	Non-Exempt-CallOut 6	526
243		800117	Non-Exempt-CallOut 7	101
244		800118	Non-Exempt-CallOut 8	64
245		800220	Stores Overhead	12,370
246		800230	Fleet Overhead	350,138
247		800400	Assessments-Labor	3,250,225
248		800430	Assessments-Material	656,197

**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

**Schedule: E-2**  
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**Arkansas**  
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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
249		800440	Assessment-Ext Labor	3,703,658
250		800450	Assessments-Employee	155,593
251		800460	Assessments-IT Exp	2,701
252		800470	Assessment-Transport	495
253		800480	Assessment-Other Exp	651,939
254		800490	Assessments-Non Tax	-
255		800500	Int Settle-Labor	239,137
256		800530	Int Settle-Material	128,390
257		800540	Int Settle-Ext Labor	(343,428)
258		800550	Int Settle-Employee	71,574
259		800560	Int Settle-IT Exps	1,710
260		800570	Int Settle-Transport	2,518
261		800580	Int Settle-Other Exp	324,947
262	87400	Total		\$ 10,413,091
Distribtn-Op-Measuring&regulating station exp-Genl				
263	87500			
264		620000	Materials	\$ -
265		630010	Contractor Costs	12,709
266		650350	Other Expenses	-
267		800100	Labor-Regular Time	-
268		800110	Non-Exempt-Overtime	-
269		800220	Stores Overhead	-
270		800230	Fleet Overhead	-
271	87500	Total		12,709
Distribtn-Op-Measuring&regulating station exp-Ind				
272	87600			
273		650400	Equipment	\$ 5,666
274		800400	Assessments-Labor	243,264
275		800430	Assessments-Material	37,458
276		800440	Assessment-Ext Labor	4,981
277		800450	Assessments-Employee	1,797
278		800470	Assessment-Transport	41
279		800480	Assessment-Other Exp	6,120
280	87600	Total		\$ 299,327
Distribution-Oper-Meter and house regulator exp				
281	87800			
282		600010	Regular-Exempt	\$ 15
283		600100	Bonus STI-Exempt	-
284		620000	Materials	1,057
285		620050	Non-Inventory	472
286		620070	Equipment-Vehicles	388
287		630010	Contractor Costs	15,286
288		640060	Emp Exp-Meals Busins	62
289		650050	License Fees	-
290		650120	Claims/Settlements	-
291		650300	Office Supplies	57
292		650320	Fleet Fuel Purchases	-
293		650350	Other Expenses	337
294		650400	Equipment	944
295		800100	Labor-Regular Time	2,436,272
296		800110	Non-Exempt-Overtime	174,323

**Summit Utilities Arkansas, Inc.**  
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**For the Period January 2023 - June 2023**

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
297		800111	Non-Exempt-CallOut 1	125,881
298		800112	Non-Exempt-CallOut 2	32,443
299		800113	Non-Exempt-CallOut 3	12,157
300		800114	Non-Exempt-CallOut 4	4,084
301		800115	Non-Exempt-CallOut 5	1,539
302		800116	Non-Exempt-CallOut 6	885
303		800117	Non-Exempt-CallOut 7	471
304		800118	Non-Exempt-CallOut 8	263
305		800220	Stores Overhead	260
306		800230	Fleet Overhead	418,260
307		800400	Assessments-Labor	(10,149)
308		800430	Assessments-Material	109,063
309		800440	Assessment-Ext Labor	11,471
310		800450	Assessments-Employee	13,313
311		800460	Assessments-IT Exp	439
312		800470	Assessment-Transport	830
313		800480	Assessment-Other Exp	36,242
314		800500	Int Settle-Labor	(23)
315	87800	Total		\$ 3,386,643.17
316	87900		Distribution-Oper-Customer installations expenses	
317		600100	Bonus STI-Exempt	\$ -
318		620000	Materials	-
319		620070	Equipment-Vehicles	-
320		630010	Contractor Costs	(3,327)
321		650050	License Fees	-
322		650120	Claims/Settlements	-
323		650130	Ins-Blanket Crime	-
324		650350	Other Expenses	-
325		800100	Labor-Regular Time	426
326		800110	Non-Exempt-Overtime	-
327		800111	Non-Exempt-CallOut 1	-
328		800112	Non-Exempt-CallOut 2	-
329		800113	Non-Exempt-CallOut 3	-
330		800114	Non-Exempt-CallOut 4	-
331		800115	Non-Exempt-CallOut 5	-
332		800116	Non-Exempt-CallOut 6	-
333		800220	Stores Overhead	-
334		800230	Fleet Overhead	64
335		800400	Assessments-Labor	299,514
336		800430	Assessments-Material	109,946
337		800440	Assessment-Ext Labor	15,206
338		800450	Assessments-Employee	15,780
339		800460	Assessments-IT Exp	521
340		800470	Assessment-Transport	696
341		800480	Assessment-Other Exp	44,549
342	87900	Total		\$ 483,375
343	88000		Distribution-Oper-Other expenses	
344		620000	Materials	\$ -
345		620070	Equipment-Vehicles	2,036
346		630010	Contractor Costs	-
347		630080	Mail & Courier Servi	-

**Summit Utilities Arkansas, Inc.**  
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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
348		630100	Postage	33
349		650020	Software	-
350		650400	Equipment	566
351		800100	Labor-Regular Time	45,535
352		800110	Non-Exempt-Overtime	481
353		800111	Non-Exempt-CallOut 1	142
354		800220	Stores Overhead	367
355		800230	Fleet Overhead	6,923
356	8800	Total		\$ 56,083
357	88100		Distribution-Oper-Rents	
358		600010	Regular-Exempt	\$ -
359		620050	Non-Inventory	-
360		620070	Equipment-Vehicles	-
361		630010	Contractor Costs	23,657
362		630070	Building Maintenance	-
363		630100	Postage	-
364		640030	Emp Exp-Travel	-
365		640040	Emp Exp-Hotel/Lodg	-
366		640050	Emp Exp-Meals Travel	-
367		640080	Emp Exp-Refreshments	-
368		640170	Emp Exp-Uniforms	-
369		650210	Rent-Land/Easements	-
370		650220	Rent-Office Equipmnt	-
371		650230	Rent-Construct Equip	-
372		650240	Rent-Other	-
373		650280	Utilities-Trash	-
374		650290	Utilities-Other	-
375		650350	Other Expenses	-
376		650400	Equipment	-
377		800100	Labor-Regular Time	5,762
378		800220	Stores Overhead	-
379		800230	Fleet Overhead	864
380		800550	Int Settle-Employee	-
381		800580	Int Settle-Other Exp	-
382	88100	Total		\$ 30,283
383	88500		Distribution-Maintenance supervision and engineer	
384		630010	Contractor Costs	\$ 1,431
385		650350	Other Expenses	-
386		800100	Labor-Regular Time	-
387		800230	Fleet Overhead	-
388	88500	Total		\$ 1,431
389	88600		Distribution-Maint of structures and improvements	
390		630010	Contractor Costs	\$ 7,010
391		650050	License Fees	-
392		650350	Other Expenses	32,000
393		800100	Labor-Regular Time	2,482
394		800230	Fleet Overhead	372
395	88500	Total		\$ 41,865



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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
396	88700		Distribution-Maintenance of mains	
397		600010	Regular-Exempt	\$ 1,608
398		600020	Regular-Non-Exempt	3,821
399		600050	Overtime-Non-Exempt	3,660
400		620000	Materials	21,960
401		620010	Inventory Adjustment	-
402		620050	Non-Inventory	19,412
403		620070	Equipment-Vehicles	-
404		630010	Contractor Costs	1,153,226
405		630030	Audit Services	-
406		640040	Emp Exp-Hotel/Lodg	11,079
407		640050	Emp Exp-Meals Travel	1,640
408		640060	Emp Exp-Meals Busins	13,503
409		640070	Emp Exp-Meals NonRec	-
410		640080	Emp Exp-Refreshments	1,194
411		650050	License Fees	-
412		650120	Claims/Settlements	-
413		650130	Ins-Blanket Crime	-
414		650230	Rent-Construct Equip	-
415		650250	Utilities-Electric	124
416		650300	Office Supplies	136
417		650320	Fleet Fuel Purchases	37
418		650330	Other Fuel Purchases	68
419		650350	Other Expenses	6,844
420		650351	CWIP Conv Exp	17,380
421		650400	Equipment	920
422		700000	Ext Settle-Labor	-
423		700040	Ext Settle-Ext Labor	-
424		700080	Ext Settle-Other Exp	-
425		800100	Labor-Regular Time	437,617
426		800110	Non-Exempt-Overtime	203,080
427		800111	Non-Exempt-CallOut 1	1,786
428		800112	Non-Exempt-CallOut 2	339
429		800113	Non-Exempt-CallOut 3	-
430		800120	Exempt-Regular Time	2,686
431		800220	Stores Overhead	3,948
432		800230	Fleet Overhead	98,119
433		800400	Assessments-Labor	1,782,431
434		800430	Assessments-Material	251,823
435		800440	Assessment-Ext Labor	41,345
436		800450	Assessments-Employee	43,307
437		800460	Assessments-IT Exp	1,102
438		800470	Assessment-Transport	800
439		800480	Assessment-Other Exp	105,207
440		800540	Int Settle-Ext Labor	(1,932)
441	88700	Total		\$ 4,228,269
442	88900		Distribtn-Maint-Measure&regulating stn equip-Genl	
443		600010	Regular-Exempt	\$ 818
444		600050	Overtime-Non-Exempt	185
445		600100	Bonus STI-Exempt	-
446		620000	Materials	771
447		620050	Non-Inventory	-

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
448		630010	Contractor Costs	40,945
449		650010	Hardware	-
450		650020	Software	-
451		650050	License Fees	30
452		650350	Other Expenses	-
453		650400	Equipment	7,555
454		800100	Labor-Regular Time	9,027
455		800110	Non-Exempt-Overtime	30
456		800220	Stores Overhead	139
457		800230	Fleet Overhead	1,585
458		800400	Assessments-Labor	324,352
459		800430	Assessments-Material	49,944
460		800440	Assessment-Ext Labor	6,642
461		800450	Assessments-Employee	2,396
462		800470	Assessment-Transport	54
463		800480	Assessment-Other Exp	8,160
464	88900	Total		\$ 452,633
Distribtn-Maint-Measure&regulating stn equip-Ind				
465	89000			
466		600100	Bonus STI-Exempt	\$ -
467		620000	Materials	-
468		630010	Contractor Costs	5,546
469		650210	Rent-Land/Easements	500
470		650350	Other Expenses	-
471		650400	Equipment	3,777
472		800100	Labor-Regular Time	6,425
473		800110	Non-Exempt-Overtime	28
474		800111	Non-Exempt-CallOut 1	277
475		800220	Stores Overhead	-
476		800230	Fleet Overhead	1,010
477		800400	Assessments-Labor	162,176
478		800430	Assessments-Material	24,972
479		800440	Assessment-Ext Labor	3,321
480		800450	Assessments-Employee	1,198
481		800470	Assessment-Transport	27
482		800480	Assessment-Other Exp	4,080
483	89000	Total		\$ 213,337
Distribtn-Maint-Measure&regulating stn equip-Ind				
484	89100			
485		650350	Other Expenses	\$ -
486		800100	Labor-Regular Time	-
487		800230	Fleet Overhead	-
	89100	Total		\$ -
Distribution-Maintenance of services				
488	89200			
489		600010	Regular-Exempt	\$ 19,779
490		600020	Regular-Non-Exempt	2,028
491		600050	Overtime-Non-Exempt	3,192
492		620000	Materials	11,957
493		620050	Non-Inventory	133
494		620070	Equipment-Vehicles	-
495		630010	Contractor Costs	176,650

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
496		640060	Emp Exp-Meals Busins	188
497		650050	License Fees	-
498		650130	Ins-Blanket Crime	-
499		650350	Other Expenses	2,892
500		650351	CWIP Conv Exp	4,231
501		700000	Ext Settle-Labor	-
502		700030	Ext Settle-Material	-
503		700080	Ext Settle-Other Exp	-
504		800100	Labor-Regular Time	109,210
505		800110	Non-Exempt-Overtime	13,921
506		800111	Non-Exempt-CallOut 1	3,642
507		800112	Non-Exempt-CallOut 2	-
508		800220	Stores Overhead	2,157
509		800230	Fleet Overhead	22,837
510		800400	Assessments-Labor	777,000
511		800430	Assessments-Material	106,020
512		800440	Assessment-Ext Labor	12,168
513		800450	Assessments-Employee	10,778
514		800460	Assessments-IT Exp	343
515		800470	Assessment-Transport	368
516		800480	Assessment-Other Exp	31,924
517		800530	Int Settle-Material	51
518		800550	Int Settle-Employee	140
519		800570	Int Settle-Transport	42
520		800580	Int Settle-Other Exp	1,647
521	89200	Total		\$ 1,313,295
522	89300		Distribution-Maint of meters and house regulators	
523		600010	Regular-Exempt	\$ 224
524		600020	Regular-Non-Exempt	114
525		600050	Overtime-Non-Exempt	122
526		600100	Bonus STI-Exempt	-
527		620000	Materials	450
528		620050	Non-Inventory	31
529		620070	Equipment-Vehicles	-
530		630010	Contractor Costs	5,572
531		650050	License Fees	-
532		650120	Claims/Settlements	-
533		650130	Ins-Blanket Crime	-
534		650350	Other Expenses	234
535		650351	CWIP Conv Exp	-
536		800100	Labor-Regular Time	64,032
537		800110	Non-Exempt-Overtime	2,744
538		800111	Non-Exempt-CallOut 1	1,370
539		800113	Non-Exempt-CallOut 3	-
540		800220	Stores Overhead	81
541		800230	Fleet Overhead	10,216
542		800400	Assessments-Labor	158,206
543		800430	Assessments-Material	37,836
544		800440	Assessment-Ext Labor	5,830
545		800450	Assessments-Employee	5,721
546		800460	Assessments-IT Exp	188
547		800470	Assessment-Transport	211

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
548		800480	Assessment-Other Exp	16,404
	8930	Total		\$ 309,587
			Distribution-Maintenance of other	
549	89400		equipment	
550		620000	Materials	\$ 38,431
551		620050	Non-Inventory	772
552		620070	Equipment-Vehicles	3,000
553		630010	Contractor Costs	12,924
554		650050	License Fees	-
555		650120	Claims/Settlements	-
556		650130	Ins-Blanket Crime	-
557		650350	Other Expenses	-
558		800100	Labor-Regular Time	10,218
559		800110	Non-Exempt-Overtime	652
560		800111	Non-Exempt-CallOut 1	-
561		800113	Non-Exempt-CallOut 3	-
562		800220	Stores Overhead	7,458
563		800230	Fleet Overhead	1,631
564		800400	Assessments-Labor	158,206
565		800430	Assessments-Material	37,836
566		800440	Assessment-Ext Labor	5,829
567		800450	Assessments-Employee	5,721
568		800460	Assessments-IT Exp	188
569		800470	Assessment-Transport	211
570		800480	Assessment-Other Exp	16,404
571	89400	Total		\$ 299,480
			Customer Accounts-Oper-Meter reading	
572	90200		expenses	
573		600010	Regular-Exempt	\$ -
574		600050	Overtime-Non-Exempt	-
575		600100	Bonus STI-Exempt	-
576		600110	Bonus STI-Non-Exempt	-
577		620070	Equipment-Vehicles	-
578		630010	Contractor Costs	-
579		650050	License Fees	-
580		650120	Claims/Settlements	-
581		650350	Other Expenses	-
582		800100	Labor-Regular Time	62,218
583		800110	Non-Exempt-Overtime	1,863
584		800111	Non-Exempt-CallOut 1	342
585		800113	Non-Exempt-CallOut 3	-
586		800118	Non-Exempt-CallOut 8	10
587		800230	Fleet Overhead	9,665
588		800400	Assessments-Labor	(8,449)
589		800430	Assessments-Material	17,137
590		800440	Assessment-Ext Labor	1,773
591		800450	Assessments-Employee	2,169
592		800460	Assessments-IT Exp	73
593		800470	Assessment-Transport	137
594		800480	Assessment-Other Exp	5,870
595	90200	Total		\$ 92,809

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
			Customer Acct-Oper-Cust records and collection exp	
596	90300			
597		600010	Regular-Exempt	\$ -
598		600040	Overtime-Exempt	-
599		600070	NonProduct-Exempt	-
600		600100	Bonus STI-Exempt	-
601		620070	Equipment-Vehicles	-
602		630010	Contractor Costs	-
603		630060	Wireless Services	-
604		630080	Mail & Courier Servi	4,650
605		630100	Postage	-
606		640030	Emp Exp-Travel	-
607		640040	Emp Exp-Hotel/Lodg	-
608		640050	Emp Exp-Meals Travel	-
609		640060	Emp Exp-Meals Busins	-
610		640140	Emp Exp-Training	-
611		640180	Emp Exp-Subscrp&Dues	-
612		650020	Software	-
613		650030	Bank Fee and Charges	-
614		650040	Bad Debt Exp-Gas	-
615		650042	Bad Debt Exp-AccrAdj	(4,250,000)
616		650050	License Fees	-
617		650100	Marketing&Advertise	22,013
618		650120	Claims/Settlements	-
619		650240	Rent-Other	-
620		650250	Utilities-Electric	-
621		650300	Office Supplies	865
622		650350	Other Expenses	35,498
623		660010	Corp-Reg Exempt	-
624		660012	Corp-Overtime Exempt	-
625		660015	Corp-STI Exempt	-
626		660062	Corp-Wireless Svc	-
627		660080	Corp-IT Expense	-
628		660120	Corp-Emp Exp Travel	-
629		660121	Corp-EmpExp Meal Tvl	-
630		660122	Corp-EmpExp Meal Bus	-
631		660124	Corp-EmpExp Training	-
632		660142	Corp-Office Supplies	-
633		660143	Corp-Vehicles	-
634		660144	Corp-Postage	-
635		800100	Labor-Regular Time	3,407
636		800110	Non-Exempt-Overtime	226
637		800111	Non-Exempt-CallOut 1	141
638		800112	Non-Exempt-CallOut 2	-
639		800113	Non-Exempt-CallOut 3	38
640		800220	Stores Overhead	-
641		800230	Fleet Overhead	572
642		800400	Assessments-Labor	189,053
643		800430	Assessments-Material	108,361
644		800440	Assessment-Ext Labor	1,769,685
645		800460	Assessments-IT Exp	293
646		800480	Assessment-Other Exp	14,033
647	90300 Total			\$ (2,101,165)

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
			Customer Accounts-Oper-Uncollectible accounts	
648	90400			
649		650030	Bank Fee and Charges	\$ -
650		650040	Bad Debt Exp-Gas	(54,054)
651		650041	Bad Debt Exp-Gas-Tx	-
652		650042	Bad Debt Exp-AccrAdj	-
653		650090	CIAC	-
654		650250	Utilities-Electric	-
655	90400 Total			\$ (54,054)
			Customer Svc-Oper-Inform&instructnal advertisg exp	
656	90900			
657		650100	Marketing&Advertise	\$ -
658		660090	Corp-Information Adv	-
659	90900 Total			\$ -
			Customer Svc-Oper-Inform&instructnal advertisg exp	
660	91300			
661		650100	Marketing&Advertise	\$ -
			A&G Exp-Oper-Office supplies and expenses	
662	92000			
663		600010	Regular-Exempt	\$ -
664		600020	Regular-Non-Exempt	-
665		600040	Overtime-Exempt	-
666		600050	Overtime-Non-Exempt	-
667		600070	NonProduct-Exempt	-
668		600080	NonProduct-NonExempt	-
669		600100	Bonus STI-Exempt	-
670		600110	Bonus STI-Non-Exempt	-
671		620070	Equipment-Vehicles	-
672		650350	Other Expenses	-
673		660010	Corp-Reg Exempt	-
674		660011	Corp-Reg Non-Exempt	-
675		660012	Corp-Overtime Exempt	-
676		660013	Corp-Overtime NonExe	-
677		660014	Corp-NonProd NonExem	-
678		660015	Corp-STI Exempt	-
679		660016	Corp-STI Non-Exempt	-
680		800100	Labor-Regular Time	-
681		800110	Non-Exempt-Overtime	-
682		800400	Assessments-Labor	-
683	92000 Total			\$ -
			A&G Exp-Oper-Outside services employed	
684	92100			
685		600010	Regular-Exempt	\$ 38,890
686		600050	Overtime-Non-Exempt	605
687		600100	Bonus STI-Exempt	(31,435)
688		600110	Bonus STI-Non-Exempt	(70,575)
689		620000	Materials	83,917
690		620040	Gain/Loss-Revaluatn	-
691		620050	Non-Inventory	-
692		620060	Freight	16,955

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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
693		620070	Equipment-Vehicles	-
694		620105	Cost (Price) Differ	-
695		630010	Contractor Costs	113,470
696		630020	Consultants	190,989
697		630030	Audit Services	-
698		630040	Tax Services	-
699		630050	Legal Services	-
700		630060	Wireless Services	(50)
701		630070	Building Maintenance	145
702		630080	Mail & Courier Servi	-
703		630100	Postage	(360,000)
704		630120	Legislative Advocacy	-
705		640010	Emp Exp-Tuition	-
706		640020	Emp Exp-Parking	-
707		640030	Emp Exp-Travel	742
708		640040	Emp Exp-Hotel/Lodg	-
709		640050	Emp Exp-Meals Travel	19
710		640060	Emp Exp-Meals Busins	738
711		640070	Emp Exp-Meals NonRec	-
712		640080	Emp Exp-Refreshments	-
713		640090	Emp Exp-Business Ent	-
714		640100	Emp Exp-Emp Entrtain	75
715		640120	Emp Exp-Health&Safe	-
716		640130	Emp Exp-Registration	-
717		640140	Emp Exp-Training	50
718		640150	Emp Exp-Licenses	-
719		640170	Emp Exp-Uniforms	-
720		640180	Emp Exp-Subscrp&Dues	-
721		650010	Hardware	-
722		650020	Software	14,685
723		650030	Bank Fee and Charges	227,964
724		650040	Bad Debt Exp-Gas	(8,602)
725		650042	Bad Debt Exp-AccrAdj	12,808,527
726		650050	License Fees	61,175
727		650060	Regulatory/PUC Fees	219,413
728		650070	Club Membership&Dues	10,000
729		650080	Donations	83,338
730		650090	CIAC	(165,003)
731		650100	Marketing&Advertise	1,755
732		650110	BOD Fees	-
733		650120	Claims/Settlements	5,968
734		650130	Ins-Blanket Crime	-
735		650170	Insurance-Property	-
736		650200	Rent-Office	105,339
737		650220	Rent-Office Equipmnt	-
738		650230	Rent-Construct Equip	-
739		650240	Rent-Other	-
740		650250	Utilities-Electric	7,097
741		650260	Utl Land-Based Phone	-
742		650270	Utilities-Water	4,180
743		650280	Utilities-Trash	-
744		650290	Utilities-Other	187
745		650300	Office Supplies	782
746		650310	Office Furniture	4,101

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**Arkansas**  
**Docket No. 23-079-U**

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
747		650320	Fleet Fuel Purchases	(2,778,387)
748		650340	EE Expenses	1,424,202
749		650350	Other Expenses	(48,578)
750		650400	Equipment	94,647
751		650500	Shared Services	(1,708,851)
752		660080	Corp-IT Expense	-
753		660120	Corp-Emp Exp Travel	-
754		660121	Corp-EmpExp Meal Tvl	-
755		660122	Corp-EmpExp Meal Bus	-
756		660123	Corp-EmpExp Safety	-
757		660124	Corp-EmpExp Training	-
758		660125	Corp-Emp Exp Subscri	-
759		660140	Corp-Rent Office	-
760		660141	Corp-Utilities Trash	-
761		660142	Corp-Office Supplies	-
762		660143	Corp-Vehicles	-
763		660144	Corp-Postage	-
764		800220	Stores Overhead	11,437
765		800230	Fleet Overhead	-
766		800400	Assessments-Labor	485,849
767		800430	Assessments-Material	201,555
768		800440	Assessment-Ext Labor	2,012,950
769		800450	Assessments-Employee	91,661
770		800460	Assessments-IT Exp	(101,288)
771		800470	Assessment-Transport	112,358
772		800480	Assessment-Other Exp	7,815,747
773		800490	Assessments-Non Tax	10,036
774		800500	Int Settle-Labor	623,130
775		800530	Int Settle-Material	1,443,321
776		800540	Int Settle-Ext Labor	658,925
777		800550	Int Settle-Employee	83,883
778		800560	Int Settle-IT Exps	60,199
779		800570	Int Settle-Transport	120
780		800580	Int Settle-Other Exp	139,116
781	92100	Total		\$ 23,997,472
782	92300		A&G Exp-Oper-Outside services employed	
783		630010	Contractor Costs	\$ -
784		630020	Consultants	-
785		630030	Audit Services	-
786		630040	Tax Services	-
787		630050	Legal Services	-
788		630060	Wireless Services	-
789		630070	Building Maintenance	-
790		630080	Mail & Courier Servi	-
791		630100	Postage	-
792		630120	Legislative Advocacy	-
793		640030	Emp Exp-Travel	-
794		640040	Emp Exp-Hotel/Lodg	-
795		640050	Emp Exp-Meals Travel	-
796		640060	Emp Exp-Meals Busins	-
797		640080	Emp Exp-Refreshments	-
798		640090	Emp Exp-Business Ent	-



**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**For the Period January 2023 - June 2023**

**Schedule: E-2**  
**Title: Income Statement --**  
**Arkansas**  
**Docket No. 23-079-U**

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
799		650010	Hardware	-
800		650020	Software	-
801		650050	License Fees	-
802		650310	Office Furniture	-
803		650400	Equipment	-
804		660060	Corp-Contractor Cost	-
805		660061	Corp-Consultants	-
806		660062	Corp-Wireless Svc	-
807		800440	Assessment-Ext Labor	-
808		800540	Int Settle-Ext Labor	-
809	92300	Total		\$ -
810	92400		A&G Exp-Oper-Property insurance	
811		650130	Ins-Blanket Crime	\$ -
812		650160	Ins-Auto Liability	-
813		650170	Insurance-Property	-
814		660100	Corp-Property Ins	-
815	92400	Total		\$ -
816	92500		A&G Exp-Oper-Injuries and damages	
817		650120	Claims/Settlements	\$ -
818		650130	Ins-Blanket Crime	-
819		650150	Ins-Genl Liability	-
820		650180	Ins-Umbrella Liab	-
821		650190	Insurance-Other	-
822		650200	Rent-Office	-
823		650240	Rent-Other	-
824		650250	Utilities-Electric	-
825		650260	Utl Land-Based Phone	-
826		650300	Office Supplies	-
827		650310	Office Furniture	-
828		650350	Other Expenses	-
829		660101	Corp-Liab Insurance	-
830	92500	Total		\$ -
831	92600		A&G Exp-Oper-Employee pensions and benefits	
832		610010	Emp Ben-401K	\$ 11,409
833		610030	Emp Ben-Medical	-
834		610040	EmpB-Oth Health Bene	(6,622,021)
835		610050	EmpB-Fringe Benefits	-
836		620050	Non-Inventory	-
837		640060	Emp Exp-Meals Busins	-
838		640090	Emp Exp-Business Ent	-
839		640100	Emp Exp-Emp Entrtain	-
840		650240	Rent-Other	-
841		660040	Corp-Benefits 401K	-
842		660041	Corp-Benefits Medica	-
843		660042	Corp-Bene Oth Health	-
844		660043	Corp-Tuition	-
845		660044	Corp-Ben Fringe	-
846		800100	Labor-Regular Time	-
847		800200	Benefits Overhead	11,217,636
848		800230	Fleet Overhead	-

**Summit Utilities Arkansas, Inc.**  
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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
849		800410	Assessments-Benefits	(2,854,369)
850		800510	Int Settle-Benefits	(313,155)
851	92600	Total		\$ 1,439,501
852	92800		A&G Exp-Oper-Regulatory commission expenses	
853		600010	Regular-Exempt	\$ -
854		600070	NonProduct-Exempt	-
855		600100	Bonus STI-Exempt	-
856		620070	Equipment-Vehicles	-
857		630050	Legal Services	-
858		640030	Emp Exp-Travel	-
859		640040	Emp Exp-Hotel/Lodg	-
860		640050	Emp Exp-Meals Travel	-
861		650060	Regulatory/PUC Fees	-
862		650070	Club Membership&Dues	-
863		660010	Corp-Reg Exempt	-
864		660015	Corp-STI Exempt	-
865		660120	Corp-Emp Exp Travel	-
866		660121	Corp-EmpExp Meal Tvl	-
867		660143	Corp-Vehicles	-
868		800220	Stores Overhead	-
869		800230	Fleet Overhead	-
870		800540	Int Settle-Ext Labor	-
871	92800	Total		\$ -
872	93000		Gen Advertising Exp	
873		650020	Software	\$ (198)
874		650080	Donations	10,000
875	93000	Total		\$ 9,803
876	93010		A&G Exp-Oper-general advertising expenses	
877		650080	Donations	\$ -
878		650100	Marketing&Advertise	-
879	93010	Total		\$ -
880	93020		A&G Exp-Oper-Miscellaneous general expenses	
881		650110	BOD Fees	\$ -
882	93100		A&G Exp-Oper-Rents	
883		650040	Bad Debt Exp-Gas	\$ -
884		650200	Rent-Office	-
885		650209	Rent-Office-GAAP	-
886		650220	Rent-Office Equipmnt	-
887		650230	Rent-Construct Equip	-
888		650240	Rent-Other	622
889		650249	Rent-Op Lease-GAAP	-
890	93100	Total		\$ 622
891	93200		A&G Exp-Maintenance of general plant	
892		630010	Contractor Costs	\$ 19,800
893		630070	Building Maintenance	13,192

**Summit Utilities Arkansas, Inc.**  
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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
894		650310	Office Furniture	-
895		650350	Other Expenses	513
896	9320 Total			\$ 33,505
897	40300		Depreciation expense	
898		403000	Deprec Exp	\$ 27,377,762
899	40310		Depreciation expense for asset retirement costs.	
900		403100	Deprec Exp-Asset Ret	\$ -
901	40430		Amortization of other limited-term gas plant	
902		404390	Amort-Lmt Term-GAAP	\$ -
903	40500		Amortization of other gas plant	
904		405000	Amort-Intanbiles	\$ 2,027,265
905	40600		Amortization of gas plant acquisition adjustments	
906		406000	Amort-Plant Acq Adj	\$ 124,070
907	40810		Taxes other than inc taxes, utility operatg income	
908		408100	Payroll Taxes	\$ 21,166
909		408110	Property Taxes	4,546,892
910		408120	Sales & Use Tax	81
911		408121	Excise Tax	5,804
912		408130	State/Fed Reg Fees	-
913		408140	Franchise Tax	155
914		408141	GRT Tax	-
915		660001	Corp-Other Taxes	-
916		800210	Payroll Tax Overhead	1,682,640
917		800420	Assessment-P/R Tax	(427,527)
918		800520	Int Settle-Payroll Ta	(46,973)
919	40810 Total			\$ 5,782,237
920			TOTAL OPERATING EXPENSES	\$ 202,657,228
921			NET UTILITY OPERATING INCOME	\$ (18,471,264)
922			OTHER INCOME AND DEDUCTIONS:	
923			OTHER INCOME	
924	41900		Interest and dividend income	
925		419000	Int Inc-Other	\$ (525,253)
926		419021	Int Inc-191 COG WS	(5,528,600)
927	41900 Total			\$ (6,053,853)
928	41910		Allowance for other funds used during construction	
929		419100	AFUDC-Equity	\$ -
930	42100		Miscellaneous nonoperating income	
931		421000	Misc Nonop Inc	\$ (145,136)
932		421010	Misc Nonop Inc-AMA	(300,762)
933	42100 Total			\$ (445,897)
934			TOTAL OTHER INCOME	\$ (6,499,750)

**Summit Utilities Arkansas, Inc.**  
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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.
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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
935			OTHER INCOME DEDUCTIONS:	
936	42610		Donations	
937		426100	Donations-Cash	\$ 1,434
938		650080	Donations	-
939	42610 Total			\$ 1,434
940	42630		Penalties	
941		426300	Penalties	\$ 3,447
942	42640		Exp for civic, political and related activities	
943		426400	Civic/Polit-Corp Gov	\$ -
944		426410	Civic/Polit-Gov Aff	52,588
945		426430	Civic/Polit-Consul	-
946	42640 Total			\$ 52,588
947	42650		Other Deductions	
948		426520	Oth Ded-Non Emp Meal	\$ -
949			TOTAL OTHER INCOME DEDUCTIONS	\$ 57,469
950			INCOME TAXES	
951	41010		Provision-deferred inc tax, utility operating inc	
952		410100	Def Inc Tax, Ops	\$ 6,039,827
953			NET OTHER INCOME AND DEDUCTIONS	\$ (402,454)
954			INTEREST CHARGES:	
955	43100		Other Interest Exp	
956		431010	Int Exp-Customer Dep	\$ 54,869
957		431060	Int Exp-191 COG	-
958		431090	Int Exp-FinLease GAA	-
959	43100 Total			\$ 54,869
960	43200		AFUDC-Debt	\$ -
961		432100		
962			TOTAL INTEREST CHARGES:	\$ 54,869
963			NET INCOME	\$ (18,818,849)

Supporting Schedules  
(a) E-17-Arkansas

Recap Schedules  
(A) C-3

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-2.2-Holdco Income Statement - Southern Col Holdco, LLC.

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023

Schedule: E-2.2-Holdco  
Title: Income Statement-  
Southern Col Holdco, LLC.  
Docket No. 23-079-U

Explanation:	Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.
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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
<b>1</b>			<b>OPERATING REVENUE:</b>	
2	4800		Residential sales	
3		4000.4800.901	Residential sales Commodity	\$ 77,035,787
4		4000.4800.902	Residential sales Distribution	48,774,131
5		4000.4800.903	Residential sales Facility	34,211,154
6		4000.4800.907	Residential sales WNA Rider	6,462,226
7		4000.4800.909	Residential sales LCFC	521,198
8		4000.4800.911	Residential sales SSER	1,340,088
9		4000.4800.917	Residential sales Regulatory	(133,931)
10		4000.4800.920	Residential sales Revenue related taxes	243,051
11		4000.4800.925	Residential sales LUFG	1,899,868
12		4000.4800.927	Residential sales Commodity Demand	23,426,204
<b>13</b>	<b>4800 Total</b>			<b>\$ 193,779,777</b>
14	4810		Commercial and industrial sales	
15		4000.4811.920	Commercial & industrial sales Revenue related taxes	\$ 11,002
16		4000.4812.901	Small Commercial Commodity	48,498,032
17		4000.4812.902	Small Commercial Distribution	15,655,444
18		4000.4812.903	Small Commercial Facility	6,934,867
19		4000.4812.907	Small Commercial WNA Rider	1,501,758
20		4000.4812.908	Small Commercial EECR/DSM	(3)
21		4000.4812.909	Small Commercial LCFC	116,021

**Summit Utilities Arkansas, Inc.**  
**Income Statement-Southern Col Holdco, LLC.**  
**For the Period January 2023 - June 2023**

**Schedule: E-2.2-Holdco**  
**Title: Income Statement-**  
**Southern Col Holdco, LLC.**  
**Docket No. 23-079-U**

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
22	4000.4812.911	Small Commercial SSER	261,138
23	4000.4812.915	Small Commercial Misc (damage claims)	(57)
24	4000.4812.917	Small Commercial Regulatory	(53,024)
25	4000.4812.920	Small Commercial Revenue related taxes	16,447
26	4000.4812.926	Small Commercial New customer credit	12
27	4000.4812.927	Small Commercial Commodity Demand	12,368,128
28	4000.4814.901	Large Commercial Commodity	599,350
29	4000.4814.902	Large Commercial Distribution	(2,251)
30	4000.4814.903	Large Commercial Facility	9,096
31	4000.4814.904	Large Commercial Demand	175,033
32	4000.4814.911	Large Commercial SSER	352
33	4000.4814.915	Large Commercial Misc (damage claims)	1,128
34	4000.4814.917	Large Commercial Regulatory	(277)
35	4000.4814.920	Large Commercial Revenue related taxes	1
36	4000.4814.925	Large Commercial LUFG	66
37	4000.4814.927	Large Commercial Commodity Demand	(15,625)
<b>38</b>	<b>4810 Total</b>		<b>\$ 86,076,639</b>
39	4880	Miscellaneous service revenues	
40	4000.4880.915	Misc service revenues Misc (damage claims)	\$ 1,874,267
<b>41</b>	<b>4880 Total</b>		<b>\$ 1,874,267</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
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Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
42	4893	Rev fr transport of gas of oth- distribution facil	
43		4000.4893.000 Revenues from gas transport - distribution None - Activity Code	\$ (270,833)
44		4000.4893.902 Revenues from gas transport - distribution Distribution	3,185,672
45		4000.4893.903 Revenues from gas transport - distribution Facility	895,721
46		4000.4893.908 Revenues from gas transport - distribution EECR/DSM	(3,162)
47		4000.4893.909 Revenues from gas transport - distribution LCFC	31,803
48		4000.4893.911 Revenues from gas transport - distribution SSER	147,143
49		4000.4893.917 Revenues from gas transport - distribution Regulatory	(6,406)
50		4000.4893.926 Revenues from gas transport - distribution New customer credit	13,723
51		4000.4893.927 Revenues from gas transport - distribution Commodity Demand	6,359,810
<b>52</b>	<b>4893 Total</b>		<b>\$ 10,353,470</b>
53	48950		
54		4000.4950.901 Other gas revenue Commodity	\$ 79,647
<b>55</b>	<b>4895 Total</b>		<b>\$ 79,647</b>
<b>56</b>		<b>TOTAL OPERATING REVENUE</b>	<b>\$ 292,163,799</b>
<b>57</b>		<b>OPERATING EXPENSES:</b>	
58	8002	Gas City Gate Purch	
59		4010.8002.101 Natural gas reservation charges CNG Cost of Gas	\$ 37,941,504
<b>60</b>	<b>80020 Total</b>		<b>\$ 37,941,504</b>
61	8040	Gas City Gate Purch	
62		4010.8040.101 Natural gas city gate purchases CNG Cost of Gas	\$ 90,880,410



**Summit Utilities Arkansas, Inc.**  
**Income Statement-Southern Col Holdco, LLC.**  
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Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
<b>63</b>	<b>8040 Total</b>		<b>\$ 90,880,410</b>
64	8051	Nat Gas Oth Supply-Oper-Purchased gas cost adjusts	
65		4010.8051.101 Purchased gas cost adjustments CNG Cost of Gas	\$ 8,857,466
<b>66</b>	<b>8051 Total</b>		<b>\$ 8,857,466</b>
67	8081	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	
68		4010.8081.101 Gas withdrawn from storage-debit CNG Cost of Gas	\$ 27,236,109
<b>69</b>	<b>8081 Total</b>		<b>\$ 27,236,109</b>
70	8082	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	
71		4010.8082.101 Gas delivered to storage-credit CNG Cost of Gas	\$ (7,218,757)
72	8082 Total		<b>\$ (7,218,757)</b>
73	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	
74		4010.8130.000 Cashouts	\$ 480,629
<b>75</b>	<b>81300 Total</b>		<b>\$ 480,629</b>
76	8580	Transmission-Oper-Transm/compression of gas by other	
77		4010.8580.000 *Transmission and compression of gas by others	\$ 6,158,686
<b>78</b>	<b>8580 Total</b>		<b>\$ 6,158,686</b>
79	8700	Transmission-Operation supervision and engineering	
80		4010.8700.000 Distribution supervision	\$ 184,857
<b>81</b>	<b>8700 Total</b>		<b>\$ 184,857</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
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Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
82	8740	Distribution-Oper-Mains and services expenses	
83		4010.8740.000 Distribution mains & services (locates & leak sur	\$ 15,372,026
<b>84</b>	<b>8740 Total</b>		<b>\$ 15,372,026</b>
85	8750	Distribtn-Op-Measuring&regulating station exp-Genl	
86		4010.8750.000 Distribution measuring & reg station exp-general	\$ 12,709
<b>87</b>	<b>8750 Total</b>		<b>\$ 12,709</b>
88	8760	Distribtn-Op-Measuring&regulating station exp-Ind	
89		4010.8760.000 Distribution measuring & reg station exp-Industri	\$ 333,204
<b>90</b>	<b>8760 Total</b>		<b>\$ 333,204</b>
91	8780	Distribution-Oper-Meter and house regulator exp	
92		4010.8780.000 Meter & house regulator exp (meter switch-outs)	\$ 4,336,531
<b>93</b>	<b>8780 Total</b>		<b>\$ 4,336,531</b>
94	8790	Distribution-Oper-Customer installations expenses	
95		4010.8790.000 Customer installation expenses	\$ 686,451
<b>96</b>	<b>8790 Total</b>		<b>\$ 686,451</b>
97	8800	Distribution-Oper-Other expenses	
98		4010.8800.000 Distribution other exp (limited use-maps & record	\$ 71,036
<b>99</b>	<b>8800 Total</b>		<b>\$ 71,036</b>

**Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
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Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
100	8810		Distribution-Oper-Rents	
101		4010.8810.000	Distribution rents (rights-of-way, etc)	\$ 30,283
<b>102</b>	<b>8810 Total</b>			<b>\$ 30,283</b>
103	8850		Distribution-Maintenance supervision and engineer	
104		4020.8850.000	Maintenance supervision & engineering	\$ 1,431
<b>105</b>	<b>8850 Total</b>			<b>\$ 1,431</b>
106	8860		Distribution-Maint of structures and improvements	
107		4020.8860.000	Maintenance of structures & improvements (UPIS 37	\$ 42,326
<b>108</b>	<b>8860 Total</b>			<b>\$ 42,326</b>
109	8870		Distribution-Maintenance of mains	
110		4020.8870.000	Maintenance of mains (UPIS 376)	\$ 5,457,016
<b>111</b>	<b>8870 Total</b>			<b>\$ 5,457,016</b>
112	8890		Distribtn-Maint-Measure&regulating stn equip-Genl	
113		4020.8890.000	Maintenance of measuring & reg equip-general (378	\$ 503,865
<b>114</b>	<b>8890 Total</b>			<b>\$ 503,865</b>
115	8900		Distribtn-Maint-Measure&regulating stn equip-Ind	
116		4020.8900.000	Maintenance of measuring & reg equip-industrial	\$ 242,272
<b>117</b>	<b>8900 Total</b>			<b>\$ 242,272</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023

Schedule: E-2.2-Holdco  
Title: Income Statement-  
Southern Col Holdco, LLC.  
Docket No. 23-079-U

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
118	8920	Distribution-Maintenance of services	
119		4020.8920.000 Maintenance of services (UPIS 380)	\$ 1,645,164
<b>120</b>	<b>8920 Total</b>		<b>\$ 1,645,164</b>
121	8930	Distribution-Maint of meters and house regulators	
122		4020.8930.000 Maintenance of meters & house regulators (381 & 3	\$ 400,134
<b>123</b>	<b>8930 Total</b>		<b>\$ 400,134</b>
124	8940	Distribution-Maintenance of other equipment	
125		4020.8940.000 Maintenance of other equipment	\$ 448,024
<b>126</b>	<b>8940 Total</b>		<b>\$ 448,024</b>
127	9020	Customer Accounts-Oper-Meter reading expenses	
128		4010.9020.000 Meter reading expenses (labor & materials)	\$ 130,292
<b>129</b>	<b>9020 Total</b>		<b>\$ 130,292</b>
130	9030	Customer Acct-Oper-Cust records and collection exp	
131		4010.9030.000 Customer records & collection exp (labor & materi	\$ 2,805,596
<b>132</b>	<b>9030 Total</b>		<b>\$ 2,805,596</b>
133	9040	Customer Accounts-Oper-Uncollectible accounts	
134		4010.9040.000 Uncollectible accounts	\$ 9,788,140
<b>135</b>	<b>9040 Total</b>		<b>\$ 9,788,140</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023

Schedule: E-2.2-Holdco  
Title: Income Statement-  
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Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
136	9200		A&G Exp-Oper-Office supplies and expenses	
137		4010.9200.001	Administrative & general salaries NB Straight Time Labor	\$ (1,200,000)
<b>138</b>	<b>9200 Total</b>			<b>\$ (1,200,000)</b>
139	9210		A&G Exp-Oper-Outside services employed	
140		4010.9210.000	Office supplies & general expenses (non-labor)	\$ 17,660,821
141		4010.9210.095	Office supplies & general expenses (non-labor) Bank Fees	46,175
142		4010.9210.039	Office supplies & general expenses (non-labor) Dues/Subscriptions	36,250
143		4010.9210.003	Office supplies & general expenses (non-labor) Materials Purchased	(960,000)
<b>144</b>	<b>9210 Total</b>			<b>\$ 16,783,246</b>
145	9230		A&G Exp-Oper-Outside services employed	
146		4010.9230.096	Outside services employed Audit & Tax Fees	\$ 30,850
<b>147</b>	<b>9230 Total</b>			<b>\$ 30,850</b>
148	9260		A&G Exp-Oper-Employee pensions and benefits	
149		4010.9260.000	Employee pensions & benefits	\$ 2,562,846
<b>150</b>	<b>9260 Total</b>			<b>\$ 2,562,846</b>
151	9302		A&G Exp-Oper-Miscellaneous general expenses	
152		4010.9302.000	Miscellaneous general expenses	\$ 9,803
<b>153</b>	<b>9302 Total</b>			<b>\$ 9,803</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023

Schedule: E-2.2-Holdco  
Title: Income Statement-  
Southern Col Holdco, LLC.  
Docket No. 23-079-U

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
154	9310		A&G Exp-Oper-Rents	
155		4010.9310.000	Rents	\$ 3,922
<b>156</b>	<b>9310 Total</b>			<b>\$ 3,922</b>
157	9320		A&G Exp-Maintenance of general plant	
158		4010.9320.000	Maintenance of general plant (390, 391, 397, 398)	\$ 131,110
<b>159</b>	<b>9320 Total</b>			<b>\$ 131,110</b>
160	4030		Depreciation expense	
161		4030.0000.000	Depreciation expense	\$ 34,609,343
<b>162</b>	<b>4030 Total</b>			<b>\$ 34,609,343</b>
163	4050		Amortization of other gas plant	
164		4050.0000.000	Amortization of other gas plant	\$ 2,866,943
<b>165</b>	<b>4050 Total</b>			<b>\$ 2,866,943</b>
165	4060		Amortization of gas plant acquisition adjustments	
166		4060.0000.799	None Miscellaneous	\$ 124,070
<b>167</b>	<b>4060 Total</b>			<b>\$ 124,070</b>
168	4081		Taxes other than inc taxes, utility operatg income	
169		4081.0000.000	Taxes other than income taxes, utility operating income	\$ 7,315,577
170		4081.0000.920	None Revenue related taxes	264
<b>171</b>	<b>4081 Total</b>			<b>\$ 7,315,840</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023

Schedule: E-2.2-Holdco  
Title: Income Statement-  
Southern Col Holdco, LLC.  
Docket No. 23-079-U

Explanation:	Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.
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Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
172		<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 270,065,377</b>
173		<b>NET UTILITY OPERATING INCOME</b>	<b>\$ 22,098,422</b>
174		<b>OTHER INCOME AND DEDUCTIONS:</b>	
175		<b>OTHER INCOME</b>	
176	4191	Allowance for other funds used during construction	
177		4190.0000.000 Int & div income	\$ 6,135,623
178	<b>4191 Total</b>		<b>\$ 6,135,623</b>
179	4210	Miscellaneous nonoperating income	
180		4210.0000.000 Misc non operating income (loss)	\$ 530,035
181	<b>4210 Total</b>		<b>\$ 530,035</b>
182		<b>TOTAL OTHER INCOME</b>	<b>\$ 6,665,658</b>
183		<b>OTHER INCOME DEDUCTIONS:</b>	
184	4261	Donations	
185		4261.0000.000 Donations/Sponsors	\$ 1,692
186	<b>4261 Total</b>		<b>\$ 1,692</b>

Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023

Schedule: E-2.2-Holdco  
Title: Income Statement-  
Southern Col Holdco, LLC.  
Docket No. 23-079-U

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account			Amount (a) (A)
	FERC	Subaccount	Subaccount Description	
187	4263		Penalties	
188		4263.0000.000	Penalties	\$ 10,975
<b>188</b>	<b>4263 Total</b>			<b>\$ 10,975</b>
189	4264		Exp for civic, political and related activities	
190		4264.0000.000	Civic/politcal exp	\$ 52,977
<b>191</b>	<b>4264 Total</b>			<b>\$ 52,977</b>
192	4265		Other Deductions	
193		4265.0000.000	Other deductions	\$ -
<b>194</b>	<b>4265 Total</b>			<b>\$ -</b>
<b>195</b>			<b>TOTAL OTHER INCOME DEDUCTIONS</b>	<b>\$ 65,644</b>
<b>196</b>			<b>INCOME TAXES</b>	
197	4101		Provision-deferred inc tax, utility operating inc	
198		4101.0000.000	Def income tax, ops	\$ 560,554
<b>199</b>	<b>4101 Total</b>			<b>\$ 560,554</b>
<b>200</b>			<b>NET OTHER INCOME AND DEDUCTIONS</b>	<b>\$ 6,039,459</b>
<b>201</b>			<b>INTEREST CHARGES:</b>	



**Summit Utilities Arkansas, Inc.  
Income Statement-Southern Col Holdco, LLC.  
For the Period January 2023 - June 2023**

**Schedule: E-2.2-Holdco  
Title: Income Statement-  
Southern Col Holdco, LLC.  
Docket No. 23-079-U**

Explanation: Schedule showing the Income statement by subaccount for 12 months ending with the last month of the historical test year or the 6 months ending with the last historical month if using a projected test year.

Line No.	Account		Amount (a) (A)
	FERC	Subaccount Description	
202	4270		
203		4270.0000.000 Interest-LTD	\$ 21,048,349
<b>204</b>	<b>4270 Total</b>		<b>\$ 21,048,349</b>
205	4280		
206		4310.0000.000 Interest-other	\$ 496,837
<b>207</b>	<b>4280 Total</b>		<b>\$ 496,837</b>
208	4310	Other Interest Exp	
209		4310.0000.000 Interest-other	\$ 107,097
<b>210</b>	<b>4310 Total</b>		<b>\$ 107,097</b>
<b>211</b>		<b>TOTAL INTEREST CHARGES:</b>	<b>\$ 21,652,284</b>
<b>212</b>		<b>NET INCOME</b>	<b>\$ 6,485,598</b>
	<u>Supporting Schedules</u>		<u>Recap Schedules</u>
	(A) E-17.1.2-Holdco		(A) E-17.1.2-Holdco

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-3 Other Income and Deductions

**Summit Utilities Arkansas, Inc.**  
**Other Income and Deductions and Income Taxes**  
**As of the Pro Forma Year Ended December 31, 2024**

**Schedule: E-3**  
**Title: Other Income**  
**and Deductions**  
**Docket No. 23-079-U**

Explanation: Schedule showing test year and pro forma other income and deductions, interest charges and extraordinary items. Amount reflected in the financial statements for the historical portion of the test year. If the test year is entirely historical, column 1 shall show the amount reflected in the financial statements for the test year.

Line No.	Description	Account Number	Total Company				
			(1) Actual Amount per Financial Statements for 6 months ending June, 2023 (a)	(2) Projected Activity for 6 Months Ending December, 2023 (a) (d)	(3) Total Test Year	(4) Pro Forma Adjustments (b) (c)	(5) Pro Forma Year
(Detail all operating revenues and expenses by primary account)							
1	Other Income:						
2	Other utility operating income	41400	\$ -	\$ (13)	\$ (13)		\$ (13)
3	Interest and dividend income	41900	6,053,853	5,340,817	11,394,670		11,394,670
4	Allowance for other funds used during c	41910	-	587,465	587,465		587,465
5	Miscellaneous nonoperating income	42100	445,897	569,849	1,015,747		1,015,747
6	Total Other Income		\$ 6,499,750	\$ 6,498,118	\$ 12,997,868	\$ 0	\$ 12,997,868
7	Other Income Deductions:						
8	Donations	42610	\$ 1,434	\$ 364,265	\$ 365,699	\$ 30,997	\$ 396,696
9	Penalties	42630	3,447	881	4,328		4,328
10	Exp for civic, political and related activit	42640	52,588	135,812	188,400		188,400
11	Other deductions	42650	-	-	-		-
12	Total Other Income Deductions		\$ 57,469	\$ 500,959	\$ 558,428	\$ 30,997	\$ 589,425
13	Income taxes:						
14	Provision-deferred inc tax, utility operati	41010	\$ 6,039,827	\$ (6,476,463)	\$ (436,636)	\$ 2,063,097	\$ 1,626,461
15	Prov for deferred inc tax-Cr, utility oper	41100	-	204,061	204,061	(204,061)	-
16	Total Income taxes		\$ 6,039,827	\$ (6,272,402)	\$ (232,575)	\$ 1,859,036	\$ 1,626,461
17	Net Other Income & Deductions and Taxes		\$ 402,454	\$ 12,269,561	\$ 12,672,015	\$ (1,890,033)	\$ 10,781,982
18	Interest Charges:						
19	Other interest expense	43100	\$ 54,869	\$ 39,940	\$ 94,808	\$ (94,808)	-
20	AFUDC—Credit Net interest charges	43200	-	(245,876)	(245,876)		(245,876)
21	Total Interest Charges		\$ 54,869	\$ (205,936)	\$ (151,067)	\$ (94,808)	\$ (245,876)
22	Net Non-Operating Income (Loss)		\$ 347,585	\$ 12,475,497	\$ 12,823,082	\$ (1,795,225)	\$ 11,027,858
<u>Supporting Schedules</u>							<u>Recap Schedules</u>
(a) E-17-Arkansas							None
(b) E-4							
(c) C-1							
(d) C-3							

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-4 Adjustments to Other Income and Deductions

**Summit Utilities Arkansas, Inc.**  
**Adjustments to Other Income and Deductions**  
**As of the Pro Forma Year Ended December 31, 2024**

**Schedule: E-4**  
**Title: Adjustments to Other**  
**Income and Deductions**  
**Docket No. 23-079-U**

Explanation: Schedule showing pro forma adjustments and reclassifications affecting test year other income and deductions.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Description	Account Number	Adjustment Number (a)	Adjustment Description	Total Company Adjustment (a) (b) (A)
(Detail all adjustments by primary account)					
1	Other Income:				
2	Other utility operating income	41400			\$ -
3	Interest and dividend income	41900			-
4	Allowance for other funds used during construction	41910			-
5	Miscellaneous nonoperating income	42100			-
6	Total Other Income				\$ -
7	Other Income Deductions:				
8	Donations	42610	C2-IS10		\$ 30,997
9	Penalties	42630			-
10	Exp for civic, political and related activities	42640			-
11	Other deductions	42650			-
12	Total Other Income Deductions				\$ 30,997
13	Income taxes:				
14	Provision-deferred inc tax, utility operating inc	41010	Schedule C-12	Adjust tax to proforma income	(a) \$ 2,063,097
15	Prov for deferred inc tax-Cr, utility operatng inc	41100			(a) \$ (204,061)
16	Total Income taxes				\$ 1,859,036
17	Net Other Income & Deductions				\$ (1,890,033)
18	Interest Charges:				
19	Other interest expense	43100	C2-IS11	Reclass Customer Deposit Interest to above the line	(b) (94,808)
20	AFUDC—Credit Net interest charges	43200			-
21	Total Interest Charges				\$ (94,808)
22	Net Non-Operating Income				\$ (1,795,225)
<u>Supporting Schedules</u>					<u>Recap Schedules</u>
(a) C1					(A) E-3
(b) C2					

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-5 Audited Financial Statements

**Summit Utilities Arkansas, Inc.  
Audited Financial Reports and Annual Report  
As of the Fiscal Year 2022**

**Schedule: E- 5  
Title: Audited Financial Statements  
Docket No. 23-079-U**

Explanation: A copy of the most recent audited financial statement and/or the most recent annual report to the stockholders.

Please see the attached Audited Financial Statements.

Note: Summit Utilities Arkansas, Inc. is a privately-held company. As such, it does not issue annual stockholder reports.

**Summit Utilities Arkansas, Inc.**  
**Financial Statements**  
**December 31, 2022**



# Summit Utilities Arkansas, Inc.

## Index

December 31, 2022

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## Report of Independent Auditors

To the Board of Directors of Summit Utilities Arkansas, Inc.

### **Opinion**

We have audited the accompanying financial statements of Summit Utilities Arkansas, Inc. (the "Company"), which comprise the balance sheet as of December 31, 2022, and the related statements of income, of changes in shareholder's equity and of cash flows for the year then ended, including the related notes (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if



there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

P.  
Pricewaterhouse Coopers LLP

Denver, Colorado  
June 30, 2023

**Summit Utilities Arkansas, Inc.**

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**Balance Sheet**  
**Year Ended December 31, 2022**

<i>(in 000's)</i>	<u>2022</u>
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 3,967
Accounts receivable, net	69,578
Accrued unbilled revenues	56,761
Recoverable purchased gas cost	103,337
Gas stored	64,362
Other current assets	1,549
Total current assets	<u>299,554</u>
Noncurrent assets	
Property, plant, and equipment	
Property, plant, and equipment, at cost	954,791
Finance lease, right-of-use asset	208
Construction work in progress	50,436
Less: Accumulated depreciation	<u>(41,975)</u>
Property, plant, and equipment, net	963,460
Goodwill	701,840
Intangible assets, net	27,341
Materials and supplies	8,307
Regulatory assets, net	33,153
Recoverable purchased gas cost	172,513
Operating lease, right of use assets, net	12,231
Other noncurrent assets	390
Total noncurrent assets	<u>1,919,235</u>
Total assets	<u>\$ 2,218,789</u>
<b>Liabilities and Stockholder's Equity</b>	
Current liabilities	
Accounts payable and accrued liabilities	142,208
Current portion of operating lease liabilities	433
Current portion of long-term debt	9
Due to parent	37,096
Income taxes due to parent	3,316
Regulatory liabilities, current	16,594
Total current liabilities	<u>199,656</u>
Noncurrent liabilities	
Operating lease obligation less current portion	11,900
Long-term debt, less current portion	191
Regulatory liabilities	116,615
Deferred tax liability	1,577
Other noncurrent liabilities	3,343
Total noncurrent liabilities	<u>133,626</u>
Total liabilities	<u>333,282</u>
Commitments and contingencies (note 6)	
Stockholder's equity	
Common stock 100 shares authorized, issued and outstanding, no par value	
Additional paid in capital	1,868,986
Retained earnings	16,521
Total stockholder's equity	<u>1,885,507</u>
Total liabilities and stockholder's equity	<u>\$ 2,218,789</u>

The accompanying notes are an integral part of these financial statements.

**Summit Utilities Arkansas, Inc.**  
**Income Statement**  
**Year Ended December 31, 2022**

---

<i>(in 000's)</i>	<u>2022</u>
<b>Operating revenues</b>	
Gas distribution revenues	\$ 442,995
Gas transportation revenues	<u>17,105</u>
Total operating revenues	<u>460,100</u>
<b>Operating expenses</b>	
Transmission and distribution	279,379
Depreciation and amortization	52,980
Taxes (other than income taxes)	9,870
Operating, general and administrative expenses	99,157
Transaction fees	<u>9,192</u>
Total operating expenses	<u>450,578</u>
Income from operations	<u>9,522</u>
<b>Other income (expense)</b>	
Allowance for equity funds used during construction	590
Interest income	27,891
Other income	<u>507</u>
Total other income	<u>28,988</u>
Income before interest expense	38,510
<b>Interest expense</b>	
Interest expense	198
Allowance for borrowed funds used during construction	<u>(268)</u>
Total interest (income) expense	<u>(70)</u>
Income before income tax	38,580
Income tax expense	<u>9,359</u>
Net income	<u>\$ 29,221</u>

The accompanying notes are an integral part of these financial statements.

**Summit Utilities Arkansas, Inc.**  
**Statement of Changes in Stockholder's Equity**  
**Year Ended December 31, 2022**

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	Common Stock		Additional Paid in Capital	Accumulated Other Comprehensive Loss	Retained Earnings	Total Stockholder's Equity
	Shares	Amount				
<i>(in 000's, except share data)</i>						
<b>Balances at January 1, 2022</b>	-	-	11	-	(12,700)	(12,689)
Contributed capital	-	-	1,903,875	-	-	1,903,875
Dividend to parent	-	-	(34,900)	-	-	(34,900)
Net income	-	-	-	-	29,221	29,221
<b>Balances at December 31, 2022</b>	-	\$ -	1,868,986	\$ -	\$ 16,521	\$ 1,885,507

The accompanying notes are an integral part of these financial statements.

**Summit Utilities Arkansas, Inc.****Statement of Cash Flows****Year Ended December 31, 2022**

<i>(in 000's)</i>	<b>2022</b>
<b>Cash flows from operating activities:</b>	
Net Income (Loss)	\$ 29,221
<b>Net cash provided by (used for) operating activities:</b>	
Depreciation and amortization	52,980
Amortization of operating lease right-of-use assets	476
Deferred income tax benefit (expense)	4,524
<b>Changes in assets and liabilities:</b>	
Accounts Receivable, net	(23,914)
Regulatory assets and liabilities, net	(12,886)
Accrued unbilled revenues	(2,480)
Materials and supplies	(1,082)
Recoverable Purchased gas cost	38,604
Prepaid expenses	(1,086)
Gas in storage	(32,437)
Accounts payable and accrued liabilities	25,125
Operating lease liabilities	(374)
Other assets	284
Income taxes (from) / to parent	4,808
Due (from) / to parent	1,455
<b>Net cash provided by (used in) operating activities</b>	<b><u>\$ 83,218</u></b>
<b>Cash flows from investing activities:</b>	
Additions to property, plant, and equipment	(109,892)
Acquisitions, net cash	(1,838,318)
Proceeds from disposition of property and equipment	(13)
<b>Net cash provided by (used in) investing activities</b>	<b><u>\$ (1,948,223)</u></b>
<b>Cash flows from (for) financing activities:</b>	
Customer advances for construction	-
Proceeds (payments) from contributed capital	1,903,875
Dividends paid	(34,900)
Payments on finance lease obligations	(9)
<b>Net cash provided by (used in) financing activities</b>	<b><u>\$ 1,868,966</u></b>
<b>Net increase (decrease) in cash, cash equivalent, and restricted cash</b>	<b>\$ 3,961</b>
Cash, cash equivalents and restricted cash, beginning of year	6
<b>Cash, cash equivalents and restricted cash, end of period</b>	<b><u>\$ 3,967</u></b>

The accompanying notes are an integral part of these financial statements.

# Summit Utilities Arkansas, Inc.

## Statement of Cash Flows

Year Ended December 31, 2022

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### Supplemental disclosure of cash flow information:

None.

### Supplemental disclosure of noncash activity:

Capital expenditures of \$24.8 million related to property, plant, and equipment were noncash and included in accounts payable and accrued liabilities at December 31, 2022.

Capital expenditures of \$19.1 million related to software was non cash and included in intangible assets and due to parent at December 31, 2022.

The accompanying notes are an integral part of these financial statements.



# Summit Utilities Arkansas, Inc.

## Notes to Financial Statements

December 31, 2022

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### 1. Description of Business and Basis of Presentation

Summit Utilities Arkansas, Inc. (“SUA” or the “Company”), a Colorado corporation, is an operating public utility subject to the jurisdiction of the the Arkansas Public Service Commission (“APSC”) and the Railroad Commission of Texas (“RRC”) with respect to its retail gas operations. SUA is a wholly-owned subsidiary of Southern Col Midco, LLC (“SCMC”).

SUA develops, owns, and operates natural gas local distribution systems. SUA holds a Certificate of Public Convenience and Necessity (“CPCN”) granted by the Arkansas Public Service Commission (“APSC”). SUA also operates in Texas under the authority of the RRC.. SUA has entered into various franchise agreements with municipalities in the states of Arkansas and Texas.

#### Regulatory Accounting

The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”) for rate regulated utilities, which recognize the economic effects of rate regulation. GAAP recognizes that accounting for rate-regulated enterprises should reflect the relationship of costs and revenues introduced by rate regulation. A regulated entity may defer recognition of a cost (a regulatory asset) or recognize an obligation (a regulatory liability) if it is probable that, through the ratemaking process, there will be a corresponding increase or decrease in revenues. Accordingly, the Company records regulatory assets when required by a regulatory order or when it is probable, based on regulatory precedent, that future rates will allow for recovery of a regulatory asset. The Company records regulatory liabilities based on the expectation the amounts will be returned to customers in future rates, or because the amounts were collected in rates prior to the costs being incurred. Estimates of recovering deferred costs and returning deferred credits are based on specific ratemaking decisions or precedent for each item. Regulatory assets and liabilities are amortized consistent with treatment in the rate-setting process.

The Company uses the Federal Energy Regulatory Commission’s (“FERC”) Uniform System of Accounts Prescribed for Natural Gas Companies, subject to the provisions of the Natural Gas Act, in determining its accounting policies and practices.

#### Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with GAAP requires management to make estimates, judgments, and assumptions that affect the amounts reported in the financial statements and accompanying notes. The estimates, judgments, and assumptions the Company makes in preparing the financial statements are based on information available at the time. Actual results could differ from the estimates, judgments, and assumptions that the Company uses in the preparation of the financial statements. The more significant areas requiring the use of estimates, judgments, and assumptions relate to the impairment assessments regarding long-lived assets, allowance for doubtful accounts, accruing unbilled revenues, and determining the useful lives of assets. In addition, the Company uses estimates in the allocation of labor, general and administrative expenses from parent, certain overhead costs, and management’s plans with respect to liquidity and capital resources.

#### Cash and cash equivalents

The Company considers all highly liquid instruments purchased with an original maturity of three months or less to be cash equivalents. The Company continually monitors its positions with, and the credit quality of, the financial institutions with which it invests. Certain balances may exceed limits that are insured by the Federal Deposit Insurance Corporation.

**Accounts Receivable**

The Company's accounts receivable are primarily related to sales of natural gas. Credit is extended based on prior experience with the customer and evaluation of the customer's financial condition. Accounts receivable are generally due within 30 days. The Company assesses the collectability of the accounts by taking into consideration historical experience. Any amounts subsequently collected are recognized as a reduction to allowance for doubtful accounts. As of December 31, 2022, the Company recorded allowances for doubtful accounts in the amount of \$5.3 million, which is presented as a reduction to the accounts receivable balance.

**Recoverable Purchased Gas Cost**

The Company accounts for purchased gas costs in accordance with procedures authorized by the APSC and RCC. Purchased gas costs that are different from those provided for in present rates and approved by the APSC and RRC are accumulated and recovered or credited through future rate changes.

**Property, Plant, and Equipment**

Property, plant, and equipment acquired as part of the acquisition is stated at original cost. The cost of plant includes direct labor and materials, contracted services, allowance for funds used during construction, and allocations of certain overhead costs. Significant additions or improvements that extend the useful life of the assets are capitalized, while maintenance and repairs that do not improve or extend the useful life of the respective assets are charged to operations as incurred. Costs for construction work in progress are transferred to the natural gas distribution plant as construction is completed.

Provisions for depreciation of property, plant, and equipment for financial accounting purposes are based on composite rates applied to the various classes of depreciable property. Depreciation expense is provided using the straight-line method based on estimated service lives, ranging from 5 to 50 years.

Additions, betterments and replacements to property, plant, and equipment are capitalized at cost. Cost includes the original cost of contracted services, direct labor and material, indirect charges for supervision and similar overhead items.

**Leases**

The Company has entered into lease agreements for office space and gas distribution facilities. These lease agreements enable the Company to better conduct business operations in the regions in which the Company operates.

On January 1, 2022, the Company adopted ASC 842 using the optional transition approach prescribed in Updated No 2018-11 - Lease (Topic 842), Targeted Improvements. Under this approach, results for reporting periods beginning January 1, 2022, are presented in accordance with ASC 842, while prior period amounts are reported in accordance with ASC 840 – Leases.

Upon adoption of ASC 842, the Company elected the package of transition practical expedients, or "group of 3" expedient, for existing office leases. Under this election, the Company will continue to treat the office leases as operating leases and will not reassess initial direct costs associated with these leases. The Company also elected the hindsight practical expedient which allowed the Company to utilize hindsight with respect to how the Company has historically handled lease related transactions such as lease renewals and purchase options when evaluating its current lease portfolio. Additionally, ASC 842 provided certain practical expedients, of which the Company elected (i) to account for lease and non-lease components in its contracts as a single lease

component for all asset classes, (ii) to adopt the land easement practical expedient, which allows the Company to apply ASC 842 prospectively to new or modified land easements beginning January 1, 2022, and (iii) to not apply the recognition requirements of ASC 842 to leases with a lease term of twelve months or less. The Company's leasing activities as a lessor are negligible.

Under ASC 842, the Company records a right-of-use ("ROU") asset and related liability under a contract or part of a contract when it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control over the use of an identified asset occurs when an entity has both the right to obtain substantially all of the economic benefits from the use of an identified asset and the right to direct the use of that identified asset. The determination of whether a contract contains a lease may require significant assumptions and judgments.

ROU assets under operating leases are measured at the amounts of the related operating lease liability, adjusted for, as applicable, prepaid or accrued lease payments, the remaining balance of any lease incentives received, and unamortized initial direct costs.

Operating lease liabilities are measured at the present value of the lease payments not yet paid, discounted by the rate implicit in the lease or, if not readily determinable, the Company's incremental borrowing rate. As most of the leases do not provide an implicit interest rate, the Company elected to use the Risk-Free-Rate practical expedient at the commencement date in determining the present value of lease payments. Subsequent measurement, as well as presentation of expenses and cash flows, will depend upon the classification of the lease as either a finance or operating lease.

Lease expense from operating leases is recognized as a single lease cost over the remaining expected lease term on a straight-line basis.

See Note 3 for additional disclosures required under ASC 842.

### **Goodwill**

In January 2017, the FASB issued ASU 2017-04, Intangibles-Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment. In the revised guidance, the optional qualitative assessment (step zero) and the first step of the quantitative assessment (step one) remain unchanged. Step two is eliminated. As a result, step one will be used to determine both the existence and amount of goodwill impairment.

The Company records goodwill when the consideration transferred in a business combination exceeds the fair value of the net tangible assets acquired, identifiable intangible assets acquired, and liabilities assumed. Goodwill is not amortized. Goodwill is tested for impairment on the reporting unit's carrying value annually during the fourth quarter, or more frequently if events or changes in circumstances indicate that the carrying value of the goodwill may not be recoverable. We performed a qualitative assessment as of December 31, 2022, which concluded the fair value of the goodwill associated with SUA was more-likely-than-not greater than its carrying amount. Factors the Company considered important that could trigger an impairment review included significant underperformance relative to historical or projected operating results, significant changes in the Company's use of the acquired assets in a business combination or the strategy for its overall business, and significant negative industry or economic trends. The Company noted inflation and increases in gas costs as external economic factors impacting both the business and its customers. Risks due to higher inflation are mitigated by supplier negotiations to keep costs stable. Gas costs are passed through to customers and could impact collections if customers are unable to pay bills timely. Customer impacting economic trends can drive behavior changes

regarding gas usage, but that impact would not substantially affect the analysis for the purposes of goodwill impairment.

#### **Materials and Supplies**

Materials and supplies consist of pipe and plant related inventory and are valued at cost using the weighted average cost method. The costs are moved to natural gas distribution plant or operating expense as the materials and supplies are used.

#### **Long-Lived Assets**

Purchased long-lived and amortizable intangible assets not acquired as part of a business combination are recorded as of their acquisition date at original cost, whereas long-lived and amortizable intangible assets acquired as part of a business combination are recorded as of their acquisition date at their fair market values based on the fair market value requirements defined in U.S. GAAP. This requires the Company to make significant estimates and assumptions relating to the present value of its future cash flows, such as growth rates and discount rates.

The Company reviews long-lived and amortizable intangible assets for impairment when significant events or changes in business circumstances indicate that the carrying amount of the assets may not be recoverable. Such circumstances may include a significant decrease in the market price of an asset or asset group, a significant adverse change in the manner in which asset or asset groups are being used or history of operating or cash flow losses associated with the use of the asset or asset group. Impairment losses could occur when the carrying amount of an asset or asset group exceeds the anticipated future undiscounted cash flows expected to result from the use of the asset or asset group and its eventual disposition. The amount of the impairment loss to be recorded, if any, is calculated as the excess of the asset's or assets group's carrying amount over its estimated fair value.

We use the straight-line method to recognize amortization expense related to our amortizable intangible assets, including our customer relationships. We consider various factors when determining the appropriate method of amortization for our customer relationships, including projected sales data, customer attrition rates and length of key customer relationships. The factors used to determine fair value include estimates of future revenues, related transportation and distribution costs, taxes, and future customers and usage. For the years ended December 31, 2022, the Company recorded no impairments.

#### **Intangible Assets**

As of December 31, 2022, intangible assets consisted of franchises, software and leasehold improvements of \$28.7 million, net of accumulated amortization is \$27.3 million. These assets are considered to have 7 to 50 year lives. Amortization expense related to intangible assets for the year ended December 31, 2022 was \$1.3 million.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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The estimated future amortization expense of intangible assets as of December 31, 2022 is as follows:

(in 000's)

Year Ending December 31,		
2023	\$	4,005
2024		3,930
2025		3,672
2026		3,513
2027		3,513
Thereafter		<u>8,708</u>
Total intangible amortization	\$	<u>27,341</u>

**Allowance for Funds Used During Construction**

Allowance for Funds Used During Construction ("AFUDC"), as defined in the system of accounts prescribed by the FERC, the APSC, and the RRC, represents the net cost, during the period of construction, of debt-and equity-sourced funds used for construction purposes. The amount of AFUDC capitalized as a utility construction cost is credited to other nonoperating income (for equity capital) and interest expense (for debt capital). AFUDC does not represent cash earnings. The average AFUDC debt and equity rates were 1.4% and 3.0%, respectively, for the year ended December 31, 2022. AFUDC amounts are capitalized as part of the cost of utility plant.

**Revenue Recognition**

The Company applies ASU 2014-09 (Topic 606), *Revenue from Contracts with Customers* and related pronouncements ("ASC 606"). The underlying principle of the guidance requires entities to recognize revenue depicting the transfer of goods or services to customers at amounts the entity is expected to be entitled to in exchange for those goods or services. The ASU also prescribes a five-step approach to revenue recognition: (1) identify the contract(s) with the customer; (2) identify the separate performance obligations in the contract(s); (3) determine the transaction price; (4) allocate the transaction price to separate performance obligations; and (5) recognize revenue when, or as, each performance obligation is satisfied. The Company applied the five-step method outlined in the ASC 606 to all in-scope revenue streams.

**Income Taxes**

Deferred income taxes are recorded for timing differences between items of income or expense reported in the financial statements and those reported for income tax purposes using the asset/liability method of accounting for income taxes. Deferred income taxes are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and for tax loss and credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. If the Company concludes that it is more likely than not that some portion, or all, of the deferred tax assets will not be realized, the balance of deferred tax assets is reduced by a valuation allowance.

The Company files a consolidated return with its ultimate parent company, Summit Utilities, Inc. ("Summit"), and deferred income taxes are allocated on a benefits-for-loss basis.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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**Fair Value Measures**

The carrying amounts of financial instruments, including accounts receivable, accrued unbilled revenues, refundable purchased gas costs, accounts payable, accrued liabilities and, due to/due from parent, approximate fair value as of December 31, 2022 due to the relatively short maturity nature of these instruments.

**Asset Management Agreements**

The Company has asset management agreements ("AMA's") to reassign contracted firm transportation and storage to asset managers. The AMA's allow the Company to sell gas to the asset manager, with an obligation to repurchase all of the gas sold by the end of a twelve-month cycle. The agreement is accounted for as an inventory financing arrangement under ASC 470, Debt. The gas volumes the Company is obligated to repurchase is valued at the weighted average of the cost it is sold to the manager, which represents approximate fair value if the company were to purchase and hold and gas inventory instead of selling it to the asset manager. Additional information on the AMA's can be found in Note 9.

**2. Acquisitions**

On January 10, 2022, SUA acquired the gas distribution assets of CenterPoint Energy Resources Corporation ("CERC") in Arkansas and Texas for a total cash purchase price of \$1.8 billion, which included approximately \$311.9 million of incremental winter storm-related natural gas costs associated with the February 2021 Winter Storm Uri Event. SUA acquired \$1.1 million in cash from CERC, resulting in net cash consideration paid to total \$1,838.3 million. Additional information on the Extraordinary Winter Storm Event can be found in Note 5 under Regulatory Accounting. SUA received an equity contribution from SCMC to acquire the CERC assets. SUA's gas distribution systems in Arkansas and Texas serve approximately 425,000 customers and includes over 14,000 miles of gas main pipeline.

Acquisition related costs were \$9.2 million and \$16.5 million for the years ended December 31, 2022 and 2021, respectively. These costs consisted of transaction costs, professional fees, employee-related expenses and other miscellaneous costs.

The Company's operating results for the year ended December 31, 2022 include revenues of \$460.1 million and net income of \$29.2 million, attributed to the period from January 10, 2022 through December 31, 2022.

The SUA acquisition was accounted for in accordance with ASC 805, Business Combinations, with identifiable assets acquired and liabilities assumed recorded at their estimated fair values on the acquisition date. All of SUA's operations are subject to the rate-setting authority of the ASPC and Texas RRC and are accounted for in accordance with GAAP for regulated operations. SUA's assets and liabilities subject to rate setting provisions provide revenues derived from costs, including a return on investment of assets and liabilities included in rate base. As such, the fair value of these assets and liabilities equal their historical net book values.

The final purchase price allocation of the fair value of the assets acquired and liabilities assumed is included in the table below. The cash consideration paid of \$1.8 billion resulted in goodwill of \$701.8 million.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022***(in 000's)*

Purchase price	\$ 1,839,458
Allocation of purchase price	
Accounts receivable, net of allowances	45,660
Accrued unbilled revenues	54,281
Gas stored	31,925
Recoverable purchased gas costs	314,429
Other current assets	1,820
Property, plant and equipment	881,970
Lease right of use asset	12,915
Goodwill	701,840
Deferred tax asset	671
Regulatory assets	36,233
Other long-term assets	15,373
Accounts payable and accrued liabilities	(104,030)
Regulatory liabilities	(135,675)
Lease obligations	(12,915)
Other long-term liabilities	(5,039)
	<u>\$ 1,839,458</u>

**3. Property, Plant, and Equipment**

The following is a summary of property, plant, and equipment:

<i>(in 000's)</i>	December 31, 2022
Natural gas plant	\$ 924,341
Office furniture	2,431
Vehicles	25,034
Finance right of use asset	208
Computers, software, and other equipment	2,985
Construction work in progress	50,436
Property, plant, and equipment, cost	<u>1,005,435</u>
Less: Accumulated depreciation	<u>(41,975)</u>
Total property, plant, and equipment, net	<u>\$ 963,460</u>

During the years ended December 31, 2022, the Company recorded \$51.7 million of depreciation expense related to property, plant, and equipment, which was included in depreciation on the statement of income.



Notes to Financial Statements

December 31, 2022

4. Leases

The Company acquired \$12.9 million in right-of-use assets and lease liabilities, representing lease payment obligations associated with office space and gas distribution facilities with contractual durations in excess of one year. There was no cumulative-effect adjustment to retained earnings upon adoption of the new standard.

The Company's right-of-use assets and lease liabilities are recognized at their discounted present value on the balance sheet at \$12.4 million and \$12.5 million as of December 31, 2022, respectively.

Operating lease expense for the year ended December 31, 2022 was \$0.8 million, which is included in operating, general and administrative expenses on the statements of income.

Interest and amortization expense on finance leases was insignificant. There was no short-term lease expense for the year ended December 31, 2022.

Additional lease financial information as of and for the year ended December 31, 2022 is as follows:

<i>(in 000's)</i>	December 31, 2022
Operating lease cost	\$ 765
Finance lease cost	
Amortization of right-of-use assets	\$ 9
Interest on lease liabilities	\$ 4
Total finance lease costs	<u>\$ 13.0</u>
Operating leases	
Operating lease ROU assets	\$ 12,231
Operating lease obligation - short-term	\$ 433
Operating lease obligation - long-term	<u>\$ 11,900</u>
Total operating lease liabilities	<u>\$ 12,333</u>
Finance leases	
Finance lease ROU assets	\$ 200
Finance lease obligation - short-term	\$ 9
Finance lease obligation - long-term	<u>\$ 191</u>
Total finance lease liabilities	<u>\$ 200</u>
Weighted-average remaining lease term - finance leases	18.8 years
Weighted-average remaining lease term - operating leases	17.7 years
Weighted-average discount rate - finance leases	2.15%
Weighted-average discount rate - operating leases	2.05%



**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

The following table summarizes the Company's future lease payments under leases as of December 31, 2022:

(in 000's)

Year Ending December 31,	<u>Operating Leases</u>	<u>Finance Leases</u>	<u>Total</u>
2023	\$ 681	\$ 13	\$ 694
2024	699	13	711
2025	716	13	729
2026	734	13	747
2027	752	13	765
Thereafter	11,323	178	11,501
Total lease payments	14,905	243	15,148
Less: imputed interest	(2,573)	(43)	(2,616)
Present value of lease payments	\$ 12,332	\$ 200	\$ 12,532

**5. Regulatory Accounting****Extraordinary Winter Storm Event - Arkansas**

In February 2021, a polar vortex weather event affected most of the country. Due to increased customer demand and limits in the natural gas supply chain, gas commodity prices significantly increased during the event. These increased prices led to significantly higher gas costs which substantially increased the under recovery of purchased gas costs.

As a part of the acquisition, SUA, as successor to CERC, purchased a \$311.9 million regulatory asset related to the additional costs incurred during Winter Storm Uri from CERC.

Summit Utilities Arkansas (SUA) purchased the assets of CERC on January 10, 2022, and agreed to adopt all applicable CERC commitments and requirements set forth in final Commission orders. On June 6, 2022, the APSC approved the Company's request to defer, amortize, and recover its Arkansas extraordinary winter storm gas costs through an adjustment to its Cost of Gas Rider, over a five-year recovery period and at a carrying cost equal to the Company's pre-tax Weighted Average Cost of Capital ("WACC") of 5.73%, beginning March 2021, which was increased from the 0.8% that was approved for CERC. SUA recorded an additional \$19.6 million of interest income in 2022 as a result of this order. This rate was subsequently amended. This rate was subsequently amended by the APSC in Order No. 10 on July 6, 2022, to 5.51% reflecting the Company's updated WACC.

The purchased gross extraordinary winter event gas costs to be recovered from Arkansas customers included in recoverable gas purchase costs is \$311.9 million. For the year ended December 31, 2022, recoveries from Arkansas customers and settlements with pipelines totaled \$72.6 million. As of December 31, 2022, the Company had \$266.6 million, remaining to collect from Arkansas customers, with \$74.5 million expected to be collected within the next year.

**Extraordinary Winter Storm Event - Texas**

Summit Utilities Arkansas (SUA) purchased a portion of CERC's Texas utility assets on January 10, 2022, and as the purchaser of certain gas distribution assets of CERC in the State of Texas after the issuance of the Regulatory Asset Determination Order, was deemed a Successor Utility for purposes of the Financing Order and agreed to be bound by the obligations of a Participating Gas Utility with respect to such acquired gas distribution assets as part of the Financing Order.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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On February 8, 2022, the RRC approved a Financing Order authorizing the issuance of Customer Rate Relief Bonds to securitize Texas Winter Storm Uri Extreme Purchase Costs. Securitization was completed on March 9, 2023, and SUA received proceeds of approximately \$7.5 million. SUA used these proceeds to fund the Texas Winter Storm Uri regulatory asset by recovering the authorized extreme, extraordinary fuel and purchased power costs incurred during Winter Storm Uri, as well as carrying costs.

**Regulatory Assets**

Regulatory assets represent certain deferred costs that may be recovered from customers through the ratemaking process in the future. The Company has recorded these assets in accordance with GAAP. If the Company were required to terminate the application of regulatory accounting for all of its regulated operations, the Company would have to record these amounts as expense on its statement of income at that time.

The Company acquired regulatory assets from CERC at the acquisition date, with some already included in the rates determined through the settlement agreement with the APSC. Recovery of any new assets will be approved by the APSC in future rate cases.

The COVID-19 relief asset is related to cost incurred by CERC in relation to the COVID-19 pandemic during the years of 2020 and 2021, prior to the SUA acquisition of the assets. The asset is not currently being recovered in rates and will be included in a future rate case filing.

A regulatory asset was created by CERC in 2021 for excess deferred income taxes ("EDIT") related to a study performed on the cost of removal of retired assets. All prior EDIT regulatory assets had already been recovered from rate payers. The EDIT is classified as protected and recovery of the acquired balance will be determined in a future rate case filing.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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Regulatory assets reflected in the financial statements are as follows:

<i>(in 000's)</i>	December 31, 2022
Long-term Excess Deferred Income Tax	26,760
COVID-19 Relief Program Incremental Costs	6,339
AFUDC Equity	703
Less: AFUDC Equity Amortization	(43)
Asset Retirement Obligation	91
Asset Management Agreement Receivable	50
Long-term Winter Storm Costs in Excess of Allowed	25
Rate Case Costs	12
Energy Efficiency Program and Cost Rate Rider Incentive	(784)
Total regulatory assets, net	<u>\$ 33,153</u>

**Regulatory Liabilities**

Regulatory liabilities represent certain deferred revenue that may be allocated to customers through the ratemaking process in the future. The Company has recorded these liabilities in accordance with GAAP. If the Company were required to terminate application of regulatory accounting for all of its regulated operations, the Company would have to record these amounts as income on its statements of income at that time.

In accordance with ASC 740, the enactment of Tax Cut Jobs Act ("TCJA") on December 22, 2017, required revaluation of federal deferred tax assets and liabilities using the new lower corporate statutory tax rate of 21%.

SUA acquired the adjustments that CERC calculated on EDIT relating to TCJA. The full amount is protected relating to the remaining life of the related assets, for the fixed asset related portion, will be amortized using the normalization principles as specifically prescribed in the TCJA over 50 years.

The APSC mandates the investor-owned utilities engage in energy efficiency ("EE") programs. EE programs consist of energy saving measures such as rebates for energy efficient appliances, weatherization for homes and custom projects for commercial and industrial customers. These programs are authorized and approved by the APSC. Utilities are reimbursed through an energy efficient cost recovery ("EECR") rider for all approved expenditures. Utilities submit reports annually to the APSC that set forth the amounts spent, and revenues collected related to the EE programs. The APSC reviews the reports and sets a new EECR annually on January 1 to address any over or under collected balances.

As part of the settlement agreement between SUA, CERC and the APSC, a customer rate credit was established in the amount of \$55.9 million to be paid in the three years following the acquisition. The customer credits are funded by both CERC and SUA, with CERC funding \$22.0 million of the rate credits at the time of the acquisition as a reduction of the purchase price and SUA funding the remaining \$33.9 million. The rate credits will be returned to customers over a three-year period starting January 2022.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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Regulatory liabilities reflected in the financial statements are as follows:

<i>(in 000's)</i>	December 31, 2022
Long-term Excess Deferred Income Tax - Plant	\$ 88,405
Customer Credits	40,894
Long-term Excess Deferred Income Tax - ARAM	1,870
Energy Efficiency Program	1,642
Long-term Excess Deferred Income Tax - Other	398
Total regulatory liabilities	\$ 133,209

**6. Related Party Transactions**

As of December 31, 2022, the Company had \$37.1 million due to related entities, respectively. The amounts primarily relate to payment of certain costs on behalf of the Company by related parties, including capital expenditures, operating costs, and payroll. Summit also allocates shared costs to the Company. Total related party costs for the year ended December 31, 2022 was \$40.1 million.

The Company files a consolidated tax return with Summit, and deferred income taxes are allocated on a benefits-for-loss basis. As of December 31, 2022, the Company had \$3.3 million due to Summit related to the utilization of the Company's income in connection with income/loss allocation on a consolidated return basis.

During the years ended December 31, 2022, the Company periodically loaned employees to related entities, which then reimbursed the Company for those costs, with no markup, which are presented net on the statements of income and comprehensive income and on the balance sheet in due to parent.

**7. Employee Benefit Plans**

The Company participates in Summit's qualified retirement plan (the "401k Plan") under Section 401(k) of the IRC for employees. Employees become eligible to participate in the 401k Plan upon attaining 21 years of age and completing at least three months of service. Prior service is counted toward the eligibility requirement. Upon attainment of eligibility, entry into the 401k Plan occurs the first day of the month following the month during which the eligibility requirements are satisfied. The Company may make a discretionary matching contribution and/or discretionary profit-sharing contribution each year. For the years ended December 31, 2022, the discretionary contribution to the 401k Plan totaled \$1.8 million.

**8. Revenue**

Revenue from customers is recognized when the obligation to the customer is satisfied and in the amount expected to be received in exchange for transferring goods or providing services. The transaction price is determined per a set price agreed upon in the contract or regulatory tariffs. Revenue from contracts with customers contain one performance obligation that is generally satisfied over time, using the output method based on usage.

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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Revenue includes gas distributed or transported but not billed (unbilled revenue). The accrued unbilled revenue balance is based on estimates of gas distributed or transported during the period from the last meter reading and management judgment is required for a number of factors used in this calculation, including customer use and weather factors. Meters are read, and customers are billed on a cycle billing basis that does not necessarily coincide with the calendar month. The Company's cost-of-gas tariffs approved by the state Commission provide for the recovery or refund of accumulated differences between the recoverable costs of gas, as defined, and the revenues designated for recovery of such costs. These recoveries are subject to periodic review by the state Commission.

The Billing Determinant Rate Adjustment is a mechanism that ensures the Company is able to fully recover its minimum revenue amounts and is considered to be an alternative revenue program. Alternative revenue programs are considered to be contracts between the Company and its regulator and are excluded from revenue from contracts with customers.

The following table presents disaggregated revenue from continuing operations:

Year Ended December 31, (in 000's)	<u>2022</u>
Gas distribution revenues	\$ 442,995
Gas transportation revenue	<u>17,105</u>
Revenue from customers	460,100
Total operating revenue	<u>\$ 460,100</u>

**9. Commitments and Contingencies****Gas Purchase Agreements**

Consistent with agreed upon gas purchase methodologies approved by APSC and RRC, the Company uses gas purchase agreements to limit customer rate volatility. In addition, these purchase agreements provide an element of stability to the Company's cash flows in an environment of volatile gas prices and manage the Company's exposure to natural gas price volatility. These commitments qualify for the normal purchase exclusion in accordance with derivative accounting. As of December 31, 2022, the Company had outstanding commitments to purchase 13.7 million dekatherms of natural gas at fixed and market rates on the purchase date. The contracts call for various daily volumes and expire monthly through April 2023.

The Company has asset management agreements ("AMA's") with several third parties that have varying terms, the longest of which expires in 2025. Under the agreements, the Company releases its transportation and storage capacity to an asset manager. The Company then sells natural gas to the asset manager and agrees to repurchase the equivalent amount of natural gas through the year at the same cost. The AMA's allow the Company to secure contracted amounts of natural gas for the winter heating season in lieu of using working capital to hold inventory during the year. As of December 31, 2022, the Company is obligated to repurchase \$46.9 million of natural gas by March 31, 2023, which is recorded in gas stored and accrued liabilities.

**Litigation**

From time to time, the Company may be involved in litigation relating to claims arising out of the Company's operations in the normal course of business. The Company maintains insurance to

**Summit Utilities Arkansas, Inc.**  
**Notes to Financial Statements**  
**December 31, 2022**

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cover certain actions and believes that resolution of such litigation with third parties will not have a material adverse effect on the Company due to such insurance coverage.

**10. Income Taxes**

The Company recognizes deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statements or tax returns. Deferred tax liabilities and assets are determined based on the differences between the financial statement and tax basis of assets and liabilities using the enacted tax rates in effect for the year in which the differences are expected to reverse. The measurement of deferred tax assets is reduced, if necessary, by the amount of any tax benefits that are not expected to be realized based on available evidence. The Company expects future taxable income and, therefore, believes it will recognize future tax expense related to its deferred tax liability. The Company's temporary differences result primarily from depreciation and amortization, and regulatory assets & liabilities.

Income tax expense included in the statements of income and comprehensive income is as follows:

Year Ended December 31, (in 000's)	2022
<b>Federal</b>	
Current	\$ 3,882
Deferred	3,639
<b>State</b>	
Current	952
Deferred	886
Total income tax expense	\$ 9,359

The Company has the following net deferred tax liabilities:

(in 000's)	December 31, 2022
<b>Deferred tax assets</b>	
Property, plant and equipment	43,618
Other	9,781
Total deferred tax assets	53,399
<b>Deferred tax liabilities</b>	
Intangible tax goodwill	(9,446)
Income tax regulatory assets & liabilities	(45,530)
Total deferred tax liabilities	(54,976)
Net deferred tax liabilities	\$ (1,577)

**Summit Utilities Arkansas, Inc.****Notes to Financial Statements****December 31, 2022**

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As discussed in Note 1, the Company files a consolidated return with Summit, and deferred income taxes and net operating loss carryforwards are allocated on a benefits-for-loss basis for financial statement disclosure purposes only. No significant uncertain tax positions were identified as of any date on or before December 31, 2022. The Company reports interest and penalties related to income taxes within the other expense and interest expense sections on the statements of income. As of December 31, 2022, the Company has not recognized any interest or penalties related to uncertain tax benefits.

The following is a reconciliation of the statutory federal income tax rate applied to pre-tax accounting net income:

Year Ended December 31,	<u>2022</u>
Statutory rate	21.0 %
State rate	3.3
Effect of permanent differences	0.0
Other	<u>0.0</u>
	<u>24.3 %</u>

# Summit Utilities Arkansas, Inc.

## Notes to Financial Statements

### December 31, 2022

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#### 11. Accounting Standards

##### Recently Issued Accounting Pronouncements

In June 2016, the FASB issued ASU 2016-13 *Financial Instruments — Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. The update requires the measurement of all expected credit losses for financial assets held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The inputs currently used to estimate credit losses will still be utilized, however they may be adapted to reflect the full amount of expected losses, should there be a difference. The update is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Company is currently evaluating the provisions of this guidance and assessing its impact on the Company's financial statements and disclosures.

#### 12. Subsequent Events

##### Texas Public Securitization

In 2022, the SUA, as successor in interest to CERC, received approval to recover SUA's natural gas costs related to the February 2021 Winter Storm Event in Texas through the state's public securitization program. The Texas Natural Gas Securitization Finance Corporation issued customer rate relief bonds in March 2023, and on March 23, 2023, SUA received approximately \$7.5 million in cash proceeds from the state's customer rate relief bonds. The proceeds from the state's customer rate relief bonds included carrying costs incurred through August 2022. As SUA has no future financial obligations for the repayment of the state's customer rate relief bonds, the customer rate relief bonds are not recorded on SUA's balance sheet. The \$7.5 million in cash proceeds from the customer rate relief bonds is considered to be a government grant. The state's customer rate relief bonds are backed in part by customer rate relief property, including customer rate relief charges, which are nonbypassable uniform monthly volumetric charges to be paid by all existing and future customers as a component of each regulated utility's gas cost or in another manner that the Railroad Commission determines reasonable, separate from their base rate. SUA only acts as a collection agent, whose duties include management, servicing and administration of a portion of the customer rate relief property which is associated with the customer rate relief charge imposed on customers of SUA under the guidance and direction from the Railroad Commission. The Texas Natural Gas Securitization Finance Corporation, and not SUA or the Company, is the owner of the customer rate relief property. The assets of the Texas Natural Gas Securitization Finance Corporation are not available to pay creditors of SUA or its affiliates. While the customer rate relief charges will be included by SUA in its monthly billings, the billing amount is established by the Railroad Commission. SUA will remit all customer rate relief charges to the financing entity set up by the Railroad Commission. Therefore, collection and service to repay the state's customer rate relief bonds have no impact on the respective Condensed Statements of Consolidated Income of SUA.

The Company has evaluated all subsequent events through June 30, 2023 which is the date the financial statements were available to be issued. There were no additional material subsequent events that required recognition or additional disclosure in these consolidated financial statements.



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-6 Standard Journal Entries

Explanation: List showing the standard journal entries prepared monthly by the utility with a description of what each entry records.

(1) Line No.	(2) Frequency	(3) Journal Entry Description	(4) Descriptions
1	Monthly	Centerview facility furniture rental and leasehold improvement, plus return	Allocation of rent & return for Centerview facility (furniture & leasehold improvements (Company 0062)
2	Monthly	Good Neighbor Fuel Fund (GNFF) - Accrual (Match)	Record company match to what customers donated for the Good Neighbor Fuel Fund
3	Monthly	Summit Franchise Fee Accrual Journal (Mo End Before UB)	Accrue Franchise fees
4	Monthly	Summit Unbilled Transportation Accrual Current Month	Recording transportation revenue for current month that will be billed in the following mth
5	Qtrly	ARO Bad Debt Reserve Accrual Journal Entry	Bad debt reserve on AR accounts besides customer AR
6	Monthly	Record interest on Extraordinary Gas Costs	Recording the carrying costs from the Winter Storm event from Feb 2021
7	Monthly	Interests on Customer Deposits	Accrue interest on customer deposits
8	Monthly	Summit Unbilled Revenue Current Month Estimate	Recording revenue for current month that will be billed in the following mth
9	Monthly (Oct-Mar)	WNA-Weather Normalization Adjust Unbilled Revenue Accrual	WNA-Weather Normalization Adjust Unbilled Revenue Accrual
10	Monthly	Bad Debt Reserve Accrual	Monthly bad debt reserve based of a % of revenue
11	Monthly	RRC Accrual Amortization	Monthly Texas Railroad Commission tax accrual of 0.5% of transportation revenue which is paid qtrly
12	QTR-3	Bad Debt CECL	Qtrly bad debt adjustment for CECL (current expected credit losses)
13	Annual-Jan	Interest on Customer Deposits True Up (Annually Jan)	True-up will be posted during January close
14	Monthly	Actual Gas Cost & Other misc via Quorum (incl AMA)	Actual gas costs and other misc for the prior month (incl AMA, cashouts, trans, stg, fuel, etc). Entry interfaced from Quorum.
15	Monthly	Estimated Gas Cost & Other misc via Quorum (incl AMA)	Estimated gas costs and other misc for the current month (incl AMA, cashouts, trans, stg, fuel, etc). Entry interfaced from Quorum.
16	Monthly	Gas Cost O/U actuals	Record the prior month billed revenue vs prior month COG
17	Monthly	Texarkana Pipeline Fee	Annual pass through charge to customers in Texarkana for pipeline use
18	Monthly	Audit Fee accrual	Record estimated annual audit fee expense
19	Monthly	ADP Payroll	Record the monthly payroll
20	Monthly	Payroll accrual	Record estimated payroll from the last pay date cut off to the end of the month
21	Monthly	PTO accrual	Record PTO accrual from HR data
22	Monthly	Wells Fargo Credit Card	Record employee company credit card expenses
23	Monthly	Distrigas	Record proportionate share of overhead costs allocated to each subsidiary from parent
24	Monthly	Company insurance	Record proportionate share of company insurance
25	Monthly	Medical benefits paid	Record employee medical expenses paid
26	Monthly	STI bonus accrual	Record accrual for employee annual bonuses
27	Monthly	401K payments	Record monthly 401K payments
28	Monthly	Board of Director fees	Record proportionate share of board of director fees
29	Monthly	SUI Admin WO reclass	Record SUI employee time charged to SUA/SUO
30	Monthly	Deferred tax	Record estimated taxes based off of YTD Net Income
31	Monthly	Property tax accrual	Record monthly estimated property tax expense
32	Monthly	Prepays	Record monthly expense for Prepays
33	Monthly	Cash	Record monthly cash transactions from bank statement including intercompany transactions, payroll cash, short term investments, and equity infusions
34	Monthly	Legal & Regulatory accrual	Record monthly estimated legal & regulatory services
35	Monthly	Misc entries from Finance	Record misc reclass and accruals provided by FP&A team
36	Monthly	Work Order Reclasses	Record Work Order reclasses as provided by the Work Order Management team
37	Monthly	EGT, storage injection fee. Rider 1 & crossflow PM	Record EGT revenue & fees not processed in Quorum
38	Monthly	Interest on O/U	Record interest on O/U
39	Monthly	Cross Billing Expense (prior month)	Record cross billing exp for LA meters paid to CNP entity.
40	Monthly	Cross Billing Refund (prior month)	Record cross billing refund credit for LA meters paid from CNP entity.
41	Monthly	Transport Cashout Accruals	Record cashouts with transport suppliers
42	Monthly	O/U Estimate	Record O/U on billed revenue/COG. Reversed next month.
43	Monthly	O/U Unbilled	Record unbilled revenue to net with O/U booked in estimate above.
44	Monthly	AMA Guaranteed Split Payment	To record customer portion of gas cost reduction of the Capacity Utilization Fee as stated in the Arkansas regulatory order for the Spire AMA agreement
45	Monthly	Summit Share of AMA Revenue	To record Summit portion of AMA revenue.
46	Monthly	Correct Quorum Gas Cost Estimate related to AMA	Corrects what booked in Quorum gas cost estimate. Quorum books total amt; this entry reduces to 50%. Reverses following month.
47	Monthly	AMA CM Storage Estimate	To record estimate for AMA Storage
48	Monthly	AMA PM Storage Actuals	To record Actual for AMA Storage
49	Monthly	TETCO Imbalance	To record TETCO (TX Eastern Transition Company Pipeline) imbalance

Explanation: List showing the standard journal entries prepared monthly by the utility with a description of what each entry records.

(1) Line No.	(2) Frequency	(3) Journal Entry Description	(4) Descriptions
50	Monthly	Record EOIT Invoice for PM Actual & Prepayment	Record EOIT Invoice for PM Actual & Prepayment
51	Annual in Nov	AR OU True Up to GSR	Record true up of over & under to GSR filing
52	Monthly	Paymentus Accrual	Record fees associated with credit card fees for customers
53	Monthly	Bank Fees & AR Misc Deposits	Record any checks/deposits in the bank statement not associated with daily functions from customers along with monthly bank fees
54	Monthly	Equity - Dividends or Contributions	Record cash transferred between sub & parent
55	Monthly	ST Cash Investments (buy, sell, interest income)	Record short-term investments
56	Monthly	EDI Interco Payments	Record cash transferred between sub & sub
57	Quarterly	EECR Accrual	Record Energy Efficiency Cost Recovery (EECR) for periods which rate(s) will be in effect
58	Quarterly	Line Locating Accrual	Record line locates for periods which rate(s) will be in effect
59	Monthly	AP Accrual	Accrue AP invoices received, but not inputted for the current period
60	Monthly	Medical benefits accrual	Accrue estimated unpaid employee medical expenses
61	Monthly	Intercompany Netting	Net the due to and due from intercompany accounts
62	Monthly	ARO Accretion	To record accretion of asset retirement obligations
63	Monthly	ARO Amortization	To record amortization of asset retirement obligations
64	Monthly	Sales Tax entry	To reflect discounts that we receive for prepaying and timely filing our sales tax returns

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-9 Chart of Accounts

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
1	101000	GPIS	This account shall include the original cost of Property, Plant and Equipment (for FERC entities includes account 101, Plant accounts 301 to 399) owned and used by the entity in its operations, and having an expectation of life in service of more than one year from date of installation.
2	101001	GPIS-Intangibles	This account is used to record the non-current value of intangible assets.
3	101002	GPIS-Manual ARO	This account is used to record Asset Retirement Obligations (ARO).
4	101190	Fin ROU-GAAP	This account will be used to report the Company's fixed lease expenses incurred during the period.
5	106000	CCNC	This account is used to record balances of Construction Completed and placed in service but not yet classified.
6	107000	CWIP	This account is used to record the balances of construction work in progress, including capitalized interest and allowance for funds used during construction (AFUDC).
7	107999	CWIP-Manual	This account is used to record the Construction Work in Progress (CWIP) accruals and other postings that are not directly related to a specific work order.
8	108000	Acc Depr	This account is used to record the accumulated depreciation property reserve.
9	108001	Acc Depr-Removal	This account is used to record the balances of removal work in progress and salvage, which excludes materials and allowance for funds used during construction (AFUDC).
10	108002	Acc Depr-Manual ARO	This account is used to record the Amortization for Asset Retirement Obligations (ARO).
11	108003	Acc Depr-COR	This account is used to record the Cost of Removal amount related to retirements of regulatory assets
12	108005	Acc Depr-Salvage Man	This account is used to record the Salvage received for the sale of a retired asset.
13	111000	Acc Amort-Plt	This account is used to record the accumulated amortization of intangible property.
14	111001	Acc Amort-Plt-Oth	This account is used to record the accumulated amortization of leasehold improvements.
15	111090	Acc Amort-GAAP 842	This account is used to record the GAAP Adjustment account for amortization and depreciation accounts.
16	114100	Goodwill	This account is used to record Goodwill related to the excess purchase price over fair value of acquired entities.
17	123112	Invest in Subs-MOS	To record investments made by Summit Utilities, Inc. in Summit Natural Gas of Missouri, Inc.
18	123130	Invest in Subs-SUA	To record investments made by Summit Utilities, Inc. in Summit Utilities Arkansas, Inc.
19	123131	Invest in Subs-SUO	To record investments made by Summit Utilities, Inc. in Summit Utilities Oklahoma, Inc.
20	131010	PNC-Operating Acct	This account is used to record the PNC Bank account for Operating expenses and incoming non-gas payments.
21	131100	PNC-Disburs Acct	This account is used to record the PNC Bank account for outgoing payments like Accounts Payable (AP) invoices and customer gas refunds.
22	131110	DISBURSEMENTS-ACH	This account is used to record the Accounts Payable (outgoing) Automated Clearing House (ACH) payments.
23	131120	DISBURSEMENTS-CHECKS	This account is used to record the Accounts Payable (outgoing) check payments.
24	131130	DISBURSEMENTS-WIRES	This account is used to record the Accounts Payable (outgoing) wire transfer payments.
25	131200	Chase-Main	This account is used to record deposits and withdrawals in the general fund accounts. There are no checks written on general fund accounts. Postings to this account are made via the electronic feed from the bank.
26	131201	Chase-Disbursements	This account is used to record the Chase controlled disbursement bank account for vendor payments. This ZBA account should carry a zero balance when all items are posted.
27	131203	Chase-Disburs Clrg	This account is used as the clearing account for receipts by the general fund bank account. This account is used to match the deposits and bank credits posted by the bank with the deposits and bank credits posted by company personnel.
28	131204	Chase-Refunds	This account is used to record the Chase controlled disbursement bank account used for payment of refund checks to customers. This ZBA account should carry a zero balance when all items are posted.
29	131205	Chase-Unapplied Cash	This account is used to record payments that have not been applied to customer accounts.
30	131301	Wells Fargo	This account is used to record the cash deposits for Arkla.
31	131304	Wells Fargo-Clearing	This account is used to record the current portion of the liability for postretirement, benefit restoration, and deferred compensation plans.
32	131602	Cash Clrg-PNC	This account is used to record the PNC Bank Lockbox, Ebox, Automated Clearing House (ACH), and payment assistance customer gas payments.
33	131603	Cash Clrg-USPA Pmt	This account is used to record the USPAY customer gas payments.
34	131604	Cash Clrg-Debt Pmt	This account is used to record the 3rd party collections for gas customers. Payments received from our 3 - third-party debt collections.
35	131605	Cash Clrg-Brinks Pmt	This account is used to record the Cash received for customer gas payments.
36	131606	Cash Clrg-Paymt Pmt	This account is used to record the Paymentus (main third party payment processor for web, recurring and Interactive Voice Response Payments (IVR) customer gas payments.
37	131607	Cash Clrg-Fiserv Pmt	This account is used to record the customer gas payments from our walk-in sites third party collector - FISERV.
38	131608	Cash Clrg-Paymnt Pmt	This account is used to record the Fidelity cash walk-in payments.
39	131615	Cash Clrg-Paymt Rtn	This account is used to record the Paymentus (Web, Interactive Voice Response Payments (IVR), Recurring) return payments.
40	131616	Cash Clrg-PNC Rtn	This account is used to record the PNC Bank (Lockbox, Ebox, Automated Clearing House (ACH)) return payments.
41	131618	Cash Clrg-DebNxt Rtn	This account is used to record the DebtNext (third party debt collection) return payments.
42	131619	Cash Clrg-Fiserv Rtn	This account is used to record the FISERV walk-in sites return payments.

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
43	131620	Cash Clrg-Paymnt Rtn	This account is used to record the Fidelity cash walk-in return payments.
44	131630	Cash-Refund Clearing	This account is used to record the customer gas refund checks.
45	131640	PNC-ZBA	This account is used to record the transfers from one bank account to another to clear out the accounts.
46	131645	PNC-Oth Money Trans	This account is used to record the Accounts Receivable Other and accounting entries.
47	131900	PNC-Collection-FICA	This account is used to record the PNC Bank Collection account for FICA payroll tax.
48	136000	Temp Cash Investment	This account is used to record the temporary cash investment account.
49	142000	A/R-FICA	This account is used to record the credit side of the cash entry.
50	142009	A/R-FICA Conv	This account is used to record the converted balances from CenterPoint Energy's SAP system to Summit Utilities Arkansas, Inc. SAP system.
51	142400	A/R- (FI-AR)	This account is used to record the Accounts Receivable Other for non-gas payments.
52	142999	A/R-Manual	This account is used to hold cash receipts until such time as the cash can properly be transferred to the appropriate customer accounts receivable (A/R) account or other account as appropriate.
53	143040	Other A/R-Claims	This account is used to record the damaged claims handled by the legal department. These would include instances where Summit property was damaged by someone, and a claim was filed.
54	143999	Other A/R-Manual	This account is used to record the receivable for services provided.
55	144000	A/R Allow-Trade A/R	This account is used to record the reserve for uncollectible accounts. Write-offs, collections of written off accounts, and bad debt accruals related to gas sales and transport post to this account.
56	144001	A/R Allow-Accr Adj	This account is used to record the an allowance for accrual adjustments.
57	144010	A/R Allow-Other	This account is used to record amounts reserved for losses on Accounts Receivable Other which may become uncollectible.
58	146000	Interco Due From	This account is used to record the manual intercompany account due from corporate Summit Utilities, Inc.
59	146001	Interco Due From SU1	This account is used to record the settling of the BS20 order to capture Arkansas/Oklahoma support costs to Summit Utilities, Inc. entities residing in the Oracle software.
60	146010	Interco Due From-Tax	This account is used to record intercompany income tax receivables created from the consolidated tax return structure. The receivable is calculated at year-end along with the annual tax provision preparation. The balance is settled by the end of the following calendar year.
61	146999	Interco Due From-Man	This account is used to record intercompany accounts receivable. Postings to this account are typically system generated when an intercompany transaction is recorded. The receivable is generally cleared within 30 days, via the intercompany settlement run.
62	154000	Inventory-System	This account is used to record the value of materials and supplies inventory, typically tracked through the MMS module in SAP.
63	154999	Inventory-Manual	This account is to record manual inventory postings.
64	163000	Store Expense	This account is used to record the cost of supervision, labor, and expense incurred in the operation of the warehouse that have not been applied to inventory issuances.
65	163999	Store Expense-Manual	This account is used to record the cost of supervision, labor, and expense incurred in the operation of the warehouse that have not been applied to inventory issuances through manual adjustments
66	164100	Gas Storage-Est	This account is used to record estimated storage transactions.
67	164101	Gas Storage-Actual	This account is used to record the value of gas that is available for resale.
68	164190	Gas Storage-Est GAAP	This account is for the estimated gas storage - GAAP adjustment.
69	164191	Gas Storage-Act GAAP	This account is for the actual gas storage - GAAP adjustment.
70	165000	Prepds-Misc	This account is used to record prepayments not provided for elsewhere.
71	165011	Prepds-Company Ins	This account is to record prepayments related to company insurance.
72	165013	Prepds-Dues/Subscrpt	This account is to record prepayments related to dues and subscriptions.
73	165015	Prepds-Gen Maint	This account is to record prepayments related to general building maintenance.
74	165017	Prepds-Postage	This account is to record prepayments related to postage, mail, and courier services.
75	165018	Prepds-Rent	This account is to record prepayments related to rentals of property, equipment, hardware, or software.
76	165019	Prepds-Reg/PUC Fees	This account is to record prepayments related to regulatory fees.
77	165020	Prepds-Software Main	This account is to record prepayments related to software maintenance.
78	165021	Prepds-Taxes	This account holds prepayment of taxes.
79	165090	Prepds-Rent GAAP	This account is to record prepayments related to rents under ASC 842.
80	173000	Unbilled AR-Res&Comm	This account is used to record the balance of the current unbilled revenue.
81	173001	Unbilled AR-Transprt	This account is used to record unbilled 3rd party A/R transportation revenues.
82	173002	Unbilled AR-WNA	This account is used to record the weather normalization adjustment. The adjustment is offset by credits (debits) to revenues if weather is warmer (colder). This normalizes revenues/collections from customers due to extreme changes in weather.
83	182300	Reg Asset	This account is used to record the difference between EECR program revenues and EECR program expenses when the cumulative difference is in an asset position.
84	182320	Reg Asset-Rate Case	This account is used to record incremental rate case expenditures deferred for recovery until issuance of a final order from the respective commission authorizing recovery from rate payers.
85	182351	Reg Asset-EE	This account is used to record the difference between Energy efficiency Cost Recovery program revenues and Energy efficiency Cost Recovery program expenses when the cumulative difference is in an asset position.
86	182352	Reg Asset-EE Bonus	This account is used to record the approved EECR bonus incentive and any associated carrying costs.
87	182363	Reg Asset-WS LT	This account will be used to record deferral of costs related to generation utility facilities used for power restoration after a widespread power outage.
88	182363	Reg Asset-WS-LT	This account reflects the excess (legal) expenses incurred related to the 2021 winter storm that's authorized by the Texas Railroad Commission.

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
89	182370	Reg Asset-Relief	This account will be used to book the deferral of Disaster Relief Program Incremental Costs.
90	182370	Reg Asset-Relief	This account will be used to book the deferral of Disaster Relief Program Incremental Costs.
91	182372	Reg Asset-ARO	This account will accumulate the monthly accretion and amortization/depreciation for the asset retirement obligations.
92	182373	Reg Asset- AMA	This account is used to book AMA related guaranteed payment.
93	182374	Reg Asset-Eq AFUDC	This account is used to record the deferred tax related to the equity component of AFUDC if considered to be a temporary difference for which a tax liability must be established. If based on the action of a regulator, it is probable that the future increase in taxes payable represented by this deferred tax liability will be recovered by the utility through an increase in rate revenues, a regulatory asset is recognized.
94	182374	Reg Asset-Eq AFUDC	This account is used to record the regulatory assets equity portion of Allowance for Funds Used during Construction (AFUDC).
95	182375	Accum Amort-Eq AFUDC	This account is used to record the deferred tax related to the equity component of AFUDC if considered to be a temporary difference for which a tax liability must be established. If based on the action of a regulator, it is probable that the future increase in taxes payable represented by this deferred tax liability will be recovered by the utility through an increase in rate revenues, a regulatory asset is recognized.
96	182376	Reg Asset-EDIT-LT	This account will capture the excess deferred income tax for certain items expected to be recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
97	184000	Clearing	This account is used to record the Clearing account used to record clearing items not accounted for elsewhere
98	184010	Clarif-Payment Acct	To record payments of customer that had an issue being recorded in customers account due to a technical error and then manually pushed to customers account
99	184120	Assets Clrg-Auto	This account is a clearing account and should be zero at the end of each month
100	184130	Captl IO Manual Clrg	This is a clearing account (pass through) for internal orders
101	184200	Clearing-Benefits OH	This is a clearing account (pass through) for the benefits overhead
102	184210	Clearing-P/R Tax OH	This is a clearing overhead account that related to payroll taxes.
103	184220	Clearing Stores OH	This account is primarily used to hold system generated entries recorded at the time physical inventories are performed. The difference between actual inventory counts and recorded inventory counts generate adjustments to this account which are subsequently cleared.
104	184230	Clearing-Fleet OH	This account is used to record the unapplied cost of labor, materials used and expenses for operation and maintenance of vehicles.
105	184240	Clearing-S&E OH	This is a clearing account (pass through) for supervision and engineering overhead. Offset of 184250.
106	184250	Clearing-A&G Svcs OH	This is a clearing account (pass through) for admin and misc. services overhead. Offset of 184240.
107	184998	Clearing-Suspense	This account is used as a temporary offset to various accounting entries. Entries to this account should be cleared within 30 days.
108	184999	Doc Split Clearing	This account is used to record the Clearing account for document splitting of various expenses.
109	186000	Misc Deferred Debits	This account is used to record deferred items that are not provided for in other deferred debit accounts.
110	191000	O/U Gas Cost-Net	This account is used to record the under recovery of gas costs for the current gas accounting year. The gas accounting year runs July 1st – June 30th.
111	191001	O/U Gas Cost-CY Act	This account is used to record the liability related to over recovery of purchased gas costs for the current gas year.
112	191002	O/U Gas Cost-UB Rec	This account is used to book the liability related to over/under recovery of gas costs and more specifically the unbilled revenue portion of gas cost recovery.
113	191003	O/U Gas Cost-Est	This account is used to book the liability related to over/under recovery of fuel costs.
114	191004	O/U Gas Cost-Net CR	This account is used to book our estimates to each month for financial gains and settlements used to offset gas cost.
115	191010	Winter Storm-ST	This account is to record the O/U Reg Asset – Extraordinary Gas Costs True-Up
116	191011	Winter Storm-UB ST	This account is used to record extraordinary gas costs to be recovered from gas customer upon regulatory commission approval.
117	191012	Winter Storm-CC ST	This account is used to record the calculated monthly interest on the outstanding 2021 Winter Storm (aka Uri) Cost.
118	191013	Winter Storm-LT	This account reflects the non-current balance of the outstanding 2021 Winter Storm (Uri) cost that's not expected to be recovered over the next 12-month period.
119	192090	Op Lease ROU-GAAP	This account is used to record the Account for operating lease under ASC 842.
120	192091	AA-Op Lease ROU-GAAP	This account is used to record the Amortization account for operating lease under ASC 842.
121	207000	Contrib Capital	This account is used to record the additional paid in capital on the Summit Subsidiaries
122	216000	Retained Earnings	This account is used to record the retained earnings/loss of the company, net of dividends.
123	227090	Fin Lease LT-GAAP	This account is used to record the Liability account for financial leases over a year under ASC 842.
124	227091	Op Lease LT-GAAP	This account is used to record the Liability account for operating leases over a year under ASC 842.
125	228201	Accum Prov Injuries	This account is used to record the liability related to injuries and damages auto liability claims.
126	228300	Accum Prov Pen & Ben	This account is used to record the liability for certain healthcare benefits for employees.
127	230000	ARO	This account is used to record entries related to ASC 410 (Asset Retirement & Environmental Obligations).
128	231900	ST Debt-GAAP Adj	This account is used to record long term notes payable GAAP adjustments.

APSC FILED Time: 1/25/2024 11:16:12 AM: Rev'd 1/25/2024 11:07:58 AM: Docket 23-079-U-Doc. 9

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
129	232000	Account Payables	This account records the purchases of goods received and / or services rendered and is the General Ledger Account summing the third party Vendor Sub-ledger accounts. Excludes natural gas purchases and inter-company activity.
130	232010	A/P-O/S checks	This account is used to record the outstanding checks for vendor payments issued on the controlled disbursement account. Individual checks are posted to this account when the checks are cut. Daily totals of checks cashed and individual check voidings are posted to this account also. The balance of this account should equal the total amount of outstanding checks per the bank.
131	232020	A/P-Gas & Cashouts	This account is used to record the Accounts Payable actual gas costs including cash outs
132	232201	A/P-GR/IR Conversion	This account is used to record the accrual for items received when an invoiced has not been received.
133	232202	GR/IR Clearing	This account is used to record the accrual for items received when an invoiced has not been received.
134	232301	Sales Tax Payable	This account is used to record Sales Tax billed to customer.
135	232302	Sales Tax Pay-FICA	This account is used to record Sales Tax billed to customer.
136	232303	Sales Tax Pay-FICA C	This account is used to record Sales Tax billed to customer.
137	232310	State Tax Payable	This account is used to record state Sales Tax billed to customer.
138	232350	Use Tax	This account is used to record Use Tax accrued.
139	232999	A/P-Manual	This account is used to record the amounts outstanding for gas purchases.
140	234000	Interco Due To	This account is used to record the Intercompany account for FICA payroll transactions.
141	234001	Interco Due To SUI	This account is used to record the manual accrual for Summit Utilities Arkansas's liability to Summit Utilities, Inc entities in the Oracle software.
142	234010	Interco Due To-Tax	This account is used to record intercompany income tax payables created from the consolidated tax return structure. The payable is calculated at year-end along with the annual tax provision preparation. The balance is settled by the end of the following calendar year.
143	234090	Interco Due To-GAAP	This account is used to record the Intercompany account for GAAP transactions.
144	234999	Interco Due To-Man	This account is used to record estimated gas cost payable to Enable Midstream.
145	235000	Customer Deposits	This account is used to record the liability for customer deposits as security for the payment of bills.
146	235009	Customer Deposit-Man	This account is used to record the liability for customer deposits as security for the payment of bills - manual adjustments.
147	236000	Accr Taxes-Other	This account is used to record the liability owed to the states for sales tax on sales.
148	236010	Accr Taxes-FICA	This account is used to record the accrual for employers' share of Social Security and Medicare taxes.
149	236011	Accr Taxes-Unemp	This account is used to record the accrual for employers' share of unemployment taxes.
150	236020	Accr Taxes-Fed Inc	This account is used to record the accrual of federal income taxes payable.
151	236021	Accr Taxes-State Inc	This account is used to record the accrual of state income taxes payable.
152	236030	Accr Taxes-Prop Accr	This account is used to record the accrual for property taxes.
153	236031	Accr Taxes-Prop Pymt	This account is used to record the cash payment of property taxes.
154	236050	Accr Taxes-Alt Fuel	This account is used to record the liability for the sales tax incurred by the company.
155	237000	Accrued Interest	This account is used to record accrued interest on customer deposits.
156	241000	Empl W/H-Other	This account is used to record miscellaneous taxes such as local, occupational, or school taxes.
157	241001	Empl W/H-FIT	This account is used to record employees' Federal Income Tax withholding from paycheck until funded.
158	241002	Empl W/H-SIT	This account is used to record employees' State Income Tax withholding from paycheck until funded.
159	241003	Empl W/H-FICA	This account is used to record employees' share of Social Security and Medicare taxes until funded.
160	241010	Sales Tax Collect	This account is used to record Sales Tax billed to customer.
161	241011	Sales Tax Payment	This account is used to record Sales Tax remitted to appropriate jurisdiction.
162	241022	Franch City Collect	This account is used to record the liability for city franchise tax, including estimated franchise on unbilled revenues.
163	241022	Franch City Collect	This account is used to record Franchise Tax billed to customer.
164	241023	Franch City Payment	This account is used to record Franchise Tax remitted to appropriate jurisdiction.
165	241030	Gross Receipts Tax	This account is used to record the current liability for State Gross Receipts Tax.
166	241300	Federal Fuel Tax	This account is to record the federal fuel tax payable.
167	241301	State Fuel Tax	This account is to record the state fuel tax payable.
168	242000	Accrd Liab-Other	This account is used to record liabilities due within the next 12 months not accounted for elsewhere.
169	242010	Accrd Liab-Gas Est	This account is used to record the liability for the gas estimate
170	242011	Accrd Liab-Cashouts	This account is used to record the liability associated with non cash out imbalances primarily generated through operational balancing agreements with other pipelines.
171	242020	Accrd Liab-Payroll	This account is used to record net payroll.
172	242021	Accrd Liab-401k	This account is used to record the liability for employee pre - tax contributions to company 401K plan until the plan is funded.
173	242023	Accrd Liab-Medical	This account is used to record the accrual for employee medical insurance
174	242024	Accrd Liab-PTO	This account is used to record the accrual for employee paid time off
175	242026	Accrd Liab-Garnish	This account is used to record the accrual for employee garnishments
176	242030	Accrd Liab-Bonus	This account is used to record the accrual for the expected annual Short Term Incentive (STI) payment to employees.
177	242050	Accrd Liab-Audit	This account is used to record our liability to pay outside auditors.
178	242052	Accrd Liab-Cr Card	This account is used to record the liability for employee credit card charges
179	242053	Accrd Liab-Enrgy Out	This account is used to record the liability for outreach programs
180	242054	Accrd Liab-PAC	This account is used to record the liability for political action committee
181	242056	Accrd Liab-Bondholdr	This account is used to record the liability for winter storm
182	242090	Accrd Liab-GAAP	This account is used to record the liability for ASC 842



Summit Utilities Arkansas, Inc.  
Chart of Accounts  
For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
Title: Chart of Accounts  
Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
183	242091	Accrd Liab-AMA-GAAP	This account is used to record the Asset Management Agreement

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
184	243090	Fin Lease ST-GAAP	This account is used to record the Summit Utilities Arkansas, Inc's variable short term lease expenses incurred during the period.
185	243091	Op Lease ST-GAAP	The account will be used to report the Summit Utilities Arkansas, Inc's variable short term lease expenses incurred during the period.
186	252000	Advance-Construction	This account is used to record the holds of advanced Contributions in Aid of Construction (CIAC) payments from outside customers.
187	254020	Reg Liab-EDIT Plant	This account will capture the excess deferred income tax expected to be refunded in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
188	254021	Reg Liab-EDIT Plt Ot	This account will capture the excess deferred income tax expected to be refunded in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
189	254022	Reg Liab-EDIT Other	This account will capture the excess deferred income tax expected to be refunded in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
190	254023	Reg Liab-EDIT Amort	This account will amortize the excess deferred income tax expected to be refunded/recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017
191	254030	Reg Liab-CCR-Est	This account reflects the estimated unbilled Customer Credit rider (liability) for the month.
192	254031	Reg Liab-CCR-Act	This account is used to record current regulatory liabilities due to the ratepayer within the next 12 months.
193	254032	Reg Liab-CCR-LT	This account reflects the non-current balance of the Customer Credit rider (liability) that is not expected to be credited to customer invoices within the next 12-month period.
194	254051	Reg Liab-EE	This account is used to record the regulatory liability for EECRF.
195	271000	CIAC	This account is used to record the SAP conversions and trailing charges uploaded into Extended Asset Accounting.
196	282000	Acc Def Inc Tax-Prop	This account is used to record the accumulated deferred income tax liability balance.
197	403000	Deprec Exp	This account is used to record the depreciation of property, plant and equipment in service other than that which is charged to clearing accounts, merchandising, jobbing and contract work.
198	403100	Deprec Exp-Asset Ret	This account is used to record the depreciation of retired property, plant and equipment
199	404390	Amort-Lmt Term-GAAP	This account is to record the amortization of ACS 842 operating lease
200	405000	Amort-Intanbibles	This account is used to record the amortization of intangibles such as limited term electric plant, limited term franchises licenses, patent rights, limited term interests in land, government easements, and expenditures on leased property.
201	406000	Amort-Plant Acq Adj	This account is to record the amortization of plant acquisition adjustments
202	408100	Payroll Taxes	This account is used to record the expense incurred for the employer match of the Social Security and Medicare Taxes withheld from employees.
203	408110	Property Taxes	This account is used to record property tax expense.
204	408120	Sales & Use Tax	This account is used to record Sales and Use tax on purchases.
205	408121	Excise Tax	This account is used to record Federal Taxes assessed on the manufacture, sale, or consumption of a commodity.
206	408130	State/Fed Reg Fees	This account is used to record the fees assessed by various state or federal regulatory agencies and commissions.
207	408140	Franchise Tax	This account is used to record franchise fees payable to a city.
208	408141	GRT Tax	This account is used to record the tax expense for state and other regulatory commission assessments based on a formula applied to current gross receipts.
209	410100	Prov Def Inc Tax	This account is used to record deferred federal income tax expense.
210	410100	Def Inc Tax, Ops	This account is used to record the deferred income tax expense or benefit.
211	411100	ARO Accretion	This account is to record accretion expense associated with Asset Retirement Obligations (ARO).
212	414000	Oth utl operatng inc	This account is to record revenues received and expenses incurred in connection with the operations of utility plant.
213	419000	Int Inc-Other	This account is used to record interest income that is not tax exempt or from an associated company.
214	419021	Int Inc-191 COG WS	This account is to record the interest income from extraordinary gas and the O/U
215	419100	AFUDC-Equity	This account is used to record the capital (equity) portion of AFUDC (AEFUDC).
216	421000	Misc Nonop Inc	This account is used to record the miscellaneous non-operating income.
217	421010	Misc Nonop Inc-AMA	This account is used to record the company portion (other oper rev-AMA operating revenue) of guaranteed payments.
218	426100	Donations-Cash	This account is used to record cash charitable/social/community welfare donations and CNP scholarships.
219	426300	Penalties	This account is used to record penalties and fines.
220	426400	Civic/Polit-Corp Gov	This account is to record expenses for political and civic purposes related to corporate governance
221	426410	Civic/Polit-Gov Aff	This account is used to record legal fees and services provided by external law firms.
222	426430	Civic/Polit-Consul	This account is to record expenses for political and civic purposes related to political consultants
223	426520	Oth Ded-Non Emp Meal	This account is used to record meal expense for non-employees.
224	431010	Int Exp-Customer Dep	This account is used to record the accrued interest costs based on customer deposits.
225	431060	Int Exp-191 COG	This account is used to record the interest on the over or under recovery of fuel balance as granted per a regulatory commission.
226	431090	Int Exp-FinLease GAA	The account will be used to report the Summit Utilities Arkansas, Inc's fixed lease expenses incurred during the period adjustment account.

APSC FILED Time: 1/25/2024 11:16:12 AM: Revvd 1/25/2024 11:07:58 AM: Docket 23-079-U-Doc.

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
227	432100	AFUDC-Debt	This account is used by regulated entities to record the credit entry for capitalization of debt interest costs related to capital projects and development costs.
228	438000	Dividends Paid	This account is used to record the intercompany dividends paid
229	480001	Gas-Res-Distr	This account is used to record the billed revenue of the distribution portion for the residential customer class.
230	480002	Gas-Res-Distr-UB	This account is used to record unbilled distribution revenues for the residential customer class.
231	480003	Gas-Res-WNA	This account is used to record the billed revenue of the Weather Normalization Adjustment (WNA) for the residential customer class.
232	480004	Gas-Res-WNA-UB	This account is used to record the unbilled Weather Normalization Adjustment (WNA) revenues for the residential customer class.
233	480009	Gas-Res-SSER	This account is used to capture Nat Gas Sales - Res System Safety
234	480010	Gas-Res-SSER-UB	This account is used to capture unbilled Nat Gas Sales - Res System Safety
235	480022	Gas-Res-CCR	This account is used to record Nat Gas Sales - Res Cust Credit
236	480023	Gas-Res-CCR-UB	This account is used to record Nat Gas Sales - Res Cust Credit Unbilled
237	480030	Gas-Res-EE	This account is used to record Energy Efficiency Program revenue billed to residential customers.
238	480031	Gas-Res-EE-UB	This account is used to record the unbilled portion of Energy Efficiency program revenue for the residential customer class.
239	480032	Gas-Res-LCFC	This account is used to record the residential customer class billings for Lost Contribution to Fixed Costs (LCFC).
240	480033	Gas-Res-LCFC-UB	This account is used to record unbilled Lost Contributions to Fixed Cost (LCFC) for the residential customer class.
241	480035	Gas-Res-EE Bonus	This account is used to record Residential Incentive (INC) revenue per the EECR.
242	480036	Gas-Res-EE Bonus-UB	This account is used to record the unbilled Energy Efficiency bonus incentive revenue for the residential customer class.
243	480040	Gas-Res-Energy Out	This account is used to record Energy Outreach donations (GNFF) for the residential customer class.
244	480051	Gas-Res-TJCA-Acc	This account is used to record the unbilled Tax Cuts and Jobs Act (TCJA) revenues for the residential customer class.
245	480060	Gas-Res-Co/Free Use	This account is used to record revenue related to company or free use gas
246	480070	Gas-Res-Comm	This account is used to record the base rate or margin from billed residential gas sales.
247	480071	Gas-Res-Comm-UB	This account is used to record the unbilled commodity revenues for the residential customer class.
248	480072	Gas-Res-Comm Sur	This account is used to record the surcharge from billed residential gas sales.
249	480073	Gas-Res-Comm Sur-UB	This account is used to record the surcharge from unbilled residential gas sales.
250	480074	Gas-Res-WS	This account is being used to record the extraordinary billed gas costs for residential customers.
251	480075	Gas-Res-WS-UB	This account is being used to record Nat Gas Sales-Res-Unbill Extra.
252	480076	Gas-Res-Dem C	This account is used to record the demand portion of gas cost recoveries from billed residential gas sales.
253	480077	Gas-Res-Dem C-UB	This account is used to record unbilled demand revenues for the residential customer class.
254	480078	Gas-Res-LUFG	This account is used to record billed revenue from residential customers for the lost and unaccounted for gas (LUFG) portion of gas cost recovery.
255	480079	Gas-Res-LUFG-UB	This account is used to record the unbilled portion of lost and unaccounted for gas (LUFG) revenues for the residential customer class.
256	480081	Gas-Res-WS Sec	This account is used to record winter storm securitization revenues for the residential customer class.
257	480085	Gas-Res-Facil	This account is used to record the billed revenue for the residential customer charge.
258	480086	Gas-Res-Facil-UB	This account is used to record unbilled customer charge revenues for the residential customer class.
259	481036	Gas-C-EE Bonus-UB	This account is used to record the unbilled Energy Efficiency bonus incentive revenue for the commercial/industrial customer class.
260	481040	Gas-C-Energy Out	This account is used to record Energy Outreach donations (GNFF) for the commercial customer class.
261	481101	Gas-SC-Distr	This account is used to record the billed revenue of the distribution portion for the small commercial customer class.
262	481102	Gas-SC-Distr-UB	This account is used to record unbilled distribution revenues for the small commercial customer class.
263	481103	Gas-SC-WNA	This account is used to record the billed revenue of the Weather Normalization Adjustment (WNA) for the small commercial customer class.
264	481104	Gas-SC-WNA-UB	This account is used to record the unbilled Weather Normalization Adjustment (WNA) revenues for the small commercial customer class.
265	481109	Gas-SC-SSER	This account is used to capture Nat Gas Sales - Small Commercial System Safety
266	481110	Gas-SC-SSER-UB	This account is used to capture unbilled Nat Gas Sales - Small Commercial System Safety
267	481122	Gas-SC-CCR	This account is used to record customer cared credit revenues for the industrial customer class.
268	481123	Gas-SC-CCR-UB	This account is used to record unbilled customer care credit revenues for the industrial customer class.
269	481130	Gas-SC-EE	This account is used to record Energy Efficiency Program revenue billed to small commercial customers.
270	481131	Gas-SC-EE-UB	This account is used to record the unbilled portion of Energy Efficiency program revenue for the small commercial customer class.
271	481132	Gas-SC-LCFC	This account is used to record the small commercial customer class billings for Lost Contribution to Fixed Costs (LCFC).
272	481133	Gas-SC-LCFC-UB	This account is used to record unbilled Lost Contributions to Fixed Cost (LCFC) for the small commercial customer class.
273	481135	Gas-SC-EE Bonus	This account is used to record Small Commercial Incentive (INC) revenue per the Energy efficiency Cost Recovery.

APSC FILE # 250-1/25/2024 4:00:17 AM: Re Gas-Res-WS: 07:58 AM: Docket 23-079-U-Doc. 8



Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
274	481136	Gas-SC-EE Bonus-UB	This account is used to record the unbilled Energy Efficiency bonus incentive revenue for the small commercial customer class.
275	481170	Gas-SC-Comm	This account is used to record the base rate or margin from billed small commercial gas sales.
276	481171	Gas-SC-Comm-UB	This account is used to record the unbilled commodity revenues for the small commercial customer class.
277	481172	Gas-SC-Comm Sur	This account is used to record the surcharge from billed small commercial gas sales.
278	481174	Gas-SC-WS	This account is being used to record the extraordinary billed gas costs for small commercial customers.
279	481175	Gas-SC-WS-UB	This account is being used to record Nat Gas Sales Unbilled Extra. GCR for small commercial customers
280	481176	Gas-SC-Dem C	This account is used to record the demand portion of gas cost recoveries from billed small commercial gas sales.
281	481177	Gas-SC-Dem C-UB	This account is used to record unbilled demand revenues for the small commercial customer class.
282	481178	Gas-SC-LUFG	This account is used to record billed revenue from small commercial customers for the lost and unaccounted for gas (LUFG) portion of gas cost recovery.
283	481179	Gas-SC-LUFG-UB	This account is used to record the unbilled portion of lost and unaccounted for gas (LUFG) revenues for the small commercial customer class.
284	481181	Gas-SC-WS Sec	This account is used to record winter storm securitization revenues for the small commercial customer class.
285	481185	Gas-SC-Facil	This account is used to record the billed revenue for the small commercial customer charge.
286	481186	Gas-SC-Facil-UB	This account is used to record unbilled customer charge revenues for the small commercial customer class.
287	481301	Gas-LC-Distr	This account is used to record the billed revenue of the distribution portion for the large commercial customer class.
288	481302	Gas-LC-Distr-UB	This account is used to record unbilled distribution revenues for the large commercial customer class.
289	481309	Gas-LC-SSER	This account is used to capture Nat Gas Sales - Large Commercial System Safety
290	481310	Gas-LC-SSER-UB	This account is used to capture unbilled Nat Gas Sales - Large Commercial System Safety
291	481311	Gas-LC-Dem D	This account is used to record billed distribution demand charges for the large commercial customer class
292	481322	Gas-LC-CCR	This account is used to record customer care credit revenues for the large commercial customer class.
293	481323	Gas-LC-CCR-UB	This account is used to record unbilled customer care credit revenues for the large commercial customer class.
294	481324	Gas-LC-Telemetry	This account is used to record billed telemetry charges for the large commercial customer class
295	481330	Gas-LC-EE	This account is used to record Energy Efficiency Program revenue billed to large commercial customers.
296	481331	Gas-LC-EE-UB	This account is used to record the unbilled portion of Energy Efficiency program revenue for the large commercial customer class.
297	481332	Gas-LC-LCFC	This account is used to record the large commercial customer class billings for Lost Contribution to Fixed Costs (LCFC).
298	481335	Gas-LC-EE Bonus	This account is used to record large Commercial Incentive (INC) revenue per the Energy efficiency Cost Recovery.
299	481336	Gas-LC-EE Bonus-UB	This account is used to record the unbilled Energy Efficiency bonus incentive revenue for the large commercial customer class.
300	481370	Gas-LC-Comm	This account is used to record the base rate or margin from billed large commercial gas sales.
301	481371	Gas-LC-Comm-UB	This account is used to record the unbilled commodity revenues for the large commercial customer class.
302	481372	Gas-LC-Comm Sur	This account is used to record the surcharge from billed large commercial gas sales.
303	481374	Gas-LC-WS	This account is being used to record the extraordinary billed gas costs for large commercial customers.
304	481375	Gas-LC-WS-UB	This account is being used to record Nat Gas Sales Unbilled Extra. GCR for large commercial customers
305	481376	Gas-LC-Dem C	This account is used to record the demand portion of gas cost recoveries from billed large commercial gas sales.
306	481377	Gas-LC-Dem C-UB	This account is used to record unbilled demand revenues for the large commercial customer class.
307	481378	Gas-LC-LUFG	This account is used to record billed revenue from large commercial customers for the lost and unaccounted for gas (LUFG) portion of gas cost recovery.
308	481379	Gas-LC-LUFG-UB	This account is used to record the unbilled portion of lost and unaccounted for gas (LUFG) revenues for the large commercial customer class.
309	481385	Gas-LC-Facil	This account is used to record the billed revenue for the large commercial customer charge.
310	481386	Gas-LC-Facil-UB	This account is used to record unbilled customer charge revenues for the large commercial customer class.
311	488000	Ext Cash Desk Closng	This account is used to record external cash desk closing differences.
312	488001	Misc Serv-Connect	This account is used to record revenue from connect/disconnect fees.
313	488003	Misc Serv-Oth Fees	This account is used to record other operating revenues not generated by the core business.
314	488004	Misc Serv-Late Fees	This account is used to record revenues for late fees.
315	488005	Misc Serv-Collec Fee	This account is used to record revenues for collection fees.
316	488006	Misc Serv-NSF fee	This account is used to record non-sufficient funds (NSF) return check fees.
317	488010	Oth Rev-Gas-Misc Svc	This account is used to record miscellaneous service fees
318	488050	Misc Serv-Damage Clm	This account is used to record revenue related to 3rd party damage claims
319	489002	Gas-Trans-Distr-UB	This account is used to record unbilled estimates of distribution charges for transportation customers
320	489010	Gas-Trans-SSER-UB	This account is used to capture unbilled Nat Gas Sales - System Safety for transportation customers

APSC FILE # 2024-11824 AM: Request for Collection of Telemetry AM: Docket 23-079-U-Doc. 8

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
321	489012	Gas-Trans-Dem D-UB	This account is used to record the unbilled gas transportation non-margin revenues.
322	489023	Gas-Trans-CCR-UB	This account is used to record the transportation unbilled revenues for customer care credit
323	489031	Gas-Trans-EE-UB	This account is used to record the unbilled gas transportation Energy Efficiency program revenues.
324	489033	Gas-Trans-LCFC-UB	This account is used to record the unbilled gas transportation Lost Contributions to Fixed Costs (LCFC) revenues.
325	489036	Gas-Trans-EE Bonu-UB	This account is used to record the unbilled gas transportation Energy Efficiency bonus incentive revenues.
326	489086	Gas-Trans-Facil-UB	This account is used to record the break out charges for future filings using UI planner.
327	489088	Gas-Trans-Adm Fee-UB	This account is used to record unbilled estimates of administration charges for transportation customers
328	489101	Gas-STrans-Distr	This account is used to record distribution revenue for small transportation customers
329	489122	Gas-STrans-CCR	This account is used to record the small commercial transportation revenues from customer care credit
330	489124	Gas-STrans-Telemetry	This account is used to record billed telemetry charges for the small transportation customer class
331	489130	Gas-STrans-EE	This account is used to record Energy Efficiency Program revenue billed to small transportation customers.
332	489132	Gas-STrans-LCFC	This account is used to record the small transportation customer class billings for Lost Contribution to Fixed Costs (LCFC).
333	489135	Gas-STrans-EE Bonus	This account is used to record small transportation customer Incentive (INC) revenue per the Energy efficiency Cost Recovery.
334	489170	Gas-STrans-Comm	This account is used to record the base rate or margin from billed small transportation customer gas sales.
335	489172	Gas-STrans-Comm Sur	This account is used to record the surcharge from billed small transportation customer gas sales.
336	489174	Gas-STrans-WS	This account is being used to record the extraordinary billed gas costs for small transportation customers.
337	489176	Gas-STrans-Dem C	This account is used to record the demand portion of gas cost recoveries from billed small transportation gas sales.
338	489178	Gas-STrans-LUFG	This account is used to record billed revenue from small transportation customers for the lost and unaccounted for gas (LUFG) portion of gas cost recovery.
339	489185	Gas-STrans-Facil	This account is used to record the billed revenue for the small transportation customer charge.
340	489187	Gas-STrans-Admin	This account is used to record the billed revenue for the small transportation administrative fee.
341	489209	Gas-MTrans-SSER	This account is used to capture Nat Gas Sales - Medium Transport System Safety
342	489301	Gas-LTrans-Distr	This account is used to record distribution revenue for large transportation customers
343	489309	Gas-LTrans-SSER	This account is used to capture Nat Gas Sales - Large Transport System Safety
344	489311	Gas-LTrans-Dem D	This account is used to record billed distribution demand charges for the large transportation customer class
345	489322	Gas-LTrans-CCR	This account is used to record the large commercial transportation revenues from customer care credit
346	489324	Gas-LTrans-Telemetry	This account is used to record billed telemetry charges for the large transportation customer class
347	489330	Gas-LTrans-EE	This account is used to record Energy Efficiency Program revenue billed to large transportation customers.
348	489332	L Transprt-LCFC-Bill	This account is used to record the large transportation customer class billings for Lost Contribution to Fixed Costs (LCFC).
349	489335	Gas-LTrans-EE Bonus	This account is used to record large transportation customer Incentive (INC) revenue per the Energy efficiency Cost Recovery.
350	489370	Gas-LTrans-Comm	This account is used to record the base rate or margin from billed large transportation customer gas sales.
351	489372	Gas-LTrans-Comm Sur	This account is used to record the surcharge from billed large transportation customer gas sales.
352	489374	L Tpt-WinterStm-Bill	This account is being used to record the extraordinary billed gas costs for large transportation customers.
353	489376	Gas-LTrans-Dem C	This account is used to record the demand portion of gas cost recoveries from billed large transportation gas sales.
354	489378	L Transprt-LUFG-Bill	This account is used to record billed revenue from large transportation customers for the lost and unaccounted for gas (LUFG) portion of gas cost recovery.
355	489385	Gas-LTrans-Facil	This account is used to record the billed revenue for the large transportation customer charge.
356	489387	Gas-LTrans-Admin	This account is used to record the billed revenue for the large transportation administrative fee.
357	580400	COG-Nat Gas Pur-Est	This account is used to record the estimate for amounts of natural gas purchases for residential sales.
358	580401	COG-Nat Gas Pur-Act	This account is used to record the cost of natural gas (COG) purchases.
359	580402	COG-Nat Gas Pur-AMA	This account is used to record guaranteed payments per AMA contracts with third party companies.
360	580403	COG-Nat Gas Pur-Dem	This account is used to record third party reservation services.
361	580404	COG-Nat Gas Pur-Res	This account is used to record gas transportation reservation storage fees.
362	580510	COG-O/U act	This account is used to record prior month actual over/under recovery of gas costs.
363	580510	COG-O/U est	This account is used to record prior month actual over/under recovery of gas costs.
364	580511	COG-O/U est	This account is used to record current month estimated over/under recovery of gas costs for both billed and unbilled components.
365	580511	COG-O/U act	This account is used to record current month estimated over/under recovery of gas costs for both billed and unbilled components.



Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
366	580512	COG-O/U Winter Storm	This GL account 505035 will be used to capture the Non-Over/Under winter cost recovery from the winter storm event February 2021.
367	580810	COG-Stor Withdrawals	This account is used to record the cost of gas withdrawn from storage.
368	580820	COG-Stor Injections	This account is used to capture credit side of entry for storage injections for MN gas storage. Debit side entry is to the storage gas asset account.
369	581300	COG-Cashout-Trans	This account is used to record monthly transportation cash out activity.
370	581301	COG-Cashout-3rd Prty	This account is used to record 3rd part imbalance cash out
371	581302	COG-Transport Charge	This account is used to record transportation charges from third party pipelines.
372	581303	COG-Comm Storage	This account is used to record third party storage commodity services.
373	585800	COG-Gas Trans-Fuel	This account is used to record the separation of fuel from other cost of gas accounts.
374	589999	COG-Invoice Clearing	This account is used to record invoice clearing in the SAP System.
375	600010	Regular-Exempt	This account is used to record regular salaries and wages to exempt employees. Cannot be posted to directly.
376	600020	Regular-Non-Exempt	This account is used to record regular salaries and wages for non-exempt employees. Cannot be posted to directly.
377	600040	Overtime-Exempt	This account is used to record overtime salaries and wages paid to exempt employees. Cannot be posted to directly.
378	600050	Overtime-Non-Exempt	This account is used to record overtime salaries and wages paid to non-exempt employees at time and a half. This account does not include Union. Cannot be posted to directly.
379	600070	NonProduct-Exempt	This account is used to record non-productive time of exempt employees, primarily vacations, holidays and paid time off. This account does not include Union employees.
380	600080	NonProduct-NonExempt	This account is used to record non-productive time of non-exempt employees, primarily vacations, holidays and paid time off. This account does not include Union employees.
381	600100	Bonus STI-Exempt	This account is used to record bonus/incentives related expenses for exempt employees, excluding Union employees.
382	600110	Bonus STI-Non-Exempt	This account is used to record bonus/incentives related expenses for non-exempt employees, excluding Union employees.
383	610010	Emp Ben-401K	This account is used to record the cost of employer matching contribution on Savings plan.
384	610030	Emp Ben-Medical	This account is used to record the cost of employee medical, dental, vision, life and long-term disability benefits.
385	610040	EmpB-Oth Health Bene	This account is used to record all employee compensation items that are other than salary (base pay).
386	610050	EmpB-Fringe Benefits	This account is used to record employee expenses processed through the One Pay system until employee reimbursements/deductions post through payroll.
387	610060	EmpB-Workers Comp	This account is used to record the cost of Workers Compensation benefits.
388	610060	Emp Ben-Workers Comp	This account is used to record the expense for workers compensation
389	620000	Materials	This account is used as the default account to expense material & supplies inventory when it is issued to scrap.
390	620010	Inventory Adjustment	This account is the default account used to collect price differences due to transfer of materials between inventory locations. This posting takes place during document corrections or when transferring from a valuated plant to a non-valuated plant.
391	620040	Gain/Loss-Revaluatn	This account is the default account used for inventory revaluation on price changes.
392	620050	Non-Inventory	This account is used to record the purchase price and freight expense for materials and supplies not included in inventory.
393	620060	Freight	This account is used to record the cost of freight charges for delivery of express mail, material, supplies, etc. for items not included in inventory.
394	620070	Equipment	This account is used to record miscellaneous office equipment.
395	620070	Equipment-Vehicles	This account is used to record the cost of various miscellaneous equipment needed for the fleet
396	620105	Cost (Price) Differ	This account is to use as an adjustment account for price difference for purchase orders
397	630010	Contractor Costs	This account is used to record construction services, i.e. installation of services, restoration, system maintenance, etc. that are provided by a vendor.
398	630020	Consultants	This account is used to record contracts and services expenses for professional services provided by a vendor. Examples include Employee Benefits consulting, merger and acquisition, etc. Large transactions over \$100,000 need detailed description that would show the purpose of the deduction.
399	630030	Audit Services	This account is used to record the cost of auditor fees and services.
400	630040	Tax Services	This account is used to record the cost of tax preparation fees and services.
401	630050	Legal Services	This account is used to record the cost of Legal Services
402	630060	Wireless Services	This account is used to record expense for wireless services contracts. Examples include pagers, cell phones, and cellular services.
403	630070	Building Maintenance	This account is used to record the cost of building maintenance expenses.
404	630080	Mail & Courier Servi	This account is used to record freight expenses associated with the movement of mail between different CNP locations.
405	630100	Postage	This account is used to record the cost of postage and courier services other than for customer bills which should be recorded to 562160.
406	630120	Legislative Advocacy	This account is used to record certain civic, political and related activities related to legislative advocacy at the Federal or State levels which are not deductible for tax purposes.
407	640010	Emp Exp-Tuition	This account is used to record reimbursable education expense as prescribed by company policy.
408	640020	Emp Exp-Parking	This account is used to record parking, mileage, and toll road expenses as incurred by employees while conducting company business.
409	640030	Emp Exp-Travel	This account is used to record employee incurred expenses for airfare, hotel, car rental and other expenses while traveling on company business. Excludes expenses for meals while traveling on company business and costs associated with the use of the Corporate Jet.

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
410	640040	Emp Exp-Hotel/Lodg	This account is used to record the cost of the annual shareholder meeting and other such meetings.
411	640050	Emp Exp-Meals Travel	This account is used to record reimbursable meals including celebration meals. This type of expense is only 50% deductible for IRS purposes.
412	640060	Emp Exp-Meals Busins	This account is used to record employee relocation or moving expense as prescribed by company policy.
413	640070	Emp Exp-Meals NonRec	This account is used to record the costs of employee physical exams.
414	640080	Emp Exp-Refreshments	This account is used to record the cost of the annual shareholder meeting and other such meetings.
415	640090	Emp Exp-Business Ent	This account is used to record employee entertainment expense such as tickets for sporting events, fine arts, or theater shows, outdoor recreational activities such as golf, hunting. The name, title, and firm affiliation for the person entertained is required as well as the business purpose.
416	640100	Emp Exp-Emp Entrtain	This account is used to record employee entertainment expense such as tickets for sporting events, fine arts, or theater shows, outdoor recreational activities such as golf, hunting. The name, title, and firm affiliation for the person entertained is required as well as the business purpose.
417	640120	Emp Exp-Health&Safe	This account is used to record Occupational Health and Safety program related costs.
418	640130	Emp Exp-Registration	This account is used to record employee registrations, specifically business and industry related conferences, seminars and symposiums.
419	640140	Emp Exp-Training	This account is used to record employee training such as classes which includes off-site seminars.
420	640150	Emp Exp-Licenses	This account is used to record employee dues and licenses for professional organizations, such as, Certified Public Accountants(CPA) and Professional Engineers (PE).
421	640160	Emp Exp-Awards&Gifts	This account is used to record Awards and Gifts given to employees, gift certificates, etc. All gift certificates given to employees as recognition or awards must be reported to Payroll. All purchases must be reported to Payroll at least once a month in the proper format and must include employee name, ID, award type, description and amount.
422	640170	Emp Exp-Uniforms	This account is used to record the cost of uniform purchases and maintenance. This includes uniforms, boots, safety clothing, rain coats, and the cost of cleaning and repairing.
423	640180	Emp Exp-Subscrp&Dues	This account is used to record expenses for books and subscriptions, such as magazines, book update services, information providers, etc. Subscriptions to a service should be charged to 543120.
424	650010	Hardware	This account is used to record the cost of computer related hardware purchased.
425	650020	Software	This account is used to record the cost of any purchased computer software or the computer software that was not part of initial PC purchase.
426	650030	Bank Fee and Charge	This account is used to record bank charges and fees for company bank accounts and should only be used by the Cashier Department (Treasury).
427	650040	Bad Debt Exp-Gas	This account is used to record the monthly provision for A/R bad debts.
428	650041	Bad Debt Exp-Gas-Tx	This account is to record the bad debt expense for Texas
429	650042	Bad Debt Exp-AccrAdj	This account is used to record the cost of Bad Debt Expense Monthly Accrual Manually
430	650050	License Fees	This account is used to record the cost to acquire permits and licenses required by various city, county, state and federal governmental departments, such as building permits and vehicle licenses.
431	650060	Regulatory/PUC Fees	This account is used to record fees for the cost of external reporting filings.
432	650070	Club Membership&Dues	This account is used to record professional membership dues and related expenses for memberships held by the company.
433	650080	Donations	This account is used to record the cost of sponsorship or contributions for community activities.
434	650090	CIAC	This account is used to record contributions from third parties that reduce overall construction costs. Entries to this account are generated after an Accounts Receivable invoice is created.
435	650100	Marketing&Advertise	This account is used to record the cost of general and miscellaneous advertising. Includes promotional items. Informational advertising should be recorded to 562142 and consumption inducing advertising should be recorded to 562145.
436	650110	BOD Fees	This account is used to record fees and other costs paid to the Board of Directors.
437	650120	Claims/Settlements	This account is used to record the cost of insurance or reserve accruals to protect the company against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in the settlement of injuries and damages claims.
438	650130	Ins-Blanket Crime	This account is used to record the amortization expense for crime insurance for all CNP companies.
439	650150	Ins-Genl Liability	This account is used to record the expenses associated with general liability insurance policies.
440	650160	Ins-Auto Liability	This account is used to record the cost of Insurance-Auto Liability
441	650170	Insurance - Property	This account is used to record the expenses associated with property insurance policies.
442	650170	Insurance-Property	This account is used to record the expenses associated with property insurance policies.
443	650180	Ins-Umbrella Liab	This account is used to record Pollution Liability Insurance Premiums.
444	650190	Insurance-Other	This account is used to record the expenses associated with insurance policies not provided for elsewhere.
445	650200	Rent-Office	This account is used to record the cost of renting office space.
446	650209	Rent-Office-GAAP	This account is used to record the cost of Rent-Office ASC 842 GAAP Adjustment
447	650210	Rent-Land/Easements	This account is used to record the cost of renting items not included elsewhere.
448	650220	Rent-Office Equipmnt	This account is used to record the cost of renting office equipment. Includes fax machines, copiers, furniture, ice machines, postage machines, etc.

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
449	650230	Rent-Construct Equip	This account is used to record the cost of renting equipment. Includes tractors, jackhammers, ditch witches, welding machines, etc. and non-motorized vehicles such as trailers.
450	650240	Rent-Other	This account is used to record the cost of renting items not included elsewhere.
451	650249	Rent-Op Lease-GAAP	This account is used to record the cost of Rent-Op lease ASC 842 GAAP Adjustment
452	650250	Utilities-Electric	This account is used to record incurred electricity expense for rectifiers.
453	650260	Utl Land-Based Phone	This account is used to record the cost of land based phones.
454	650270	Utilities-Water	This account is used to record the cost of water usage.
455	650280	Utilities-Trash	This account is used to record the cost of Trash usage.
456	650290	Utilities-Other	This account is used to record miscellaneous utility costs not covered elsewhere. This account should have limited use.
457	650300	Office Supplies	This account is used to record the cost for office supplies.
458	650310	Office Furniture	This account is used to record the purchase price and freight expense for office furniture and miscellaneous equipment.
459	650320	Fleet Fuel Purchases	This account is used to record the purchase of vehicle fuel.
460	650330	Other Fuel Purchases	This account is used to record the cost of Other Fuel Purchases
461	650340	EE Expenses	This account is used to record the cost of Energy Efficiency Expenses
462	650341	Cust Rebates&Incent	This account is used to record expenses for customer rebates within the various EE CIP programs.
463	650342	TA Rebates&Incent	This account is used to record expenses for trade ally and dealer incentives for Energy Efficiency
464	650343	Contr EM&V/Tech Svcs	This account is used to record expenses for vendor Evaluation, Measurement, & Verification (EM&V) / Tech services
465	650344	Contr Plan&Dsgn	This account is used to record expenses for external planning and design costs for each program/channel.
466	650350	Other Expenses	This account is used as a settlement cost element for operational system, meters & regulators/maintenance, expense WBS.
467	650351	CWIP Conv Exp	This account is used to record the SAP conversions and trailing charges uploaded into Extended Asset Accounting.
468	650400	Equipment	This account is used to record the Equipment purchases for capital projects, also equipment purchases for Operations and Maintenance work orders
469	650500	Shared Services	This is to record expenses of shared services. i.e. accounting, IT, and HR
470	650600	AFUDC Expense	This account is used to record the Allowance for Funds Used during Construction (AFUDC). This account is posted to the capital work order.
471	660001	Corp-Other Taxes	This account is used to record Corporate allocations (from Summit Utilities, Inc) - Other taxes
472	660010	Corp-Reg Exempt	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Payroll - Exempt
473	660011	Corp-Reg Non-Exempt	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Payroll - Non-Exempt
474	660012	Corp-Overtime Exempt	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Payroll - Overtime Exempt
475	660013	Corp-Overtime NonExe	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Payroll - Overtime Non-Exempt
476	660014	Corp-NonProd NonExem	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Payroll - Non Productive Non-Exempt
477	660015	Corp-STI Exempt	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - Short Term Incentive Exempt
478	660016	Corp-STI Non-Exempt	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - Short Term Incentive Non-Exempt
479	660040	Corp-Benefits 401K	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - 401k
480	660041	Corp-Benefits Medica	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - Medical
481	660042	Corp-Bene Oth Health	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - Other Health
482	660043	Corp-Tuition	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Tuition
483	660044	Corp-Ben Fringe	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Fringe Benefits
484	660060	Corp-Contractor Cost	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Contractor Services
485	660061	Corp-Consultants	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Consultant Services
486	660062	Corp-Wireless Svc	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Wireless Services
487	660080	Corp-IT Expense	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - IT Expense
488	660090	Corp-Information Adv	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Information Advertising
489	660100	Corp-Property Ins	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Property Insurance
490	660101	Corp-Liab Insurance	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Liability Insurance
491	660120	Corp-Emp Exp Travel	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Employee Expense - Travel
492	660121	Corp-EmpExp Meal Tvl	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Employee Expense - Meals for Travel
493	660122	Corp-EmpExp Meal Bus	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Employee Expense - Meals for Business
494	660123	Corp-EmpExp Safety	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Employee Expense - Safety
495	660124	Corp-EmpExp Training	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Employee Expense - Training
496	660125	Corp-Emp Exp Subscri	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Employee Expense - Subscriptions

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
497	660140	Corp-Rent Office	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Office Rent
498	660141	Corp-Utilities Trash	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Utilities - Trash
499	660142	Corp-Office Supplies	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Office Supplies
500	660143	Corp-Vehicles	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Company Vehicles
501	660144	Corp-Postage	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Postage
502	700000	Ext Settle-Labor	This account is a contra expense to credit all labor accounts both primary and secondary before being capitalized or placed on the Balance Sheet.
503	700010	Ext Settle-Benefits	This account is a contra expense to credit all benefits accounts both primary and secondary before being capitalized or placed on the Balance Sheet.
504	700020	Ext Settle-Pay Tax	This account is a contra expense to credit all payroll taxes both primary and secondary before being capitalized or placed on the Balance Sheet.
505	700030	Ext Settle-Material	This account is a contra expense to credit all employee expense accounts both primary and secondary before being capitalized or placed on the Balance Sheet.
506	700040	Ext Settle-Ext Labor	This account is a contra expense to credit all external labor accounts both primary and secondary before being capitalized or placed on the Balance Sheet.
507	700050	Ext Settle-Employee	This account is a contra expense to credit all Materials both primary and secondary before being capitalized or placed on the Balance Sheet.
508	700060	Ext Settle-IT Exp	This account is a contra expense to credit all IT expenses including hardware and software for both primary and secondary before being capitalized or placed on the Balance Sheet.
509	700070	Ext Settle-Transport	This account is a contra expense to credit all transportation expenses for both primary and secondary before being capitalized or placed on the Balance Sheet.
510	700080	Ext Settle-Other Exp	This account is a contra expense to credit CIAC for both primary and secondary before being capitalized or placed on the Balance Sheet.
511	700090	Ext Settle-Non Tax	This account is a contra expense to credit all transportation expenses for both primary and secondary before being capitalized or placed on the Balance Sheet.
512	800100	Labor-Regular Time	This account is used for activity type for Non-Exempt Labor-Regular Time. This is a secondary account and cannot be posted to directly.
513	800110	Non-Exempt-Overtime	This account is used for activity type for Non-Exempt Labor - Overtime. This is a secondary account and cannot be posted to directly.
514	800111	Non-Exempt-CallOut 1	This account is used for activity type for Non-Exempt Labor - Call Out 1. This is a secondary account and cannot be posted to directly.
515	800112	Non-Exempt-CallOut 2	This account is used for activity type for Non-Exempt Labor - Call Out 2. This is a secondary account and cannot be posted to directly.
516	800113	Non-Exempt-CallOut 3	This account is used for activity type for Non-Exempt Labor - Call Out 3. This is a secondary account and cannot be posted to directly.
517	800114	Non-Exempt-CallOut 4	This account is used for activity type for Non-Exempt Labor - Call Out 4. This is a secondary account and cannot be posted to directly.
518	800115	Non-Exempt-CallOut 5	This account is used for activity type for Non-Exempt Labor - Call Out 5. This is a secondary account and cannot be posted to directly.
519	800116	Non-Exempt-CallOut 6	This account is used for activity type for Non-Exempt Labor - Call Out 6. This is a secondary account and cannot be posted to directly.
520	800117	Non-Exempt-CallOut 7	This account is used for activity type for Non-Exempt Labor - Call Out 7. This is a secondary account and cannot be posted to directly.
521	800118	Non-Exempt-CallOut 8	This account is used for activity type for Non-Exempt Labor - Call Out 8. This is a secondary account and cannot be posted to directly.
522	800120	Exempt-Regular Time	This account is used for activity type for Exempt Labor-Regular Time. This is a secondary account and cannot be posted to directly.
523	800200	Benefits Overhead	This account is used for Benefits Overhead that is applied to labor costs on Work Orders, Internal Orders, and Cost Centers. This is a secondary account and cannot be posted to directly.
524	800210	Payroll Tax Overhead	This account is used for Payroll Tax Overhead that is applied to labor costs on Work Orders, Internal Orders, and Cost Centers. This is a secondary account and cannot be posted to directly.
525	800220	Stores Overhead	This account is used for Stores Overhead for Material Handling that is applied to Material costs issued to Work Orders, Internal Orders, and Cost Centers. This is a secondary account and cannot be posted to directly.
526	800230	Fleet Overhead	This account is used for Fleet Overhead based on Labor Costs issued to Work Orders, Internal Orders, and Cost Centers. This is a secondary account and cannot be posted to directly.
527	800240	Supervision&Engineer	This account is used for Supervision and Engineering Overhead based on Total Costs charged to Capital Work Orders and Capital Internal Orders. This is a secondary account and cannot be posted to directly.
528	800250	A&G Service Overhead	This account is used for Administrative and General Overhead based on Total Costs charged to Capital Work Orders and Capital Internal Orders. This is a secondary account and cannot be posted to directly.
529	800400	Assessments-Labor	This account is used to assess all Labor cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
530	800410	Assessments-Benefits	This account is used to assess all Benefit cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
531	800420	Assessment-P/R Tax	This account is used to assess all Payroll Tax cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
532	800430	Assessments-Material	This account is used to assess all Material cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a

Line No.	G/L Account	G/L Account Title	G/L Account Description
533	800440	Assessment-Ext Labor	This account is used to assess all External Labor cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
534	800450	Assessments-Employee	This account is used to assess all Employee Expense cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
535	800460	Assessments-IT Exp	This account is used to assess all IT Expense cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
536	800470	Assessment-Transport	This account is used to assess all Transport expense cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
537	800480	Assessment-Other Exp	This account is used to assess all Other Expense cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
538	800490	Assessments-Non Tax	This account is used to assess all Non Tax (CIAC) cost elements both Primary and Secondary from a Cost Center to another cost center or order. This is a secondary account and cannot be posted to directly.
539	800500	Int Settle-Labor	This account is used to settle all Labor cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
540	800510	Int Settle-Benefits	This account is used to settle all Benefit cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
541	800520	Int Settle-Payroll Ta	This account is used to settle all Payroll Tax cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
542	800530	Int Settle-Material	This account is used to settle all Material cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
543	800540	Int Settle-Ext Labor	This account is used to settle all External Labor cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
544	800550	Int Settle-Employee	This account is used to settle all Employee Expense cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
545	800560	Int Settle-IT Exps	This account is used to settle all IT Expense cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
546	800570	Int Settle-Transport	This account is used to settle all Transport cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
547	800580	Int Settle-Other Exp	This account is used to settle all Other Expense cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
548	800590	Int Settle-Non Tax	This account is used to settle all Non Tax (CIAC) cost elements both Primary and Secondary from a Work Order or Internal Order to a cost center. This is a secondary account and cannot be posted to directly.
549	999101	PIS - Conversion	This account is used to record the SAP conversions and trailing charges uploaded into Extended Asset Accounting.
550	999107	CWIP-Conversion	This account is used to record SAP conversions and trailing charges uploaded into Extended Asset Accounting.
551	999108	ACCDEPR-Conv	This account is used to record SAP conversions and trailing charges uploaded into Extended Asset Accounting.
552	999109	RWIP-Conversion	This account is used to record SAP conversions and trailing charges uploaded into Extended Asset Accounting.
553	999154	Plt Mat and Sup-Conv	This account is used to record the value of materials and supplies inventory, typically tracked through the MMS module in SAP.
554	999232	Accts Pay Conv	This account is used to record the Converted balances from CenterPoint Energy's SAP system to Summit Utilities Arkansas SAP system.

APS: FILED Time: 1/25/2024 11:16:12 AM: Revd 1/25/2024 11:07:58 AM: Docket 23-079-U-Doc.

Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
1	102008	Cash - Gen - Wells Fargo - SUA	This account is used to record the cash deposits for Arkla
2	102009	Cash - Gen - Wells Fargo - SUO	This account is used to record the cash deposits for Oklahoma
3	102010	Cash - Gen - Chase Texas	This account is used to record the general fund bank account at JP Morgan Chase Bank -Texas. Postings to this account are made via the electronic feed from the bank.
4	102050	Undistributed Cash	This account is used to record payments that have not been applied to customer accounts.
5	102813	Cash - Cntrl Disb - Chase-0062	This account is used to record the Chase controlled disbursement bank account for Arkla. This ZBA account should carry a zero balance when all items are posted.
6	102814	Cash - Cntrl Disb- Chase-0062	This account is used to record the Chase controlled disbursement bank account used for payment of refund check to Arkla customers. This ZBA account should carry a zero balance when all items are posted.
7	111994	Gen Fund Rcpt Clrg	This account is used as the clearing account for receipts by the general fund bank account. This account is used to match the deposits and bank credits posted by the bank with the deposits and bank credits posted by company personnel.
8	111999	General Fund Receipt Clearing Account - Chase	This account is used as the clearing account for receipts by the general fund bank account at JP Morgan Chase Bank - Texas. This account is used to match the deposits and bank credits posted by the bank with the deposits and bank credits posted by company personnel.
9	120001	Interco Acct Rec Manual Settling	Accounts receivable from subsidiaries.
10	120010	Accounts Receivables-Associated Co	This account is used to record intercompany accounts receivable. Postings to this account are typically system generated when an intercompany transaction is recorded. The receivable is generally cleared within 30 days, via the intercompany settlement run.
11	121020	A/R - Commodity	This account is used to record the receivable for commodity sales.
12	121030	A/R-Transportation	This account was used to record A/R for Customer Accounts distribution charges.
13	121050	A/R-Services	This account is used to record HSP service charges.
14	121051	A/R Services (Manual	This account is used to move HSP service charges out of regulated operations.
15	121052	A/R-Services (Tax)	This account is used to record taxes related to HSP service charges.
16	121053	A/R Services Tax-Man	This account is used to record move the tax related to HSP service charges out of regulated operations.
17	121060	A/R-Other	This account is used to record miscellaneous entries in the ARO module of SAP for accounts receivable that do not fit properly in other accounts. Examples would include projects done for third parties, reimbursable construction projects, damage claims, land sales, etc.
18	121063	A/R-Government Relat	This account is used to record ARO billings related to government jobs. An example would be reimbursable construction projects for state or local government.
19	121066	A/R-Affiliated Companies	This account is used to record accounts receivable from affiliated companies
20	121067	A/R-Affiliated Companies ARO	This account is used to record receivables form affiliated companies.
21	121068	A/R-Other Manual Postings	This account is used to record receivables not provided for elsewhere.
22	121074	SUA A/R-Affiliated Companies - manual	Used for settling BS20 order to capture Arkansas/Oklahoma support costs to Summit entities residing in Oracle
23	121077	SUO A/R-Affiliated Companies - manual	Used for settling BS20 order to capture Arkansas/Oklahoma support costs to Summit entities residing in Oracle
24	121080	A/R-Customers	This account is used to record the electric sales receivable from Competitive Retailers (CR"s) and non-transitioned retail customers.
25	121083	A/R - NSF Fees	This account is used to record the receivable for fees related to amounts deposited to the Company's bank accounts and dishonored by the banks.
26	121999	A/R-Uncleared Payment of Account	The account is used to hold cash receipts until such time as the cash can properly be transferred to the appropriate customer A/R account or other account as appropriate.
27	123010	Accum Prov-Uncoll Accts-Commodity	This account is used to record the Reserve for Uncollectible Accounts. Write-offs, collections of written off accounts, and bad debt accruals related to gas sales and transport post to this account.
28	123011	Uncoll UB-Commodity	This account is used to reclassify the Reserve for Uncollectible Accounts. Write-offs, collections of written off accounts, and bad debt accruals related to gas sales and transport post to this account.
29	123015	Accum Prov-Uncoll Accts-PGA	This account is used to record the write-off of the PGA portion of customer bills.
30	123030	Uncoll-Merchandise	This account is used to record amounts reserved for losses on merchandise accounts receivable.
31	123050	Accum Prov for Uncoll Accts-Other	This account is used to record amounts reserved for losses on Accounts Receivable Other which may become uncollectable.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
32	126030	Accrued Rev-Weather Normal Adj	This account is used to record the weather normalization adjustment. The adjustment is offset by credits (debits) to revenues if weather is warmer (colder). This normalizes revenues/collections from customers due to extreme changes in weather.
33	126045	Unbilled Customer A/R	This account is used to record the balance of the current unbilled revenue.
34	126046	Unbilled Trnsprt A/R	This account is used to record unbilled 3rd party A/R transportation revenues.
35	127010	Short-Term Notes Rec-Associated Co	This account is used to record intercompany receivables automatically generated as a result of daily Money Pool transactions and daily funding requirements of the CERC companies.
36	133999	Materials & Supplies	This account is used to record the value of materials and supplies inventory tracked through the MMS module in SAP.
37	134999	Mdse-Auto Post	This account is used to record balance of merchandise identified for resale in warehouse locations. This account is an auto post account that can not be posted to manually.
38	137010	Inventory for Resale-Storage Gas	This account is used to record the value of gas that is available for resale.
39	137015	Inventory-Storage Gas Estimate	This is account is used to record estimated storage transactions.
40	137025	Actual- Storage Rese	This account is used to capture actual demand storage reservation charges for storage gas.
41	138010	Stores Expense Undistributed	This account is used to record the cost of supervision, labor and expense incurred in the operation of the warehouse that have not been applied to inventory issues.
42	138999	Stores Clearing-Automatic Posting	This account is primarily used to hold system generated entries recorded at the time physical inventories are performed. The difference between actual inventory counts and recorded inventory counts generate adjustments to this account which are subsequently cleared.
43	139010	Prepayments-Insurance	This account represents the unamortized insurance premium payments for various insurance types including but not limited to boiler & machinery, general liability, auto liability, property, umbrella, fiduciary, crime, and energy package insurance.
44	143040	Prepayments-State Franchise Taxes	This account is used to record amounts of prepaid state franchise taxes and amortized monthly over the applicable period.
45	144010	Prepayments - Other	This account is used to record prepayments not provided for elsewhere.
46	147015	Reg Asset - Current	This account is used to record the under recovery of gas costs for the current gas accounting year. The gas accounting year runs July 1st – June 30th.
47	147022	O/U Reg Asset Extra	This account is to record the O/U Reg Asset – Extraordinary Gas Costs True-Up
48	163000	CCNC	This account is used to record balances of Construction Completed and placed in service but not yet classified.
49	163010	Plant in Serv incl Intang Assets	This account shall include the original cost of Property, Plant and Equipment (for FERC entities includes account 101, Plant accounts 301 to 399) owned and used by the entity in its operations, and having an expectation of life in service of more than one year from date of installation.
50	166010	Plant Acquisition Adjustment	This account shall include the difference between (a) the cost to the accounting utility of plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (b) the original cost, estimated, if not known, of such property, less the amount or amounts credited by the accounting utility at the time of acquisition to accumulated provisions for depreciation, depletion, and amortization and contributions in aid of construction with respect to such property.
51	169010	Non Utility Plant	This account is used to record the value of non-utility property such as land, structures, equipment or other tangible property owned by the utility but not used in utility service.
52	170010	Construction Work In Progress	This account is used to record the balances of construction work in progress, including capitalized interest and allowance for funds used during construction (AFUDC).
53	171010	Accum Depr-Plant in Service	This account is used to record the accumulated depreciation property reserve.
54	171011	Removal WIP	This account is used to record the balances of removal work in progress and salvage, which excludes materials and allowance for funds used during construction (AFUDC).
55	171012	CCNC Accumulated Dep	This account is used to record the accumulated depreciation of Property, Plant & Equipment that is currently classified as Construction Complete not Classified. The assets are used and useful but not yet classified to retirement units.
56	171040	Accum Depr-Non Utility Plant	This account is used to record accumulated depreciation for non-utility Plant.
57	172010	Accum Amort-Plant in Service	This account is used to record the accumulated amortization of intangible property.

Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
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Line No.	G/L Account	G/L Account Title	G/L Account Description
58	172030	Accum Amort-Acquisition Adjust	This account is used to record the accumulated amortization of acquisition adjustments.
59	172050	Acc Amrt-Oth Utl Plt	This account is used to record the accumulated amortization of leasehold improvements.
60	174992	Plnt in Srvc-Intang	This account is a non-recon account that is used to record manual entries to reclassify intangible plant in service out of PP&E for GAAP reporting purposes.
61	174993	Accum Amtztn-Intang	This account is a non-recon account that is used to record manual entries to reclassify intangible plant amortization out of PP&E for GAAP reporting purposes.
62	174995	Plant-in-Serv - Man	This account is a non-recon account that is used to manually record temporary balances to plant-in-service until they can be properly posted to the asset module.
63	174998	CWIP - Manual	This account is a non-recon account that is used to manually record temporary balances to CWIP until they can be properly posted to the asset module.
64	175030	Clearing-Transportation	This account is used to record the unapplied cost of labor, materials used and expenses for operation and maintenance of vehicles.
65	176985	3rd Party Bill Ord	This account is used to record the manual step to post the 3rd party bill orders to the work order.
66	176986	Clearing-Temp Suspense	This account is used as a temporary offset to various accounting entries. Entries to this account should be cleared within 30 days.
67	176990	Asset Transfers Out	This account is a clearing account for discounts that are realized from the timely payment of invoices.
68	176993	Work Order Contrib	This account is used to temporarily record the investment recovery of capital salvage until it is cleared to the appropriate cost object.
69	176997	Clearing-Invest Rcvy Cap Salvage	This account is used to record the investment recovery capital salvage until it is cleared to an Accounts Receivable Other (ARO) account.
70	176999	Clearing-Suppl Discounts-Net Method	This account is a clearing account for discounts that are realized from the timely payment of invoices.
71	179021	Regulatory Assets-EECRF	This account is used to book approved EECRF - carrying costs and performance bonus.
72	179022	Regulatory Assets -	This account is used to record the difference between EECR program revenues and EECR program expenses when the cumulative difference is in an asset position.
73	179024	Relief Prog Incr Cst	This account is used to record COVID-19 Pandemic Preparedness receivables.
74	179030	Regulatory Assets-Other	This account is used to record the balance of regulatory assets not accounted for elsewhere.
75	179034	Regulatory Assets-Rate Case Expense	This account is used to record rate case-related expenses.
76	179051	Regulatory Assets Extraordinary Gas Cos	This account is used to record extraordinary gas costs to be recovered from gas customer upon regulatory commission approval.
77	179053	Reg Asset Uri ExtraordGas Unbilled	This account is used to record the Extraordinary Gas Cost Unbilled offset to the unbilled revenue account related to the 2021 storm
78	179056	2021 Winter Storm Ur	This account will be used to record deferral of costs related to generation utility facilities used for power restoration after a widespread power outage
79	179058	Contra Reg Assets	This account will be used to record the deferred equity return on storms.
80	179079	Regulatory Assets-Asset Retire Oblig	This account will accumulate the monthly accretion and amortization/depreciation for the asset retirement obligations that have been recorded for companies 0003, 0062 and 0082.
81	179100	Reg Assets- AMA	To reclass DR balance offset is to 265194
82	179120	109DR-Eq AFUDC Close	This account is used to record the deferred tax related to the equity component of AFUDC if considered to be a temporary difference for which a tax liability must be established. If based on the action of a regulator, it is probable that the future increase in taxes payable represented by this deferred tax liability will be recovered by the utility through an increase in rate revenues, a regulatory asset is recognized.
83	179130	Amrt 109DR-Eq AFUDC	This account is used to record the deferred tax related to the equity component of AFUDC if considered to be a temporary difference for which a tax liability must be established. If based on the action of a regulator, it is probable that the future increase in taxes payable represented by this deferred tax liability will be recovered by the utility through an increase in rate revenues, a regulatory asset is recognized.
84	179280	Reg NC Asset EDIT-Ot	This account will capture the excess deferred income tax for certain items expected to be recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.

**Summit Utilities Arkansas, Inc.**  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

**Schedule: E-9.1**  
**Title: Chart of Accounts**  
**Docket No. 23-079-U**

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
85	184025	O/U-Rec Gas TLICGRP	This account is used to record the receivable related to the Arkla "Temporary Low Income Customer Gas Reconnection Policy" program. This program allowed delinquent customers to reconnect to system, with all customers bearing their credit risk.
86	186010	Def Project Costs	This account is used to record miscellaneous deferred debits specifically deferred project costs pending the determination of capital or expense (also known as Other work in progress).
87	188010	Misc Def Debits - Other	This account is used to record deferred items that are not provided for in other deferred debit accounts.
88	193025	NC-Other Intangibles	This account is used to record the non-current value of intangible assets.
89	193026	NC-Oth Intang-Amort	This account is used to book amortization of non-current value of intangible assets.
90	194010	Deferred Income Tax-Federal	This account is used to record non-current deferred federal income tax assets.
91	194030	Deferred Income Tax-State/Local	This account is used to record the state and local deferred income tax.
92	200001	Interco Acct Pay Manual Settling	The account is used to record intercompany accounts payable.
93	200010	Accounts Payables-Trade-Assoc Co	This account is used to record intercompany accounts payable. Postings to this account are typically system generated when an intercompany transaction is recorded. The payable is generally cleared within 30 days, via the intercompany settlement run.
94	201010	Accounts Payables-Trade	This account records the purchases of goods received and / or services rendered and is the General Ledger Account summing the third party Vendor Sub-ledger accounts. Excludes natural gas purchases and inter-company activity.
95	203010	Accounts Payables-Gas	This account is used to record the liability associated with third party natural gas purchases.
96	203040	Accounts Payables-Gas Estimate	This account is used to record the estimated third party purchases of gas.
97	203050	Accounts Payables-Gas Imbal-Exchange	This account is used to record transactions relating to imbalances and exchanges.
98	204010	Accounts Payable-Other	This account is used to record all amounts payable within one year, which are not provided for in other accounts or not specifically identified to any of the other accounts payable accounts within the chart of accounts earmarked for a specific accounting function. This account is also used to record transmission payable to other transmission services providers.
99	204012	A/P Gas Est - Affiliate	This account is used to record estimated gas cost payable to Enable Midstream.
100	204016	A/P-Affiliated Compa	This account will be used to capture payables to Vectren.
101	204017	A/P Man - Affilt Com	This account will be used to process manual AP accruals to account for activity with Vectren that has not been picked up within the subledger
102	204020	A/P-Empl W/h-Savings After-Tax	This account is used to record the liability for employees after tax deductions to the 401K plan until transferred to the fund plan.
103	204021	SUA A/P Affiliated Companies - manual	Manual accrual for company 0062 liability to Summit entities in Oracle
104	204023	SUO A/P Affiliated Companies - manual	Manual accrual for company 0062 liability to Summit entities in Oracle
105	204030	A/P-United Way	This account is used to record the liability for employees United Way deductions until payment is sent to the vendor.
106	204050	A/P - Empl W/h - Child Support	This account is used to record the liability for employees deductions for child support payments until the payments are sent to the applicable agency.
107	204110	A/P-Health Care FSA	This account is used to record the liability for contributions and reimbursements to the Health Care Flexible Spending account.
108	204115	Employee Withholding - Health Savings Account	This account is used to record the employee withholding amounts (liability) for the Health Savings account.
109	204220	A/P-FSA Dependent	This account is used to record the liability for contributions and reimbursements to the Dependent Care Flexible Spending account.
110	204230	A/P-Empl W/h-Savings Pre-Tax	This account is used to record the liability for employee pre - tax contributions to company 401K plan until the plan is funded.
111	204260	A/P-Empl W/h-Student Loans Payables	This account is used to record the liability for employee deductions for garnishment of wages for government guaranteed student loans.
112	204270	A/P-Savings Plus Loa	This account is used to record the liability for employee deductions for 401K loan payments until funded.
113	204320	A/P-Empl W/h-PAC	This account is used to record the liability for employee deductions for contributions to various company - sponsored political action committees until funded.
114	204420	A/P-Helping Hand	This account is used to record the collection of donations from customers to assist low income customers to pay their gas bills. Collections are remitted to the United Way as part of the Good Neighbor Fuel Fund Program.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
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 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
115	213824	A/P-O/S Cks Chase-Cntrl Disb 0062	This account is used to record the balance of outstanding checks issued on the Accounts Payable controlled disbursement bank account for CNP Arkla. Individual checks are posted to this account when the checks are cut. Daily totals of checks cashed and individual check voidings are posted to this account also. The balance of this account should equal the total amount of outstanding checks per the bank.
116	213825	A/P-O/S Cks Chase-Cntrl Disb-0062	This account is used to record the balance of outstanding checks issued on the customer refund controlled disbursement bank account for CNP Arkla. Individual checks are posted to this account when the checks are cut. Daily totals of checks cashed and individual check voids are posted to this account also. The balance of this account should equal the total amount of outstanding checks per the bank.
117	213890	AP-Disb Clearing VC	This account will record virtual card transactions when the virtual card business goes live.
118	213974	A/P-O/S CCS Ref-0062	This account is used to record the outstanding checks for vendor payments issued on the controlled disbursement account. Individual checks are posted to this account when the checks are cut. Daily totals of checks cashed and individual check voidings are posted to this account also. The balance of this account should equal the total amount of outstanding checks per the bank.
119	213994	AP-Accrued Liabilities	This account is used to record accruals not accounted for elsewhere.
120	213995	A/P - Gen Fund Disb Clearing Account-Chase	This account is the clearing account for disbursements from the general fund bank accounts. This account is used to match the disbursements and bank debits posted by the bank with the disbursements and bank debits posted by company personnel. This is the primary account used for reconciling disbursements from the general fund.
121	213999	A/P - Goods Received / Invoice Received Account	This account is used to record the accrual for items received when an invoice has not been received.
122	214010	ST Notes Payables-Assoc Co	This account is used to record face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or within a time not exceeding one year from date of issue to associated companies.
123	220010	Curr&Accr Liab-Income Taxes-Federal	This account is used to record the accrual of federal income taxes payable.
124	220020	Curr&Accr Liab-Inc Taxes-State/Lcl	This account is used to record the accrual of state income taxes payable.
125	221050	Curr&Accr Liab-Auditing Fees	An account established to record our liability to pay outside auditors.
126	221135	Net O/U Reclass	This account is used to book our estimates to each month for financial gains and settlements used to offset gas cost.
127	221137	Uri ExtraordGas Unbi	This account will be used to unwind the extraordinary gas unbilled revenue booked monthly by Financial Accounting - Gas and will reverse the following month.
128	221140	Current Regulatory Liability	This account is used to record current regulatory liabilities due to the ratepayer within the next 12 months.
129	221143	O/U-Base Gas Cost	This account is used to record the liability related to over recovery of purchased gas costs for the current gas year.
130	221144	O/U-Recv Gas PurUnbi	This account is used to book the liability related to over/under recovery of gas costs and more specifically the unbilled revenue portion of gas cost recovery.
131	221146	Est O/U-Other	This account is used to book the liability related to over/under recovery of fuel costs.
132	222010	Interest Payables - Associated Companies	This account is used to record intercompany interest payable.
133	223030	Curr&Accr Liab-Int on Cust Deposits	This account is used to accrue interest on customer deposits.
134	231010	Curr&Accr Liab-Salaries/Payroll	This account is used to record net payroll.
135	231011	Curr&Accr Liab-Monthly Salary Accr	This account is used to record net payroll earned but not paid.
136	232001	Accrued - Severance	This account is used to record the liability for employee severance.
137	232010	Curr&Accr Liab-Miscellaneous	This account is used to record liabilities due within the next 12 months not accounted for elsewhere.
138	232012	Accr-Customer Refund	This account is used to record liabilities related to customer refunds.
139	232017	Accr-CIAC	This account is used to record Contributions in Aid of Construction (CIAC) received from customers to be applied to projects as work is completed.
140	232050	Accr-Gas Imbalance	This account is used to record the liability associated with non cashout imbalances primarily generated through operational balancing agreements with other pipelines.
141	232160	Curr&Accr Liab-Rate Refunds	This account is used to record the estimated refunds of interim customer billing rates, prior to final rate approval by the respective commission.
142	240020	Curr&Accr Liab-Payroll Ben-Dental	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - Dental
143	240030	Curr&Accr Liab-Payroll Ben-Medical	This account is used to record the Corporate allocations (from Summit Utilities, Inc) - Benefits - Medical

Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

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 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
144	240035	Curr&Accr Liab-Health and Welfare	This account is used to record the liability for certain healthcare benefits for employees.
145	240060	Curr&Accr Liab-Payroll Ben-Other	This account is used to record the accrual for special retirement liability, retiree payments for vision coverage and Savings Plan company match.
146	240065	Accr-Supp-Emp.Bnfts	This account is used to record the accrual for supplemental employee benefits not covered elsewhere.
147	240070	Accr-Current (LTD)	This account is used to record the liability for certain healthcare benefits for employees.
148	240080	Curr&Accr Liab-Annual Incent Comp	This account is used to record the accrual for the expected annual Short Term Incentive (STI) payment to employees.
149	242010	Curr and Accr Liab - Payroll Taxes - FICA	This account is used to record the accrual for employers' share of Social Security and Medicare taxes.
150	242020	Curr and Accr Liab - Payroll Taxes - Unemployment	This account is used to record the accrual for employers' share of unemployment taxes relating to Federal and State.
151	244010	Curr&Accr Liab-Sales Taxes on Sales	This account is used to record the liability owed to the states for sales tax on sales.
152	244015	Curr and Accr Liab - Sales Taxes on Sales - Adj	This account is used to record Sales Tax billed to customer.
153	244020	Curr&Accr Liab-Sales/Use on Purch	This account is used to record the accrual for use tax on purchases.
154	244025	Accr-Sales Tax-Srvcs	This account is used to post sales tax billings to customers signing up for taxable services through HSP South.
155	244030	Alternative Fuels Tax - State	This account is used to record the liability for the sales tax incurred by the company.
156	245010	Curr and Accr Liab - Property Taxes	This account is used to record the accrual for property taxes.
157	246010	Curr&Accr Liab-State Franch Taxes	This account is used to record the current liability for State Franchise Tax
158	246020	Curr&Accr Liab-State GRT	This account is used to record the current liability for State Gross Receipts Tax.
159	246030	Curr&Accr Liab-Franch Fees/GRT-City	This account is used to record the liability for city franchise tax, including estimated franchise on unbilled revenues.
160	254010	Other Curr Liab-W/h From Empl-FIT	This account is used to record employees' Federal Income Tax withholding from paycheck until funded.
161	254020	Other Curr Liab-W/h From Empl-SIT	This account is used to record employees' State Income Tax withholding from paycheck until funded.
162	254030	Other Curr Liab-W/h From Empl-FICA	This account is used to record employees' share of Social Security and Medicare taxes until funded.
163	254031	Other Curr Liab-W/h From Empl	This account is used to record miscellaneous taxes such as local, occupational, or school taxes.
164	255010	Customer Deposits-Miscellaneous	This account is used to record the liability for customer deposits as security for the payment of bills, specifically those within the Customer Care and Service (CCS) module in SAP.
165	256000	Current Def Rev	This account is used to defer billed miscellaneous revenue so that revenue can be recorded in the period earned, rather than the period billed. Examples include land leases, pole attachments, some wireless and telecom rentals, and marketing program revenues.
166	257022	Regulatory Liability - EECRF	This account is used to record Regulatory Liabilities relating to EECRF.
167	257033	Reg NC Liab EDIT - P	This account will capture the excess deferred income tax expected to be refunded in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
168	257034	Reg NC Liab EDIT-P O	This account will capture the excess deferred income tax expected to be refunded in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
169	257036	Reg NC Liab EDIT - Other	This account will capture the excess deferred income tax expected to be refunded in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017.
170	257037	REG NC LIAB EDIT - A	This account will amortize the excess deferred income tax expected to be refunded/recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017
171	258010	Injuries & Damages-Auto Liability	This account is used to record the accruals and payments related to auto liability claims, including incurred but not reported (IBNR).
172	258020	Injuries & Damages-Gen Liability	This account is used to record the liability related to injuries and damages general liability claims.
173	258030	Injuries & Damages-Workers' Comp	This account is used to record the accrual for worker's compensation injuries and damages claims.
174	259020	Savings Restoration Plan	This account is used to record the liability associated with company match lost due to individual maximums. These amounts are paid to the participant at the time that they take a distribution from the CNP Savings Plan.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
175	259042	PostRetirement Welfare Plan-FAS 106	This account is used to record the liability for certain healthcare and life insurance benefits for retired employees.
176	259043	Postemployment Benefits-FAS 112	This account is used to record the liability for certain welfare benefits provided to disabled employees.
177	262010	Asset Retirement Obligation-FAS/143/FIN 47	This account is used to record entries related to Fin 47 (Accounting for Conditional Asset Retirement Obligations) and FASB 143 (Accounting for Asset Retirement Obligations).
178	265020	Oth Def CR-Deferred Comp	This account is used to record deferred salary and bonuses for employees and deferred meeting fees and retainer fees for the Board of Directors.
179	265190	ODC-Reg Liab-EDIT Re	This account is used to record Regulatory Liability established in accordance with settlement provisions with the FERC. Settlement provides for the amortization of excess deferred income taxes created by permanent reductions in corporate tax rates which turned temporary deferred tax differences into permanent differences. The settlement provision provides for the amortization of this liability over a 10 year period.
180	265192	Oth Def CR-Reg Liab-Asset Ret Obligat	Other regulatory liabilities are specific to their deferral. Offset of accumulated accretion and depreciation expense of ARO liability and what removal is recorded in AD&A.
181	269006	LT-Def PY Tax	This account is used to record the deferred ER social security tax.
182	269013	Oth Def CR-Escheat Payable	This account is used to record the liability for outstanding checks awaiting escheatment to the proper jurisdiction.
183	275040	Long-Term Notes Payable - Assoc Companies	This account is used to record intercompany long term notes payable. A written note should be signed to support any balances in this account.
184	277018	ODC Reg Liab-Arkla Rural Extension Fund	This account is used to record Regulatory Liabilities relating to the Arkla Rural Extension Fund.
185	285020	Def Inc Taxes-Fed-Accel Depr	This account is used to record deferred federal income taxes resulting from temporary differences in the recognition of depreciation expenses for book and tax.
186	285030	Def Inc Taxes-Federal-Other	This account is used to record deferred federal income taxes resulting from temporary differences in the recognition of income/expense for book and tax other than the depreciation differences.
187	285050	DIT-State/Local-Accel Depr	This account is used to record the liability for long-term deferred state income taxes based on cumulative timing differences, related to depreciation, applied to the state effective tax rate.
188	285060	Def Inc Taxes-State/Local-Other	This account is used to record the liability for long-term deferred state income taxes based on cumulative timing differences, other than those related to depreciation, applied to the state effective tax rate.
189	295010	Additional Paid-In Capital	This account is used to record the additional paid in capital on the CenterPoint Energy, Inc. subsidiaries.
190	295011	Add Paid-In Capital-External Only	This account is used to record external additional paid in capital.
191	297994	Retained Earnings FE	This account is used to capture the retained earnings entry to fern 4390 based on the reclass of the stranded tax effects of AOCI to retained earnings as result of the TCJA.
192	297995	Retained Earnings FE	This account is used to capture the retained earnings entry to ferc 4390 based on the reclass of the stranded tax effects of AOCI to retained earnings as as result of the TCJA.
193	297999	Retained Earnings	This account is used to record the retained earnings/loss of the company, net of dividends.
194	298012	Benefits Minimum Liability Adj./FAS158	This account is used to record the equity portion of minimum liability adjustments in accordance with SFAS No. 87 for the Company's qualified retirement plan and non-qualified benefit restoration plan.
195	298030	APIC - Corporate Tax Allocations	This account is used to record additional paid-in capital.
196	298031	APIC - Corp FAS 123R Inter Comp	This account is used to record tax deduction greater than book deduction realized on stock based compensation pursuant to FAS 123R (FASB ASC Topic 718 - Stock Compensation).
197	412002	Gas-Res-EECR	This account is used to record Energy Efficiency Arkansas Program revenue billed to residential customers.
198	412003	Gas-Res-LCFC	This account is used to record the Lost Contribution to Fixed Costs (LCFC) for billed residential natural gas sales per the EECR.
199	412004	Nat Gas Sls-Res-Pr E	This account is used to record unbilled estimates protected EDIT refunds to Residential Customers
200	412006	Nat Gas Sls-Res-Pr E	This account will be used to record the credits to residential customer bills for refunds of Protected EDIT.
201	412007	Nat Gas Sales-Res-Un	This account will be used to record the credits to residential customer bills for refunds of Unprotected EDIT.
202	412008	Nat Gas Sales-Res-LC	This account is used to record unbilled Lost Contributions to Fixed Cost (LCFC) for the residential customer class.

Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
203	412009	Nat Gas Sales-Res-In	This account is used to record Residential Incentive (INC) revenue per the EECR.
204	412011	Res-Com Bill Dist Ch	This account is used to record the commodity portion of gas cost recoveries from billed residential gas sales.
205	412012	Gas-Res-Dem Billed	This account is used to record the demand portion of gas cost recoveries from billed residential gas sales.
206	412013	Gas-Res-LUFG Billed	This account is used to record the Lost and Unaccounted for Gas (LUFG) portion of gas cost recoveries from billed residential gas sales.
207	412014	Gas-Res-Comm UnBill	This account is used to record commodity revenues, by tariff, not billed for the period.
208	412015	Gas-Res-Dem UnBilled	This account is used to record demand revenues, by tariff, not billed for the period.
209	412016	Gas-Res-LUFG UnBill	This account is used to record lost and unaccounted for gas (LUFG) revenues, by tariff, not billed for the period.
210	412017	Gas Sales-Res BDA	This account is used to capture residential revenue billed according to the BDA tariff in Arkansas.
211	412018	Gas-Res-EECR Unbille	This account is used to record the EECR portion of unbilled revenue from residential gas sales.
212	412019	Gas Sales-Res-State	This account is used to record the residential customer class billings for state gross receipts taxes.
213	412020	Res-Cust Chg Min Bil	This account is used to record revenue from residential gas sales customer charges.
214	412021	Gas-Res-Distr Chg	This account is used to record the Customer Care and Service (CCS) billing for the distribution portion of residential gas billings.
215	412022	Gas-Res-WNA	This account is used to record the Customer Care System (CCS) residential billing of weather normalization adjustment (WNA) revenue.
216	412023	Gas-Res-Other Margin	This account is used to record the Customer Care and Service (CCS) residential billing of gas margin revenue items not covered elsewhere.
217	412024	Res-Fran Tax Rcv	This account is used to record revenue from residential gas sales franchise taxes.
218	412025	Gas-Res-COG Commod	This account is used to record miscellaneous adjustments for residential gas cost recovery billings.
219	412026	Gas-Res-Unbill Cust	This account is used to record residential customer charge revenues, by tariff, not billed for the period.
220	412027	Gas-Res-Unbill Dist	This account is used to record residential distribution revenues, by tariff, not billed for the period.
221	412028	Gas-Res-Unbill Fran	This account is used to record residential franchise revenues, by tariff, not billed for the period.
222	412030	Gas-Res-Unbill WNA	This account is used to record residential weather normalization adjustment (WNA) revenues, by tariff, not billed for the period.
223	412032	Gas-Res-PBRC Cust Ch	This account is used to record Performance Based Rate Change (PBRC) customer charge revenues for the residential customer class.
224	412033	Gas-Res-PBRC Dist Ch	This account is used to record Performance Based Rate Change (PBRC) distribution charge revenues for the residential customer class.
225	412036	Gas-Res-EECR Unbille	This account is used to record the unbilled Energy Efficiency bonus incentive revenue for the residential customer class.
226	412037	NatGas Sales-Res SAR	This account is used to record the Service At Risk Rider revenues for the residential customer class.
227	412039	NatGas Sales-Res FRP	This account is used to record the Formula Rate Plan (FRP) Rider revenues for the residential customer class.
228	412046	NatGas Sales-Res FRP	This account is used to record unbilled Formula Rate Plan (FRP) Rider revenues for the residential customer class.
229	412094	Gas-Res-GMES	This account used to capture new residential surcharges as a result of the Government Mandated Expenditure Surcharge rider, A.C.A. 23-4-501, et seq.
230	412099	Extraor Gas Cost Res	This account is being used to record the extraordinary billed gas costs for residential customers.
231	412141	Nat Gas Sales-Res-Un	This account is being used to record Nat Gas Sales-Res-Unbill Extra. GCR
232	412142	Gas Res Safety Sys	This account is used to capture Nat Gas Sales - Res System Safety
233	412143	Gas Res Cust Credit	This account is used to record Nat Gas Sales - Res Cust Credit
234	412145	Gas Res Cust CR Unb	This account is used to record Nat Gas Sales - Res Cust Credit Unbilled
235	412225	Comm/Ind-LCFC	This account is used to record the Lost Contribution to Fixed Costs for Comm/Ind natural gas.
236	412226	Nat Gas Sales-Comm/I	This account is used to record the Formula Rate Plan Rider revenues for the commercial/industrial customer class.
237	412227	AR Div - Other Rev	This account is used to record the unbilled Formula Rate Plan (FRP) Rider revenues for the commercial/industrial customer class.
238	412229	Gas-Comm/Ind-Incent	This account is used to record Commercial/Industrial Incentive revenue per the EECR.

Summit Utilities Arkansas, Inc.  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

**Schedule: E-9.1**  
**Title: Chart of Accounts**  
**Docket No. 23-079-U**

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
239	412230	Gas-Comm/Ind-EECR	This account is used to record revenue related to the Energy Efficiency Program for commercial and industrial sales customers.
240	412231	Com/Ind BDA	This account is used to capture commercial and industrial sales revenue billed according to the BDA tariff in Arkansas.
241	412235	Com/Ind-Comm Billed	This account is used to recorded billed revenue from commercial and industrial customers for the commodity portion of gas cost recovery. This amount is billed through the Customer Care and Service (CCS) module.
242	412236	Com/Ind-Dem Billed	This account is used to record billed revenue from commercial and industrial customers for the demand portion of gas cost recovery. This amount is billed through the Customer Care and Service (CCS) module.
243	412237	Com/Ind-LUFG Billed	This account is used to record billed revenue from commercial and industrial customers for the lost and unaccounted for gas (LUFG) portion of gas cost recovery. This amount is billed through the Customer Care and Service (CCS) module.
244	412238	Com/Ind-Dem DC Bille	This account is used to record billed demand distribution revenue from commercial and industrial customers based on contracted demand. This amount is billed through the Customer Care and Service (CCS) module.
245	412239	Gas-Comm/Ind State G	This account is used to record the commercial/industrial customer class billings for state gross receipts taxes.
246	412240	Com/Ind-Cust Chg	This account is used to record revenue from commercial and industrial customers for the customer charge. This amount is billed through the Customer Care and Service (CCS) module.
247	412241	Com/Ind-Dist Chg	This account is used to record revenue from commercial and industrial customers for the distribution/margin charge. This amount is billed through the Customer Care and Service (CCS) module.
248	412242	Com/Ind-WNA	This account is used to record billed revenue from commercial and industrial customers for weather normalization adjustment (WNA) gas sales.
249	412244	Com/Ind-Other Margin	This account is used to record revenue from commercial and industrial customers for other gas margin items not included elsewhere. This amount is billed through the Customer Care and Service (CCS) module.
250	412245	Com/Ind-Fran Rcvy	This account is used to record the billings for city gross receipts taxes charged to commercial and industrial customers.
251	412247	Com/Ind-Unb Cust Chg	This account is used to record estimated commercial and industrial customer charge revenues, by tariff, not billed for the period.
252	412248	Com/Ind-Unb Dist Chg	This account is used to record estimated commercial and industrial distribution revenues, by tariff, not billed for the period.
253	412249	Com/Ind-Unb Frn Rcvy	This account is used to record commercial and industrial estimated franchise recovery revenues, by tariff, not billed for the period.
254	412251	Com/Ind-Unbill WNA	This account is used to record estimated commercial and industrial weather normalization (WNA) revenues, by tariff, not billed for the period.
255	412252	Com/Ind-Comm UnBill	This account is used to record estimated commercial and industrial commodity portion of gas cost revenues, by tariff, not billed for the period
256	412253	Com/Ind-Dem UnBill	This account is used to record estimated commercial and industrial demand portion of gas cost revenues, by tariff, not billed for the period.
257	412254	Com/Ind-LUFG UnBill	This account is used to record commercial and industrial estimated lost and unaccounted for gas (LUFG) portion of gas cost revenues, by tariff, not billed for the period.
258	412258	Com/Ind-PBRC Cust Ch	This account is used to record Performance Based Rate Change (PBRC) customer charge revenues for the commercial/industrial customer class.
259	412259	Com/Ind-PBRC Dist Ch	This account is used to record Performance Based Rate Change (PBRC) distribution charge revenues for the commercial/industrial customer class.
260	412260	Com/Ind-EECR Unbill	This account is used to record revenue related to the Energy Efficiency Arkansas program for accrued unbilled revenue from customers in Arkansas.
261	412264	Comm/Ind-GMES	This account is used to capture new commercial and industrial surcharges as a result of the Government Mandated Expenditure Surcharge rider, A.C.A. 23-4-501, et seq.
262	412266	Com/Ind-EECR Unbill	This account is used to record the unbilled Energy Efficiency bonus incentive revenue for the commercial/industrial customer class.
263	412268	Nat Gas Sales-Com/In	This account will be used to record telemetry revenues for Commercial customers.
264	412269	Nat Gas Sls-Comm/I P	This account will be used to record the credits to commercial customer bills for refunds of Protected EDIT.
265	412271	Nat Gas Sales-Comm/I	This account will be used to record the credits to commercial customer bills for refunds of Unprotected EDIT.
266	412275	Nat Gas Sls-Comm/I P	This account is used to record unbilled estimates protected EDIT refunds to commercial/industrial Customers
267	412278	Extraor Gas Cost Com	This account is being used to record the extraordinary billed gas costs for commerical customers.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
268	412279	NatGasSalesComm/IndU	This account is used to record the Nat Gas Sales-Comm/Ind-Unbilled Extraordinary Gas Cost Recovery
269	412661	Nat Gas Sales-Comm/I	This account is used to record the unbilled Lost Contributions to Fixed Cost (LCFC) revenues for the Industrial customer class.
270	413060	Nat Gas Sales-Misc	This account is used to accrue the FRP Rider netting adjustment and amortization.
271	421003	Gas Transp Rev-Comm/	This account will be used to record the credits to Transport 3P (Commercial/Industrial) customer bills for refunds of Protected EDIT.
272	421007	Gas Transp Unbilled	This account is used to record unbilled estimates for protected EDIT refunds to transportation customers
273	421015	Transp Rv Com In Tel	This account is used to record the telemetry fee to transport customers.
274	421021	Transp-UB Other	This account is used to record Gas transportation UB revenue for franchise recoveries.
275	421022	Transp-DemChg Billed	This account is used to record revenue for the demand charge on gas transportation.
276	421024	Transp-Dem DC Billed	This account is used to record demand distribution revenue based on contracted demand. This amount is billed through the Customer Care and Service (CCS) module.
277	421028	Transp-PBRC Cust Chg	This account is used to record the commercial/industrial transport Performance Based Rate Change (PBRC) customer charge revenues.
278	421029	Transp-PBRC Dist Chg	This account is used to record the commercial/industrial transport Performance Based Rate Change (PBRC) distribution charge revenues.
279	421030	Transp-Cust Chg	This account is used to record revenue for the customer charge for gas transportation. This amount is billed through the Customer Care and Service (CCS) module.
280	421031	Transp-Admin Chg	This account is used to record revenue for the administrative charge for gas transportation. This amount is billed through the Customer Care and Service (CCS) module.
281	421032	Transp-Distr Chg	This account is used to record revenue for the distribution charge for gas transportation. This amount is billed through the Customer Care and Service (CCS) module.
282	421034	Transp-Other Margin	This account is used to record revenue for gas transportation margin items not included elsewhere.
283	421035	Transp-Fran Rcvy	This account is used to record revenue related to franchise taxes recovered in customer bills for gas transportation.
284	421037	Gas Transp-State Tax	This account is used to record the commercial/industrial transport pipeline tax revenues.
285	421039	Gas Transp Rev -CII	This account is used to record Transportation Incentive revenue per the EECR.
286	421040	Gas Transp Rev -EECR	This account is used to record revenue related to the Energy Efficiency Arkansas Program for Transportation customers in Arkansas.
287	421042	Gas Transp Rev-LCFC	This account is used to record Transportation LCFC revenue per the EECR.
288	421052	Transp-UB Non-Mrgn	This account is used to record Transportation Unbilled Non-Margin (LUFG on special transportation in Arkansas or GSR Demand revenue on Oklahoma Rider 1 customers) – classify as gas cost recovery
289	421053	Transport Unbilled E	This account is used to record unbilled revenue Transport EECR
290	421055	Transport Unbilled L	This account is used to record the unbilled gas transportation Lost Contributions to Fixed Costs (LCFC) revenues.
291	421057	Transport Unbilled E	This account is used to record the unbilled gas transportation Energy Efficiency bonus incentive revenues.
292	421069	Gas Transp Rev- FRP	This account is used to record the Formula Rate Plan Rider revenues for the transportation customer class.
293	421096	AR Div - Other Rev	This account is used to record unbilled gas transportation Formula Rate Plan (FRP) revenues.
294	421098	Transp UB Customer C	This account is used to record the break out charges for future filings using UI planner
295	421145	Transp UB Distributi	This account is used to record the break out charges for future filings using UI planner.
296	421146	Transp UB Admin Char	This account is used to record the break out charges for future filings using UI planner.
297	421147	Transp UB Distributi	This account is used to record the break out charges for future filings using UI planner.
298	443010	Other Oper Rev	This account is used to record other operating revenues.
299	443013	Oth Oper-AMA Oper Re	This account is used to record revenue from Asset Management Agreements.
300	443014	Oth Oper-Pipe Safe F	This account is used to record customer billings for recovery of Pipeline Safety fees paid to the state commission.
301	443020	Other Oper-O/U EECR	This account is used to book the accounting impacts of the EECR Rider

Summit Utilities Arkansas, Inc.  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

Schedule: E-9.1  
**Title: Chart of Accounts**  
**Docket No. 23-079-U**

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
302	443021	Oth Oper-Connect	This account is used to record revenue from connect and disconnect charges.
303	443022	Oth Oper-Reconnect	This account is used to record revenue from re-connect charges.
304	443023	Oth Oper-Coll Chg	This account is used to record revenue from collection charges.
305	443024	Oth Oper-NSF Ck Chg	This account is used to record revenue from non-sufficient funds/bounced check charges.
306	443025	Oth Oper-Misc Svc	This account is used to record miscellaneous service revenues.
307	443027	Other Oper Rev - EE	This account is used to record Energy Efficiency incentives.
308	443029	Oth Oper-Wireless	This account is used to record revenue for services in providing transmission, microwave, and radio tower leasing for wireless telecom.
309	443047	Gas Dist Rev CV19 Ad	This account is used to record the COVID-19 revenue Adjustment
310	443138	Oth Oper Rev-Gas Mar	This account is used to record the revenues associated with the Natural Gas Marketing Programs and the Natural Gas Generator Programs.
311	443270	Line Break Settlemt	This account is used to record revenue from line break settlements.
312	443280	Oth Oper-Misc Agree	This account is used to record the company portion (Other AMA operating revenue) of guaranteed payments.
313	445010	Forfeited Discounts	This account is used to record revenues from Forfeited Discounts.
314	481010	Cap Equity (AFUDC)	This account is used to record the capital (equity) portion of AFUDC (AEFUDC).
315	483010	Interest Income	This account is used to record interest income that is not tax exempt or from an associated company.
316	485010	Gn/Ls-Disp of Prop	This account is used to record dividend income from external investments.
317	488010	Rental Rev-Assoc	This account is used to record the interest or return and depreciation and taxes related to the rental charges against other departments of the utility.
318	488012	Rental Rev-Intdpmt	This account is used to record the interest or return and depreciation and taxes related to the rental charges against other departments of the utility.
319	504016	COG-PL Svc-Assoc Co	The account is used to record intercompany natural gas costs for transportation services rendered by pipelines.
320	504063	Imbalance - Affil Co	This account is used to record cashouts with Enable (CNP's affiliate).
321	505004	3rd Party Imbal CO	This account is used to record 3rd part imbalance cashout
322	505005	COG-Fuel Transportat	Separation of fuel from other cost of gas accounts.
323	505007	COG- WMBE Suppliers	This account is used to record the Cost of gas for suppliers that are Women/Minority owned business entities.
324	505008	On Sys Trans lmb Set	This account is used to record monthly transportation cashout activity.
325	505010	COG-Nat Gas Pur	This account is used to record the cost of natural gas (COG) purchases.
326	505016	COG-Pipeline Svcs	This account is used to record transportation charges from third party pipelines.
327	505020	COG-PGA/GSR Def	This account is used to record current month estimated over/under recovery of gas costs for both billed and unbilled components.
328	505021	COG-Meas & Oth Adj	This account is used to record prior month actual over/under recovery of gas costs.
329	505024	COG-AMA Guartd Pmnt	This account is used to record guaranteed payments per AMA contracts with third party companies.
330	505031	COG-Storage Injectio	This account is used to capture credit side of entry for storage injections for gas storage. Debit side entry is to the storage gas asset account.
331	505032	COG-Storage Withdraw	This account is used to record the cost of gas withdrawn from storage.
332	505035	Non-OU Winter Cost	This GL account 505035 will be used to capture the Non-Over/Under winter cost recovery from the winter storm event February 2021.
333	505172	Est -Gas Cost - R&C	This account is used to record the estimate for amounts of natural gas purchases for residential sales.
334	505222	COG-Supplier Demand	This account is used to record Natural gas and fuel purchase costs.
335	505514	COG-PL Svc - Affil C	This account is used to record third party affiliate transportation commodity services. (Enable)
336	505519	PL Svc Affil Co-Res	This account is used to record third party affiliate reservation services. (Enable)
337	505520	PL-Svc Stores- Affil	This account is used to record third party affiliate storage services. (Enable)
338	505521	COG-Estimate- PL Svc	This account is used to record the reservation estimate with Enable (CNP's affiliate)
339	507513	GasTrans Exp - Comm	Transport charges from 3rd party pipelines.
340	507514	GasTrans Exp-Demand	This account is used to record third party reservation services.
341	507517	Transp-Comm Storage	This account is used to record third party storage commodity services.
342	507519	Transp-Resev Storage	This account is used to record third party storage reservation expense.
343	511010	Misc Oper Exp	This account is used to record miscellaneous operating expense not covered elsewhere.
344	515040	Bonus/Inc-Exempt	This account is used to record bonus/incentives related expenses for exempt employees, excluding Union employees.
345	515042	Bonus/Inc-Non-Exempt	This account is used to record bonus/incentives related expenses for non-exempt employees, excluding Union employees.

Summit Utilities Arkansas, Inc.  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

**Schedule: E-9.1**  
**Title: Chart of Accounts**  
**Docket No. 23-079-U**

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
346	515044	Bonus/Inc-Union	This account is used to record bonus/incentives related expenses for Union employees
347	515050	Non-prod-Exempt	This account is used to record non-productive time of exempt employees, primarily vacations, holidays and paid time off. This account does not include Union employees. To be posted to by Payroll only.
348	515052	Non-prod-Non-Exempt	This account is used to record non-productive time of non-exempt employees, primarily vacations, holidays and paid time off. This account does not include Union employees. To be posted to by Payroll only.
349	515054	Non-prod-Union	This account is used to record non-productive time of Union employees, primarily vacations, holidays and paid time off. To be posted to by Payroll only.
350	515080	Other Compensation	This account is used to record all employee compensation items that are other than salary (base pay).
351	517988	Other Comp-Union	This account is used to record other compensation reimbursed to Union employees not provided for in other accounts such as overtime meals, signing bonuses, cash awards and cost of living allowances. Cannot be posted to directly.
352	517990	S&WExpOT Union 1.5	This account is used to record overtime paid to Union employees at time and a half. Cannot be posted to directly.
353	517991	Regular Union	This account is used to record regular salaries and wages to Union employees. Cannot be posted to directly.
354	517992	Oth Comp-Non-Exempt	This account is used to record other compensation reimbursed to non-exempt employees not provided for in other accounts such as overtime meals, signing bonuses, cash awards and cost of living allowances. This account does not include Union. Cannot be posted to directly.
355	517994	S&WOT Non-Exempt 1.5	This account is used to record overtime salaries and wages paid to non-exempt employees at time and a half. This account does not include Union. Cannot be posted to directly.
356	517995	Regular Non-Exempt	This account is used to record regular salaries and wages for non-exempt employees. Cannot be posted to directly.
357	517996	Other Comp-Exempt	This account is used to record other compensation reimbursed to exempt employees not provided for in other accounts such as overtime meals, signing bonuses, cash awards and cost of living allowances. Cannot be posted to directly.
358	517998	Overtime Exempt	This account is used to record overtime salaries and wages paid to exempt employees. Cannot be posted to directly.
359	517999	Regular Exempt	This account is used to record regular salaries and wages to exempt employees. Cannot be posted to directly.
360	518020	Employee Health/Welf	This account is used to record the cost of employee medical, dental, vision, life and long-term disability benefits.
361	518070	Savings	This account is used to record the cost of employer matching contribution on Savings plan.
362	518090	Long-Term Disability	This account is used to record the cost of health and welfare benefits for disabled employees and for surviving spouses.
363	518109	ASC 715 Srvc Cst Ben	This account is used to reclassify ASC 715 service expenses.
364	518111	Workers Comp Benefit	This account is used to reclassify workers compensation expenses.
365	518130	Workers Compensation	This account is used to record the cost of Workers Compensation benefits.
366	518160	Oth Sal & Benefits	This account is used to record the cost of Salaries and benefits, not provided for elsewhere such as flex credits and bought and sold vacation.
367	518164	Prfrm. Shares & Unit	This account is used to record expense for stock based compensation, particularly those that are cycle based performance shares.
368	518165	Other Equity Awards	This account is used to record expense for stock based compensation, particularly those that are not cycle based performance shares.
369	522010	Employee Travel	This account is used to record employee incurred expenses for airfare, hotel, car rental and other expenses while traveling on company business. Excludes expenses for meals while traveling on company business.
370	522020	Training	This account is used to record employee training such as classes which includes off-site seminars.
371	522030	Registration	This account is used to record employee registrations, specifically business and industry related conferences, seminars and symposiums.
372	522040	Dues & Licenses	This account is used to record employee dues and licenses for professional organizations, such as, Certified Public Accountants and Certified Engineers.
373	522050	Spousal / Non-Employ	This account is used to record spousal travel as permitted by Company policy.
374	522059	Employ Rel Exp-Spous	This account is used to record meal expense for non-employees.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
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 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
375	522060	Meals	This account is used to record reimbursable business meals. This type of expense is only 50% deductible for IRS purposes and therefore should be coded to either entertainment expense or business meal. If you are asked this question, please advise that this type of expense is to be coded as Business Meal. Purpose would be "Refreshments for _____ meeting to discuss _____. They would then need to fill out the names, company and title of those in attendance.
376	522062	Entertainment	This account is used to record employee entertainment expense such as tickets for sporting events, fine arts, or theater shows, outdoor recreational activities such as golf, hunting. The name, title, and firm affiliation for the person entertained is required as well as the business purpose.
377	522070	Education Exp	This account is used to record reimbursable education expense as prescribed by company policy.
378	522080	Parking/Tolls & Mile	This account is used to record parking, mileage, and toll road expenses as incurred by employees while conducting company business.
379	522090	Awards/Gifts	This account is used to record awards, such as, safety and service awards. All gift certificates given to employees as recognition or awards must be reported to Payroll. All purchases must be reported to Payroll at least once a month in the proper format and must include employee name, ID, award type, description and amount.
380	522100	Empl Reloc/Moving	This account is used to record employee relocation or moving expense as prescribed by company policy.
381	522110	Occ Hlth & Safety	This account is used to record Occupational Health and Safety program related costs. Use 522090 for safety awards.
382	522120	Books & Subscriptons	This account is used to record expenses for books and subscriptions, such as magazines, book update services, information providers, etc. Subscriptions to a service should be charged to 543120.
383	522130	Misc Empl Rel Exp	This account is used to record employee related costs not provided for elsewhere. Use of this account should be limited.
384	522140	Recruit/Empl Agency	This account is used to record the cost of recruiting and employment agency fees.
385	523000	Empl Reimburs/Deduct	Account used to keep all charges separate. Functions as a clearing account for employee reimbursements/deductions posted through payroll and the Vinnnet feed.
386	530010	M&S - Non Inv	This account is used to record the purchase price and freight expense for materials and supplies not included in inventory.
387	530011	M&S-Odorant	To record odorant purchases separate from other M&S CE's.
388	530020	M&S-Stores,Tools	This account is used to record the purchase price and freight expense for tools, machine shops, garages and lab.
389	530030	M&S-Ofc Furn & Equip	This account is used to record the purchase price and freight expense for office furniture and miscellaneous equipment.
390	530050	M&S-Salvage	This account is used to record the sales price of material left over from a capital job sold as scrap.
391	530995	M&S-Gn/Ls form Reval	This account is the default account used for inventory revaluation on price changes.
392	530996	M&S-Cost Differences	This account is the default account used to record the difference between the invoice and goods receipt values for purchase orders.
393	530997	M&S-Adj fr Stk Trans	This account is the default account used to collect price differences due to transfer of materials between inventory locations. This posting takes place during document corrections or when transferring from a valued plant to a non-valuated plant.
394	530998	M&S-Scrapping/Dest	This account is used as the default account to expense material & supplies inventory when it is issued to scrap.
395	530999	M&S-Inventory Issued	This account is the default account used to expense material & supplies inventory when issued to orders, cost centers and work break down structures (WBS's).
396	531010	Fuel-Veh & Plt	This account is used to record the cost of fuel for motor vehicles and plant equipment.
397	531020	Motor-Veh & Plt	This account is used to record the purchase, maintenance, service, and repairs of motor vehicles.
398	531030	Purch Veh Fuel Exp	This account is used to record the purchase of vehicle fuel.
399	531040	Veh&Pwr Op Equip	This account is used to record the purchase of motorized vehicles, power operated equipment and repairs, registrations, and maintenance for all vehicle types and equipment.
400	532010	Mat & Supplies	This account is used to record miscellaneous materials and supplies costs not identifiable in any other account
401	532020	M&S-Equipment	This account is used to record miscellaneous office equipment.

Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
402	532040	M&S-Misc	This account is used to record the cost of miscellaneous operating materials and supplies not covered elsewhere. This account should have minimal use.
403	533010	Purch-Comp Hdware	This account is used to record the cost of computer related hardware purchased.
404	533020	M&S Exp-Computr Softwr & Upgrades	This account is used to record the cost of any purchased computer software or the computer software that was not part of initial PC purchase.
405	535010	Office Supplies	This account is used to record the cost for office supplies.
406	535016	One Pay Card	All new activity (One Pay Card) must be in separate account from existing activity (P-Card).
407	535020	Mat-Stock Write Off	This account is used to record inventory materials adjustment write-offs for account 138999.
408	540010	Maint Services-Other	This account is used to record amounts of contracts and services expense for maintenance services that are provide by a vendor that are not covered elsewhere.
409	540020	Eng & Tech Services	This account is used to record contracts and services expense for engineering and technical services that are provided by a vendor.
410	540030	Line Inspection Svcs	This account is used to record contracts and services expense for line inspections that are provided by a vendor.
411	540040	Meter & Svcing Svcs	This account is used to record contracts and services expenses for metering and servicing meters that are provided by a vendor.
412	540050	Construction Svcs	This account is used to record construction services, i.e. installation of services, restoration, system maintenance, etc. that are provided by a vendor.
413	540080	Billable Cntrctd Lbr	This account is used to record contracts and services for work provided by a vendor while supporting company crews.
414	540090	Contr&Svcs Exp-Environmental	Account to track O&M and Capital environmental contractor expenses. Created to separate environmental contractor costs from other contractor costs that were previously co-mingled.
415	540110	Cnstrctn Svcs Tchncn	This account is used to record construction services expenses (Operations Service Technicians).
416	541530	Motor Veh Reg/Lic	This account is used to record the cost of motor vehicle registration/licenses, taxes and fees.
417	543010	Prof Serv-Ded	This account is used to record contracts and services expenses for professional services provided by a vendor. Examples include Employee Benefits consulting, merger and acquisition, etc. Large transactions over \$100,000 need detailed description that would show the purpose of the deduction.
418	543030	Auditing Services	This account is used to record the cost of auditor fees and services.
419	543040	Admin Services	This account is used to record the cost of administrative services
420	543050	Technical Services	This account is used to record expenses for non-Engineering technical services that are not provided for elsewhere.
421	543060	Training Services	This account is used to record expenses for training services for specific job related activities.
422	543090	Wireless Services	This account is used to record expense for wireless services contracts. Examples include pagers, cell phones, and cellular services.
423	543150	Legal Services	This account is used to record legal fees and services provided by external law firms.
424	543160	Reimburseable Costs	This account is used to record 3rd party reimbursement for work performed by the company. This account should have limit use.
425	545010	Contr&Svcs Exp-Property Services	This account is used to record contracts and services expenses related to the upkeep of properties provided by a vendor. Examples include cleaning out right-of-ways, vegetation control, small repairs, locksmith services, etc. Building maintenance is recorded to 545045.
426	545040	Cont/Sv Add/Alt/Rem	This account is used to record the fees and expenses for property services provided by a vendor, such as a building addition, alterations and/or removal. Example: Put up a wall/knock down a wall.
427	545045	Contr&Svcs Exp-Building Maint Serv	This account is used to record the cost of building maintenance expenses.
428	545050	Cont/Sv-Vending/Ice	This account is used to record the fees and expenses for maintenance of vending and ice machines on company property.
429	545060	Cont/Sv Elev Serv	This account is used to record the fees and expenses for elevator inspection and repair services at company facilities.
430	545070	Cont/Sv Jan Serv	This account is used to record contracts and services expenses for janitorial services provided by a vendor. Examples include cleaning services and supplies, towels and mat cleaning services.
431	545080	Cont/Sv Pest Cont	This account is used to record the cost incurred for pest control in company buildings.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
432	545090	Cont/Sv Sec Elect	This account is used to record the fees and expenses for installation and outside monitoring of security systems at company facilities provided by a vendor.
433	545100	Cont/Sv Sec Owned	This account is used to record the fees and expenses for security guard services provided by a vendor at company facilities.
434	545105	Cont/Sv Trash Rem	This account is used to record the expenses incurred for the removal of trash from company facilities.
435	545110	Contr&Svcs Exp-Landscaping Svcs	This account is used to record the cost of lawn mowing, snow removal and landscaping of company facilities.
436	545115	Cont/Sv A/C / Heat	This account is used to record the fees and expenses for air condition and heating maintenance provided by a vendor at company facilities.
437	545120	Contr&Svcs Exp-Temp Manpower Svcs	This account is used to record the costs incurred for temporary staffing needs.
438	545130	Line Locating	This account is used to record the costs incurred for underground line locating.
439	545140	Ofc Mach Maint	This account is used to record the costs incurred for maintenance of office equipment
440	545150	Printing Svcs	This account is used to record the costs incurred for outside printing services.
441	545160	Contr&Svcs Exp-Software Maint	This account is used to record the costs incurred for software maintenance contracts.
442	545165	IT Data Services	This account is used to record costs incurred for data services such as on-line search services, web hosting services, etc.
443	545167	Contr&Svcs-Software	This account is used to record the costs incurred for applications provided by a third party via cloud services; subscription based.
444	545170	Hardware Maintenance	This account is used to record the costs of computer hardware maintenance contracts
445	545510	IT Services	This account is used to record the costs of contracted IT services
446	545520	Contr&Svcs Exp-L ong Distance/Fax	This account is used to record long distance, fax and pager charges. This account is also used to record the cost of servicing company equipment for long distance, fax and fiber optics. Wireless services charges belong in 543090.
447	546010	Other Services	This account is used to record the fees and expenses for other services provided by a vendor not included elsewhere. This account should have limited use.
448	550020	Misc Adm Expenses	This account is used to record miscellaneous administrative expenses not provided for elsewhere. This account should have limited use.
449	550021	Third Party Bill Exp	This account is used as a contra account to record the billings to third parties for costs incurred in other cost elements.
450	550022	Misc Exp-Non Recover	This account is used to record expenses that are non-recoverable in a rate filing and assigned to post to a below the line FERC account, 4265.
451	550025	Meeting Exp	This account is used to record the cost of the annual shareholder meeting and other such meetings.
452	550030	Dir Fees & Exp	This account is used to record fees and other costs paid to the Board of Directors.
453	550040	Postage/Courier	This account is used to record the cost of postage and courier services other than for customer bills which should be recorded to 562160.
454	550041	Courier Expense	This account is used to record freight expenses associated with the movement of mail between different CNP locations.
455	550050	Bank Charges & Fees	This account is used to record bank charges and fees for company bank accounts and should only be used by the Cashier Department (Treasury).
456	550060	A & G Exp-Filing Fees	This account is used to record the cost of external reporting filings.
457	550080	Club Member & Exp	This account is used to record dues and membership costs for community-based and economic development organizations such as Chambers of Commerce, redevelopment or industrial development groups.
458	550086	A & G Exp-Membership Dues in Orgns	This account is used to record professional membership dues and related expenses for memberships held by the company. Use 522040 for employee memberships.
459	550087	Dues-Industry	This account is used to record professional membership dues and related expenses for memberships held by the industry.
460	550100	Freight	This account is used to record the cost of freight charges for delivery of express mail, material, supplies, etc. for items not included in inventory.
461	559950	Cap Labor	This account is a capital offset account that utilizes system generated entries to move amounts related to capitalized labor from the order to the settlement object as designated by the settlement rule on the order.
462	559951	Cap Materials	This account is a capital offset account that utilizes system generated entries to move amounts related to capitalized material from the order to the settlement object as designated by the settlement rule on the order.

Summit Utilities Arkansas, Inc.  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

**Schedule: E-9.1**  
**Title: Chart of Accounts**  
**Docket No. 23-079-U**

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
463	559954	Cap Other Exp	This account is a capital offset account that utilizes system generated entries to move amounts related to capitalized Other expenses from the order to the settlement object as designated by the settlement rule on the order.
464	559957	Cap Contr Costs	This account is a capital offset account that utilizes system generated entries to move amounts related to capitalized Contractor Costs from the order to the settlement object as designated by the settlement rule on the order.
465	559958	A&G Exp-Cap NonS Ben	This account is to capture the Capital credit offset account
466	559959	Cap COH	This account is a capital offset account that utilizes system generated entries to move amounts related to capitalized Construction Overhead from the order to the settlement object as designated by the settlement rule on the order.
467	559994	Cont in Aid of Const	Entries to this account are system generated by SAP to record amounts of non-refundable contributions in aid of construction.
468	560020	Claims/Settlements	This account is used to record the cost of insurance or reserve accruals to protect the company against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in the settlement of injuries and damages claims.
469	560030	Ins-Blanket Crime	This account is used to record the amortization expense for crime insurance for all CNP companies.
470	560070	Ins-Excess Liab	This account is used to record the amortization expense for excess liability insurance above primary coverage.
471	560090	Ins-Gen Liab	This account is used to record the expenses associated with general liability insurance policies.
472	560100	Ins-Auto Liab	This account is used to record the expenses associated with auto liability insurance policies.
473	560110	Ins-Property	This account is used to record the expenses associated with property insurance policies.
474	560115	Ins-Other	This account is used to record the expenses associated with insurance policies not provided for elsewhere.
475	560120	Pollution Liability	This account is used to record the expenses associated with Umbrella insurance policies.
476	562018	Market Research	This account is used to record the cost of market research.
477	562020	Reb/Incent/Bydns-Mkt	This account is used to record rebates, incentives, and buydowns provided to customers the object of which is to encourage safe, efficient and economical use of the service.
478	562025	Dealer Rebates	This account is used to record dealer rebates provided to customers the object of which is to encourage safe, efficient and economical use of the service.
479	562060	Bad Debts Acc-Comm	This account is used to record the monthly provision for A/R bad debts.
480	562100	Bad Dbt-Accr-Non Com	This account is used to record the monthly provision for non-commodity A/R bad debts
481	562140	Advertising-Gen	This account is used to record the cost of general and miscellaneous advertising. Includes promotional items. Informational advertising should be recorded to 562142 and consumption inducing advertising should be recorded to 562145.
482	562142	Advertising-Info	This account is used to record the cost of advertising activities which primarily convey concrete information as to what the company urges or suggests customers should do in utilizing service to protect health and safety. General advertising should be recorded to 562140 and consumption inducing advertising should be recorded to 562145.
483	562143	Safety Communication	This account is used to record other expenses related to Safety Communications matters.
484	562145	Adv-Consumpt Induc	This account is used to record the cost of labor, materials used and expenses incurred in advertising designed to promote or retain the use of service, except advertising the sale of merchandise. Consumption inducing advertising is not recoverable through regulated rates.
485	562150	Agency Collect Fees	This account is used to record fees paid to agency for collection fees such as financing costs on outstanding receivables.
486	562155	CIP Communications	This account is used to record the costs associated with customer assistance programs
487	562160	Postage-Cust Bills	This account is used to record the cost of postage for mailing customer bills.
488	562170	Uniforms	This account is used to record the cost of uniform purchases and maintenance. This includes uniforms, boots, safety clothing, rain coats, and the cost of cleaning and repairing.
489	562210	Environ Disposal	This account is used to record the costs incurred for the disposal of environmental hazardous material.

**Summit Utilities Arkansas, Inc.**  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

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Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
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490	562220	Rectifier Power Bill	This account is used to record incurred electricity expense for rectifiers. Rectifiers are used in cathodic protection for steel and cast iron pipe. They help keep pipes from corroding and make pipes last longer.
491	565010	Repairs & Maintenan	This account is used to record costs incurred for repairs and maintenance of company equipment, not covered elsewhere.
492	565040	Repairs & Maintenance-Vehicles	This account is used to record costs incurred for repairs and maintenance of company vehicles.
493	566010	Donations-Cash	This account is used to record cash charitable/social/community welfare donations and CNP scholarships.
494	566015	Donations-GNFF	This account is used to capture the company match of customer donations to the Good Neighbor Fund.
495	566020	Donations-Non Cash	This account is used to record non-cash charitable/social/community welfare donations.
496	566030	Sponsorships/Contrib	This account is used to record the cost of sponsorship or contributions for community activities.
497	569010	Leg-Fed/State-Non De	This account is used to record certain civic, political and related activities related to legislative advocacy at the Federal or State levels which are not deductible for tax purposes.
498	571010	Utilities-Electricit	This account is used to record the cost of electricity.
499	571020	Utilities-Land-Phone	This account is used to record the cost of land based phones.
500	571030	Utilities-Natural Ga	This account is used to record the cost of natural gas used in buildings.
501	571040	Utilities-Water	This account is used to record the cost of water usage.
502	571050	Utilities-Other	This account is used to record miscellaneous utility costs not covered elsewhere. This account should have limited use.
503	572010	Office Rent/Lease	This account is used to record the cost of renting or leasing office space.
504	572020	Lease-Land & Bldg	This account is used to record the cost of leasing land, buildings and structures.
505	572025	Rent/Lease-Off Equip	This account is used to record the cost of renting office equipment. Includes fax machines, copiers, furniture, ice machines, postage machines, etc.
506	572030	Equipment Rent	This account is used to record the cost of renting equipment. Includes tractors, jackhammers, ditch witches, welding machines, etc. and non-motorized vehicles such as trailers.
507	572040	Other Rent	This account is used to record the cost of renting items not included elsewhere.
508	572051	Bldg Rent/Lease-Assc	This account is used to record the cost of intercompany building rent or lease expenses.
509	583005	Construction OH	This account is used as a correction cost element for use with work order cost transfers.
510	583006	A&G Overhead	This is account is used to capture journal corrections for A&G OH,
511	621016	Fleet Main	This account is used to capture internal charges for maintenance and repairs to vehicles billed by the fleet department
512	621025	System Support	This account is used as a settlement cost element for operational system, meters & regulators/maintenance, expense WBS.
513	621027	Customer Service	This account is used to allocate customer service expenses.
514	641001	Construction OH	This account is used to apply construction overhead to specified projects (based on a rate times projects/work orders with an overhead key). The construction overhead is posted as a debit in the capital work order and as an offsetting credit against the overhead bucket.
515	641002	Stores Overhead	The account is used to apply the stores overhead to specific projects (based on material dollars times an established rate). The stores overhead is a debit in the cost object and credit against the stores cost center.
516	641003	Transportation OH	This account is used to record transportation overhead expenses.
517	641004	BU A&G OH	This account is used to record the BU's portion of A&G overhead.
518	641009	SC PBOH-Benefits	This account is used to record Service Company Payroll Burden Overhead - Benefits.
519	641011	SC PBOH-Ben. W.Com	This account is used to record Service Company Payroll Burden Overhead - Workers Compensation.
520	641012	SC PBOH-Ben. P/R Tax	This account is used to record Service Company Payroll Burden Overhead - Payroll Taxes.
521	641013	SC NLOH fr Lab./Ser.	This account is used to record non-labor overhead for labor and service activity billing cost centers.
522	641016	SC A&G OH	This account is used to record the credit for BU's portion of A&G overhead.
523	641112	BU PBOH-Ben. P/R Tax	This account is used to record Business Unit Payroll Burden Overhead - Payroll Taxes.
524	642087	Office Rent	This account is used to capture allocated cost from other business units for office rent space through assessment cycles to pre-defined receiving cost objects.



Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
525	642103	Allocated Depreciation	This account is used for internally allocated depreciation costs between cost objects of the same company through assessment cycles.
526	642608	BU Labor	This account is used to record business unit labor expense.
527	642609	BU Alloc. PBOH-Ben	This account is used to record business unit payroll burden overhead expense.
528	642610	BU Al. PBOH-Bene.NSC	This account is used to record business unit payroll burden overhead expense (non-service cost portion).
529	642611	BU Al. PBOH W.Comp	This account is used to record business unit payroll burden overhead expense related to workers compensation.
530	642612	BU Al.Str. PayrollTX	This account is used to record business unit payroll tax expense.
531	642614	BU Donation	This account is used to record business unit donation expense.
532	642615	BU Penalties	This account is used to record business unit penalties expense.
533	642617	BU Aircraft Use	This account is used to record business unit aircraft use expense (non-recoverable).
534	642618	BU Misc. Bus Expenses	This account is used to record business unit miscellaneous expense.
535	642619	BU Alloc. Ben. Oth.	This account is used to record business unit other benefits.
536	642620	BU Non Labor Other	This account is used to record business unit other non-labor expense.
537	643001	Un labor-ST-IntAlloc	This account is used for internal activity allocations for distributed union labor - straight time based on hours.
538	643002	Un Labor 1 1/2-IntAl	This account is used for internal activity allocations for distributed union labor - time and a half based on hours.
539	643003	Un Labor-DBL-Int Act	This account is used for internal activity allocations for distributed union labor - double time based on hours.
540	643004	Billable Hours	This account is used to allocate activity billable hours based on hours times a rate per hour.
541	643018	Comm Rel Bill Hrs	This account is used to record Community Relations billable hours.
542	643022	Billable Hrs-MarComm	This account is used to allocate billable hours relating to Marketing communications.
543	643101	Labor-ST-NExmpt	This account is used to allocate non-exempt employee time to the area where their work is being performed. Charges are determined by hours performed times a labor rate.
544	643102	Labor 1 1/2-NExmpt	This account is used to allocate non-exempt employee time to the area where their work is being performed. Charges are determined by hours performed times a labor rate.
545	643201	Labor-ST-Exempt	This account is used to allocate exempt employee time to the area where their work is being performed. Charges are determined by hours performed times a labor rate.
546	643202	Labor 1 1/2-Exempt	This account is used to allocate overtime labor expenses for exempt personnel.
547	643501	Fleet Pool Vehicles	This account is used to allocate activity fleet fuel based on usage in gallons of fuel at a set price per gallon.
548	643502	Fleet Pool Vehicles	This account is used to allocate activity fleet vehicle costs based on pool car usage in hours.
549	643504	Financial Trans Var	This account is used to record financial transactions allocations expenses.
550	643505	Facility ED&C Svcs	This account is used to allocate Engineering Design and Construction expenditures.
551	643506	Ofc Supp Svcs Var	This account is used to record support services allocations expenses.
552	643508	IT Desktop Support	This account is used to record information technology services allocations expenses.
553	643521	Office Supplies & Re	This account is used to record facilities support services allocation expenses.
554	643523	Transportation Exp	This account is used to allocate transportation expenses.
555	643524	Document Services	This account is used to record document support services allocation expenses.
556	643525	Power Oper Equip Exp	This account is used for time charged for using backhoes, welders, tractors, trenchers, and other power operated equipment.
557	643526	Forms Design & Mgmt	This account is used to record forms management support services allocation expenses.
558	643528	Land/Field Serv Bill	This account is used to allocate activity Land & Field Services costs for GIS, L&ROW, Line Locating, and Surveying based on a rate per hour or a rate per job ticket from Houston Electric and Houston Gas to requesting business unit cost objects.
559	643529	Accounts Payable Svcs	This account is used to record accounts payable support services allocation expenses.
560	643536	Convenience Copiers	This account is used to record business device support services allocation expenses (non-labor).
561	643537	RemittanceProcessing	This account is used to record remittance support services allocation expenses (non-labor).

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 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
562	643539	Security Services	This account is used to allocate Security Services expenses.
563	643542	Mail Services	This account is used to record mail support services allocation expenses.
564	643543	Check Printing	This account is used to record check printing support services allocation expenses.
565	643563	Desktop Support Non	This account is used to record desktop support services allocation expenses (non-labor).
566	643567	Tele/VoIP Non Labor	This account is used to record telecom support services allocation expenses (non-labor).
567	643572	Land & Field Service	This account is used to record Land & Field Service Non Labor Services
568	646353	Prop-Bldg O&M/Rent	This account is used for the intercompany distribution of Shared Services' Property and Buildings O&M cost from the Service Company rebill cost centers to Support BU's
569	646608	SC Labor	This account is used to record Service Company labor expense.
570	646609	SC Alloc.PBOH-Ben.	This account is used to record Service Company payroll burden overhead expense.
571	646610	SC Alloc.PBOH-BenNS	This account is used to record Service Company payroll burden overhead expense (non-service cost portion).
572	646611	SC Al. PBOH W.Comp	This account is used to record Service Company payroll burden overhead expense related to workers compensation.
573	646612	SC Al. Struct. Pymt. TX	This account is used to record Service Company payroll tax expense.
574	646614	SC Donation	This account is used to record Service Company donations expense.
575	646615	SC Penalties	This account is used to record Service Company penalties expense.
576	646617	SC Misc NonRcvrblExp	This account is used to record Service Company miscellaneous (non-recoverable) expense.
577	646618	SC Misc. Bus Expen.	This account is used to record Service Company miscellaneous expense.
578	646619	SC Alloc. Ben. Other	This account is used to record Service Company benefits outside of Payroll Burden expense.
579	646620	SC Non Labor Other	This account is used to record Service Company other non-labor expense.
580	700011	CCNC Dprciation Exp	This account is used to record the depreciation of Property, Plant & Equipment that is currently classified as Construction Complete not Classified. The assets are used and useful but not yet classified to retirement units.
581	702010	Depreciation Exp	This account is used to record the depreciation of property, plant and equipment in service other than that which is charged to clearing accounts, merchandising, jobbing and contract work.
582	702050	Depr-Transportation	This account is used to record depreciation on all classes of transportation equipment.
583	704010	Amort-Intangibles	This account is used to record the amortization of intangibles such as limited term electric plant, limited term franchises licenses, patent rights, limited term interests in land, government easements, and expenditures on leased property.
584	704020	Amort-Limit Term Plt	This account is used to record the amortization of property losses, unrecovered plant and regulatory costs and regulatory debits imposed on the utility by the ratemaking actions of regulatory agencies.
585	704040	Amort-Plt Acq Adj	This account is used to record amounts includible in operating expenses for the purpose of providing for the extinguishment of plant acquisition adjustments.
586	704090	Amort-Rate Case Exp	This account is used to record the amortization of deferred rate case costs.
587	708030	Int-Cust Dep	This account is used to record the accrued interest costs based on customer deposits.
588	708060	Int- Assoc Comp	This account is used to record intercompany interest expense.
589	708063	Interest Exp (Money	This account is used to record money pool interest separate from IC notes payable interest expense.
590	708080	Int-O/U Rec Fuel	This account is used to record the interest on the over or under recovery of fuel balance as granted per a regulatory commission.
591	708085	Int Exp - EECR	The account is used to record the accounting impacts of EECR.
592	708120	Int-AFUDC-Debt	This account is used by regulated entities to record the credit entry for capitalization of debt interest costs related to capital projects and development costs.
593	708140	Int-Other	This account is used to record other interest expense not categorized in other accounts.
594	711998	AFUDC Equity	This account is used to record AFUDC Equity distributions to eligible capital work orders.
595	711999	AFUDC Debt	This account is used to record AFUDC Debt distributions to eligible capital work orders.
596	717010	Current FIT	This account is used to record current federal income tax expense.
597	717020	Current SIT/Local	This account is used to record current state income tax expense.
598	717510	Deferred FIT	This account is used to record deferred federal income tax expense.

Summit Utilities Arkansas, Inc.  
 Chart of Accounts  
 For The Historical Test Year Ending June 30, 2023

Schedule: E-9.1  
 Title: Chart of Accounts  
 Docket No. 23-079-U

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: General Ledger Accounts

Line No.	G/L Account	G/L Account Title	G/L Account Description
599	717511	EDIT - Plant Amort	This account will amortize the excess deferred income tax expected to be refunded/recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017
600	717512	EDIT - Plant Other A	This account will amortized the excess deferred income tax expected to be refunded/recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017
601	717513	EDIT - Other Amort	This account will amortize the excess deferred income tax expected to be refunded/recovered in the future as the result of a Federal Income Tax rate reduction from 35% to 21% that was enacted on 12/22/2017
602	717520	Deferred SIT/Local	This account is used to record deferred state income tax expense.
603	718011	Pension - Non-Servic	This account is used to record non-service cost(NSC) components of the net pension expense separately from service cost.
604	718016	Pension NonQualified	This account is used to record the non service cost (NSC) components of the net pension separately from the service costs component.
605	718032	Post Retirement Non	This account is used to record the non service cost (NSC) components of the net post retirement expense separately.
606	718177	ASC 715 Non-Svc Ben	This account is used to record ASC 715 non-service expenses.
607	720020	Permits & Licenses	This account is used to record the cost to acquire permits and licenses required by various city, county, state and federal governmental departments, such as building permits and vehicle licenses.
608	720040	State/Fed Reg Fee	This account is used to record the fees assessed by various state or federal regulatory agencies and commissions.
609	722010	Penalties & Fines	This account is used to record penalties and fines.
610	722080	Sales & Use Tax	This account is used to record Sales and Use tax on purchases.
611	722110	Excise Tax-Fed	This account is used to record Federal Taxes assessed on the manufacture, sale, or consumption of a commodity.
612	722130	Franch Fees-City	This account is used to record franchise fees payable to a city.
613	722150	Property Tax	This account is used to record property tax expense.
614	722160	FICA Tax	This account is used to record the expense incurred for the employer match of the Social Security and Medicare Taxes withheld from employees.
615	722161	Benefits P/R Tax Rec	This account is used to record payroll tax reclassifications)
616	722170	Unemployment Tax	This account is used to record the expense incurred for federal unemployment tax.
617	722181	Misc Empl Taxes	This account is used to record the expense of miscellaneous employee related taxes not accounted for elsewhere.
618	722190	State Franchise Tax	This account is used to record franchise fees payable to a state.
619	722200	State Gross Rcpts Ta	This account is used to record the tax expense for state and other regulatory commission assessments based on a formula applied to current gross receipts.
620	641111	Injuries & Damages	This account is used to record the cost of Workers Compensation benefits.
621	641109	Empl Pensions&Ben	This account is used to record all business unit compensation items that are other than salary (base pay).
622	641110	Empl Pensions&Ben	This account is used to record all NSC business unit compensation items that are other than salary (base pay).
623	643571	Misc General Exps	This account is used to record the non labor fees and expenses for installation and outside monitoring of security systems at company facilities provided by a vendor.

**Summit Utilities Arkansas, Inc.**  
**Chart of Accounts**  
**For The Historical Test Year Ending June 30, 2023**

**Schedule: E-9.2**  
**Title: Chart of Accounts**  
**Docket No. 23-079-U**

Explanation: Provide a copy of the utility's detailed chart of accounts and subaccounts including plant in the same level of detail required in E-17. Include a detailed description of each account/subaccount.  
 Note: FERC Accounts

Line No.	FERC	FERC Title	Line No.	FERC	FERC Title
1	1010	Plant in Service	63	4800	Gas Residential Sale
2	1011	Property under capital leases	64	4810	Commercial and industrial sales
3	1060	Completed construction not classified	65	4880	Gas Misc Service Rev
4	1070	Constr Work in Prog	66	4893	Transp Rev-Distrib
5	1080	Acc Prov For Depr	67	8040	Gas City Gate Purch
6	1110	Acc Prov-Amort Plt	68	8051	Pur Gas Adjustments
7	1140	Acquisition Adj	69	8081	Gas Storage - Debit
8	1230	Investment in associated companies.	70	8082	Gas Storage - Credit
9	1310	Cash	71	8130	Nat Gas Oth Supply-Oper-Other gas supply expenses
10	1360	Temporary cash investments	72	8580	Transmission of Gas
11	1420	Customer accounts receivable	73	8700	Oper Supv & Eng
12	1430	Other Accts Rec	74	8740	Mains & Services Exp
13	1440	Accumulated provision for uncollectible accounts—Cr	75	8750	Meas & Reg Sta Exps
14	1460	Accts Rec-Assoc Cos	76	8760	Meas & Reg Sta Exps
15	1540	Mats Oper Supplies	77	8780	Meter & House Reg
16	1630	Stores Exp Undist	78	8790	Customer Install Exp
17	1641	Gas Str Undrgrnd-Cur	79	8800	Other Utility Expense
18	1650	Prepayments	80	8810	Rents
19	1730	Accrued Util Rev	81	8850	Maint Supv & Eng
20	1823	Oth Regulatory Asset	82	8860	Distribution-Maint of structures and improvements
21	1823	Gas Str Undrgrnd-Cur	83	8870	Maintenance of Mains
22	1840	Clearing Accts	84	8890	Maint of Meas & Reg
23	1860	Gas Str Undrgrnd-Cur	85	8900	Maint-Meas & Reg Sta
24	1860	Misc Deferred Debits	86	8910	Maint-Meas & Reg-Cit
25	1910	Unrec Pur Gas Csts	87	8920	Maint of Services
26	2070	Premium on capital stock	88	8930	Maint-Mtr & Hous Reg
27	2160	Unap Rtn Earnings	89	8940	Maint of Oth Equip
28	2270	Obligations Capital Leases - noncurrent	90	9020	Meter Reading Exp
29	2282	AccumProv-Inj/Damage	91	9030	Cust Records & Colle
30	2283	Pensions&Benefits	92	9040	Uncollectible Accts
31	2300	Asset Retirement Obligtns	93	9090	Info & Instruc Adv
32	2310	Notes payable	94	9130	Sales Exp-Operation-Advertising expenses
33	2320	Accounts Payable	95	9200	Admin & Gen Salaries
34	2340	AP-Assoc Comp	96	9210	Office Supplies & Ex
35	2350	Customer Deposits	97	9230	Outside Services Emp
36	2360	Taxes Accrued	98	9240	Property Insurance
37	2370	Interest Accrued	99	9250	Injuries & Damages
38	2410	Tax Collect Payable	100	9260	Empl Pensions&Ben
39	2420	Misc Curr & Acc Liab	101	9280	Regulatory Comm Exp
40	2430	Obligations Capital Leases - current	102	9300	A&G Exp-Oper-Miscellaneous general expenses
41	2520	Customer advances for construction	103	9301	Gen Advertising Exp
42	2540	Oth Regulatory Liab	104	9302	Misc General Exps
43	2820	Def Inc Tax-Oth Prop	105	9310	Rents
44	4030	Depreciation	106	9320	Maint Gen Plant
45	4031	Depreciation expense for asset retirement costs.			
46	4043	Amortization of other limited-term gas plant			
47	4050	Amort Other Plant			
48	4060	Amortization of gas plant acquisition adjustments			
49	4081	Other Taxes-Non-Inc			
50	4101	Prov For Def Inc Tax			
51	4110	Prov for deferred inc tax-Cr, utility operatng inc			
52	4140	Other utility operating income			
53	4190	Interest & Div Inc			
54	4191	AFUDC Other			
55	4210	Miscellaneous nonoperating income			
56	4261	Donations			
57	4263	Penalties			
58	4264	Expd For Civic Act			
59	4265	Other Deductions			
60	4310	Other Interest Exp			
61	4320	Borrowed AFUDC-CR			
62	4380	Dividends declared - Common Stock.			



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 Note: Asset Accounts

Line No.	FERC 300 Sub-Account	CNP Asset Class	Summit Utilities Arkansas, Inc Retirement unit	Summit Utilities Arkansas, Inc Asset Group	Asset Class Description	Sub-FCA	Sub-FCA Title	Sub-FCA Description
1	302	G30201	302020	3021	This account shall include amounts paid to the Federal Government, to a State or to a political subdivision thereof in consideration for franchises, consents, or certificates, running in perpetuity or for a specified term of more than 1 year, together with necessary and reasonable expenses incident to procuring such franchises, consents, or certificates of permission and approval, including expenses of organizing and merging separate corporations, where statutes require, solely for the purpose of acquiring franchises.	6010	INT-FRANCH/CONSENTS	Perpetual Franchises and & Consents
2	303	G30301	303025	3030	This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of the utility's gas operations and not specifically chargeable to any other account.	6030	INT-PL INTERCNT/OTHE	Pipeline Interconnect/Other
3	303	G30301	303031	3031	This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of the utility's gas operations and not specifically chargeable to any other account.	6035	INT-PL INTERCNT/OTHE	Miscellaneous Intangible Plant
4	303	G30303	303032	3032	This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of the utility's gas operations and not specifically chargeable to any other account.	6050	INT-SOFTWARE	Software - Other than SAP
5	374	G37401	374060	3740	This account shall include the cost of land and land rights used in connection with distribution operations.	6830	DIST-LAND	Land - City Gate & Municipal Land Industrial Meter Reading
6	374	G37401	374055	3740	This account shall include the cost of land and land rights used in connection with distribution operations.	6840	DIST-LAND	Land - General
7	374	G37402	374065	3742	This account shall include the cost of land and land rights used in connection with distribution operations.	6850	DIST-LAND RIGHTS	Land Rights - Leases City Gate
8	374	G37402	374070	3742	This account shall include the cost of land and land rights used in connection with distribution operations.	6860	DIST-LAND RIGHTS	Land Rights - Leases General
9	374	G37402	374075	3742	This account shall include the cost of land and land rights used in connection with distribution operations.	6870	DIST-LAND RIGHTS	Land Rights - Right of Way - Main Line Industrial Meter Reading
10	374	G37402	374080	3742	This account shall include the cost of land and land rights used in connection with distribution operations.	6880	DIST-LAND RIGHTS	Land Right - Right of Way - General Distribution
11	375	G37501	375085	3751	This account shall include the cost in place of structures and improvements used in connection with distribution operations.	6900	DIST-STRUC-CTY GT/ML	Structures - City Gate Main Lines Industrial Meter Readers
12	375	G37502	375090	3753	This account shall include the cost in place of structures and improvements used in connection with distribution operations.	6910	DIST-STRUC-MEAS/REG	Structures - Measurement & Regulator Stations
13	375	G37503	375095	3754	This account shall include the cost in place of structures and improvements used in connection with distribution operations.	6920	DIST-STRUCT&IMPROVMT	Structures - Distribution - Other
14	375	G37503	375100	3755	This account shall include the cost in place of structures and improvements used in connection with distribution operations.	6930	DIST-STRUCT&IMPROVMT	Structures - Distribution Improvements
15	376	G37601	376125	3760	This account shall include the cost installed of distribution system mains.	6940	DIST-MAINS	Mains - Non Cast Iron
16	378	G37801	378295	3780	This account shall include the cost installed of meters, gauges and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to customers.	6980	DIST-M/R STAT EQ-GEN	Meter Reading Station Equipment - General
17	378	G37801	378305	3783	This account shall include the cost installed of meters, gauges and other equipment used in measuring and regulating gas in connection with distribution system operations other than the measurement of gas deliveries to customers.	7000	DIST-M/R STAT EQ-GEN	Meter Reading Station Equipment - Odorization Equipment
18	379	G37901	379425	3790	This account shall include the cost installed of meters, gauges, and other equipment used in measuring and regulating the receipt of gas at entry points to distribution systems.	7010	DIST-M/R STAT EQ-CG	Meter Reading Station Equipment - City Gate
19	380	G38001	380475	3800	This account shall include the cost installed of service pipes and accessories leading to the customers' premises.	7020	DIST-SERVICES	Services
20	381	G38101	381575	3811	This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring gas delivered to users, whether actually in service or held in reserve.	7050	DIST-METERS	Meters - Domestic/Small
21	381	G38101	381585	3813	This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring gas delivered to users, whether actually in service or held in reserve.	7060	DIST-METERS	Meters - Industrial/Large
22	382	G38201	382590	3820	This account shall include the cost of labor and materials used, and expenses incurred in connection with the original installation of customer meters.	7080	DIST-METER INSTALL	Meters Installation Domestic/Small
23	382	G38201	385681	3851	This account shall include the cost of labor and materials used, and expenses incurred in connection with the original installation of customer meters.	7090	DIST-METER INSTALL	Meters Installation - Industrial/Large
24	383	G38301	383660	3831	This account shall include the cost installed of house regulators whether actually in service or held in reserve.	7120	DIST-REGULATORS	Regulators - Domestic/House
25	383	G38301	383665	3832	This account shall include the cost installed of house regulators whether actually in service or held in reserve.	7130	DIST-REGULATORS	Regulators - Industrial
26	385	G38501	385680	3850	This account shall include the cost of special and expensive installations of measuring and regulating station equipment, located on the distribution system, serving large industrial customers.	7150	DIST-IND. M/R STAT	Industrial Meters and Regulators Station equipment
27	390	G39001	390740	3901	This account shall include the cost in place of structures and improvements used for utility purposes, the cost of which is not properly includible in other structures and improvements accounts.	7200	GEN-STRUCT/IMPR	Structures/Improvements - General
28	391	G39101	391755	3910	This account shall include the cost of office furniture and equipment owned by the utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts on a functional basis.	7230	GEN-OFF FURN/EQUIP	Furniture and Equipment, Miscellaneous
29	391	G39102	391760	3912	This account shall include the cost of office furniture and equipment owned by the utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the utility elects to assign to other plant accounts on a functional basis.	7260	GEN-COMPUTER H/W	Computer equipment - Miscellaneous
30	392	G39201	392780	3920	This account shall include the cost of transportation vehicles used for utility purposes.	7300	GEN-TRANSP. EQUIP	Autos
31	392	G39201	392790	3920	This account shall include the cost of transportation vehicles used for utility purposes.	7320	GEN-TRANSP. EQUIP	Trucks
32	392	G39201	392805	3920	This account shall include the cost of transportation vehicles used for utility purposes.	7340	GEN-TRANSP. EQUIP	Trailers
33	394	G39401	394810	3940	This account shall include the cost of tools, implements, and equipment used in construction, repair work, general shops and garages and not specifically provided for or includible in other accounts.	7360	GEN-TOOLS,SHOP,GAR	Tools, Shop, Garage Equipment
34	396	G39601	396815	3960	This account shall include the cost of power operated equipment used in construction or repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted.	7380	GEN-POWER OP. EQ	Power Operating Equipment



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 Note: Asset Accounts

Line No.	FERC 300 Sub-Account	CNP Asset Class	Summit Utilities Arkansas, Inc Retirement unit	Summit Utilities Arkansas, Inc Asset Group	Asset Class Description	Sub-FCA	Sub-FCA Title	Sub-FCA Description
35	397	G39701	397855	3970	This account shall include the cost installed of telephone, telegraph and wireless equipment for general use in connection with the utility's gas operations.	7390	GEN-COMM EQ-TELECM	Communication equipment - Telephone Equipment
36	397	G39703	381586	3812	This account shall include the cost installed of telephone, telegraph and wireless equipment for general use in connection with the utility's gas operations.	7420	GEN-COMM EQ-MTR RD	Communication equipment - Meter Reading /Electronic Meter Reading Device
37	398	G39801	398880	3980	This account shall include the cost of equipment, apparatus, etc., used and useful in gas operations, which is not includible in any other account.	7450	GEN-MISC EQUIPMENT	Miscellaneous Equipment

Recap Schedules  
 E-17

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-10 Organization Chart

**Summit Utilities Arkansas, Inc.**  
**Organizational Charts**

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Explanation: Schedule showing an organizational chart of the applicant. Said organizational chart shall include the overall corporate structure of the parent corporation and all subsidiary companies, if any. This schedule shall include a detailed chart of the applicant's Accounting Department, Budget Department, Finance Department and Rate and Regulatory Department. Provide the name, title, and telephone number of the person who should be contacted for information concerning this application.

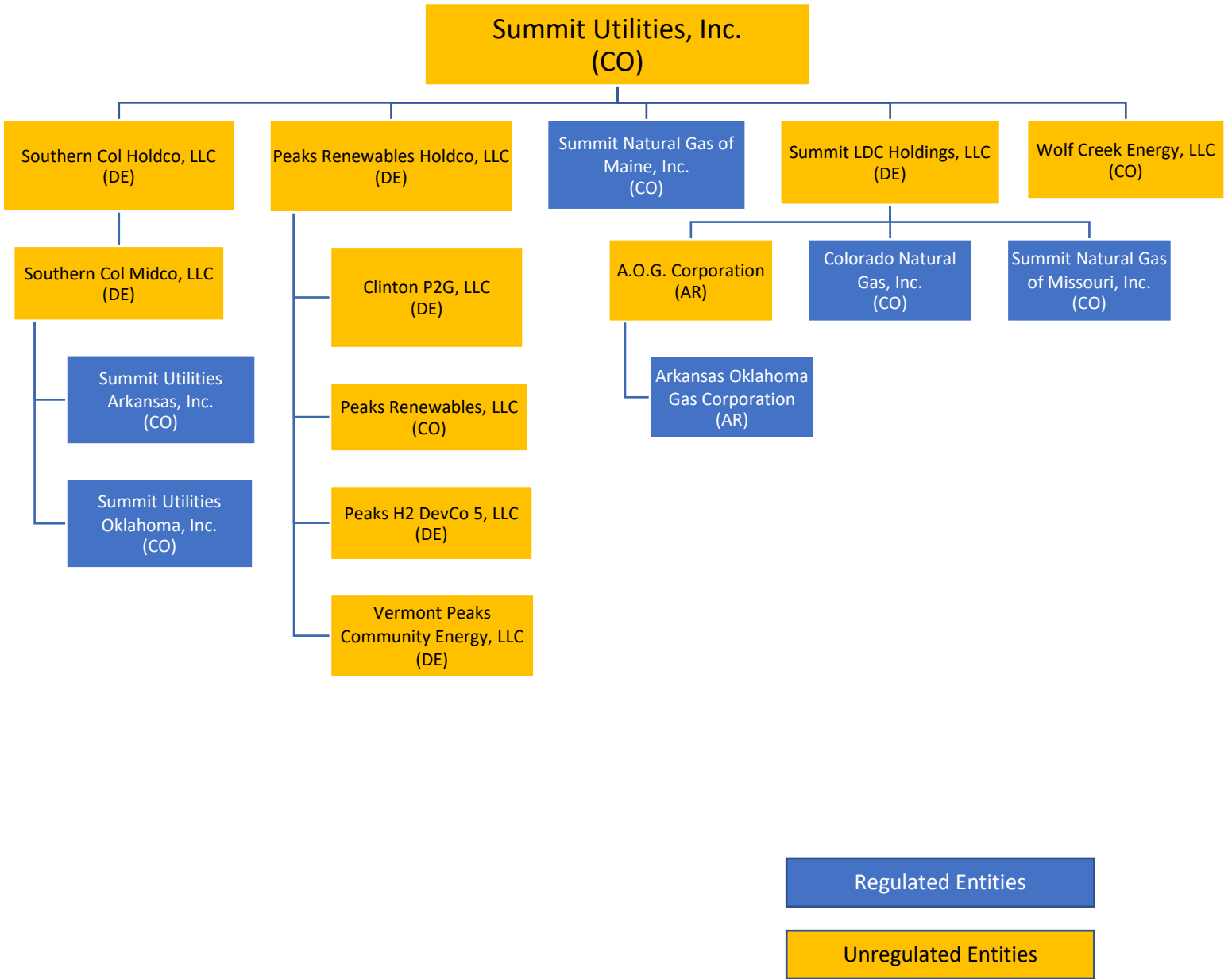
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Contact Information:

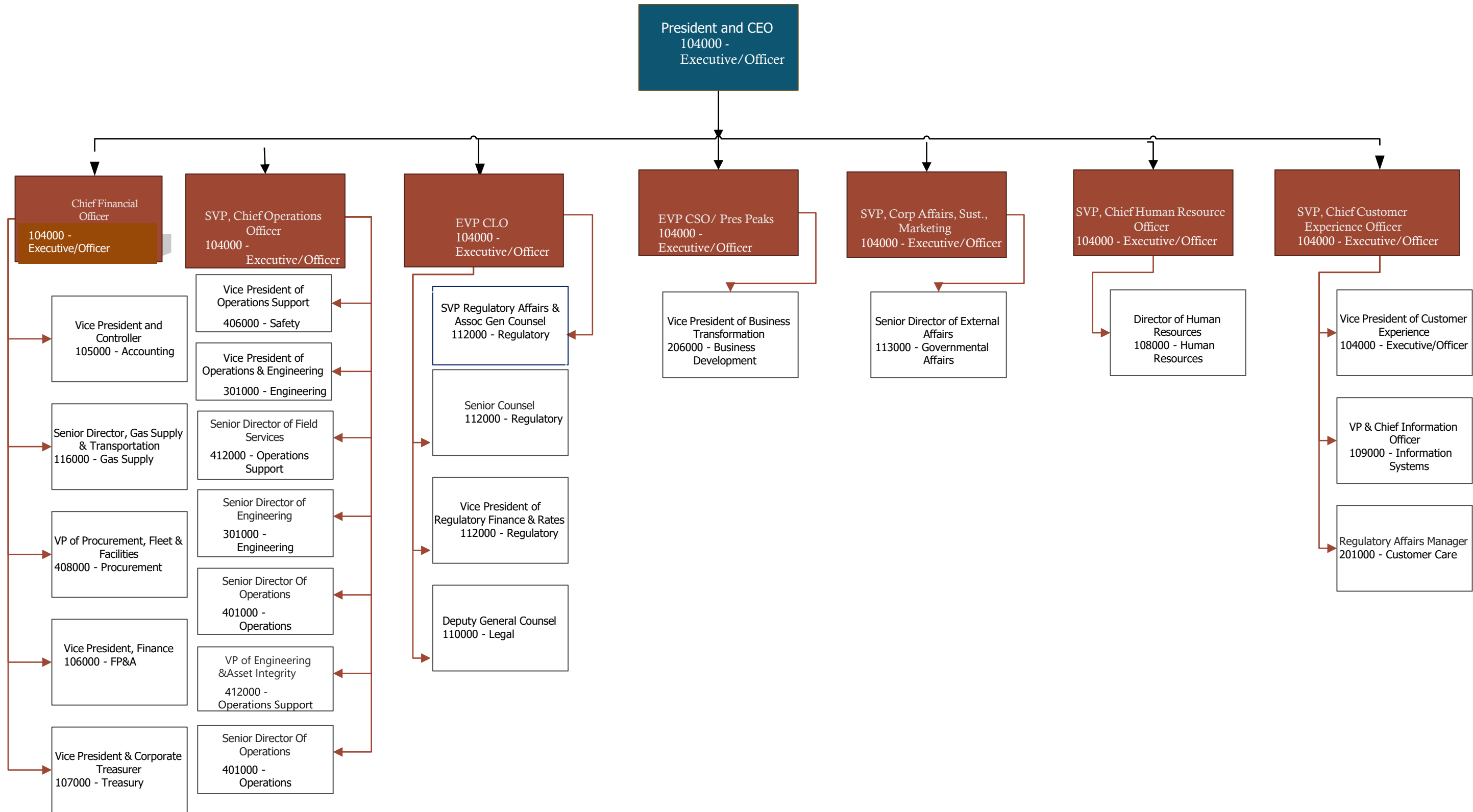
Phillip Gillam  
Director of Rates & Regulatory  
Summit Utilities Inc.  
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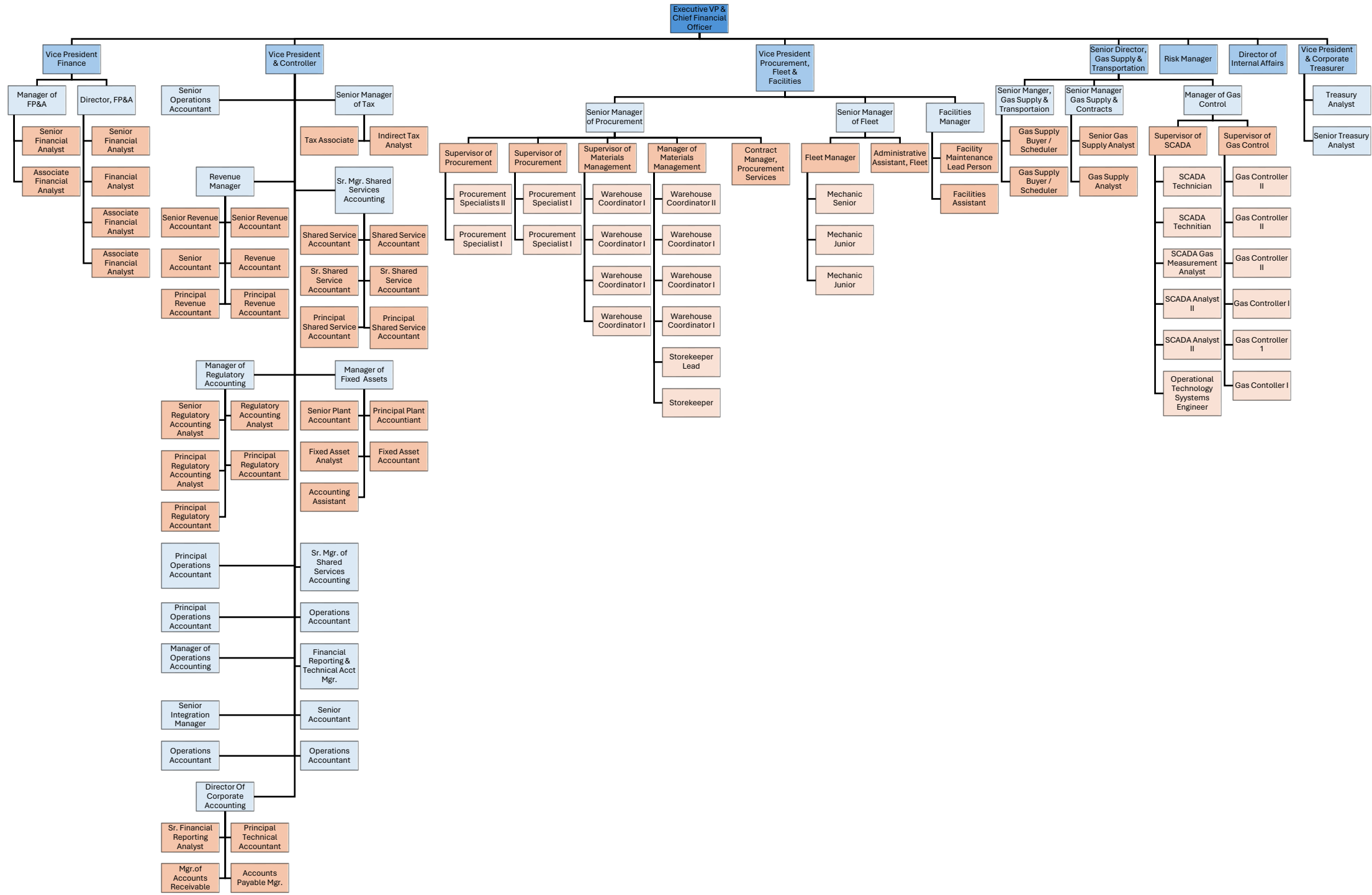
# ORGANIZATIONAL CHART<sup>1</sup>



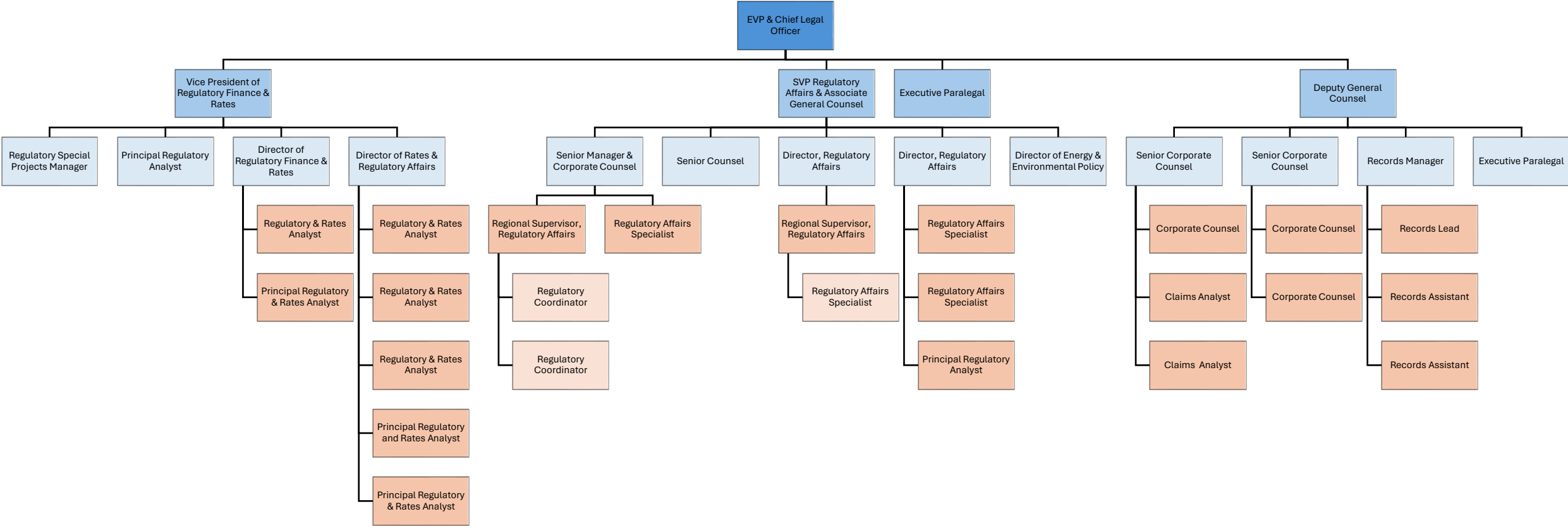
<sup>1</sup>All ownership is 100%



# Accounting and Finance



# Regulatory and Rates



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-11.1 Per Book Billing Determinants and Revenues - Test Year



Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

Summit Utilities Arkansas, Inc. ARKANSAS JURISDICTIONAL BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR							
(1) Line No.	(2) Rate Schedules	Historical Test Year					
		(3) Test Year January 2023	(4) Test Year February 2023	(5) Test Year March 2023	(6) Test Year April 2023	(7) Test Year May 2023	(8) Test Year June 2023
<b>Residential</b>							
1	Customer bills	365,593	365,854	365,882	365,176	365,020	364,895
2	Demand	-	-	-	-	-	-
3	Usage (Ccf)	36,450,966	32,864,792	23,872,432	15,223,443	7,569,913	4,347,588
4	Usage per Customer	100	90	65	42	21	12
5	PB Base Rate Revenue	17,111,140	13,676,995	14,281,371	8,335,913	5,822,895	5,305,727
6	PB Fuel Rider Revenue	30,956,730	22,285,440	15,019,194	4,115,782	1,621,562	1,472,451
7	PB Other Rider Revenue	3,096,669	2,379,030	2,029,125	504,673	79,960	68,007
8	Total PB Retail Sales Revenue for Residential	51,164,539	38,341,465	31,329,690	12,956,368	7,524,417	6,846,185
<b>Residential Unmetered Gas Lights</b>							
9	Customer bills	2	2	2	2	2	2
10	Demand	-	-	-	-	-	-
11	Usage (Ccf)	60	30	30	30	30	30
12	Usage per Customer	30	15	15	15	15	15
13	PB Base Rate Revenue	96	77	80	47	33	30
14	PB Fuel Rider Revenue	173	125	84	23	9	8
15	PB Other Rider Revenue	17	13	11	3	0	0
16	Total PB Retail Sales Rev for Residential Unmetered Gas Lights	287	215	176	73	42	38
<b>Arkansas SCS-1</b>							
17	Customer bills	45,030	45,038	44,991	44,875	44,789	44,762
18	Demand	-	-	-	-	-	-
19	Usage (Ccf)	18,173,538	21,918,141	14,466,359	11,153,572	5,624,747	3,906,964
20	Usage per Customer	404	487	322	249	126	87
21	PB Base Rate Revenue	3,305,751	3,460,913	3,263,186	2,068,886	1,454,029	1,435,317
22	PB Fuel Rider Revenue	13,176,999	15,487,193	9,147,879	3,567,499	1,576,367	1,623,780
23	PB Other Rider Revenue	517,037	558,062	546,472	158,967	33,094	24,166
24	Total PB Retail Sales Revenue for SCS-1	16,999,787	19,506,168	12,957,538	5,795,352	3,063,490	3,083,264
<b>Arkansas SCS-1 Unmetered Gas Lights</b>							
25	Customer bills	5	5	5	5	5	5
26	Demand	-	-	-	-	-	-
27	Usage (Ccf)	378	930	327	327	327	327
28	Usage per Customer	76	186	65	65	65	65
29	PB Base Rate Revenue	367	384	363	231	162	160
30	PB Fuel Rider Revenue	1,463	1,719	1,017	397	176	181
31	PB Other Rider Revenue	57	62	61	18	4	3
32	Total PB Retail Sales Revenue for SCS-1 Unmetered Gas Lights	1,888	2,166	1,440	646	342	344
<b>Arkansas SCS-2 Off-peak</b>							
33	Customer bills	687	682	682	688	691	693
34	Demand	-	-	-	-	-	-
35	Usage (Ccf)	26,166	334,889	28,335	(518,875)	19,808	352,408
36	Usage per Customer	38	491	42	(754)	29	509
37	PB Base Rate Revenue	50,434	52,408	49,465	31,719	22,433	22,221
38	PB Fuel Rider Revenue	201,035	234,519	138,669	54,695	24,320	25,139
39	PB Other Rider Revenue	7,888	8,451	8,284	2,437	511	374
40	Total PB Retail Sales Revenue for SCS-2 Off-peak	259,357	295,377	196,418	88,851	47,263	47,735

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

Summit Utilities Arkansas, Inc. ARKANSAS JURISDICTIONAL BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR							
(1) Line No.	(2) Rate Schedules	Historical Test Year					
		(3) Test Year January 2023	(4) Test Year February 2023	(5) Test Year March 2023	(6) Test Year April 2023	(7) Test Year May 2023	(8) Test Year June 2023
<b>Arkansas SCS-3</b>							
41	Customer bills	5	5	5	5	4	4
42	Demand	-	-	-	-	-	-
43	Usage (Ccf)	453	8,785	(18,016)	5,042	5,969	5,709
44	Usage per Customer	91	1,757	(3,603)	1,008	1,492	1,427
45	PB Base Rate Revenue	367	384	363	231	130	128
46	PB Fuel Rider Revenue	1,463	1,719	1,017	397	141	145
47	PB Other Rider Revenue	57	62	61	18	3	2
48	<b>Total PB Retail Sales Revenue for SCS-3</b>	<b>1,888</b>	<b>2,166</b>	<b>1,440</b>	<b>646</b>	<b>274</b>	<b>276</b>
<b>Arkansas LCS-1</b>							
49	Customer bills	2	2	2	2	2	2
50	Demand	753	753	753	753	753	753
51	Usage (Ccf)	139,210	131,410	118,400	113,070	92,470	78,660
52	Usage per Customer	69,605	65,705	59,200	56,535	46,235	39,330
53	PB Base Rate Revenue	12,998	6,893	6,893	6,893	6,893	6,893
54	PB Fuel Rider Revenue	210,417	92,861	38,478	32,989	29,564	17,042
55	PB Other Rider Revenue	132	57	53	50	43	18
56	<b>Total PB Retail Sales Revenue for LCS-1</b>	<b>223,547</b>	<b>99,812</b>	<b>45,424</b>	<b>39,933</b>	<b>36,500</b>	<b>23,953</b>
<b>Arkansas SCS-1 TSO</b>							
57	Customer bills	398	398	398	398	398	397
58	Demand	-	-	-	-	-	-
59	Usage (Ccf)	4,767,400	4,046,840	3,845,260	2,732,510	2,379,820	1,972,080
60	Usage per Customer	11,978	10,168	9,661	6,866	5,979	4,967
61	PB Base Rate Revenue	707,926	663,029	626,411	526,380	599,166	289,753
62	PB Fuel Rider Revenue	-	-	-	-	-	-
63	PB Other Rider Revenue	27,039	22,892	21,818	16,805	20,041	6,350
64	<b>Total PB Retail Sales Revenue for SCS-1 TSO</b>	<b>734,965</b>	<b>685,920</b>	<b>648,228</b>	<b>543,184</b>	<b>619,208</b>	<b>296,104</b>
<b>Arkansas SCS-2 TSO</b>							
65	Customer bills	-	-	-	-	-	-
66	Demand	-	-	-	-	-	-
67	Usage (Ccf)	-	-	-	-	-	-
68	Usage per Customer	-	-	-	-	-	-
69	PB Base Rate Revenue	-	-	-	-	-	-
70	PB Fuel Rider Revenue	-	-	-	-	-	-
71	PB Other Rider Revenue	-	-	-	-	-	-
72	<b>Total PB Retail Sales Revenue for SCS-2 TSO</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Arkansas SCS-3 TSO</b>							
73	Customer bills	3	3	3	3	3	3
74	Demand	-	-	-	-	-	-
75	Usage (Ccf)	8,730	7,710	9,970	7,400	6,240	6,080
76	Usage per Customer	2,910	2,570	3,323	2,467	2,080	2,027
77	PB Base Rate Revenue	5,487	5,295	4,796	4,466	4,697	2,792
78	PB Fuel Rider Revenue	-	-	-	-	-	-
79	PB Other Rider Revenue	76	61	53	45	56	19
80	<b>Total PB Retail Sales Revenue for SCS-3 TSO</b>	<b>5,564</b>	<b>5,356</b>	<b>4,849</b>	<b>4,512</b>	<b>4,753</b>	<b>2,811</b>

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

Summit Utilities Arkansas, Inc. ARKANSAS JURISDICTIONAL BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR							
(1) Line No.	(2) Rate Schedules	Historical Test Year					
		(3) Test Year January 2023	(4) Test Year February 2023	(5) Test Year March 2023	(6) Test Year April 2023	(7) Test Year May 2023	(8) Test Year June 2023
<b>Arkansas LCS-1 TSO</b>							
81	Customer bills	192	192	192	192	192	192
82	Demand	174,722	175,268	175,687	175,657	175,657	175,657
83	Usage (Ccf)	24,053,000	29,125,110	25,021,130	22,247,440	21,131,200	19,913,160
84	Usage per Customer	125,276	151,693	130,318	115,872	110,058	103,714
85	PB Base Rate Revenue	804,212	693,562	1,022,095	892,490	854,510	628,403
86	PB Fuel Rider Revenue	-	-	-	-	-	-
87	PB Other Rider Revenue	23,963	10,012	13,600	10,324	12,566	6,605
88	Total PB Retail Sales Revenue for LCS-1 TSO	828,175	703,574	1,035,695	902,814	867,076	635,008
<b>Arkansas Special TSO Contract</b>							
89	Customer bills	-	-	-	-	-	-
90	Demand	-	-	-	-	-	-
91	Usage (Ccf)	-	-	-	-	-	-
92	Usage per Customer	-	-	-	-	-	-
93	PB Base Rate Revenue	-	-	-	-	-	-
94	PB Fuel Rider Revenue	-	-	-	-	-	-
95	PB Other Rider Revenue	-	-	-	-	-	-
96	Total PB Retail Sales Revenue for Special TSO Contract	-	-	-	-	-	-
<b>Total Arkansas</b>							
97	Total Customer bills	411,917	412,181	412,162	411,346	411,106	410,955
98	Total Demand	175,475	176,021	176,440	176,410	176,410	176,410
99	Total Usage (Ccf)	34,433,496	38,823,827	32,829,707	27,686,774	24,931,809	22,831,283
100	Total PB Base Rate Revenue	21,998,779	18,559,940	19,255,024	11,867,255	8,764,948	7,691,426
101	Total PB Fuel Rider Revenue	44,548,281	38,103,576	24,346,337	7,771,784	3,252,138	3,138,747
102	PB Other Rider Revenue	3,672,937	2,978,702	2,619,537	693,339	146,278	105,545
103	Total PB Retail Sales Revenue	70,219,997	59,642,218	46,220,898	20,332,379	12,163,365	10,935,719

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

Summit Utilities Arkansas, Inc. ARKANSAS JURISDICTIONAL BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR								
(1) Line No.	(2) Rate Schedules	Projected Test Year						
		(3) Test Year July 2023	(4) Test Year August 2023	(5) Test Year September 2023	(6) Test Year October 2023	(7) Test Year November 2023	(8) Test Year December 2023	(9) Test Year 12 Months Total
<b>Residential</b>								
1	Customer bills	364,843	364,569	364,543	362,450	-	-	3,648,825
2	Demand	-	-	-	-	-	-	-
3	Usage (Ccf)	3,901,242	3,343,884	3,356,980	3,885,749	-	-	134,816,989
4	Usage per Customer	11	9	9	11	-	-	370
5	PB Base Rate Revenue	5,575,251	5,387,773	5,403,101	7,469,854	-	-	88,370,020
6	PB Fuel Rider Revenue	1,681,615	1,317,028	1,422,757	4,070,990	-	-	83,963,549
7	PB Other Rider Revenue	77,117	62,753	63,674	521,440	-	-	8,882,447
8	Total PB Retail Sales Revenue for Residential	7,333,982	6,767,553	6,889,532	12,062,284	-	-	181,216,016
<b>Residential Unmetered Gas Lights</b>								
9	Customer bills	2	2	2	2	-	-	20
10	Demand	-	-	-	-	-	-	-
11	Usage (Ccf)	30	30	30	30	-	-	330
12	Usage per Customer	15	15	15	15	-	-	165
13	PB Base Rate Revenue	31	30	30	42	-	-	495
14	PB Fuel Rider Revenue	9	7	8	23	-	-	470
15	PB Other Rider Revenue	0	0	0	3	-	-	50
16	Total PB Retail Sales Rev for Residential Unmetered Gas Lights	41	38	39	68	-	-	1,015
<b>Arkansas SCS-1</b>								
17	Customer bills	44,736	44,634	44,605	44,486	-	-	447,946
18	Demand	-	-	-	-	-	-	-
19	Usage (Ccf)	3,315,533	3,768,770	4,023,277	4,946,994	-	-	91,297,895
20	Usage per Customer	74	84	90	111	-	-	2,034
21	PB Base Rate Revenue	1,490,043	1,516,507	1,346,139	1,711,942	-	-	21,052,714
22	PB Fuel Rider Revenue	1,737,067	1,825,601	1,943,567	3,066,136	-	-	53,152,088
23	PB Other Rider Revenue	24,978	27,166	28,899	181,238	-	-	2,100,079
24	Total PB Retail Sales Revenue for SCS-1	3,252,087	3,369,274	3,318,605	4,959,316	-	-	76,304,882
<b>Arkansas SCS-1 Unmetered Gas Lights</b>								
25	Customer bills	5	5	5	5	-	-	50
26	Demand	-	-	-	-	-	-	-
27	Usage (Ccf)	327	327	327	327	-	-	3,924
28	Usage per Customer	65	65	65	65	-	-	782
29	PB Base Rate Revenue	167	170	151	192	-	-	2,347
30	PB Fuel Rider Revenue	194	205	218	345	-	-	5,915
31	PB Other Rider Revenue	3	3	3	20	-	-	234
32	Total PB Retail Sales Revenue for SCS-1 Unmetered Gas Lights	363	377	372	557	-	-	8,496
<b>Arkansas SCS-2 Off-peak</b>								
33	Customer bills	693	692	687	673	-	-	6,868
34	Demand	-	-	-	-	-	-	-
35	Usage (Ccf)	561,154	864,831	708,193	1,069,889	-	-	3,446,798
36	Usage per Customer	810	1,250	1,031	1,590	-	-	5,036
37	PB Base Rate Revenue	23,082	23,512	20,733	25,899	-	-	321,906
38	PB Fuel Rider Revenue	26,909	28,304	29,935	46,386	-	-	809,910
39	PB Other Rider Revenue	387	421	445	2,742	-	-	31,939
40	Total PB Retail Sales Revenue for SCS-2 Off-peak	50,378	52,237	51,113	75,026	-	-	1,163,755

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

Summit Utilities Arkansas, Inc. ARKANSAS JURISDICTIONAL BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR								
Projected Test Year								
(1) Line No.	(2) Rate Schedules	(3) Test Year July 2023	(4) Test Year August 2023	(5) Test Year September 2023	(6) Test Year October 2023	(7) Test Year November 2023	(8) Test Year December 2023	(9) Test Year 12 Months Total
<b>Arkansas SCS-3</b>								
41	Customer bills	4	4	4	4	-	-	44
42	Demand	-	-	-	-	-	-	-
43	Usage (Ccf)	6,232	7,058	5,429	6,271	-	-	32,932
44	Usage per Customer	1,558	1,765	1,357	1,568	-	-	8,420
45	PB Base Rate Revenue	133	136	121	154	-	-	2,146
46	PB Fuel Rider Revenue	155	164	174	276	-	-	5,651
47	PB Other Rider Revenue	2	2	3	16	-	-	226
48	<b>Total PB Retail Sales Revenue for SCS-3</b>	<b>291</b>	<b>302</b>	<b>298</b>	<b>446</b>	<b>-</b>	<b>-</b>	<b>8,024</b>
<b>Arkansas LCS-1</b>								
49	Customer bills	2	2	2	2	-	-	20
50	Demand	753	753	753	753	-	-	7,530
51	Usage (Ccf)	62,170	49,810	49,850	52,170	-	-	887,220
52	Usage per Customer	31,085	24,905	24,925	26,085	-	-	443,610
53	PB Base Rate Revenue	6,893	6,893	6,893	6,893	-	-	75,039
54	PB Fuel Rider Revenue	27,405	43,963	(5,074)	27,150	-	-	514,796
55	PB Other Rider Revenue	39	78	(26)	48	-	-	491
56	<b>Total PB Retail Sales Revenue for LCS-1</b>	<b>34,338</b>	<b>50,935</b>	<b>1,794</b>	<b>34,091</b>	<b>-</b>	<b>-</b>	<b>590,326</b>
<b>Arkansas SCS-1 TSO</b>								
57	Customer bills	396	396	395	396	-	-	3,970
58	Demand	-	-	-	-	-	-	-
59	Usage (Ccf)	1,879,240	1,950,190	1,934,920	2,597,990	-	-	28,106,250
60	Usage per Customer	4,746	4,925	4,899	6,561	-	-	70,750
61	PB Base Rate Revenue	409,442	420,201	409,602	478,511	-	-	5,130,422
62	PB Fuel Rider Revenue	-	-	-	-	-	-	-
63	PB Other Rider Revenue	11,142	12,045	11,895	17,577	-	-	167,603
64	<b>Total PB Retail Sales Revenue for SCS-1 TSO</b>	<b>420,584</b>	<b>432,246</b>	<b>421,497</b>	<b>496,088</b>	<b>-</b>	<b>-</b>	<b>5,298,025</b>
<b>Arkansas SCS-2 TSO</b>								
65	Customer bills	-	-	-	-	-	-	-
66	Demand	-	-	-	-	-	-	-
67	Usage (Ccf)	-	-	-	-	-	-	-
68	Usage per Customer	-	-	-	-	-	-	-
69	PB Base Rate Revenue	-	-	-	-	-	-	-
70	PB Fuel Rider Revenue	-	-	-	-	-	-	-
71	PB Other Rider Revenue	-	-	-	-	-	-	-
72	<b>Total PB Retail Sales Revenue for SCS-2 TSO</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Arkansas SCS-3 TSO</b>								
73	Customer bills	3	3	3	3	-	-	30
74	Demand	-	-	-	-	-	-	-
75	Usage (Ccf)	3,780	5,190	6,800	7,010	-	-	68,910
76	Usage per Customer	1,260	1,730	2,267	2,337	-	-	22,971
77	PB Base Rate Revenue	3,155	3,144	3,093	3,328	-	-	40,254
78	PB Fuel Rider Revenue	-	-	-	-	-	-	-
79	PB Other Rider Revenue	27	26	21	33	-	-	419
80	<b>Total PB Retail Sales Revenue for SCS-3 TSO</b>	<b>3,182</b>	<b>3,170</b>	<b>3,115</b>	<b>3,361</b>	<b>-</b>	<b>-</b>	<b>40,673</b>

Explanation: Schedule showing Per Book (PB) monthly billing determinants and retail rate revenues for the test year by individual rate schedule. If a projected test year is used, provide as much history as is available.

Summit Utilities Arkansas, Inc. ARKANSAS JURISDICTIONAL BILLING DETERMINANTS AND REVENUES AT PRESENT RATES - TEST YEAR								
Projected Test Year								
(1) Line No.	(2) Rate Schedules	(3) Test Year July 2023	(4) Test Year August 2023	(5) Test Year September 2023	(6) Test Year October 2023	(7) Test Year November 2023	(8) Test Year December 2023	(9) Test Year 12 Months Total
<b>Arkansas LCS-1 TSO</b>								
81	Customer bills	192	192	192	194	-	-	1,922
82	Demand	175,657	175,657	174,300	175,657	-	-	1,753,919
83	Usage (Ccf)	19,547,200	20,506,650	20,059,580	22,409,120	-	-	224,013,590
84	Usage per Customer	101,808	106,805	104,477	115,511	-	-	1,165,532
85	PB Base Rate Revenue	1,041,927	922,550	903,411	854,524	-	-	8,617,683
86	PB Fuel Rider Revenue	-	-	-	-	-	-	-
87	PB Other Rider Revenue	10,972	12,369	961	17,191	-	-	118,563
88	<b>Total PB Retail Sales Revenue for LCS-1 TSO</b>	<b>1,052,899</b>	<b>934,919</b>	<b>904,372</b>	<b>871,715</b>	<b>-</b>	<b>-</b>	<b>8,736,246</b>
<b>Arkansas Special TSO Contract</b>								
89	Customer bills	-	-	-	-	-	-	-
90	Demand	-	-	-	-	-	-	-
91	Usage (Ccf)	-	-	-	-	-	-	-
92	Usage per Customer	-	-	-	-	-	-	-
93	PB Base Rate Revenue	-	-	-	-	-	-	-
94	PB Fuel Rider Revenue	-	-	-	-	-	-	-
95	PB Other Rider Revenue	-	-	-	-	-	-	-
96	<b>Total PB Retail Sales Revenue for Special TSO Contract</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Arkansas</b>								
97	Total Customer bills	410,876	410,499	410,438	408,215	-	-	4,109,695
98	Total Demand	176,410	176,410	175,053	176,410	-	-	1,761,449
99	Total Usage (Ccf)	22,270,842	23,310,330	22,860,574	26,057,216	-	-	482,674,838
100	Total PB Base Rate Revenue	8,550,124	8,280,917	8,083,275	10,551,339	-	-	123,613,027
101	Total PB Fuel Rider Revenue	3,473,354	3,215,272	3,391,585	7,211,305	-	-	138,452,380
102	PB Other Rider Revenue	124,667	114,862	105,874	740,308	-	-	11,302,051
103	<b>Total PB Retail Sales Revenue</b>	<b>12,148,145</b>	<b>11,611,051</b>	<b>11,590,734</b>	<b>18,502,952</b>	<b>-</b>	<b>-</b>	<b>273,367,458</b>

Supporting Schedules  
None

Recap Schedules  
None

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-11.2 Billing Determinants - Pro Forma Year

Explanation: Schedule showing monthly billing determinants for the pro forma (adjusted test) year by individual rate schedule.

Summit Utilities Arkansas, Inc.  
 ARKANSAS JURISDICTIONAL  
 BILLING DETERMINANTS - PRO FORMA YEAR

(1) Line No.	(2) Rate Schedules	(3) Pro Forma January 2024	(4) Pro Forma February 2024	(5) Pro Forma March 2024	(6) Pro Forma April 2024	(7) Pro Forma May 2024	(8) Pro Forma June 2024
<u>Residential</u>							
1	Customer bills	366,829	367,091	367,119	366,410	366,254	366,128
2	Demand	-	-	-	-	-	-
3	Usage (Ccfs)	39,358,959	39,523,542	30,159,179	18,626,576	8,191,583	3,798,322
4	Usage per Customer	107	108	82	51	22	10
<u>Residential Unmetered Gas Lights Note: 1)</u>							
5	Customer bills	-	-	-	-	-	-
6	Demand	-	-	-	-	-	-
7	Usage (Ccfs)	-	-	-	-	-	-
8	Usage per Customer	-	-	-	-	-	-
<u>SCS-1</u>							
9	Customer bills	45,142	45,150	45,103	44,986	44,900	44,873
10	Demand	-	-	-	-	-	-
11	Usage (Ccfs)	22,491,377	18,264,542	12,807,247	6,719,450	3,908,970	3,335,217
12	Usage per Customer	498	405	284	149	87	74
<u>SCS-1 Unmetered Gas Lights Note: 2)</u>							
13	Customer bills	-	-	-	-	-	-
14	Demand	-	-	-	-	-	-
15	Usage (Ccfs)	-	-	-	-	-	-
16	Usage per Customer	-	-	-	-	-	-
<u>SCS-2 Off Peak</u>							
17	Customer bills	661	657	657	662	665	667
18	Demand	-	-	-	-	-	-
19	Usage (Ccfs)	25,190	322,401	27,278	(499,526)	19,069	339,267
20	Usage per Customer	38	491	42	(754)	29	509
<u>SCS-3</u>							
21	Customer bills	4	4	4	4	4	4
22	Demand	-	-	-	-	-	-
23	Usage (Ccfs)	362	7,028	(14,413)	4,034	5,969	5,709
24	Usage per Customer	91	1,757	(3,603)	1,008	1,492	1,427



Explanation: Schedule showing monthly billing determinants for the pro forma (adjusted test) year by individual rate schedule.

Summit Utilities Arkansas, Inc.  
 ARKANSAS JURISDICTIONAL  
 BILLING DETERMINANTS - PRO FORMA YEAR

(1) Line No.	(2) Rate Schedules	(3) Pro Forma January 2024	(4) Pro Forma February 2024	(5) Pro Forma March 2024	(6) Pro Forma April 2024	(7) Pro Forma May 2024	(8) Pro Forma June 2024
<u>LCS-1</u>							
25	Customer bills	2	2	2	2	2	2
26	Demand	753	753	753	753	753	753
27	Usage (Ccfs)	139,210	131,410	118,400	113,070	92,470	78,660
28	Usage per Customer	69,605	65,705	59,200	56,535	46,235	39,330
<u>SCS-1 TSO</u>							
29	Customer bills	396	396	396	396	396	395
30	Demand	-	-	-	-	-	-
31	Usage (Ccfs)	5,429,398	4,741,716	3,856,851	2,869,147	2,411,885	2,312,581
32	Usage per Customer	13,711	11,974	9,740	7,245	6,091	5,855
<u>SCS-2 TSO</u>							
33	Customer bills	-	-	-	-	-	-
34	Demand	-	-	-	-	-	-
35	Usage (Ccfs)	-	-	-	-	-	-
36	Usage per Customer	-	-	-	-	-	-
<u>SCS-3 TSO</u>							
37	Customer bills	3	3	3	3	3	3
38	Demand	-	-	-	-	-	-
39	Usage (Ccfs)	8,730	7,710	9,970	7,400	6,240	6,080
40	Usage per Customer	2,910	2,570	3,323	2,467	2,080	2,027
<u>LCS-1 TSO</u>							
41	Customer bills	194	194	194	194	194	194
42	Demand	177,336	177,336	177,336	177,336	177,336	177,336
43	Usage (Ccfs)	24,303,552	29,428,497	25,281,767	22,479,184	21,351,317	20,120,589
44	Usage per Customer	125,276	151,693	130,318	115,872	110,058	103,714
<u>Total Arkansas</u>							
45	Total Customer bills	413,231	413,497	413,478	412,657	412,418	412,266
46	Total Demand	178,089	178,089	178,089	178,089	178,089	178,089
47	Usage (Ccfs)	91,756,778	92,426,846	72,246,279	50,319,335	35,987,503	29,996,425

Note: 1) Residential Unmetered Gas Lights are included with Residential  
 2) SCS-1 Unmetered Gas Lights are included with SCS-1

Explanation: Schedule showing monthly billing determinants for the pro forma (adjusted test) year by individual rate schedule.

Summit Utilities Arkansas, Inc.  
 ARKANSAS JURISDICTIONAL  
 BILLING DETERMINANTS - PRO FORMA YEAR

(1) Line No.	(2) Rate Schedules	(3) Pro Forma July 2024	(4) Pro Forma August 2024	(5) Pro Forma September 2024	(6) Pro Forma October 2024	(7) Pro Forma November 2024	(8) Pro Forma December 2024	(9) Pro Forma 12 Months Total
<b>Residential</b>								
1	Customer bills	366,076	365,801	365,775	363,675	364,864	367,346	4,393,368
2	Demand	-	-	-	-	-	-	-
3	Usage (Ccfs)	2,970,920	2,968,689	3,045,194	4,972,559	13,620,428	28,428,262	195,664,213
4	Usage per Customer	8	8	8	14	37	77	532
<b>Residential Unmetered Gas Lights Note: 1)</b>								
5	Customer bills	-	-	-	-	-	-	-
6	Demand	-	-	-	-	-	-	-
7	Usage (Ccfs)	-	-	-	-	-	-	-
8	Usage per Customer	-	-	-	-	-	-	-
<b>SCS-1</b>								
9	Customer bills	44,847	44,745	44,716	44,596	44,831	45,151	539,040
10	Demand	-	-	-	-	-	-	-
11	Usage (Ccfs)	3,333,285	3,325,704	3,450,688	6,369,561	13,702,398	20,641,741	118,350,179
12	Usage per Customer	74	74	77	143	306	457	2,628
<b>SCS-1 Unmetered Gas Lights Note: 2)</b>								
13	Customer bills	-	-	-	-	-	-	-
14	Demand	-	-	-	-	-	-	-
15	Usage (Ccfs)	-	-	-	-	-	-	-
16	Usage per Customer	-	-	-	-	-	-	-
<b>SCS-2 Off Peak</b>								
17	Customer bills	667	666	661	648	640	639	7,892
18	Demand	-	-	-	-	-	-	-
19	Usage (Ccfs)	540,228	832,581	681,784	1,029,992	27,323	382,584	3,728,172
20	Usage per Customer	810	1,250	1,031	1,590	43	598	5,677
<b>SCS-3</b>								
21	Customer bills	4	4	4	4	4	4	48
22	Demand	-	-	-	-	-	-	-
23	Usage (Ccfs)	6,232	7,058	5,429	6,271	409	11,167	45,255
24	Usage per Customer	1,558	1,765	1,357	1,568	102	2,792	11,314

Explanation: Schedule showing monthly billing determinants for the pro forma (adjusted test) year by individual rate schedule.

Summit Utilities Arkansas, Inc.  
 ARKANSAS JURISDICTIONAL  
 BILLING DETERMINANTS - PRO FORMA YEAR

(1) Line No.	(2) Rate Schedules	(3) Pro Forma July 2024	(4) Pro Forma August 2024	(5) Pro Forma September 2024	(6) Pro Forma October 2024	(7) Pro Forma November 2024	(8) Pro Forma December 2024	(9) Pro Forma 12 Months Total
<u>LCS-1</u>								
25	Customer bills	2	2	2	2	2	2	24
26	Demand	753	753	753	753	753	753	9,036
27	Usage (Ccfs)	62,170	49,810	49,850	52,170	68,608	123,482	1,079,310
28	Usage per Customer	31,085	24,905	24,925	26,085	34,304	61,741	539,655
<u>SCS-1 TSO</u>								
29	Customer bills	394	394	393	394	394	394	4,738
30	Demand	-	-	-	-	-	-	-
31	Usage (Ccfs)	2,306,726	2,306,726	2,321,579	2,806,907	3,995,746	5,102,135	40,461,398
32	Usage per Customer	5,855	5,855	5,907	7,124	10,141	12,950	102,448
<u>SCS-2 TSO</u>								
33	Customer bills	-	-	-	-	-	-	-
34	Demand	-	-	-	-	-	-	-
35	Usage (Ccfs)	-	-	-	-	-	-	-
36	Usage per Customer	-	-	-	-	-	-	-
<u>SCS-3 TSO</u>								
37	Customer bills	3	3	3	3	3	3	36
38	Demand	-	-	-	-	-	-	-
39	Usage (Ccfs)	3,780	5,190	6,800	7,010	11,080	10,660	90,650
40	Usage per Customer	1,260	1,730	2,267	2,337	3,693	3,553	30,217
<u>LCS-1 TSO</u>								
41	Customer bills	194	194	194	194	194	194	2,328
42	Demand	177,336	177,336	177,336	177,336	177,336	177,336	2,128,027
43	Usage (Ccfs)	19,750,817	20,720,261	20,268,534	22,409,120	23,649,065	24,115,928	273,878,629
44	Usage per Customer	101,808	106,805	104,477	115,511	121,902	124,309	1,411,743
<u>Total Arkansas</u>								
45	Total Customer bills	412,187	411,809	411,748	409,516	410,932	413,733	4,947,474
46	Total Demand	178,089	178,089	178,089	178,089	178,089	178,089	2,137,063
47	Usage (Ccfs)	28,974,158	30,216,018	29,829,858	37,653,590	55,075,056	78,815,959	633,297,805

Supporting Schedules  
 None

Recap Schedules  
 None

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-13 Other Operating Statistics

**Summit Utilities Arkansas, Inc.**  
**Other Operating Statistics**  
**Overtime Hours and Capital Expenditure Ratios**  
**For the Five Periods Prior to Test Year Beginning January 1, 2023**

**Schedule: E-13**  
**Title: Other Operating Statistics**  
**Docket No. 23-079-U**

Explanation: Schedule showing miscellaneous operating statistics and an analysis of a typical billing cycle.

Line No.

- 1 I. Schedule for each of the five years immediately prior to the test year:
- 2 (a) Overtime hours and, if available, whether classified as expense or capitalized.

3	Time Periods	Overtime Hours
4	01/2018 - 12/2018	40,438
5	01/2019 - 12/2019	40,109
6	01/2020 - 12/2020	37,456
7	01/2021 - 12/2021	44,533
8	01/2022 - 12/2022	54,695
9	<b>Total Hours</b>	<b>217,230</b>

- 10 (b) Ratio of capitalized/expensed payroll including dollar amounts.

11	Time Periods	Capital	Expense	Total	Cap/Total Ratio	Exp/Total Ratio
12	01/2018 - 12/2018	\$ 7,586,538	\$ 46,385,020	\$ 53,971,558	14.06%	85.94%
13	01/2019 - 12/2019	9,515,683	47,970,362	57,486,045	16.55%	83.45%
14	01/2020 - 12/2020	15,945,168	39,667,877	55,613,045	28.67%	71.33%
15	01/2021 - 12/2021	18,312,169	38,692,511	57,004,679	32.12%	67.88%
16	01/2022 - 12/2022	16,349,805	42,003,684	58,353,489	28.02%	71.98%
17	<b>Total Amounts</b>	<b>\$ 67,709,362</b>	<b>\$ 214,719,454</b>	<b>\$ 282,428,816</b>	<b>23.97%</b>	<b>76.03%</b>

- 18 II. Analysis of typical billing cycle:  
 NOTE: Summit Utilities Arkansas, Inc. is not filing a lead lag study
- 19 (a) Number of cycles.
- 20 (b) Meter read dates.
- 21 (c) Processing period.
- 22 (d) Billing date(s).
- 23 (e) Date(s) bills mailed.
- 24 (f) Due date(s)
- 25 (g) If the Applicant determines that the 13-month average of accounts receivable is not reflective of the average daily balance, an analysis of the average number of days between billing date and receipt of payment during the test year should be provided.
- 26 (h) Calculation of average number of days usage that has not been billed as of the end of the month (including meters that have not been read).
- 27 Note: Section II may be omitted if the Applicant does not file a lead lag study.

Supporting Schedules  
 None

Recap Schedules  
 None

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-14 Calculation of AFUDC

**Summit Utilities Arkansas, Inc.**  
**Explanation of AFUDC**  
**For the Test Year Ended June 30, 2023**

**Schedule: E-14**  
**Title: Calculation**  
**of AFUDC**  
**Docket No. 23-079-U**

Explanation: Description of the company's method for calculating Allowance for Funds Used During Construction and determination of the rate used in the test year.

- I. Provide a detailed narrative of how AFUDC is calculated, compounded and recorded. Include an example of the actual formula used to calculate AFUDC.

I. "Allowance For Funds Used During Construction" (major and non-major natural gas companies) includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, at the rate previously specified by the Arkansas Public Service Commission. Pursuant to Docket No. 17-010-FR, Summit Utilities of Arkansas (SUA) is applying the overall approved rate of return of 4.4549% when calculating AFUDC. SUA limits AFUDC accruals to eligible additions to plant, and not the removal or retirement of replaced plant.

The formula shown below demonstrates how the rate of return of 4.4549% is adjusted for semi-annual compounding in order to arrive at a monthly rate.

The formula is set up to calculate a value to be received by applying compounding. Solving for the effective interest rate (i) is simply an algebraic formula which is shown below:

$$P_n = P_0 (1 + i/2)^n$$

$P_n$  = Principal value at the end of n periods  
 $P_0$  = Principal, or beginning amount at time 0  
 $i$  = interest rate 4.4549%  
 $n$  = Number of times per year compounding occurs

Adjust rate of return for semi-annual compounding:

$$\text{Semi-Annual Rate} = ((1 + i/2)^2) - 1$$

$$= 4.5045\%$$

Convert semi-annual rate to a monthly rate:

$$1.045045 = ((1 + i/2)^2)$$

$$1.003678 = ((1 + i/2)^2)^{(1/12)}$$

$$0.003678 = \text{Monthly rate}$$

Utilizing an annual rate of 4.4549% compounded semi-annually yields a monthly rate of 0.3678%

Note: When only a part of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation, or ready for service, shall be treated as "Gas Utility Plant" and allowance for funds used during construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may be continued to be charged to construction until such time as it is placed in operation or is ready for service, except as limited in item 17 of the Code of Federal Regulations.

**Summit Utilities Arkansas, Inc.  
Explanation of AFUDC  
For the Test Year Ended June 30, 2023**

**Schedule: E-14  
Title: Calculation  
of AFUDC**

II. Provide the AFUDC rates used during the test year (both debt and equity components) and explain how the formula in Part I was used to derive those rates.

II.

Docket No.: 17-010-FR  
APSC FILED Time: 9/15/2021 10:46:55 AM: Recvd 9/15/2021 10:46:04 AM: Docket 17-010-FR-Doc. 387  
Attachment D.5  
Rate Schedule No. 9

**CenterPoint Energy Arkansas Gas  
Formula Rate Plan  
Benchmark Rate of Return on Rate Base  
For the Historical Year 09/30/2020**

(A) Line No.	(B) Description	(C) Capital Amount (\$) [1]	(D) Capital Ratio (%) [2]	(E) Cost Rate (%) [3]	(F) Benchmark Rate Of Return On Rate Base [4]
1	Long-Term Debt	1 309,951,159	29.13%	5 4.4977%	1.3104%
2	Preferred Stock	-	0.00%	0.0000%	0.0000%
3	Common Equity	1 343,289,134	32.27%	4 9.5000%	3.0655%
4	Accumulated Deferred Income Taxes	3 152,482,136	14.33%	0.0000%	0.0000%
5	Pre-1971 ADITC	3 -	0.00%	0.0000%	0.0000%
6	Post-1970 ADITC	-	0.00%	0.0000%	0.0000%
7	Customer Deposits	↓ 16,947,271	1.59%	3 1.9300%	0.0307%
8	Short-Term/Interim Debt	1 54,572,355	5.13%	↓ 0.9419%	0.0483%
9	Current Accrued, and Other Liabilities	3 100,372,934	9.43%	0.0000%	0.0000%
10	Capital Leases	-	0.00%	0.0000%	0.0000%
11	Other Capital Items	2 86,250,080	8.11%	0.0000%	0.0000%
12	<b>Total</b>	<b>1,063,865,069</b>	<b>100.00%</b>	<b>N/A</b>	<b>4.4549%</b>

The capital structure approved in Docket No. 17-010-FR is utilized to determine the proper allocation between the debt and equity components of the AFUDC rate.

$$\text{Equity Rate} = (3.0655\% / 4.4549\%) * 0.3678\%$$

$$= 0.2531\%$$

$$\text{Debt Rate} = ((1.3104\% + 0.0483\% + 0.0307\%) / 4.4549\%) * 0.3678\%$$

$$= 0.1147\%$$

Month/Year	AFUDC
January, 2023	155,820.60
February, 2023	73,097.94
March, 2023	70,141.12
April, 2023	71,459.57
May, 2023	66,109.25
June, 2023	71,904.29

(1) SUA Gas currently applies AFUDC to the construction of new facilities, such as office buildings and service centers.

Supporting Schedules  
None

Recap Schedule  
None

Note: The AFUDC rate used is in accordance with the Arkansas House Bill 1655 Act 725 and the Code of Federal Regulations Title 18 Chapter 1(F) 201 Gas Plant Instruction no. 3(17)



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-15 Cushion Gas Storage

Summit Utilities Arkansas, Inc.  
 Cushion Gas Storage  
 For The Projected Test Year Ending December 31, 2023

Schedule: E-15  
Title: Cushion Gas Storage  
 Docket No. 23-079-U

Explanation: Schedule showing the cushion gas inventory using a weighted average inventory cost method.

Line No.	Pipeline Service/ On-system Storage	Test Year			
		Beginning Balance		Ending Balance	
		MCF or MMBtu	Amount	MCF or MMBtu	Amount
1	None	0	\$0	0	\$0

Supporting Schedules  
 None

Recap Schedules  
 None

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-16 Confidential Working Gas Storage

**THE ATTACHMENT IS CONFIDENTIAL - SUBJECT TO INTERIM PROTECTIVE  
ORDER NO. 1 IN DOCKET NO. 23-079-U AND IS BEING FILED SEPERATELY  
UNDER SEAL**

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-16-A Confidential Working Gas Storage - Historical Test Year

**THE ATTACHMENT IS CONFIDENTIAL - SUBJECT TO INTERIM PROTECTIVE  
ORDER NO. 1 IN DOCKET NO. 23-079-U AND IS BEING FILED SEPERATELY  
UNDER SEAL**

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-16-B Confidential Working Gas Storage - Projected Test Year

**THE ATTACHMENT IS CONFIDENTIAL - SUBJECT TO INTERIM PROTECTIVE  
ORDER NO. 1 IN DOCKET NO. 23-079-U AND IS BEING FILED SEPERATELY  
UNDER SEAL**

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-17 Arkansas Trial Balance

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-J

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
	<b>FERC Total</b>				
1	1010	Plant in service	163010	Plant in Service	\$ 1,451,339,491
2	1010	Plant in service	174992	Plnt in Srv-Intang	(137,343)
3	1010	Plant in service	174995	Plant-in-Serv - Man	(12,524,211)
4	1010	Plant in service	193025	NC-Other Intangibles	137,343
5	<b>1010 Total</b>				<b>\$ 1,438,815,280</b>
6	1060	Comp Const Not Class	163000	CCNC	\$ 25,836,637
7	<b>1060 Total</b>				<b>\$ 25,836,637</b>
8	1070	Constr Work in Prog	170010	Construction WIP	\$ 34,570,571
9	1070	Constr Work in Prog	174998	CWIP - Manual	-
10	<b>1070 Total</b>				<b>\$ 34,570,571</b>
11	1080	Acc Prov For Depr	171010	Acc Depr-Plnt in Svc	\$ (552,304,951)
12	1080	Acc Prov For Depr	171011	Removal WIP	2,482,889
13	1080	Acc Prov For Depr	171012	CCNC Accumulated Dep	(134,821)
14	<b>1080 Total</b>				<b>\$ (549,956,883)</b>
15	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	\$ (4,065,759)
16	1110	Acc Prov-Amort Plt	172050	Acc Amrt-Oth Util Plt	(315,009)
17	1110	Acc Prov-Amort Plt	174993	Accum Amtztn-Intang	-
18	1110	Acc Prov-Amort Plt	193026	NC-Oth Intang-Amort	-
19	<b>1110 Total</b>				<b>\$ (4,380,769)</b>
20	1140	Acquisition Adj	166010	Plant Acquis Adj	\$ 1,047,519
21	<b>1140 Total</b>				<b>\$ 1,047,519</b>
22	1150	Amort Acq Adj	172030	Acc Amort-Acqu Adj	\$ (850,400)
23	<b>1150 Total</b>				<b>\$ (850,400)</b>
24	1210	Non-Utility Prop	169010	Non Utility Plant	\$ -
25	<b>1210 Total</b>				<b>\$ -</b>
26	1220	Depr & Amrt Non-Util	171040	Acc Depr-Non Util Plt	\$ (27,374)
27	<b>1220 Total</b>				<b>\$ (27,374)</b>
28	1310	Cash	102008	Cash - Gen - Wells Fargo - SUA	-
29	1310	Cash	102009	Cash - Gen - Wells Fargo - SUO	-
30	1310	Cash	102010	Chase Texas	1,742,281
31	1310	Cash	102050	Undistributed Cash	(3,657)
32	1310	Cash	102813	Chase -0062	-
33	1310	Cash	102814	Chase- 0062	100
34	1310	Cash	111994	Gen Fund Rcpt Ctrg	-
35	1310	Cash	111999	Gen Fund Rcpt Ctrg	(793,137)
36	<b>1310 Total</b>				<b>\$ 945,588</b>
37	1421	Customer A/R - Commodity	121020	A/R-Commodity	\$ 39,661,207
38	1421	Customer A/R - Commodity	121030	A/R-Transportation	-
39	1421	Customer A/R - Commodity	121080	A/R-Customers	-
40	1421	Customer A/R - Commodity	121083	A/R - NSF Fees	433,258
41	1421	Customer A/R - Commodity	121999	A/R-Unclr Pmt Acct	(707,286)
42	<b>1421 Total</b>				<b>\$ 39,387,179</b>
43	1430	Other Accts Rec	121050	A/R-Services	\$ 557,010
44	1430	Other Accts Rec	121051	A/R Services (Manual	(557,010)
45	1430	Other Accts Rec	121052	A/R-Services (Tax)	7,939
46	1430	Other Accts Rec	121053	A/R Services Tax-Man	(7,939)
47	1430	Other Accts Rec	121060	A/R-Other	3,220,400
48	1430	Other Accts Rec	121063	A/R-Government Relat	2,181,678
49	1430	Other Accts Rec	121068	A/R-Oth Manual Post	1,917,327
50	<b>1430 Total</b>				<b>\$ 7,319,404</b>
51	1441	Acc Prov Uncoll-Commodity	123010	Uncoll-Commodity	\$ (5,384,248)
52	1441	Acc Prov Uncoll-Commodity	123011	Uncoll UB-Commodity	(675,382)
53	1441	Acc Prov Uncoll-Commodity	123015	Accum Prov-Uncoll Accts-PGA	-
54	<b>1441 Total</b>				<b>\$ (6,059,630)</b>
55	1442	Acc Prov Un A/R - Mchdse	123030	Uncoll-Merchandise	\$ -

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-J

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56	<b>1442 Total</b>				\$ -
57	1444	Acc Prov Un A/R - Other	123050	Uncoll-Other	\$ (1,045,230)
58	<b>1444 Total</b>				\$ (1,045,230)
59	1450	Notes Rec-Assoc Cos	127010	ST N/R-Assoc Co	\$ -
60	<b>1450 Total</b>				\$ -
61	1460	Accts Rec-Assoc Cos	120001	Interco A/R-Man Sett	\$ -
62	1460	Accts Rec-Assoc Cos	120010	Accts Rec-Assoc Co	\$ 177,259,111
63	1460	Accts Rec-Assoc Cos	121066	A/R-Affiliated Comp	\$ -
64	1460	Accts Rec-Assoc Cos	121067	A/R-Affiliate Co ARO	\$ -
65	1460	Accts Rec-Assoc Cos	121074	SUA A/R-Affiliated Companies - manual	\$ -
66	1460	Accts Rec-Assoc Cos	121077	SUO A/R-Affiliated Companies - manual	\$ -
67	<b>1460 Total</b>				\$ 177,259,111
68	1540	Matsl Oper Supplies	133999	Materials & Supplies	\$ 6,440,793
69	1540	Matsl Oper Supplies	134999	Mdse-Auto Post	\$ -
70	<b>1540 Total</b>				\$ 6,440,793
71	1630	Stores Exp Undistr	138010	Stores Exp Undistr	\$ 392,065
72	1630	Stores Exp Undistr	138999	Stores Clr-Auto Post	\$ -
73	<b>1630 Total</b>				\$ 392,065
74	1641	Gas Str Undrgrmd-Cur	137010	Storage Gas	\$ 7,253,879
75	1641	Gas Str Undrgrmd-Cur	137015	Storage Gas-Estimate	\$ (1,507,738)
76	<b>1641 Total</b>				\$ 5,746,141
77	1650	Prepayments	137025	Actual- Storage Rese	\$ -
78	1650	Prepayments	139010	Prepay-Insurance	\$ 1,211,483
79	1650	Prepayments	143040	Prepay-State Franch	\$ -
80	1650	Prepayments	144010	Prepay-Other	\$ 575,527
81	<b>1650 Total</b>				\$ 1,787,011
82	1730	Accrued Util Rev	126030	Accr-Wthtr Normal	\$ 5,353,528
83	1730	Accrued Util Rev	126045	Unbilled Cust A/R	\$ 32,506,670
84	1730	Accrued Util Rev	126046	Unbilled Trnsprt A/R	\$ 1,635,806
85	<b>1730 Total</b>				\$ 39,496,004
86	1823	Oth Regulatory Asset	179021	Reg Assets - EECRF	\$ 616,776
87	1823	Oth Regulatory Asset	179022	Regulatory Assets -	\$ 13,589
88	1823	Oth Regulatory Asset	179024	Relief Prog Incr Cst	\$ 6,337,469
89	1823	Oth Regulatory Asset	179030	Reg Assets-Other-Oth	\$ -
90	1823	Oth Regulatory Asset	179034	Reg Assets-Rate Case	\$ -
91	1823	Oth Regulatory Asset	179051	Regulatory Assets Extraordinary Gas Cos	\$ 244,311,387
92	1823	Oth Regulatory Asset	179053	Reg Asset Uri ExtraordGas Unbilled	\$ (5,244,169)
93	1823	Oth Regulatory Asset	179056	2021 Winter Storm Ur	\$ -
94	1823	Oth Regulatory Asset	179058	Contra Reg Assets	\$ -
95	1823	Oth Regulatory Asset	179079	Reg Assets-Asst Ret	\$ 16,878,365
96	1823	Oth Regulatory Asset	179100	Reg Assets- AMA	\$ 50,127
97	1823	Oth Regulatory Asset	179120	109DR-Eq AFUDC Close	\$ 778,627
98	1823	Oth Regulatory Asset	179130	Amrt 109DR-Eq AFUDC	\$ (43,168)
99	1823	Oth Regulatory Asset	179280	Reg NC Asset EDIT-Ot	\$ 28,250,950
100	<b>1823 Total</b>				\$ 291,949,952
101	1840	Clearing Accts	175030	Clrg-Transportation	\$ 182,027
102	1840	Clearing Accts	176985	3rd Partly Bill Ord	\$ -
103	1840	Clearing Accts	176986	Temporary Suspense	\$ 6,551
104	1840	Clearing Accts	176990	Asset Transfers Out	\$ -
105	1840	Clearing Accts	176993	Work Order Contrib	\$ -
106	1840	Clearing Accts	176997	Inv Rcvy Cap Salv	\$ -
107	1840	Clearing Accts	176999	Suppl Disc-Net Metho	\$ (303)
108	<b>1840 Total</b>				\$ 188,275
109	1860	Misc Deferred Debits	186010	Def Project Costs	\$ -
110	1860	Misc Deferred Debits	186010	Misc Def DR-Other	\$ 410,881
111	<b>1860 Total</b>				\$ 410,881
112	1900	Acc Deferred Inc Tax	194010	Def Inc Tax-Fed	\$ -



Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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113	1900	Acc Deferred Inc Tax	194030	Def Inc Tax-St/Loc	-
114	<b>1900 Total</b>				<b>\$ -</b>
115	1910	Unrec Pur Gas Csts	147015	O/U CY Gas True Up	\$ 7,203,791
116	1910	Unrec Pur Gas Csts	147022	O/U Reg Asset Extra	70,111,282
117	1910	Unrec Pur Gas Csts	179051	Regulatory Assets Extraordinary Gas Cos	-
118	1910	Unrec Pur Gas Csts	179053	Reg Asset Uri ExtraordGas Unbilled	-
119	1910	Unrec Pur Gas Csts	184025	O/U-Rec Gas TLICGRP	-
120	1910	Unrec Pur Gas Csts	221135	Net O/U Reclass	(7,203,791)
121	1910	Unrec Pur Gas Csts	221137	Uri ExtraordGas Unbi	-
122	1910	Unrec Pur Gas Csts	221143	O/U-Base Gas Cost	22,510,494
123	1910	Unrec Pur Gas Csts	221144	O/U-Recv Gas PurUnbi	(15,726,419)
124	1910	Unrec Pur Gas Csts	221146	Est O/U-Other	419,716
125	<b>1910 Total</b>				<b>\$ 77,315,074</b>
126	2070	APIC	295011	Add Paid-In Capital-External Only	-
127	<b>2070 Total</b>				<b>\$ -</b>
128	2110	Misc Paid-in Capital	295010	Addl Paid-In Capital	-
129	2110	Misc Paid-in Capital	298030	APIC - CORP Tax Allo	-
130	2110	Misc Paid-in Capital	298031	APIC - ASC 718 I/C	-
131	<b>2110 Total</b>				<b>\$ -</b>
132	2160	Unap Rtdn Earnings	297999	Retained Earnings	\$ (379,851,822)
133	2160			<i>Cumulative Net Income (including adjustments)</i>	
134	<b>2160 Total</b>				<b>\$ (379,851,822)</b>
135	2190	Acc Oth Comprehensive Inc	298012	AOCI-ASC715BenPlans	(127)
136	<b>2190 Total</b>				<b>\$ (127)</b>
137	2230	Adv from Assoc Comp	275040	LT Notes Pay-Assoc	(193,123,941)
138	<b>2230 Total</b>				<b>\$ (193,123,941)</b>
139	2282	AccumProv-Inj/Damage	258010	Auto Liability	(432,084)
140	2282	AccumProv-Inj/Damage	258020	General Liability	(2,087,180)
141	2282	AccumProv-Inj/Damage	258030	Workers' Compensation	(431,600)
142	<b>2282 Total</b>				<b>\$ (2,950,864)</b>
143	2283	Pensions&Benefits	240030	Accr-Medical Ins	-
144	2283	Pensions&Benefits	240035	Accr-Health & Welfar	(1,282,401)
145	2283	Pensions&Benefits	240060	Accr-Other Benefits	(592,247)
146	2283	Pensions&Benefits	240065	Accr-Supp-Emp.Brnfsts	-
147	2283	Pensions&Benefits	240070	Accr-Current (LTD)	-
148	2283	Pensions&Benefits	259020	Svngs RestorationPln	-
149	2283	Pensions&Benefits	259042	PostRetire-ASC 715	(14,913,916)
150	2283	Pensions&Benefits	259043	Postemploy-ASC 712	(578,740)
151	<b>2283 Total</b>				<b>\$ (17,367,303)</b>
152	2300	Asset Retirement Obligtns	262010	Asst Ret ASC 410	\$ (68,057,535)
153	<b>2300 Total</b>				<b>\$ (68,057,535)</b>
154	2320	Accounts Payable	201010	A/P-Trade	\$ (919,825)
155	2320	Accounts Payable	203010	A/P-Gas	-
156	2320	Accounts Payable	203040	A/P-Gas Estimate	(17,235,337)
157	2320	Accounts Payable	203050	A/P-Gas Imbal-Exch	(2,799,836)
158	2320	Accounts Payable	204010	A/P-Other	(1,950)
159	2320	Accounts Payable	204016	A/P-Affiliated Compa	-
160	2320	Accounts Payable	204017	A/P Man - Affilt Com	-
161	2320	Accounts Payable	204020	A/P-Savings Aft-Tax	(33)
162	2320	Accounts Payable	204030	A/P-United Way	-
163	2320	Accounts Payable	204050	A/P - Empl W/h - Child Support	-
164	2320	Accounts Payable	204110	A/P-Health Care FSA	-
165	2320	Accounts Payable	204115	Emp W/H - HSA	0
166	2320	Accounts Payable	204220	A/P-FSA Dependent	-
167	2320	Accounts Payable	204230	A/P-Savings Pre-Tax	(346)

Summit Utilities Arkansas, Inc.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
168	2320	Accounts Payable	204260	A/P-Student Loans	-
169	2320	Accounts Payable	204270	A/P-Savings Plus Loa	(59)
170	2320	Accounts Payable	204320	A/P-Empl W/h-PAC	-
171	2320	Accounts Payable	204420	A/P-Helping Hand	(1,950)
172	2320	Accounts Payable	213824	A/P-O/S Ck Chse 0062	(506,748)
173	2320	Accounts Payable	213825	A/P-O/S Ck Chse 0062	(187,541)
174	2320	Accounts Payable	213890	AP-Disb Clearing VC	(2,899)
175	2320	Accounts Payable	213974	A/P-O/S CCS Ref-0062	-
176	2320	Accounts Payable	213994	A/P-Accrued Liab	(4,703,481)
177	2320	Accounts Payable	213995	A/P - Gen Disb Clrg	(115,137)
178	2320	Accounts Payable	213999	A/P-Gds Rec/Inv Rec	(1,450,615)
179	<b>2320 Total</b>				<b>\$ (27,925,758)</b>
180	2330	Notes Pay-Assoc Co	214010	ST N/P-Assoc Co	\$ (581,407,843)
181	<b>2330 Total</b>				<b>\$ (581,407,843)</b>
182	2340	AP-Assoc Comp	200001	Interco A/P Man Sett	\$ -
183	2340	AP-Assoc Comp	200010	A/P-Trade-Assoc Co	(24,903,867)
184	2340	AP-Assoc Comp	204012	A/P Gas Est - Affilt	(5,003,476)
185	2340	AP-Assoc Comp	204021	SUA A/P Affiliated Companies - manual	-
186	2340	AP-Assoc Comp	204023	SUO A/P Affiliated Companies - manual	-
187	2340	AP-Assoc Comp	222010	Int Pay-Assoc Co	(3,368,643)
188	<b>2340 Total</b>				<b>\$ (33,275,986)</b>
189	2350	Customer Deposits	255010	Cust Deposits	\$ (9,409,001)
190	<b>2350 Total</b>				<b>\$ (9,409,001)</b>
191	2360	Taxes Accrued	220010	Accr-Fed Inc Tax	\$ 36,780,067
192	2360	Taxes Accrued	220020	Accr-Inc Tax-St/Loc	12,128,863
193	2360	Taxes Accrued	242010	Accr-Taxes (FICA)	(256,680)
194	2360	Taxes Accrued	242020	Accr-Taxes-Unempl	(2,044)
195	2360	Taxes Accrued	244010	Accr-Sales Tax-Sales	(3,903,336)
196	2360	Taxes Accrued	244015	Accr-Sales Tax Adj	1,683,288
197	2360	Taxes Accrued	244020	Accr-Use Taxes-Purch	(122,899)
198	2360	Taxes Accrued	244025	Accr-Sales Tax-Srvcs	-
199	2360	Taxes Accrued	244030	Alt Fuels Tax -State	(2,413)
200	2360	Taxes Accrued	245010	Accr-Property Taxes	(6,919,851)
201	2360	Taxes Accrued	246010	Accr-State Fran Tax	-
202	2360	Taxes Accrued	246020	Accr-State GRT	-
203	2360	Taxes Accrued	246030	Accr-Franch Fees-Cit	(3,826,223)
204	2360	Taxes Accrued	269006	LT-Def PY Tax	-
205	<b>2360 Total</b>				<b>\$ 35,558,771</b>
206	2370	Interest Accrued	223030	Accr-Int Cust Dep	\$ (114,356)
207	<b>2370 Total</b>				<b>\$ (114,356)</b>
208	2410	Tax Collect Payable	254010	Empl W/h-FIT	\$ -
209	2410	Tax Collect Payable	254020	Empl W/h-SIT	(142,438)
210	2410	Tax Collect Payable	254030	Empl W/h-FICA	-
211	2410	Tax Collect Payable	254031	Other Curr Liab-W/h From Empl	-
212	<b>2410 Total</b>				<b>\$ (142,438)</b>
213	2420	Misc Curr & Acc Liab	221050	Accr-Auditing Fees	\$ (25,208)
214	2420	Misc Curr & Acc Liab	231010	Accr-Salaries/Payrol	(963)
215	2420	Misc Curr & Acc Liab	231011	Accr-Sal/Payr Accr	(1,100)
216	2420	Misc Curr & Acc Liab	232001	Accr - Severance	-
217	2420	Misc Curr & Acc Liab	232010	Accr-Miscellaneous	(707,286)
218	2420	Misc Curr & Acc Liab	232012	Accr-Customer Refund	(7,828,918)
219	2420	Misc Curr & Acc Liab	232017	Accr-CIAC	-
220	2420	Misc Curr & Acc Liab	232050	Accr-Gas Imbalance	10,946
221	2420	Misc Curr & Acc Liab	232160	Curr&Accr Liab-Rate Refunds	-
222	2420	Misc Curr & Acc Liab	240020	Curr&Accr Liab-Payroll Ben-Dental	-
223	2420	Misc Curr & Acc Liab	240030	Curr&Accr Liab-Payroll Ben-Medical	-
224	2420	Misc Curr & Acc Liab	240080	Accr-Annual Inc Comp	(2,377,258)

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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225	<b>2420 Total</b>				<b>\$ (10,929,786)</b>
226	2530	Oth Defered Credits	256000	Current Def Rev	\$ -
227	2530	Oth Defered Credits	265020	ODC-Def Comp	(24,310)
228	2530	Oth Defered Credits	265190	ODC-Reg Liab-EDIT Re	-
229	2530	Oth Defered Credits	269013	ODC-Escheat Pay	-
230	2530	Oth Defered Credits	277018	ODC Reg Liab Arkla	-
231	<b>2530 Total</b>				<b>\$ (24,310)</b>
232	2540	Oth Regulatory Liab	221140	Regulatory Liability	\$ -
233	2540	Oth Regulatory Liab	257022	Reg Liab - EECRF	-
234	2540	Oth Regulatory Liab	257033	Reg NC Liab EDIT - P	(85,943,011)
235	2540	Oth Regulatory Liab	257034	Reg NC Liab EDIT-P O	-
236	2540	Oth Regulatory Liab	257036	Reg NC Liab EDIT - Other	(198,636)
237	2540	Oth Regulatory Liab	257037	REG NC LIAB EDIT - A	(3,971,969)
238	2540	Oth Regulatory Liab	265192	ODC-Reg Liab-Asst Re	(23,286,994)
239	<b>2540 Total</b>				<b>\$ (113,400,610)</b>
240	2820	Def Inc Tax-Oth Prop	285020	DFIT-Accel Depr	(172,141,513)
241	2820	Def Inc Tax-Oth Prop	285050	DIT-St/Loc-Acc Depr	-
242	<b>2820 Total</b>				<b>\$ (172,141,513)</b>
243	2830	Def Inc Taxes-Oth	285030	DFIT-Fed-Other	\$ -
244	2830	Def Inc Taxes-Oth	285060	DIT-St/Loc-Other	-
245	<b>2830 Total</b>				<b>\$ -</b>
246	4030	Depreciation	642103	Allocated Depreciatn	\$ 81,004
247	4030	Depreciation	700011	CCNC Dprciation Exp	485,691
248	4030	Depreciation	702010	Depreciation Exp	47,014,311
249	<b>4030 Total</b>				<b>\$ 47,581,006</b>
250	4043	Amrt Lmt-Trm Gas Plantt	704020	Amort-Limit Term Plt	\$ -
251	<b>4043 Total</b>				<b>\$ -</b>
252	4050	Amort Other Plant	704010	Amort-Intangibles	\$ 2,662,363
253	<b>4050 Total</b>				<b>\$ 2,662,363</b>
254	4081	Other Taxes-Non-Inc	621025	System Support	\$ -
255	4081	Other Taxes-Non-Inc	641012	SC PBOH-Ben. P/R Tax	74,290
256	4081	Other Taxes-Non-Inc	641112	BU PBOH-Ben. P/R Tax	2,369,539
257	4081	Other Taxes-Non-Inc	642612	BU Al.Str. PayrollTX	(305,173)
258	4081	Other Taxes-Non-Inc	720040	State/Fed Reg Fees	950,759
259	4081	Other Taxes-Non-Inc	722080	Sales & Use Tax	(228,312)
260	4081	Other Taxes-Non-Inc	722110	Excise Tax-Fed	-
261	4081	Other Taxes-Non-Inc	722130	Franch Fees-City	12,443,427
262	4081	Other Taxes-Non-Inc	722150	Property Tax	6,827,349
263	4081	Other Taxes-Non-Inc	722160	FICA Tax	-
264	4081	Other Taxes-Non-Inc	722161	Benefits P/R Tax Rec	(6,302)
265	4081	Other Taxes-Non-Inc	722170	Unemployment Tax	-
266	4081	Other Taxes-Non-Inc	722190	State Franchise Tax	-
267	4081	Other Taxes-Non-Inc	722200	State Gross Rcpts Ta	-
268	4081	Other Taxes-Non-Inc	646612	SC Al.StrucPyrll Tx	666,787
269	4081	Other Taxes-Non-Inc	722181	Misc Empl Taxes	-
270	<b>4081 Total</b>				<b>\$ 22,792,364</b>
271	4091	Inc Taxes-Oper Inc	717010	Current FIT	(47,755,581)
272	4091	Inc Taxes-Oper Inc	717020	Current SIT/Local	(13,730,082)
273	<b>4091 Total</b>				<b>\$ (61,485,663)</b>
274	4101	Prov For Def Inc Tax	717510	Deferred FIT	\$ 49,784,930
275	4101	Prov For Def Inc Tax	717511	EDIT - Plant Amort	-
276	4101	Prov For Def Inc Tax	717512	EDIT - Plant Other A	186,282
277	4101	Prov For Def Inc Tax	717513	EDIT - Other Amort	-
278	4101	Prov For Def Inc Tax	717520	Deferred SIT/Local	13,834,717
279	<b>4101 Total</b>				<b>\$ 63,805,929</b>
280	4170	Rev-Nonutility Oper	530999	M&S-Inventory Issued	\$ 8
281	4170	Rev-Nonutility Oper	641002	Stores Overhead	1

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Arkansas Trial Balance  
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282	4170	Rev-Nonutility Oper	641003	Transportation OH	372
283	4170	Rev-Nonutility Oper	643101	Labor-ST-NExmpt	1,144
284	4170	Rev-Nonutility Oper	643102	Labor 1 1/2-NExmpt	65
285	4170	Rev-Nonutility Oper	540110	Cnstrctn Svcs Tchncn	44
286	<b>4170 Total</b>				<b>\$ 1,634</b>
287	4171	Exp-Nonutility Oper	522060	Business Meals	-
288	4171	Exp-Nonutility Oper	535010	Office Supplies	-
289	4171	Exp-Nonutility Oper	550025	Meeting Exp	-
290	<b>4171 Total</b>				<b>\$ -</b>
291	4190	Interest & Div Inc	483010	Interest Income	\$(11,466)
292	<b>4190 Total</b>				<b>\$ (11,466)</b>
293	4191	AFUDC Other	481010	Cap Equity (AFUDC)	\$(541,354)
294	<b>4191 Total</b>				<b>\$ (541,354)</b>
295	4210	Misc NonOper Income	443280	Oth Oper-Misc Agree	\$(471,389)
296	<b>4210 Total</b>				<b>\$ (471,389)</b>
297	4211	Gain On Disp of Prop	485010	Gn/Ls-Disp of Prop	\$(16,731)
298	<b>4211 Total</b>				<b>\$ (16,731)</b>
299	4250	Misc Amort	704040	Amort-Plt Acq Adj	7,976
300	<b>4250 Total</b>				<b>\$ 7,976</b>
301	4261	Donations	566010	Donations-Cash	105,681
302	4261	Donations	566015	Donations-GNFF	22,462
303	4261	Donations	566020	Donations-Non Cash	-
304	4261	Donations	642614	BU Donation	2,172
305	4261	Donations	646614	SC Donation	65,144
306	<b>4261 Total</b>				<b>\$ 195,460</b>
307	4263	Penalties	722010	Penalties & Fines	26,788
308	4263	Penalties	642615	BU Penalties	109
309	<b>4263 Total</b>				<b>\$ 26,897</b>
310	4264	Expd For Civic Act	543150	Legal Services	-
311	4264	Expd For Civic Act	569010	Leg-Fed/State-Non De	5,636
312	4264	Expd For Civic Act	646608	SC Labor	1,570
313	4264	Expd For Civic Act	646609	SC Alloc.PBOH-Ben.	321
314	4264	Expd For Civic Act	646611	SC Al. PBOH W.Comp	2
315	4264	Expd For Civic Act	646612	SC Al.StrucPyrll Tx	128
316	4264	Expd For Civic Act	646620	SC Non Labor Other	2,668
317	<b>4264 Total</b>				<b>\$ 10,325</b>
318	4265	Other Deductions	522050	Spousa/Non-Employee	-
319	4265	Other Deductions	522059	Employ Rel Exp-Spous	-
320	4265	Other Deductions	550022	Misc Exp-Non Recover	(201,144)
321	4265	Other Deductions	642617	BU Aircraft Use	1,534
322	4265	Other Deductions	646617	SC Misc NonRcvrblExp	44,969
323	<b>4265 Total</b>				<b>\$ (154,641)</b>
324	4300	In-Debt To Assoc Cos	708060	Int- Assoc Comp	8,253,095
325	4300	#N/A	708063	Interest Exp (Money	11,570,186
326	<b>4300 Total</b>				<b>\$ 19,823,280</b>
327	4310	Other Interest Exp	708030	Int-Cust Dep	94,178
328	4310	Other Interest Exp	708080	Int-O/U Rec Fuel	(2,337,855)
329	4310	Other Interest Exp	708140	Int-Other	(20,739)
330	4310	Other Interest Exp	708085	Int Exp - EECR	37,030
331	<b>4310 Total</b>				<b>\$ (2,227,386)</b>
332	4320	Borrowed AFUDC-CR	708120	Int-AFUDC-Debt	\$(251,970)
333	<b>4320 Total</b>				<b>\$ (251,970)</b>
334	4390	Adj To Retained Earn	297994	Retained Earnings FE	45,198
335	4390	Adj To Retained Earn	297995	Retained Earnings FE	-
336	<b>4390 Total</b>				<b>\$ 45,198</b>
337	4800	Gas Residential Sale	412002	Gas-Res-EECR	\$(5,527,342)
338	4800	Gas Residential Sale	412003	Gas-Res-LCFC	(2,105)

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
339	4800	Gas Residential Sale	412004	Nat Gas Sls-Res-Pr E	-
340	4800	Gas Residential Sale	412006	Nat Gas Sls-Res-Pr E	-
341	4800	Gas Residential Sale	412007	Nat Gas Sales-Res-Un	-
342	4800	Gas Residential Sale	412008	Nat Gas Sales-Res-LC	-
343	4800	Gas Residential Sale	412009	Nat Gas Sales-Res-In	(379,874)
344	4800	Gas Residential Sale	412011	Gas-Res-Commodity Bi	(56,086,848)
345	4800	Gas Residential Sale	412012	Gas-Res-Dem Billed	(42,000,312)
346	4800	Gas Residential Sale	412013	Gas-Res-LUFG Billed	(1,790,689)
347	4800	Gas Residential Sale	412014	Gas-Res-Comm UnBill	(1,992,469)
348	4800	Gas Residential Sale	412015	Gas-Res-Dem UnBilled	2,521,261
349	4800	Gas Residential Sale	412016	Gas-Res-LUFG UnBill	(63,313)
350	4800	Gas Residential Sale	412017	Gas Sales-Res BDA	-
351	4800	Gas Residential Sale	412018	Gas-Res-EECR Unbille	266,536
352	4800	Gas Residential Sale	412019	Gas Sales-Res-State	(0)
353	4800	Gas Residential Sale	412020	Res-Cust Chg Min Bil	(47,173,701)
354	4800	Gas Residential Sale	412021	Gas-Res-Distr Chg	(79,266,795)
355	4800	Gas Residential Sale	412022	Gas-Res-WNA	1,711,653
356	4800	Gas Residential Sale	412023	Gas-Res-Other Margin	-
357	4800	Gas Residential Sale	412024	Res-Fran Tax Rcv	(8,827,204)
358	4800	Gas Residential Sale	412025	Gas-Res-COG Commod	-
359	4800	Gas Residential Sale	412026	Gas-Res-Unbill Cust	(51,263)
360	4800	Gas Residential Sale	412027	Gas-Res-Unbill Dist	3,433,051
361	4800	Gas Residential Sale	412028	Gas-Res-Unbill Fran	(79,584)
362	4800	Gas Residential Sale	412030	Gas-Res-Unbill WNA	(4,227,147)
363	4800	Gas Residential Sale	412032	Gas-Res-PBRC Cust Ch	-
364	4800	Gas Residential Sale	412033	Gas-Res-PBRC Dist Ch	-
365	4800	Gas Residential Sale	412036	Gas-Res-EECR Unbille	14,656
366	4800	Gas Residential Sale	412037	NatGas Sales-Res SAR	-
367	4800	Gas Residential Sale	412039	NatGas Sales-Res FRP	(4,168,678)
368	4800	Gas Residential Sale	412046	NatGas Sales-Res FRP	776,054
369	4800	Gas Residential Sale	412094	Gas-Res-GMES	-
370	4800	Gas Residential Sale	412099	Extraor Gas Cost Res	(14,850,498)
371	4800	Gas Residential Sale	412141	Nat Gas Sales-Res-Un	(3,586,395)
372	4800	Gas Residential Sale	412142	Gas Res Safety Sys	-
373	4800	Gas Residential Sale	412143	Gas Res Cust Credit	-
374	4800	Gas Residential Sale	412145	Gas Res Cust CR Unb	-
375	<b>4800 Total</b>				<b>\$ (261,351,006)</b>
376	4811	Gas S Comm Sales	412225	Comm/Ind-LCFC	\$ (204)
377	4811	Gas S Comm Sales	412226	Nat Gas Sales-Comm/I	(833,474)
378	4811	Gas S Comm Sales	412227	AR Div - Other Rev	152,628
379	4811	Gas S Comm Sales	412229	Gas-Comm/Ind-Incent	(129,802)
380	4811	Gas S Comm Sales	412230	Gas-Comm/Ind-EECR	(1,298,745)
381	4811	Gas S Comm Sales	412231	Com/Ind BDA	116
382	4811	Gas S Comm Sales	412235	Com/Ind-Comm Billed	(33,106,086)
383	4811	Gas S Comm Sales	412236	Com/Ind-Dem Billed	(20,782,366)
384	4811	Gas S Comm Sales	412237	Com/Ind-LUFG Billed	(661,110)
385	4811	Gas S Comm Sales	412238	Com/Ind-Dem DC Bille	(70,642)
386	4811	Gas S Comm Sales	412239	Gas-Comm/Ind State G	-
387	4811	Gas S Comm Sales	412240	Com/Ind-Cust Chg	(7,867,540)
388	4811	Gas S Comm Sales	412241	Com/Ind-Dist Chg	(20,112,093)
389	4811	Gas S Comm Sales	412242	Com/Ind-WNA	536,031
390	4811	Gas S Comm Sales	412244	Com/Ind-Other Margin	103
391	4811	Gas S Comm Sales	412245	Com/Ind-Fran Rcvy	(3,088,076)
392	4811	Gas S Comm Sales	412247	Com/Ind-Unb Cust Chg	(14,330)
393	4811	Gas S Comm Sales	412248	Com/Ind-Unb Dist Chg	747,329
394	4811	Gas S Comm Sales	412249	Com/Ind-Unb Frn Rcvy	(94,223)
395	4811	Gas S Comm Sales	412251	Com/Ind-Unbill WNA	(593,483)

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
396	4811	Gas S Comm Sales	412252	Com/Ind-Comm UnBill	(1,467,225)
397	4811	Gas S Comm Sales	412253	Com/Ind-Dem UnBill	1,012,021
398	4811	Gas S Comm Sales	412254	Com/Ind-LUFG UnBill	(28,565)
399	4811	Gas S Comm Sales	412258	Com/Ind-PBRC Cust Ch	-
400	4811	Gas S Comm Sales	412259	Com/Ind-PBRC Dist Ch	-
401	4811	Gas S Comm Sales	412260	Com/Ind-EECR Unbill	46,720
402	4811	Gas S Comm Sales	412264	Comm/Ind-GMES	35
403	4811	Gas S Comm Sales	412266	Com/Ind-EECR Unbill	6,096
404	4811	Gas S Comm Sales	412268	Nat Gas Sales-Comm/In	(2,256)
405	4811	Gas S Comm Sales	412269	Nat Gas Sls-Comm/I P	-
406	4811	Gas S Comm Sales	412271	Nat Gas Sales-Comm/I	-
407	4811	Gas S Comm Sales	412275	Nat Gas Sls-Comm/I P	-
408	4811	Gas S Comm Sales	412278	Extraor Gas Cost Com	(9,856,546)
409	4811	Gas S Comm Sales	412279	NatGasSalesComm/IndU	(1,657,774)
410	4811	Gas S Comm Sales	412661	Nat Gas Sales-Comm/I	-
411	<b>4811 Total</b>				<b>\$ (99,163,461)</b>
412	4870	Gas Forfeited Disc	445010	Forfeited Discounts	\$ (3,345,325)
413	<b>4870 Total</b>				<b>\$ (3,345,325)</b>
414	4880	Gas Misc Service Rev	443010	Other Oper Rev	\$ (31)
415	4880	Gas Misc Service Rev	443021	Oth Oper-Connect	(3,313,202)
416	4880	Gas Misc Service Rev	443022	Oth Oper-Reconnect	(207,203)
417	4880	Gas Misc Service Rev	443023	Oth Oper-Coll Chg	(469,536)
418	4880	Gas Misc Service Rev	443024	Oth Oper-NSF Ck Chg	(418,465)
419	4880	Gas Misc Service Rev	443025	Oth Oper-Misc Svc	(170,831)
420	<b>4880 Total</b>				<b>\$ (4,579,268)</b>
421	4893	Transp Rev-Distrib	421003	Gas Transp Rev-Comm/	-
422	4893	Transp Rev-Distrib	421007	Gas Transp Unbilled	-
423	4893	Transp Rev-Distrib	421015	Transp Rv Com In Tel	(149,770)
424	4893	Transp Rev-Distrib	421021	Transp-UB Taxes	7,223
425	4893	Transp Rev-Distrib	421022	Transp-DemChg Billed	-
426	4893	Transp Rev-Distrib	421024	Transp-Dem DC Billed	(8,370,182)
427	4893	Transp Rev-Distrib	421028	Transp-PBRC Cust Chg	-
428	4893	Transp Rev-Distrib	421029	Transp-PBRC Dist Chg	-
429	4893	Transp Rev-Distrib	421030	Transp-Cust Chg	(742,756)
430	4893	Transp Rev-Distrib	421031	Transp-Admin Chg	(2,419,405)
431	4893	Transp Rev-Distrib	421032	Transp-Distr Chg	(5,120,566)
432	4893	Transp Rev-Distrib	421034	Transp-Other Margin	-
433	4893	Transp Rev-Distrib	421035	Transp-Fran Rcvy	(544,997)
434	4893	Transp Rev-Distrib	421037	Gas Transp-State Tax	-
435	4893	Transp Rev-Distrib	421039	Gas Transp Rev -CII	(344,680)
436	4893	Transp Rev-Distrib	421040	Gas Transp Rev -EECR	(1,648,826)
437	4893	Transp Rev-Distrib	421042	Gas Transp Rev-LCFC	-
438	4893	Transp Rev-Distrib	421052	Transp-UB Non-Mrgn	-
439	4893	Transp Rev-Distrib	421053	Transport Unbilled E	16,867
440	4893	Transp Rev-Distrib	421055	Transport Unbilled L	-
441	4893	Transp Rev-Distrib	421057	Transport Unbilled E	2,621
442	4893	Transp Rev-Distrib	421096	AR Div - Other Rev	83,951
443	4893	Transp Rev-Distrib	421098	Transp UB Customer C	1,623
444	4893	Transp Rev-Distrib	421145	Transp UB Distributi	102,108
445	4893	Transp Rev-Distrib	421146	Transp UB Admin Char	(1,903)
446	4893	Transp Rev-Distrib	421147	Transp UB Distributi	18,726
447	4893	Transp Rev-Distrib	421069	Gas Transp Rev- FRP	(655,808)
448	<b>4893 Total</b>				<b>\$ (19,765,775)</b>
449	4930	Rent From Gas Prop	488010	Rental Rev-Assoc	\$ (9,082)
450	<b>4930 Total</b>				<b>\$ (9,082)</b>
451	4940	Gas Interdepart Rent	488012	Rental Rev-Intdpmnt	\$ (182,593)
452	<b>4940 Total</b>				<b>\$ (182,593)</b>

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
453	4950	Other Gas Revs	443013	Oth Oper-AMA Oper Re	\$ -
454	4950	Other Gas Revs	443014	Oth Oper-Pipe Safe F	-
455	4950	Other Gas Revs	443020	Other Oper-O/U EECR	(1,142,865)
456	4950	Other Gas Revs	443027	Other Oper Rev - EE	63,887
457	4950	Other Gas Revs	443029	Oth Oper-Wireless	(43,202)
458	4950	Other Gas Revs	443270	Line Break Settlemt	25,017
459	4950	Other Gas Revs	443047	Gas Dist Rev CV19 Ad	397,106
460	4950	Other Gas Revs	443138	Oth Oper Rev-Gas Mar	(942)
461	<b>4950 Total</b>				<b>\$ (700,999)</b>
462	4960	Prov For Rate Ref-Ga	413060	Nat Gas Sales-Misc	(1,239,722)
463	<b>4960 Total</b>				<b>\$ (1,239,722)</b>
464	8040	Gas City Gate Purch	505004	3rd Party Imbal CO	\$ -
465	8040	Gas City Gate Purch	505005	COG-Fuel Transportat	61,906
466	8040	Gas City Gate Purch	505008	On Sys Trans Imb Set	466,365
467	8040	Gas City Gate Purch	505010	COG-Nat Gas Pur	439,704,390
468	8040	Gas City Gate Purch	505024	COG-AMA Guartrd Pmnt	(894,510)
469	8040	Gas City Gate Purch	505172	Est -Gas Cost - R&C	3,849,346
470	8040	Gas City Gate Purch	505222	COG-Supplier Demand	5,059,119
471	8040	Gas City Gate Purch	504063	Imbalances - AffilCo	4,736,126
472	8040	Gas City Gate Purch	505007	COG- WMBE Suppliers	1,884,892
473	<b>8040 Total</b>				<b>\$ 454,867,632</b>
474	8051	Pur Gas Adjustments	505020	COG-PGA/GSR Def	\$ 2,850,935
475	8051	Pur Gas Adjustments	505021	COG-Meas & Oth Adj	(354,129,982)
476	8051	Pur Gas Adjustments	505035	Non-OU Winter Cost	29,951,213
477	<b>8051 Total</b>				<b>\$ (321,327,833)</b>
478	8081	Gas Storage - Debit	505032	COG-Storage Withdraw	\$ 12,944,862
479	<b>8081 Total</b>				<b>\$ 12,944,862</b>
480	8082	Gas Storage - Credit	505031	COG-Storage Injectio	\$ (15,461,434)
481	<b>8082 Total</b>				<b>\$ (15,461,434)</b>
482	8580	Transmission of Gas	505016	COG-Pipeline Svcs	\$ -
483	8580	Transmission of Gas	505521	COG-Estimate- PL Svc	(606,274)
484	8580	Transmission of Gas	507513	GasTrans Exp - Comm	476,111
485	8580	Transmission of Gas	507514	Gas Trans Exp-Demand	3,784,977
486	8580	Transmission of Gas	507517	Transp-Comm Storage	6,840
487	8580	Transmission of Gas	507519	Transp-Resev Storage	599,423
488	8580	Transmission of Gas	504016	COG-PL Svc-Assoc Cos	52,793
489	8580	Transmission of Gas	505514	Nat Gas Pur Affil CO	153,145
490	8580	Transmission of Gas	505519	PL Svc Affil Co-Res	42,846,259
491	8580	Transmission of Gas	505520	PL-Svc Stores- Affil	6,060,467
492	<b>8580 Total</b>				<b>\$ 53,373,740</b>
493	8700	Oper Supv & Eng	511010	Misc Oper Exp	\$ 111
494	8700	Oper Supv & Eng	515040	Sal&Wages Exp-STI-Ex	309,100
495	8700	Oper Supv & Eng	515042	Sal&Wages Exp-STI-No	15,769
496	8700	Oper Supv & Eng	515050	Non-prod-Exempt	244,723
497	8700	Oper Supv & Eng	515052	Non-prod-Non-Exempt	41,393
498	8700	Oper Supv & Eng	517992	Oth Comp-Non-Exempt	1,253
499	8700	Oper Supv & Eng	517994	OT Non-Exmpt(1,5)	6,951
500	8700	Oper Supv & Eng	517995	Regular Non-Exempt	204,353
501	8700	Oper Supv & Eng	517996	Other Comp-Exempt	22,623
502	8700	Oper Supv & Eng	517998	Overtime Exempt	10,207
503	8700	Oper Supv & Eng	517999	Regular Exempt	1,420,197
504	8700	Oper Supv & Eng	522010	Employee Travel	7,701
505	8700	Oper Supv & Eng	522020	Training	513
506	8700	Oper Supv & Eng	522030	Registration	980
507	8700	Oper Supv & Eng	522040	Dues & Licenses	233
508	8700	Oper Supv & Eng	522060	Business Meals	19,344
509	8700	Oper Supv & Eng	522062	Entertainment	45

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510	8700	Oper Supv & Eng	522070	Education Exp	2,102
511	8700	Oper Supv & Eng	522080	Park/In-town Travel	555
512	8700	Oper Supv & Eng	522090	Awards/Gifts	1,596
513	8700	Oper Supv & Eng	522110	Occ Hlth & Safety	7,599
514	8700	Oper Supv & Eng	522120	Books & Subscriptons	987
515	8700	Oper Supv & Eng	522130	Misc Empl Rel Exp	1,057
516	8700	Oper Supv & Eng	523000	Empl Reimburs/Deduct	-
517	8700	Oper Supv & Eng	530010	M&S - Non Inv	26,228
518	8700	Oper Supv & Eng	530020	M&S-Stores,Tools	77
519	8700	Oper Supv & Eng	530030	M&S-Ofc Furn & Equip	106
520	8700	Oper Supv & Eng	530050	M&S-Salvage	-
521	8700	Oper Supv & Eng	530995	M&S-Gn/Ls form Reval	-
522	8700	Oper Supv & Eng	530996	M&S-Cost Differences	(255)
523	8700	Oper Supv & Eng	530997	M&S-Adj fr Stk Trans	44
524	8700	Oper Supv & Eng	530998	M&S-Scrapping/Dest	147
525	8700	Oper Supv & Eng	530999	M&S-Inventory Issued	-
526	8700	Oper Supv & Eng	531020	Motor-Veh & Pit	949
527	8700	Oper Supv & Eng	531030	Purch Veh Fuel Exp	116
528	8700	Oper Supv & Eng	532010	Mat & Supplies Exp	-
529	8700	Oper Supv & Eng	532020	M&S-Equipment	181
530	8700	Oper Supv & Eng	532040	M&S-Misc	21,255
531	8700	Oper Supv & Eng	533010	Purch-Comp Hdware	2,812
532	8700	Oper Supv & Eng	535010	Office Supplies	16,992
533	8700	Oper Supv & Eng	540010	Maint Services-Other	-
534	8700	Oper Supv & Eng	540050	Construction Svcs	1,702
535	8700	Oper Supv & Eng	541530	Motor Veh Reg/Lic	90
536	8700	Oper Supv & Eng	543010	Prof Serv-Ded	8,612
537	8700	Oper Supv & Eng	543090	Wireless Services	8,737
538	8700	Oper Supv & Eng	545010	Property Services	110
539	8700	Oper Supv & Eng	545045	Cont/Sv -Bldg Mnt	-
540	8700	Oper Supv & Eng	545070	Cont/Sv Jan Serv	92
541	8700	Oper Supv & Eng	545105	Cont/Sv Trash Rem	-
542	8700	Oper Supv & Eng	545120	Temp Manpower Svc	(6)
543	8700	Oper Supv & Eng	546010	Other Services	5,620
544	8700	Oper Supv & Eng	550020	Misc Adm Expenses	712
545	8700	Oper Supv & Eng	550025	Meeting Exp	-
546	8700	Oper Supv & Eng	550040	Postage/Courier	-
547	8700	Oper Supv & Eng	550041	Courier Expense	3,186
548	8700	Oper Supv & Eng	550060	Filing Fees	-
549	8700	Oper Supv & Eng	550086	Member Dues in Orgn	18
550	8700	Oper Supv & Eng	550100	Freight	12,937
551	8700	Oper Supv & Eng	562020	Reb/Incent/Bydms-Mkt	-
552	8700	Oper Supv & Eng	562170	Uniforms	5,364
553	8700	Oper Supv & Eng	562220	Rectifier Power Bill	686
554	8700	Oper Supv & Eng	565010	Repairs & Maintenanc	3,613
555	8700	Oper Supv & Eng	565040	Rep & Maint-Vehicles	16
556	8700	Oper Supv & Eng	571010	Utilities-Electricit	11,007
557	8700	Oper Supv & Eng	571020	Util-Land-Phones Cir	6,674
558	8700	Oper Supv & Eng	571040	Utilities-Water	476
559	8700	Oper Supv & Eng	571050	Utilities-Other	11,479
560	8700	Oper Supv & Eng	621016	Fleet Maint	-
561	8700	Oper Supv & Eng	641003	Transportation OH	8,545
562	8700	Oper Supv & Eng	641112	BU PBOH-Ben. P/R Tax	-
563	8700	Oper Supv & Eng	642608	BU Labor	(959,152)
564	8700	Oper Supv & Eng	642620	BU Non Labor Other	(23,849)
565	8700	Oper Supv & Eng	643101	Labor-ST-NExmpt	23,888
566	8700	Oper Supv & Eng	643102	Labor 1 1/2-NExmpt	-



Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
567	8700	Oper Supv & Eng	643201	Labor-ST-Exempt	112,035
568	8700	Oper Supv & Eng	643502	Fleet Pool Vehicles	97,406
569	8700	Oper Supv & Eng	515080	Other Compensation	4
570	8700	Oper Supv & Eng	522100	Empl Reloc/Moving	81,339
571	8700	Oper Supv & Eng	531040	Veh&Pwr Op Equip	(4)
572	8700	Oper Supv & Eng	533020	Pur-Comp Sftw & Upgd	2,367
573	8700	Oper Supv & Eng	540090	Maint Serv-Environme	3
574	8700	Oper Supv & Eng	545040	Cont/Sv Add/Alt/Rem	89
575	8700	Oper Supv & Eng	545090	Cont/Sv Sec Elect	12
576	8700	Oper Supv & Eng	545150	Printing Svcs	325
577	8700	Oper Supv & Eng	545160	Software Maintenance	9,375
578	8700	Oper Supv & Eng	545520	Long Distance/Fax	11
579	8700	Oper Supv & Eng	562018	Market Research	-
580	8700	Oper Supv & Eng	572010	Office Rent	-
581	8700	Oper Supv & Eng	572025	Rent-Office Equip	-
582	8700	Oper Supv & Eng	572040	Other Rent	-
583	8700	Oper Supv & Eng	583005	Construction OH	1
584	8700	Oper Supv & Eng	643004	Billable Hours	(0)
585	8700	Oper Supv & Eng	643202	Labor 1 1/2-Exempt	(18,481)
586	<b>8700 Total</b>				<b>\$ 1,803,079</b>
587	8710	Distr Load Dispatch	522010	Employee Travel	-
588	8710	Distr Load Dispatch	522060	Business Meals	176
589	8710	Distr Load Dispatch	522110	Occ Hlth & Safety	-
590	8710	Distr Load Dispatch	522130	Misc Empl Rel Exp	-
591	8710	Distr Load Dispatch	530010	M&S - Non Inv	1,804
592	8710	Distr Load Dispatch	530999	M&S-Inventory Issued	32,427
593	8710	Distr Load Dispatch	531020	Motor-Veh & Plt	-
594	8710	Distr Load Dispatch	531030	Purch Veh Fuel Exp	-
595	8710	Distr Load Dispatch	535010	Office Supplies	369
596	8710	Distr Load Dispatch	540050	Construction Svcs	-
597	8710	Distr Load Dispatch	543010	Prof Serv-Ded	36
598	8710	Distr Load Dispatch	550020	Misc Adm Expenses	57
599	8710	Distr Load Dispatch	565010	Repairs & Maintenanc	-
600	8710	Distr Load Dispatch	565040	Rep & Maint-Vehicles	-
601	8710	Distr Load Dispatch	641002	Stores Overhead	3,541
602	8710	Distr Load Dispatch	641003	Transportation OH	15,084
603	8710	Distr Load Dispatch	643101	Labor-ST-NExmpt	56,040
604	8710	Distr Load Dispatch	643102	Labor 1 1/2-NExmpt	16,829
605	8710	Distr Load Dispatch	515040	Sal&Wages Exp-STI-Ex	2,261
606	8710	Distr Load Dispatch	515042	Sal&Wages Exp-STI-No	3,045
607	8710	Distr Load Dispatch	515050	Non-prod-Exempt	1,213
608	8710	Distr Load Dispatch	515052	Non-prod-Non-Exempt	6,715
609	8710	Distr Load Dispatch	515080	Other Compensation	279
610	8710	Distr Load Dispatch	517992	Oth Comp-Non-Exempt	34
611	8710	Distr Load Dispatch	517994	OT Non-Exmpt(1.5)	3,468
612	8710	Distr Load Dispatch	517995	Regular Non-Exempt	42,629
613	8710	Distr Load Dispatch	517998	Overtime Exempt	397
614	8710	Distr Load Dispatch	517999	Regular Exempt	9,716
615	8710	Distr Load Dispatch	522040	Dues & Licenses	3
616	8710	Distr Load Dispatch	522080	Park/In-town Travel	346
617	8710	Distr Load Dispatch	522120	Books & Subscriptions	62
618	8710	Distr Load Dispatch	523000	Empl Reimburs/Deduct	-
619	8710	Distr Load Dispatch	530020	M&S-Stores,Tools	8
620	8710	Distr Load Dispatch	530030	M&S-Ofc Furn & Equip	426
621	8710	Distr Load Dispatch	532020	M&S-Equipment	79
622	8710	Distr Load Dispatch	532040	M&S-Misc	3,318
623	8710	Distr Load Dispatch	533010	Purch-Comp Hdware	109

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
624	8710	Distr Load Dispatch	543090	Wireless Services	752
625	8710	Distr Load Dispatch	545010	Property Services	3
626	8710	Distr Load Dispatch	545040	Cont/Sv Add/Alt/Rem	356
627	8710	Distr Load Dispatch	545090	Cont/Sv Sec Elect	49
628	8710	Distr Load Dispatch	545120	Temp Manpower Svc	21
629	8710	Distr Load Dispatch	545160	Software Maintenance	5,012
630	8710	Distr Load Dispatch	545520	Long Distance/Fax	44
631	8710	Distr Load Dispatch	550041	Courier Expense	2
632	8710	Distr Load Dispatch	571020	Util-Land-Phones Cir	0
633	8710	Distr Load Dispatch	571050	Utilities-Other	3,739
634	8710	Distr Load Dispatch	642608	BU Labor	9,709
635	8710	Distr Load Dispatch	642620	BU Non Labor Other	594
636	<b>8710 Total</b>				<b>\$ 220,752</b>
637	8740	Mains & Services Exp	515040	Sal&Wages Exp-STI-Ex	\$ 54,449
638	8740	Mains & Services Exp	515042	Sal&Wages Exp-STI-No	246,110
639	8740	Mains & Services Exp	515050	Non-prod-Exempt	62,048
640	8740	Mains & Services Exp	515052	Non-prod-Non-Exempt	643,746
641	8740	Mains & Services Exp	515080	Other Compensation	4,533
642	8740	Mains & Services Exp	517992	Oth Comp-Non-Exempt	21,073
643	8740	Mains & Services Exp	517994	OT Non-Exmpt(1.5)	486,823
644	8740	Mains & Services Exp	517995	Regular Non-Exempt	3,174,868
645	8740	Mains & Services Exp	517996	Other Comp-Exempt	4,453
646	8740	Mains & Services Exp	517999	Regular Exempt	300,162
647	8740	Mains & Services Exp	522010	Employee Travel	15,835
648	8740	Mains & Services Exp	522020	Training	163
649	8740	Mains & Services Exp	522030	Registration	1,410
650	8740	Mains & Services Exp	522040	Dues & Licenses	50
651	8740	Mains & Services Exp	522060	Business Meals	10,824
652	8740	Mains & Services Exp	522062	Entertainment	3
653	8740	Mains & Services Exp	522070	Education Exp	6,802
654	8740	Mains & Services Exp	522080	Park/In-town Travel	654
655	8740	Mains & Services Exp	522090	Awards/Gifts	133
656	8740	Mains & Services Exp	522110	Occ Hlth & Safety	2,026
657	8740	Mains & Services Exp	522130	Misc Empl Rel Exp	596
658	8740	Mains & Services Exp	523000	Empl Reimburs/Deduct	0
659	8740	Mains & Services Exp	530010	M&S - Non Inv	48,654
660	8740	Mains & Services Exp	530020	M&S-Stores,Tools	1,036
661	8740	Mains & Services Exp	530995	M&S-Gn/Ls form Reval	-
662	8740	Mains & Services Exp	530996	M&S-Cost Differences	(1,191)
663	8740	Mains & Services Exp	530997	M&S-Adj fr Stk Trans	202
664	8740	Mains & Services Exp	530998	M&S-Scrapping/Dest	1,231
665	8740	Mains & Services Exp	530999	M&S-Inventory Issued	257,841
666	8740	Mains & Services Exp	531010	Fuel-Veh & Plt	-
667	8740	Mains & Services Exp	531020	Motor-Veh & Plt	1,463
668	8740	Mains & Services Exp	531030	Purch Veh Fuel Exp	320
669	8740	Mains & Services Exp	532010	Mat & Supplies Exp	-
670	8740	Mains & Services Exp	532020	M&S-Equipment	371
671	8740	Mains & Services Exp	532040	M&S-Misc	1,366
672	8740	Mains & Services Exp	533010	Purch-Comp Hdware	972
673	8740	Mains & Services Exp	533020	Pur-Comp Sftw & Upgpd	-
674	8740	Mains & Services Exp	535010	Office Supplies	3,634
675	8740	Mains & Services Exp	540010	Maint Services-Other	16,354
676	8740	Mains & Services Exp	540020	Eng & Tech Services	2,114
677	8740	Mains & Services Exp	540030	Line Inspection Svcs	112,065
678	8740	Mains & Services Exp	540040	Meter & Svcing Svcs	-
679	8740	Mains & Services Exp	540050	Construction Svcs	856,058
680	8740	Mains & Services Exp	540080	Billable Cntrtd Lbr	-

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
681	8740	Mains & Services Exp	540090	Maint Serv-Environme	9,662
682	8740	Mains & Services Exp	541530	Motor Veh Reg/Lic	370
683	8740	Mains & Services Exp	543010	Prof Serv-Ded	5,015
684	8740	Mains & Services Exp	543090	Wireless Services	38,552
685	8740	Mains & Services Exp	545010	Property Services	1,078,707
686	8740	Mains & Services Exp	545045	Cont/Sv -Bldg Mnt	-
687	8740	Mains & Services Exp	545080	Cont/Sv Pest Cont	-
688	8740	Mains & Services Exp	545105	Cont/Sv Trash Rem	-
689	8740	Mains & Services Exp	545110	Cont/Sv Landscap	5,944
690	8740	Mains & Services Exp	545120	Temp Manpower Svc	-
691	8740	Mains & Services Exp	545130	Line Locating	3,310,034
692	8740	Mains & Services Exp	545140	Ofc Mach Maint	-
693	8740	Mains & Services Exp	545160	Software Maintenance	153,723
694	8740	Mains & Services Exp	546010	Other Services	297,876
695	8740	Mains & Services Exp	550020	Misc Adm Expenses	1,400
696	8740	Mains & Services Exp	550025	Meeting Exp	(0)
697	8740	Mains & Services Exp	550041	Courier Expense	448
698	8740	Mains & Services Exp	550060	Filing Fees	-
699	8740	Mains & Services Exp	562020	Reb/Incent/Bydns-Mkt	-
700	8740	Mains & Services Exp	562170	Uniforms	3,086
701	8740	Mains & Services Exp	562220	Rectifier Power Bill	47
702	8740	Mains & Services Exp	565010	Repairs & Maintenan	937
703	8740	Mains & Services Exp	565040	Rep & Maint-Vehicles	2,587
704	8740	Mains & Services Exp	571010	Utilities-Electricit	-
705	8740	Mains & Services Exp	571020	Util-Land-Phones Cir	5,906
706	8740	Mains & Services Exp	571040	Utilities-Water	-
707	8740	Mains & Services Exp	571050	Utilities-Other	858
708	8740	Mains & Services Exp	583005	Construction OH	83
709	8740	Mains & Services Exp	583006	A&G Overhead	2
710	8740	Mains & Services Exp	621016	Fleet Maint	-
711	8740	Mains & Services Exp	621025	System Support	-
712	8740	Mains & Services Exp	641002	Stores Overhead	35,100
713	8740	Mains & Services Exp	641003	Transportation OH	603,392
714	8740	Mains & Services Exp	642608	BU Labor	20,108
715	8740	Mains & Services Exp	642620	BU Non Labor Other	(21,897)
716	8740	Mains & Services Exp	643001	Un labor-ST-IntAlloc	795
717	8740	Mains & Services Exp	643002	Un Labor 1 1/2-IntAl	601
718	8740	Mains & Services Exp	643101	Labor-ST-NExmpt	(661,449)
719	8740	Mains & Services Exp	643102	Labor 1 1/2-NExmpt	(242,548)
720	8740	Mains & Services Exp	643201	Labor-ST-Exempt	7,018
721	8740	Mains & Services Exp	643502	Fleet Pool Vehicles	39,119
722	8740	Mains & Services Exp	720020	Permits & Licenses	6,515
723	8740	Mains & Services Exp	511010	Misc Oper Exp	-
724	8740	Mains & Services Exp	517998	Overtime Exempt	428
725	8740	Mains & Services Exp	522100	Empl Reloc/Moving	8,635
726	8740	Mains & Services Exp	522120	Books & Subscriptions	135
727	8740	Mains & Services Exp	530050	M&S-Salvage	(230)
728	8740	Mains & Services Exp	535020	Mat-Stock Write Off	-
729	8740	Mains & Services Exp	545070	Cont/Sv Jan Serv	294
730	8740	Mains & Services Exp	545150	Printing Svcs	-
731	8740	Mains & Services Exp	550040	Postage/Courier	2
732	8740	Mains & Services Exp	550100	Freight	202
733	8740	Mains & Services Exp	572010	Office Rent	-
734	8740	Mains & Services Exp	572025	Rent-Office Equip	-
735	8740	Mains & Services Exp	572040	Other Rent	-
736	8740	Mains & Services Exp	642618	BU Misc. Bus Expenses	6
737	8740	Mains & Services Exp	643003	Un Labor-DBL-Int Act	1,309

Summit Utilities Arkansas, Inc.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
738	8740	Mains & Services Exp	643202	Labor 1 1/2-Exempt	47,212
739	<b>8740 Total</b>				<b>\$ 11,099,236</b>
740	8760	Meas & Reg Sta Exps	515040	Sal&Wages Exp-STI-Ex	8,697
741	8760	Meas & Reg Sta Exps	515042	Sal&Wages Exp-STI-No	22,165
742	8760	Meas & Reg Sta Exps	515050	Non-prod-Exempt	9,492
743	8760	Meas & Reg Sta Exps	515052	Non-prod-Non-Exempt	48,968
744	8760	Meas & Reg Sta Exps	517994	OT Non-Exmpt(1.5)	27,002
745	8760	Meas & Reg Sta Exps	517995	Regular Non-Exempt	281,999
746	8760	Meas & Reg Sta Exps	517996	Other Comp-Exempt	1,501
747	8760	Meas & Reg Sta Exps	517999	Regular Exempt	57,733
748	8760	Meas & Reg Sta Exps	522010	Employee Travel	630
749	8760	Meas & Reg Sta Exps	522020	Training	41
750	8760	Meas & Reg Sta Exps	522030	Registration	-
751	8760	Meas & Reg Sta Exps	522040	Dues & Licenses	0
752	8760	Meas & Reg Sta Exps	522060	Business Meals	407
753	8760	Meas & Reg Sta Exps	522080	Park/In-town Travel	6
754	8760	Meas & Reg Sta Exps	522090	Awards/Gifts	7
755	8760	Meas & Reg Sta Exps	522110	Occ Hlth & Safety	-
756	8760	Meas & Reg Sta Exps	522130	Misc Empl Rel Exp	(749)
757	8760	Meas & Reg Sta Exps	530010	M&S - Non Inv	25,653
758	8760	Meas & Reg Sta Exps	530999	M&S-Inventory Issued	111,284
759	8760	Meas & Reg Sta Exps	531020	Motor-Veh & Plt	200
760	8760	Meas & Reg Sta Exps	531030	Purch Veh Fuel Exp	51
761	8760	Meas & Reg Sta Exps	532010	Mat & Supplies Exp	-
762	8760	Meas & Reg Sta Exps	532020	M&S-Equipment	2
763	8760	Meas & Reg Sta Exps	533010	Purch-Comp Hdware	173
764	8760	Meas & Reg Sta Exps	535010	Office Supplies	622
765	8760	Meas & Reg Sta Exps	540050	Construction Svcs	34
766	8760	Meas & Reg Sta Exps	543010	Prof Serv-Ded	199
767	8760	Meas & Reg Sta Exps	543090	Wireless Services	3,332
768	8760	Meas & Reg Sta Exps	550020	Misc Adm Expenses	1
769	8760	Meas & Reg Sta Exps	550025	Meeting Exp	-
770	8760	Meas & Reg Sta Exps	550041	Courier Expense	1,217
771	8760	Meas & Reg Sta Exps	562170	Uniforms	152
772	8760	Meas & Reg Sta Exps	565010	Repairs & Maintenanc	-
773	8760	Meas & Reg Sta Exps	565040	Rep & Maint-Vehicles	14
774	8760	Meas & Reg Sta Exps	641002	Stores Overhead	16,167
775	8760	Meas & Reg Sta Exps	641003	Transportation OH	110,074
776	8760	Meas & Reg Sta Exps	642608	BU Labor	(2,491)
777	8760	Meas & Reg Sta Exps	642620	BU Non Labor Other	1,866
778	8760	Meas & Reg Sta Exps	643101	Labor-ST-NExmpt	54,989
779	8760	Meas & Reg Sta Exps	643102	Labor 1 1/2-NExmpt	(15,671)
780	8760	Meas & Reg Sta Exps	643201	Labor-ST-Exempt	(488)
781	8760	Meas & Reg Sta Exps	643502	Fleet Pool Vehicles	1,906
782	8760	Meas & Reg Sta Exps	515080	Other Compensation	(0)
783	8760	Meas & Reg Sta Exps	517992	Oth Comp-Non-Exempt	1,515
784	8760	Meas & Reg Sta Exps	517998	Overtime Exempt	375
785	8760	Meas & Reg Sta Exps	522070	Education Exp	122
786	8760	Meas & Reg Sta Exps	522100	Empl Reloc/Moving	3,238
787	8760	Meas & Reg Sta Exps	522120	Books & Subscriptons	191
788	8760	Meas & Reg Sta Exps	523000	Empl Reimburs/Deduct	0
789	8760	Meas & Reg Sta Exps	530020	M&S-Stores,Tools	1
790	8760	Meas & Reg Sta Exps	532040	M&S-Misc	16
791	8760	Meas & Reg Sta Exps	533020	Pur-Comp Sftw & Upgd	1
792	8760	Meas & Reg Sta Exps	541530	Motor Veh Reg/Lic	75
793	8760	Meas & Reg Sta Exps	545160	Software Maintenance	1,629
794	8760	Meas & Reg Sta Exps	545520	Long Distance/Fax	295

Summit Utilities Arkansas, Inc.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
795	8760	Meas & Reg Sta Exps	546010	Other Services	751
796	8760	Meas & Reg Sta Exps	550100	Freight	1,213
797	8760	Meas & Reg Sta Exps	571020	Util-Land-Phones Cir	3,175
798	8760	Meas & Reg Sta Exps	571050	Utilities-Other	5,636
799	8760	Meas & Reg Sta Exps	572010	Office Rent	-
800	8760	Meas & Reg Sta Exps	572040	Other Rent	-
801	8760	Meas & Reg Sta Exps	643202	Labor 1 1/2-Exempt	(723)
802	<b>8760 Total</b>				<b>\$ 784,695</b>
803	8780	Meter & House Reg	515040	Sal&Wages Exp-STI-Ex	\$ 4,674
804	8780	Meter & House Reg	515042	Sal&Wages Exp-STI-No	161,843
805	8780	Meter & House Reg	515050	Non-prod-Exempt	3,326
806	8780	Meter & House Reg	515052	Non-prod-Non-Exempt	442,718
807	8780	Meter & House Reg	515080	Other Compensation	(406)
808	8780	Meter & House Reg	517992	Oth Comp-Non-Exempt	16,975
809	8780	Meter & House Reg	517994	OT Non-Exmpt(1.5)	400,960
810	8780	Meter & House Reg	517995	Regular Non-Exempt	2,071,126
811	8780	Meter & House Reg	517996	Other Comp-Exempt	211
812	8780	Meter & House Reg	517999	Regular Exempt	30,915
813	8780	Meter & House Reg	522010	Employee Travel	5,165
814	8780	Meter & House Reg	522020	Training	90
815	8780	Meter & House Reg	522030	Registration	-
816	8780	Meter & House Reg	522040	Dues & Licenses	-
817	8780	Meter & House Reg	522060	Business Meals	3,399
818	8780	Meter & House Reg	522062	Entertainment	-
819	8780	Meter & House Reg	522070	Education Exp	1,575
820	8780	Meter & House Reg	522080	Park/In-town Travel	336
821	8780	Meter & House Reg	522090	Awards/Gifts	163
822	8780	Meter & House Reg	522110	Occ Hlth & Safety	23
823	8780	Meter & House Reg	522130	Misc Empl Rel Exp	(72)
824	8780	Meter & House Reg	523000	Empl Reimburs/Deduct	-
825	8780	Meter & House Reg	530010	M&S - Non Inv	6,236
826	8780	Meter & House Reg	530995	M&S-Gn/Ls form Reval	-
827	8780	Meter & House Reg	530996	M&S-Cost Differences	(1,191)
828	8780	Meter & House Reg	530997	M&S-Adj fr Stk Trans	202
829	8780	Meter & House Reg	530998	M&S-Scrapping/Dest	1,231
830	8780	Meter & House Reg	530999	M&S-Inventory Issued	85,424
831	8780	Meter & House Reg	531020	Motor-Veh & Plt	143
832	8780	Meter & House Reg	531030	Purch Veh Fuel Exp	37
833	8780	Meter & House Reg	532010	Mat & Supplies Exp	-
834	8780	Meter & House Reg	532020	M&S-Equipment	5
835	8780	Meter & House Reg	532040	M&S-Misc	128
836	8780	Meter & House Reg	533010	Purch-Comp Hdware	219
837	8780	Meter & House Reg	535010	Office Supplies	2,052
838	8780	Meter & House Reg	540010	Maint Services-Other	243,375
839	8780	Meter & House Reg	540030	Line Inspection Svcs	20
840	8780	Meter & House Reg	540050	Construction Svcs	555
841	8780	Meter & House Reg	540110	Cnstrctn Svcs Tchncn	63,462
842	8780	Meter & House Reg	541530	Motor Veh Reg/Lic	23
843	8780	Meter & House Reg	543010	Prof Serv-Ded	159
844	8780	Meter & House Reg	543090	Wireless Services	28,142
845	8780	Meter & House Reg	543160	Reimburseable Costs	(989)
846	8780	Meter & House Reg	545010	Property Services	-
847	8780	Meter & House Reg	545045	Cont/Sv -Bldg Mnt	-
848	8780	Meter & House Reg	545110	Cont/Sv Landscap	-
849	8780	Meter & House Reg	545120	Temp Manpower Svc	-
850	8780	Meter & House Reg	546010	Other Services	172
851	8780	Meter & House Reg	550020	Misc Adm Expenses	(289)

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
852	8780	Meter & House Reg	550025	Meeting Exp	-
853	8780	Meter & House Reg	550041	Courier Expense	285
854	8780	Meter & House Reg	559950	Cap Labor	(7)
855	8780	Meter & House Reg	559954	Cap Other Exp	(2)
856	8780	Meter & House Reg	562020	Reb/Incent/Bydms-Mkt	-
857	8780	Meter & House Reg	562170	Uniforms	1,082
858	8780	Meter & House Reg	562220	Rectifier Power Bill	47
859	8780	Meter & House Reg	565010	Repairs & Maintenanc	167
860	8780	Meter & House Reg	565040	Rep & Maint-Vehicles	101
861	8780	Meter & House Reg	571020	Util-Land-Phones Cir	-
862	8780	Meter & House Reg	571050	Utilities-Other	61
863	8780	Meter & House Reg	583005	Construction OH	4
864	8780	Meter & House Reg	583006	A&G Overhead	9
865	8780	Meter & House Reg	641002	Stores Overhead	10,772
866	8780	Meter & House Reg	641003	Transportation OH	510,470
867	8780	Meter & House Reg	642608	BU Labor	47,895
868	8780	Meter & House Reg	642620	BU Non Labor Other	373,540
869	8780	Meter & House Reg	643001	Un labor-ST-IntAlloc	7,944
870	8780	Meter & House Reg	643002	Un Labor 1 1/2-IntAl	240
871	8780	Meter & House Reg	643101	Labor-ST-NExmpt	(331,761)
872	8780	Meter & House Reg	643102	Labor 1 1/2-NExmpt	(124,961)
873	8780	Meter & House Reg	643201	Labor-ST-Exempt	(365)
874	8780	Meter & House Reg	643502	Fleet Pool Vehicles	326
875	8780	Meter & House Reg	720020	Permits & Licenses	636
876	8780	Meter & House Reg	511010	Misc Oper Exp	-
877	8780	Meter & House Reg	517998	Overtime Exempt	48
878	8780	Meter & House Reg	522100	Empl Reloc/Moving	270
879	8780	Meter & House Reg	522120	Books & Subscriptons	32
880	8780	Meter & House Reg	530020	M&S-Stores,Tools	7
881	8780	Meter & House Reg	540090	Maint Serv-Environme	13
882	8780	Meter & House Reg	545150	Printing Svcs	-
883	8780	Meter & House Reg	545160	Software Maintenance	1
884	8780	Meter & House Reg	550040	Postage/Courier	7
885	8780	Meter & House Reg	550060	Filing Fees	-
886	8780	Meter & House Reg	550100	Freight	202
887	8780	Meter & House Reg	559951	Cap Materials	-
888	8780	Meter & House Reg	559958	A&G Exp-Cap NonS Ben	(0)
889	8780	Meter & House Reg	572010	Office Rent	-
890	8780	Meter & House Reg	643003	Un Labor-DBL-Int Act	751
891	8780	Meter & House Reg	643202	Labor 1 1/2-Exempt	(99)
892	8780	Meter & House Reg	722161	Benefits P/R Tax Rec	(2)
893	<b>8780 Total</b>				<b>\$ 4,069,849</b>
894	8790	Customer Install Exp	515040	Sal&Wages Exp-STI-Ex	3,007
895	8790	Customer Install Exp	515042	Sal&Wages Exp-STI-No	152,079
896	8790	Customer Install Exp	515050	Non-prod-Exempt	2,105
897	8790	Customer Install Exp	515052	Non-prod-Non-Exempt	394,831
898	8790	Customer Install Exp	515080	Other Compensation	(30,603)
899	8790	Customer Install Exp	517992	Oth Comp-Non-Exempt	16,177
900	8790	Customer Install Exp	517994	OT Non-Exmpt(1.5)	378,627
901	8790	Customer Install Exp	517995	Regular Non-Exempt	1,979,857
902	8790	Customer Install Exp	517996	Other Comp-Exempt	181
903	8790	Customer Install Exp	517999	Regular Exempt	20,541
904	8790	Customer Install Exp	518100	Physical Exams	-
905	8790	Customer Install Exp	522010	Employee Travel	7,429
906	8790	Customer Install Exp	522020	Training	126
907	8790	Customer Install Exp	522030	Registration	30
908	8790	Customer Install Exp	522040	Dues & Licenses	25

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
909	8790	Customer Install Exp	522060	Business Meals	5,140
910	8790	Customer Install Exp	522062	Entertainment	1
911	8790	Customer Install Exp	522070	Education Exp	1,654
912	8790	Customer Install Exp	522090	Awards/Gifts	128
913	8790	Customer Install Exp	522110	Occ Hlth & Safety	980
914	8790	Customer Install Exp	522120	Books & Subscriptions	36
915	8790	Customer Install Exp	522130	Misc Empl Rel Exp	237
916	8790	Customer Install Exp	523000	Empl Reimburs/Deduct	0
917	8790	Customer Install Exp	530010	M&S - Non Inv	11,389
918	8790	Customer Install Exp	530020	M&S-Stores,Tools	35
919	8790	Customer Install Exp	530999	M&S-Inventory Issued	49,186
920	8790	Customer Install Exp	531010	Fuel-Veh & Plt	-
921	8790	Customer Install Exp	531020	Motor-Veh & Plt	641
922	8790	Customer Install Exp	531030	Purch Veh Fuel Exp	99
923	8790	Customer Install Exp	532010	Mat & Supplies Exp	-
924	8790	Customer Install Exp	532020	M&S-Equipment	-
925	8790	Customer Install Exp	532040	M&S-Misc	373
926	8790	Customer Install Exp	533010	Purch-Comp Hdware	355
927	8790	Customer Install Exp	533020	Pur-Comp Sftw & Upgd	-
928	8790	Customer Install Exp	535010	Office Supplies	434
929	8790	Customer Install Exp	540010	Maint Services-Other	13,113
930	8790	Customer Install Exp	540030	Line Inspection Svcs	23,312
931	8790	Customer Install Exp	540050	Construction Svcs	26,297
932	8790	Customer Install Exp	540090	Maint Serv-Environme	-
933	8790	Customer Install Exp	540110	Cnstrctn Svcs Tchncn	-
934	8790	Customer Install Exp	541530	Motor Veh Reg/Lic	131
935	8790	Customer Install Exp	543010	Prof Serv-Ded	441
936	8790	Customer Install Exp	543090	Wireless Services	26,056
937	8790	Customer Install Exp	543160	Reimbursable Costs	(3,968)
938	8790	Customer Install Exp	545045	Cont/Sv -Bldg Mnt	-
939	8790	Customer Install Exp	545080	Cont/Sv Pest Cont	-
940	8790	Customer Install Exp	545105	Cont/Sv Trash Rem	-
941	8790	Customer Install Exp	545110	Cont/Sv Landscap	-
942	8790	Customer Install Exp	545120	Temp Manpower Svc	-
943	8790	Customer Install Exp	545140	Ofc Mach Maint	-
944	8790	Customer Install Exp	546010	Other Services	274
945	8790	Customer Install Exp	550020	Misc Adm Expenses	(5,047)
946	8790	Customer Install Exp	550025	Meeting Exp	-
947	8790	Customer Install Exp	550041	Courier Expense	104
948	8790	Customer Install Exp	550060	Filing Fees	-
949	8790	Customer Install Exp	562170	Uniforms	1,781
950	8790	Customer Install Exp	565010	Repairs & Maintenanc	552
951	8790	Customer Install Exp	565040	Rep & Maint-Vehicles	1,322
952	8790	Customer Install Exp	571040	Utilities-Water	-
953	8790	Customer Install Exp	571050	Utilities-Other	412
954	8790	Customer Install Exp	572040	Other Rent	-
955	8790	Customer Install Exp	583005	Construction OH	12
956	8790	Customer Install Exp	583006	A&G Overhead	7
957	8790	Customer Install Exp	621016	Fleet Maint	-
958	8790	Customer Install Exp	641002	Stores Overhead	8,314
959	8790	Customer Install Exp	641003	Transportation OH	572,938
960	8790	Customer Install Exp	642608	BU Labor	43,413
961	8790	Customer Install Exp	642620	BU Non Labor Other	(2,060)
962	8790	Customer Install Exp	643101	Labor-ST-NExmpt	(179,292)
963	8790	Customer Install Exp	643102	Labor 1 1/2-NExmpt	123,100
964	8790	Customer Install Exp	643201	Labor-ST-Exempt	(216)
965	8790	Customer Install Exp	643502	Fleet Pool Vehicles	1,933

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
966	8790	Customer Install Exp	720020	Permits & Licenses	3,181
967	8790	Customer Install Exp	511010	Misc Oper Exp	-
968	8790	Customer Install Exp	522080	Park/In-town Travel	457
969	8790	Customer Install Exp	530050	M&S-Salvage	(115)
970	8790	Customer Install Exp	535020	Mat-Stock Write Off	-
971	8790	Customer Install Exp	545070	Cont/Sv Jan Serv	-
972	8790	Customer Install Exp	545150	Printing Svcs	-
973	8790	Customer Install Exp	550040	Postage/Courier	5
974	8790	Customer Install Exp	559950	Cap Labor	-
975	8790	Customer Install Exp	559954	Cap Other Exp	-
976	8790	Customer Install Exp	559958	A&G Exp-Cap NonS Ben	-
977	8790	Customer Install Exp	559959	Cap COH	-
978	8790	Customer Install Exp	572025	Rent-Office Equip	-
979	8790	Customer Install Exp	643001	Un labor-ST-IntAlloc	1,022
980	8790	Customer Install Exp	643003	Un Labor-DBL-Int Act	1,511
981	<b>8790 Total</b>				<b>\$ 3,654,088</b>
982	8800	Other Utility Expense	511010	Misc Oper Exp	\$ 232
983	8800	Other Utility Expense	515040	Sal&Wages Exp-STI-Ex	34,318
984	8800	Other Utility Expense	515042	Sal&Wages Exp-STI-No	7,348
985	8800	Other Utility Expense	515050	Non-prod-Exempt	34,766
986	8800	Other Utility Expense	515052	Non-prod-Non-Exempt	28,630
987	8800	Other Utility Expense	515080	Other Compensation	(444)
988	8800	Other Utility Expense	517992	Oth Comp-Non-Exempt	745
989	8800	Other Utility Expense	517994	OT Non-Exmpt(1.5)	-
990	8800	Other Utility Expense	517995	Regular Non-Exempt	77,707
991	8800	Other Utility Expense	517998	Overtime Exempt	1,429
992	8800	Other Utility Expense	517999	Regular Exempt	253,522
993	8800	Other Utility Expense	522010	Employee Travel	4,531
994	8800	Other Utility Expense	522020	Training	2,356
995	8800	Other Utility Expense	522060	Business Meals	4,795
996	8800	Other Utility Expense	522062	Entertainment	-
997	8800	Other Utility Expense	522070	Education Exp	-
998	8800	Other Utility Expense	522090	Awards/Gifts	-
999	8800	Other Utility Expense	522110	Occ Hlth & Safety	313
1000	8800	Other Utility Expense	522130	Misc Empl Rel Exp	-
1001	8800	Other Utility Expense	523000	Empl Reimburs/Deduct	-
1002	8800	Other Utility Expense	530010	M&S - Non Inv	54,550
1003	8800	Other Utility Expense	530030	M&S-Ofc Furn & Equip	-
1004	8800	Other Utility Expense	530999	M&S-Inventory Issued	1,457
1005	8800	Other Utility Expense	531020	Motor-Veh & Plt	71
1006	8800	Other Utility Expense	531030	Purch Veh Fuel Exp	-
1007	8800	Other Utility Expense	533020	Pur-Comp Sftw & Upgd	-
1008	8800	Other Utility Expense	535010	Office Supplies	14,400
1009	8800	Other Utility Expense	540010	Maint Services-Other	-
1010	8800	Other Utility Expense	540030	Line Inspection Svcs	3,902
1011	8800	Other Utility Expense	540050	Construction Svcs	18,459
1012	8800	Other Utility Expense	543010	Prof Serv-Ded	227
1013	8800	Other Utility Expense	543060	Training Services	22,111
1014	8800	Other Utility Expense	545070	Cont/Sv Jan Serv	6,409
1015	8800	Other Utility Expense	550020	Misc Adm Expenses	18
1016	8800	Other Utility Expense	565010	Repairs & Maintenanc	-
1017	8800	Other Utility Expense	565040	Rep & Maint-Vehicles	39
1018	8800	Other Utility Expense	571020	Util-Land-Phones Cir	1,167
1019	8800	Other Utility Expense	571040	Utilities-Water	780
1020	8800	Other Utility Expense	571050	Utilities-Other	-
1021	8800	Other Utility Expense	641002	Stores Overhead	172
1022	8800	Other Utility Expense	641003	Transportation OH	4,940



Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1023	8800	Other Utility Expense	642608	BU Labor	748,097
1024	8800	Other Utility Expense	642620	BU Non Labor Other	52,897
1025	8800	Other Utility Expense	643101	Labor-ST-NExmpt	22,539
1026	8800	Other Utility Expense	643102	Labor 1 1/2-NExmpt	8
1027	8800	Other Utility Expense	643201	Labor-ST-Exempt	31
1028	8800	Other Utility Expense	643502	Fleet Pool Vehicles	6,880
1029	8800	Other Utility Expense	517996	Other Comp-Exempt	775
1030	8800	Other Utility Expense	522040	Dues & Licenses	213
1031	8800	Other Utility Expense	522080	Park/In-town Travel	187
1032	8800	Other Utility Expense	522120	Books & Subscriptons	343
1033	8800	Other Utility Expense	532020	M&S-Equipment	148
1034	8800	Other Utility Expense	532040	M&S-Misc	2,133
1035	8800	Other Utility Expense	533010	Purch-Comp Hdware	120
1036	8800	Other Utility Expense	540080	Billable Cntrctd Lbr	-
1037	8800	Other Utility Expense	540090	Maint Serv-Environme	42
1038	8800	Other Utility Expense	543090	Wireless Services	14,300
1039	8800	Other Utility Expense	545045	Cont/Sv -Bldg Mnt	677
1040	8800	Other Utility Expense	545080	Cont/Sv Pest Cont	204
1041	8800	Other Utility Expense	545115	Cont/Sv A/C / Heat	1,131
1042	8800	Other Utility Expense	545120	Temp Manpower Svc	15,101
1043	8800	Other Utility Expense	545150	Printing Svcs	-
1044	8800	Other Utility Expense	546010	Other Services	101
1045	8800	Other Utility Expense	550041	Courier Expense	73
1046	8800	Other Utility Expense	562170	Uniforms	675
1047	8800	Other Utility Expense	641013	SC NLOH fr Lab./Ser.	692,525
1048	8800	Other Utility Expense	643001	Un labor-ST-IntAlloc	181
1049	8800	Other Utility Expense	643202	Labor 1 1/2-Exempt	(2,364)
1050	8800	Other Utility Expense	643508	IT Desktop Support	159,373
1051	8800	Other Utility Expense	643528	Land/Field Serv Bill	649
1052	8800	Other Utility Expense	643536	Convenience Copiers	13,812
1053	8800	Other Utility Expense	643563	Desktop Support Non	1,281,840
1054	8800	Other Utility Expense	643567	Tele/VolP Non Labor	169,669
1055	8800	Other Utility Expense	643572	Land & Field Service	5,392
1056	8800	Other Utility Expense	646608	SC Labor	662,013
1057	8800	Other Utility Expense	646618	SC Misc. Bus Expen.	64
1058	8800	Other Utility Expense	646619	SC Alloc. Ben. Other	8
1059	8800	Other Utility Expense	646620	SC Non Labor Other	3,529,317
1060	8800	Other Utility Expense	720020	Permits & Licenses	40
1061	<b>8800 Total</b>				<b>\$ 7,958,144</b>
1062	8810	Rents	572010	Office Rent	\$ 22,369
1063	8810	Rents	572020	Rent-Land & Bldg	1,542
1064	8810	Rents	572025	Rent-Office Equip	2,701
1065	8810	Rents	572030	Equipment Rent	3,154
1066	8810	Rents	572040	Other Rent	29,373
1067	8810	Rents	642620	BU Non Labor Other	-
1068	<b>8810 Total</b>				<b>\$ 59,138</b>
1069	8850	Maint Supv & Eng	511010	Misc Oper Exp	\$ 111
1070	8850	Maint Supv & Eng	515040	Sal&Wages Exp-STI-Ex	310,324
1071	8850	Maint Supv & Eng	515042	Sal&Wages Exp-STI-No	15,670
1072	8850	Maint Supv & Eng	515050	Non-prod-Exempt	246,679
1073	8850	Maint Supv & Eng	515052	Non-prod-Non-Exempt	41,248
1074	8850	Maint Supv & Eng	517992	Oth Comp-Non-Exempt	1,287
1075	8850	Maint Supv & Eng	517994	OT Non-Exmpt(1.5)	6,084
1076	8850	Maint Supv & Eng	517995	Regular Non-Exempt	201,975
1077	8850	Maint Supv & Eng	517996	Other Comp-Exempt	22,542
1078	8850	Maint Supv & Eng	517998	Overtime Exempt	10,095
1079	8850	Maint Supv & Eng	517999	Regular Exempt	1,429,083

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1080	8850	Maint Supv & Eng	522010	Employee Travel	7,833
1081	8850	Maint Supv & Eng	522020	Training	513
1082	8850	Maint Supv & Eng	522030	Registration	980
1083	8850	Maint Supv & Eng	522040	Dues & Licenses	1,303
1084	8850	Maint Supv & Eng	522060	Business Meals	19,651
1085	8850	Maint Supv & Eng	522062	Entertainment	2,440
1086	8850	Maint Supv & Eng	522070	Education Exp	2,102
1087	8850	Maint Supv & Eng	522080	Park/In-town Travel	474
1088	8850	Maint Supv & Eng	522090	Awards/Gifts	1,596
1089	8850	Maint Supv & Eng	522110	Occ Hlth & Safety	7,723
1090	8850	Maint Supv & Eng	522120	Books & Subscriptions	980
1091	8850	Maint Supv & Eng	522130	Misc Empl Rel Exp	1,304
1092	8850	Maint Supv & Eng	523000	Empl Reimburs/Deduct	-
1093	8850	Maint Supv & Eng	530010	M&S - Non Inv	27,176
1094	8850	Maint Supv & Eng	530020	M&S-Stores,Tools	75
1095	8850	Maint Supv & Eng	530030	M&S-Ofc Furn & Equip	-
1096	8850	Maint Supv & Eng	530050	M&S-Salvage	-
1097	8850	Maint Supv & Eng	530995	M&S-Gn/Ls form Reval	-
1098	8850	Maint Supv & Eng	530996	M&S-Cost Differences	(255)
1099	8850	Maint Supv & Eng	530997	M&S-Adj fr Stk Trans	44
1100	8850	Maint Supv & Eng	530998	M&S-Scrapping/Dest	147
1101	8850	Maint Supv & Eng	530999	M&S-Inventory Issued	-
1102	8850	Maint Supv & Eng	531020	Motor-Veh & Plt	949
1103	8850	Maint Supv & Eng	531030	Purch Veh Fuel Exp	116
1104	8850	Maint Supv & Eng	532010	Mat & Supplies Exp	-
1105	8850	Maint Supv & Eng	532020	M&S-Equipment	161
1106	8850	Maint Supv & Eng	532040	M&S-Misc	20,465
1107	8850	Maint Supv & Eng	533010	Purch-Comp Hdware	2,772
1108	8850	Maint Supv & Eng	535010	Office Supplies	16,916
1109	8850	Maint Supv & Eng	540010	Maint Services-Other	-
1110	8850	Maint Supv & Eng	540050	Construction Svcs	1,702
1111	8850	Maint Supv & Eng	541530	Motor Veh Reg/Lic	90
1112	8850	Maint Supv & Eng	543010	Prof Serv-Ded	8,631
1113	8850	Maint Supv & Eng	543090	Wireless Services	8,732
1114	8850	Maint Supv & Eng	545010	Property Services	109
1115	8850	Maint Supv & Eng	545045	Cont/Sv -Bldg Mnt	-
1116	8850	Maint Supv & Eng	545070	Cont/Sv Jan Serv	92
1117	8850	Maint Supv & Eng	545105	Cont/Sv Trash Rem	-
1118	8850	Maint Supv & Eng	545120	Temp Manpower Svc	(11)
1119	8850	Maint Supv & Eng	545510	IT Services	-
1120	8850	Maint Supv & Eng	546010	Other Services	5,620
1121	8850	Maint Supv & Eng	550020	Misc Adm Expenses	6,833
1122	8850	Maint Supv & Eng	550025	Meeting Exp	-
1123	8850	Maint Supv & Eng	550040	Postage/Courier	-
1124	8850	Maint Supv & Eng	550041	Courier Expense	3,380
1125	8850	Maint Supv & Eng	550060	Filing Fees	-
1126	8850	Maint Supv & Eng	550086	Member Dues in Orgn	1,456
1127	8850	Maint Supv & Eng	550100	Freight	12,937
1128	8850	Maint Supv & Eng	562020	Reb/Incent/Bydms-Mkt	-
1129	8850	Maint Supv & Eng	562170	Uniforms	5,364
1130	8850	Maint Supv & Eng	562220	Rectifier Power Bill	686
1131	8850	Maint Supv & Eng	565010	Repairs & Maintencanc	3,613
1132	8850	Maint Supv & Eng	565040	Rep & Maint-Vehicles	16
1133	8850	Maint Supv & Eng	571010	Utilities-Electricit	11,007
1134	8850	Maint Supv & Eng	571020	Util-Land-Phones Cir	7,920
1135	8850	Maint Supv & Eng	571040	Utilities-Water	476
1136	8850	Maint Supv & Eng	571050	Utilities-Other	10,543

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1137	8850	Maint Supv & Eng	621016	Fleet Maint	-
1138	8850	Maint Supv & Eng	641003	Transportation OH	-
1139	8850	Maint Supv & Eng	641112	BU PBOH-Ben. P/R Tax	-
1140	8850	Maint Supv & Eng	642608	BU Labor	(963,966)
1141	8850	Maint Supv & Eng	642620	BU Non Labor Other	(22,563)
1142	8850	Maint Supv & Eng	643101	Labor-ST-NExmpt	(1,316)
1143	8850	Maint Supv & Eng	643102	Labor 1 1/2-NExmpt	-
1144	8850	Maint Supv & Eng	643201	Labor-ST-Exempt	(13,767)
1145	8850	Maint Supv & Eng	643502	Fleet Pool Vehicles	98,359
1146	8850	Maint Supv & Eng	720020	Permits & Licenses	-
1147	8850	Maint Supv & Eng	515080	Other Compensation	4
1148	8850	Maint Supv & Eng	522100	Empl Reloc/Moving	81,070
1149	8850	Maint Supv & Eng	531040	Veh&Pwr Op Equip	(4)
1150	8850	Maint Supv & Eng	533020	Pur-Comp Sftw & Upgd	2,367
1151	8850	Maint Supv & Eng	540090	Maint Serv-Environme	3
1152	8850	Maint Supv & Eng	545150	Printing Svcs	1,297
1153	8850	Maint Supv & Eng	545160	Software Maintenance	8,349
1154	8850	Maint Supv & Eng	562018	Market Research	-
1155	8850	Maint Supv & Eng	572025	Rent-Office Equip	-
1156	8850	Maint Supv & Eng	572040	Other Rent	-
1157	8850	Maint Supv & Eng	583005	Construction OH	1
1158	8850	Maint Supv & Eng	643004	Billable Hours	(0)
1159	8850	Maint Supv & Eng	643202	Labor 1 1/2-Exempt	(18,459)
1160	<b>8850 Total</b>				<b>\$ 1,661,132</b>
1161	8870	Maintenance of Mains	511010	Misc Oper Exp	-
1162	8870	Maintenance of Mains	515040	Sal&Wages Exp-STI-Ex	45,003
1163	8870	Maintenance of Mains	515042	Sal&Wages Exp-STI-No	278,134
1164	8870	Maintenance of Mains	515050	Non-prod-Exempt	56,025
1165	8870	Maintenance of Mains	515052	Non-prod-Non-Exempt	661,931
1166	8870	Maintenance of Mains	515080	Other Compensation	(47,986)
1167	8870	Maintenance of Mains	517992	Oth Comp-Non-Exempt	27,360
1168	8870	Maintenance of Mains	517994	OT Non-Exmpt(1.5)	617,783
1169	8870	Maintenance of Mains	517995	Regular Non-Exempt	3,698,730
1170	8870	Maintenance of Mains	517996	Other Comp-Exempt	4,472
1171	8870	Maintenance of Mains	517998	Overtime Exempt	832
1172	8870	Maintenance of Mains	517999	Regular Exempt	282,627
1173	8870	Maintenance of Mains	522010	Employee Travel	37,616
1174	8870	Maintenance of Mains	522020	Training	4,629
1175	8870	Maintenance of Mains	522030	Registration	237
1176	8870	Maintenance of Mains	522040	Dues & Licenses	5,134
1177	8870	Maintenance of Mains	522060	Business Meals	19,928
1178	8870	Maintenance of Mains	522062	Entertainment	10,222
1179	8870	Maintenance of Mains	522070	Education Exp	3,224
1180	8870	Maintenance of Mains	522080	Park/In-town Travel	1,320
1181	8870	Maintenance of Mains	522090	Awards/Gifts	204
1182	8870	Maintenance of Mains	522110	Occ Hlth & Safety	27,713
1183	8870	Maintenance of Mains	522120	Books & Subscriptions	330
1184	8870	Maintenance of Mains	522130	Misc Empl Rel Exp	4,529
1185	8870	Maintenance of Mains	523000	Empl Reimburs/Deduct	0
1186	8870	Maintenance of Mains	530010	M&S - Non Inv	244,870
1187	8870	Maintenance of Mains	530020	M&S-Stores,Tools	171
1188	8870	Maintenance of Mains	530030	M&S-Ofc Furn & Equip	-
1189	8870	Maintenance of Mains	530050	M&S-Salvage	(9,508)
1190	8870	Maintenance of Mains	530995	M&S-Gn/Ls form Reval	-
1191	8870	Maintenance of Mains	530996	M&S-Cost Differences	(2,042)
1192	8870	Maintenance of Mains	530997	M&S-Adj fr Stk Trans	347
1193	8870	Maintenance of Mains	530998	M&S-Scrapping/Dest	2,110

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
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Docket No. 23-079-U

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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1194	8870	Maintenance of Mains	530999	M&S-Inventry Issued	774,116
1195	8870	Maintenance of Mains	531010	Fuel-Veh & Plt	-
1196	8870	Maintenance of Mains	531020	Motor-Veh & Plt	13,386
1197	8870	Maintenance of Mains	531030	Purch Veh Fuel Exp	1,137
1198	8870	Maintenance of Mains	532010	Mat & Supplies Exp	-
1199	8870	Maintenance of Mains	532020	M&S-Equipment	14
1200	8870	Maintenance of Mains	532040	M&S-Misc	1,492
1201	8870	Maintenance of Mains	533010	Purch-Comp Hdware	1,535
1202	8870	Maintenance of Mains	533020	Pur-Comp Sftw & Upgd	2
1203	8870	Maintenance of Mains	535010	Office Supplies	4,951
1204	8870	Maintenance of Mains	540010	Maint Services-Other	63,960
1205	8870	Maintenance of Mains	540020	Eng & Tech Services	14,249
1206	8870	Maintenance of Mains	540030	Line Inspection Svcs	21,436
1207	8870	Maintenance of Mains	540040	Meter & Svcing Svcs	-
1208	8870	Maintenance of Mains	540050	Construction Svcs	891,162
1209	8870	Maintenance of Mains	540080	Billable Cntrctd Lbr	-
1210	8870	Maintenance of Mains	540090	Maint Serv-Environme	36,916
1211	8870	Maintenance of Mains	540110	Maint Srctn Svcs Tchncn	-
1212	8870	Maintenance of Mains	541530	Motor Veh Reg/Lic	922
1213	8870	Maintenance of Mains	543010	Prof Serv-Ded	52,149
1214	8870	Maintenance of Mains	543090	Wireless Services	47,422
1215	8870	Maintenance of Mains	543160	Reimburseable Costs	(60,711)
1216	8870	Maintenance of Mains	545010	Property Services	2,150
1217	8870	Maintenance of Mains	545045	Cont/Sv -Bldg Mnt	-
1218	8870	Maintenance of Mains	545080	Cont/Sv Pest Cont	189
1219	8870	Maintenance of Mains	545105	Cont/Sv Trash Rem	-
1220	8870	Maintenance of Mains	545110	Cont/Sv Landscap	112,978
1221	8870	Maintenance of Mains	545120	Temp Manpower Svc	56
1222	8870	Maintenance of Mains	545140	Ofc Mach Maint	-
1223	8870	Maintenance of Mains	545510	IT Services	-
1224	8870	Maintenance of Mains	546010	Other Services	41,189
1225	8870	Maintenance of Mains	550020	Misc Adm Expenses	16,491
1226	8870	Maintenance of Mains	550025	Meeting Exp	-
1227	8870	Maintenance of Mains	550041	Courier Expense	1,153
1228	8870	Maintenance of Mains	550060	Filing Fees	-
1229	8870	Maintenance of Mains	550086	Member Dues in Orgn	6,135
1230	8870	Maintenance of Mains	559950	Cap Labor	-
1231	8870	Maintenance of Mains	559951	Cap Materials	-
1232	8870	Maintenance of Mains	559954	Cap Other Exp	-
1233	8870	Maintenance of Mains	559957	Cap Contr Costs	-
1234	8870	Maintenance of Mains	559958	A&G Exp-Cap NonS Ben	-
1235	8870	Maintenance of Mains	559959	Cap COH	-
1236	8870	Maintenance of Mains	559994	Cont in Aid of Const	(70,193)
1237	8870	Maintenance of Mains	562170	Uniforms	5,132
1238	8870	Maintenance of Mains	562220	Rectifier Power Bill	57,792
1239	8870	Maintenance of Mains	565010	Repairs & Maintenanc	2,787
1240	8870	Maintenance of Mains	565040	Rep & Maint-Vehicles	6,457
1241	8870	Maintenance of Mains	571010	Utilities-Electricit	-
1242	8870	Maintenance of Mains	571020	Util-Land-Phones Cir	12,434
1243	8870	Maintenance of Mains	571040	Utilities-Water	773
1244	8870	Maintenance of Mains	571050	Utilities-Other	14,889
1245	8870	Maintenance of Mains	572040	Other Rent	0
1246	8870	Maintenance of Mains	583005	Construction OH	511
1247	8870	Maintenance of Mains	583006	A&G Overhead	35
1248	8870	Maintenance of Mains	621016	Fleet Maint	-
1249	8870	Maintenance of Mains	641002	Stores Overhead	88,888
1250	8870	Maintenance of Mains	641003	Transportation OH	644,540

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1251	8870	Maintenance of Mains	641112	BU PBOH-Ben. P/R Tax	-
1252	8870	Maintenance of Mains	642608	BU Labor	12,627
1253	8870	Maintenance of Mains	642620	BU Non Labor Other	7,747
1254	8870	Maintenance of Mains	643101	Labor-ST-NExmpt	(1,571,983)
1255	8870	Maintenance of Mains	643102	Labor 1 1/2-NExmpt	(333,565)
1256	8870	Maintenance of Mains	643201	Labor-ST-Exempt	(75,613)
1257	8870	Maintenance of Mains	643502	Fleet Pool Vehicles	24,700
1258	8870	Maintenance of Mains	711998	AFUDC Equity	-
1259	8870	Maintenance of Mains	711999	AFUDC Debt	-
1260	8870	Maintenance of Mains	720020	Permits & Licenses	16,969
1261	8870	Maintenance of Mains	522100	Empl Reloc/Moving	8,095
1262	8870	Maintenance of Mains	535020	Mat-Stock Write Off	-
1263	8870	Maintenance of Mains	545070	Cont/Sv Jan Serv	-
1264	8870	Maintenance of Mains	545150	Printing Svcs	4,147
1265	8870	Maintenance of Mains	545160	Software Maintenance	3,337
1266	8870	Maintenance of Mains	545520	Long Distance/Fax	589
1267	8870	Maintenance of Mains	550040	Postage/Courier	1
1268	8870	Maintenance of Mains	550050	Bank Charges & Fees	250
1269	8870	Maintenance of Mains	562210	Environ Disposal	-
1270	8870	Maintenance of Mains	572010	Office Rent	-
1271	8870	Maintenance of Mains	572025	Rent-Office Equip	-
1272	8870	Maintenance of Mains	572030	Equipment Rent	(0)
1273	8870	Maintenance of Mains	643001	Un labor-ST-IntAlloc	501
1274	8870	Maintenance of Mains	643002	Un Labor 1 1/2-IntAI	454
1275	8870	Maintenance of Mains	643202	Labor 1 1/2-Exempt	(1,697)
1276	8870	Maintenance of Mains	643528	Land/Field Serv Bill	1,796
1277	<b>8870 Total</b>				<b>\$ 6,882,822</b>
1278	8890	Maint of Meas & Reg	515040	Sal&Wages Exp-STI-Ex	\$ 11,702
1279	8890	Maint of Meas & Reg	515042	Sal&Wages Exp-STI-No	29,553
1280	8890	Maint of Meas & Reg	515050	Non-prod-Exempt	12,912
1281	8890	Maint of Meas & Reg	515052	Non-prod-Non-Exempt	65,291
1282	8890	Maint of Meas & Reg	515080	Other Compensation	(1,771)
1283	8890	Maint of Meas & Reg	517994	OT Non-Exmpt(1.5)	36,002
1284	8890	Maint of Meas & Reg	517995	Regular Non-Exempt	375,999
1285	8890	Maint of Meas & Reg	517996	Other Comp-Exempt	1,896
1286	8890	Maint of Meas & Reg	517999	Regular Exempt	78,955
1287	8890	Maint of Meas & Reg	522010	Employee Travel	845
1288	8890	Maint of Meas & Reg	522020	Training	61
1289	8890	Maint of Meas & Reg	522030	Registration	-
1290	8890	Maint of Meas & Reg	522040	Dues & Licenses	0
1291	8890	Maint of Meas & Reg	522060	Business Meals	636
1292	8890	Maint of Meas & Reg	522080	Park/In-town Travel	9
1293	8890	Maint of Meas & Reg	522090	Awards/Gifts	10
1294	8890	Maint of Meas & Reg	522110	Occ Hlth & Safety	-
1295	8890	Maint of Meas & Reg	522130	Misc Empl Rel Exp	(999)
1296	8890	Maint of Meas & Reg	530010	M&S - Non Inv	59,638
1297	8890	Maint of Meas & Reg	530999	M&S-Inventory Issued	6,135
1298	8890	Maint of Meas & Reg	531020	Motor-Veh & Plt	230
1299	8890	Maint of Meas & Reg	531030	Purch Veh Fuel Exp	68
1300	8890	Maint of Meas & Reg	532020	M&S-Equipment	4
1301	8890	Maint of Meas & Reg	532040	M&S-Misc	21
1302	8890	Maint of Meas & Reg	533010	Purch-Comp Hdware	219
1303	8890	Maint of Meas & Reg	535010	Office Supplies	696
1304	8890	Maint of Meas & Reg	540010	Maint Services-Other	154,918
1305	8890	Maint of Meas & Reg	540020	Eng & Tech Services	-
1306	8890	Maint of Meas & Reg	540030	Line Inspection Svcs	-
1307	8890	Maint of Meas & Reg	540050	Construction Svcs	1,061

Summit Utilities Arkansas, Inc.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1308	8890	Maint of Meas & Reg	543010	Prof Serv-Ded	265
1309	8890	Maint of Meas & Reg	543050	Technical Services	-
1310	8890	Maint of Meas & Reg	543090	Wireless Services	4,447
1311	8890	Maint of Meas & Reg	545010	Property Services	-
1312	8890	Maint of Meas & Reg	545110	Cont/Sv Landscap	-
1313	8890	Maint of Meas & Reg	550020	Misc Adm Expenses	(268)
1314	8890	Maint of Meas & Reg	550025	Meeting Exp	-
1315	8890	Maint of Meas & Reg	550041	Courier Expense	1,623
1316	8890	Maint of Meas & Reg	559994	Cont in Aid of Const	-
1317	8890	Maint of Meas & Reg	562170	Uniforms	203
1318	8890	Maint of Meas & Reg	565010	Repairs & Maintenanc	-
1319	8890	Maint of Meas & Reg	565040	Rep & Maint-Vehicles	48
1320	8890	Maint of Meas & Reg	641002	Stores Overhead	625
1321	8890	Maint of Meas & Reg	641003	Transportation OH	64,955
1322	8890	Maint of Meas & Reg	642608	BU Labor	(2,586)
1323	8890	Maint of Meas & Reg	642620	BU Non Labor Other	2,335
1324	8890	Maint of Meas & Reg	643101	Labor-ST-NExmpt	(185,397)
1325	8890	Maint of Meas & Reg	643102	Labor 1 1/2-NExmpt	(6,539)
1326	8890	Maint of Meas & Reg	643201	Labor-ST-Exempt	(609)
1327	8890	Maint of Meas & Reg	643502	Fleet Pool Vehicles	2,533
1328	8890	Maint of Meas & Reg	517992	Oth Comp-Non-Exempt	2,020
1329	8890	Maint of Meas & Reg	517998	Overtime Exempt	491
1330	8890	Maint of Meas & Reg	522070	Education Exp	182
1331	8890	Maint of Meas & Reg	522100	Empl Reloc/Moving	4,048
1332	8890	Maint of Meas & Reg	522120	Books & Subscriptons	254
1333	8890	Maint of Meas & Reg	523000	Empl Reimburs/Deduct	0
1334	8890	Maint of Meas & Reg	530020	M&S-Stores,Tools	1
1335	8890	Maint of Meas & Reg	533020	Pur-Comp Sftw & Upgd	1
1336	8890	Maint of Meas & Reg	543160	Reimburseable Costs	-
1337	8890	Maint of Meas & Reg	545160	Software Maintenance	2,441
1338	8890	Maint of Meas & Reg	545520	Long Distance/Fax	442
1339	8890	Maint of Meas & Reg	546010	Other Services	950
1340	8890	Maint of Meas & Reg	550100	Freight	1,617
1341	8890	Maint of Meas & Reg	571020	Util-Land-Phones Cir	4,763
1342	8890	Maint of Meas & Reg	571050	Utilities-Other	8,451
1343	8890	Maint of Meas & Reg	572010	Office Rent	-
1344	8890	Maint of Meas & Reg	572040	Other Rent	-
1345	8890	Maint of Meas & Reg	643202	Labor 1 1/2-Exempt	(942)
1346	<b>8890 Total</b>				<b>\$ 740,446</b>
1347	8900	Maint-Meas & Reg Sta	515040	Sal&Wages Exp-STI-Ex	\$ 4,540
1348	8900	Maint-Meas & Reg Sta	515042	Sal&Wages Exp-STI-No	14,777
1349	8900	Maint-Meas & Reg Sta	515050	Non-prod-Exempt	4,676
1350	8900	Maint-Meas & Reg Sta	515052	Non-prod-Non-Exempt	32,645
1351	8900	Maint-Meas & Reg Sta	515080	Other Compensation	3,747
1352	8900	Maint-Meas & Reg Sta	517994	OT Non-Exmpt(1.5)	18,001
1353	8900	Maint-Meas & Reg Sta	517995	Regular Non-Exempt	187,999
1354	8900	Maint-Meas & Reg Sta	517996	Other Comp-Exempt	1,076
1355	8900	Maint-Meas & Reg Sta	517999	Regular Exempt	25,998
1356	8900	Maint-Meas & Reg Sta	522010	Employee Travel	399
1357	8900	Maint-Meas & Reg Sta	522020	Training	-
1358	8900	Maint-Meas & Reg Sta	522030	Registration	-
1359	8900	Maint-Meas & Reg Sta	522040	Dues & Licenses	-
1360	8900	Maint-Meas & Reg Sta	522060	Business Meals	323
1361	8900	Maint-Meas & Reg Sta	522080	Park/In-town Travel	-
1362	8900	Maint-Meas & Reg Sta	522090	Awards/Gifts	5
1363	8900	Maint-Meas & Reg Sta	522110	Occ Hlth & Safety	-
1364	8900	Maint-Meas & Reg Sta	522130	Misc Empl Rel Exp	(499)

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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1365	8900	Maint-Meas & Reg Sta	530010	M&S - Non Inv	14,301
1366	8900	Maint-Meas & Reg Sta	530999	M&S-Inventory Issued	111,466
1367	8900	Maint-Meas & Reg Sta	531020	Motor-Veh & Plt	200
1368	8900	Maint-Meas & Reg Sta	531030	Purch Veh Fuel Exp	34
1369	8900	Maint-Meas & Reg Sta	532010	Mat & Supplies Exp	-
1370	8900	Maint-Meas & Reg Sta	532020	M&S-Equipment	-
1371	8900	Maint-Meas & Reg Sta	532040	M&S-Misc	128
1372	8900	Maint-Meas & Reg Sta	533010	Purch-Comp Hdware	124
1373	8900	Maint-Meas & Reg Sta	535010	Office Supplies	364
1374	8900	Maint-Meas & Reg Sta	540030	Line Inspection Svcs	8,309
1375	8900	Maint-Meas & Reg Sta	540050	Construction Svcs	24,915
1376	8900	Maint-Meas & Reg Sta	540110	Cnstrctn Svcs Tchncn	29
1377	8900	Maint-Meas & Reg Sta	543010	Prof Serv-Ded	345
1378	8900	Maint-Meas & Reg Sta	543090	Wireless Services	2,198
1379	8900	Maint-Meas & Reg Sta	545120	Temp Manpower Svc	-
1380	8900	Maint-Meas & Reg Sta	550020	Misc Adm Expenses	678
1381	8900	Maint-Meas & Reg Sta	550025	Meeting Exp	-
1382	8900	Maint-Meas & Reg Sta	550041	Courier Expense	808
1383	8900	Maint-Meas & Reg Sta	559994	Cont in Aid of Const	(8,637)
1384	8900	Maint-Meas & Reg Sta	562170	Uniforms	102
1385	8900	Maint-Meas & Reg Sta	565010	Repairs & Maintenanc	-
1386	8900	Maint-Meas & Reg Sta	565040	Rep & Maint-Vehicles	10
1387	8900	Maint-Meas & Reg Sta	641002	Stores Overhead	12,565
1388	8900	Maint-Meas & Reg Sta	641003	Transportation OH	62,621
1389	8900	Maint-Meas & Reg Sta	642608	BU Labor	(3,944)
1390	8900	Maint-Meas & Reg Sta	642620	BU Non Labor Other	1,382
1391	8900	Maint-Meas & Reg Sta	643101	Labor-ST-NExmpt	13,153
1392	8900	Maint-Meas & Reg Sta	643102	Labor 1 1/2-NExmpt	(9,480)
1393	8900	Maint-Meas & Reg Sta	643201	Labor-ST-Exempt	(366)
1394	8900	Maint-Meas & Reg Sta	643502	Fleet Pool Vehicles	1,264
1395	8900	Maint-Meas & Reg Sta	517992	Oth Comp-Non-Exempt	1,010
1396	8900	Maint-Meas & Reg Sta	517998	Overtime Exempt	251
1397	8900	Maint-Meas & Reg Sta	522100	Empl Reloc/Moving	2,429
1398	8900	Maint-Meas & Reg Sta	522120	Books & Subscriptions	127
1399	8900	Maint-Meas & Reg Sta	540010	Maint Services-Other	7,426
1400	8900	Maint-Meas & Reg Sta	543160	Reimbursable Costs	(3,640)
1401	8900	Maint-Meas & Reg Sta	545160	Software Maintenance	8
1402	8900	Maint-Meas & Reg Sta	546010	Other Services	475
1403	8900	Maint-Meas & Reg Sta	550100	Freight	808
1404	8900	Maint-Meas & Reg Sta	571050	Utilities-Other	9
1405	8900	Maint-Meas & Reg Sta	572010	Office Rent	-
1406	8900	Maint-Meas & Reg Sta	583005	Construction OH	2,801
1407	8900	Maint-Meas & Reg Sta	583006	A&G Overhead	-
1408	8900	Maint-Meas & Reg Sta	643003	Un Labor-DBL-Int Act	87
1409	8900	Maint-Meas & Reg Sta	643202	Labor 1 1/2-Exempt	(504)
1410	<b>8900 Total</b>				<b>\$ 537,545</b>
1411	8920	Maint of Services	511010	Misc Oper Exp	-
1412	8920	Maint of Services	515040	Sal&Wages Exp-STI-Ex	3,518
1413	8920	Maint of Services	515042	Sal&Wages Exp-STI-No	70,896
1414	8920	Maint of Services	515050	Non-prod-Exempt	4,148
1415	8920	Maint of Services	515052	Non-prod-Non-Exempt	159,838
1416	8920	Maint of Services	515080	Other Compensation	(21,818)
1417	8920	Maint of Services	517992	Oth Comp-Non-Exempt	7,604
1418	8920	Maint of Services	517994	OT Non-Exmpt(1.5)	171,481
1419	8920	Maint of Services	517995	Regular Non-Exempt	957,251
1420	8920	Maint of Services	517996	Other Comp-Exempt	232
1421	8920	Maint of Services	517998	Overtime Exempt	-

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1422	8920	Maint of Services	517999	Regular Exempt	22,467
1423	8920	Maint of Services	522010	Employee Travel	6,265
1424	8920	Maint of Services	522020	Training	100
1425	8920	Maint of Services	522030	Registration	45
1426	8920	Maint of Services	522040	Dues & Licenses	1,536
1427	8920	Maint of Services	522060	Business Meals	5,019
1428	8920	Maint of Services	522062	Entertainment	3,354
1429	8920	Maint of Services	522080	Park/In-town Travel	358
1430	8920	Maint of Services	522090	Awards/Gifts	60
1431	8920	Maint of Services	522110	Occ Hlth & Safety	1,620
1432	8920	Maint of Services	522120	Books & Subscriptions	68
1433	8920	Maint of Services	522130	Misc Empl Rel Exp	649
1434	8920	Maint of Services	523000	Empl Reimburs/Deduct	0
1435	8920	Maint of Services	530010	M&S - Non Inv	15,480
1436	8920	Maint of Services	530020	M&S-Stores,Tools	56
1437	8920	Maint of Services	530030	M&S-Ofc Furn & Equip	-
1438	8920	Maint of Services	530995	M&S-Gn/Ls form Reval	-
1439	8920	Maint of Services	530996	M&S-Cost Differences	(681)
1440	8920	Maint of Services	530997	M&S-Adj fr Stk Trans	116
1441	8920	Maint of Services	530998	M&S-Scrapping/Dest	703
1442	8920	Maint of Services	530999	M&S-Inventory Issued	28,695
1443	8920	Maint of Services	531010	Fuel-Veh & Plt	-
1444	8920	Maint of Services	531020	Motor-Veh & Plt	834
1445	8920	Maint of Services	531030	Purch Veh Fuel Exp	131
1446	8920	Maint of Services	532010	Mat & Supplies Exp	-
1447	8920	Maint of Services	532020	M&S-Equipment	3
1448	8920	Maint of Services	532040	M&S-Misc	579
1449	8920	Maint of Services	533010	Purch-Comp Hdware	344
1450	8920	Maint of Services	533020	Pur-Comp Sftw & Upgd	-
1451	8920	Maint of Services	535010	Office Supplies	1,225
1452	8920	Maint of Services	540010	Maint Services-Other	9,775
1453	8920	Maint of Services	540030	Line Inspection Svcs	19,768
1454	8920	Maint of Services	540050	Construction Svcs	369,854
1455	8920	Maint of Services	540080	Billable Cntrctd Lbr	-
1456	8920	Maint of Services	540110	Cnstrctn Svcs Tchncn	(53,369)
1457	8920	Maint of Services	541530	Motor Veh Reg/Lic	174
1458	8920	Maint of Services	543010	Prof Serv-Ded	10,044
1459	8920	Maint of Services	543090	Wireless Services	11,748
1460	8920	Maint of Services	543160	Reimbursable Costs	(52,524)
1461	8920	Maint of Services	545010	Property Services	-
1462	8920	Maint of Services	545045	Cont/Sv -Bldg Mnt	-
1463	8920	Maint of Services	545080	Cont/Sv Pest Cont	-
1464	8920	Maint of Services	545105	Cont/Sv Trash Rem	-
1465	8920	Maint of Services	545110	Cont/Sv Landscap	32,620
1466	8920	Maint of Services	545120	Temp Manpower Svc	-
1467	8920	Maint of Services	545140	Ofc Mach Maint	-
1468	8920	Maint of Services	545510	IT Services	-
1469	8920	Maint of Services	546010	Other Services	15,666
1470	8920	Maint of Services	550020	Misc Adm Expenses	3,609
1471	8920	Maint of Services	550025	Meeting Exp	-
1472	8920	Maint of Services	550041	Courier Expense	352
1473	8920	Maint of Services	550060	Filing Fees	-
1474	8920	Maint of Services	550086	Member Dues in Orgn	2,013
1475	8920	Maint of Services	562170	Uniforms	1,657
1476	8920	Maint of Services	565010	Repairs & Maintenanc	661
1477	8920	Maint of Services	565040	Rep & Maint-Vehicles	1,885
1478	8920	Maint of Services	571020	Util-Land-Phones Cir	1,745



Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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Schedule E-17.1 Arkansas  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1479	8920	Maint of Services	571040	Utilities-Water	350
1480	8920	Maint of Services	571050	Utilities-Other	558
1481	8920	Maint of Services	583005	Construction OH	233
1482	8920	Maint of Services	583006	A&G Overhead	30
1483	8920	Maint of Services	621016	Fleet Maint	-
1484	8920	Maint of Services	641002	Stores Overhead	3,855
1485	8920	Maint of Services	641003	Transportation OH	107,473
1486	8920	Maint of Services	642608	BU Labor	12,864
1487	8920	Maint of Services	642620	BU Non Labor Other	(343)
1488	8920	Maint of Services	643101	Labor-ST-NExmpt	(630,169)
1489	8920	Maint of Services	643102	Labor 1 1/2-NExmpt	(75,920)
1490	8920	Maint of Services	643201	Labor-ST-Exempt	-
1491	8920	Maint of Services	643502	Fleet Pool Vehicles	3,773
1492	8920	Maint of Services	711998	AFUDC Equity	-
1493	8920	Maint of Services	711999	AFUDC Debt	-
1494	8920	Maint of Services	720020	Permits & Licenses	6,186
1495	8920	Maint of Services	522070	Education Exp	906
1496	8920	Maint of Services	530050	M&S-Salvage	(172)
1497	8920	Maint of Services	535020	Mat-Stock Write Off	-
1498	8920	Maint of Services	540090	Maint Serv-Environment	8
1499	8920	Maint of Services	545070	Cont/Sv Jan Serv	-
1500	8920	Maint of Services	545150	Printing Svcs	1,361
1501	8920	Maint of Services	545160	Software Maintenance	24
1502	8920	Maint of Services	550050	Bank Charges & Fees	(44)
1503	8920	Maint of Services	559950	Cap Labor	3
1504	8920	Maint of Services	559954	Cap Other Exp	-
1505	8920	Maint of Services	559958	A&G Exp-Cap NonS Ben	(3)
1506	8920	Maint of Services	572025	Rent-Office Equip	-
1507	8920	Maint of Services	572040	Other Rent	-
1508	8920	Maint of Services	643001	Un labor-ST-IntAlloc	580
1509	8920	Maint of Services	643002	Un Labor 1 1/2-IntAl	28
1510	<b>8920 Total</b>				<b>\$ 1,249,432</b>
1511	8930	Maint-Mtr & Hous Reg	515040	Sal&Wages Exp-STI-Ex	\$ 3,873
1512	8930	Maint-Mtr & Hous Reg	515042	Sal&Wages Exp-STI-No	49,681
1513	8930	Maint-Mtr & Hous Reg	515050	Non-prod-Exempt	6,510
1514	8930	Maint-Mtr & Hous Reg	515052	Non-prod-Non-Exempt	124,989
1515	8930	Maint-Mtr & Hous Reg	515080	Other Compensation	(3,852)
1516	8930	Maint-Mtr & Hous Reg	517992	Oth Comp-Non-Exempt	5,302
1517	8930	Maint-Mtr & Hous Reg	517994	OT Non-Exmpt(1.5)	123,237
1518	8930	Maint-Mtr & Hous Reg	517995	Regular Non-Exempt	652,574
1519	8930	Maint-Mtr & Hous Reg	517996	Other Comp-Exempt	142
1520	8930	Maint-Mtr & Hous Reg	517999	Regular Exempt	27,440
1521	8930	Maint-Mtr & Hous Reg	522010	Employee Travel	2,991
1522	8930	Maint-Mtr & Hous Reg	522020	Training	66
1523	8930	Maint-Mtr & Hous Reg	522030	Registration	15
1524	8930	Maint-Mtr & Hous Reg	522040	Dues & Licenses	12
1525	8930	Maint-Mtr & Hous Reg	522060	Business Meals	2,181
1526	8930	Maint-Mtr & Hous Reg	522062	Entertainment	1
1527	8930	Maint-Mtr & Hous Reg	522070	Education Exp	995
1528	8930	Maint-Mtr & Hous Reg	522090	Awards/Gifts	40
1529	8930	Maint-Mtr & Hous Reg	522110	Occ Hlth & Safety	577
1530	8930	Maint-Mtr & Hous Reg	522130	Misc Empl Rel Exp	110
1531	8930	Maint-Mtr & Hous Reg	523000	Empl Reimburs/Deduct	(0)
1532	8930	Maint-Mtr & Hous Reg	530010	M&S - Non Inv	7,826
1533	8930	Maint-Mtr & Hous Reg	530020	M&S-Stores,Tools	17
1534	8930	Maint-Mtr & Hous Reg	530999	M&S-Inventory Issued	14,210
1535	8930	Maint-Mtr & Hous Reg	531010	Fuel-Veh & Pit	-

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1536	8930	Maint-Mtr & Hous Reg	531020	Motor-Veh & Plt	299
1537	8930	Maint-Mtr & Hous Reg	531030	Purch Veh Fuel Exp	45
1538	8930	Maint-Mtr & Hous Reg	532010	Mat & Supplies Exp	-
1539	8930	Maint-Mtr & Hous Reg	532020	M&S-Equipment	792
1540	8930	Maint-Mtr & Hous Reg	532040	M&S-Misc	4,860
1541	8930	Maint-Mtr & Hous Reg	533010	Purch-Comp Hdware	168
1542	8930	Maint-Mtr & Hous Reg	533020	Pur-Comp Sftw & Upgd	-
1543	8930	Maint-Mtr & Hous Reg	535010	Office Supplies	309
1544	8930	Maint-Mtr & Hous Reg	540030	Line Inspection Svcs	677
1545	8930	Maint-Mtr & Hous Reg	540050	Construction Svcs	1,838
1546	8930	Maint-Mtr & Hous Reg	540110	Constrcn Svcs Tchncn	11,657
1547	8930	Maint-Mtr & Hous Reg	541530	Motor Veh Reg/Lic	63
1548	8930	Maint-Mtr & Hous Reg	543010	Prof Serv-Ded	200
1549	8930	Maint-Mtr & Hous Reg	543090	Wireless Services	8,494
1550	8930	Maint-Mtr & Hous Reg	543160	Reimbursable Costs	(5,361)
1551	8930	Maint-Mtr & Hous Reg	545045	Cont/Sv -Bldg Mnt	937
1552	8930	Maint-Mtr & Hous Reg	545080	Cont/Sv Pest Cont	26
1553	8930	Maint-Mtr & Hous Reg	545105	Cont/Sv Trash Rem	1,115
1554	8930	Maint-Mtr & Hous Reg	545110	Cont/Sv Landscap	3,739
1555	8930	Maint-Mtr & Hous Reg	545120	Temp Manpower Svc	-
1556	8930	Maint-Mtr & Hous Reg	545140	Ofc Mach Maint	-
1557	8930	Maint-Mtr & Hous Reg	546010	Other Services	288
1558	8930	Maint-Mtr & Hous Reg	550020	Misc Adm Expenses	(891)
1559	8930	Maint-Mtr & Hous Reg	550025	Meeting Exp	-
1560	8930	Maint-Mtr & Hous Reg	550041	Courier Expense	54
1561	8930	Maint-Mtr & Hous Reg	550060	Filing Fees	70
1562	8930	Maint-Mtr & Hous Reg	562170	Uniforms	1,029
1563	8930	Maint-Mtr & Hous Reg	565010	Repairs & Maintenanc	248
1564	8930	Maint-Mtr & Hous Reg	565040	Rep & Maint-Vehicles	645
1565	8930	Maint-Mtr & Hous Reg	571040	Utilities-Water	155
1566	8930	Maint-Mtr & Hous Reg	571050	Utilities-Other	196
1567	8930	Maint-Mtr & Hous Reg	621016	Fleet Maint	-
1568	8930	Maint-Mtr & Hous Reg	621025	System Support	-
1569	8930	Maint-Mtr & Hous Reg	641002	Stores Overhead	2,789
1570	8930	Maint-Mtr & Hous Reg	641003	Transportation OH	110,996
1571	8930	Maint-Mtr & Hous Reg	642608	BU Labor	13,677
1572	8930	Maint-Mtr & Hous Reg	642620	BU Non Labor Other	(944)
1573	8930	Maint-Mtr & Hous Reg	643001	Un labor-ST-IntAlloc	2,261
1574	8930	Maint-Mtr & Hous Reg	643101	Labor-ST-NEXmpt	(209,871)
1575	8930	Maint-Mtr & Hous Reg	643102	Labor 1 1/2-NEXmpt	(89,521)
1576	8930	Maint-Mtr & Hous Reg	643201	Labor-ST-Exempt	(54)
1577	8930	Maint-Mtr & Hous Reg	643502	Fleet Pool Vehicles	923
1578	8930	Maint-Mtr & Hous Reg	720020	Permits & Licenses	1,412
1579	8930	Maint-Mtr & Hous Reg	511010	Misc Oper Exp	-
1580	8930	Maint-Mtr & Hous Reg	515044	Sal&Wages Exp-STI-Un	5,823
1581	8930	Maint-Mtr & Hous Reg	515054	Non-prod-Union	11,626
1582	8930	Maint-Mtr & Hous Reg	517988	Other Comp-Union	449
1583	8930	Maint-Mtr & Hous Reg	517990	Overtime Union-1.5X	80
1584	8930	Maint-Mtr & Hous Reg	517991	Regular Union	73,846
1585	8930	Maint-Mtr & Hous Reg	522080	Park/In-town Travel	172
1586	8930	Maint-Mtr & Hous Reg	522120	Books & Subscriptons	26
1587	8930	Maint-Mtr & Hous Reg	530050	M&S-Salvage	(9,404)
1588	8930	Maint-Mtr & Hous Reg	530996	M&S-Cost Differences	103
1589	8930	Maint-Mtr & Hous Reg	535020	Mat-Stock Write Off	(4,666)
1590	8930	Maint-Mtr & Hous Reg	540010	Maint Services-Other	3,611
1591	8930	Maint-Mtr & Hous Reg	540040	Meter & Svcing Svcs	8,456
1592	8930	Maint-Mtr & Hous Reg	540090	Maint Serv-Environme	1,469

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1593	8930	Maint-Mtr & Hous Reg	543050	Technical Services	46
1594	8930	Maint-Mtr & Hous Reg	545010	Property Services	3,353
1595	8930	Maint-Mtr & Hous Reg	545050	Cont/Sv-Vending/Ice	61
1596	8930	Maint-Mtr & Hous Reg	545060	Cont/Sv Elev Serv	37
1597	8930	Maint-Mtr & Hous Reg	545070	Cont/Sv Jan Serv	1,818
1598	8930	Maint-Mtr & Hous Reg	545150	Printing Svcs	12
1599	8930	Maint-Mtr & Hous Reg	545160	Software Maintenance	110
1600	8930	Maint-Mtr & Hous Reg	550040	Postage/Courier	17
1601	8930	Maint-Mtr & Hous Reg	571010	Utilities-Electricit	2,333
1602	8930	Maint-Mtr & Hous Reg	572025	Rent-Office Equip	-
1603	8930	Maint-Mtr & Hous Reg	572040	Other Rent	-
1604	8930	Maint-Mtr & Hous Reg	583005	Construction OH	1
1605	8930	Maint-Mtr & Hous Reg	583006	A&G Overhead	0
1606	8930	Maint-Mtr & Hous Reg	641112	BU PBOH-Ben. P/R Tax	-
1607	8930	Maint-Mtr & Hous Reg	643002	Un Labor 1 1/2-IntAI	1,090
1608	8930	Maint-Mtr & Hous Reg	643003	Un Labor-DBL-Int Act	37
1609	<b>8930 Total</b>				<b>\$ 982,764</b>
1610	8940	Maint of Oth Equip	515040	Sal&Wages Exp-STI-Ex	\$ 2,008
1611	8940	Maint of Oth Equip	515042	Sal&Wages Exp-STI-No	49,681
1612	8940	Maint of Oth Equip	515050	Non-prod-Exempt	2,037
1613	8940	Maint of Oth Equip	515052	Non-prod-Non-Exempt	124,989
1614	8940	Maint of Oth Equip	515080	Other Compensation	(6,606)
1615	8940	Maint of Oth Equip	517992	Oth Comp-Non-Exempt	5,302
1616	8940	Maint of Oth Equip	517994	OT Non-Exmpt(1.5)	123,237
1617	8940	Maint of Oth Equip	517995	Regular Non-Exempt	652,574
1618	8940	Maint of Oth Equip	517996	Other Comp-Exempt	106
1619	8940	Maint of Oth Equip	517999	Regular Exempt	16,396
1620	8940	Maint of Oth Equip	522010	Employee Travel	2,887
1621	8940	Maint of Oth Equip	522020	Training	68
1622	8940	Maint of Oth Equip	522030	Registration	15
1623	8940	Maint of Oth Equip	522040	Dues & Licenses	13
1624	8940	Maint of Oth Equip	522060	Business Meals	2,857
1625	8940	Maint of Oth Equip	522062	Entertainment	1
1626	8940	Maint of Oth Equip	522070	Education Exp	625
1627	8940	Maint of Oth Equip	522080	Park/In-town Travel	175
1628	8940	Maint of Oth Equip	522090	Awards/Gifts	40
1629	8940	Maint of Oth Equip	522110	Occ Hlth & Safety	2,306
1630	8940	Maint of Oth Equip	522130	Misc Empl Rel Exp	110
1631	8940	Maint of Oth Equip	523000	Empl Reimburs/Deduct	0
1632	8940	Maint of Oth Equip	530010	M&S - Non Inv	78,536
1633	8940	Maint of Oth Equip	530011	M&S-Odorant	-
1634	8940	Maint of Oth Equip	530020	M&S-Stores,Tools	1,579
1635	8940	Maint of Oth Equip	530999	M&S-Inventory Issued	41,374
1636	8940	Maint of Oth Equip	531010	Fuel-Veh & Plt	-
1637	8940	Maint of Oth Equip	531020	Motor-Veh & Plt	610
1638	8940	Maint of Oth Equip	531030	Purch Veh Fuel Exp	84
1639	8940	Maint of Oth Equip	532010	Mat & Supplies Exp	-
1640	8940	Maint of Oth Equip	532020	M&S-Equipment	1
1641	8940	Maint of Oth Equip	532040	M&S-Misc	182
1642	8940	Maint of Oth Equip	533010	Purch-Comp Hdware	148
1643	8940	Maint of Oth Equip	533020	Pur-Comp Sftw & Upgd	0
1644	8940	Maint of Oth Equip	535010	Office Supplies	158
1645	8940	Maint of Oth Equip	540010	Maint Services-Other	24,141
1646	8940	Maint of Oth Equip	540020	Eng & Tech Services	20,276
1647	8940	Maint of Oth Equip	540030	Line Inspection Svcs	1,114
1648	8940	Maint of Oth Equip	540050	Construction Svcs	276,797
1649	8940	Maint of Oth Equip	540090	Maint Serv-Environme	5,701

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1650	8940	Maint of Oth Equip	540110	Cnstrctn Svcs Tchncn	-
1651	8940	Maint of Oth Equip	541530	Motor Veh Reg/Lic	62
1652	8940	Maint of Oth Equip	543010	Prof Serv-Ded	17,612
1653	8940	Maint of Oth Equip	543090	Wireless Services	8,447
1654	8940	Maint of Oth Equip	545010	Property Services	-
1655	8940	Maint of Oth Equip	545045	Cont/Sv -Bldg Mnt	-
1656	8940	Maint of Oth Equip	545080	Cont/Sv Pest Cont	-
1657	8940	Maint of Oth Equip	545105	Cont/Sv Trash Rem	-
1658	8940	Maint of Oth Equip	545110	Cont/Sv Landscap	4,328
1659	8940	Maint of Oth Equip	545120	Temp Manpower Svc	-
1660	8940	Maint of Oth Equip	545140	Ofc Mach Maint	-
1661	8940	Maint of Oth Equip	546010	Other Services	87,234
1662	8940	Maint of Oth Equip	550020	Misc Adm Expenses	(911)
1663	8940	Maint of Oth Equip	550025	Meeting Exp	-
1664	8940	Maint of Oth Equip	550041	Courier Expense	287
1665	8940	Maint of Oth Equip	550060	Filing Fees	-
1666	8940	Maint of Oth Equip	562170	Uniforms	719
1667	8940	Maint of Oth Equip	565010	Repairs & Maintenanc	10,810
1668	8940	Maint of Oth Equip	565040	Rep & Maint-Vehicles	692
1669	8940	Maint of Oth Equip	571030	Utilities-Natural Ga	-
1670	8940	Maint of Oth Equip	571040	Utilities-Water	-
1671	8940	Maint of Oth Equip	571050	Utilities-Other	3,662
1672	8940	Maint of Oth Equip	621016	Fleet Maint	-
1673	8940	Maint of Oth Equip	641001	Construction OH	-
1674	8940	Maint of Oth Equip	641002	Stores Overhead	5,581
1675	8940	Maint of Oth Equip	641003	Transportation OH	94,034
1676	8940	Maint of Oth Equip	641004	BU A&G OH	3
1677	8940	Maint of Oth Equip	641016	SC A&G OH	9
1678	8940	Maint of Oth Equip	642608	BU Labor	15,152
1679	8940	Maint of Oth Equip	642620	BU Non Labor Other	(929)
1680	8940	Maint of Oth Equip	643001	Un labor-ST-IntAlloc	-
1681	8940	Maint of Oth Equip	643101	Labor-ST-NExmpt	(276,565)
1682	8940	Maint of Oth Equip	643102	Labor 1 1/2-NExmpt	(65,093)
1683	8940	Maint of Oth Equip	643201	Labor-ST-Exempt	6,679
1684	8940	Maint of Oth Equip	643502	Fleet Pool Vehicles	953
1685	8940	Maint of Oth Equip	720020	Permits & Licenses	1,552
1686	8940	Maint of Oth Equip	511010	Misc Oper Exp	-
1687	8940	Maint of Oth Equip	517998	Overtime Exempt	8
1688	8940	Maint of Oth Equip	522120	Books & Subscriptons	95
1689	8940	Maint of Oth Equip	530050	M&S-Salvage	(57)
1690	8940	Maint of Oth Equip	535020	Mat-Stock Write Off	-
1691	8940	Maint of Oth Equip	545070	Cont/Sv Jan Serv	-
1692	8940	Maint of Oth Equip	545090	Cont/Sv Sec Elect	7,312
1693	8940	Maint of Oth Equip	545150	Printing Svcs	-
1694	8940	Maint of Oth Equip	545160	Software Maintenance	809
1695	8940	Maint of Oth Equip	545520	Long Distance/Fax	147
1696	8940	Maint of Oth Equip	550040	Postage/Courier	1
1697	8940	Maint of Oth Equip	571020	Util-Land-Phones Cir	1,588
1698	8940	Maint of Oth Equip	572020	Rent-Land & Bldg	-
1699	8940	Maint of Oth Equip	572025	Rent-Office Equip	-
1700	8940	Maint of Oth Equip	572030	Equipment Rent	-
1701	8940	Maint of Oth Equip	572040	Other Rent	0
1702	8940	Maint of Oth Equip	583005	Construction OH	1
1703	8940	Maint of Oth Equip	583006	A&G Overhead	0
1704	8940	Maint of Oth Equip	621025	System Support	-
1705	8940	Maint of Oth Equip	643528	Land/Field Serv Bill	-
1706	<b>8940 Total</b>				<b>\$ 1,353,740</b>

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
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Docket No. 23-079-U

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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1707	9010	Supervision	511010	Misc Oper Exp	\$ 55
1708	9010	Supervision	515040	Sal&Wages Exp-STI-Ex	124,182
1709	9010	Supervision	515042	Sal&Wages Exp-STI-No	6,672
1710	9010	Supervision	515050	Non-prod-Exempt	102,136
1711	9010	Supervision	515052	Non-prod-Non-Exempt	16,314
1712	9010	Supervision	517992	Oth Comp-Non-Exempt	605
1713	9010	Supervision	517994	OT Non-Exmpt(1,5)	3,042
1714	9010	Supervision	517995	Regular Non-Exempt	88,076
1715	9010	Supervision	517996	Other Comp-Exempt	10,020
1716	9010	Supervision	517998	Overtime Exempt	4,863
1717	9010	Supervision	517999	Regular Exempt	583,677
1718	9010	Supervision	522010	Employee Travel	2,496
1719	9010	Supervision	522020	Training	-
1720	9010	Supervision	522030	Registration	213
1721	9010	Supervision	522060	Business Meals	9,115
1722	9010	Supervision	522062	Entertainment	23
1723	9010	Supervision	522070	Education Exp	1,050
1724	9010	Supervision	522080	Park/In-town Travel	194
1725	9010	Supervision	522090	Awards/Gifts	797
1726	9010	Supervision	522110	Occ Hlth & Safety	3,800
1727	9010	Supervision	522120	Books & Subscriptons	486
1728	9010	Supervision	522130	Misc Empl Rel Exp	494
1729	9010	Supervision	523000	Empl Reimburs/Deduct	-
1730	9010	Supervision	530010	M&S - Non Inv	13,124
1731	9010	Supervision	530020	M&S-Stores,Tools	37
1732	9010	Supervision	530030	M&S-Ofc Furn & Equip	-
1733	9010	Supervision	530050	M&S-Salvage	-
1734	9010	Supervision	530995	M&S-Gn/Ls form Reval	-
1735	9010	Supervision	530996	M&S-Cost Differences	(85)
1736	9010	Supervision	530997	M&S-Adj fr Stk Trans	15
1737	9010	Supervision	530998	M&S-Scrapping/Dest	29
1738	9010	Supervision	530999	M&S-Inventory Issued	-
1739	9010	Supervision	531020	Motor-Veh & Plt	474
1740	9010	Supervision	531030	Purch Veh Fuel Exp	54
1741	9010	Supervision	532010	Mat & Supplies Exp	-
1742	9010	Supervision	532020	M&S-Equipment	59
1743	9010	Supervision	532040	M&S-Misc	10,034
1744	9010	Supervision	533010	Purch-Comp Hdware	1,359
1745	9010	Supervision	535010	Office Supplies	8,370
1746	9010	Supervision	540010	Maint Services-Other	-
1747	9010	Supervision	540050	Construction Svcs	851
1748	9010	Supervision	541530	Motor Veh Reg/Lic	45
1749	9010	Supervision	543010	Prof Serv-Ded	4,304
1750	9010	Supervision	543090	Wireless Services	3,763
1751	9010	Supervision	545010	Property Services	55
1752	9010	Supervision	545045	Cont/Sv -Bldg Mnt	-
1753	9010	Supervision	545070	Cont/Sv Jan Serv	46
1754	9010	Supervision	545105	Cont/Sv Trash Rem	-
1755	9010	Supervision	545120	Temp Manpower Svc	(5)
1756	9010	Supervision	546010	Other Services	2,375
1757	9010	Supervision	550020	Misc Adm Expenses	356
1758	9010	Supervision	550025	Meeting Exp	-
1759	9010	Supervision	550040	Postage/Courier	-
1760	9010	Supervision	550041	Courier Expense	1,590
1761	9010	Supervision	550060	Filing Fees	-
1762	9010	Supervision	550086	Member Dues in Orgn	9
1763	9010	Supervision	550100	Freight	6,468

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1764	9010	Supervision	562020	Reb/Incent/Bydms-Mkt	-
1765	9010	Supervision	562170	Uniforms	2,681
1766	9010	Supervision	562220	Rectifier Power Bill	434
1767	9010	Supervision	565010	Repairs & Maintenanc	1,807
1768	9010	Supervision	565040	Rep & Maint-Vehicles	8
1769	9010	Supervision	571010	Utilities-Electricit	5,504
1770	9010	Supervision	571020	Util-Land-Phones Cir	3,337
1771	9010	Supervision	571040	Utilities-Water	238
1772	9010	Supervision	571050	Utilities-Other	5,271
1773	9010	Supervision	641003	Transportation OH	-
1774	9010	Supervision	641112	BU PBOH-Ben. P/R Tax	-
1775	9010	Supervision	642608	BU Labor	(325,389)
1776	9010	Supervision	642620	BU Non Labor Other	(1,133)
1777	9010	Supervision	643101	Labor-ST-NExmpt	(658)
1778	9010	Supervision	643102	Labor 1 1/2-Exmpt	-
1779	9010	Supervision	643201	Labor-ST-Exempt	(7,765)
1780	9010	Supervision	643502	Fleet Pool Vehicles	35,998
1781	9010	Supervision	515080	Other Compensation	2
1782	9010	Supervision	522040	Dues & Licenses	86
1783	9010	Supervision	522100	Empl Reloc/Moving	37,864
1784	9010	Supervision	531040	Veh&Pwr Op Equip	(2)
1785	9010	Supervision	533020	Pur-Comp Sftw & Upgd	-
1786	9010	Supervision	540090	Maint Serv-Environme	1
1787	9010	Supervision	545150	Printing Svcs	162
1788	9010	Supervision	545160	Software Maintenance	71
1789	9010	Supervision	562018	Market Research	-
1790	9010	Supervision	572025	Rent-Office Equip	-
1791	9010	Supervision	572040	Other Rent	-
1792	9010	Supervision	583005	Construction OH	0
1793	9010	Supervision	643004	Billable Hours	0
1794	9010	Supervision	643202	Labor 1 1/2-Exempt	(8,444)
1795	<b>9010 Total</b>				<b>\$ 761,710</b>
1796	9020	Meter Reading Exp	515040	Sal&Wages Exp-STI-Ex	\$ 648
1797	9020	Meter Reading Exp	515042	Sal&Wages Exp-STI-No	49,472
1798	9020	Meter Reading Exp	515050	Non-prod-Exempt	411
1799	9020	Meter Reading Exp	515052	Non-prod-Non-Exempt	130,808
1800	9020	Meter Reading Exp	515080	Other Compensation	56
1801	9020	Meter Reading Exp	517992	Oth Comp-Non-Exempt	6,017
1802	9020	Meter Reading Exp	517994	OT Non-Exmpt(1.5)	75,387
1803	9020	Meter Reading Exp	517995	Regular Non-Exempt	641,456
1804	9020	Meter Reading Exp	517996	Other Comp-Exempt	15
1805	9020	Meter Reading Exp	517999	Regular Exempt	4,387
1806	9020	Meter Reading Exp	522010	Employee Travel	844
1807	9020	Meter Reading Exp	522020	Training	15
1808	9020	Meter Reading Exp	522030	Registration	-
1809	9020	Meter Reading Exp	522040	Dues & Licenses	-
1810	9020	Meter Reading Exp	522060	Business Meals	555
1811	9020	Meter Reading Exp	522062	Entertainment	-
1812	9020	Meter Reading Exp	522070	Education Exp	263
1813	9020	Meter Reading Exp	522090	Awards/Gifts	34
1814	9020	Meter Reading Exp	522110	Occ Hlth & Safety	4
1815	9020	Meter Reading Exp	522130	Misc Empl Rel Exp	9
1816	9020	Meter Reading Exp	523000	Empl Reimburs/Deduct	-
1817	9020	Meter Reading Exp	530010	M&S - Non Inv	818
1818	9020	Meter Reading Exp	530995	M&S-Gn/Ls form Reval	-
1819	9020	Meter Reading Exp	530996	M&S-Cost Differences	(596)
1820	9020	Meter Reading Exp	530997	M&S-Adj fr Stk Trans	101

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1821	9020	Meter Reading Exp	530998	M&S-Scrapping/Dest	615
1822	9020	Meter Reading Exp	530999	M&S-Inventory Issued	173
1823	9020	Meter Reading Exp	531020	Motor-Veh & Plt	21
1824	9020	Meter Reading Exp	531030	Purch Veh Fuel Exp	44,624
1825	9020	Meter Reading Exp	532010	Mat & Supplies Exp	-
1826	9020	Meter Reading Exp	532020	M&S-Equipment	3
1827	9020	Meter Reading Exp	532040	M&S-Misc	51
1828	9020	Meter Reading Exp	533010	Purch-Comp Hdware	119
1829	9020	Meter Reading Exp	535010	Office Supplies	866
1830	9020	Meter Reading Exp	540050	Construction Svcs	22
1831	9020	Meter Reading Exp	540110	Constrcn Svcs Tchncn	3,050
1832	9020	Meter Reading Exp	541530	Motor Veh Reg/Lic	4
1833	9020	Meter Reading Exp	543010	Prof Serv-Ded	21
1834	9020	Meter Reading Exp	543090	Wireless Services	9,742
1835	9020	Meter Reading Exp	545010	Property Services	-
1836	9020	Meter Reading Exp	545045	Cont/Sv -Bldg Mnt	-
1837	9020	Meter Reading Exp	545120	Temp Manpower Svc	-
1838	9020	Meter Reading Exp	550020	Misc Adm Expenses	23
1839	9020	Meter Reading Exp	550025	Meeting Exp	-
1840	9020	Meter Reading Exp	550041	Courier Expense	38
1841	9020	Meter Reading Exp	562170	Uniforms	386
1842	9020	Meter Reading Exp	565010	Repairs & Maintenanc	28
1843	9020	Meter Reading Exp	565040	Rep & Maint-Vehicles	16
1844	9020	Meter Reading Exp	571050	Utilities-Other	10
1845	9020	Meter Reading Exp	621016	Fleet Maint	20,195
1846	9020	Meter Reading Exp	641002	Stores Overhead	30
1847	9020	Meter Reading Exp	641003	Transportation OH	32,496
1848	9020	Meter Reading Exp	642608	BU Labor	69,423
1849	9020	Meter Reading Exp	642620	BU Non Labor Other	45,417
1850	9020	Meter Reading Exp	643101	Labor-ST-NExmpt	(216,986)
1851	9020	Meter Reading Exp	643102	Labor 1 1/2-NExmpt	(41,774)
1852	9020	Meter Reading Exp	643501	Fleet Fuel	-
1853	9020	Meter Reading Exp	643502	Fleet Pool Vehicles	-
1854	9020	Meter Reading Exp	702050	Depr-Transportation	2,574
1855	9020	Meter Reading Exp	511010	Misc Oper Exp	-
1856	9020	Meter Reading Exp	522080	Park/In-town Travel	56
1857	9020	Meter Reading Exp	530020	M&S-Stores,Tools	3
1858	9020	Meter Reading Exp	540090	Maint Serv-Environme	7
1859	9020	Meter Reading Exp	543050	Technical Services	2,273
1860	9020	Meter Reading Exp	545150	Printing Svcs	-
1861	9020	Meter Reading Exp	546010	Other Services	9
1862	9020	Meter Reading Exp	550040	Postage/Courier	1
1863	9020	Meter Reading Exp	550060	Filing Fees	-
1864	9020	Meter Reading Exp	571020	Util-Land-Phones Cir	-
1865	9020	Meter Reading Exp	572020	Rent-Land & Bldg	-
1866	9020	Meter Reading Exp	583005	Construction OH	1
1867	9020	Meter Reading Exp	583006	A&G Overhead	0
1868	9020	Meter Reading Exp	643001	Un labor-ST-IntAlloc	92
1869	9020	Meter Reading Exp	643201	Labor-ST-Exempt	(54)
1870	<b>9020 Total</b>				<b>\$ 884,279</b>
1871	9030	Cust Records & Colle	515040	Sal&Wages Exp-STI-Ex	\$ 2,591
1872	9030	Cust Records & Colle	515042	Sal&Wages Exp-STI-No	105,432
1873	9030	Cust Records & Colle	515050	Non-prod-Exempt	1,644
1874	9030	Cust Records & Colle	515052	Non-prod-Non-Exempt	289,704
1875	9030	Cust Records & Colle	515080	Other Compensation	653
1876	9030	Cust Records & Colle	517992	Oth Comp-Non-Exempt	11,148
1877	9030	Cust Records & Colle	517994	OT Non-Exmpt(1.5)	264,306

Summit Utilities Arkansas, Inc.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1878	9030	Cust Records & Colle	517995	Regular Non-Exempt	1,349,417
1879	9030	Cust Records & Colle	517996	Other Comp-Exempt	58
1880	9030	Cust Records & Colle	517999	Regular Exempt	17,548
1881	9030	Cust Records & Colle	522010	Employee Travel	3,377
1882	9030	Cust Records & Colle	522020	Training	60
1883	9030	Cust Records & Colle	522030	Registration	-
1884	9030	Cust Records & Colle	522040	Dues & Licenses	-
1885	9030	Cust Records & Colle	522060	Business Meals	2,231
1886	9030	Cust Records & Colle	522062	Entertainment	-
1887	9030	Cust Records & Colle	522070	Education Exp	1,050
1888	9030	Cust Records & Colle	522080	Park/In-town Travel	224
1889	9030	Cust Records & Colle	522090	Awards/Gifts	132
1890	9030	Cust Records & Colle	522110	Occ Hlth & Safety	15
1891	9030	Cust Records & Colle	522120	Books & Subscriptons	-
1892	9030	Cust Records & Colle	522130	Misc Empl Rel Exp	35
1893	9030	Cust Records & Colle	523000	Empl Reimburs/Deduct	-
1894	9030	Cust Records & Colle	530010	M&S - Non Inv	24,008
1895	9030	Cust Records & Colle	530050	M&S-Salvage	-
1896	9030	Cust Records & Colle	530995	M&S-Gn/Ls form Reval	-
1897	9030	Cust Records & Colle	530996	M&S-Cost Differences	(2,212)
1898	9030	Cust Records & Colle	530997	M&S-Adj fr Stk Trans	376
1899	9030	Cust Records & Colle	530998	M&S-Scrapping/Dest	2,285
1900	9030	Cust Records & Colle	530999	M&S-Inventory Issued	(2,215)
1901	9030	Cust Records & Colle	531020	Motor-Veh & Plt	86
1902	9030	Cust Records & Colle	531030	Purch Veh Fuel Exp	19
1903	9030	Cust Records & Colle	532010	Mat & Supplies Exp	-
1904	9030	Cust Records & Colle	532020	M&S-Equipment	10
1905	9030	Cust Records & Colle	532040	M&S-Misc	193
1906	9030	Cust Records & Colle	533010	Purch-Comp Hdware	148
1907	9030	Cust Records & Colle	535010	Office Supplies	17,443
1908	9030	Cust Records & Colle	540010	Maint Services-Other	-
1909	9030	Cust Records & Colle	540030	Line Inspection Svcs	972
1910	9030	Cust Records & Colle	540050	Construction Svcs	946
1911	9030	Cust Records & Colle	540110	Cnstrctn Svcs Tchncn	411,857
1912	9030	Cust Records & Colle	541530	Motor Veh Reg/Lic	15
1913	9030	Cust Records & Colle	543010	Prof Serv-Ded	7,973
1914	9030	Cust Records & Colle	543040	Admin Services	5,619
1915	9030	Cust Records & Colle	543050	Technical Services	414
1916	9030	Cust Records & Colle	543090	Wireless Services	18,396
1917	9030	Cust Records & Colle	543150	Legal Services	-
1918	9030	Cust Records & Colle	545010	Property Services	-
1919	9030	Cust Records & Colle	545045	Cont/Sv -Bldg Mnt	-
1920	9030	Cust Records & Colle	545105	Cont/Sv Trash Rem	-
1921	9030	Cust Records & Colle	545110	Cont/Sv Landscap	-
1922	9030	Cust Records & Colle	545120	Temp Manpower Svc	-
1923	9030	Cust Records & Colle	545150	Printing Svcs	161,313
1924	9030	Cust Records & Colle	545170	Hardware Maintenance	51,051
1925	9030	Cust Records & Colle	546010	Other Services	3,405
1926	9030	Cust Records & Colle	550020	Misc Adm Expenses	157,757
1927	9030	Cust Records & Colle	550025	Meeting Exp	-
1928	9030	Cust Records & Colle	550041	Courier Expense	3,949
1929	9030	Cust Records & Colle	550050	Bank Charges & Fees	1,928
1930	9030	Cust Records & Colle	550086	Member Dues in Orgn	-
1931	9030	Cust Records & Colle	562020	Reb/Incent/Bydns-Mkt	-
1932	9030	Cust Records & Colle	562150	Agency Collect Fees	-
1933	9030	Cust Records & Colle	562160	Postage-Cust Bills	1,643,995
1934	9030	Cust Records & Colle	562170	Uniforms	736



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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1935	9030	Cust Records & Colle	562220	Rectifier Power Bill	141
1936	9030	Cust Records & Colle	565010	Repairs & Maintenanc	111
1937	9030	Cust Records & Colle	565040	Rep & Maint-Vehicles	65
1938	9030	Cust Records & Colle	571020	Util-Land-Phones Cir	-
1939	9030	Cust Records & Colle	571050	Utilities-Other	40
1940	9030	Cust Records & Colle	583006	A&G Overhead	0
1941	9030	Cust Records & Colle	641002	Stores Overhead	(107)
1942	9030	Cust Records & Colle	641003	Transportation OH	314,555
1943	9030	Cust Records & Colle	641112	BU PBOH-Ben. P/R Tax	-
1944	9030	Cust Records & Colle	642608	BU Labor	77,118
1945	9030	Cust Records & Colle	642620	BU Non Labor Other	194,028
1946	9030	Cust Records & Colle	643001	Un labor-ST-IntAlloc	4,897
1947	9030	Cust Records & Colle	643002	Un Labor 1 1/2-IntAI	1,189
1948	9030	Cust Records & Colle	643003	Un Labor-DBL-Int Act	436
1949	9030	Cust Records & Colle	643101	Labor-ST-NExmpt	(147,875)
1950	9030	Cust Records & Colle	643102	Labor 1 1/2-NExmpt	(152,057)
1951	9030	Cust Records & Colle	643201	Labor-ST-Exempt	(216)
1952	9030	Cust Records & Colle	643502	Fleet Pool Vehicles	-
1953	9030	Cust Records & Colle	511010	Misc Oper Exp	-
1954	9030	Cust Records & Colle	517998	Overtime Exempt	-
1955	9030	Cust Records & Colle	530020	M&S-Stores,Tools	13
1956	9030	Cust Records & Colle	533020	Pur-Comp Sftw & Upgd	11,826
1957	9030	Cust Records & Colle	540090	Maint Serv-Environme	25
1958	9030	Cust Records & Colle	545160	Software Maintenance	6,721
1959	9030	Cust Records & Colle	550040	Postage/Courier	5
1960	9030	Cust Records & Colle	550060	Filing Fees	-
1961	9030	Cust Records & Colle	550100	Freight	3,689
1962	9030	Cust Records & Colle	562018	Market Research	-
1963	9030	Cust Records & Colle	572040	Other Rent	-
1964	9030	Cust Records & Colle	583005	Construction OH	2
1965	9030	Cust Records & Colle	621027	Customer Service	(35,504)
1966	9030	Cust Records & Colle	641013	SC NLOH fr Lab./Ser.	32,696
1967	9030	Cust Records & Colle	642618	BU Misc. Bus Expenses	12
1968	9030	Cust Records & Colle	643202	Labor 1 1/2-Exempt	-
1969	9030	Cust Records & Colle	643523	Transportation Exp	219
1970	9030	Cust Records & Colle	643525	Power Oper Equip Exp	165
1971	9030	Cust Records & Colle	643528	Land/Field Serv Bill	70
1972	9030	Cust Records & Colle	643537	RemittanceProcessing	56,188
1973	9030	Cust Records & Colle	646608	SC Labor	3,964,055
1974	9030	Cust Records & Colle	646618	SC Misc. Bus Expen.	32
1975	9030	Cust Records & Colle	646619	SC Alloc. Ben. Other	61
1976	9030	Cust Records & Colle	646620	SC Non Labor Other	1,877,190
1977	<b>9030 Total</b>				<b>\$ 10,769,883</b>
1978	9040	Uncollectible Accts	562060	Bad Debts-Accrued	\$ (9,587)
1979	9040	Uncollectible Accts	562100	Bad Dbt-Accr-Non Com	1,113
1980	<b>9040 Total</b>				<b>\$ (8,474)</b>
1981	9080	Cust Assistance Exp	515040	Sal&Wages Exp-STI-Ex	\$ 39,409
1982	9080	Cust Assistance Exp	515050	Non-prod-Exempt	42,296
1983	9080	Cust Assistance Exp	517999	Regular Exempt	313,808
1984	9080	Cust Assistance Exp	522010	Employee Travel	513
1985	9080	Cust Assistance Exp	522020	Training	-
1986	9080	Cust Assistance Exp	522030	Registration	1,386
1987	9080	Cust Assistance Exp	522060	Business Meals	5,556
1988	9080	Cust Assistance Exp	522080	Park/In-town Travel	452
1989	9080	Cust Assistance Exp	522130	Misc Empl Rel Exp	109
1990	9080	Cust Assistance Exp	540020	Eng & Tech Services	702,719
1991	9080	Cust Assistance Exp	543050	Technical Services	2,728,683

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
1992	9080	Cust Assistance Exp	543090	Wireless Services	1,954
1993	9080	Cust Assistance Exp	545120	Temp Manpower Svc	47,724
1994	9080	Cust Assistance Exp	550020	Misc Adm Expenses	315
1995	9080	Cust Assistance Exp	550025	Meeting Exp	-
1996	9080	Cust Assistance Exp	550086	Member Dues in Orgn	-
1997	9080	Cust Assistance Exp	562018	Market Research	22,888
1998	9080	Cust Assistance Exp	562020	Reb/Incent/Bydms-Mkt	4,569,443
1999	9080	Cust Assistance Exp	562025	Dealer Rebates	177,237
2000	9080	Cust Assistance Exp	562155	CIP Communications	113,148
2001	9080	Cust Assistance Exp	642620	BU Non Labor Other	35,046
2002	9080	Cust Assistance Exp	643502	Fleet Pool Vehicles	6,353
2003	9080	Cust Assistance Exp	517996	Other Comp-Exempt	441
2004	9080	Cust Assistance Exp	522062	Entertainment	84
2005	9080	Cust Assistance Exp	522120	Books & Subscriptons	1,820
2006	9080	Cust Assistance Exp	530010	M&S - Non Inv	8
2007	9080	Cust Assistance Exp	531020	Motor-Veh & PIt	18
2008	9080	Cust Assistance Exp	532040	M&S-Misc	436
2009	9080	Cust Assistance Exp	533010	Purch-Comp Hdware	369
2010	9080	Cust Assistance Exp	535010	Office Supplies	67
2011	9080	Cust Assistance Exp	543010	Prof Serv-Ded	2,890
2012	9080	Cust Assistance Exp	543040	Admin Services	-
2013	9080	Cust Assistance Exp	545150	Printing Svcs	329
2014	9080	Cust Assistance Exp	545160	Software Maintenance	92
2015	9080	Cust Assistance Exp	546010	Other Services	1,385
2016	9080	Cust Assistance Exp	550040	Postage/Courier	2,405
2017	9080	Cust Assistance Exp	550041	Courier Expense	138
2018	9080	Cust Assistance Exp	562170	Uniforms	20
2019	9080	Cust Assistance Exp	641013	SC NLOH fr Lab./Ser.	4,527
2020	9080	Cust Assistance Exp	642608	BU Labor	126,063
2021	9080	Cust Assistance Exp	643004	Billable Hours	84
2022	9080	Cust Assistance Exp	643022	Billable Hrs-MarComm	6,320
2023	<b>9080 Total</b>				<b>\$ 8,956,533</b>
2024	9090	Info & Instruc Adv	545150	Printing Svcs	-
2025	9090	Info & Instruc Adv	562143	Safety Communicatio	-
2026	9090	Info & Instruc Adv	543090	Wireless Services	81
2027	9090	Info & Instruc Adv	562142	Advertising-Info	96,229
2028	9090	Info & Instruc Adv	642608	BU Labor	670
2029	9090	Info & Instruc Adv	642620	BU Non Labor Other	644
2030	<b>9090 Total</b>				<b>\$ 97,624</b>
2031	9100	Misc Cust Srv & Info	515040	Sal&Wages Exp-STI-Ex	-
2032	9100	Misc Cust Srv & Info	515042	Sal&Wages Exp-STI-No	-
2033	9100	Misc Cust Srv & Info	515050	Non-prod-Exempt	-
2034	9100	Misc Cust Srv & Info	515052	Non-prod-Non-Exempt	-
2035	9100	Misc Cust Srv & Info	517994	OT Non-Exmpt(1.5)	-
2036	9100	Misc Cust Srv & Info	517995	Regular Non-Exempt	-
2037	9100	Misc Cust Srv & Info	517999	Regular Exempt	-
2038	9100	Misc Cust Srv & Info	522010	Employee Travel	-
2039	9100	Misc Cust Srv & Info	522020	Training	-
2040	9100	Misc Cust Srv & Info	522030	Registration	-
2041	9100	Misc Cust Srv & Info	522060	Business Meals	-
2042	9100	Misc Cust Srv & Info	522080	Park/In-town Travel	-
2043	9100	Misc Cust Srv & Info	522090	Awards/Gifts	-
2044	9100	Misc Cust Srv & Info	522110	Occ Hlth & Safety	-
2045	9100	Misc Cust Srv & Info	522120	Books & Subscriptons	-
2046	9100	Misc Cust Srv & Info	522130	Misc Empl Rel Exp	-
2047	9100	Misc Cust Srv & Info	523000	Empl Reimburs/Deduct	-
2048	9100	Misc Cust Srv & Info	530010	M&S - Non Inv	14

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2049	9100	Misc Cust Srv & Info	530050	M&S-Salvage	-
2050	9100	Misc Cust Srv & Info	530999	M&S-Inventory Issued	-
2051	9100	Misc Cust Srv & Info	531020	Motor-Veh & Plt	-
2052	9100	Misc Cust Srv & Info	532040	M&S-Misc	-
2053	9100	Misc Cust Srv & Info	533010	Purch-Comp Hdware	-
2054	9100	Misc Cust Srv & Info	535010	Office Supplies	-
2055	9100	Misc Cust Srv & Info	540050	Construction Svcs	-
2056	9100	Misc Cust Srv & Info	543010	Prof Serv-Ded	-
2057	9100	Misc Cust Srv & Info	543090	Wireless Services	189
2058	9100	Misc Cust Srv & Info	545010	Property Services	-
2059	9100	Misc Cust Srv & Info	545105	Cont/Sv Trash Rem	-
2060	9100	Misc Cust Srv & Info	545120	Temp Manpower Svc	-
2061	9100	Misc Cust Srv & Info	546010	Other Services	-
2062	9100	Misc Cust Srv & Info	550020	Misc Adm Expenses	-
2063	9100	Misc Cust Srv & Info	550025	Meeting Exp	-
2064	9100	Misc Cust Srv & Info	550086	Member Dues in Orgn	-
2065	9100	Misc Cust Srv & Info	562020	Reb/Incent/Bydms-Mkt	-
2066	9100	Misc Cust Srv & Info	562170	Uniforms	-
2067	9100	Misc Cust Srv & Info	562220	Rectifier Power Bill	127
2068	9100	Misc Cust Srv & Info	565010	Repairs & Maintenanc	-
2069	9100	Misc Cust Srv & Info	565040	Rep & Maint-Vehicles	-
2070	9100	Misc Cust Srv & Info	571020	Util-Land-Phones Cir	-
2071	9100	Misc Cust Srv & Info	641003	Transportation OH	-
2072	9100	Misc Cust Srv & Info	641112	BU PBOH-Ben. P/R Tax	-
2073	9100	Misc Cust Srv & Info	642608	BU Labor	1,562
2074	9100	Misc Cust Srv & Info	642620	BU Non Labor Other	1,503
2075	9100	Misc Cust Srv & Info	643101	Labor-ST-NExmpt	-
2076	9100	Misc Cust Srv & Info	643502	Fleet Pool Vehicles	-
2077	9100	Misc Cust Srv & Info	511010	Misc Oper Exp	-
2078	9100	Misc Cust Srv & Info	517992	Oth Comp-Non-Exempt	-
2079	9100	Misc Cust Srv & Info	517996	Other Comp-Exempt	-
2080	9100	Misc Cust Srv & Info	517998	Overtime Exempt	-
2081	9100	Misc Cust Srv & Info	530020	M&S-Stores,Tools	-
2082	9100	Misc Cust Srv & Info	531030	Purch Veh Fuel Exp	-
2083	9100	Misc Cust Srv & Info	532020	M&S-Equipment	-
2084	9100	Misc Cust Srv & Info	533020	Pur-Comp Sftw & Upgd	-
2085	9100	Misc Cust Srv & Info	545150	Printing Svcs	-
2086	9100	Misc Cust Srv & Info	545160	Software Maintenance	-
2087	9100	Misc Cust Srv & Info	550040	Postage/Courier	-
2088	9100	Misc Cust Srv & Info	550041	Courier Expense	-
2089	9100	Misc Cust Srv & Info	562018	Market Research	-
2090	9100	Misc Cust Srv & Info	572040	Other Rent	-
2091	9100	Misc Cust Srv & Info	643202	Labor 1 1/2-Exempt	-
2092	<b>9100 Total</b>				<b>\$ 3,397</b>
2093	9110	Supervision	543090	Wireless Services	189
2094	9110	Supervision	642608	BU Labor	1,562
2095	9110	Supervision	642620	BU Non Labor Other	1,503
2096	<b>9110 Total</b>				<b>\$ 3,255</b>
2097	9120	Demo & Selling Exps	543090	Wireless Services	27
2098	9120	Demo & Selling Exps	642608	BU Labor	223
2099	9120	Demo & Selling Exps	642620	BU Non Labor Other	215
2100	<b>9120 Total</b>				<b>\$ 465</b>
2101	9130	Advertising Exps	562145	Adv-Consumpt Induc	16,419
2102	9130	Advertising Exps	642608	BU Labor	5,120
2103	9130	Advertising Exps	642618	BU Misc. Bus Expenses	88
2104	9130	Advertising Exps	642620	BU Non Labor Other	5,325
2105	<b>9120 Total</b>				<b>\$ 26,953</b>

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2106	9160	Misc Sales Exps	515040	Sal&Wages Exp-STI-Ex	\$ 69,277
2107	9160	Misc Sales Exps	515050	Non-prod-Exempt	113,506
2108	9160	Misc Sales Exps	517999	Regular Exempt	576,234
2109	9160	Misc Sales Exps	522010	Employee Travel	-
2110	9160	Misc Sales Exps	522030	Registration	1,098
2111	9160	Misc Sales Exps	522040	Dues & Licenses	-
2112	9160	Misc Sales Exps	522060	Business Meals	449
2113	9160	Misc Sales Exps	522090	Awards/Gifts	47
2114	9160	Misc Sales Exps	522120	Books & Subscriptions	30
2115	9160	Misc Sales Exps	522130	Misc Empl Rel Exp	-
2116	9160	Misc Sales Exps	530010	M&S - Non Inv	-
2117	9160	Misc Sales Exps	535010	Office Supplies	-
2118	9160	Misc Sales Exps	543010	Prof Serv-Ded	-
2119	9160	Misc Sales Exps	550025	Meeting Exp	-
2120	9160	Misc Sales Exps	550086	Member Dues in Orgn	586
2121	9160	Misc Sales Exps	642608	BU Labor	(683,171)
2122	9160	Misc Sales Exps	642620	BU Non Labor Other	(45,390)
2123	9160	Misc Sales Exps	643502	Fleet Pool Vehicles	50,820
2124	9160	Misc Sales Exps	515080	Other Compensation	11
2125	9160	Misc Sales Exps	517996	Other Comp-Exempt	2,286
2126	9160	Misc Sales Exps	517998	Overtime Exempt	-
2127	9160	Misc Sales Exps	522020	Training	-
2128	9160	Misc Sales Exps	522070	Education Exp	-
2129	9160	Misc Sales Exps	522080	Park/In-town Travel	-
2130	9160	Misc Sales Exps	522110	Occ Hlth & Safety	169
2131	9160	Misc Sales Exps	523000	Empl Reimburs/Deduct	-
2132	9160	Misc Sales Exps	543090	Wireless Services	3,917
2133	9160	Misc Sales Exps	546010	Other Services	-
2134	9160	Misc Sales Exps	550020	Misc Adm Expenses	6
2135	9160	Misc Sales Exps	565040	Rep & Maint-Vehicles	99
2136	9160	Misc Sales Exps	643202	Labor 1 1/2-Exempt	-
2137	<b>9160 Total</b>				<b>\$ 89,973</b>
2138	9200	Admin & Gen Salaries	515040	Sal&Wages Exp-STI-Ex	\$ (190,347)
2139	9200	Admin & Gen Salaries	515042	Sal&Wages Exp-STI-No	-
2140	9200	Admin & Gen Salaries	515050	Non-prod-Exempt	220,701
2141	9200	Admin & Gen Salaries	515052	Non-prod-Non-Exempt	-
2142	9200	Admin & Gen Salaries	517992	Oth Comp-Non-Exempt	783
2143	9200	Admin & Gen Salaries	517994	OT Non-Exmpt(1.5)	-
2144	9200	Admin & Gen Salaries	517995	Regular Non-Exempt	-
2145	9200	Admin & Gen Salaries	517996	Other Comp-Exempt	4,284
2146	9200	Admin & Gen Salaries	517998	Overtime Exempt	1,421
2147	9200	Admin & Gen Salaries	517999	Regular Exempt	1,107,459
2148	9200	Admin & Gen Salaries	518164	Prfrm Shares & Units	412,073
2149	9200	Admin & Gen Salaries	518165	Other Equity Awards	186,345
2150	9200	Admin & Gen Salaries	545120	Temp Manpower Svc	257
2151	9200	Admin & Gen Salaries	643101	Labor-ST-NExmpt	3,290
2152	9200	Admin & Gen Salaries	641001	Construction OH	128
2153	9200	Admin & Gen Salaries	643004	Billable Hours	(30)
2154	9200	Admin & Gen Salaries	643201	Labor-ST-Exempt	-
2155	9200	Admin & Gen Salaries	643202	Labor 1 1/2-Exempt	(1,978)
2156	<b>9200 Total</b>				<b>\$ 1,744,387</b>
2157	9210	Office Supplies & Ex	511010	Misc Oper Exp	-
2158	9210	Office Supplies & Ex	515080	Other Compensation	-
2159	9210	Office Supplies & Ex	522010	Employee Travel	18,517
2160	9210	Office Supplies & Ex	522020	Training	4,323
2161	9210	Office Supplies & Ex	522030	Registration	4,246
2162	9210	Office Supplies & Ex	522040	Dues & Licenses	525

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2163	9210	Office Supplies & Ex	522060	Business Meals	6,032
2164	9210	Office Supplies & Ex	522062	Entertainment	58
2165	9210	Office Supplies & Ex	522080	Park/In-town Travel	1,398
2166	9210	Office Supplies & Ex	522090	Awards/Gifts	349,175
2167	9210	Office Supplies & Ex	522100	Empl Reloc/Moving	1,907
2168	9210	Office Supplies & Ex	522110	Occ Hlth & Safety	21,755
2169	9210	Office Supplies & Ex	522120	Books & Subscriptions	65
2170	9210	Office Supplies & Ex	522130	Misc Empl Rel Exp	384
2171	9210	Office Supplies & Ex	522140	Recruit/Empl Agency	7,450
2172	9210	Office Supplies & Ex	523000	Empl Reimburs/Deduct	(0)
2173	9210	Office Supplies & Ex	530010	M&S - Non Inv	16,474
2174	9210	Office Supplies & Ex	530011	M&S-Odorant	-
2175	9210	Office Supplies & Ex	530020	M&S-Stores,Tools	-
2176	9210	Office Supplies & Ex	530030	M&S-Ofc Furn & Equip	-
2177	9210	Office Supplies & Ex	530999	M&S-Inventory Issued	42
2178	9210	Office Supplies & Ex	531010	Fuel-Veh & Plt	-
2179	9210	Office Supplies & Ex	531020	Motor-Veh & Plt	49
2180	9210	Office Supplies & Ex	531030	Purch Veh Fuel Exp	100
2181	9210	Office Supplies & Ex	532010	Mat & Supplies Exp	-
2182	9210	Office Supplies & Ex	532020	M&S-Equipment	44
2183	9210	Office Supplies & Ex	533010	Purch-Comp Hdware	3,666
2184	9210	Office Supplies & Ex	533020	Pur-Comp Sftw & Upgd	108
2185	9210	Office Supplies & Ex	535010	Office Supplies	(185)
2186	9210	Office Supplies & Ex	535016	One Pay Card	(252,315)
2187	9210	Office Supplies & Ex	540010	Maint Services-Other	473
2188	9210	Office Supplies & Ex	540020	Eng & Tech Services	-
2189	9210	Office Supplies & Ex	540040	Meter & Svcing Svcs	-
2190	9210	Office Supplies & Ex	540050	Construction Svcs	36,876
2191	9210	Office Supplies & Ex	540090	Maint Serv-Environme	15,415
2192	9210	Office Supplies & Ex	541530	Motor Veh Reg/Lic	-
2193	9210	Office Supplies & Ex	543010	Prof Serv-Ded	32,889
2194	9210	Office Supplies & Ex	543050	Technical Services	-
2195	9210	Office Supplies & Ex	543090	Wireless Services	204,121
2196	9210	Office Supplies & Ex	543150	Legal Services	3,204
2197	9210	Office Supplies & Ex	545010	Property Services	-
2198	9210	Office Supplies & Ex	545045	Cont/Sv -Bldg Mnt	-
2199	9210	Office Supplies & Ex	545070	Cont/Sv Jan Serv	-
2200	9210	Office Supplies & Ex	545080	Cont/Sv Pest Cont	-
2201	9210	Office Supplies & Ex	545090	Cont/Sv Sec Elect	25,104
2202	9210	Office Supplies & Ex	545105	Cont/Sv Trash Rem	-
2203	9210	Office Supplies & Ex	545110	Cont/Sv Landscap	-
2204	9210	Office Supplies & Ex	545140	Ofc Mach Maint	7,042
2205	9210	Office Supplies & Ex	545150	Printing Svcs	12,811
2206	9210	Office Supplies & Ex	545165	IT Data Services	-
2207	9210	Office Supplies & Ex	545167	Contr&Svcs-Software	-
2208	9210	Office Supplies & Ex	546010	Other Services	45
2209	9210	Office Supplies & Ex	550020	Misc Adm Expenses	1,312
2210	9210	Office Supplies & Ex	550021	Third Party Bill Exp	-
2211	9210	Office Supplies & Ex	550025	Meeting Exp	-
2212	9210	Office Supplies & Ex	550030	Dir Fees & Exp	-
2213	9210	Office Supplies & Ex	550040	Postage/Courier	11,006
2214	9210	Office Supplies & Ex	550041	Courier Expense	9,547
2215	9210	Office Supplies & Ex	550050	Bank Charges & Fees	298,199
2216	9210	Office Supplies & Ex	550060	Filing Fees	50
2217	9210	Office Supplies & Ex	550086	Member Dues in Orgn	2,100
2218	9210	Office Supplies & Ex	550100	Freight	789
2219	9210	Office Supplies & Ex	559951	Cap Materials	-

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-J

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2220	9210	Office Supplies & Ex	562020	Reb/Incent/Bydms-Mkt	-
2221	9210	Office Supplies & Ex	562170	Uniforms	1,664
2222	9210	Office Supplies & Ex	562210	Environ Disposal	44,818
2223	9210	Office Supplies & Ex	565010	Repairs & Maintenanc	-
2224	9210	Office Supplies & Ex	565040	Rep & Maint-Vehicles	43
2225	9210	Office Supplies & Ex	571010	Utilities-Electricit	-
2226	9210	Office Supplies & Ex	571050	Utilities-Other	-
2227	9210	Office Supplies & Ex	572040	Other Rent	-
2228	9210	Office Supplies & Ex	642608	BU Labor	522,877
2229	9210	Office Supplies & Ex	642618	BU Misc. Bus Expenes	1,948
2230	9210	Office Supplies & Ex	642620	BU Non Labor Other	1,327,482
2231	9210	Office Supplies & Ex	643101	Labor-ST-NExmpt	-
2232	9210	Office Supplies & Ex	643201	Labor-ST-Exempt	-
2233	9210	Office Supplies & Ex	643502	Fleet Pool Vehicles	110,697
2234	9210	Office Supplies & Ex	720020	Permits & Licenses	-
2235	9210	Office Supplies & Ex	530996	M&S-Cost Differences	1,374
2236	9210	Office Supplies & Ex	532040	M&S-Misc	218
2237	9210	Office Supplies & Ex	540030	Line Inspection Svcs	192
2238	9210	Office Supplies & Ex	543040	Admin Services	(530)
2239	9210	Office Supplies & Ex	545060	Cont/Sv Elev Serv	-
2240	9210	Office Supplies & Ex	545100	Cont/Sv Sec Owned	-
2241	9210	Office Supplies & Ex	545115	Cont/Sv A/C / Heat	-
2242	9210	Office Supplies & Ex	545160	Software Maintenance	372
2243	9210	Office Supplies & Ex	545170	Hardware Maintenance	-
2244	9210	Office Supplies & Ex	571020	Util-Land-Phones Cir	230,583
2245	9210	Office Supplies & Ex	571040	Utilities-Water	-
2246	9210	Office Supplies & Ex	572025	Rent-Office Equip	-
2247	9210	Office Supplies & Ex	621016	Fleet Maint	-
2248	9210	Office Supplies & Ex	641002	Stores Overhead	-
2249	9210	Office Supplies & Ex	641013	SC NLOH fr Lab./Ser.	-
2250	9210	Office Supplies & Ex	643004	Billable Hours	-
2251	9210	Office Supplies & Ex	643022	Billable Hrs-MarComm	-
2252	9210	Office Supplies & Ex	643202	Labor 1 1/2-Exempt	(1,505)
2253	9210	Office Supplies & Ex	643523	Transportation Exp	-
2254	9210	Office Supplies & Ex	702050	Depr-Transportation	(330)
2255	<b>9210 Total</b>				<b>\$ 3,084,702</b>
2256	9230	Outside Services Emp	543030	Auditing Services	\$ 66,870
2257	<b>9230 Total</b>				<b>\$ 66,870</b>
2258	9240	Property Insurance	560030	Ins-Blanket Crime	\$ 5,384
2259	9240	Property Insurance	560110	Ins-Property	136,139
2260	<b>9240 Total</b>				<b>\$ 141,523</b>
2261	9250	Injuries & Damages	518111	Workers Comp Benefit	\$ (127)
2262	9250	Injuries & Damages	518130	Workers Compensation	(485,035)
2263	9250	Injuries & Damages	522010	Employee Travel	458
2264	9250	Injuries & Damages	522030	Registration	-
2265	9250	Injuries & Damages	522060	Business Meals	2,068
2266	9250	Injuries & Damages	522110	Occ Hlth & Safety	133
2267	9250	Injuries & Damages	522130	Misc Empl Rel Exp	-
2268	9250	Injuries & Damages	530010	M&S - Non Inv	510
2269	9250	Injuries & Damages	535010	Office Supplies	333
2270	9250	Injuries & Damages	540050	Construction Svcs	-
2271	9250	Injuries & Damages	560020	Claims/Settlements	(17,181)
2272	9250	Injuries & Damages	560070	Ins-Excess Liab	1,258,955
2273	9250	Injuries & Damages	560090	Ins-Gen Liab	1,911,899
2274	9250	Injuries & Damages	560115	Ins-Other	6,272
2275	9250	Injuries & Damages	560120	Ins-Umbrella Liab	42,536
2276	9250	Injuries & Damages	565040	Rep & Maint-Vehicles	-

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2277	9250	Injuries & Damages	641003	Transportation OH	12,151
2278	9250	Injuries & Damages	641011	SC PBOH-Ben. W.Com	1,363
2279	9250	Injuries & Damages	641111	BU PBOH - Works Comp	47,247
2280	9250	Injuries & Damages	642611	BU Al. PBOH W.Comp	(11,170)
2281	9250	Injuries & Damages	643101	Labor-ST-NEXmpt	40,912
2282	9250	Injuries & Damages	522020	Training	115
2283	9250	Injuries & Damages	522062	Entertainment	16
2284	9250	Injuries & Damages	522120	Books & Subscriptons	161
2285	9250	Injuries & Damages	543010	Prof Serv-Ded	106
2286	9250	Injuries & Damages	546010	Other Services	141
2287	9250	Injuries & Damages	560100	Ins-Auto Liab	3,427
2288	9250	Injuries & Damages	642608	BU Labor	14,009
2289	9250	Injuries & Damages	642620	BU Non Labor Other	1,608
2290	9250	Injuries & Damages	643102	Labor 1 1/2-NEXmpt	743
2291	9250	Injuries & Damages	646611	SC Al. PBOH W.Comp	15,134
2292	<b>9250 Total</b>				<b>\$ 2,846,782</b>
2293	9260	Empl Pensions&Ben	518020	Medical	\$ -
2294	9260	Empl Pensions&Ben	518070	Savings	-
2295	9260	Empl Pensions&Ben	518109	ASC 715 Srvc Cst Ben	(23,146)
2296	9260	Empl Pensions&Ben	522020	Training	-
2297	9260	Empl Pensions&Ben	522060	Business Meals	168
2298	9260	Empl Pensions&Ben	522090	Awards/Gifts	-
2299	9260	Empl Pensions&Ben	522110	Occ Hlth & Safety	973
2300	9260	Empl Pensions&Ben	522130	Misc Empl Rel Exp	-
2301	9260	Empl Pensions&Ben	543010	Prof Serv-Ded	-
2302	9260	Empl Pensions&Ben	550025	Meeting Exp	-
2303	9260	Empl Pensions&Ben	621025	System Support	-
2304	9260	Empl Pensions&Ben	641003	Transportation OH	1,009
2305	9260	Empl Pensions&Ben	641009	SC PBOH-Benefits	181,162
2306	9260	Empl Pensions&Ben	641109	BU PBOH - Benefits	8,083,745
2307	9260	Empl Pensions&Ben	641110	BU PBOH - Ben. NSC	578,564
2308	9260	Empl Pensions&Ben	642609	BU Alloc. PBOH-Ben	(1,976,624)
2309	9260	Empl Pensions&Ben	642610	BU Al. PBOH-Bene.NSC	1,936,963
2310	9260	Empl Pensions&Ben	642620	BU Non Labor Other	9,642
2311	9260	Empl Pensions&Ben	643101	Labor-ST-NEXmpt	2,606
2312	9260	Empl Pensions&Ben	643102	Labor 1 1/2-NEXmpt	22
2313	9260	Empl Pensions&Ben	718177	ASC 715 Non-Svc Ben	(1,801)
2314	9260	Empl Pensions&Ben	518090	Long-Term Disability	-
2315	9260	Empl Pensions&Ben	518160	Oth Sal & Benefits	164,472
2316	9260	Empl Pensions&Ben	530010	M&S - Non Inv	3,034
2317	9260	Empl Pensions&Ben	530999	M&S-Inventory Issued	257
2318	9260	Empl Pensions&Ben	646609	SC Alloc.PBOH-Ben.	1,968,691
2319	9260	Empl Pensions&Ben	646610	SC Alloc.PBOH-BenNS	451,169
2320	9260	Empl Pensions&Ben	718011	Pension - Non-Servic	-
2321	9260	Empl Pensions&Ben	718016	Pension NonQualified	-
2322	9260	Empl Pensions&Ben	718032	Post Retirement Non	-
2323	<b>9260 Total</b>				<b>\$ 11,380,905</b>
2324	9280	Regulatory Comm Exp	704090	Amort-Rate Case Exp	\$ 194,815
2325	<b>9280 Total</b>				<b>\$ 194,815</b>
2326	9301	Gen Advertising Exp	562140	Advertising-Gen	\$ 223,809
2327	<b>9301 Total</b>				<b>\$ 223,809</b>
2328	9302	Misc General Exps	522010	Employee Travel	\$ -
2329	9302	Misc General Exps	522020	Training	-
2330	9302	Misc General Exps	522030	Registration	-
2331	9302	Misc General Exps	522040	Dues & Licenses	-
2332	9302	Misc General Exps	522060	Business Meals	-
2333	9302	Misc General Exps	522062	Entertainment	-

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
Note:	This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2334	9302	Misc General Exps	522080	Park/In-town Travel	-
2335	9302	Misc General Exps	522090	Awards/Gifts	-
2336	9302	Misc General Exps	522110	Occ Hlth & Safety	-
2337	9302	Misc General Exps	522130	Misc Empl Rel Exp	-
2338	9302	Misc General Exps	523000	Empl Reimburs/Deduct	-
2339	9302	Misc General Exps	530010	M&S - Non Inv	-
2340	9302	Misc General Exps	531020	Motor-Veh & Plt	-
2341	9302	Misc General Exps	531030	Purch Veh Fuel Exp	-
2342	9302	Misc General Exps	532040	M&S-Misc	-
2343	9302	Misc General Exps	533010	Purch-Comp Hdware	-
2344	9302	Misc General Exps	535010	Office Supplies	-
2345	9302	Misc General Exps	540050	Construction Svcs	-
2346	9302	Misc General Exps	541530	Motor Veh Reg/Lic	-
2347	9302	Misc General Exps	543010	Prof Serv-Ded	-
2348	9302	Misc General Exps	543090	Wireless Services	-
2349	9302	Misc General Exps	550020	Misc Adm Expenses	-
2350	9302	Misc General Exps	550025	Meeting Exp	-
2351	9302	Misc General Exps	550080	Club Member & Exp	54,108
2352	9302	Misc General Exps	550087	Dues-Industry	133,041
2353	9302	Misc General Exps	565010	Repairs & Maintenanc	-
2354	9302	Misc General Exps	565040	Rep & Maint-Vehicles	-
2355	9302	Misc General Exps	566030	Sponsorships/Contrib	72,490
2356	9302	Misc General Exps	641013	SC NLOH fr Lab./Ser.	234,552
2357	9302	Misc General Exps	643004	Billable Hours	345,107
2358	9302	Misc General Exps	643537	RemittanceProcessing	87,566
2359	9302	Misc General Exps	646620	SC Non Labor Other	7,107,249
2360	9302	Misc General Exps	572025	Rent-Office Equip	-
2361	9302	Misc General Exps	572040	Other Rent	-
2362	9302	Misc General Exps	642608	BU Labor	425,461
2363	9302	Misc General Exps	642618	BU Misc. Bus Expenes	476
2364	9302	Misc General Exps	642619	BU Alloc. Ben. Oth.	35,910
2365	9302	Misc General Exps	642620	BU Non Labor Other	173,309
2366	9302	Misc General Exps	643018	Comm Rel Bill Hrs	9,714
2367	9302	Misc General Exps	643504	Financial Trans Var	9,612
2368	9302	Misc General Exps	643505	Facility ED&C Svcs	30,587
2369	9302	Misc General Exps	643506	Ofc Supp Svcs Var	27,138
2370	9302	Misc General Exps	643521	Office Supplies & Re	38,784
2371	9302	Misc General Exps	643524	Document Services	6,348
2372	9302	Misc General Exps	643526	Forms Design & Mgmt	1,260
2373	9302	Misc General Exps	643529	Accounts Payable Svcs	15,659
2374	9302	Misc General Exps	643539	Security Services	9,177
2375	9302	Misc General Exps	643542	Mail Services	89,309
2376	9302	Misc General Exps	643543	Check Printing	2,814
2377	9302	Misc General Exps	643571	Sec/Patrol Non Labor	705
2378	9302	Misc General Exps	646608	SC Labor	4,873,876
2379	9302	Misc General Exps	646615	SC Penalties	1
2380	9302	Misc General Exps	646618	SC Misc. Bus Expen.	26,358
2381	9302	Misc General Exps	646619	SC Alloc. Ben. Other	1,521,517
2382	<b>9302 Total</b>				<b>\$ 15,332,129</b>
2383	9310	Rents	572010	Office Rent	\$ 100,377
2384	9310	Rents	572020	Rent-Land & Bldg	4,080
2385	9310	Rents	572025	Rent-Office Equip	903
2386	9310	Rents	572030	Equipment Rent	2,172
2387	9310	Rents	572040	Other Rent	69,958
2388	9310	Rents	572051	Bldg Rent-Assoc	1,976
2389	9310	Rents	642087	Office Rent	300
2390	9310	Rents	646353	Prop-Bldg O&M/Rent	51,104



Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
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Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2391	<b>9310 Total</b>				<b>\$ 230,870</b>
2392	9320	Maint Gen Plant	515040	Sal&Wages Exp-STI-Ex	\$ 16,760
2393	9320	Maint Gen Plant	515042	Sal&Wages Exp-STI-No	9,607
2394	9320	Maint Gen Plant	515050	Non-prod-Exempt	17,856
2395	9320	Maint Gen Plant	515052	Non-prod-Non-Exempt	46,322
2396	9320	Maint Gen Plant	515080	Other Compensation	-
2397	9320	Maint Gen Plant	517994	OT Non-Exmpt(1,5)	2,773
2398	9320	Maint Gen Plant	517995	Regular Non-Exempt	146,064
2399	9320	Maint Gen Plant	517999	Regular Exempt	106,283
2400	9320	Maint Gen Plant	522010	Employee Travel	1,718
2401	9320	Maint Gen Plant	522020	Training	-
2402	9320	Maint Gen Plant	522030	Registration	-
2403	9320	Maint Gen Plant	522040	Dues & Licenses	-
2404	9320	Maint Gen Plant	522060	Business Meals	1,102
2405	9320	Maint Gen Plant	522080	Park/In-town Travel	1,589
2406	9320	Maint Gen Plant	522090	Awards/Gifts	-
2407	9320	Maint Gen Plant	522110	Occ Hlth & Safety	4,821
2408	9320	Maint Gen Plant	522130	Misc Empl Rel Exp	270
2409	9320	Maint Gen Plant	523000	Empl Reimburs/Deduct	-
2410	9320	Maint Gen Plant	530010	M&S - Non Inv	27,660
2411	9320	Maint Gen Plant	530030	M&S-Ofc Furn & Equip	-
2412	9320	Maint Gen Plant	531020	Motor-Veh & Plt	274
2413	9320	Maint Gen Plant	531030	Purch Veh Fuel Exp	135
2414	9320	Maint Gen Plant	533010	Purch-Comp Hdware	3,972
2415	9320	Maint Gen Plant	533020	Pur-Comp Sftw & Upgd	139
2416	9320	Maint Gen Plant	535010	Office Supplies	5,432
2417	9320	Maint Gen Plant	540010	Maint Services-Other	33,060
2418	9320	Maint Gen Plant	540050	Construction Svcs	79,888
2419	9320	Maint Gen Plant	540090	Maint Serv-Environme	15,715
2420	9320	Maint Gen Plant	541530	Motor Veh Reg/Lic	105
2421	9320	Maint Gen Plant	543010	Prof Serv-Ded	78,680
2422	9320	Maint Gen Plant	543090	Wireless Services	4,243
2423	9320	Maint Gen Plant	545010	Property Services	70,811
2424	9320	Maint Gen Plant	545040	Cont/Sv Add/Alt/Rem	24,186
2425	9320	Maint Gen Plant	545045	Cont/Sv -Bldg Mnt	-
2426	9320	Maint Gen Plant	545050	Cont/Sv-Vending/lce	-
2427	9320	Maint Gen Plant	545070	Cont/Sv Jan Serv	154,706
2428	9320	Maint Gen Plant	545080	Cont/Sv Pest Cont	501
2429	9320	Maint Gen Plant	545090	Cont/Sv Sec Elect	4,606
2430	9320	Maint Gen Plant	545105	Cont/Sv Trash Rem	4,620
2431	9320	Maint Gen Plant	545110	Cont/Sv Landscap	31,209
2432	9320	Maint Gen Plant	545115	Cont/Sv A/C / Heat	26,891
2433	9320	Maint Gen Plant	545120	Temp Manpower Svc	235,876
2434	9320	Maint Gen Plant	546010	Other Services	196,371
2435	9320	Maint Gen Plant	550020	Misc Adm Expenses	-
2436	9320	Maint Gen Plant	550025	Meeting Exp	-
2437	9320	Maint Gen Plant	550041	Courier Expense	522
2438	9320	Maint Gen Plant	562170	Uniforms	-
2439	9320	Maint Gen Plant	562220	Rectifier Power Bill	427,818
2440	9320	Maint Gen Plant	565010	Repairs & Maintenanc	7,240
2441	9320	Maint Gen Plant	565040	Rep & Maint-Vehicles	-
2442	9320	Maint Gen Plant	571010	Utilities-Electricit	78,731
2443	9320	Maint Gen Plant	571020	Util-Land-Phones Cir	154,660
2444	9320	Maint Gen Plant	571040	Utilities-Water	85,239
2445	9320	Maint Gen Plant	571050	Utilities-Other	31,482
2446	9320	Maint Gen Plant	572030	Equipment Rent	-
2447	9320	Maint Gen Plant	572040	Other Rent	(0)

Summit Utilities Arkansas, Inc.  
Arkansas Trial Balance  
For The Test Year Ending December 31, 2021

Schedule E-17.1 Arkansas  
Title: Trial Balance Arkansas  
Docket No. 23-079-U

Explanation:	Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.
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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2021
2448	9320	Maint Gen Plant	641003	Transportation OH	9,759
2449	9320	Maint Gen Plant	642608	BU Labor	510
2450	9320	Maint Gen Plant	642620	BU Non Labor Other	29,004
2451	9320	Maint Gen Plant	643101	Labor-ST-NExmpt	29,247
2452	9320	Maint Gen Plant	643102	Labor 1 1/2-NExmpt	3,025
2453	9320	Maint Gen Plant	643502	Fleet Pool Vehicles	13,235
2454	9320	Maint Gen Plant	720020	Permits & Licenses	169
2455	9320	Maint Gen Plant	517992	Oth Comp-Non-Exempt	328
2456	9320	Maint Gen Plant	517996	Other Comp-Exempt	193
2457	9320	Maint Gen Plant	522120	Books & Subscriptions	(13)
2458	9320	Maint Gen Plant	530999	M&S-Inventory Issued	-
2459	9320	Maint Gen Plant	532040	M&S-Misc	197
2460	9320	Maint Gen Plant	545100	Cont/Sv Sec Owned	10,813
2461	9320	Maint Gen Plant	545130	Line Locating	-
2462	9320	Maint Gen Plant	562210	Environ Disposal	-
2463	9320	Maint Gen Plant	572025	Rent-Office Equip	-
2464	9320	Maint Gen Plant	641002	Stores Overhead	-
2465	<b>9320 Total</b>				<b>\$ 2,236,406</b>
2466	<b>Grand Total</b>				<b>\$ 0</b>
2467	Net Income Calculation				\$ (12,067,973)

Supporting Schedules  
E-9  
Others as needed

\* Note: Schedules signified by \* are based on Arkansas.

Summit Utilities Arkansas, Inc.  
 Arkansas PIS Balance  
 For The Historical Test Year Ending December 31, 2021

Schedule E-1.I  
 Title: Arkansas PIS Balances  
 Docket No. 23-079-U

Explanation: Schedule showing the detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the historical portion of the test year  
 Note:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	FERC	FERC Title	G/L Account	G/L Title	Asset Class	Sub-FCA	Account Description	December 31, 2021
1	1010	Plant in Service	163010	Plant in Service	G30201	6010	INT-FRANCH/CONSENTS	\$ -
2	1010	Plant in Service	163010	Plant in Service	G30301	6030	INT-PL INTERCNT/OTHE	2,904,057
3	1010	Plant in Service	163010	Plant in Service	G30303	6050	INT-SOFTWARE	5,848,850
4	1010	Plant in Service	163010	Plant in Service	G30303	6060	INT-SOFTWARE	119,813
5	1010	Plant in Service	163010	Plant in Service	G37401	6830	DIST-LAND	184,621
6	1010	Plant in Service	163010	Plant in Service	G37401	6840	DIST-LAND	4,067,922
7	1010	Plant in Service	163010	Plant in Service	G37402	6850	DIST-LAND RIGHTS	19,944
8	1010	Plant in Service	163010	Plant in Service	G37402	6860	DIST-LAND RIGHTS	21,676
9	1010	Plant in Service	163010	Plant in Service	G37402	6870	DIST-LAND RIGHTS	462,611
10	1010	Plant in Service	163010	Plant in Service	G37402	6880	DIST-LAND RIGHTS	3,100,472
11	1010	Plant in Service	163010	Plant in Service	G37402	6890	DIST-LAND RIGHTS	-
12	1010	Plant in Service	163010	Plant in Service	G37501	6900	DIST-STRUC-CTY GT/ML	239,959
13	1010	Plant in Service	163010	Plant in Service	G37502	6910	DIST-STRUC-MEAS/REG	361,061
14	1010	Plant in Service	163010	Plant in Service	G37503	6920	DIST-STRUCT&IMPROVMT	10,516,663
15	1010	Plant in Service	163010	Plant in Service	G37503	6930	DIST-STRUCT&IMPROVMT	5,067,297
16	1010	Plant in Service	163010	Plant in Service	G37601	6940	DIST-MAINS	785,511,464
17	1010	Plant in Service	163010	Plant in Service	G37601	6950	DIST-MAINS	-
18	1010	Plant in Service	163010	Plant in Service	G37601	6965	DIST-MAINS	0
19	1010	Plant in Service	163010	Plant in Service	G37801	6980	DIST-M/R STAT EQ-GEN	13,561,561
20	1010	Plant in Service	163010	Plant in Service	G37801	6990	DIST-M/R STAT EQ-GEN	-
21	1010	Plant in Service	163010	Plant in Service	G37801	7000	DIST-M/R STAT EQ-GEN	1,059,664
22	1010	Plant in Service	163010	Plant in Service	G37901	7010	DIST-M/R STAT EQ-CG	2,192,892
23	1010	Plant in Service	163010	Plant in Service	G38001	7020	DIST-SERVICES	364,894,991
24	1010	Plant in Service	163010	Plant in Service	G38101	7050	DIST-METERS	28,711,397
25	1010	Plant in Service	163010	Plant in Service	G38101	7060	DIST-METERS	14,190,301
26	1010	Plant in Service	163010	Plant in Service	G38201	7080	DIST-METER INSTALL	20,973,546
27	1010	Plant in Service	163010	Plant in Service	G38201	7090	DIST-METER INSTALL	13,225,778
28	1010	Plant in Service	163010	Plant in Service	G38201	7110	DIST-METER INSTALL	-
29	1010	Plant in Service	163010	Plant in Service	G38301	7120	DIST-REGULATORS	17,875,459
30	1010	Plant in Service	163010	Plant in Service	G38301	7130	DIST-REGULATORS	11,333,724
31	1010	Plant in Service	163010	Plant in Service	G38501	7150	DIST-IND. M/R STAT	6,395,175
32	1010	Plant in Service	163010	Plant in Service	G38501	7155	DIST-IND. M/R STAT	-
33	1010	Plant in Service	163010	Plant in Service	G38802	7166	DIST-RET COSTS	28,680,680
34	1010	Plant in Service	163010	Plant in Service	G38802	7167	DIST-RET COSTS	33,376,946
35	1010	Plant in Service	163010	Plant in Service	G39001	7200	GEN-STRUCT/IMPR	1,155,758
36	1010	Plant in Service	163010	Plant in Service	G39101	7230	GEN-OFF FURNEQUIP	1,576,526
37	1010	Plant in Service	163010	Plant in Service	G39102	7260	GEN-COMPUTER H/W	2,841,010
38	1010	Plant in Service	163010	Plant in Service	G39201	7300	GEN-TRANSP. EQUIP	130,751
39	1010	Plant in Service	163010	Plant in Service	G39201	7320	GEN-TRANSP. EQUIP	20,107,998
40	1010	Plant in Service	163010	Plant in Service	G39201	7340	GEN-TRANSP. EQUIP	2,469,903
41	1010	Plant in Service	163010	Plant in Service	G39401	7360	GEN-TOOLS.SHOP.GAR	10,010,120
42	1010	Plant in Service	163010	Plant in Service	G39601	7380	GEN-POWER OP. EQ	4,587,291
43	1010	Plant in Service	163010	Plant in Service	G39701	7390	GEN-COMM EQ-TELECOM	441,347
44	1010	Plant in Service	163010	Plant in Service	G39703	7420	GEN-COMM EQ-MTR RD	29,082,179
45	1010	Plant in Service	163010	Plant in Service	G39801	7450	GEN-MISC EQUIPMENT	328,486
46	1010	Plant in Service	163010	Plant in Service	G39911	7475	ASSET RET COST - GEN	2,476,931
47	1010	Plant in Service	163010	Plant in Service	G39002	7225	GEN-LEASEHLD IMPR	2,481,392
48	1010	Plant in Service	163010	Plant in Service	Allocated	Allocated	TO balances (hardware and software) to be spread to other business units	(1,386,068)
49	1010	Plant in Service	163010	Plant in Service	Allocated	Allocated	Plus ARO plant balances from Non Jur to be spread to other business units	-
50	1010	Plant in Service	163010	Plnt in Srvc-Intang				137,343
51	1010	Plant in Service	174992	Plnt in Srvc-Intang				(137,343)
52	1010	Plant in Service	174995	Plant-in-Serv - Man	G37601	6940	DIST-MAINS	82,233
53	1010	Plant in Service	174995	Plant-in-Serv - Man	G37801	6980	DIST-M/R STAT EQ-GEN	444,037
54	1010	Plant in Service	174995	Plant-in-Serv - Man	G38802	7166	DIST-RET COSTS	(6,031,437)
55	1010	Plant in Service	174995	Plant-in-Serv - Man	G38802	7167	DIST-RET COSTS	(7,019,044)
56	1010	Plant in Service	193025	Plant in Service	G30201	6010	INT-FRANCH/CONSENTS	137,343
57	<b>1010 Total</b>							<b>\$ 1,438,815,280</b>
58	1060	Comp Const Not Class	163000	CCNC	G30303	6050	CCNC-INT-SOFTWARE	-
59	1060	Comp Const Not Class	163000	CCNC	G37401	6840	CCNC-DIST-LAND	32,000
60	1060	Comp Const Not Class	163000	CCNC	G37503	6930	CCNC-DIST-S & I	7,150,357
61	1060	Comp Const Not Class	163000	CCNC	G37601	6940	CCNC-DIST-MAINS	10,593,087
62	1060	Comp Const Not Class	163000	CCNC	G37801	6980	CCNC-DIST-M/R ST-GEN	(128,591)
63	1060	Comp Const Not Class	163000	CCNC	G37801	7000	CCNC-DIST-M/R ST-GEN	-
64	1060	Comp Const Not Class	163000	CCNC	G38001	7020	CCNC-DIST-SERVICES	4,031,141
65	1060	Comp Const Not Class	163000	CCNC	G38101	7050	CCNC-DIST-METERS	826,080
66	1060	Comp Const Not Class	163000	CCNC	G38201	7080	CCNC-DIST-MTR INSTAL	56,170
67	1060	Comp Const Not Class	163000	CCNC	G38201	7090	CCNC-DIST-MTR INSTAL	1,856
68	1060	Comp Const Not Class	163000	CCNC	G38301	7120	CCNC-DIST-REGULATORS	996,472
69	1060	Comp Const Not Class	163000	CCNC	G38501	7150	CCNC-DIST-IND M/R ST	124,954
70	1060	Comp Const Not Class	163000	CCNC	G39001	7200	CCNC-GENERAL-S & I	106,656
71	1060	Comp Const Not Class	163000	CCNC	G39101	7230	CCNC-GEN-OFFICE F & F	706,584
72	1060	Comp Const Not Class	163000	CCNC	G39102	7260	CCNC-GEN-HARDWARE	532,324
73	1060	Comp Const Not Class	163000	CCNC	G39401	7360	CCNC-GEN-TLS.SHP.GAR	512,016
74	1060	Comp Const Not Class	163000	CCNC	G39701	7390	CCNC-GEN-TELECOM EQ	1,909
75	1060	Comp Const Not Class	163000	CCNC	G39703	7420	CCNC-GEN-COMM-MTR RD	293,621
76	1060	Comp Const Not Class	163000	CCNC	G39801	7450	CCNC-GEN-MISC EQ	-
77	1060	Comp Const Not Class	193025	CCNC			INT-FRANCH/CONSENTS	-
78	<b>1060 Total</b>							<b>\$ 25,836,637</b>
79	1070	Constr Work in Prog	170010	Construction WIP				\$ 34,570,571

Summit Utilities Arkansas, Inc.  
 Arkansas PIS Balance  
 For The Historical Test Year Ending December 31, 2021

Schedule E-17.1  
 Title: Arkansas PIS Balances  
 Docket No. 23-079-U

Explanation: Schedule showing the detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the historical portion of the test year  
 Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Asset Class	(7) Sub-FCA Account Description	(8) December 31, 2021 \$
80	<b>1070 Total</b>						<b>34,570,571</b>
81	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G37401	6840 CCNC-DIST-LAND	-
82	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G37503	6930 CCNC-DIST-S & I	-
83	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G37601	6940 CCNC-DIST-MAINS	(38,712)
84	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G37801	6980 CCNC-DIST-M/R ST-GEN	148
85	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G37801	7000 CCNC-DIST-M/R ST-GEN	-
86	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G38001	7020 CCNC-DIST-SERVICES	(24,237)
87	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G38101	7050 CCNC-DIST-METERS	(2,809)
88	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G38201	7080 CCNC-DIST-MTR INSTAL	(71)
89	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G38201	7090 CCNC-DIST-MTR INSTAL	(9)
90	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G38301	7120 CCNC-DIST-REGULATORS	(7,027)
91	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G38501	7150 CCNC-DIST-IND M/R ST	(378)
92	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39001	7200 CCNC-GENERAL-S & I	(98)
93	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39101	7230 CCNC-GEN-OFFICE F& F	(2,533)
94	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39102	7260 CCNC-GEN-HARDWARE	(49,907)
95	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39401	7360 CCNC-GEN-TLS,SH, GAR	(770)
96	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39701	7390 CCNC-GEN-TELECOM EQ	(25)
97	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39703	7420 CCNC-GEN-COMM-MTR RD	(8,393)
98	1080	Acc Prov-Amort Plt	171012	CCNC Accumulated Dep	G39801	7450 CCNC-GEN-MISC EQ	-
99	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37401	6830 DIST-LAND	(38,229)
100	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37401	6840 DIST-LAND	(154,508)
101	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6850 DIST-LAND RIGHTS	(4,948)
102	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6860 DIST-LAND RIGHTS	(7,940)
103	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6870 DIST-LAND RIGHTS	(136,564)
104	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6880 DIST-LAND RIGHTS	(824,687)
105	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6890 DIST-LAND RIGHTS	(3,630)
106	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37501	6900 DIST-STRUC-CTY GT/ML	(156,608)
107	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37502	6910 DIST-STRUC-MEAS/REG	(169,136)
108	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37503	6920 DIST-STRUCT&IMPROVMT	(5,069,028)
109	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37503	6930 DIST-STRUCT&IMPROVMT	(1,780,616)
110	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37601	6940 DIST-MAINS	(267,588,119)
111	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37601	6950 DIST-MAINS	-
112	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37601	6965 DIST-MAINS	26,436,648
113	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37801	6980 DIST-M/R STAT EQ-GEN	(3,958,936)
114	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37801	6990 DIST-M/R STAT EQ-GEN	-
115	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37801	7000 DIST-M/R STAT EQ-GEN	(938,189)
116	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37901	7010 DIST-M/R STAT EQ-CG	(1,418,379)
117	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38001	7020 DIST-SERVICES	(261,061,259)
118	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38101	7050 DIST-METERS	(20,050,493)
119	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38101	7060 DIST-METERS	(8,862,630)
120	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38201	7080 DIST-METER INSTAL	(8,340,698)
121	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38201	7090 DIST-METER INSTAL	(9,074,644)
122	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38201	7110 DIST-METER INSTAL	-
123	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38301	7120 DIST-REGULATORS	(8,113,675)
124	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38301	7130 DIST-REGULATORS	(6,067,113)
125	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38501	7150 DIST-IND. M/R STAT	(708,340)
126	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38501	7155 DIST-IND. M/R STAT	-
127	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38802	7166 DIST-RET COSTS	(1,479,087)
128	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38802	7167 DIST-RET COSTS	(1,670,567)
129	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39001	7200 GEN-STRUCT/IMPR	(118,255)
130	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39101	7230 GEN-OFF FURN/EQUIP	(515,890)
131	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39102	7260 GEN-COMPUTER H/W	(1,676,320)
132	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39201	7300 GEN-TRANSP. EQUIP	(51,379)
133	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39201	7320 GEN-TRANSP. EQUIP	(5,670,544)
134	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39201	7340 GEN-TRANSP. EQUIP	(1,059,821)
135	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39401	7360 GEN-TOOLS,SHOP,GAR	(4,748,835)
136	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39601	7380 GEN-POWER OP. EQ	(1,949,653)
137	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39701	7390 GEN-COMM EQ-TELECM	(293,793)
138	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39703	7420 GEN-COMM EQ-MTR RD	(19,472,522)
139	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39801	7450 GEN-MISC EQUIPMENT	(250,659)
140	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39911	7475 ASSET RET COST - GEN	(322,489)
141	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G11401	6100 DEPR-GAS PLT ACQ ADJ	-
142	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G12101	7498 DEPR-NON-UTILITY PRO	70,760
143	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G30301	6030 DEPR-INT-PL INTERCON	-
144	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G30303	6050 DEPR-INT-SOFTWARE	-
145	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G30303	6060 DEPR-INT-SOFTWARE	-
146	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6850 DEPR-DIST-LAND RTS	480
147	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6860 DEPR-DIST-LAND RTS	156
148	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6870 DEPR-DIST-LAND RTS	-
149	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37402	6880 DEPR-DIST-LAND RTS	12,179

Summit Utilities Arkansas, Inc.  
 Arkansas PIS Balance  
 For The Historical Test Year Ending December 31, 2021

Schedule E-17.1  
 Title: Arkansas PIS Balances  
 Docket No. 23-079-U

Explanation: Schedule showing the detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the historical portion of the test year  
 Note:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC	FERC Title	G/L Account	G/L Title	Asset Class	Sub-FCA	Account Description
							December 31, 2021
150	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37501	6900	DEPR-DIST-STR-CG/ML 43
151	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37502	6910	DEPR-DIST-STR-M/R 167
152	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37503	6920	DEPR-DIST-S & I 70,150
153	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37503	6930	DEPR-DIST-S & I (397,020)
154	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37601	6940	DEPR-DIST-MAINS 17,712,175
155	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37601	6950	DEPR-DIST-MAINS (2,391)
156	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37601	6965	DEPR-DIST-MAINS -
157	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37801	6980	DEPR-DIST-M/R ST-GEN 1,826,011
158	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37801	7000	DEPR-DIST-M/R ST-GEN 74,975
159	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G37901	7010	DEPR-DIST-M/R ST-CG 5,575
160	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38001	7020	DEPR-DIST-SERVICES 40,049,047
161	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38101	7050	DEPR-DIST-METERS 773,701
162	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38101	7060	DEPR-DIST-METERS 5,997
163	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38201	7080	DEPR-DIST-MTR INSTAL 1,458,603
164	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38201	7090	DEPR-DIST-MTR INSTAL 557,231
165	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38301	7120	DEPR-DIST-REGULATORS 551,433
166	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38301	7130	DEPR-DIST-REGULATORS 37,794
167	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G38501	7150	DEPR-DIST-IND M/R ST 119,872
168	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39001	7200	DEPR-GENERAL-S & I 0
169	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39101	7230	DEPR-GEN-OFFICE F&F 103,227
170	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39102	7260	DEPR-GEN-HARDWARE -
171	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39201	7300	DEPR-GEN-TRANSP EQ 73,899
172	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39201	7320	DEPR-GEN-TRANSP EQ (712,749)
173	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39201	7340	DEPR-GEN-TRANSP EQ (101,533)
174	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39401	7360	DEPR-GEN-TLS,SHF,GAR 521,199
175	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39601	7380	DEPR-GEN-POWER OP EQ (295,411)
176	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39701	7,390	DEPR-GEN-TELECOM EQ 0
177	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39703	7420	DEPR-GEN-COMM-MTR RD 2,341,387
178	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	G39801	7450	DEPR-GEN-MISC EQ 24,398
179	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc			DEPR-GN PLT RET COST -
180	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc			DEPR-DIST-LAND -
181	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc			DEPR-DIST-RET COSTS -
182	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc			DEPR-DIST-RET COSTS -
183	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	Allocated	Allocated	ARO Balance in 171010 to be allocated from Non Jur -
184	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	Allocated	Allocated	TO balances (hardware) to be spread to other business units 185,230
185	1080	Acc Prov-Amort Plt	171010	Acc Depr-Plnt in Svc	Allocated	Allocated	Stranded Reserve from Non Jur 171010 to be allocated across jurisdictions -
186	<b>1080 Total</b>						<b>\$ (552,439,772)</b>
187	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	G30303	6050	CCNC-INT-SOFTWARE -
188	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	G30201	6010	INT-FRANCH/CONSENTS -
189	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	G30301	6030	INT-PL INTERCNT/OTHE (730,582)
190	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	G30303	6050	INT-SOFTWARE (3,249,500)
191	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	G30303	6060	INT-SOFTWARE (85,677)
192	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	Allocated	Allocated	ALLOC: TO balances (software) to be spread to other business units -
193	1110	Acc Prov-Amort Plt	172010	Acc Amort-Plnt Svc	Allocated	Allocated	ALLOC: Stranded Reserve from Non Jur 172010 to be allocated across jurisd -
194	1110	Acc Prov-Amort Plt	172050	Acc Amrt-Oth Utl Plt	G39002	7225	GEN-LEASEHLD IMPR (315,009)
195	<b>1110 Total</b>						<b>\$ (4,380,769)</b>
196	1140	Acquisition Adj	166010	Plant Acquis Adj	G11401	6100	GAS PLT ACQUIS. ADJ 1,047,519
197	1140	Acquisition Adj	166010	Plant Acquis Adj	G11401	6100	DEPR-GAS PLT ACQ ADJ -
198	<b>1140 Total</b>						<b>\$ 1,047,519</b>
199	1150	Amort Acq Adj	172030	Acc Amort-Acqu Adj	G11401	6100	GAS PLT ACQUIS. ADJ (850,400)
200	<b>1150 Total</b>						<b>\$ (850,400)</b>
201	1220	Depr & Amrt Non-Util	171040	Acc Depr-Non Utl Plt	G12101	7498	NON-UTILITY PROPERTY (27,374)
202	<b>1220 Total</b>						<b>\$ (27,374)</b>

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2022
	<b>FERC Total</b>				
1	10100	Plant in service	101000	GPIS	\$ 1,499,403,625
2	10100	Plant in service	101001	GPIS-Intangibles	32,414,522
3	10100	Plant in service	101002	GPIS-Manual ARO	2,280,940
4	10100	Plant in service	101190	Fin ROU-GAAP	-
5	10100	Plant in service	999101	PIS - Conversion	30,940
6	<b>10100 Total</b>				<b>\$ 1,534,130,028</b>
7	10110	Property under capital leases	101190	Fin ROU-GAAP	\$ 208,326
8	10110	Property under capital leases	192090	Op Lease ROU-GAAP	12,763,068
9	10110	Property under capital leases	192091	AA-Op Lease ROU-GAAP	-
10	<b>10110 Total</b>				<b>\$ 12,971,394</b>
11	10600	Comp Const Not Class	106000	CCNC	\$ 757,304
12	<b>10600 Total</b>				<b>\$ 757,304</b>
13	10700	Construction work in progress—Gas	107000	CWIP	\$ 21,325,844
14	10700	Construction work in progress—Gas	107999	CWIP-Manual	22,302,337
15	10700	Construction work in progress—Gas	999107	CWIP-Conversion	3,952,060
16	<b>10700 Total</b>				<b>\$ 47,580,241</b>
17	10800	Acc Prov For Depr	108000	Acc Depr	\$ (606,670,994)
18	10800	Acc Prov For Depr	108001	Acc Depr-Removal	2,788,462
19	10800	Acc Prov For Depr	108002	Acc Depr-Manual ARO	(69,433)
20	10800	Acc Prov For Depr	108003	Acc Depr-COR	(110,081)
21	10800	Acc Prov For Depr	108005	Acc Depr-Salvage Man	(74,533)
22	10800	Acc Prov For Depr	999108	ACCDEPR-Conv	(395,429)
23	10800	Acc Prov For Depr	999109	RWIP-Conversion	315,274
24	<b>10800 Total</b>				<b>\$ (604,216,734)</b>
25	11100	Accum prov-amort & depletion of gas utility plan	111000	Acc Amort-Plt	\$ (5,158,634)
26	11100	Accum prov-amort & depletion of gas utility plan	111001	Acc Amort-Plt-Oth	(563,148)
27	11100	Accum prov-amort & depletion of gas utility plan	111090	Acc Amort-GAAP 842	(8,560)
28	11100	Accum prov-amort & depletion of gas utility plan	192091	AA-Op Lease ROU-GAAP	(532,453)
29	11100	Accum prov-amort & depletion of gas utility plan	111999	Acc Amort-Plt-Man	-
30	<b>11100 Total</b>				<b>\$ (6,262,795)</b>
31	11400	Gas plant acquisition adjustments	114100	Goodwill	\$ 690,091,096
32	<b>11400 Total</b>				<b>\$ 690,091,096</b>
33	13100	Cash	131010	PNC-Operating Acct	\$ (6,266,405)
34	13100	Cash	131100	PNC-Disburs Acct	-
35	13100	Cash	131110	DISBURSEMENTS-ACH	(392,021)
36	13100	Cash	131120	DISBURSEMENTS-CHECKS	33,027
37	13100	Cash	131130	DISBURSEMENTS-WIRES	(28,811,721)
38	13100	Cash	131200	Chase-Main	3,583,722
39	13100	Cash	131201	Chase-Disbursements	1,067
40	13100	Cash	131203	Chase-Disburs Clrg	45,271
41	13100	Cash	131204	Chase-Refunds	1,644
42	13100	Cash	131205	Chase-Unapplied Cash	62,941
43	13100	Cash	131301	Wells Fargo	(5,988,830)
44	13100	Cash	131304	Wells Fargo-Clearing	(526,133)
45	13100	Cash	131602	Cash Clrg-PNC	(34,626,936)
46	13100	Cash	131603	Cash Clrg-USPA Pmt	224,164
47	13100	Cash	131604	Cash Clrg-Debt Pmt	22,421
48	13100	Cash	131605	Cash Clrg-Brinks Pmt	37
49	13100	Cash	131606	Cash Clrg-Paymt Pmt	36,228,573
50	13100	Cash	131607	Cash Clrg-Fiserv Pmt	3,885,024
51	13100	Cash	131608	Cash Clrg-Paymnt Pmt	44,848
52	13100	Cash	131615	Cash Clrg-Paymt Rtn	(576,417)
53	13100	Cash	131616	Cash Clrg-PNC Rtn	(6,743)
54	13100	Cash	131619	Cash Clrg-Fiserv Rtn	(4,911)
55	13100	Cash	131620	Cash Clrg-Paymnt Rtn	(136,102)
56	13100	Cash	131630	Cash-Refund Clearing	(13,060)
57	13100	Cash	131640	PNC-ZBA	-
58	13100	Cash	131645	PNC-Oth Money Trans	37,018,353
59	13100	Cash	131900	PNC-Collection-FICA	44,627
60	<b>13100 Total</b>				<b>\$ 3,846,441</b>
61	13600	Temporary cash investments	136000	Temp Cash Investment	\$ (28,151)
62	<b>13600 Total</b>				<b>\$ (28,151)</b>
63	14200	Customer accounts receivable	142000	A/R-FICA	\$ 97,307,269
64	14200	Customer accounts receivable	142009	A/R-FICA Conv	1,365,684
65	14200	Customer accounts receivable	142999	A/R-Manual	(1,459,155)
66	<b>14200 Total</b>				<b>\$ 97,213,798</b>
67	14300	Other accounts receivable	143999	Other A/R-Manual	\$ 522,646
68	<b>14300 Total</b>				<b>\$ 522,646</b>
69	14400	Accum provision for uncollectible accounts—C1	144000	A/R Allow-Trade A/R	\$ (29,972,278)
70	14400	Accum provision for uncollectible accounts—C1	144001	A/R Allow-Accr Adj	687,339
71	14400	Accum provision for uncollectible accounts—C1	144010	A/R Allow-Other	(173,605)
72	<b>14400 Total</b>				<b>\$ (29,458,545)</b>
73	14600	Accounts receivable from associated companies	146000	Interco Due From	\$ 6,134,574
74	14600	Accounts receivable from associated companies	146001	Interco Due From SUI	-

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
75	14600	Accounts receivable from associated companies	146010	Interco Due From-Tax	-
76	14600	Accounts receivable from associated companies	146999	Interco Due From-Man	(6,347,206)
77	<b>14600 Total</b>				<b>\$ (212,631)</b>
78	15400	Plant materials & operating supplies (Major only)	154000	Inventory-System	\$ 9,223,003
79	15400	Plant materials & operating supplies (Major only)	154999	Inventory-Manual	(2,458,352)
80	15400	Plant materials & operating supplies (Major only)	999154	Plt Mat and Sup-Conv	260,041
81	<b>15400 Total</b>				<b>\$ 7,024,691</b>
82	16300	Stores expense undistributed	163000	Store Expense	\$ 41,407
83	16300	Stores expense undistributed	163999	Store Expense-Manual	919,221
84	<b>16300 Total</b>				<b>\$ 960,628</b>
85	16410	Gas stored—current	164100	Gas Storage-Est	\$ (1,928,483)
86	16410	Gas stored—current	164101	Gas Storage-Actual	17,257,058
87	16410	Gas stored—current	164190	Gas Storage-Est GAAP	(8,715,316)
88	16410	Gas stored—current	164191	Gas Storage-Act GAAP	55,591,170
89	<b>16410 Total</b>				<b>\$ 62,204,428</b>
90	16500	Prepayments	165000	Prepds-Misc	\$ 1,778,584
91	16500	Prepayments	165011	Prepds-Company Ins	(637,597)
92	16500	Prepayments	165013	Prepds-Dues/Subscript	-
93	16500	Prepayments	165015	Prepds-Gen Maint	122,158
94	16500	Prepayments	165017	Prepds-Postage	180,000
95	16500	Prepayments	165018	Prepds-Rent	112,644
96	16500	Prepayments	165019	Prepds-Reg/PUC Fees	(104)
97	16500	Prepayments	165020	Prepds-Software Main	70,959
98	16500	Prepayments	165021	Prepds-Taxes	-
99	16500	Prepayments	165090	Prepds-Rent GAAP	(76,755)
100	<b>16500 Total</b>				<b>\$ 1,549,890</b>
101	17300	Accrued utility revenues	173000	Unbilled AR-Res&Comm	\$ 52,171,297
102	17300	Accrued utility revenues	173001	Unbilled AR-Transprt	1,948,717
103	17300	Accrued utility revenues	173002	Unbilled AR-WNA	1,456,749
104	<b>17300 Total</b>				<b>\$ 55,576,763</b>
105	18230	Other regulatory assets	182300	Reg Asset	\$ -
106	18230	Other regulatory assets	182320	Reg Asset-Rate Case	12,395
107	18230	Other regulatory assets	182351	Reg Asset-EE	12,929
108	18230	Other regulatory assets	182352	Reg Asset-EE Bonus	(783,912)
109	18230	Other regulatory assets	182363	Reg Asset-WS-LT	-
110	18230	Other regulatory assets	182370	Reg Asset-Relief	6,339,131
111	18230	Other regulatory assets	182372	Reg Asset-ARO	91,238
112	18230	Other regulatory assets	182373	Reg Asset- AMA	50,127
113	18230	Other regulatory assets	182374	Reg Asset-Eq AFUDC	695,922
114	18230	Other regulatory assets	182375	Accum Amort-Eq AFUDC	(43,168)
115	18230	Other regulatory assets	182376	Reg Asset-EDIT-LT	25,843,915
116	18230	Other regulatory assets	480030	Gas-Res-EE	-
117	18230	Other regulatory assets	480035	Gas-Res-EE Bonus	-
118	18230	Other regulatory assets	481130	Gas-SC-EE	-
119	18230	Other regulatory assets	481135	Gas-SC-EE Bonus	-
120	18230	Other regulatory assets	481330	Gas-LC-EE	-
121	18230	Other regulatory assets	481335	Gas-LC-EE Bonus	-
122	18230	Other regulatory assets	630010	Contractor Costs	-
123	18230	Other regulatory assets	630020	Consultants	-
124	18230	Other regulatory assets	630050	Legal Services	-
125	18230	Other regulatory assets	640020	Emp Exp-Parking	-
126	18230	Other regulatory assets	640030	Emp Exp-Travel	-
127	18230	Other regulatory assets	640040	Emp Exp-Hotel/Lodg	-
128	18230	Other regulatory assets	640050	Emp Exp-Meals Travel	-
129	18230	Other regulatory assets	640060	Emp Exp-Meals Busin	-
130	18230	Other regulatory assets	640080	Emp Exp-Refreshments	-
131	18230	Other regulatory assets	700040	Ext Settle-Ext Labor	-
132	18230	Other regulatory assets	700050	Ext Settle-Employee	-
133	<b>18230 Total</b>				<b>\$ 32,218,577</b>
134	18400	Clearing accounts	184000	Clearing	\$ -
135	18400	Clearing accounts	184010	Clarif-Payment Acct	(30,144)
136	18400	Clearing accounts	184120	Assets Clrg-Auto	-
137	18400	Clearing accounts	184130	Captl IO Manual Clrg	-
138	18400	Clearing accounts	184200	Clearing-Benefits OH	132,947
139	18400	Clearing accounts	184210	Clearing-P/R Tax OH	3,234
140	18400	Clearing accounts	184220	Clearing Stores OH	(1,387)
141	18400	Clearing accounts	184230	Clearing-Fleet OH	51,613
142	18400	Clearing accounts	184240	Clearing-S&E OH	(141,556)
143	18400	Clearing accounts	184250	Clearing-A&G Svcs OH	(145,940)
144	18400	Clearing accounts	184998	Clearing-Suspense	4,835
145	18400	Clearing accounts	184999	Doc Split Clearing	-
146	18400	Clearing accounts	408100	Payroll Taxes	-
147	18400	Clearing accounts	600010	Regular-Exempt	-
148	18400	Clearing accounts	610010	Emp Ben-401K	-
149	18400	Clearing accounts	610030	Emp Ben-Medical	-
150	18400	Clearing accounts	610060	Emp Ben-Workers Comp	-



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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
151	18400	Clearing accounts	650130	Ins-Blanket Crime	-
152	18400	Clearing accounts	700000	Ext Settle-Labor	-
153	18400	Clearing accounts	700010	Ext Settle-Benefits	-
154	18400	Clearing accounts	700020	Ext Settle-Pay Tax	-
155	18400	Clearing accounts	700030	Ext Settle-Material	-
156	18400	Clearing accounts	700040	Ext Settle-Ext Labor	-
157	18400	Clearing accounts	700050	Ext Settle-Employee	-
158	18400	Clearing accounts	700060	Ext Settle-IT Exp	-
159	18400	Clearing accounts	700070	Ext Settle-Transport	-
160	18400	Clearing accounts	700080	Ext Settle-Other Exp	-
161	18400	Clearing accounts	700090	Ext Settle-Non Tax	-
162	18400	Clearing accounts	800200	Benefits Overhead	-
163	18400	Clearing accounts	800210	Payroll Tax Overhead	-
164	18400	Clearing accounts	800220	Stores Overhead	-
165	18400	Clearing accounts	800230	Fleet Overhead	-
166	18400	Clearing accounts	800240	Supervision&Engineer	-
167	18400	Clearing accounts	800250	A&G Service Overhead	-
168	18400	Clearing accounts	800430	Assessments-Material	-
169	18400	Clearing accounts	800440	Assessment-Ext Labor	-
170	18400	Clearing accounts	800450	Assessments-Employee	-
171	18400	Clearing accounts	800470	Assessment-Transport	-
172	18400	Clearing accounts	800480	Assessment-Other Exp	-
173	18400	Clearing accounts	800500	Int Settle-Labor	-
174	18400	Clearing accounts	800510	Int Settle-Benefits	-
175	18400	Clearing accounts	800520	Int Settle-Payroll Ta	-
176	18400	Clearing accounts	800530	Int Settle-Material	-
177	18400	Clearing accounts	800540	Int Settle-Ext Labor	-
178	18400	Clearing accounts	800550	Int Settle-Employee	-
179	18400	Clearing accounts	800560	Int Settle-IT Exps	-
180	18400	Clearing accounts	800570	Int Settle-Transport	-
181	18400	Clearing accounts	800580	Int Settle-Other Exp	-
182	18400	Clearing accounts	800590	Int Settle-Non Tax	-
183	<b>18400 Total</b>				<b>\$ (126,398)</b>
184	18600	Miscellaneous deferred debits	186000	Misc Deferred Debits	\$ 390,485
185	<b>18600 Total</b>				<b>\$ 390,485</b>
186	19100	Unrecovered purchased gas costs	191000	O/U Gas Cost-Net	\$ -
187	19100	Unrecovered purchased gas costs	191001	O/U Gas Cost-CY Act	18,261,738
188	19100	Unrecovered purchased gas costs	191002	O/U Gas Cost-UB Rec	11,236,261
189	19100	Unrecovered purchased gas costs	191003	O/U Gas Cost-Est	(64,490)
190	19100	Unrecovered purchased gas costs	191004	O/U Gas Cost-Net CR	-
191	19100	Unrecovered purchased gas costs	191010	Winter Storm-ST	74,507,884
192	19100	Unrecovered purchased gas costs	191011	Winter Storm-UB ST	(8,312,756)
193	19100	Unrecovered purchased gas costs	191012	Winter Storm-CC ST	-
194	19100	Unrecovered purchased gas costs	191013	Winter Storm-LT	172,512,864
195	<b>19100 Total</b>				<b>\$ 268,141,499</b>
196	20700	Premium on capital stock	207000	Contrib Capital	\$ (1,859,168,340)
197	<b>20700 Total</b>				<b>\$ (1,859,168,340)</b>
198	21600	Unappropriated retained earnings	216000	Retained Earnings	\$ 2,684,990
199	21600			<i>Cumulative Net Income (including adjustments)</i>	
200	<b>21600 Total</b>				<b>\$ 2,684,990</b>
199	22700	Obligations under capital leases—noncurrent	227090	Fin Lease LT-GAAP	\$ (191,020)
200	22700	Obligations under capital leases—noncurrent	227091	Op Lease LT-GAAP	(11,899,755)
201	<b>22700 Total</b>				<b>\$ (12,090,774)</b>
201	22820	Accumulated provision for injuries and damages	228201	Accum Prov Injuries	\$ (972,200)
202	<b>22820 Total</b>				<b>\$ (972,200)</b>
203	22830	Accumulated provision for pensions and benefits	228300	Accum Prov Pen & Ben	\$ -
204	<b>22830 Total</b>				<b>\$ -</b>
205	23000	Asset retirement obligations	230000	ARO	\$ (2,372,178)
206	<b>23000 Total</b>				<b>\$ (2,372,178)</b>
207	23100	Notes payable	231900	ST Debt-GAAP Adj	\$ -
208	<b>23100 Total</b>				<b>\$ -</b>
209	23200	Accounts payable	232000	Account Payables	\$ (5,044,048)
210	23200	Accounts payable	232010	A/P-O/S checks	(772,351)
211	23200	Accounts payable	232020	A/P-Gas & Cashouts	-
212	23200	Accounts payable	232201	A/P-GR/IR Conversion	942,336
213	23200	Accounts payable	232202	GR/IR Clearing	(3,098,718)
214	23200	Accounts payable	232301	Sales Tax Payable	-
215	23200	Accounts payable	232302	Sales Tax Pay-FICA	430,973
216	23200	Accounts payable	232303	Sales Tax Pay-FICA C	-
217	23200	Accounts payable	232310	State Tax Payable	-
218	23200	Accounts payable	232350	Use Tax	-
219	23200	Accounts payable	232999	A/P-Manual	3,473,081
220	23200	Accounts payable	999232	Accts Pay Conv	5,709
221	<b>23200 Total</b>				<b>\$ (4,063,017)</b>
222	23400	Accounts payable to associated companies	234000	Interco Due To	\$ (346,358)



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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
223	23400	Accounts payable to associated companies	234001	Interco Due To SUI	(53,655,795)
224	23400	Accounts payable to associated companies	234090	Interco Due To-GAAP	(12,557)
225	23400	Accounts payable to associated companies	234010	Interco Due To-Tax	(3,315,734)
226	23400	Accounts payable to associated companies	234999	Interco Due To-Man	43,233,432
227	<b>23400 Total</b>				<b>\$ (14,097,012)</b>
228	23500	Customer Deposits	235000	Customer Deposits	\$ (7,573,671)
229	23500	Customer Deposits	235009	Customer Deposit-Man	(173,637)
230	<b>23500 Total</b>				<b>\$ (7,747,309)</b>
231	23600	Taxes accrued	236000	Accr Taxes-Other	\$ 26,661
232	23600	Taxes accrued	236010	Accr Taxes-FICA	5,027
233	23600	Taxes accrued	236011	Accr Taxes-Unempl	195,072
234	23600	Taxes accrued	236020	Accr Taxes-Fed Inc	(92,260)
235	23600	Taxes accrued	236021	Accr Taxes-State Inc	-
236	23600	Taxes accrued	236030	Accr Taxes-Prop Accr	(7,391,855)
237	23600	Taxes accrued	236031	Accr Taxes-Prop Pymt	-
238	23600	Taxes accrued	236050	Accr Taxes-Alt Fuel	(8,065)
239	<b>23600 Total</b>				<b>\$ (7,265,421)</b>
240	23700	Interest accrued	237000	Accrued Interest	\$ 32,271
241	<b>23700 Total</b>				<b>\$ 32,271</b>
242	24100	Tax collections payable	241000	Empl W/H-Other	\$ (19,804)
243	24100	Tax collections payable	241001	Empl W/H-FIT	450
244	24100	Tax collections payable	241002	Empl W/H-SIT	(344,339)
245	24100	Tax collections payable	241003	Empl W/H-FICA	2,958
246	24100	Tax collections payable	241010	Sales Tax Collect	(10,277,300)
247	24100	Tax collections payable	241011	Sales Tax Payment	5,656,738
248	24100	Tax collections payable	241022	Franch City Collect	(4,749,496)
249	24100	Tax collections payable	241023	Franch City Payment	349,197
250	24100	Tax collections payable	241030	Gross Receipts Tax	-
251	24100	Tax collections payable	241300	Federal Fuel Tax	-
252	24100	Tax collections payable	241301	State Fuel Tax	676
253	<b>24100 Total</b>				<b>\$ (9,380,919)</b>
254	24200	Miscellaneous current and accrued liabilities	242000	Accrd Liab-Other	\$ (36,366,769)
255	24200	Miscellaneous current and accrued liabilities	242010	Accrd Liab-Gas Est	(45,822,194)
256	24200	Miscellaneous current and accrued liabilities	242011	Accrd Liab-Cashouts	125,220
257	24200	Miscellaneous current and accrued liabilities	242020	Accrd Liab-Payroll	(719,187)
258	24200	Miscellaneous current and accrued liabilities	242021	Accrd Liab-401k	579
259	24200	Miscellaneous current and accrued liabilities	242023	Accrd Liab-Medical	(494,397)
260	24200	Miscellaneous current and accrued liabilities	242024	Accrd Liab-PTO	(934,875)
261	24200	Miscellaneous current and accrued liabilities	242026	Accrd Liab-Garnish	319
262	24200	Miscellaneous current and accrued liabilities	242030	Accrd Liab-Bonus	(2,716,010)
263	24200	Miscellaneous current and accrued liabilities	242050	Accrd Liab-Audit	(184,208)
264	24200	Miscellaneous current and accrued liabilities	242052	Accrd Liab-Cr Card	45,117
265	24200	Miscellaneous current and accrued liabilities	242053	Accrd Liab-Energy Out	(9,134)
266	24200	Miscellaneous current and accrued liabilities	242054	Accrd Liab-PAC	(6,720)
267	24200	Miscellaneous current and accrued liabilities	242056	Accrd Liab-Bondholdr	-
268	24200	Miscellaneous current and accrued liabilities	242090	Accrd Liab-GAAP	(4,318)
269	24200	Miscellaneous current and accrued liabilities	242091	Accrd Liab-AMA-GAAP	(46,875,853)
270	<b>24200 Total</b>				<b>\$ (133,962,429)</b>
271	24300	Obligations under capital leases-curren	243090	Fin Lease ST-GAAP	\$ (8,746)
272	24300	Obligations under capital leases-curren	243091	Op Lease ST-GAAP	(432,693)
273	<b>24300 Total</b>				<b>\$ (441,439)</b>
274	25200	Customer advances for construction	252000	Advance-Construction	\$ -
275	25200	Customer advances for construction	271000	CIAC	750
276	<b>25200 Total</b>				<b>\$ 750</b>
277	25400	Other regulatory liabilities	254020	Reg Liab-EDIT Plant	\$ (86,086,313)
278	25400	Other regulatory liabilities	254021	Reg Liab-EDIT Plt Ot	-
279	25400	Other regulatory liabilities	254022	Reg Liab-EDIT Other	1
280	25400	Other regulatory liabilities	254023	Reg Liab-EDIT Amort	(1,537,295)
281	25400	Other regulatory liabilities	254030	Reg Liab-CCR-Est	1,240,589
282	25400	Other regulatory liabilities	254031	Reg Liab-CCR-Act	(17,834,735)
283	25400	Other regulatory liabilities	254032	Reg Liab-CCR-LT	(24,300,000)
284	25400	Other regulatory liabilities	254051	Reg Liab-EE	(1,642,030)
285	25400	Other regulatory liabilities	408120	Sales & Use Tax	-
286	25400	Other regulatory liabilities	630010	Contractor Costs	-
287	25400	Other regulatory liabilities	650100	Marketing&Advertise	-
288	25400	Other regulatory liabilities	650340	EE Expenses	-
289	25400	Other regulatory liabilities	650341	Cust Rebates&Incent	-
290	25400	Other regulatory liabilities	650342	TA Rebates&Incent	-
291	25400	Other regulatory liabilities	650343	Contr EM&V/Tech Svcs	-
292	25400	Other regulatory liabilities	650344	Contr Plan&Dsgn	-
293	25400	Other regulatory liabilities	650350	Other Expenses	-
294	25400	Other regulatory liabilities	700000	Ext Settle-Labor	-
295	25400	Other regulatory liabilities	700010	Ext Settle-Benefits	-
296	25400	Other regulatory liabilities	700020	Ext Settle-Pay Tax	-
297	25400	Other regulatory liabilities	700030	Ext Settle-Material	-
298	25400	Other regulatory liabilities	700040	Ext Settle-Ext Labor	-
299	25400	Other regulatory liabilities	700050	Ext Settle-Employee	-

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
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 Docket No. 23-079-U

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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
300	25400	Other regulatory liabilities	700080	Ext Settle-Other Exp	-
301	25400	Other regulatory liabilities	800120	Exempt-Regular Time	-
302	25400	Other regulatory liabilities	800200	Benefits Overhead	-
303	25400	Other regulatory liabilities	800210	Payroll Tax Overhead	-
304	25400	Other regulatory liabilities	800230	Fleet Overhead	-
305	25400	Other regulatory liabilities	800400	Assessments-Labor	-
306	25400	Other regulatory liabilities	800450	Assessments-Employee	-
307	25400	Other regulatory liabilities	800480	Assessment-Other Exp	-
308	25400	Other regulatory liabilities	800540	Int Settle-Ext Labor	-
309	25400	Other regulatory liabilities	800550	Int Settle-Employee	-
310	25400	Other regulatory liabilities	800580	Int Settle-Other Exp	-
311	<b>25400 Total</b>				<b>\$ (130,159,783)</b>
312	28200	Accumulated deferred income taxes-Other property	282000	Acc Def Inc Tax-Prop	\$ (1,474,826)
313	<b>28200 Total</b>				<b>\$ (1,474,826)</b>
314	40300	Depreciation expense	403000	Deprec Exp	\$ 48,863,253
315	40300	Depreciation expense	403010	Deprec Exp-Allocated	32,733
316	40300	Depreciation expense	403020	Deprec Exp-CCNC	724,337
317	<b>40300 Total</b>				<b>\$ 49,620,323</b>
318	40310	Depreciation expense for asset retirement costs	403100	Deprec Exp-Asset Ret	\$ -
319	<b>40310 Total</b>				<b>\$ -</b>
320	40430	Amortization of other limited-term gas plan	404390	Amort-Lmt Term-GAAP	\$ 8,560
321	<b>40430 Total</b>				<b>\$ 8,560</b>
322	40500	Amortization of other gas plan	405000	Amort-Intanbiles	\$ 1,257,940
323	<b>40500 Total</b>				<b>\$ 1,257,940</b>
324	40600	Amortization of gas plant acquisition adjustments	406000	Amort-Plant Acq Adj	\$ -
325	<b>40600 Total</b>				<b>\$ -</b>
324	40810	Taxes other than inc taxes, utility operatg income	408100	Payroll Taxes	\$ 1,792,548
325	40810	Taxes other than inc taxes, utility operatg income	408110	Property Taxes	7,123,387
326	40810	Taxes other than inc taxes, utility operatg income	408120	Sales & Use Tax	9,498
327	40810	Taxes other than inc taxes, utility operatg income	408121	Excise Tax	19,380
328	40810	Taxes other than inc taxes, utility operatg income	408130	State/Fed Reg Fees	501,792
329	40810	Taxes other than inc taxes, utility operatg income	408140	Franchise Tax	(406,899)
330	40810	Taxes other than inc taxes, utility operatg income	408141	GRT Tax	-
331	40810	Taxes other than inc taxes, utility operatg income	660001	Corp-Other Taxes	-
332	40810	Taxes other than inc taxes, utility operatg income	800210	Payroll Tax Overhead	607,773
333	40810	Taxes other than inc taxes, utility operatg income	800420	Assessment-P/R Tax	(146,829)
334	40810	Taxes other than inc taxes, utility operatg income	800520	Int Settle-Payroll Ta	(30,915)
335	<b>40810 Total</b>				<b>\$ 9,469,734</b>
336	41010	Provision-deferred inc tax, utility operating inc	410100	Def Inc Tax, Ops	\$ 9,040,510
337	41010	Provision-deferred inc tax, utility operating inc	410120	EDIT	(2,270)
338	<b>41010 Total</b>				<b>\$ 9,038,241</b>
339	41100	Prov for deferred inc tax-Cr, utility operating inc	411100	ARO Accretion	\$ -
340	<b>41100 Total</b>				<b>\$ -</b>
341	41700	Revenues from nonutility operations	600010	Regular-Exempt	\$ 1,228
342	<b>41700 Total</b>				<b>\$ 1,228</b>
343	41900	Interest and dividend income	419000	Int Inc-Other	\$ (130,912)
344	41900	Interest and dividend income	419021	Int Inc-191 COG WS	(27,725,471)
345	<b>41900 Total</b>				<b>\$ (27,856,383)</b>
346	41910	Allowance for other funds used during constructor	419100	AFUDC-Equity	\$ (582,977)
347	<b>41910 Total</b>				<b>\$ (582,977)</b>
348	42100	Miscellaneous nonoperating income	421000	Misc Nonop Inc	\$ (220,236)
349	42100	Miscellaneous nonoperating income	421010	Misc Nonop Inc-AMA	(586,971)
350	<b>42100 Total</b>				<b>\$ (807,207)</b>
351	42110	Gain on disposition of property	421100	Gain-Disposal Prop	\$ (13,382)
352	<b>42110 Total</b>				<b>\$ (13,382)</b>
353	42610	Donations	426100	Donations-Cash	\$ 31,389
354	42610	Donations	426110	Donations-Noncash	75
355	42610	Donations	650080	Donations	2,916
356	<b>42610 Total</b>				<b>\$ 34,380</b>
357	42630	Penalties	426300	Penalties	\$ 4,471
358	<b>42630 Total</b>				<b>\$ 4,471</b>
359	42640	Exp for civic, political and related activities	426410	Civic/Polit-Gov Aff	\$ 94,610
360	42640	Exp for civic, political and related activities	426420	Civic/Polit-Giving	100,000
361	42640	Exp for civic, political and related activities	426430	Civic/Polit-Consul	20,000
362	42640	Exp for civic, political and related activities	650070	Club Membership&Dues	-
363	<b>42640 Total</b>				<b>\$ 214,610</b>
364	42650	Other deductions	426500	Oth Ded-Non Recover	\$ 277,199
365	42650	Other deductions	426510	Oth Ded-Non Employee	423
366	42650	Other deductions	426520	Oth Ded-Non Emp Meal	4,743
367	<b>42650 Total</b>				<b>\$ 282,364</b>
368	43100	Other interest expense	431000	Int Exp-Other	\$ 140,272
369	43100	Other interest expense	431010	Int Exp-Customer Dep	48,327
370	43100	Other interest expense	431060	Int Exp-191 COG	-
371	43100	Other interest expense	431090	Int Exp-FinLease GAA	4,395
372	<b>43100 Total</b>				<b>\$ 192,994</b>
373	43200	AFUDC—Credit Net interest charges	432100	AFUDC-Debt	\$ (263,243)
374	<b>43200 Total</b>				<b>\$ (263,243)</b>

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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
375	43800	Dividends declared - Common Stock.	438000	Dividends Paid	\$ 34,900,000
376	<b>43800 Total</b>				<b>\$ 34,900,000</b>
377	48000	Residential sales	480001	Gas-Res-Distr	\$ (75,251,725)
378	48000	Residential sales	480002	Gas-Res-Distr-UB	(86,697)
379	48000	Residential sales	480003	Gas-Res-WNA	(4,286,212)
380	48000	Residential sales	480004	Gas-Res-WNA-UB	4,398,446
381	48000	Residential sales	480007	Gas-Res-FRP	250
382	48000	Residential sales	480008	Gas-Res-FRP-UB	(126,820)
383	48000	Residential sales	480009	Gas-Res-SSER	(472,094)
384	48000	Residential sales	480010	Gas-Res-SSER-UB	(263,775)
385	48000	Residential sales	480015	Gas-Res-GMES Exp	109
386	48000	Residential sales	480020	Gas-Res-BDA	658
387	48000	Residential sales	480022	Gas-Res-CCR	(38)
388	48000	Residential sales	480023	Gas-Res-CCR-UB	742
389	48000	Residential sales	480030	Gas-Res-EE	-
390	48000	Residential sales	480031	Gas-Res-EE-UB	-
391	48000	Residential sales	480032	Gas-Res-LCFC	(690,728)
392	48000	Residential sales	480033	Gas-Res-LCFC-UB	(100,766)
393	48000	Residential sales	480035	Gas-Res-EE Bonus	-
394	48000	Residential sales	480036	Gas-Res-EE Bonus-UB	29,989
395	48000	Residential sales	480040	Gas-Res-Energy Out	-
396	48000	Residential sales	480041	Gas-Res-SAR	0
397	48000	Residential sales	480054	Gas-Res-Un EDIT	(295)
398	48000	Residential sales	480060	Gas-Res-Co/Free Use	-
399	48000	Residential sales	480062	Gas-Res-Franch	187,709
400	48000	Residential sales	480063	Gas-Res-GRT	-
401	48000	Residential sales	480070	Gas-Res-Comm	(98,997,390)
402	48000	Residential sales	480071	Gas-Res-Comm-UB	(4,948,323)
403	48000	Residential sales	480072	Gas-Res-Comm Sur	(449,006)
404	48000	Residential sales	480073	Gas-Res-Comm Sur-UB	(1,069)
405	48000	Residential sales	480074	Gas-Res-WS	(33,956,049)
406	48000	Residential sales	480075	Gas-Res-WS-UB	5,052,190
407	48000	Residential sales	480076	Gas-Res-Dem C	(31,813,731)
408	48000	Residential sales	480077	Gas-Res-Dem C-UB	244,626
409	48000	Residential sales	480078	Gas-Res-LUFG	(3,274,760)
410	48000	Residential sales	480079	Gas-Res-LUFG-UB	(122,829)
411	48000	Residential sales	480080	Gas-Res-OKTA	366
412	48000	Residential sales	480081	Gas-Res-WS Sec	-
413	48000	Residential sales	480085	Gas-Res-Facil	(46,446,046)
414	48000	Residential sales	480086	Gas-Res-Facil-UB	388,615
415	<b>48000 Total</b>				<b>\$ (290,984,654)</b>
416	48100	Commercial and industrial sales	481001	Gas-C-Distr	\$ (15,607,425)
417	48100	Commercial and industrial sales	481002	Gas-C-Distr-UB	1,886,419
418	48100	Commercial and industrial sales	481003	Gas-C-WNA	(667,256)
419	48100	Commercial and industrial sales	481004	Gas-C-WNA-UB	715,026
420	48100	Commercial and industrial sales	481007	Gas-C-FRP	1,237
421	48100	Commercial and industrial sales	481008	Gas-C-FRP-UB	(31,441)
422	48100	Commercial and industrial sales	481009	Gas-C-SSER	(29,433)
423	48100	Commercial and industrial sales	481011	Gas-C-Dem D	(60,823)
424	48100	Commercial and industrial sales	481015	Gas-C-GMES Exp	28
425	48100	Commercial and industrial sales	481020	Gas-C-BDA	175
426	48100	Commercial and industrial sales	481022	Gas-C-CCR	113
427	48100	Commercial and industrial sales	481023	Gas-C-CCR-UB	-
428	48100	Commercial and industrial sales	481030	Gas-C-EE	(12)
429	48100	Commercial and industrial sales	481031	Gas-C-EE-UB	-
430	48100	Commercial and industrial sales	481032	Gas-C-LCFC	(73,445)
431	48100	Commercial and industrial sales	481033	Gas-C-LCFC-UB	-
432	48100	Commercial and industrial sales	481035	Gas-C-EE Bonus	(1)
433	48100	Commercial and industrial sales	481036	Gas-C-EE Bonus-UB	6,617
434	48100	Commercial and industrial sales	481040	Gas-C-Energy Out	-
435	48100	Commercial and industrial sales	481041	Gas-C-SAR	(1,692)
436	48100	Commercial and industrial sales	481054	Gas-C-Un EDIT	(125)
437	48100	Commercial and industrial sales	481062	Gas-C-Franch Tax	89,028
438	48100	Commercial and industrial sales	481063	Gas-C-GRT	-
439	48100	Commercial and industrial sales	481070	Gas-C-Comm	(50,288,649)
440	48100	Commercial and industrial sales	481071	Gas-C-Comm-UB	5,886,128
441	48100	Commercial and industrial sales	481074	Gas-C-WS	(19,434,311)
442	48100	Commercial and industrial sales	481075	Gas-C-WS-UB	2,373,319
443	48100	Commercial and industrial sales	481076	Gas-C-Dem C	(13,748,136)
444	48100	Commercial and industrial sales	481077	Gas-C-Dem C-UB	1,755,589
445	48100	Commercial and industrial sales	481078	Gas-C-LUFG	(872,223)
446	48100	Commercial and industrial sales	481079	Gas-C-LUFG-UB	126,115
447	48100	Commercial and industrial sales	481080	Gas-C-OKTA	71
448	48100	Commercial and industrial sales	481085	Gas-C-Facil	(6,436,148)
449	48100	Commercial and industrial sales	481086	Gas-C-Facil-UB	386,586
450	48100	Commercial and industrial sales	481101	Gas-SC-Distr	(3,587,816)
451	48100	Commercial and industrial sales	481102	Gas-SC-Distr-UB	(2,015,049)

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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
452	48100	Commercial and industrial sales	481103	Gas-SC-WNA	(48,165)
453	48100	Commercial and industrial sales	481104	Gas-SC-WNA-UB	(213,307)
454	48100	Commercial and industrial sales	481109	Gas-SC-SSER	(59,436)
455	48100	Commercial and industrial sales	481110	Gas-SC-SSER-UB	(46,909)
456	48100	Commercial and industrial sales	481122	Gas-SC-CCR	-
457	48100	Commercial and industrial sales	481123	Gas-SC-CCR-UB	-
458	48100	Commercial and industrial sales	481130	Gas-SC-EE	-
459	48100	Commercial and industrial sales	481131	Gas-SC-EE-UB	-
460	48100	Commercial and industrial sales	481132	Gas-SC-LCFC	(16,975)
461	48100	Commercial and industrial sales	481133	Gas-SC-LCFC-UB	(21,970)
462	48100	Commercial and industrial sales	481135	Gas-SC-EE Bonus	-
463	48100	Commercial and industrial sales	481136	Gas-SC-EE Bonus-UB	(400)
464	48100	Commercial and industrial sales	481160	Gas-SC-Co/Free Use	-
465	48100	Commercial and industrial sales	481170	Gas-SC-Comm	(14,282,443)
466	48100	Commercial and industrial sales	481171	Gas-SC-Comm-UB	(9,743,478)
467	48100	Commercial and industrial sales	481172	Gas-SC-Comm Sur	(415,985)
468	48100	Commercial and industrial sales	481174	Gas-SC-WS	-
469	48100	Commercial and industrial sales	481175	Gas-SC-WS-UB	-
470	48100	Commercial and industrial sales	481176	Gas-SC-Dem C	(3,121,484)
471	48100	Commercial and industrial sales	481177	Gas-SC-Dem C-UB	(1,889,172)
472	48100	Commercial and industrial sales	481178	Gas-SC-LUFG	(297,732)
473	48100	Commercial and industrial sales	481179	Gas-SC-LUFG-UB	(180,104)
474	48100	Commercial and industrial sales	481181	Gas-SC-WS Sec	-
475	48100	Commercial and industrial sales	481185	Gas-SC-Facil	(1,311,608)
476	48100	Commercial and industrial sales	481186	Gas-SC-Facil-UB	(349,083)
477	48100	Commercial and industrial sales	481301	Gas-LC-Distr	-
478	48100	Commercial and industrial sales	481302	Gas-LC-Distr-UB	-
479	48100	Commercial and industrial sales	481309	Gas-LC-SSER	(68)
480	48100	Commercial and industrial sales	481311	Gas-LC-Dem D	(12,208)
481	48100	Commercial and industrial sales	481322	Gas-LC-CCR	-
482	48100	Commercial and industrial sales	481323	Gas-LC-CCR-UB	-
483	48100	Commercial and industrial sales	481324	Gas-LC-Telemetry	(376)
484	48100	Commercial and industrial sales	481330	Gas-LC-EE	-
485	48100	Commercial and industrial sales	481331	Gas-LC-EE-UB	-
486	48100	Commercial and industrial sales	481332	Gas-LC-LCFC	-
487	48100	Commercial and industrial sales	481335	Gas-LC-EE Bonus	-
488	48100	Commercial and industrial sales	481336	Gas-LC-EE Bonus-UB	-
489	48100	Commercial and industrial sales	481370	Gas-LC-Comm	(130,777)
490	48100	Commercial and industrial sales	481371	Gas-LC-Comm-UB	-
491	48100	Commercial and industrial sales	481372	Gas-LC-Comm Sur	(7,251)
492	48100	Commercial and industrial sales	481374	Gas-LC-WS	-
493	48100	Commercial and industrial sales	481375	Gas-LC-WS-UB	-
494	48100	Commercial and industrial sales	481376	Gas-LC-Dem C	(16,632)
495	48100	Commercial and industrial sales	481378	Gas-LC-LUFG	(30)
496	48100	Commercial and industrial sales	481379	Gas-LC-LUFG-UB	(95)
497	48100	Commercial and industrial sales	481385	Gas-LC-Facil	(1,203)
498	48100	Commercial and industrial sales	481386	Gas-LC-Facil-UB	(799)
499	<b>48100 Total</b>				<b>\$ (131,795,227)</b>
500	48700	Forfeited discounts	487000	Forfeited discounts	\$ (2,843,397)
501	<b>48700 Total</b>				<b>\$ (2,843,397)</b>
502	48800	Miscellaneous service revenues	488000	Ext Cash Desk Closng	\$ -
503	48800	Miscellaneous service revenues	488001	Misc Serv-Connect	(3,684,558)
504	48800	Miscellaneous service revenues	488003	Misc Serv-Oth Fees	(232,378)
505	48800	Miscellaneous service revenues	488004	Misc Serv-Late Fees	5,430
506	48800	Miscellaneous service revenues	488005	Misc Serv-Collec Fee	(851,846)
507	48800	Miscellaneous service revenues	488006	Misc Serv-NSF fee	(529,600)
508	48800	Miscellaneous service revenues	488010	Oth Rev-Gas-Misc Svc	-
509	48800	Miscellaneous service revenues	488050	Misc Serv-Damage Cfm	282
510	<b>48800 Total</b>				<b>\$ (5,292,671)</b>
511	48930	Rev fr transport of gas of oth- distribution faci	489001	Gas-Trans-Distr	\$ (3,843,101)
512	48930	Rev fr transport of gas of oth- distribution faci	489002	Gas-Trans-Distr-UB	(394,507)
513	48930	Rev fr transport of gas of oth- distribution faci	489008	Gas-Trans-FRP-UB	-
514	48930	Rev fr transport of gas of oth- distribution faci	489009	Gas-Trans-SSER	(33,954)
515	48930	Rev fr transport of gas of oth- distribution faci	489010	Gas-Trans-SSER-UB	(31,159)
516	48930	Rev fr transport of gas of oth- distribution faci	489011	Gas-Trans-Dem D	(6,419,262)
517	48930	Rev fr transport of gas of oth- distribution faci	489012	Gas-Trans-Dem D-UB	(505,796)
518	48930	Rev fr transport of gas of oth- distribution faci	489022	Gas-Trans-CCR	-
519	48930	Rev fr transport of gas of oth- distribution faci	489023	Gas-Trans-CCR-UB	-
520	48930	Rev fr transport of gas of oth- distribution faci	489024	Gas-Trans-Telemetry	(122,688)
521	48930	Rev fr transport of gas of oth- distribution faci	489030	Gas-Trans-EE	-
522	48930	Rev fr transport of gas of oth- distribution faci	489031	Gas-Trans-EE-UB	-
523	48930	Rev fr transport of gas of oth- distribution faci	489032	Gas-Trans-LCFC	(24,447)
524	48930	Rev fr transport of gas of oth- distribution faci	489033	Gas-Trans-LCFC-UB	(8,301)
525	48930	Rev fr transport of gas of oth- distribution faci	489035	Gas-Trans-EE Bonus	-
526	48930	Rev fr transport of gas of oth- distribution faci	489036	Gas-Trans-EE Bonu-UB	(9,171)
527	48930	Rev fr transport of gas of oth- distribution faci	489062	Gas-Trans-Franch Tax	(31)
528	48930	Rev fr transport of gas of oth- distribution faci	489063	Gas-Trans-GRT	-

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529	48930	Rev fr transport of gas of oth- distribution faci	489085	Gas-Trans-Facil	(563,077)
530	48930	Rev fr transport of gas of oth- distribution faci	489086	Gas-Trans-Facil-UB	(45,727)
531	48930	Rev fr transport of gas of oth- distribution faci	489087	Gas-Trans-Admin	(1,858,882)
532	48930	Rev fr transport of gas of oth- distribution faci	489088	Gas-Trans-Adm Fee-UB	(156,011)
533	48930	Rev fr transport of gas of oth- distribution faci	489101	Gas-STrans-Distr	(896,748)
534	48930	Rev fr transport of gas of oth- distribution faci	489122	Gas-STrans-CCR	-
535	48930	Rev fr transport of gas of oth- distribution faci	489124	Gas-STrans-Telemetry	(16,620)
536	48930	Rev fr transport of gas of oth- distribution faci	489130	Gas-STrans-EE	-
537	48930	Rev fr transport of gas of oth- distribution faci	489132	Gas-STrans-LCFC	(4,990)
538	48930	Rev fr transport of gas of oth- distribution faci	489135	Gas-STrans-EE Bonus	-
539	48930	Rev fr transport of gas of oth- distribution faci	489170	Gas-STrans-Comm	(11)
540	48930	Rev fr transport of gas of oth- distribution faci	489172	Gas-STrans-Comm Sur	-
541	48930	Rev fr transport of gas of oth- distribution faci	489174	Gas-STrans-WS	-
542	48930	Rev fr transport of gas of oth- distribution faci	489176	Gas-STrans-Dem C	-
543	48930	Rev fr transport of gas of oth- distribution faci	489178	Gas-STrans-LUFG	-
544	48930	Rev fr transport of gas of oth- distribution faci	489185	Gas-STrans-Facil	(12,239)
545	48930	Rev fr transport of gas of oth- distribution faci	489187	Gas-STrans-Admin	(277,570)
546	48930	Rev fr transport of gas of oth- distribution faci	489209	Gas-MTrans-SSER	(19,116)
547	48930	Rev fr transport of gas of oth- distribution faci	489301	Gas-LTrans-Distr	(2,476)
548	48930	Rev fr transport of gas of oth- distribution faci	489309	Gas-LTrans-SSER	(14,912)
549	48930	Rev fr transport of gas of oth- distribution faci	489311	Gas-LTrans-Dem D	(1,408,912)
550	48930	Rev fr transport of gas of oth- distribution faci	489322	Gas-LTrans-CCR	-
551	48930	Rev fr transport of gas of oth- distribution faci	489324	Gas-LTrans-Telemetry	(10,782)
552	48930	Rev fr transport of gas of oth- distribution faci	489330	Gas-LTrans-EE	-
553	48930	Rev fr transport of gas of oth- distribution faci	489332	L Transprt-LCFC-Bill	(18)
554	48930	Rev fr transport of gas of oth- distribution faci	489335	Gas-LTrans-EE Bonus	-
555	48930	Rev fr transport of gas of oth- distribution faci	489370	Gas-LTrans-Comm	211
556	48930	Rev fr transport of gas of oth- distribution faci	489372	Gas-LTrans-Comm Sur	-
557	48930	Rev fr transport of gas of oth- distribution faci	489374	L Tpt-WinterStm-Bill	-
558	48930	Rev fr transport of gas of oth- distribution faci	489376	Gas-LTrans-Dem C	-
559	48930	Rev fr transport of gas of oth- distribution faci	489378	L Transprt-LUFG-Bill	-
560	48930	Rev fr transport of gas of oth- distribution faci	489385	Gas-LTrans-Facil	(113,124)
561	48930	Rev fr transport of gas of oth- distribution faci	489387	Gas-LTrans-Admin	(130,699)
562	<b>48930 Total</b>				<b>\$ (16,924,119)</b>
563	49400	Interdepartmental rents	494000	Interdepart Rent	\$ (133,936)
564	<b>49400 Total</b>				<b>\$ (133,936)</b>
565	49500	Other gas revenues	495050	Oth Gas-Wireless	\$ (33,844)
566	49500	Other gas revenues	495060	Oth Gas-Line Break	16,482
567	<b>49500 Total</b>				<b>\$ (17,363)</b>
568	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purcl	580400	COG-Nat Gas Pur-Est	\$ 20,957,860
569	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purcl	580401	COG-Nat Gas Pur-Act	176,292,298
570	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purcl	580402	COG-Nat Gas Pur-AMA	(1,063,524)
571	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purcl	580403	COG-Nat Gas Pur-Dem	46,289,559
572	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purcl	580404	COG-Nat Gas Pur-Res	5,816,136
573	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purcl	589999	COG-Invoice Clearing	-
574	<b>80400 Total</b>				<b>\$ 248,292,329</b>
575	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust:	580510	COG-O/U est	\$ (35,668,292)
576	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust:	580511	COG-O/U act	29,218,341
577	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust:	580512	COG-O/U Winter Storm	45,969,007
578	<b>80510 Total</b>				<b>\$ 39,519,056</b>
579	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Deb	580810	COG-Stor Withdrawals	\$ 18,665,579
580	<b>80810 Total</b>				<b>\$ 18,665,579</b>
581	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Ci	580820	COG-Stor Injections	\$ (28,668,759)
582	<b>80820 Total</b>				<b>\$ (28,668,759)</b>
583	81300	Nat Gas Oth Supply-Oper-Other gas supply expense:	581300	COG-Cashout-Trans	\$ (69,437)
584	81300	Nat Gas Oth Supply-Oper-Other gas supply expense:	581301	COG-Cashout-3rd Prty	(769,015)
585	81300	Nat Gas Oth Supply-Oper-Other gas supply expense:	581302	COG-Transport Charge	927,906
586	81300	Nat Gas Oth Supply-Oper-Other gas supply expense:	581303	COG-Comm Storage	4,356
587	81300	Nat Gas Oth Supply-Oper-Other gas supply expense:	581309	COG-Affi Est	(5,003,476)
588	<b>81300 Total</b>				<b>\$ (4,909,665)</b>
589	85800	Transmission-Oper-Transm/compression of gas by othe	585800	COG-Gas Trans-Fuel	\$ 233,935
590	<b>85800 Total</b>				<b>\$ 233,935</b>
591	87000	Transmission-Operation supervision and engineerinç	600010	Regular-Exempt	\$ 570,943
592	87000	Transmission-Operation supervision and engineerinç	600020	Regular-Non-Exempt	419,445
593	87000	Transmission-Operation supervision and engineerinç	600040	Overtime-Exempt	125
594	87000	Transmission-Operation supervision and engineerinç	600050	Overtime-Non-Exempt	42,303
595	87000	Transmission-Operation supervision and engineerinç	600070	NonProduct-Exempt	131,066
596	87000	Transmission-Operation supervision and engineerinç	600080	NonProduct-NonExempt	35,241
597	87000	Transmission-Operation supervision and engineerinç	600100	Bonus STI-Exempt	103,321
598	87000	Transmission-Operation supervision and engineerinç	600110	Bonus STI-Non-Exempt	31,173
599	87000	Transmission-Operation supervision and engineerinç	600140	Other Comp-Exempt	3,917
600	87000	Transmission-Operation supervision and engineerinç	600150	Other Comp-NonExempt	335
601	87000	Transmission-Operation supervision and engineerinç	610050	EmpB-Fringe Benefits	45
602	87000	Transmission-Operation supervision and engineerinç	620000	Materials	11,186
603	87000	Transmission-Operation supervision and engineerinç	620010	Inventory Adjustment	51
604	87000	Transmission-Operation supervision and engineerinç	620030	Cost (Price) Differ	473
605	87000	Transmission-Operation supervision and engineerinç	620050	Non-Inventory	5,281



Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
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Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
606	87000	Transmission-Operation supervision and engineering	620060	Freight	317
607	87000	Transmission-Operation supervision and engineering	620070	Equipment-Vehicles	1,483
608	87000	Transmission-Operation supervision and engineering	630010	Contractor Costs	17,954
609	87000	Transmission-Operation supervision and engineering	630020	Consultants	23,568
610	87000	Transmission-Operation supervision and engineering	630060	Wireless Services	59
611	87000	Transmission-Operation supervision and engineering	630070	Building Maintenance	1,154
612	87000	Transmission-Operation supervision and engineering	630100	Postage	50
613	87000	Transmission-Operation supervision and engineering	640010	Emp Exp-Tuition	437
614	87000	Transmission-Operation supervision and engineering	640020	Emp Exp-Parking	44
615	87000	Transmission-Operation supervision and engineering	640030	Emp Exp-Travel	5,812
616	87000	Transmission-Operation supervision and engineering	640050	Emp Exp-Meals Travel	12,247
617	87000	Transmission-Operation supervision and engineering	640080	Emp Exp-Refreshments	803
618	87000	Transmission-Operation supervision and engineering	640090	Emp Exp-Business Ent	315
619	87000	Transmission-Operation supervision and engineering	640120	Emp Exp-Health&Safe	985
620	87000	Transmission-Operation supervision and engineering	640130	Emp Exp-Registration	1,297
621	87000	Transmission-Operation supervision and engineering	640140	Emp Exp-Training	813
622	87000	Transmission-Operation supervision and engineering	640150	Emp Exp-Licenses	16
623	87000	Transmission-Operation supervision and engineering	640160	Emp Exp-Awards&Gifts	420
624	87000	Transmission-Operation supervision and engineering	640180	Emp Exp-Subscrp&Dues	-
625	87000	Transmission-Operation supervision and engineering	650010	Hardware	16,263
626	87000	Transmission-Operation supervision and engineering	650060	Regulatory/PUC Fees	60
627	87000	Transmission-Operation supervision and engineering	650250	Utilities-Electric	13,554
628	87000	Transmission-Operation supervision and engineering	650260	Utl Land-Based Phone	5,167
629	87000	Transmission-Operation supervision and engineering	650270	Utilities-Water	1,284
630	87000	Transmission-Operation supervision and engineering	650290	Utilities-Other	9,717
631	87000	Transmission-Operation supervision and engineering	650310	Office Furniture	-
632	87000	Transmission-Operation supervision and engineering	650320	Fleet Fuel Purchases	304
633	87000	Transmission-Operation supervision and engineering	650350	Other Expenses	(169,316)
634	<b>87000 Total</b>				<b>\$ 1,299,711</b>
635	87100	Distribution-Oper-Distribution load dispatching	600010	Regular-Exempt	\$ 19,470
636	87100	Distribution-Oper-Distribution load dispatching	620000	Materials	677
637	87100	Distribution-Oper-Distribution load dispatching	630010	Contractor Costs	2,813
638	87100	Distribution-Oper-Distribution load dispatching	630020	Consultants	25
639	87100	Distribution-Oper-Distribution load dispatching	640030	Emp Exp-Travel	68
640	87100	Distribution-Oper-Distribution load dispatching	640050	Emp Exp-Meals Travel	2,807
641	87100	Distribution-Oper-Distribution load dispatching	650300	Office Supplies	37
642	87100	Distribution-Oper-Distribution load dispatching	650320	Fleet Fuel Purchases	92
643	<b>87100 Total</b>				<b>\$ 25,990</b>
644	87400	Distribution-Oper-Mains and services expenses	417000	Rev Nonutil	\$ (666,353)
645	87400	Distribution-Oper-Mains and services expenses	600010	Regular-Exempt	1,143,212
646	87400	Distribution-Oper-Mains and services expenses	600020	Regular-Non-Exempt	2,541,892
647	87400	Distribution-Oper-Mains and services expenses	600050	Overtime-Non-Exempt	495,789
648	87400	Distribution-Oper-Mains and services expenses	600070	NonProduct-Exempt	36,574
649	87400	Distribution-Oper-Mains and services expenses	600080	NonProduct-NonExempt	287,759
650	87400	Distribution-Oper-Mains and services expenses	600100	Bonus STI-Exempt	24,594
651	87400	Distribution-Oper-Mains and services expenses	600110	Bonus STI-Non-Exempt	233,274
652	87400	Distribution-Oper-Mains and services expenses	600140	Other Comp-Exempt	1,193
653	87400	Distribution-Oper-Mains and services expenses	600150	Other Comp-NonExempt	3,362
654	87400	Distribution-Oper-Mains and services expenses	610040	EmpB-Oth Health Bene	6,253
655	87400	Distribution-Oper-Mains and services expenses	610050	EmpB-Fringe Benefits	2,556
656	87400	Distribution-Oper-Mains and services expenses	620000	Materials	799,552
657	87400	Distribution-Oper-Mains and services expenses	620010	Inventory Adjustment	239
658	87400	Distribution-Oper-Mains and services expenses	620030	Cost (Price) Differ	2,443
659	87400	Distribution-Oper-Mains and services expenses	620050	Non-Inventory	259,057
660	87400	Distribution-Oper-Mains and services expenses	620060	Freight	7,367
661	87400	Distribution-Oper-Mains and services expenses	620070	Equipment-Vehicles	16,626
662	87400	Distribution-Oper-Mains and services expenses	630010	Contractor Costs	7,365,766
663	87400	Distribution-Oper-Mains and services expenses	630020	Consultants	42,481
664	87400	Distribution-Oper-Mains and services expenses	630030	Audit Services	-
665	87400	Distribution-Oper-Mains and services expenses	630040	Tax Services	-
666	87400	Distribution-Oper-Mains and services expenses	630060	Wireless Services	130
667	87400	Distribution-Oper-Mains and services expenses	630070	Building Maintenance	214
668	87400	Distribution-Oper-Mains and services expenses	630080	Mail & Courier Servi	11
669	87400	Distribution-Oper-Mains and services expenses	630100	Postage	-
670	87400	Distribution-Oper-Mains and services expenses	640010	Emp Exp-Tuition	1,432
671	87400	Distribution-Oper-Mains and services expenses	640020	Emp Exp-Parking	7
672	87400	Distribution-Oper-Mains and services expenses	640030	Emp Exp-Travel	14,103
673	87400	Distribution-Oper-Mains and services expenses	640050	Emp Exp-Meals Travel	12,586
674	87400	Distribution-Oper-Mains and services expenses	640060	Emp Exp-Meals Busins	-
675	87400	Distribution-Oper-Mains and services expenses	640080	Emp Exp-Refreshments	35
676	87400	Distribution-Oper-Mains and services expenses	640090	Emp Exp-Business Ent	5,582
677	87400	Distribution-Oper-Mains and services expenses	640120	Emp Exp-Health&Safe	1,624
678	87400	Distribution-Oper-Mains and services expenses	640130	Emp Exp-Registration	402
679	87400	Distribution-Oper-Mains and services expenses	640140	Emp Exp-Training	5,757
680	87400	Distribution-Oper-Mains and services expenses	640150	Emp Exp-Licenses	78
681	87400	Distribution-Oper-Mains and services expenses	640160	Emp Exp-Awards&Gifts	14
682	87400	Distribution-Oper-Mains and services expenses	640170	Emp Exp-Uniforms	31

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
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Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
683	87400	Distribution-Oper-Mains and services expenses	640180	Emp Exp-Subscrip&Dues	-
684	87400	Distribution-Oper-Mains and services expenses	650010	Hardware	143
685	87400	Distribution-Oper-Mains and services expenses	650020	Software	29,330
686	87400	Distribution-Oper-Mains and services expenses	650040	Bad Debt Exp-Gas	-
687	87400	Distribution-Oper-Mains and services expenses	650042	Bad Debt Exp-AccrAdj	-
688	87400	Distribution-Oper-Mains and services expenses	650050	License Fees	22,415
689	87400	Distribution-Oper-Mains and services expenses	650060	Regulatory/PUC Fees	52
690	87400	Distribution-Oper-Mains and services expenses	650070	Club Membership&Dues	-
691	87400	Distribution-Oper-Mains and services expenses	650080	Donations	-
692	87400	Distribution-Oper-Mains and services expenses	650090	CIAC	-
693	87400	Distribution-Oper-Mains and services expenses	650100	Marketing&Advertise	(132,578)
694	87400	Distribution-Oper-Mains and services expenses	650110	BOD Fees	-
695	87400	Distribution-Oper-Mains and services expenses	650130	Ins-Blanket Crime	-
696	87400	Distribution-Oper-Mains and services expenses	650150	Ins-Genl Liability	-
697	87400	Distribution-Oper-Mains and services expenses	650170	Insurance-Property	-
698	87400	Distribution-Oper-Mains and services expenses	650180	Ins-Umbrella Liab	-
699	87400	Distribution-Oper-Mains and services expenses	650190	Insurance-Other	-
700	87400	Distribution-Oper-Mains and services expenses	650200	Rent-Office	-
701	87400	Distribution-Oper-Mains and services expenses	650220	Rent-Office Equipmnt	-
702	87400	Distribution-Oper-Mains and services expenses	650250	Utilities-Electric	17,165
703	87400	Distribution-Oper-Mains and services expenses	650260	Utl Land-Based Phone	4,273
704	87400	Distribution-Oper-Mains and services expenses	650270	Utilities-Water	1,355
705	87400	Distribution-Oper-Mains and services expenses	650280	Utilities-Trash	738
706	87400	Distribution-Oper-Mains and services expenses	650290	Utilities-Other	2,568
707	87400	Distribution-Oper-Mains and services expenses	650300	Office Supplies	4,051
708	87400	Distribution-Oper-Mains and services expenses	650320	Fleet Fuel Purchases	(284,392)
709	87400	Distribution-Oper-Mains and services expenses	650350	Other Expenses	(514,490)
710	87400	Distribution-Oper-Mains and services expenses	650400	Equipment	62,139
711	87400	Distribution-Oper-Mains and services expenses	800100	Labor-Regular Time	574,141
712	87400	Distribution-Oper-Mains and services expenses	800110	Non-Exempt-Overtime	150,374
713	87400	Distribution-Oper-Mains and services expenses	800111	Non-Exempt-CallOut 1	21,511
714	87400	Distribution-Oper-Mains and services expenses	800112	Non-Exempt-CallOut 2	6,846
715	87400	Distribution-Oper-Mains and services expenses	800113	Non-Exempt-CallOut 3	1,167
716	87400	Distribution-Oper-Mains and services expenses	800114	Non-Exempt-CallOut 4	774
717	87400	Distribution-Oper-Mains and services expenses	800115	Non-Exempt-CallOut 5	291
718	87400	Distribution-Oper-Mains and services expenses	800116	Non-Exempt-CallOut 6	94
719	87400	Distribution-Oper-Mains and services expenses	800117	Non-Exempt-CallOut 7	54
720	87400	Distribution-Oper-Mains and services expenses	800120	Exempt-Regular Time	204,334
721	87400	Distribution-Oper-Mains and services expenses	800220	Stores Overhead	111,732
722	87400	Distribution-Oper-Mains and services expenses	800230	Fleet Overhead	143,938
723	87400	Distribution-Oper-Mains and services expenses	800400	Assessments-Labor	1,237,991
724	87400	Distribution-Oper-Mains and services expenses	800430	Assessments-Material	421,614
725	87400	Distribution-Oper-Mains and services expenses	800440	Assessment-Ext Labor	769,278
726	87400	Distribution-Oper-Mains and services expenses	800450	Assessments-Employee	33,529
727	87400	Distribution-Oper-Mains and services expenses	800460	Assessments-IT Exp	9
728	87400	Distribution-Oper-Mains and services expenses	800470	Assessment-Transport	496
729	87400	Distribution-Oper-Mains and services expenses	800480	Assessment-Other Exp	563,381
730	87400	Distribution-Oper-Mains and services expenses	800490	Assessments-Non Tax	-
731	87400	Distribution-Oper-Mains and services expenses	800500	Int Settle-Labor	(142,293)
732	87400	Distribution-Oper-Mains and services expenses	800530	Int Settle-Material	(23,780)
733	87400	Distribution-Oper-Mains and services expenses	800540	Int Settle-Ext Labor	408
734	87400	Distribution-Oper-Mains and services expenses	800550	Int Settle-Employee	(1,029)
735	87400	Distribution-Oper-Mains and services expenses	800560	Int Settle-IT Exps	(4,454)
736	87400	Distribution-Oper-Mains and services expenses	800570	Int Settle-Transport	(40)
737	87400	Distribution-Oper-Mains and services expenses	800580	Int Settle-Other Exp	(1,942)
738	87400	Distribution-Oper-Mains and services expenses	999999	Finance4U-RAR	600,991
739	<b>87400 Total</b>				<b>\$ 16,520,834</b>
740	87600	Distribtn-Op-Measuring&regulating station exp-Inc	600010	Regular-Exempt	\$ 249,531
741	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600020	Regular-Non-Exempt	181,187
742	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600050	Overtime-Non-Exempt	15,111
743	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600070	NonProduct-Exempt	4,768
744	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600080	NonProduct-NonExempt	20,724
745	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600100	Bonus STI-Exempt	4,274
746	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600110	Bonus STI-Non-Exempt	15,922
747	87600	Distribtn-Op-Measuring&regulating station exp-Ind	600140	Other Comp-Exempt	1,176
748	87600	Distribtn-Op-Measuring&regulating station exp-Ind	620000	Materials	74,476
749	87600	Distribtn-Op-Measuring&regulating station exp-Ind	620050	Non-Inventory	9,473
750	87600	Distribtn-Op-Measuring&regulating station exp-Ind	620070	Equipment-Vehicles	3,827
751	87600	Distribtn-Op-Measuring&regulating station exp-Ind	630010	Contractor Costs	3,048
752	87600	Distribtn-Op-Measuring&regulating station exp-Ind	630020	Consultants	437
753	87600	Distribtn-Op-Measuring&regulating station exp-Ind	630060	Wireless Services	6
754	87600	Distribtn-Op-Measuring&regulating station exp-Ind	630080	Mail & Courier Servi	63
755	87600	Distribtn-Op-Measuring&regulating station exp-Ind	630100	Postage	-
756	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640020	Emp Exp-Parking	5

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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
757	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640030	Emp Exp-Travel	1,194
758	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640050	Emp Exp-Meals Travel	996
759	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640080	Emp Exp-Refreshments	209
760	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640130	Emp Exp-Registration	156
761	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640140	Emp Exp-Training	88
762	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640160	Emp Exp-Awards&Gifts	3
763	87600	Distribtn-Op-Measuring&regulating station exp-Ind	640170	Emp Exp-Uniforms	0
764	87600	Distribtn-Op-Measuring&regulating station exp-Ind	650010	Hardware	40
765	87600	Distribtn-Op-Measuring&regulating station exp-Ind	650300	Office Supplies	660
766	87600	Distribtn-Op-Measuring&regulating station exp-Ind	650320	Fleet Fuel Purchases	140
767	87600	Distribtn-Op-Measuring&regulating station exp-Ind	650350	Other Expenses	(43)
768	87600	Distribtn-Op-Measuring&regulating station exp-Ind	999999	Finance4U-RAR	123,465
769	<b>87600 Total</b>				<b>\$ 710,935</b>
770	87800	Distribution-Oper-Meter and house regulator ex	600010	Regular-Exempt	\$ 410,023
771	87800	Distribution-Oper-Meter and house regulator ex	600020	Regular-Non-Exempt	1,737,581
772	87800	Distribution-Oper-Meter and house regulator ex	600050	Overtime-Non-Exempt	380,608
773	87800	Distribution-Oper-Meter and house regulator ex	600070	NonProduct-Exempt	3,875
774	87800	Distribution-Oper-Meter and house regulator ex	600080	NonProduct-NonExempt	223,759
775	87800	Distribution-Oper-Meter and house regulator ex	600100	Bonus STI-Exempt	(270,370)
776	87800	Distribution-Oper-Meter and house regulator ex	600110	Bonus STI-Non-Exempt	163,671
777	87800	Distribution-Oper-Meter and house regulator ex	600140	Other Comp-Exempt	196
778	87800	Distribution-Oper-Meter and house regulator ex	600150	Other Comp-NonExempt	2,678
779	87800	Distribution-Oper-Meter and house regulator ex	610040	EmpB-Oth Health Bene	94
780	87800	Distribution-Oper-Meter and house regulator ex	610050	EmpB-Fringe Benefits	7
781	87800	Distribution-Oper-Meter and house regulator ex	620000	Materials	62,718
782	87800	Distribution-Oper-Meter and house regulator ex	620010	Inventory Adjustment	239
783	87800	Distribution-Oper-Meter and house regulator ex	620030	Cost (Price) Differ	2,443
784	87800	Distribution-Oper-Meter and house regulator ex	620050	Non-Inventory	6,066
785	87800	Distribution-Oper-Meter and house regulator ex	620070	Equipment-Vehicles	9,092
786	87800	Distribution-Oper-Meter and house regulator ex	630010	Contractor Costs	271,737
787	87800	Distribution-Oper-Meter and house regulator ex	630020	Consultants	822
788	87800	Distribution-Oper-Meter and house regulator ex	630060	Wireless Services	76
789	87800	Distribution-Oper-Meter and house regulator ex	630080	Mail & Courier Servi	13
790	87800	Distribution-Oper-Meter and house regulator ex	630100	Postage	-
791	87800	Distribution-Oper-Meter and house regulator ex	640010	Emp Exp-Tuition	423
792	87800	Distribution-Oper-Meter and house regulator ex	640020	Emp Exp-Parking	0
793	87800	Distribution-Oper-Meter and house regulator ex	640030	Emp Exp-Travel	8,204
794	87800	Distribution-Oper-Meter and house regulator ex	640050	Emp Exp-Meals Travel	6,953
795	87800	Distribution-Oper-Meter and house regulator ex	640080	Emp Exp-Refreshments	35
796	87800	Distribution-Oper-Meter and house regulator ex	640090	Emp Exp-Business Ent	46
797	87800	Distribution-Oper-Meter and house regulator ex	640120	Emp Exp-Health&Safe	256
798	87800	Distribution-Oper-Meter and house regulator ex	640130	Emp Exp-Registration	115
799	87800	Distribution-Oper-Meter and house regulator ex	640140	Emp Exp-Training	502
800	87800	Distribution-Oper-Meter and house regulator ex	640150	Emp Exp-Licenses	81
801	87800	Distribution-Oper-Meter and house regulator ex	640160	Emp Exp-Awards&Gifts	954
802	87800	Distribution-Oper-Meter and house regulator ex	640170	Emp Exp-Uniforms	17
803	87800	Distribution-Oper-Meter and house regulator ex	650010	Hardware	83
804	87800	Distribution-Oper-Meter and house regulator ex	650050	License Fees	45
805	87800	Distribution-Oper-Meter and house regulator ex	650250	Utilities-Electric	16
806	87800	Distribution-Oper-Meter and house regulator ex	650290	Utilities-Other	561
807	87800	Distribution-Oper-Meter and house regulator ex	650300	Office Supplies	910
808	87800	Distribution-Oper-Meter and house regulator ex	650320	Fleet Fuel Purchases	(976,393)
809	87800	Distribution-Oper-Meter and house regulator ex	650350	Other Expenses	(13,447)
810	87800	Distribution-Oper-Meter and house regulator ex	800100	Labor-Regular Time	814,228
811	87800	Distribution-Oper-Meter and house regulator ex	800110	Non-Exempt-Overtime	211,517
812	87800	Distribution-Oper-Meter and house regulator ex	800111	Non-Exempt-CallOut 1	45,334
813	87800	Distribution-Oper-Meter and house regulator ex	800112	Non-Exempt-CallOut 2	12,905
814	87800	Distribution-Oper-Meter and house regulator ex	800113	Non-Exempt-CallOut 3	4,752
815	87800	Distribution-Oper-Meter and house regulator ex	800114	Non-Exempt-CallOut 4	1,480
816	87800	Distribution-Oper-Meter and house regulator ex	800115	Non-Exempt-CallOut 5	1,100
817	87800	Distribution-Oper-Meter and house regulator ex	800116	Non-Exempt-CallOut 6	456
818	87800	Distribution-Oper-Meter and house regulator ex	800117	Non-Exempt-CallOut 7	228
819	87800	Distribution-Oper-Meter and house regulator ex	800118	Non-Exempt-CallOut 8	148
820	87800	Distribution-Oper-Meter and house regulator ex	800220	Stores Overhead	26
821	87800	Distribution-Oper-Meter and house regulator ex	800230	Fleet Overhead	163,822
822	87800	Distribution-Oper-Meter and house regulator ex	999999	Finance4U-RAR	428,272
823	<b>87800 Total</b>				<b>\$ 3,718,957</b>
824	87900	Distribution-Oper-Customer installations expense:	600010	Regular-Exempt	\$ 147,370
825	87900	Distribution-Oper-Customer installations expense:	600020	Regular-Non-Exempt	1,670,047
826	87900	Distribution-Oper-Customer installations expense:	600050	Overtime-Non-Exempt	368,142
827	87900	Distribution-Oper-Customer installations expense:	600070	NonProduct-Exempt	3,195
828	87900	Distribution-Oper-Customer installations expense:	600080	NonProduct-NonExempt	203,314
829	87900	Distribution-Oper-Customer installations expense:	600100	Bonus STI-Exempt	252,699
830	87900	Distribution-Oper-Customer installations expense:	600110	Bonus STI-Non-Exempt	156,547
831	87900	Distribution-Oper-Customer installations expense:	600140	Other Comp-Exempt	499



Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
832	87900	Distribution-Oper-Customer installations expense:	600150	Other Comp-NonExempt	2,898
833	87900	Distribution-Oper-Customer installations expense:	610040	EmpB-Oth Health Bene	6,704
834	87900	Distribution-Oper-Customer installations expense:	610050	EmpB-Fringe Benefits	62
835	87900	Distribution-Oper-Customer installations expense:	620000	Materials	24,467
836	87900	Distribution-Oper-Customer installations expense:	620050	Non-Inventory	23,255
837	87900	Distribution-Oper-Customer installations expense:	620070	Equipment-Vehicles	3
838	87900	Distribution-Oper-Customer installations expense:	630010	Contractor Costs	53,617
839	87900	Distribution-Oper-Customer installations expense:	630020	Consultants	2,182
840	87900	Distribution-Oper-Customer installations expense:	630060	Wireless Services	94
841	87900	Distribution-Oper-Customer installations expense:	630070	Building Maintenance	20
842	87900	Distribution-Oper-Customer installations expense:	630080	Mail & Courier Servi	2
843	87900	Distribution-Oper-Customer installations expense:	630100	Postage	-
844	87900	Distribution-Oper-Customer installations expense:	640010	Emp Exp-Tuition	282
845	87900	Distribution-Oper-Customer installations expense:	640030	Emp Exp-Travel	5,773
846	87900	Distribution-Oper-Customer installations expense:	640050	Emp Exp-Meals Travel	7,747
847	87900	Distribution-Oper-Customer installations expense:	640090	Emp Exp-Business Ent	130
848	87900	Distribution-Oper-Customer installations expense:	640120	Emp Exp-Health&Safe	1,335
849	87900	Distribution-Oper-Customer installations expense:	640130	Emp Exp-Registration	144
850	87900	Distribution-Oper-Customer installations expense:	640140	Emp Exp-Training	1,731
851	87900	Distribution-Oper-Customer installations expense:	640150	Emp Exp-Licenses	80
852	87900	Distribution-Oper-Customer installations expense:	640160	Emp Exp-Awards&Gifts	6
853	87900	Distribution-Oper-Customer installations expense:	640170	Emp Exp-Uniforms	24
854	87900	Distribution-Oper-Customer installations expense:	640180	Emp Exp-Subscrip&Dues	152
855	87900	Distribution-Oper-Customer installations expense:	650010	Hardware	158
856	87900	Distribution-Oper-Customer installations expense:	650050	License Fees	26
857	87900	Distribution-Oper-Customer installations expense:	650060	Regulatory/PUC Fees	21
858	87900	Distribution-Oper-Customer installations expense:	650210	Rent-Land/Easements	1,480
859	87900	Distribution-Oper-Customer installations expense:	650270	Utilities-Water	2
860	87900	Distribution-Oper-Customer installations expense:	650290	Utilities-Other	209
861	87900	Distribution-Oper-Customer installations expense:	650300	Office Supplies	956
862	87900	Distribution-Oper-Customer installations expense:	650320	Fleet Fuel Purchases	464
863	87900	Distribution-Oper-Customer installations expense:	650350	Other Expenses	30,943
864	87900	Distribution-Oper-Customer installations expense:	999999	Finance4U-RAR	494,054
865	<b>87900 Total</b>				<b>\$ 3,460,831</b>
866	88000	Distribution-Oper-Other expenses:	600010	Regular-Exempt	36,244
867	88000	Distribution-Oper-Other expenses:	600020	Regular-Non-Exempt	688,980
868	88000	Distribution-Oper-Other expenses:	600050	Overtime-Non-Exempt	71,456
869	88000	Distribution-Oper-Other expenses:	600070	NonProduct-Exempt	28,531
870	88000	Distribution-Oper-Other expenses:	600080	NonProduct-NonExempt	86,429
871	88000	Distribution-Oper-Other expenses:	600100	Bonus STI-Exempt	21,983
872	88000	Distribution-Oper-Other expenses:	600110	Bonus STI-Non-Exempt	56,473
873	88000	Distribution-Oper-Other expenses:	600150	Other Comp-NonExempt	631
874	88000	Distribution-Oper-Other expenses:	610040	EmpB-Oth Health Bene	(167)
875	88000	Distribution-Oper-Other expenses:	610050	EmpB-Fringe Benefits	8,074
876	88000	Distribution-Oper-Other expenses:	620000	Materials	1,723
877	88000	Distribution-Oper-Other expenses:	620050	Non-Inventory	(8,828)
878	88000	Distribution-Oper-Other expenses:	630010	Contractor Costs	13,517
879	88000	Distribution-Oper-Other expenses:	630020	Consultants	2,298
880	88000	Distribution-Oper-Other expenses:	640010	Emp Exp-Tuition	5,250
881	88000	Distribution-Oper-Other expenses:	640030	Emp Exp-Travel	6,931
882	88000	Distribution-Oper-Other expenses:	640050	Emp Exp-Meals Travel	22,828
883	88000	Distribution-Oper-Other expenses:	640090	Emp Exp-Business Ent	63
884	88000	Distribution-Oper-Other expenses:	640120	Emp Exp-Health&Safe	399
885	88000	Distribution-Oper-Other expenses:	640140	Emp Exp-Training	3,905
886	88000	Distribution-Oper-Other expenses:	640160	Emp Exp-Awards&Gifts	495
887	88000	Distribution-Oper-Other expenses:	650010	Hardware	(121)
888	88000	Distribution-Oper-Other expenses:	650020	Software	40,000
889	88000	Distribution-Oper-Other expenses:	650260	Utl Land-Based Phone	1,160
890	88000	Distribution-Oper-Other expenses:	650270	Utilities-Water	956
891	88000	Distribution-Oper-Other expenses:	650290	Utilities-Other	16
892	88000	Distribution-Oper-Other expenses:	650300	Office Supplies	3,160
893	88000	Distribution-Oper-Other expenses:	650310	Office Furniture	3,226
894	88000	Distribution-Oper-Other expenses:	650320	Fleet Fuel Purchases	100
895	88000	Distribution-Oper-Other expenses:	650350	Other Expenses	(19,874)
896	88000	Distribution-Oper-Other expenses:	800100	Labor-Regular Time	5,499
897	88000	Distribution-Oper-Other expenses:	800110	Non-Exempt-Overtime	174
898	88000	Distribution-Oper-Other expenses:	800230	Fleet Overhead	851
899	<b>88000 Total</b>				<b>\$ 1,082,360</b>
900	88100	Distribution-Oper-Rents	600010	Regular-Exempt	\$ -
901	88100	Distribution-Oper-Rents	650200	Rent-Office	15,533
902	88100	Distribution-Oper-Rents	650210	Rent-Land/Easements	15,136
903	88100	Distribution-Oper-Rents	650220	Rent-Office Equipmnt	44
904	88100	Distribution-Oper-Rents	650230	Rent-Construct Equip	958
905	88100	Distribution-Oper-Rents	650240	Rent-Other	(47)
906	88100	Distribution-Oper-Rents	650350	Other Expenses	(17,820)
907	<b>88100 Total</b>				<b>\$ 13,803</b>
908	88500	Distribution-Maintenance supervision and enginee	600010	Regular-Exempt	\$ 487,905

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
909	88500	Distribution-Maintenance supervision and enginee	600020	Regular-Non-Exempt	427,617
910	88500	Distribution-Maintenance supervision and enginee	600040	Overtime-Exempt	125
911	88500	Distribution-Maintenance supervision and enginee	600050	Overtime-Non-Exempt	42,303
912	88500	Distribution-Maintenance supervision and enginee	600070	NonProduct-Exempt	131,824
913	88500	Distribution-Maintenance supervision and enginee	600080	NonProduct-NonExempt	35,777
914	88500	Distribution-Maintenance supervision and enginee	600100	Bonus STI-Exempt	104,159
915	88500	Distribution-Maintenance supervision and enginee	600110	Bonus STI-Non-Exempt	31,775
916	88500	Distribution-Maintenance supervision and enginee	600140	Other Comp-Exempt	3,917
917	88500	Distribution-Maintenance supervision and enginee	600150	Other Comp-NonExempt	335
918	88500	Distribution-Maintenance supervision and enginee	610050	EmpB-Fringe Benefits	45
919	88500	Distribution-Maintenance supervision and enginee	620000	Materials	11,242
920	88500	Distribution-Maintenance supervision and enginee	620010	Inventory Adjustment	51
921	88500	Distribution-Maintenance supervision and enginee	620030	Cost (Price) Differ	473
922	88500	Distribution-Maintenance supervision and enginee	620050	Non-Inventory	5,298
923	88500	Distribution-Maintenance supervision and enginee	620060	Freight	317
924	88500	Distribution-Maintenance supervision and enginee	620070	Equipment-Vehicles	1,164
925	88500	Distribution-Maintenance supervision and enginee	630010	Contractor Costs	21,338
926	88500	Distribution-Maintenance supervision and enginee	630020	Consultants	23,821
927	88500	Distribution-Maintenance supervision and enginee	630060	Wireless Services	59
928	88500	Distribution-Maintenance supervision and enginee	630070	Building Maintenance	314
929	88500	Distribution-Maintenance supervision and enginee	630080	Mail & Courier Servi	53
930	88500	Distribution-Maintenance supervision and enginee	630100	Postage	4
931	88500	Distribution-Maintenance supervision and enginee	640010	Emp Exp-Tuition	437
932	88500	Distribution-Maintenance supervision and enginee	640020	Emp Exp-Parking	86
933	88500	Distribution-Maintenance supervision and enginee	640030	Emp Exp-Travel	5,164
934	88500	Distribution-Maintenance supervision and enginee	640050	Emp Exp-Meals Travel	12,004
935	88500	Distribution-Maintenance supervision and enginee	640080	Emp Exp-Refreshments	638
936	88500	Distribution-Maintenance supervision and enginee	640090	Emp Exp-Business Ent	580
937	88500	Distribution-Maintenance supervision and enginee	640120	Emp Exp-Health&Safe	1,012
938	88500	Distribution-Maintenance supervision and enginee	640130	Emp Exp-Registration	942
939	88500	Distribution-Maintenance supervision and enginee	640140	Emp Exp-Training	114
940	88500	Distribution-Maintenance supervision and enginee	640150	Emp Exp-Licenses	1,297
941	88500	Distribution-Maintenance supervision and enginee	640160	Emp Exp-Awards&Gifts	477
942	88500	Distribution-Maintenance supervision and enginee	640170	Emp Exp-Uniforms	(29)
943	88500	Distribution-Maintenance supervision and enginee	640180	Emp Exp-Subscrip&Dues	9
944	88500	Distribution-Maintenance supervision and enginee	650010	Hardware	(134)
945	88500	Distribution-Maintenance supervision and enginee	650050	License Fees	4,465
946	88500	Distribution-Maintenance supervision and enginee	650060	Regulatory/PUC Fees	22
947	88500	Distribution-Maintenance supervision and enginee	650070	Club Membership&Dues	2,265
948	88500	Distribution-Maintenance supervision and enginee	650250	Utilities-Electric	13,554
949	88500	Distribution-Maintenance supervision and enginee	650260	Utl Land-Based Phone	6,015
950	88500	Distribution-Maintenance supervision and enginee	650270	Utilities-Water	1,284
951	88500	Distribution-Maintenance supervision and enginee	650290	Utilities-Other	9,743
952	88500	Distribution-Maintenance supervision and enginee	650300	Office Supplies	17,159
953	88500	Distribution-Maintenance supervision and enginee	650310	Office Furniture	126
954	88500	Distribution-Maintenance supervision and enginee	650320	Fleet Fuel Purchases	255
955	88500	Distribution-Maintenance supervision and enginee	650350	Other Expenses	(82,715)
956	88500	Distribution-Maintenance supervision and enginee	800100	Labor-Regular Time	83
957	88500	Distribution-Maintenance supervision and enginee	800230	Fleet Overhead	12
958	<b>88500 Total</b>				<b>\$ 1,324,779</b>
959	88600	Distribution-Maint of structures and improvements	800100	Labor-Regular Time	\$ 1,140
960	88600	Distribution-Maint of structures and improvements	800111	Non-Exempt-CallOut 1	429
961	88600	Distribution-Maint of structures and improvements	800230	Fleet Overhead	235
962	<b>88600 Total</b>				<b>\$ 1,804</b>
963	88700	Distribution-Maintenance of mains	600010	Regular-Exempt	\$ (40,113)
964	88700	Distribution-Maintenance of mains	600020	Regular-Non-Exempt	3,135,259
965	88700	Distribution-Maintenance of mains	600050	Overtime-Non-Exempt	613,450
966	88700	Distribution-Maintenance of mains	600070	NonProduct-Exempt	27,844
967	88700	Distribution-Maintenance of mains	600080	NonProduct-NonExempt	328,748
968	88700	Distribution-Maintenance of mains	600100	Bonus STI-Exempt	24,434
969	88700	Distribution-Maintenance of mains	600110	Bonus STI-Non-Exempt	284,679
970	88700	Distribution-Maintenance of mains	600140	Other Comp-Exempt	2,244
971	88700	Distribution-Maintenance of mains	600150	Other Comp-NonExempt	5,451
972	88700	Distribution-Maintenance of mains	610040	EmpB-Oth Health Bene	2,944
973	88700	Distribution-Maintenance of mains	610050	EmpB-Fringe Benefits	19
974	88700	Distribution-Maintenance of mains	620000	Materials	783,434
975	88700	Distribution-Maintenance of mains	620010	Inventory Adjustment	410
976	88700	Distribution-Maintenance of mains	620030	Cost (Price) Differ	4,187
977	88700	Distribution-Maintenance of mains	620050	Non-Inventory	236,148
978	88700	Distribution-Maintenance of mains	620070	Equipment-Vehicles	91,418
979	88700	Distribution-Maintenance of mains	630010	Contractor Costs	1,546,425
980	88700	Distribution-Maintenance of mains	630020	Consultants	30,218
981	88700	Distribution-Maintenance of mains	630060	Wireless Services	875
982	88700	Distribution-Maintenance of mains	630070	Building Maintenance	88
983	88700	Distribution-Maintenance of mains	630080	Mail & Courier Servi	29
984	88700	Distribution-Maintenance of mains	630100	Postage	-
985	88700	Distribution-Maintenance of mains	640010	Emp Exp-Tuition	71

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

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Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
986	88700	Distribution-Maintenance of mains	640020	Emp Exp-Parking	985
987	88700	Distribution-Maintenance of mains	640030	Emp Exp-Travel	20,728
988	88700	Distribution-Maintenance of mains	640050	Emp Exp-Meals Travel	40,362
989	88700	Distribution-Maintenance of mains	640060	Emp Exp-Meals Busin	300
990	88700	Distribution-Maintenance of mains	640080	Emp Exp-Refreshments	82
991	88700	Distribution-Maintenance of mains	640090	Emp Exp-Business Ent	1,634
992	88700	Distribution-Maintenance of mains	640120	Emp Exp-Health&Safe	15,279
993	88700	Distribution-Maintenance of mains	640130	Emp Exp-Registration	892
994	88700	Distribution-Maintenance of mains	640140	Emp Exp-Training	19,239
995	88700	Distribution-Maintenance of mains	640150	Emp Exp-Licenses	5,867
996	88700	Distribution-Maintenance of mains	640160	Emp Exp-Awards&Gifts	550
997	88700	Distribution-Maintenance of mains	640170	Emp Exp-Uniforms	60
998	88700	Distribution-Maintenance of mains	640180	Emp Exp-Subscrp&Dues	40
999	88700	Distribution-Maintenance of mains	650010	Hardware	310
1000	88700	Distribution-Maintenance of mains	650050	License Fees	20,628
1001	88700	Distribution-Maintenance of mains	650060	Regulatory/PUC Fees	93
1002	88700	Distribution-Maintenance of mains	650070	Club Membership&Dues	9,665
1003	88700	Distribution-Maintenance of mains	650090	CIAC	79,940
1004	88700	Distribution-Maintenance of mains	650210	Rent-Land/Easements	641
1005	88700	Distribution-Maintenance of mains	650250	Utilities-Electric	46,693
1006	88700	Distribution-Maintenance of mains	650260	Utl Land-Based Phone	4,149
1007	88700	Distribution-Maintenance of mains	650270	Utilities-Water	205
1008	88700	Distribution-Maintenance of mains	650290	Utilities-Other	5,218
1009	88700	Distribution-Maintenance of mains	650300	Office Supplies	13,006
1010	88700	Distribution-Maintenance of mains	650310	Office Furniture	537
1011	88700	Distribution-Maintenance of mains	650320	Fleet Fuel Purchases	4,190
1012	88700	Distribution-Maintenance of mains	650350	Other Expenses	23,175
1013	88700	Distribution-Maintenance of mains	650351	CWIP Conv Exp	38,634
1014	88700	Distribution-Maintenance of mains	800100	Labor-Regular Time	31,667
1015	88700	Distribution-Maintenance of mains	800110	Non-Exempt-Overtime	5,717
1016	88700	Distribution-Maintenance of mains	800220	Stores Overhead	1,323
1017	88700	Distribution-Maintenance of mains	800230	Fleet Overhead	5,608
1018	88700	Distribution-Maintenance of mains	800400	Assessments-Labor	157,470
1019	88700	Distribution-Maintenance of mains	800430	Assessments-Material	36,361
1020	88700	Distribution-Maintenance of mains	800440	Assessment-Ext Labor	15,736
1021	88700	Distribution-Maintenance of mains	800450	Assessments-Employee	69
1022	88700	Distribution-Maintenance of mains	800480	Assessment-Other Exp	9,235
1023	88700	Distribution-Maintenance of mains	999999	Finance4U-RAR	1,068,109
1024	<b>88700 Total</b>				<b>\$ 8,762,659</b>
1025	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	417000	Rev Nonutil	3,425
1026	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600010	Regular-Exempt	(31,521)
1027	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600020	Regular-Non-Exempt	241,583
1028	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600050	Overtime-Non-Exempt	20,149
1029	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600070	NonProduct-Exempt	6,268
1030	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600080	NonProduct-NonExempt	27,632
1031	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600100	Bonus STI-Exempt	5,576
1032	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600110	Bonus STI-Non-Exempt	21,229
1033	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	600140	Other Comp-Exempt	1,568
1034	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	610040	EmpB-Oth Health Bene	(1,073)
1035	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	620000	Materials	180
1036	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	620050	Non-Inventory	25,464
1037	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	620070	Equipment-Vehicles	4,783
1038	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	630010	Contractor Costs	330,105
1039	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	630020	Consultants	582
1040	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	630060	Wireless Services	8
1041	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	630070	Building Maintenance	-
1042	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	630080	Mail & Courier Servi	84
1043	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	630100	Postage	-
1044	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640020	Emp Exp-Parking	7
1045	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640030	Emp Exp-Travel	2,200
1046	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640050	Emp Exp-Meals Travel	1,595
1047	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640080	Emp Exp-Refreshments	278
1048	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640120	Emp Exp-Health&Safe	73
1049	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640130	Emp Exp-Registration	202
1050	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640140	Emp Exp-Training	112
1051	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640160	Emp Exp-Awards&Gifts	4
1052	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	640170	Emp Exp-Uniforms	0
1053	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	650010	Hardware	2,394
1054	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	650020	Software	12,254
1055	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	650090	CIAC	(8,649)
1056	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	650300	Office Supplies	850
1057	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	650320	Fleet Fuel Purchases	186
1058	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	650350	Other Expenses	(62)
1059	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	800100	Labor-Regular Time	937
1060	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	800110	Non-Exempt-Overtime	144
1061	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	800220	Stores Overhead	45
1062	88900	Distribtn-Maint-Measure&regulating stn equip-Ger	800230	Fleet Overhead	162

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
1063	88900	Distribtn-Maint-Measure&regulating stn equip-Gen	999999	Finance4U-RAR	164,619
1064	<b>88900 Total</b>				<b>\$ 833,393</b>
1065	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600010	Regular-Exempt	\$ 84,724
1066	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600020	Regular-Non-Exempt	120,791
1067	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600050	Overtime-Non-Exempt	10,074
1068	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600070	NonProduct-Exempt	3,268
1069	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600080	NonProduct-NonExempt	13,816
1070	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600100	Bonus STI-Exempt	2,971
1071	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600110	Bonus STI-Non-Exempt	10,615
1072	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	600140	Other Comp-Exempt	784
1073	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	610040	EmpB-Oth Health Bene	(562)
1074	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	620000	Materials	9,906
1075	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	620050	Non-Inventory	7,391
1076	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	620070	Equipment-Vehicles	110,973
1077	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	630010	Contractor Costs	1,650
1078	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	630020	Consultants	501
1079	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	630060	Wireless Services	4
1080	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	630080	Mail & Courier Servi	42
1081	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	630100	Postage	-
1082	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640020	Emp Exp-Parking	4
1083	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640030	Emp Exp-Travel	824
1084	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640050	Emp Exp-Meals Travel	600
1085	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640080	Emp Exp-Refreshments	139
1086	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640130	Emp Exp-Registration	111
1087	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640140	Emp Exp-Training	65
1088	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640160	Emp Exp-Awards&Gifts	2
1089	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	640170	Emp Exp-Uniforms	(0)
1090	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	650010	Hardware	11
1091	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	650090	CIAC	(8,267)
1092	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	650300	Office Supplies	414
1093	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	650320	Fleet Fuel Purchases	93
1094	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	650350	Other Expenses	(28)
1095	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	800100	Labor-Regular Time	-
1096	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	800230	Fleet Overhead	-
1097	89000	Distribtn-Maint-Measure&regulating stn equip-Inv	999999	Finance4U-RAR	82,310
1098	<b>89000 Total</b>				<b>\$ 453,226</b>
1099	89200	Distribution-Maintenance of services	600010	Regular-Exempt	\$ (512,584)
1100	89200	Distribution-Maintenance of services	600020	Regular-Non-Exempt	810,862
1101	89200	Distribution-Maintenance of services	600050	Overtime-Non-Exempt	174,552
1102	89200	Distribution-Maintenance of services	600070	NonProduct-Exempt	2,867
1103	89200	Distribution-Maintenance of services	600080	NonProduct-NonExempt	85,416
1104	89200	Distribution-Maintenance of services	600100	Bonus STI-Exempt	3,158
1105	89200	Distribution-Maintenance of services	600110	Bonus STI-Non-Exempt	74,646
1106	89200	Distribution-Maintenance of services	600140	Other Comp-Exempt	748
1107	89200	Distribution-Maintenance of services	600150	Other Comp-NonExempt	1,668
1108	89200	Distribution-Maintenance of services	610040	EmpB-Oth Health Bene	(14,912)
1109	89200	Distribution-Maintenance of services	610050	EmpB-Fringe Benefits	10
1110	89200	Distribution-Maintenance of services	620000	Materials	22,663
1111	89200	Distribution-Maintenance of services	620010	Inventory Adjustment	137
1112	89200	Distribution-Maintenance of services	620030	Cost (Price) Differ	1,396
1113	89200	Distribution-Maintenance of services	620050	Non-Inventory	27,505
1114	89200	Distribution-Maintenance of services	620070	Equipment-Vehicles	8
1115	89200	Distribution-Maintenance of services	630010	Contractor Costs	606,683
1116	89200	Distribution-Maintenance of services	630020	Consultants	4,615
1117	89200	Distribution-Maintenance of services	630060	Wireless Services	66
1118	89200	Distribution-Maintenance of services	630070	Building Maintenance	29
1119	89200	Distribution-Maintenance of services	630080	Mail & Courier Servi	9
1120	89200	Distribution-Maintenance of services	630100	Postage	-
1121	89200	Distribution-Maintenance of services	640020	Emp Exp-Parking	59
1122	89200	Distribution-Maintenance of services	640030	Emp Exp-Travel	2,523
1123	89200	Distribution-Maintenance of services	640050	Emp Exp-Meals Travel	7,118
1124	89200	Distribution-Maintenance of services	640090	Emp Exp-Business Ent	530
1125	89200	Distribution-Maintenance of services	640120	Emp Exp-Health&Safe	957
1126	89200	Distribution-Maintenance of services	640130	Emp Exp-Registration	110
1127	89200	Distribution-Maintenance of services	640140	Emp Exp-Training	2,497
1128	89200	Distribution-Maintenance of services	640150	Emp Exp-Licenses	1,833
1129	89200	Distribution-Maintenance of services	640160	Emp Exp-Awards&Gifts	83
1130	89200	Distribution-Maintenance of services	640170	Emp Exp-Uniforms	19
1131	89200	Distribution-Maintenance of services	640180	Emp Exp-Subscrp&Dues	13
1132	89200	Distribution-Maintenance of services	650010	Hardware	98
1133	89200	Distribution-Maintenance of services	650050	License Fees	6,172
1134	89200	Distribution-Maintenance of services	650060	Regulatory/PUC Fees	31
1135	89200	Distribution-Maintenance of services	650070	Club Membership&Dues	3,171
1136	89200	Distribution-Maintenance of services	650260	Util Land-Based Phone	1,187
1137	89200	Distribution-Maintenance of services	650270	Utilities-Water	3
1138	89200	Distribution-Maintenance of services	650290	Utilities-Other	333
1139	89200	Distribution-Maintenance of services	650300	Office Supplies	2,969



Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
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Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
1140	89200	Distribution-Maintenance of services	650310	Office Furniture	176
1141	89200	Distribution-Maintenance of services	650320	Fleet Fuel Purchases	501
1142	89200	Distribution-Maintenance of services	650350	Other Expenses	764
1143	89200	Distribution-Maintenance of services	800100	Labor-Regular Time	32,325
1144	89200	Distribution-Maintenance of services	800110	Non-Exempt-Overtime	14,375
1145	89200	Distribution-Maintenance of services	800111	Non-Exempt-CallOut 1	483
1146	89200	Distribution-Maintenance of services	800220	Stores Overhead	144
1147	89200	Distribution-Maintenance of services	800230	Fleet Overhead	7,402
1148	89200	Distribution-Maintenance of services	800400	Assessments-Labor	115,226
1149	89200	Distribution-Maintenance of services	800430	Assessments-Material	11,001
1150	89200	Distribution-Maintenance of services	800440	Assessment-Ext Labor	168
1151	89200	Distribution-Maintenance of services	800450	Assessments-Employee	384
1152	89200	Distribution-Maintenance of services	800470	Assessment-Transport	501
1153	89200	Distribution-Maintenance of services	999999	Finance4U-RAR	333,387
1154	<b>89200 Total</b>				<b>\$ 1,836,083</b>
1155	89300	Distribution-Maint of meters and house regulators	417000	Rev Nonutil	14,025
1156	89300	Distribution-Maint of meters and house regulators	600010	Regular-Exempt	(170,932)
1157	89300	Distribution-Maint of meters and house regulators	600020	Regular-Non-Exempt	550,480
1158	89300	Distribution-Maint of meters and house regulators	600050	Overtime-Non-Exempt	121,056
1159	89300	Distribution-Maint of meters and house regulators	600070	NonProduct-Exempt	1,070
1160	89300	Distribution-Maint of meters and house regulators	600080	NonProduct-NonExempt	64,940
1161	89300	Distribution-Maint of meters and house regulators	600100	Bonus STI-Exempt	980
1162	89300	Distribution-Maint of meters and house regulators	600110	Bonus STI-Non-Exempt	51,437
1163	89300	Distribution-Maint of meters and house regulators	600140	Other Comp-Exempt	249
1164	89300	Distribution-Maint of meters and house regulators	600150	Other Comp-NonExempt	1,002
1165	89300	Distribution-Maint of meters and house regulators	610040	EmpB-Oth Health Bene	(1,114)
1166	89300	Distribution-Maint of meters and house regulators	610050	EmpB-Fringe Benefits	4
1167	89300	Distribution-Maint of meters and house regulators	620000	Materials	403
1168	89300	Distribution-Maint of meters and house regulators	620050	Non-Inventory	10,497
1169	89300	Distribution-Maint of meters and house regulators	620070	Equipment-Vehicles	2
1170	89300	Distribution-Maint of meters and house regulators	630010	Contractor Costs	18,405
1171	89300	Distribution-Maint of meters and house regulators	630020	Consultants	2,210
1172	89300	Distribution-Maint of meters and house regulators	630060	Wireless Services	35
1173	89300	Distribution-Maint of meters and house regulators	630070	Building Maintenance	10
1174	89300	Distribution-Maint of meters and house regulators	630080	Mail & Courier Servi	0
1175	89300	Distribution-Maint of meters and house regulators	630100	Postage	-
1176	89300	Distribution-Maint of meters and house regulators	640010	Emp Exp-Tuition	71
1177	89300	Distribution-Maint of meters and house regulators	640030	Emp Exp-Travel	1,796
1178	89300	Distribution-Maint of meters and house regulators	640050	Emp Exp-Meals Travel	2,635
1179	89300	Distribution-Maint of meters and house regulators	640090	Emp Exp-Business Ent	58
1180	89300	Distribution-Maint of meters and house regulators	640120	Emp Exp-Health&Safe	337
1181	89300	Distribution-Maint of meters and house regulators	640130	Emp Exp-Registration	45
1182	89300	Distribution-Maint of meters and house regulators	640140	Emp Exp-Training	841
1183	89300	Distribution-Maint of meters and house regulators	640150	Emp Exp-Licenses	26
1184	89300	Distribution-Maint of meters and house regulators	640160	Emp Exp-Awards&Gifts	2
1185	89300	Distribution-Maint of meters and house regulators	640170	Emp Exp-Uniforms	9
1186	89300	Distribution-Maint of meters and house regulators	650010	Hardware	57
1187	89300	Distribution-Maint of meters and house regulators	650050	License Fees	13
1188	89300	Distribution-Maint of meters and house regulators	650060	Regulatory/PUC Fees	10
1189	89300	Distribution-Maint of meters and house regulators	650270	Utilities-Water	1
1190	89300	Distribution-Maint of meters and house regulators	650290	Utilities-Other	69
1191	89300	Distribution-Maint of meters and house regulators	650300	Office Supplies	506
1192	89300	Distribution-Maint of meters and house regulators	650320	Fleet Fuel Purchases	191
1193	89300	Distribution-Maint of meters and house regulators	650350	Other Expenses	(1,357)
1194	89300	Distribution-Maint of meters and house regulators	800100	Labor-Regular Time	248
1195	89300	Distribution-Maint of meters and house regulators	800110	Non-Exempt-Overtime	13
1196	89300	Distribution-Maint of meters and house regulators	800230	Fleet Overhead	42
1197	89300	Distribution-Maint of meters and house regulators	999999	Finance4U-RAR	179,078
1198	<b>89300 Total</b>				<b>\$ 849,452</b>
1199	89400	Distribution-Maintenance of other equipmen	417000	Rev Nonutil	45,272
1200	89400	Distribution-Maintenance of other equipmen	600010	Regular-Exempt	(249,700)
1201	89400	Distribution-Maintenance of other equipmen	600020	Regular-Non-Exempt	550,459
1202	89400	Distribution-Maintenance of other equipmen	600050	Overtime-Non-Exempt	121,055
1203	89400	Distribution-Maintenance of other equipmen	600070	NonProduct-Exempt	1,070
1204	89400	Distribution-Maintenance of other equipmen	600080	NonProduct-NonExempt	64,939
1205	89400	Distribution-Maintenance of other equipmen	600100	Bonus STI-Exempt	939
1206	89400	Distribution-Maintenance of other equipmen	600110	Bonus STI-Non-Exempt	51,437
1207	89400	Distribution-Maintenance of other equipmen	600140	Other Comp-Exempt	249
1208	89400	Distribution-Maintenance of other equipmen	600150	Other Comp-NonExempt	1,002
1209	89400	Distribution-Maintenance of other equipmen	610040	EmpB-Oth Health Bene	2,714
1210	89400	Distribution-Maintenance of other equipmen	610050	EmpB-Fringe Benefits	158
1211	89400	Distribution-Maintenance of other equipmen	620000	Materials	(638)
1212	89400	Distribution-Maintenance of other equipmen	620050	Non-Inventory	34,558
1213	89400	Distribution-Maintenance of other equipmen	620070	Equipment-Vehicles	1,739
1214	89400	Distribution-Maintenance of other equipmen	630010	Contractor Costs	310,181
1215	89400	Distribution-Maintenance of other equipmen	630020	Consultants	19,533
1216	89400	Distribution-Maintenance of other equipmen	630060	Wireless Services	35

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

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 Title: Trial Balance Arkansas  
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Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account	(5) G/L Title	(6) December 31, 2022
1217	89400	Distribution-Maintenance of other equipmen	630070	Building Maintenance	10
1218	89400	Distribution-Maintenance of other equipmen	630080	Mail & Courier Servi	0
1219	89400	Distribution-Maintenance of other equipmen	630100	Postage	-
1220	89400	Distribution-Maintenance of other equipmen	640010	Emp Exp-Tuition	71
1221	89400	Distribution-Maintenance of other equipmen	640020	Emp Exp-Parking	452
1222	89400	Distribution-Maintenance of other equipmen	640030	Emp Exp-Travel	3,725
1223	89400	Distribution-Maintenance of other equipmen	640050	Emp Exp-Meals Travel	8,073
1224	89400	Distribution-Maintenance of other equipmen	640090	Emp Exp-Business Ent	58
1225	89400	Distribution-Maintenance of other equipmen	640120	Emp Exp-Health&Safe	760
1226	89400	Distribution-Maintenance of other equipmen	640130	Emp Exp-Registration	45
1227	89400	Distribution-Maintenance of other equipmen	640140	Emp Exp-Training	2,025
1228	89400	Distribution-Maintenance of other equipmen	640150	Emp Exp-Licenses	26
1229	89400	Distribution-Maintenance of other equipmen	640160	Emp Exp-Awards&Gifts	2
1230	89400	Distribution-Maintenance of other equipmen	640170	Emp Exp-Uniforms	272,394
1231	89400	Distribution-Maintenance of other equipmen	650010	Hardware	1,591
1232	89400	Distribution-Maintenance of other equipmen	650050	License Fees	13
1233	89400	Distribution-Maintenance of other equipmen	650060	Regulatory/PUC Fees	10
1234	89400	Distribution-Maintenance of other equipmen	650270	Utilities-Water	1
1235	89400	Distribution-Maintenance of other equipmen	650290	Utilities-Other	741
1236	89400	Distribution-Maintenance of other equipmen	650300	Office Supplies	1,252
1237	89400	Distribution-Maintenance of other equipmen	650320	Fleet Fuel Purchases	191
1238	89400	Distribution-Maintenance of other equipmen	650350	Other Expenses	(1,356)
1239	89400	Distribution-Maintenance of other equipmen	800100	Labor-Regular Time	5,635
1240	89400	Distribution-Maintenance of other equipmen	800110	Non-Exempt-Overtime	840
1241	89400	Distribution-Maintenance of other equipmen	800220	Stores Overhead	103
1242	89400	Distribution-Maintenance of other equipmen	800230	Fleet Overhead	971
1243	89400	Distribution-Maintenance of other equipmen	999999	Finance4U-RAR	179,078
1244	<b>89400 Total</b>				<b>\$ 1,431,712</b>
1245	90100	Customer Accounts-Oper-Supervision	600010	Regular-Exempt	198,315
1246	90100	Customer Accounts-Oper-Supervision	600020	Regular-Non-Exempt	199,747
1247	90100	Customer Accounts-Oper-Supervision	600040	Overtime-Exempt	62
1248	90100	Customer Accounts-Oper-Supervision	600050	Overtime-Non-Exempt	21,152
1249	90100	Customer Accounts-Oper-Supervision	600070	NonProduct-Exempt	56,072
1250	90100	Customer Accounts-Oper-Supervision	600080	NonProduct-NonExempt	16,934
1251	90100	Customer Accounts-Oper-Supervision	600100	Bonus STI-Exempt	41,982
1252	90100	Customer Accounts-Oper-Supervision	600110	Bonus STI-Non-Exempt	14,845
1253	90100	Customer Accounts-Oper-Supervision	600140	Other Comp-Exempt	(1)
1254	90100	Customer Accounts-Oper-Supervision	600150	Other Comp-NonExempt	168
1255	90100	Customer Accounts-Oper-Supervision	610050	EmpB-Fringe Benefits	-
1256	90100	Customer Accounts-Oper-Supervision	620000	Materials	5,658
1257	90100	Customer Accounts-Oper-Supervision	620010	Inventory Adjustment	17
1258	90100	Customer Accounts-Oper-Supervision	620030	Cost (Price) Differ	149
1259	90100	Customer Accounts-Oper-Supervision	620050	Non-Inventory	2,597
1260	90100	Customer Accounts-Oper-Supervision	620060	Freight	158
1261	90100	Customer Accounts-Oper-Supervision	620070	Equipment-Vehicles	582
1262	90100	Customer Accounts-Oper-Supervision	630010	Contractor Costs	2,549
1263	90100	Customer Accounts-Oper-Supervision	630020	Consultants	11,782
1264	90100	Customer Accounts-Oper-Supervision	630060	Wireless Services	27
1265	90100	Customer Accounts-Oper-Supervision	630070	Building Maintenance	157
1266	90100	Customer Accounts-Oper-Supervision	630080	Mail & Courier Servi	23
1267	90100	Customer Accounts-Oper-Supervision	630100	Postage	2
1268	90100	Customer Accounts-Oper-Supervision	640010	Emp Exp-Tuition	(120)
1269	90100	Customer Accounts-Oper-Supervision	640020	Emp Exp-Parking	11
1270	90100	Customer Accounts-Oper-Supervision	640030	Emp Exp-Travel	1,531
1271	90100	Customer Accounts-Oper-Supervision	640050	Emp Exp-Meals Travel	5,236
1272	90100	Customer Accounts-Oper-Supervision	640080	Emp Exp-Refreshments	319
1273	90100	Customer Accounts-Oper-Supervision	640090	Emp Exp-Business Ent	157
1274	90100	Customer Accounts-Oper-Supervision	640120	Emp Exp-Health&Safe	491
1275	90100	Customer Accounts-Oper-Supervision	640130	Emp Exp-Registration	246
1276	90100	Customer Accounts-Oper-Supervision	640140	Emp Exp-Training	54
1277	90100	Customer Accounts-Oper-Supervision	640160	Emp Exp-Awards&Gifts	210
1278	90100	Customer Accounts-Oper-Supervision	640170	Emp Exp-Uniforms	(15)
1279	90100	Customer Accounts-Oper-Supervision	640180	Emp Exp-Subscrp&Dues	-
1280	90100	Customer Accounts-Oper-Supervision	650010	Hardware	(164)
1281	90100	Customer Accounts-Oper-Supervision	650060	Regulatory/PUC Fees	2,068
1282	90100	Customer Accounts-Oper-Supervision	650250	Utilities-Electric	-
1283	90100	Customer Accounts-Oper-Supervision	650260	Utl Land-Based Phone	2,584
1284	90100	Customer Accounts-Oper-Supervision	650270	Utilities-Water	-
1285	90100	Customer Accounts-Oper-Supervision	650290	Utilities-Other	4,846
1286	90100	Customer Accounts-Oper-Supervision	650300	Office Supplies	8,401
1287	90100	Customer Accounts-Oper-Supervision	650310	Office Furniture	-
1288	90100	Customer Accounts-Oper-Supervision	650320	Fleet Fuel Purchases	110
1289	90100	Customer Accounts-Oper-Supervision	650350	Other Expenses	(46,322)
1290	<b>90100 Total</b>				<b>\$ 552,620</b>
1291	90200	Customer Accounts-Oper-Meter reading expenses	417000	Rev Nonutil	90
1292	90200	Customer Accounts-Oper-Meter reading expenses	600010	Regular-Exempt	(118,455)
1293	90200	Customer Accounts-Oper-Meter reading expenses	600020	Regular-Non-Exempt	296,170

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
1294	90200	Customer Accounts-Oper-Meter reading expenses	600050	Overtime-Non-Exempt	63,279
1295	90200	Customer Accounts-Oper-Meter reading expenses	600070	NonProduct-Exempt	528
1296	90200	Customer Accounts-Oper-Meter reading expenses	600080	NonProduct-NonExempt	39,194
1297	90200	Customer Accounts-Oper-Meter reading expenses	600100	Bonus STI-Exempt	61,367
1298	90200	Customer Accounts-Oper-Meter reading expenses	600110	Bonus STI-Non-Exempt	99,686
1299	90200	Customer Accounts-Oper-Meter reading expenses	600150	Other Comp-NonExempt	452
1300	90200	Customer Accounts-Oper-Meter reading expenses	610040	EmpB-Oth Health Bene	(43)
1301	90200	Customer Accounts-Oper-Meter reading expenses	610050	EmpB-Fringe Benefits	2
1302	90200	Customer Accounts-Oper-Meter reading expenses	620000	Materials	548
1303	90200	Customer Accounts-Oper-Meter reading expenses	620010	Inventory Adjustment	120
1304	90200	Customer Accounts-Oper-Meter reading expenses	620030	Cost (Price) Differ	1,221
1305	90200	Customer Accounts-Oper-Meter reading expenses	620050	Non-Inventory	1,210
1306	90200	Customer Accounts-Oper-Meter reading expenses	620070	Equipment-Vehicles	2
1307	90200	Customer Accounts-Oper-Meter reading expenses	630010	Contractor Costs	20,925
1308	90200	Customer Accounts-Oper-Meter reading expenses	630020	Consultants	42
1309	90200	Customer Accounts-Oper-Meter reading expenses	630060	Wireless Services	12
1310	90200	Customer Accounts-Oper-Meter reading expenses	630080	Mail & Courier Servi	0
1311	90200	Customer Accounts-Oper-Meter reading expenses	630100	Postage	-
1312	90200	Customer Accounts-Oper-Meter reading expenses	640010	Emp Exp-Tuition	71
1313	90200	Customer Accounts-Oper-Meter reading expenses	640030	Emp Exp-Travel	1,451
1314	90200	Customer Accounts-Oper-Meter reading expenses	640050	Emp Exp-Meals Travel	1,505
1315	90200	Customer Accounts-Oper-Meter reading expenses	640090	Emp Exp-Business Ent	10
1316	90200	Customer Accounts-Oper-Meter reading expenses	640120	Emp Exp-Health&Safe	54
1317	90200	Customer Accounts-Oper-Meter reading expenses	640130	Emp Exp-Registration	23
1318	90200	Customer Accounts-Oper-Meter reading expenses	640140	Emp Exp-Training	67
1319	90200	Customer Accounts-Oper-Meter reading expenses	640150	Emp Exp-Licenses	14
1320	90200	Customer Accounts-Oper-Meter reading expenses	640160	Emp Exp-Awards&Gifts	1
1321	90200	Customer Accounts-Oper-Meter reading expenses	640170	Emp Exp-Uniforms	3
1322	90200	Customer Accounts-Oper-Meter reading expenses	650010	Hardware	50
1323	90200	Customer Accounts-Oper-Meter reading expenses	650290	Utilities-Other	209
1324	90200	Customer Accounts-Oper-Meter reading expenses	650300	Office Supplies	320
1325	90200	Customer Accounts-Oper-Meter reading expenses	650320	Fleet Fuel Purchases	5,016
1326	90200	Customer Accounts-Oper-Meter reading expenses	650350	Other Expenses	4,186
1327	90200	Customer Accounts-Oper-Meter reading expenses	800100	Labor-Regular Time	2,179
1328	90200	Customer Accounts-Oper-Meter reading expenses	800110	Non-Exempt-Overtime	174
1329	90200	Customer Accounts-Oper-Meter reading expenses	800230	Fleet Overhead	353
1330	90200	Customer Accounts-Oper-Meter reading expenses	999999	Finance4U-RAR	67,949
1331	<b>90200 Total</b>				<b>\$ 549,985</b>
1332	90300	Customer Acct-Oper-Cust records and collection exp	417000	Rev Nonutil	\$ 3,933
1333	90300	Customer Acct-Oper-Cust records and collection exp	600010	Regular-Exempt	812,396
1334	90300	Customer Acct-Oper-Cust records and collection exp	600020	Regular-Non-Exempt	1,138,255
1335	90300	Customer Acct-Oper-Cust records and collection exp	600040	Overtime-Exempt	53,475
1336	90300	Customer Acct-Oper-Cust records and collection exp	600050	Overtime-Non-Exempt	252,060
1337	90300	Customer Acct-Oper-Cust records and collection exp	600070	NonProduct-Exempt	93,557
1338	90300	Customer Acct-Oper-Cust records and collection exp	600080	NonProduct-NonExempt	146,870
1339	90300	Customer Acct-Oper-Cust records and collection exp	600100	Bonus STI-Exempt	79,909
1340	90300	Customer Acct-Oper-Cust records and collection exp	600110	Bonus STI-Non-Exempt	107,344
1341	90300	Customer Acct-Oper-Cust records and collection exp	600150	Other Comp-NonExempt	1,786
1342	90300	Customer Acct-Oper-Cust records and collection exp	610040	EmpB-Oth Health Bene	(148)
1343	90300	Customer Acct-Oper-Cust records and collection exp	610050	EmpB-Fringe Benefits	6
1344	90300	Customer Acct-Oper-Cust records and collection exp	620000	Materials	129
1345	90300	Customer Acct-Oper-Cust records and collection exp	620010	Inventory Adjustment	444
1346	90300	Customer Acct-Oper-Cust records and collection exp	620030	Cost (Price) Differ	4,536
1347	90300	Customer Acct-Oper-Cust records and collection exp	620050	Non-Inventory	12,702
1348	90300	Customer Acct-Oper-Cust records and collection exp	620070	Equipment-Vehicles	1,045
1349	90300	Customer Acct-Oper-Cust records and collection exp	630010	Contractor Costs	(16,298)
1350	90300	Customer Acct-Oper-Cust records and collection exp	630020	Consultants	46,051
1351	90300	Customer Acct-Oper-Cust records and collection exp	630050	Legal Services	20,238
1352	90300	Customer Acct-Oper-Cust records and collection exp	630060	Wireless Services	9,154
1353	90300	Customer Acct-Oper-Cust records and collection exp	630080	Mail & Courier Servi	1,553
1354	90300	Customer Acct-Oper-Cust records and collection exp	630100	Postage	190,106
1355	90300	Customer Acct-Oper-Cust records and collection exp	640010	Emp Exp-Tuition	282
1356	90300	Customer Acct-Oper-Cust records and collection exp	640020	Emp Exp-Parking	8
1357	90300	Customer Acct-Oper-Cust records and collection exp	640030	Emp Exp-Travel	8,758
1358	90300	Customer Acct-Oper-Cust records and collection exp	640040	Emp Exp-Hotel/Lodg	5,159
1359	90300	Customer Acct-Oper-Cust records and collection exp	640050	Emp Exp-Meals Travel	10,538
1360	90300	Customer Acct-Oper-Cust records and collection exp	640060	Emp Exp-Meals Busins	202
1361	90300	Customer Acct-Oper-Cust records and collection exp	640090	Emp Exp-Business Ent	39
1362	90300	Customer Acct-Oper-Cust records and collection exp	640120	Emp Exp-Health&Safe	212
1363	90300	Customer Acct-Oper-Cust records and collection exp	640130	Emp Exp-Registration	89
1364	90300	Customer Acct-Oper-Cust records and collection exp	640140	Emp Exp-Training	6,374
1365	90300	Customer Acct-Oper-Cust records and collection exp	640150	Emp Exp-Licenses	54
1366	90300	Customer Acct-Oper-Cust records and collection exp	640160	Emp Exp-Awards&Gifts	89
1367	90300	Customer Acct-Oper-Cust records and collection exp	640170	Emp Exp-Uniforms	(734)
1368	90300	Customer Acct-Oper-Cust records and collection exp	650010	Hardware	(945)
1369	90300	Customer Acct-Oper-Cust records and collection exp	650030	Bank Fee and Charges	97
1370	90300	Customer Acct-Oper-Cust records and collection exp	650040	Bad Debt Exp-Gas	190,937

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
1371	90300	Customer Acct-Oper-Cust records and collection exp	650080	Donations	(6)
1372	90300	Customer Acct-Oper-Cust records and collection exp	650250	Utilities-Electric	8,289
1373	90300	Customer Acct-Oper-Cust records and collection exp	650260	Utl Land-Based Phone	-
1374	90300	Customer Acct-Oper-Cust records and collection exp	650270	Utilities-Water	642
1375	90300	Customer Acct-Oper-Cust records and collection exp	650290	Utilities-Other	7,890
1376	90300	Customer Acct-Oper-Cust records and collection exp	650300	Office Supplies	5,042
1377	90300	Customer Acct-Oper-Cust records and collection exp	650320	Fleet Fuel Purchases	3,973
1378	90300	Customer Acct-Oper-Cust records and collection exp	650350	Other Expenses	18,542
1379	90300	Customer Acct-Oper-Cust records and collection exp	800100	Labor-Regular Time	5,378
1380	90300	Customer Acct-Oper-Cust records and collection exp	800110	Non-Exempt-Overtime	1,055
1381	90300	Customer Acct-Oper-Cust records and collection exp	800111	Non-Exempt-CallOut 1	148
1382	90300	Customer Acct-Oper-Cust records and collection exp	800230	Fleet Overhead	987
1383	90300	Customer Acct-Oper-Cust records and collection exp	800400	Assessments-Labor	103,433
1384	90300	Customer Acct-Oper-Cust records and collection exp	800430	Assessments-Material	21,805
1385	90300	Customer Acct-Oper-Cust records and collection exp	800440	Assessment-Ext Labor	342,519
1386	90300	Customer Acct-Oper-Cust records and collection exp	800450	Assessments-Employee	758
1387	90300	Customer Acct-Oper-Cust records and collection exp	800480	Assessment-Other Exp	(190,238)
1388	90300	Customer Acct-Oper-Cust records and collection exp	999999	Finance4U-RAR	271,796
1389	<b>90300 Total</b>				<b>\$ 3,782,274</b>
1390	90400	Customer Accounts-Oper-Uncollectible accounts	650040	Bad Debt Exp-Gas	\$ 3,732,991
1391	90400	Customer Accounts-Oper-Uncollectible accounts	650041	Bad Debt Exp-Gas-Tx	-
1392	90400	Customer Accounts-Oper-Uncollectible accounts	650042	Bad Debt Exp-AccrAdj	(966,429)
1393	90400	Customer Accounts-Oper-Uncollectible accounts	650090	CIAC	(59,265)
1394	90400	Customer Accounts-Oper-Uncollectible accounts	650130	Ins-Blanket Crime	-
1395	90400	Customer Accounts-Oper-Uncollectible accounts	650280	Utilities-Trash	-
1396	<b>90400 Total</b>				<b>\$ 2,707,297</b>
1397	90800	Customer Service-Oper-Customer assistance expenses	600010	Regular-Exempt	\$ (6,079)
1398	90800	Customer Service-Oper-Customer assistance expenses	600070	NonProduct-Exempt	(1,813)
1399	90800	Customer Service-Oper-Customer assistance expenses	600100	Bonus STI-Exempt	-
1400	90800	Customer Service-Oper-Customer assistance expenses	630010	Contractor Costs	(51,389)
1401	90800	Customer Service-Oper-Customer assistance expenses	630020	Consultants	-
1402	90800	Customer Service-Oper-Customer assistance expenses	630060	Wireless Services	-
1403	90800	Customer Service-Oper-Customer assistance expenses	640020	Emp Exp-Parking	-
1404	90800	Customer Service-Oper-Customer assistance expenses	640030	Emp Exp-Travel	-
1405	90800	Customer Service-Oper-Customer assistance expenses	640050	Emp Exp-Meals Travel	-
1406	90800	Customer Service-Oper-Customer assistance expenses	640130	Emp Exp-Registration	-
1407	90800	Customer Service-Oper-Customer assistance expenses	640140	Emp Exp-Training	-
1408	90800	Customer Service-Oper-Customer assistance expenses	650070	Club Membership&Dues	-
1409	90800	Customer Service-Oper-Customer assistance expenses	650350	Other Expenses	(280,764)
1410	<b>90800 Total</b>				<b>\$ (340,045)</b>
1411	90900	Customer Svc-Oper-Infom&instrctnal advertisg exp	630010	Contractor Costs	\$ 6,249
1412	90900	Customer Svc-Oper-Infom&instrctnal advertisg exp	650350	Other Expenses	99
1413	<b>90900 Total</b>				<b>\$ 6,348</b>
1414	91000	Customer Service-Oper-Misc cust svc & inform exp	620000	Materials	\$ 99
1415	91000	Customer Service-Oper-Misc cust svc & inform exp	630010	Contractor Costs	1,275
1416	91000	Customer Service-Oper-Misc cust svc & inform exp	640050	Emp Exp-Meals Travel	50
1417	91000	Customer Service-Oper-Misc cust svc & inform exp	650350	Other Expenses	243
1418	<b>91000 Total</b>				<b>\$ 1,667</b>
1419	91300	Sales Exp-Operation-Advertising expenses	650100	Marketing&Advertise	\$ 156,893
1420	<b>91300 Total</b>				<b>\$ 156,893</b>
1421	91600	Sales Exp-Operation-Miscellaneous sales expenses	600010	Regular-Exempt	\$ (11,251)
1422	91600	Sales Exp-Operation-Miscellaneous sales expenses	600070	NonProduct-Exempt	66,064
1423	91600	Sales Exp-Operation-Miscellaneous sales expenses	600100	Bonus STI-Exempt	42,967
1424	91600	Sales Exp-Operation-Miscellaneous sales expenses	630020	Consultants	261
1425	91600	Sales Exp-Operation-Miscellaneous sales expenses	640030	Emp Exp-Travel	641
1426	91600	Sales Exp-Operation-Miscellaneous sales expenses	640050	Emp Exp-Meals Travel	459
1427	91600	Sales Exp-Operation-Miscellaneous sales expenses	640080	Emp Exp-Refreshments	141
1428	91600	Sales Exp-Operation-Miscellaneous sales expenses	640130	Emp Exp-Registration	750
1429	91600	Sales Exp-Operation-Miscellaneous sales expenses	640150	Emp Exp-Licenses	575
1430	91600	Sales Exp-Operation-Miscellaneous sales expenses	640160	Emp Exp-Awards&Gifts	100
1431	91600	Sales Exp-Operation-Miscellaneous sales expenses	650300	Office Supplies	75
1432	91600	Sales Exp-Operation-Miscellaneous sales expenses	650350	Other Expenses	(33,449)
1433	<b>91600 Total</b>				<b>\$ 67,334</b>
1434	92000	A&G Exp-Oper-Administrative and general salaries	600010	Regular-Exempt	\$ 4,117,234
1435	92000	A&G Exp-Oper-Administrative and general salaries	600020	Regular-Non-Exempt	495,981
1436	92000	A&G Exp-Oper-Administrative and general salaries	600040	Overtime-Exempt	12
1437	92000	A&G Exp-Oper-Administrative and general salaries	600050	Overtime-Non-Exempt	27,435
1438	92000	A&G Exp-Oper-Administrative and general salaries	600070	NonProduct-Exempt	491,091
1439	92000	A&G Exp-Oper-Administrative and general salaries	600080	NonProduct-NonExempt	60,263
1440	92000	A&G Exp-Oper-Administrative and general salaries	600100	Bonus STI-Exempt	608,226
1441	92000	A&G Exp-Oper-Administrative and general salaries	600110	Bonus STI-Non-Exempt	(30,508)
1442	92000	A&G Exp-Oper-Administrative and general salaries	600140	Other Comp-Exempt	(4,507)
1443	92000	A&G Exp-Oper-Administrative and general salaries	600150	Other Comp-NonExempt	199
1444	92000	A&G Exp-Oper-Administrative and general salaries	610040	EmpB-Oth Health Bene	-
1445	92000	A&G Exp-Oper-Administrative and general salaries	630010	Contractor Costs	9,167
1446	92000	A&G Exp-Oper-Administrative and general salaries	650350	Other Expenses	-
1447	<b>92000 Total</b>				<b>\$ 5,774,594</b>



Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
1448	92100	A&G Exp-Oper-Office supplies and expenses	417000	Rev Nonutil	\$ 39
1449	92100	A&G Exp-Oper-Office supplies and expenses	600010	Regular-Exempt	3,296,458
1450	92100	A&G Exp-Oper-Office supplies and expenses	600100	Bonus STI-Exempt	31,435
1451	92100	A&G Exp-Oper-Office supplies and expenses	600110	Bonus STI-Non-Exempt	70,575
1452	92100	A&G Exp-Oper-Office supplies and expenses	610040	EmpB-Oth Health Bene	-
1453	92100	A&G Exp-Oper-Office supplies and expenses	610050	EmpB-Fringe Benefits	-
1454	92100	A&G Exp-Oper-Office supplies and expenses	620000	Materials	252,362
1455	92100	A&G Exp-Oper-Office supplies and expenses	620050	Non-Inventory	26,680
1456	92100	A&G Exp-Oper-Office supplies and expenses	620060	Freight	(5,581)
1457	92100	A&G Exp-Oper-Office supplies and expenses	620070	Equipment-Vehicles	12,078
1458	92100	A&G Exp-Oper-Office supplies and expenses	630010	Contractor Costs	(111,742)
1459	92100	A&G Exp-Oper-Office supplies and expenses	630020	Consultants	(3,825)
1460	92100	A&G Exp-Oper-Office supplies and expenses	630030	Audit Services	(17,443)
1461	92100	A&G Exp-Oper-Office supplies and expenses	630040	Tax Services	(1,779)
1462	92100	A&G Exp-Oper-Office supplies and expenses	630050	Legal Services	(61,464)
1463	92100	A&G Exp-Oper-Office supplies and expenses	630060	Wireless Services	(25,678)
1464	92100	A&G Exp-Oper-Office supplies and expenses	630070	Building Maintenance	248
1465	92100	A&G Exp-Oper-Office supplies and expenses	630080	Mail & Courier Servi	77
1466	92100	A&G Exp-Oper-Office supplies and expenses	630100	Postage	10,573
1467	92100	A&G Exp-Oper-Office supplies and expenses	640020	Emp Exp-Parking	1,502
1468	92100	A&G Exp-Oper-Office supplies and expenses	640030	Emp Exp-Travel	144,767
1469	92100	A&G Exp-Oper-Office supplies and expenses	640040	Emp Exp-Hotel/Lodg	44,973
1470	92100	A&G Exp-Oper-Office supplies and expenses	640050	Emp Exp-Meals Travel	62,861
1471	92100	A&G Exp-Oper-Office supplies and expenses	640060	Emp Exp-Meals Busins	16,129
1472	92100	A&G Exp-Oper-Office supplies and expenses	640080	Emp Exp-Refreshments	5,931
1473	92100	A&G Exp-Oper-Office supplies and expenses	640090	Emp Exp-Business Ent	5,271
1474	92100	A&G Exp-Oper-Office supplies and expenses	640110	Emp Exp-Relocation	(432)
1475	92100	A&G Exp-Oper-Office supplies and expenses	640120	Emp Exp-Health&Safe	14,382
1476	92100	A&G Exp-Oper-Office supplies and expenses	640130	Emp Exp-Registration	9,141
1477	92100	A&G Exp-Oper-Office supplies and expenses	640140	Emp Exp-Training	65,772
1478	92100	A&G Exp-Oper-Office supplies and expenses	640150	Emp Exp-Licenses	54,504
1479	92100	A&G Exp-Oper-Office supplies and expenses	640160	Emp Exp-Awards&Gifts	66
1480	92100	A&G Exp-Oper-Office supplies and expenses	640170	Emp Exp-Uniforms	26,893
1481	92100	A&G Exp-Oper-Office supplies and expenses	640180	Emp Exp-Subscrip&Dues	47,022
1482	92100	A&G Exp-Oper-Office supplies and expenses	650010	Hardware	2,788
1483	92100	A&G Exp-Oper-Office supplies and expenses	650020	Software	310,556
1484	92100	A&G Exp-Oper-Office supplies and expenses	650030	Bank Fee and Charges	(41,723)
1485	92100	A&G Exp-Oper-Office supplies and expenses	650040	Bad Debt Exp-Gas	3,326
1486	92100	A&G Exp-Oper-Office supplies and expenses	650042	Bad Debt Exp-AccrAdj	(175,973)
1487	92100	A&G Exp-Oper-Office supplies and expenses	650050	License Fees	(1,209)
1488	92100	A&G Exp-Oper-Office supplies and expenses	650060	Regulatory/PUC Fees	(187,286)
1489	92100	A&G Exp-Oper-Office supplies and expenses	650070	Club Membership&Dues	(172,585)
1490	92100	A&G Exp-Oper-Office supplies and expenses	650080	Donations	(2,736)
1491	92100	A&G Exp-Oper-Office supplies and expenses	650090	CIAC	59,265
1492	92100	A&G Exp-Oper-Office supplies and expenses	650100	Marketing&Advertise	(12,992)
1493	92100	A&G Exp-Oper-Office supplies and expenses	650110	BOD Fees	(24,398)
1494	92100	A&G Exp-Oper-Office supplies and expenses	650130	Ins-Blanket Crime	(327,023)
1495	92100	A&G Exp-Oper-Office supplies and expenses	650150	Ins-Genl Liability	-
1496	92100	A&G Exp-Oper-Office supplies and expenses	650170	Insurance-Property	(18,405)
1497	92100	A&G Exp-Oper-Office supplies and expenses	650190	Insurance-Other	-
1498	92100	A&G Exp-Oper-Office supplies and expenses	650200	Rent-Office	(21,536)
1499	92100	A&G Exp-Oper-Office supplies and expenses	650210	Rent-Land/Easements	-
1500	92100	A&G Exp-Oper-Office supplies and expenses	650220	Rent-Office Equipmnt	119
1501	92100	A&G Exp-Oper-Office supplies and expenses	650250	Utilities-Electric	461,385
1502	92100	A&G Exp-Oper-Office supplies and expenses	650260	Utl Land-Based Phone	150,757
1503	92100	A&G Exp-Oper-Office supplies and expenses	650270	Utilities-Water	37,752
1504	92100	A&G Exp-Oper-Office supplies and expenses	650280	Utilities-Trash	2,428

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(1) Line No.	(2) FERC	(3) FERC Title	(4) Account G/L	(5) G/L Title	(6) December 31, 2022
1505	92100	A&G Exp-Oper-Office supplies and expenses	650290	Utilities-Other	25,177
1506	92100	A&G Exp-Oper-Office supplies and expenses	650300	Office Supplies	150,369
1507	92100	A&G Exp-Oper-Office supplies and expenses	650310	Office Furniture	420
1508	92100	A&G Exp-Oper-Office supplies and expenses	650320	Fleet Fuel Purchases	969
1509	92100	A&G Exp-Oper-Office supplies and expenses	650340	EE Expenses	(1,424,202)
1510	92100	A&G Exp-Oper-Office supplies and expenses	650350	Other Expenses	226,277
1511	92100	A&G Exp-Oper-Office supplies and expenses	650400	Equipment	(270)
1512	92100	A&G Exp-Oper-Office supplies and expenses	650500	Shared Services	(3,409,385)
1513	92100	A&G Exp-Oper-Office supplies and expenses	800220	Stores Overhead	45,671
1514	92100	A&G Exp-Oper-Office supplies and expenses	800400	Assessments-Labor	390,307
1515	92100	A&G Exp-Oper-Office supplies and expenses	800430	Assessments-Material	(200,409)
1516	92100	A&G Exp-Oper-Office supplies and expenses	800440	Assessment-Ext Labor	254,012
1517	92100	A&G Exp-Oper-Office supplies and expenses	800450	Assessments-Employee	1,416
1518	92100	A&G Exp-Oper-Office supplies and expenses	800460	Assessments-IT Exp	148,919
1519	92100	A&G Exp-Oper-Office supplies and expenses	800470	Assessment-Transport	(1,122)
1520	92100	A&G Exp-Oper-Office supplies and expenses	800480	Assessment-Other Exp	2,694,682
1521	92100	A&G Exp-Oper-Office supplies and expenses	800490	Assessments-Non Tax	(60,981)
1522	92100	A&G Exp-Oper-Office supplies and expenses	800540	Int Settle-Ext Labor	(21,633)
1523	92100	A&G Exp-Oper-Office supplies and expenses	800580	Int Settle-Other Exp	(190)
1524	<b>92100 Total</b>				<b>\$ 2,834,332</b>
1525	92300	A&G Exp-Oper-Outside services employed	600010	Regular-Exempt	24,567,755
1526	92300	A&G Exp-Oper-Outside services employed	630010	Contractor Costs	1,160,526
1527	92300	A&G Exp-Oper-Outside services employed	630020	Consultants	9,224,017
1528	92300	A&G Exp-Oper-Outside services employed	630030	Audit Services	246,471
1529	92300	A&G Exp-Oper-Outside services employed	630040	Tax Services	1,779
1530	92300	A&G Exp-Oper-Outside services employed	630050	Legal Services	63,815
1531	92300	A&G Exp-Oper-Outside services employed	630060	Wireless Services	450,570
1532	92300	A&G Exp-Oper-Outside services employed	630070	Building Maintenance	2,207
1533	92300	A&G Exp-Oper-Outside services employed	630080	Mail & Courier Servi	145
1534	92300	A&G Exp-Oper-Outside services employed	630100	Postage	360,000
1535	92300	A&G Exp-Oper-Outside services employed	650010	Hardware	939
1536	92300	A&G Exp-Oper-Outside services employed	650020	Software	4,772
1537	92300	A&G Exp-Oper-Outside services employed	650050	License Fees	1,209
1538	92300	A&G Exp-Oper-Outside services employed	650350	Other Expenses	52,526
1539	92300	A&G Exp-Oper-Outside services employed	800440	Assessment-Ext Labor	-
1540	<b>92300 Total</b>				<b>\$ 36,136,730</b>
1541	92400	A&G Exp-Oper-Property insurance	650130	Ins-Blanket Crime	\$ -
1542	92400	A&G Exp-Oper-Property insurance	650150	Ins-Genl Liability	-
1543	92400	A&G Exp-Oper-Property insurance	650170	Insurance-Property	204,528
1544	<b>92400 Total</b>				<b>\$ 204,528</b>
1545	92500	A&G Exp-Oper-Injuries and damages	600010	Regular-Exempt	\$ 180
1546	92500	A&G Exp-Oper-Injuries and damages	610040	EmpB-Oth Health Bene	-
1547	92500	A&G Exp-Oper-Injuries and damages	620050	Non-Inventory	562
1548	92500	A&G Exp-Oper-Injuries and damages	630010	Contractor Costs	15
1549	92500	A&G Exp-Oper-Injuries and damages	640050	Emp Exp-Meals Travel	1,545
1550	92500	A&G Exp-Oper-Injuries and damages	640120	Emp Exp-Health&Safe	245
1551	92500	A&G Exp-Oper-Injuries and damages	640130	Emp Exp-Registration	104
1552	92500	A&G Exp-Oper-Injuries and damages	650120	Claims/Settlements	(30,823)
1553	92500	A&G Exp-Oper-Injuries and damages	650130	Ins-Blanket Crime	357,377
1554	92500	A&G Exp-Oper-Injuries and damages	650140	Ins-Excess Liability	-
1555	92500	A&G Exp-Oper-Injuries and damages	650150	Ins-Genl Liability	529,117
1556	92500	A&G Exp-Oper-Injuries and damages	650180	Ins-Umbrella Liab	2,315,617
1557	92500	A&G Exp-Oper-Injuries and damages	650190	Insurance-Other	392,164
1558	<b>92500 Total</b>				<b>\$ 3,566,103</b>
1559	92600	A&G Exp-Oper-Employee pensions and benefits	417000	Rev Nonutil	\$ 906
1560	92600	A&G Exp-Oper-Employee pensions and benefits	600010	Regular-Exempt	(71)
1561	92600	A&G Exp-Oper-Employee pensions and benefit	610010	Emp Ben-401K	172,909
1562	92600	A&G Exp-Oper-Employee pensions and benefits	610030	Emp Ben-Medical	238,580
1563	92600	A&G Exp-Oper-Employee pensions and benefits	610040	EmpB-Oth Health Bene	1,337,622
1564	92600	A&G Exp-Oper-Employee pensions and benefits	610050	EmpB-Fringe Benefits	6,333
1565	92600	A&G Exp-Oper-Employee pensions and benefits	640010	Emp Exp-Tuition	4,367
1566	92600	A&G Exp-Oper-Employee pensions and benefits	640050	Emp Exp-Meals Travel	2,494
1567	92600	A&G Exp-Oper-Employee pensions and benefits	640080	Emp Exp-Refreshments	32
1568	92600	A&G Exp-Oper-Employee pensions and benefits	640120	Emp Exp-Health&Safe	1,866
1569	92600	A&G Exp-Oper-Employee pensions and benefits	640140	Emp Exp-Training	845
1570	92600	A&G Exp-Oper-Employee pensions and benefits	640160	Emp Exp-Awards&Gifts	142
1571	92600	A&G Exp-Oper-Employee pensions and benefits	650350	Other Expenses	(5,808)
1572	92600	A&G Exp-Oper-Employee pensions and benefits	800200	Benefits Overhead	4,051,800
1573	92600	A&G Exp-Oper-Employee pensions and benefits	800410	Assessments-Benefits	(991,732)
1574	92600	A&G Exp-Oper-Employee pensions and benefits	800510	Int Settle-Benefits	(206,100)
1575	<b>92600 Total</b>				<b>\$ 4,614,185</b>
1576	92800	A&G Exp-Oper-Regulatory commission expenses	650042	Bad Debt Exp-AccrAdj	\$ -
1577	92800	A&G Exp-Oper-Regulatory commission expenses	650060	Regulatory/PUC Fees	187,286
1578	92800	A&G Exp-Oper-Regulatory commission expenses	650070	Club Membership&Dues	244,848
1579	<b>92800 Total</b>				<b>\$ 432,134</b>
1580	93010	A&G Exp-Oper-general advertising expenses	650080	Donations	\$ -
1581	93010	A&G Exp-Oper-general advertising expenses	650100	Marketing&Advertise	462,583

Summit Utilities Arkansas, Inc.  
 Arkansas Trial Balance  
 For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
 Title: Trial Balance Arkansas  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) December 31, 2022
1582	<b>93010 Total</b>				<b>\$ 462,583</b>
1583	93020	A&G Exp-Oper-Miscellaneous general expenses	650100	Marketing&Advertise	\$ (232,619)
1584	93020	A&G Exp-Oper-Miscellaneous general expenses	650110	BOD Fees	378,170
1585	93020	A&G Exp-Oper-Miscellaneous general expenses	610050	EmpB-Fringe Benefits	93
1586	93020	A&G Exp-Oper-Miscellaneous general expenses	650010	Hardware	(125)
1587	<b>93020 Total</b>				<b>\$ 145,519</b>
1588	93100	A&G Exp-Oper-Rents	650070	Club Membership&Dues	\$ (50)
1589	93100	A&G Exp-Oper-Rents	650110	BOD Fees	-
1590	93100	A&G Exp-Oper-Rents	650180	Ins-Umbrella Liab	-
1591	93100	A&G Exp-Oper-Rents	650200	Rent-Office	37,344
1592	93100	A&G Exp-Oper-Rents	650209	Rent-Office-GAAP	53,085
1593	93100	A&G Exp-Oper-Rents	650210	Rent-Land/Easements	39,687
1594	93100	A&G Exp-Oper-Rents	650220	Rent-Office Equipmnt	505
1595	93100	A&G Exp-Oper-Rents	650230	Rent-Construct Equip	1,394
1596	93100	A&G Exp-Oper-Rents	650240	Rent-Other	(1,515)
1597	93100	A&G Exp-Oper-Rents	650249	Rent-Op Lease-GAAP	108,990
1598	<b>93100 Total</b>				<b>\$ 239,441</b>
1599	93200	A&G Exp-Maintenance of general plan	600010	Regular-Exempt	\$ (47,397)
1600	93200	A&G Exp-Maintenance of general plan	600020	Regular-Non-Exempt	38,731
1601	93200	A&G Exp-Maintenance of general plan	600050	Overtime-Non-Exempt	652
1602	93200	A&G Exp-Maintenance of general plan	600070	NonProduct-Exempt	4,330
1603	93200	A&G Exp-Maintenance of general plan	600080	NonProduct-NonExempt	3,408
1604	93200	A&G Exp-Maintenance of general plan	600100	Bonus STI-Exempt	5,212
1605	93200	A&G Exp-Maintenance of general plan	600110	Bonus STI-Non-Exempt	3,389
1606	93200	A&G Exp-Maintenance of general plan	610050	EmpB-Fringe Benefits	57
1607	93200	A&G Exp-Maintenance of general plan	620000	Materials	249
1608	93200	A&G Exp-Maintenance of general plan	620050	Non-Inventory	16,474
1609	93200	A&G Exp-Maintenance of general plan	630010	Contractor Costs	372,884
1610	93200	A&G Exp-Maintenance of general plan	630020	Consultants	86,826
1611	93200	A&G Exp-Maintenance of general plan	630060	Wireless Services	118
1612	93200	A&G Exp-Maintenance of general plan	630070	Building Maintenance	(500)
1613	93200	A&G Exp-Maintenance of general plan	630080	Mail & Courier Servi	13
1614	93200	A&G Exp-Maintenance of general plan	630100	Postage	-
1615	93200	A&G Exp-Maintenance of general plan	640020	Emp Exp-Parking	20
1616	93200	A&G Exp-Maintenance of general plan	640030	Emp Exp-Travel	7,990
1617	93200	A&G Exp-Maintenance of general plan	640050	Emp Exp-Meals Travel	23,431
1618	93200	A&G Exp-Maintenance of general plan	640080	Emp Exp-Refreshments	4,123
1619	93200	A&G Exp-Maintenance of general plan	640090	Emp Exp-Business Ent	13,617
1620	93200	A&G Exp-Maintenance of general plan	640120	Emp Exp-Health&Safe	4,050
1621	93200	A&G Exp-Maintenance of general plan	640130	Emp Exp-Registration	1,560
1622	93200	A&G Exp-Maintenance of general plan	640140	Emp Exp-Training	5,021
1623	93200	A&G Exp-Maintenance of general plan	640150	Emp Exp-Licenses	575
1624	93200	A&G Exp-Maintenance of general plan	640160	Emp Exp-Awards&Gifts	2,283
1625	93200	A&G Exp-Maintenance of general plan	650010	Hardware	(817)
1626	93200	A&G Exp-Maintenance of general plan	650020	Software	237
1627	93200	A&G Exp-Maintenance of general plan	650050	License Fees	695
1628	93200	A&G Exp-Maintenance of general plan	650070	Club Membership&Dues	65,884
1629	93200	A&G Exp-Maintenance of general plan	650080	Donations	99,264
1630	93200	A&G Exp-Maintenance of general plan	650210	Rent-Land/Easements	-
1631	93200	A&G Exp-Maintenance of general plan	650230	Rent-Construct Equip	-
1632	93200	A&G Exp-Maintenance of general plan	650250	Utilities-Electric	-
1633	93200	A&G Exp-Maintenance of general plan	650260	Utl Land-Based Phone	-
1634	93200	A&G Exp-Maintenance of general plan	650270	Utilities-Water	-
1635	93200	A&G Exp-Maintenance of general plan	650290	Utilities-Other	-
1636	93200	A&G Exp-Maintenance of general plan	650300	Office Supplies	11,779
1637	93200	A&G Exp-Maintenance of general plan	650310	Office Furniture	-
1638	93200	A&G Exp-Maintenance of general plan	650320	Fleet Fuel Purchases	1,003
1639	93200	A&G Exp-Maintenance of general plan	650350	Other Expenses	14,009
1640	<b>93200 Total</b>				<b>\$ 739,170</b>
1641	<b>Grand Total</b>				<b>\$ (0)</b>
1642	Net Income Calculation				\$ (29,297,017)

Supporting Schedules

E-9

Others as needed

\* Note: Schedules signified by \* are based on Arkansas.

Explanation: Schedule showing the detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the historical portion of the test year

Note:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	FERC	FERC Title	Account	G/L Title	Asset Group	Plant Account	Account Description	December 31, 2022
1	10100	Plant in Service	101000	Gas plant in service	3021	3020	FRANCHISES	\$ 137,343
2	10100	Plant in Service	101001	Gas plant in service	3030	3030	INTANGIBLES MISCELLANEOUS	3,216,436
3	10100	Plant in Service	101000	Gas plant in service	3032	3030	INTANGIBLES MISCELLANEOUS	26,579,352
4	10100	Plant in Service	101000	Gas plant in service	3740	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	4,421,875
5	10100	Plant in Service	101000	Gas plant in service	3742	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	4,020,566
6	10100	Plant in Service	101001	Gas plant in service	3751	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	224,808
7	10100	Plant in Service	101002	Gas plant in service	3753	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	400,508
8	10100	Plant in Service	101003	Gas plant in service	3754	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	10,189,842
9	10100	Plant in Service	101004	Gas plant in service	3755	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	5,244,325
10	10100	Plant in Service	101005	Gas plant in service	3760	3760	MAIN (DISTRIBUTION)	858,361,632
11	10100	Plant in Service	101006	Gas plant in service	3780	3780	M/R STATION EQUIP (DIST GENERAL)	14,120,321
12	10100	Plant in Service	101007	Gas plant in service	3783	3780	M/R STATION EQUIP (DIST GENERAL)	1,111,690
13	10100	Plant in Service	101008	Gas plant in service	3790	3790	M/R STATION EQUIP (DIST CITY GATE)	2,422,517
14	10100	Plant in Service	101009	Gas plant in service	3800	3800	SERVICES	395,194,011
15	10100	Plant in Service	101010	Gas plant in service	3811	3810	METERS	30,121,838
16	10100	Plant in Service	101000	Gas plant in service	3812	3810	METERS	29,222,228
17	10100	Plant in Service	101000	Gas plant in service	3813	3810	METERS	14,561,884
18	10100	Plant in Service	101000	Gas plant in service	3820	3820	METER INSTALLATIONS	21,181,287
19	10100	Plant in Service	101000	Gas plant in service	3831	3830	HOUSE REGULATORS	18,504,773
20	10100	Plant in Service	101000	Gas plant in service	3832	3830	HOUSE REGULATORS	12,758,397
21	10100	Plant in Service	101000	Gas plant in service	3850	3850	INDUSTRIAL M/R STATION EQUIP	7,450,386
22	10100	Plant in Service	101000	Gas plant in service	3851	3850	INDUSTRIAL M/R STATION EQUIP	12,964,151
23	10100	Plant in Service	101000	Gas plant in service	3901	3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	8,316,933
24	10100	Plant in Service	101000	Gas plant in service	3902	3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	2,481,392
25	10100	Plant in Service	101000	Gas plant in service	3910	3910	OFFICE FURNITURE AND EQUIPMENT	2,431,158
26	10100	Plant in Service	101000	Gas plant in service	3912	3910	OFFICE FURNITURE AND EQUIPMENT	2,984,690
27	10100	Plant in Service	101000	Gas plant in service	3920	3920	TRANSPORTATION EQUIPMENT	25,034,296
28	10100	Plant in Service	101000	Gas plant in service	3940	3940	TOOLS, SHOP, GARAGE EQUIPMENT	11,328,223
29	10100	Plant in Service	101000	Gas plant in service	3960	3960	POWER OPERATED EQUIPMENT	5,112,179
30	10100	Plant in Service	101000	Gas plant in service	3970	3970	COMMUNICATION EQUIPMENT	513,603
31	10100	Plant in Service	101000	Gas plant in service	3971	3970	COMMUNICATION EQUIPMENT	742,282
32	10100	Plant in Service	101000	Gas plant in service	3980	3980	MISC EQUIPMENT	463,220
33	10100	Plant in Service	101002	GPIS-Manual ARO	3971	3970	COMMUNICATION EQUIPMENT	2,280,940
34	10100	Plant in Service	999101	PIS - Conversion	3980	3980	MISC EQUIPMENT	30,940
35	<b>10100 Total</b>							<b>\$ 1,534,130,028</b>
36	10110	Property under capital leases	101190	Fin ROU-GAAP				\$ 208,326
37	10110	Property under capital leases	192090	Op Lease ROU-GAAP				12,763,068
38	10110	Property under capital leases	192091	AA-Op Lease ROU-GAAP				-
39	<b>10110 Total</b>							<b>\$ 12,971,394</b>
40	10600	Completed construction not classified—Gas	106000	CCNC	3030	3030	INTANGIBLES MISCELLANEOUS	\$ -
41	10600	Completed construction not classified—Gas	106000	CCNC	3740	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	-
42	10600	Completed construction not classified—Gas	106000	CCNC	3750	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-
43	10600	Completed construction not classified—Gas	106000	CCNC	3760	3760	MAIN (DISTRIBUTION)	336,710
44	10600	Completed construction not classified—Gas	106000	CCNC	3780	3780	M/R STATION EQUIP (DIST GENERAL)	829
45	10600	Completed construction not classified—Gas	106000	CCNC	3783	3780	M/R STATION EQUIP (DIST GENERAL)	-
46	10600	Completed construction not classified—Gas	106000	CCNC	3800	3800	SERVICES	416,287
47	10600	Completed construction not classified—Gas	106000	CCNC	3810	3810	METERS	-

Explanation: Schedule showing the detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the historical portion of the test year

Note:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	FERC	FERC Title	Account G/L	G/L Title	Asset Group	Plant Account	Account Description	December 31, 2022
48	10600	Completed construction not classified—Gas	106000	CCNC	3820	3820	METER INSTALLATIONS	3,478
49	10600	Completed construction not classified—Gas	106000	CCNC	3830	3830	HOUSE REGULATORS	-
50	10600	Completed construction not classified—Gas	106000	CCNC	3850	3850	INDUSTRIAL M/R STATION EQUIP	-
51	10600	Completed construction not classified—Gas	106000	CCNC	3910	3910	OFFICE FURNITURE AND EQUIPMENT	-
52	10600	Completed construction not classified—Gas	106000	CCNC	3920	3920	TRANSPORTATION EQUIPMENT	-
53	10600	Completed construction not classified—Gas	106000	CCNC	3940	3940	TOOLS, SHOP, GARAGE EQUIPMENT	-
54	10600	Completed construction not classified—Gas	106000	CCNC	3960	3960	POWER OPERATED EQUIPMENT	-
55	10600	Completed construction not classified—Gas	106000	CCNC	3970	3970	COMMUNICATION EQUIPMENT	-
56	10600	Completed construction not classified—Gas	106000	CCNC	3980	3980	MISC EQUIPMENT	-
57	<b>10600 Total</b>							<b>\$ 757,304</b>
58	10700	Construction work in progress—Gas	107000	CWIP	3030	3030	INTANGIBLES MISCELLANEOUS	\$ -
59	10700	Construction work in progress—Gas	107000	CWIP	3740	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	-
60	10700	Construction work in progress—Gas	107000	CWIP	3750	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	-
61	10700	Construction work in progress—Gas	107000	CWIP	3760	3760	MAIN (DISTRIBUTION)	16,358,338
62	10700	Construction work in progress—Gas	107000	CWIP	3780	3780	M/R STATION EQUIP (DIST GENERAL)	65,294
63	10700	Construction work in progress—Gas	107000	CWIP	3783	3780	M/R STATION EQUIP (DIST GENERAL)	-
64	10700	Construction work in progress—Gas	107000	CWIP	3800	3800	SERVICES	2,454,953
65	10700	Construction work in progress—Gas	107000	CWIP	3810	3810	METERS	696,619
66	10700	Construction work in progress—Gas	107000	CWIP	3820	3820	METER INSTALLATIONS	-
67	10700	Construction work in progress—Gas	107000	CWIP	3830	3830	HOUSE REGULATORS	144,175
68	10700	Construction work in progress—Gas	107000	CWIP	3850	3850	INDUSTRIAL M/R STATION EQUIP	320,931
69	10700	Construction work in progress—Gas	107000	CWIP	3910	3910	OFFICE FURNITURE AND EQUIPMENT	-
70	10700	Construction work in progress—Gas	107000	CWIP	3920	3920	TRANSPORTATION EQUIPMENT	922,507
71	10700	Construction work in progress—Gas	107000	CWIP	3940	3940	TOOLS, SHOP, GARAGE EQUIPMENT	53,250
72	10700	Construction work in progress—Gas	107000	CWIP	3960	3960	POWER OPERATED EQUIPMENT	309,777
73	10700	Construction work in progress—Gas	107000	CWIP	3970	3970	COMMUNICATION EQUIPMENT	-
74	10700	Construction work in progress—Gas	107000	CWIP	3980	3980	MISC EQUIPMENT	-
75	10700	Construction work in progress—Gas	999107	CWIP			CWIP-Conversion	3,952,060
76	10700	Construction work in progress—Gas	107999	CWIP			CWIP-Manual	22,302,337
77	<b>10700 Total</b>							<b>\$ 47,580,241</b>
78	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3740	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	\$ (115,376)
79	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3742	3740	LAND AND LAND RIGHTS (DISTRIBUTION)	(1,013,489)
80	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3751	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	(143,969)
81	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3753	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	(179,759)
82	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3754	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	(4,757,898)
83	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3755	3750	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	(1,642,290)
84	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3760	3760	MAIN (DISTRIBUTION)	(260,324,446)
85	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3780	3780	M/R STATION EQUIP (DIST GENERAL)	(2,518,068)
86	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3783	3780	M/R STATION EQUIP (DIST GENERAL)	(814,032)
87	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3790	3790	M/R STATION EQUIP (DIST CITY GATE)	(1,447,967)
88	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3800	3800	SERVICES	(235,266,788)
89	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3811	3810	METERS	(19,337,459)
90	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3812	3810	METERS	(20,078,077)
91	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3813	3810	METERS	(9,134,490)

Summit Utilities Arkansas, Inc.  
Arkansas PIS Balance  
For The Historical Test Year Ending December 31, 2022

Schedule E-17.1.1  
Title: Arkansas PIS Balances  
Docket No. 23-079-U

Explanation: Schedule showing the detailed (300 series) plant accounts for the utility plant-in-service (101) and related accumulated depreciation (108) accounts for the historical portion of the test year

Note:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	FERC	FERC Title	Account G/L	G/L Title	Asset Group	Plant Account	Account Description	December 31, 2022
92	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3820	3820	METER INSTALLATIONS	(7,071,081)
93	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3831	3830	HOUSE REGULATORS	(8,167,660)
94	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3832	3830	HOUSE REGULATORS	(6,320,197)
95	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3850	3850	INDUSTRIAL M/R STATION EQUIP	(781,229)
96	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3851	3850	INDUSTRIAL M/R STATION EQUIP	(8,605,388)
97	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3901	3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	(167,576)
98	10800	Accum prov for depreciation of gas utility plant	999108	ACCDEPR-Conv	3900	3900	STRUCTURES AND IMPROVEMENTS (GENERAL)	(395,429)
99	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3910	3910	OFFICE FURNITURE AND EQUIPMENT	(518,339)
100	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3912	3910	OFFICE FURNITURE AND EQUIPMENT	(2,142,109)
101	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3920	3920	TRANSPORTATION EQUIPMENT	(7,987,996)
102	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3940	3940	TOOLS, SHOP, GARAGE EQUIPMENT	(4,976,499)
103	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3960	3960	POWER OPERATED EQUIPMENT	(2,521,063)
104	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3970	3970	COMMUNICATION EQUIPMENT	(332,436)
105	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3971	3970	COMMUNICATION EQUIPMENT	(12,371)
106	10800	Accum prov for depreciation of gas utility plant	108000	Acc Depr	3980	3980	MISC EQUIPMENT	(292,942)
107	10800	Accum prov for depreciation of gas utility plant	108001	Acc Depr-Removal	3760	3760	MAIN (DISTRIBUTION)	1,721,386
108	10800	Accum prov for depreciation of gas utility plant	108001	Acc Depr-Removal	3780	3780	M/R STATION EQUIP (DIST GENERAL)	33,613
109	10800	Accum prov for depreciation of gas utility plant	108001	Acc Depr-Removal	3800	3800	SERVICES	940,013
110	10800	Accum prov for depreciation of gas utility plant	108001	Acc Depr-Removal	3820	3820	METER INSTALLATIONS	864
111	10800	Accum prov for depreciation of gas utility plant	108001	Acc Depr-Removal	3850	3850	INDUSTRIAL M/R STATION EQUIP	92,587
112	10800	Accum prov for depreciation of gas utility plant	108002	Acc Depr-Manual ARO				(69,433)
113	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3760	3760	MAIN (DISTRIBUTION)	196
114	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3780	3780	M/R STATION EQUIP (DIST GENERAL)	-
115	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3783	3780	M/R STATION EQUIP (DIST GENERAL)	-
116	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3790	3790	M/R STATION EQUIP (DIST CITY GATE)	-
117	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3800	3800	SERVICES	4,260
118	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3820	3820	METER INSTALLATIONS	-
119	10800	Accum prov for depreciation of gas utility plant	108003	Acc Depr-COR	3850	3850	INDUSTRIAL M/R STATION EQUIP	-
120	10800	Accum prov for depreciation of gas utility plant	108005	Acc Depr-Salvage Man	3920	3920	TRANSPORTATION EQUIPMENT	(114,538)
121	10800	Accum prov for depreciation of gas utility plant	108005	Acc Depr-Salvage Man	3960	3960	POWER OPERATED EQUIPMENT	-
122	10800	Acc Prov For Depr	108005	Acc Depr-Salvage Man				(74,533)
123	10800	Acc Prov For Depr	999109	RWIP-Conversion				315,274
124	<b>10800 Total</b>							<b>\$ (604,216,734)</b>
125	11100	Accum prov-amort & depletion of gas utility plant	111000	Accum prov-amort & depletion of gas utility plant	3030	3030	INTANGIBLES MISCELLANEOUS	\$ (798,521)
126	11100	Accum prov-amort & depletion of gas utility plant	111000	Accum prov-amort & depletion of gas utility plant	3032	3030	INTANGIBLES MISCELLANEOUS	(4,360,112)
127	11100	Accum prov-amort & depletion of gas utility plant	111090	Accum prov-amort & depletion of gas utility plant			Acc Amort-GAAP 842	(8,560)
128	11100	Accum prov-amort & depletion of gas utility plant	111001	Accum prov-amort & depletion of gas utility plant	3902	3900	Acc Amort-Pit-Oth	(563,148)
129	11100	Accum prov-amort & depletion of gas utility plant	192091	AA-Op Lease ROU-GAAP				(532,453)
130	<b>11100 Total</b>							<b>\$ (6,262,795)</b>
131	11400	Gas plant acquisition adjustments	114100	Goodwill				\$ 690,091,096
132	<b>11400 Total</b>							<b>\$ 690,091,096</b>

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
<b>FERC Total</b>										
1	10100	Gas plant in service	101000	GPI\$	\$ 1,501,500,946	\$ 1,501,636,474	\$ 1,502,737,318	\$ 1,506,123,609	\$ 1,508,060,277	\$ 1,516,501,891
2	10100	Gas plant in service	101001	GPI\$-Intangibles	29,795,788	29,795,788	29,795,788	31,421,994	32,002,257	32,002,257
3	10100	Gas plant in service	101002	GPI\$-Manual ARO	2,280,940	2,280,940	2,280,940	2,280,940	2,280,940	2,280,940
4	10100	Gas plant in service	101190	Fin ROU-GAAP	-	-	-	-	-	-
5	10100	Gas plant in service	999101	PIS - Conversion	(95)	(95)	(95)	0	0	0
6	<b>10100 Total</b>				<b>\$ 1,533,577,579</b>	<b>\$ 1,533,713,107</b>	<b>\$ 1,534,813,951</b>	<b>\$ 1,539,826,543</b>	<b>\$ 1,542,343,474</b>	<b>\$ 1,550,785,088</b>
7	10110	Property under capital leases	101190	Fin ROU-GAAP	\$ 208,326	\$ 208,326	\$ 208,326	\$ 208,326	\$ 208,326	\$ 208,326
8	10110	Property under capital leases	192090	Op Lease ROU-GAAP	12,763,068	12,763,068	12,763,068	12,763,068	12,763,068	12,763,068
9	10110	Property under capital leases	192091	AA-Op Lease ROU-GAAP	(532,453)	(532,453)	(532,453)	(532,453)	(532,453)	(532,453)
10	<b>10110 Total</b>				<b>\$ 12,438,941</b>	<b>\$ 12,438,941</b>	<b>\$ 12,438,941</b>	<b>\$ 12,438,941</b>	<b>\$ 12,438,941</b>	<b>\$ 12,438,941</b>
11	10600	Completed construction not classified—Gas	106000	CCNC	\$ 2,840,390	\$ 6,497,282	\$ 9,333,351	\$ 16,295,878	\$ 26,418,768	\$ 24,319,885
12	<b>10600 Total</b>				<b>\$ 2,840,390</b>	<b>\$ 6,497,282</b>	<b>\$ 9,333,351</b>	<b>\$ 16,295,878</b>	<b>\$ 26,418,768</b>	<b>\$ 24,319,885</b>
13	10700	Construction work in progress—Gas	107000	CWIP	\$ 24,112,900	\$ 26,585,314	\$ 33,413,176	\$ 32,021,302	\$ 27,668,918	\$ 31,161,109
14	10700	Construction work in progress—Gas	107999	CWIP-Manual	11,429,756	9,499,394	20,885,983	21,545,928	23,516,746	22,236,223
15	10700	Construction work in progress—Gas	408100	Payroll Taxes	-	-	-	-	-	(86)
16	10700	Construction work in progress—Gas	600010	Regular-Exempt	(37,394)	(37,394)	(47,210)	(46,707)	(55,860)	(62,250)
17	10700	Construction work in progress—Gas	600020	Regular-Non-Exempt	(2,171)	(6,099)	(5,963)	(5,963)	(5,963)	(5,963)
18	10700	Construction work in progress—Gas	600040	Overtime-Exempt	-	-	-	-	-	-
19	10700	Construction work in progress—Gas	600050	Overtime-Non-Exempt	(940)	(3,242)	(5,720)	(5,720)	(7,566)	(10,526)
20	10700	Construction work in progress—Gas	600070	NonProduct-Exempt	-	-	-	-	-	-
21	10700	Construction work in progress—Gas	600080	NonProduct-NonExempt	-	-	-	-	-	-
22	10700	Construction work in progress—Gas	600100	Bonus STI-Exempt	-	-	-	-	-	-
23	10700	Construction work in progress—Gas	600110	Bonus STI-Non-Exempt	-	-	-	-	-	-
24	10700	Construction work in progress—Gas	610010	Emp Ben-401K	-	-	-	-	-	-
25	10700	Construction work in progress—Gas	610030	Emp Ben-Medical	-	-	-	-	-	-
26	10700	Construction work in progress—Gas	610040	EmpB-Oth Health Bene	-	-	-	-	-	-
27	10700	Construction work in progress—Gas	610050	EmpB-Fringe Benefits	-	-	-	-	-	-
28	10700	Construction work in progress—Gas	620000	Materials	316,231	(662,643)	(198,166)	179,136	1,301,684	2,455,477
29	10700	Construction work in progress—Gas	620010	Inventory Adjustment	-	-	1,650	1,650	1,650	1,650
30	10700	Construction work in progress—Gas	620050	Non-Inventory	18,948	95,011	119,005	131,841	174,907	206,056
31	10700	Construction work in progress—Gas	620060	Freight	-	-	-	-	119	119
32	10700	Construction work in progress—Gas	620070	Equipment-Vehicles	600,585	669,838	119,729	996,127	1,088,261	2,021,153
33	10700	Construction work in progress—Gas	630010	Contractor Costs	3,342,705	8,151,625	10,789,224	17,712,909	25,966,589	30,543,784
34	10700	Construction work in progress—Gas	630020	Consultants	-	-	-	4,499	-	7,703
35	10700	Construction work in progress—Gas	630030	Audit Services	-	-	-	-	-	-
36	10700	Construction work in progress—Gas	630040	Tax Services	-	-	-	-	-	-
37	10700	Construction work in progress—Gas	630050	Legal Services	-	-	-	-	-	-
38	10700	Construction work in progress—Gas	630060	Wireless Services	103	103	103	103	103	103
39	10700	Construction work in progress—Gas	630070	Building Maintenance	-	3,936	5,752	7,918	7,918	20,085
40	10700	Construction work in progress—Gas	630080	Mail & Courier Servi	-	-	-	-	-	-
41	10700	Construction work in progress—Gas	630100	Postage	-	24	24	24	36	81
42	10700	Construction work in progress—Gas	640010	Emp Exp-Tuition	-	-	-	-	-	-
43	10700	Construction work in progress—Gas	640020	Emp Exp-Parking	-	-	-	-	15	15
44	10700	Construction work in progress—Gas	640030	Emp Exp-Travel	-	-	-	-	-	-
45	10700	Construction work in progress—Gas	640040	Emp Exp-Hotel/Lodg	690	829	1,234	1,234	2,949	4,743
46	10700	Construction work in progress—Gas	640050	Emp Exp-Meals Travel	252	252	478	585	639	961
47	10700	Construction work in progress—Gas	640060	Emp Exp-Meals Busins	240	1,535	3,072	5,005	5,597	6,567
48	10700	Construction work in progress—Gas	640070	Emp Exp-Meals NonRec	116	116	116	116	325	325
49	10700	Construction work in progress—Gas	640080	Emp Exp-Refreshments	-	58	110	110	210	453
50	10700	Construction work in progress—Gas	640090	Emp Exp-Business Ent	-	2,000	2,000	2,000	2,000	2,000
51	10700	Construction work in progress—Gas	640120	Emp Exp-Health&Safe	418	507	507	2,189	2,189	2,189
52	10700	Construction work in progress—Gas	640130	Emp Exp-Registration	-	-	-	-	-	-
53	10700	Construction work in progress—Gas	640140	Emp Exp-Training	30	30	82	82	1,153	3,153
54	10700	Construction work in progress—Gas	640150	Emp Exp-Licenses	-	54	86	175	175	264
55	10700	Construction work in progress—Gas	640170	Emp Exp-Uniforms	1,088	1,196	1,196	1,614	1,614	3,770
56	10700	Construction work in progress—Gas	640180	Emp Exp-Subscrip&Dues	-	-	-	-	-	-
57	10700	Construction work in progress—Gas	650010	Hardware	46	569	1,260,393	1,268,839	1,269,229	1,269,636
58	10700	Construction work in progress—Gas	650020	Software	-	-	59,568	106,842	-	106,842
59	10700	Construction work in progress—Gas	650030	Bank Fee and Charges	-	-	-	-	-	-
60	10700	Construction work in progress—Gas	650040	Bad Debt Exp-Gas	(94,647)	(94,647)	(94,647)	(94,647)	(94,647)	(94,647)
61	10700	Construction work in progress—Gas	650050	License Fees	-	67,057	69,905	95,660	125,383	167,414
62	10700	Construction work in progress—Gas	650060	Regulatory/PUC Fees	-	-	-	-	-	-
63	10700	Construction work in progress—Gas	650070	Club Membership&Dues	-	-	-	-	-	-
64	10700	Construction work in progress—Gas	650080	Donations	-	-	-	-	-	-
65	10700	Construction work in progress—Gas	650090	CIAC	-	-	(2,265,621)	(2,455,159)	(4,266,928)	(3,839,522)
66	10700	Construction work in progress—Gas	650100	Marketing&Advertise	-	-	-	-	-	-
67	10700	Construction work in progress—Gas	650110	BOD Fees	-	-	-	-	-	-
68	10700	Construction work in progress—Gas	650120	Claims/Settlements	912	912	912	912	912	912
69	10700	Construction work in progress—Gas	650170	Insurance-Property	-	-	-	-	-	-

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
70	10700	Construction work in progress—Gas	650180	Ins-Umbrella Liab	-	-	-	-	-	-
71	10700	Construction work in progress—Gas	650200	Rent-Office	-	400	400	400	400	400
72	10700	Construction work in progress—Gas	650210	Rent-Land/Easements	-	7,323	37,832	37,832	85,582	117,657
73	10700	Construction work in progress—Gas	650220	Rent-Office Equipmnt	41	41	41	41	41	41
74	10700	Construction work in progress—Gas	650230	Rent-Construct Equip	-	-	-	893	893	981
75	10700	Construction work in progress—Gas	650240	Rent-Other	-	109,855	109,855	109,855	109,855	109,855
76	10700	Construction work in progress—Gas	650250	Utilities-Electric	-	-	-	1,320	1,320	1,320
77	10700	Construction work in progress—Gas	650260	UT Land-Based Phone	90	90	90	90	90	90
78	10700	Construction work in progress—Gas	650270	Utilities-Water	-	-	-	-	-	-
79	10700	Construction work in progress—Gas	650280	Utilities-Trash	118	336	336	336	336	336
80	10700	Construction work in progress—Gas	650290	Utilities-Other	-	-	121	121	668	668
81	10700	Construction work in progress—Gas	650300	Office Supplies	157	202	426	426	426	492
82	10700	Construction work in progress—Gas	650310	Office Furniture	-	4,675	4,675	4,675	4,675	11,334
83	10700	Construction work in progress—Gas	650320	Fleet Fuel Purchases	49	76	76	76	579	702
84	10700	Construction work in progress—Gas	650330	Other Fuel Purchases	-	28	43	43	294	1,202
85	10700	Construction work in progress—Gas	650340	EE Expenses	-	-	-	-	25	25
86	10700	Construction work in progress—Gas	650350	Other Expenses	41,243	49,582	19,388	19,736	23,433	19,511
87	10700	Construction work in progress—Gas	650351	CWIP Conv Exp	-	-	3,122,446	3,122,446	3,117,751	3,114,842
88	10700	Construction work in progress—Gas	650400	Equipment	135,830	112,003	1,346,186	1,407,659	1,423,224	1,439,895
89	10700	Construction work in progress—Gas	650500	Shared Services	1,374,204	2,595,469	3,855,248	5,216,965	6,571,037	8,224,822
90	10700	Construction work in progress—Gas	650600	AFUDC Expense	-	-	-	-	-	-
91	10700	Construction work in progress—Gas	660001	Corp-Other Taxes	-	-	-	-	-	-
92	10700	Construction work in progress—Gas	660010	Corp-Reg Exempt	-	-	-	-	-	-
93	10700	Construction work in progress—Gas	660011	Corp-Reg Non-Exempt	-	-	-	-	-	-
94	10700	Construction work in progress—Gas	660012	Corp-Overtime Exempt	-	-	-	-	-	-
95	10700	Construction work in progress—Gas	660013	Corp-Overtime NonExe	-	-	-	-	-	-
96	10700	Construction work in progress—Gas	660014	Corp-NonProd NonExem	-	-	-	-	-	-
97	10700	Construction work in progress—Gas	660015	Corp-STI Exempt	-	-	-	-	-	-
98	10700	Construction work in progress—Gas	660016	Corp-STI Non-Exempt	-	-	-	-	-	-
99	10700	Construction work in progress—Gas	660040	Corp-Benefits 401K	-	-	-	-	-	-
100	10700	Construction work in progress—Gas	660041	Corp-Benefits Medica	-	-	-	-	-	-
101	10700	Construction work in progress—Gas	660042	Corp-Bene Oth Health	-	-	-	-	-	-
102	10700	Construction work in progress—Gas	660043	Corp-Tuition	-	-	-	-	-	-
103	10700	Construction work in progress—Gas	660044	Corp-Ben Fringe	-	-	-	-	-	-
104	10700	Construction work in progress—Gas	660060	Corp-Contractor Cost	-	-	-	-	-	-
105	10700	Construction work in progress—Gas	660061	Corp-Consultants	-	-	-	-	-	-
106	10700	Construction work in progress—Gas	660062	Corp-Wireless Svc	-	-	-	-	-	-
107	10700	Construction work in progress—Gas	660080	Corp-IT Expense	-	-	-	-	-	-
108	10700	Construction work in progress—Gas	660100	Corp-Property Ins	-	-	-	-	-	-
109	10700	Construction work in progress—Gas	660101	Corp-Liab Insurance	-	-	-	-	-	-
110	10700	Construction work in progress—Gas	660120	Corp-Emp Exp Travel	-	-	-	-	-	-
111	10700	Construction work in progress—Gas	660121	Corp-EmpExp Meal Tvl	-	-	-	-	-	-
112	10700	Construction work in progress—Gas	660122	Corp-EmpExp Meal Bus	-	-	-	-	-	-
113	10700	Construction work in progress—Gas	660123	Corp-EmpExp Safety	-	-	-	-	-	-
114	10700	Construction work in progress—Gas	660124	Corp-EmpExp Training	-	-	-	-	-	-
115	10700	Construction work in progress—Gas	660125	Corp-Emp Exp Subscri	-	-	-	-	-	-
116	10700	Construction work in progress—Gas	660140	Corp-Rent Office	-	-	-	-	-	-
117	10700	Construction work in progress—Gas	660141	Corp-Utilities Trash	-	-	-	-	-	-
118	10700	Construction work in progress—Gas	660142	Corp-Office Supplies	-	-	-	-	-	-
119	10700	Construction work in progress—Gas	660143	Corp-Vehicles	-	-	-	-	-	-
120	10700	Construction work in progress—Gas	660144	Corp-Postage	-	-	-	-	-	-
121	10700	Construction work in progress—Gas	700000	Ext Settle-Labor	(1,621,723)	(3,325,367)	(4,386,015)	(5,426,516)	(6,514,153)	(7,857,616)
122	10700	Construction work in progress—Gas	700010	Ext Settle-Benefits	(187,957)	(395,678)	(1,040,748)	(1,629,883)	(2,289,925)	(3,063,637)
123	10700	Construction work in progress—Gas	700020	Ext Settle-Pay Tax	(28,194)	(59,352)	(155,902)	(244,197)	(343,166)	(459,093)
124	10700	Construction work in progress—Gas	700030	Ext Settle-Material	(554,680)	459,810	(202,783)	(1,000,224)	(2,592,791)	(4,396,056)
125	10700	Construction work in progress—Gas	700040	Ext Settle-Ext Labor	(2,778,726)	(7,324,705)	(10,498,156)	(17,991,842)	(27,187,082)	(32,016,873)
126	10700	Construction work in progress—Gas	700050	Ext Settle-Employee	(116)	(937)	(14,000)	(81,395)	(125,488)	(161,495)
127	10700	Construction work in progress—Gas	700060	Ext Settle-IT Exp	(41)	(541)	(1,325,145)	(1,335,271)	(1,387,304)	(1,448,761)
128	10700	Construction work in progress—Gas	700070	Ext Settle-Transport	-	-	(25)	(194)	(942)	(2,011)
129	10700	Construction work in progress—Gas	700080	Ext Settle-Other Exp	(680,867)	(916,600)	(6,707,271)	(9,816,472)	(12,097,090)	(15,549,845)
130	10700	Construction work in progress—Gas	700090	Ext Settle-Non Tax	-	-	2,265,621	2,456,159	4,266,928	3,893,423
131	10700	Construction work in progress—Gas	800100	Labor-Regular Time	270,814	574,340	966,011	1,302,619	1,695,350	2,126,302
132	10700	Construction work in progress—Gas	800110	Non-Exempt-Overtime	98,409	205,693	298,647	370,311	442,935	534,682
133	10700	Construction work in progress—Gas	800111	Non-Exempt-CalOut 1	8,299	17,711	29,062	37,507	46,460	56,666
134	10700	Construction work in progress—Gas	800112	Non-Exempt-CalOut 2	1,502	2,387	2,947	3,913	5,536	7,811
135	10700	Construction work in progress—Gas	800113	Non-Exempt-CalOut 3	-	563	563	563	781	1,044
136	10700	Construction work in progress—Gas	800114	Non-Exempt-CalOut 4	-	-	-	-	-	135
137	10700	Construction work in progress—Gas	800200	Benefits Overhead	169,260	376,981	619,171	828,264	1,060,028	1,324,119
138	10700	Construction work in progress—Gas	800210	Payroll Tax Overhead	25,389	56,547	92,876	124,240	159,004	198,618
139	10700	Construction work in progress—Gas	800220	Stores Overhead	105	933	1,468	1,639	220,309	595,919
140	10700	Construction work in progress—Gas	800230	Fleet Overhead	215,671	113,456	170,462	458,679	528,208	607,435



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(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
141	10700	Construction work in progress—Gas	800240	Supervision&Engineer	830,539	1,689,341	1,689,341	1,689,341	1,689,341	1,689,341
142	10700	Construction work in progress—Gas	800250	A&G Service Overhead	415,270	844,672	844,672	844,672	844,672	844,672
143	10700	Construction work in progress—Gas	800400	Assessments-Labor	676,408	1,254,796	1,831,065	2,453,381	3,077,994	3,895,003
144	10700	Construction work in progress—Gas	800410	Assessments-Benefits	394,908	748,723	1,151,603	1,531,645	1,959,924	2,469,966
145	10700	Construction work in progress—Gas	800420	Assessment-P/R Tax	59,135	112,133	172,355	229,286	293,491	369,866
146	10700	Construction work in progress—Gas	800430	Assessments-Material	139,998	302,538	417,371	536,241	674,098	837,502
147	10700	Construction work in progress—Gas	800440	Assessment-Ext Labor	497,693	854,536	1,360,646	1,893,531	2,777,463	2,934,445
148	10700	Construction work in progress—Gas	800450	Assessments-Employee	16,126	29,210	39,948	103,115	143,261	171,659
149	10700	Construction work in progress—Gas	800460	Assessments-IT Exp	(113,482)	(110,474)	(105,261)	(103,582)	(99,213)	(98,163)
150	10700	Construction work in progress—Gas	800470	Assessment-Transport	66,206	66,220	66,229	66,338	66,393	66,430
151	10700	Construction work in progress—Gas	800480	Assessment-Other Exp	890,465	1,830,525	2,550,175	3,331,472	4,072,918	4,848,018
152	10700	Construction work in progress—Gas	800490	Assessments-Non Tax	62,048	62,048	62,048	62,048	62,048	62,048
153	10700	Construction work in progress—Gas	800500	Int Settle-Labor	(639,014)	(1,217,402)	(1,217,402)	(1,217,402)	(1,217,402)	(1,217,402)
154	10700	Construction work in progress—Gas	800510	Int Settle-Benefits	(376,211)	(730,026)	(730,026)	(730,026)	(730,026)	(730,026)
155	10700	Construction work in progress—Gas	800520	Int Settle-Payrlr Ta	(56,331)	(109,328)	(109,328)	(109,328)	(109,328)	(109,328)
156	10700	Construction work in progress—Gas	800530	Int Settle-Material	(136,271)	(309,105)	(309,007)	(308,962)	(308,181)	(307,993)
157	10700	Construction work in progress—Gas	800540	Int Settle-Ext Labor	(1,061,775)	(1,685,519)	(1,657,594)	(1,627,142)	(1,573,202)	(1,489,198)
158	10700	Construction work in progress—Gas	800550	Int Settle-Employee	(18,843)	(34,848)	(34,829)	(34,829)	(34,638)	(34,603)
159	10700	Construction work in progress—Gas	800560	Int Settle-IT Exps	113,477	110,445	110,445	110,445	110,445	110,445
160	10700	Construction work in progress—Gas	800570	Int Settle-Transport	(66,255)	(66,324)	(66,324)	(66,324)	(66,324)	(66,324)
161	10700	Construction work in progress—Gas	800580	Int Settle-Other Exp	(2,268,131)	(4,437,059)	(4,435,846)	(4,435,846)	(4,435,492)	(4,435,275)
162	10700	Construction work in progress—Gas	800590	Int Settle-Non Tax	(62,048)	(62,048)	(62,048)	(62,048)	(62,048)	(62,048)
163	10700	Construction work in progress—Gas	999107	CWIP-Conversion	4,056,368	4,056,368	786,801	-	(6,648)	(62,048)
164	<b>10700 Total</b>				<b>\$ 39,599,025</b>	<b>\$ 40,141,076</b>	<b>\$ 55,087,961</b>	<b>\$ 53,667,230</b>	<b>\$ 51,185,665</b>	<b>\$ 53,397,332</b>
165	10800	Acc Prov For Depr	108000	Acc Depr	\$ (610,518,384)	\$ (614,939,348)	\$ (619,184,536)	\$ (623,667,950)	\$ (627,794,676)	\$ (630,537,987)
166	10800	Acc Prov For Depr	108001	Acc Depr-Removal	3,549,558	4,547,847	5,644,271	7,211,807	9,203,037	9,773,617
167	10800	Acc Prov For Depr	108002	Acc Depr-Manual ARO	(69,433)	(69,433)	(86,791)	(92,577)	(98,364)	(104,150)
168	10800	Acc Prov For Depr	108003	Acc Depr-COR	27,317	56,928	157,255	322,912	567,706	2,330,592
169	10800	Acc Prov For Depr	108005	Acc Depr-Salvage Man	(189,070)	(189,070)	(189,070)	(189,070)	(189,070)	(208,262)
170	10800	Acc Prov For Depr	999108	ACCDEPR-Conv	(395,429)	(395,429)	(395,429)	(395,429)	(395,429)	(395,429)
171	10800	Acc Prov For Depr	999109	RWIP-Conversion	332,604	332,604	172,568	-	-	-
172	<b>10800 Total</b>				<b>\$ (607,262,837)</b>	<b>\$ (610,655,902)</b>	<b>\$ (613,981,732)</b>	<b>\$ (616,810,307)</b>	<b>\$ (618,706,796)</b>	<b>\$ (619,141,619)</b>
173	11100	Accum prov-amort & depletion of gas utility plant	111000	Acc Amort-Pit	\$ (5,480,510)	\$ (5,802,387)	\$ (6,124,263)	\$ (6,465,505)	\$ (6,808,343)	\$ (7,151,182)
174	11100	Accum prov-amort & depletion of gas utility plant	111090	Acc Amort-GAAP 842	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)
175	11100	Accum prov-amort & depletion of gas utility plant	111001	Acc Amort-Pit-Oth	(593,827)	(604,955)	(625,193)	(645,951)	(666,540)	(687,218)
176	<b>11100 Total</b>				<b>\$ (6,072,897)</b>	<b>\$ (6,415,451)</b>	<b>\$ (6,758,006)</b>	<b>\$ (7,119,926)</b>	<b>\$ (7,483,443)</b>	<b>\$ (7,846,960)</b>
177	11400	Gas plant acquisition adjustments	114100	Goodwill	\$ 690,091,096	\$ 690,091,096	\$ 690,091,096	\$ 690,091,096	\$ 690,091,096	\$ 690,091,096
178	<b>11400 Total</b>				<b>\$ 690,091,096</b>	<b>\$ 690,091,096</b>	<b>\$ 690,091,096</b>	<b>\$ 690,091,096</b>	<b>\$ 690,091,096</b>	<b>\$ 690,091,096</b>
179	12300	Investment in associated companies	123112	Invest in Subs-MOS	-	-	-	600	600	600
180	12300	Investment in associated companies	123130	Invest in Subs-SUA	-	-	-	-	2,490	2,490
181	12300	Investment in associated companies	123131	Invest in Subs-SUO	-	-	-	-	510	510
182	<b>12300 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>
183	13100	Cash	131010	PNC-Operating Acct	\$ 5,024,582	\$ 8,265,397	\$ (16,201,927)	\$ (18,188,516)	\$ (43,061,132)	\$ (52,104,422)
184	13100	Cash	131100	PNC-Disburs Acct	(0)	(0)	10,775	796,429	1,181,878	1,523,013
185	13100	Cash	131110	DISBURSEMENTS-ACH	(393,626)	(753,716)	(616,137)	(1,796,026)	(1,798,869)	(3,506,470)
186	13100	Cash	131120	DISBURSEMENTS-CHECKS	(2,678,803)	(2,205,290)	(1,208,179)	(1,547,092)	(1,231,447)	(1,163,114)
187	13100	Cash	131130	DISBURSEMENTS-WIRES	(42,925,339)	(42,925,339)	-	-	-	-
188	13100	Cash	131200	Chase-Main	3,542,398	3,542,398	3,542,398	3,542,398	3,542,398	3,542,398
189	13100	Cash	131201	Chase-Disbursements	1,053	1,053	1,053	1,053	1,053	1,053
190	13100	Cash	131203	Chase-Disburs Cirg	(118,332)	(118,332)	(118,332)	(118,332)	(118,332)	(118,332)
191	13100	Cash	131204	Chase-Refunds	1,623	1,623	1,623	1,623	1,623	1,623
192	13100	Cash	131205	Chase-Unapplied Cash	60,829	60,829	60,829	60,829	60,829	60,829
193	13100	Cash	131301	Wells Fargo	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)	(2,607,341)
194	13100	Cash	131304	Wells Fargo-Clearing	(508,508)	(508,508)	(508,508)	(508,508)	(508,508)	(508,508)
195	13100	Cash	131602	Cash Cirg-PNC	(70,539,187)	(71,011,935)	(75,542,902)	(74,671,085)	(75,307,410)	(76,605,046)
196	13100	Cash	131603	Cash Cirg-USPA Pmt	224,164	224,164	224,164	224,164	224,164	224,164
197	13100	Cash	131604	Cash Cirg-Debtbt Pmt	25,983	29,681	34,315	35,729	37,582	39,791
198	13100	Cash	131605	Cash Cirg-Brniks Pmt	37	37	38	38	38	38
199	13100	Cash	131606	Cash Cirg-Paymt Pmt	75,990,019	119,409,702	170,545,252	198,420,795	219,584,150	233,353,028
200	13100	Cash	131607	Cash Cirg-Fiserv Pmt	8,402,615	13,218,469	18,127,222	21,163,556	23,489,093	25,015,270
201	13100	Cash	131608	Cash Cirg-Paymt Pmt	47,782	48,287	48,287	48,454	48,454	48,454
202	13100	Cash	131615	Cash Cirg-Paymt Rtn	(1,008,955)	(1,419,068)	(2,754,672)	(3,224,989)	(3,518,250)	(3,776,805)
203	13100	Cash	131616	Cash Cirg-PNC Rtn	(31,222)	(2,590,639)	(2,597,166)	(2,602,279)	(2,620,949)	(2,621,799)
204	13100	Cash	131618	Cash Cirg-DebNxt Rtn	-	-	-	-	-	-
205	13100	Cash	131619	Cash Cirg-Fiserv Rtn	(5,979)	(7,120)	(9,771)	(9,771)	(9,771)	(10,422)
206	13100	Cash	131620	Cash Cirg-Paymt Rtn	(190,164)	(199,950)	(199,950)	(199,877)	(199,877)	(199,877)
207	13100	Cash	131630	Cash-Refund Clearing	(185,848)	(239,441)	(321,292)	(1,344,619)	(1,882,920)	(2,074,744)
208	13100	Cash	131640	PNC-ZBA	-	-	-	-	-	-
209	13100	Cash	131645	PNC-Oth Money Trans	51,622,220	27,042,230	13,190,927	(14,124,096)	(10,266,857)	(17,195,770)
210	13100	Cash	131900	PNC-Collection-FICA	49,498	57,310	(99,018,696)	(99,016,233)	(98,923,114)	(98,917,220)
211	<b>13100 Total</b>				<b>\$ 23,799,498</b>	<b>\$ 47,314,501</b>	<b>\$ 4,082,010</b>	<b>\$ 4,336,309</b>	<b>\$ 6,116,338</b>	<b>\$ 2,399,791</b>

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
212	13600	Temporary cash investments	136000	Temp Cash Investment	\$ (27,208)	\$ (27,208)	\$ 29,690,503	\$ 29,690,503	\$ 13,685,521	\$ 10,068,129
213	<b>13600 Total</b>				<b>\$ (27,208)</b>	<b>\$ (27,208)</b>	<b>\$ 29,690,503</b>	<b>\$ 29,690,503</b>	<b>\$ 13,685,521</b>	<b>\$ 10,068,129</b>
214	14200	Customer accounts receivable	142000	A/R-FICA	\$ 123,906,346	\$ 142,484,952	\$ 122,645,319	\$ 105,536,265	\$ 88,077,821	\$ 79,879,308
215	14200	Customer accounts receivable	142009	A/R-FICA Conv	146,761	146,761	146,761	146,761	146,761	146,761
216	14200	Customer accounts receivable	142400	A/R- (FI-AR)	-	6,790	80,905	1,823,854	592,863	115,106
217	14200	Customer accounts receivable	142999	A/R-Manual	(1,466,877)	(1,466,877)	586,840	586,556	164,657	(137,742)
218	<b>14200 Total</b>				<b>\$ 122,586,230</b>	<b>\$ 141,171,626</b>	<b>\$ 123,459,825</b>	<b>\$ 108,093,436</b>	<b>\$ 88,982,102</b>	<b>\$ 80,093,434</b>
219	14300	Other accounts receivable	143040	Other A/R-Claims	\$ -	\$ -	\$ (344,848)	\$ (344,848)	\$ (403,152)	\$ (453,974)
220	14300	Other accounts receivable	143999	Other A/R-Manual	877,456	881,585	878,066	896,352	894,267	894,365
221	<b>14300 Total</b>				<b>\$ 877,456</b>	<b>\$ 881,585</b>	<b>\$ 533,218</b>	<b>\$ 551,484</b>	<b>\$ 481,115</b>	<b>\$ 430,390</b>
222	14400	Accum provision for uncollectible accounts—Cr	144000	A/R Allow-Trade A/R	\$ (29,671,749)	\$ (29,609,920)	\$ (29,555,668)	\$ (29,518,888)	\$ (29,490,577)	\$ (23,679,941)
223	14400	Accum provision for uncollectible accounts—Cr	144001	A/R Allow-Accr Adj	(9,819)	(570,101)	(4,060,213)	(4,253,646)	(4,370,559)	(13,495,607)
224	14400	Accum provision for uncollectible accounts—Cr	144010	A/R Allow-Other	(345,244)	(345,244)	(172,622)	(172,622)	(172,622)	(21,310)
225	<b>14400 Total</b>				<b>\$ (30,026,812)</b>	<b>\$ (30,525,265)</b>	<b>\$ (33,788,502)</b>	<b>\$ (33,944,957)</b>	<b>\$ (34,033,758)</b>	<b>\$ (37,196,859)</b>
226	14600	Accounts receivable from associated companies	146000	Interco Due From	\$ 6,603,073	\$ 6,933,928	\$ 7,511,033	\$ 8,055,608	\$ 8,487,528	\$ 8,986,693
227	14600	Accounts receivable from associated companies	146001	Interco Due From SUI	11,871,200	11,871,200	-	370	819	-
228	14600	Accounts receivable from associated companies	146010	Interco Due From-Tax	1,442,324	1,442,324	1,442,324	1,442,324	1,442,324	1,442,324
229	14600	Accounts receivable from associated companies	146999	Interco Due From-Man	(5,793,819)	(5,793,819)	(9,014,569)	(9,014,569)	(9,014,569)	(13,630,605)
230	<b>14600 Total</b>				<b>\$ 14,122,778</b>	<b>\$ 14,453,634</b>	<b>\$ (61,211)</b>	<b>\$ 483,733</b>	<b>\$ 916,103</b>	<b>\$ (3,201,588)</b>
231	15400	Plant materials & operating supplies (Major only)	154000	Inventory-System	\$ 8,167,443	\$ 8,498,502	\$ 9,088,332	\$ 9,489,205	\$ 9,813,820	\$ 9,772,836
232	15400	Plant materials & operating supplies (Major only)	154999	Inventory-Manual	(1,260,605)	185	11,892	12,624	(1,405)	(1,405)
233	15400	Plant materials & operating supplies (Major only)	999154	Pit Mat and Sup-Conv	(74)	(74)	(74)	(74)	(88)	(68)
234	<b>15400 Total</b>				<b>\$ 6,906,765</b>	<b>\$ 8,498,613</b>	<b>\$ 9,100,150</b>	<b>\$ 9,501,756</b>	<b>\$ 9,812,327</b>	<b>\$ 9,771,344</b>
235	16300	Stores expense undistributed	163000	Store Expense	\$ -	\$ -	\$ 5,395	\$ 62,889	\$ -	\$ (452,139)
236	16300	Stores expense undistributed	163999	Store Expense-Manual	1,143,755	1,143,755	1,143,755	1,143,755	1,143,755	1,143,755
237	<b>16300 Total</b>				<b>\$ 1,143,755</b>	<b>\$ 1,143,755</b>	<b>\$ 1,149,150</b>	<b>\$ 1,206,644</b>	<b>\$ 1,206,644</b>	<b>\$ 691,616</b>
238	16410	Gas stored—current	164100	Gas Storage-Est	\$ (2,306,361)	\$ (2,159,153)	\$ (1,883,009)	\$ (7,006,699)	\$ 1,079,769	\$ 810,211
239	16410	Gas stored—current	164101	Gas Storage-Actual	16,161,638	12,082,689	9,910,032	9,544,430	3,328,325	4,263,467
240	16410	Gas stored—current	164190	Gas Storage-Est GAAP	(16,237,113)	(13,076,253)	(17,562,487)	2,374,937	2,698,369	2,727,105
241	16410	Gas stored—current	164191	Gas Storage-Act GAAP	46,875,853	30,638,741	17,562,487	-	2,374,937	5,073,306
242	<b>16410 Total</b>				<b>\$ 44,494,018</b>	<b>\$ 27,486,023</b>	<b>\$ 8,027,023</b>	<b>\$ 4,912,668</b>	<b>\$ 9,481,400</b>	<b>\$ 12,874,089</b>
243	16500	Prepayments	165000	Prepds-Misc	\$ 1,719,001	\$ 1,719,001	\$ 1,415,522	\$ 1,325,578	\$ 1,236,218	\$ 282,659
244	16500	Prepayments	165011	Prepds-Company Ins	(626,549)	(636,860)	(647,171)	(657,483)	(667,794)	186,094
245	16500	Prepayments	165013	Prepds-Dues/Subscprt	-	-	-	-	-	-
246	16500	Prepayments	165015	Prepds-Gen Maint	122,158	122,158	-	-	-	-
247	16500	Prepayments	165017	Prepds-Postage	173,970	173,970	-	-	-	-
248	16500	Prepayments	165018	Prepds-Rent	108,870	108,870	108,870	108,870	108,870	108,870
249	16500	Prepayments	165019	Prepds-Reg/PJC Fees	(100)	(100)	(100)	(100)	(100)	(100)
250	16500	Prepayments	165020	Prepds-Software Main	62,866	53,341	45,721	38,101	43,431	33,653
251	16500	Prepayments	165021	Prepds-Taxes	-	-	16	-	-	-
252	16500	Prepayments	165090	Prepds-Rent GAAP	(54,435)	(54,435)	(54,435)	(54,435)	(54,435)	(54,435)
253	<b>16500 Total</b>				<b>\$ 1,505,782</b>	<b>\$ 1,485,946</b>	<b>\$ 868,423</b>	<b>\$ 760,531</b>	<b>\$ 666,190</b>	<b>\$ 556,741</b>
254	17300	Accrued utility revenues	173000	Unbilled AR-Res&Comm	\$ 46,101,282	\$ 29,575,021	\$ 21,304,368	\$ 13,136,300	\$ 7,615,989	\$ 6,223,827
255	17300	Accrued utility revenues	173001	Unbilled AR-Transprt	1,903,839	1,654,858	1,816,232	1,639,785	1,742,731	1,294,396
256	17300	Accrued utility revenues	173002	Unbilled AR-WNA	1,409,861	1,666,693	496,358	-	-	-
257	<b>17300 Total</b>				<b>\$ 49,414,982</b>	<b>\$ 32,896,572</b>	<b>\$ 23,616,958</b>	<b>\$ 14,776,085</b>	<b>\$ 9,358,720</b>	<b>\$ 7,518,223</b>
258	18230	Other regulatory assets	182300	Reg Asset	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212	\$ 2,276,212
259	18230	Other regulatory assets	182320	Reg Asset-Rate Case	31,535	41,716	48,798	52,398	55,625	65,335
260	18230	Other regulatory assets	182351	Reg Asset-EE	(2,006,054)	(3,203,215)	29,444	(643,943)	(1,120,433)	20,767
261	18230	Other regulatory assets	182352	Reg Asset-EE Bonus	(220,366)	(298,947)	(382,533)	(423,011)	(450,341)	(473,220)
262	18230	Other regulatory assets	182363	Reg Asset-WS-LT	-	-	-	-	-	-
263	18230	Other regulatory assets	182370	Reg Asset-Relief	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131	6,339,131
264	18230	Other regulatory assets	182372	Reg Asset-ARO	91,238	91,238	91,238	91,238	91,238	91,238
265	18230	Other regulatory assets	182373	Reg Asset-AMA	50,127	50,127	50,127	50,127	50,127	50,127
266	18230	Other regulatory assets	182374	Reg Asset-Eq AFUDC	695,922	695,922	695,922	695,922	695,922	695,922
267	18230	Other regulatory assets	182375	Accum Amort-Eq AFUDC	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)	(43,168)
268	18230	Other regulatory assets	182376	Reg Asset-EDIT-LT	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915	25,843,915
269	18230	Other regulatory assets	480030	Gas-Res-EE	-	-	-	-	-	-
270	18230	Other regulatory assets	480035	Gas-Res-EE Bonus	-	-	-	-	-	-
271	18230	Other regulatory assets	481130	Gas-SC-EE	-	-	-	-	-	-
272	18230	Other regulatory assets	481135	Gas-SC-EE Bonus	-	-	-	-	-	-
273	18230	Other regulatory assets	481330	Gas-LC-EE	-	-	-	-	-	-
274	18230	Other regulatory assets	481335	Gas-LC-EE Bonus	-	-	-	-	-	-
275	18230	Other regulatory assets	630010	Contractor Costs	-	-	451	451	451	451
276	18230	Other regulatory assets	630020	Consultants	19,140	28,816	32,479	32,479	32,479	42,196
277	18230	Other regulatory assets	630050	Legal Services	-	504	3,474	7,074	10,300	10,293
278	18230	Other regulatory assets	640020	Emp Exp-Parking	-	-	-	-	-	-
279	18230	Other regulatory assets	640030	Emp Exp-Travel	-	-	-	-	-	-
280	18230	Other regulatory assets	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
281	18230	Other regulatory assets	640050	Emp Exp-Meals Travel	-	-	-	-	-	-
282	18230	Other regulatory assets	640060	Emp Exp-Meals Busins	-	-	-	-	-	-

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.  
Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
283	18230	Other regulatory assets	640080	Emp Exp-Refreshments	-	-	-	-	-	-
284	18230	Other regulatory assets	700040	Ext Settle-Ext Labor	(19,140)	(29,320)	(36,403)	(40,003)	(43,230)	(52,940)
285	18230	Other regulatory assets	700050	Ext Settle-Employee	-	-	-	-	-	-
286	<b>18230 Total</b>				<b>\$ 33,058,492</b>	<b>\$ 31,792,930</b>	<b>\$ 34,949,086</b>	<b>\$ 34,238,821</b>	<b>\$ 33,738,228</b>	<b>\$ 34,866,259</b>
287	18400	Clearing accounts	184000	Clearing	-	-	-	-	-	-
288	18400	Clearing accounts	184010	Clarif-Payment Acct	(30,329)	(20,263)	(30,779)	(4,708)	(1,812)	(2,064)
289	18400	Clearing accounts	184120	Assets Cirg-Auto	4,179	4,179	-	-	(0)	24
290	18400	Clearing accounts	184130	CaptI O Manual Cirg	15,662	15,662	105,155	238,834	238,834	240,561
291	18400	Clearing accounts	184200	Clearing-Benefits OH	(4,773,827)	(5,608,106)	(3,096,334)	(4,197,999)	(5,620,442)	-
292	18400	Clearing accounts	184210	Clearing-PIR Tax OH	(122,861)	(150,469)	29,379	-	(36,372)	(150,360)
293	18400	Clearing accounts	184220	Clearing-Stores OH	3,264	3,269	-	-	-	-
294	18400	Clearing accounts	184230	Clearing-Fleet OH	(1,953,151)	(2,252,482)	(1,375,184)	(2,169,121)	(2,721,425)	-
295	18400	Clearing accounts	184240	Clearing-S&E OH	6,382,506	8,216,347	909,381	909,381	909,381	909,381
296	18400	Clearing accounts	184250	Clearing-A&G Svcs OH	5,134,943	5,899,822	(909,381)	(909,381)	(909,381)	(909,381)
297	18400	Clearing accounts	184998	Clearing-Suspense	4,798	4,798	-	-	4,798	4,798
298	18400	Clearing accounts	184999	Doc Split Clearing	-	-	-	-	-	-
299	18400	Clearing accounts	408100	Payroll Taxes	245,373	469,960	881,919	1,119,957	1,458,913	1,685,819
300	18400	Clearing accounts	600010	Regular-Exempt	(1)	(1)	(1)	(1)	(1)	(1)
301	18400	Clearing accounts	610010	Emp Ben-401K	186,110	324,569	600,425	750,616	813,798	1,048,392
302	18400	Clearing accounts	610030	Emp Ben-Medical	694,109	1,388,219	1,943,506	2,702,482	3,396,592	3,951,879
303	18400	Clearing accounts	610060	Emp Ben-Workers Comp	14,442	28,884	43,326	57,768	72,210	86,652
304	18400	Clearing accounts	650130	Ins-Blanket Crime	-	-	-	-	-	-
305	18400	Clearing accounts	700000	Ext Settle-Labor	559,203	1,221,774	1,181,643	1,151,144	1,119,349	1,078,885
306	18400	Clearing accounts	700010	Ext Settle-Benefits	561,487	1,043,178	2,349,693	3,436,225	4,843,559	6,358,714
307	18400	Clearing accounts	700020	Ext Settle-Pay Tax	(26,851)	(52,059)	(141,206)	(77,724)	(89,822)	31,191
308	18400	Clearing accounts	700030	Ext Settle-Material	651,200	846,501	1,560,100	2,376,948	3,247,216	4,368,397
309	18400	Clearing accounts	700040	Ext Settle-Ext Labor	(1,034,629)	(1,644,156)	(1,766,458)	(1,766,458)	(1,839,414)	(1,974,944)
310	18400	Clearing accounts	700050	Ext Settle-Employee	(18,629)	(34,179)	(34,843)	(35,745)	(37,826)	-
311	18400	Clearing accounts	700060	Ext Settle-IT Exp	109,675	106,746	106,572	106,572	106,572	106,572
312	18400	Clearing accounts	700070	Ext Settle-Transport	(74,345)	(74,665)	(74,933)	(75,041)	(75,505)	(75,581)
313	18400	Clearing accounts	700080	Ext Settle-Other Exp	(2,296,604)	(4,439,260)	(4,465,516)	(4,497,011)	(4,531,553)	(4,562,705)
314	18400	Clearing accounts	700090	Ext Settle-Non Tax	(59,969)	(59,969)	(59,969)	(59,969)	(59,969)	(59,969)
315	18400	Clearing accounts	800200	Benefits Overhead	(1,832,858)	(3,514,147)	(5,683,591)	(7,708,865)	(9,903,042)	(12,241,229)
316	18400	Clearing accounts	800210	Payroll Tax Overhead	(274,931)	(527,126)	(852,540)	(1,156,329)	(1,485,454)	(1,836,179)
317	18400	Clearing accounts	800220	Stores Overhead	(22,669)	(48,214)	(116,313)	(139,480)	(367,901)	(821,451)
318	18400	Clearing accounts	800230	Fleet Overhead	(709,210)	(1,054,562)	(1,690,257)	(2,515,766)	(3,174,009)	(3,875,456)
319	18400	Clearing accounts	800240	Supervision&Engineer	(802,716)	(1,632,748)	(1,632,748)	(1,632,748)	(1,632,748)	(1,632,748)
320	18400	Clearing accounts	800250	A&G Service Overhead	(401,359)	(816,375)	(816,375)	(816,375)	(816,375)	(816,375)
321	18400	Clearing accounts	800430	Assessments-Material	5,368	5,559	5,559	5,614	5,393	5,794
322	18400	Clearing accounts	800440	Assessment-Ext Labor	14	14	122,173	122,173	194,457	328,773
323	18400	Clearing accounts	800450	Assessments-Employee	-	-	-	-	-	443
324	18400	Clearing accounts	800470	Assessment-Transport	10,310	10,310	10,392	10,499	10,499	10,533
325	18400	Clearing accounts	800480	Assessment-Other Exp	102,873	146,969	171,719	200,312	229,641	258,791
326	18400	Clearing accounts	800500	Int Settle-Labor	644,872	1,227,350	1,267,482	1,297,980	1,329,776	1,370,240
327	18400	Clearing accounts	800510	Int Settle-Benefits	376,709	729,298	746,641	761,774	776,883	795,593
328	18400	Clearing accounts	800520	Int Settle-Payroll Ta	56,409	109,225	111,826	114,096	116,363	119,169
329	18400	Clearing accounts	800530	Int Settle-Material	75,310	250,717	240,911	272,684	289,301	322,716
330	18400	Clearing accounts	800540	Int Settle-Ext Labor	1,034,614	1,644,141	1,644,285	1,644,285	1,644,957	1,646,171
331	18400	Clearing accounts	800550	Int Settle-Employee	18,629	34,179	34,843	35,745	36,834	37,383
332	18400	Clearing accounts	800560	Int Settle-IT Exps	(109,675)	(106,746)	(106,572)	(106,572)	(106,572)	(106,572)
333	18400	Clearing accounts	800570	Int Settle-Transport	64,035	64,355	64,542	64,542	65,006	65,048
334	18400	Clearing accounts	800580	Int Settle-Other Exp	2,193,731	4,292,291	4,293,797	4,296,699	4,301,912	4,303,914
335	18400	Clearing accounts	800590	Int Settle-Non Tax	59,969	59,969	59,969	59,969	59,969	59,969
336	<b>18400 Total</b>				<b>\$ 4,665,185</b>	<b>\$ 6,131,879</b>	<b>\$ (4,362,964)</b>	<b>\$ (6,164,568)</b>	<b>\$ (8,126,388)</b>	<b>\$ 92,960</b>
337	18600	Miscellaneous deferred debits	186000	Misc Deferred Debits	390,485	390,485	390,485	390,485	390,485	390,485
338	<b>18600 Total</b>				<b>\$ 390,485</b>	<b>\$ 390,485</b>	<b>\$ 390,485</b>	<b>\$ 390,485</b>	<b>\$ 390,485</b>	<b>\$ 390,485</b>
339	19100	Unrecovered purchased gas costs	191000	O/U Gas Cost-Net	-	-	22,970,353	-	-	28,253,173
340	19100	Unrecovered purchased gas costs	191001	O/U Gas Cost-CY Act	19,908,264	12,037,502	9,392,604	26,451,629	31,829,882	33,478,473
341	19100	Unrecovered purchased gas costs	191002	O/U Gas Cost-UB Rec	2,682,661	4,802,365	13,577,749	(797,675)	(5,158,207)	(5,225,301)
342	19100	Unrecovered purchased gas costs	191003	O/U Gas Cost-Est	-	-	-	-	-	-
343	19100	Unrecovered purchased gas costs	191004	O/U Gas Cost-Net CR	-	-	(22,970,353)	-	-	(28,253,173)
344	19100	Unrecovered purchased gas costs	191010	Winter Storm-ST	56,777,244	39,096,389	74,507,886	67,956,469	64,659,082	74,507,886
345	19100	Unrecovered purchased gas costs	191011	Winter Storm-UB ST	(7,420,019)	(4,706,083)	(5,043,120)	(2,875,953)	(1,481,003)	(1,194,224)
346	19100	Unrecovered purchased gas costs	191012	Winter Storm-CC ST	1,045,265	2,009,231	13,415,721	14,267,339	15,096,346	15,912,894
347	19100	Unrecovered purchased gas costs	191013	Winter Storm-LT	172,512,864	172,512,864	114,238,142	114,238,142	114,238,142	102,260,367
348	<b>19100 Total</b>				<b>\$ 245,506,280</b>	<b>\$ 225,752,268</b>	<b>\$ 220,088,982</b>	<b>\$ 219,239,950</b>	<b>\$ 219,184,042</b>	<b>\$ 219,740,096</b>
349	20700	Premium on capital stock	207000	Contrib Capital	(1,903,886,000)	(1,896,486,000)	(1,911,286,000)	(1,911,286,000)	(1,911,286,000)	(1,911,286,000)
350	<b>20700 Total</b>				<b>\$ (1,903,886,000)</b>	<b>\$ (1,896,486,000)</b>	<b>\$ (1,911,286,000)</b>	<b>\$ (1,911,286,000)</b>	<b>\$ (1,911,286,000)</b>	<b>\$ (1,911,286,000)</b>
351	21600	Unappropriated retained earnings	216000	Retained Earnings	(16,521,491)	(16,521,491)	(16,521,491)	(16,521,491)	(16,521,491)	(16,521,491)



Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.

Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
420	24200	Miscellaneous current and accrued liabilities	242054	Accrd Liab-PAC	(7,052)	(7,619)	(8,195)	(8,748)	(7,638)	(7,902)
421	24200	Miscellaneous current and accrued liabilities	242056	Accrd Liab-Bondholdr	-	-	-	-	-	-
422	24200	Miscellaneous current and accrued liabilities	242090	Accrd Liab-GAAP	-	-	-	-	-	-
423	24200	Miscellaneous current and accrued liabilities	242091	Accrd Liab-AMA-GAAP	(29,612,343)	(16,974,144)	-	(2,295,376)	(4,903,350)	(7,539,097)
424	<b>24200 Total</b>				<b>\$ (104,105,311)</b>	<b>\$ (84,380,807)</b>	<b>\$ (62,856,203)</b>	<b>\$ (41,835,650)</b>	<b>\$ (45,653,296)</b>	<b>\$ (43,810,101)</b>
425	24300	Obligations under capital leases-current	243090	Fin Lease ST-GAAP	(8,746)	(8,746)	(8,746)	(8,746)	(8,746)	(8,746)
426	24300	Obligations under capital leases-current	243091	Op Lease ST-GAAP	(432,693)	(432,693)	(432,693)	(432,693)	(432,693)	(432,693)
427	<b>24300 Total</b>				<b>\$ (441,439)</b>	<b>\$ (441,439)</b>	<b>\$ (441,439)</b>	<b>\$ (441,439)</b>	<b>\$ (441,439)</b>	<b>\$ (441,439)</b>
428	25200	Customer advances for construction	252000	Advance-Construction	-	-	(38,577)	(1,792,890)	(133,441)	-
429	25200	Customer advances for construction	271000	CIAC	725	725	725	725	725	725
430	<b>25200 Total</b>				<b>\$ 725</b>	<b>\$ 725</b>	<b>\$ (37,852)</b>	<b>\$ (1,792,166)</b>	<b>\$ (132,716)</b>	<b>\$ 725</b>
431	25400	Other regulatory liabilities	254020	Reg Liab-EDIT Plant	(86,086,313)	(86,086,313)	(86,086,313)	(86,086,313)	(86,086,313)	(86,086,313)
432	25400	Other regulatory liabilities	254021	Reg Liab-EDIT Pit OI	-	-	-	-	-	-
433	25400	Other regulatory liabilities	254022	Reg Liab-EDIT Other	1	1	1	1	1	1
434	25400	Other regulatory liabilities	254023	Reg Liab-EDIT Amort	(1,537,295)	(1,537,295)	(1,537,295)	(1,537,295)	(1,537,295)	(1,537,295)
435	25400	Other regulatory liabilities	254030	Reg Liab-CCR-Est	1,466,079	1,383,275	1,480,870	1,472,193	1,487,512	1,483,743
436	25400	Other regulatory liabilities	254031	Reg Liab-CCR-Act	(16,349,138)	(14,960,729)	(13,352,583)	(11,867,611)	(10,355,327)	(19,983,333)
437	25400	Other regulatory liabilities	254032	Reg Liab-CCR-LT	(24,300,000)	(24,300,000)	(24,300,000)	(24,300,000)	(24,300,000)	(13,178,463)
438	25400	Other regulatory liabilities	254051	Reg Liab-EE	(901,516)	418,434	(2,852,683)	(1,825,750)	(1,334,680)	(2,511,925)
439	25400	Other regulatory liabilities	408120	Sales & Use Tax	-	-	-	-	-	-
440	25400	Other regulatory liabilities	630010	Contractor Costs	-	5,005	5,005	5,005	5,005	5,005
441	25400	Other regulatory liabilities	650100	Marketing&Advertise	-	-	-	-	-	-
442	25400	Other regulatory liabilities	650340	EE Expenses	702,554	1,937,774	3,139,398	4,108,291	4,564,476	4,885,074
443	25400	Other regulatory liabilities	650341	Cust Rebates&Incen	-	-	-	-	-	-
444	25400	Other regulatory liabilities	650342	TA Rebates&Incen	-	-	-	-	-	-
445	25400	Other regulatory liabilities	650343	Contr EM&V/Tech Svcs	-	-	-	-	-	-
446	25400	Other regulatory liabilities	650344	Contr Plan&Dsgn	-	-	-	-	-	-
447	25400	Other regulatory liabilities	650350	Other Expenses	-	38,935	38,935	38,935	38,935	38,935
448	25400	Other regulatory liabilities	700000	Ext Settle-Labor	(15,332)	(28,665)	(45,581)	(56,583)	(62,461)	(83,099)
449	25400	Other regulatory liabilities	700010	Ext Settle-Benefits	(15,481)	(29,449)	(46,727)	(62,084)	(79,937)	(96,895)
450	25400	Other regulatory liabilities	700020	Ext Settle-Pay Tax	(2,322)	(4,417)	(7,009)	(9,313)	(11,991)	(14,534)
451	25400	Other regulatory liabilities	700030	Ext Settle-Material	(4,644)	(8,835)	(14,018)	(18,625)	(23,981)	(29,068)
452	25400	Other regulatory liabilities	700040	Ext Settle-Ext Labor	(18)	(5,066)	(5,066)	(5,066)	(5,066)	(5,066)
453	25400	Other regulatory liabilities	700050	Ext Settle-Employee	(303)	(663)	(663)	(1,012)	(1,062)	(2,178)
454	25400	Other regulatory liabilities	700090	Ext Settle-Other Exp	(702,554)	(1,983,510)	(3,223,342)	(4,216,655)	(4,675,909)	(5,001,824)
455	25400	Other regulatory liabilities	800120	Exempt-Regular Time	30,982	58,898	93,453	124,168	159,875	193,789
456	25400	Other regulatory liabilities	800200	Benefits Overhead	15,481	29,449	46,727	62,084	79,937	96,895
457	25400	Other regulatory liabilities	800210	Payroll Tax Overhead	2,322	4,417	7,009	9,313	11,991	14,534
458	25400	Other regulatory liabilities	800230	Fleet Overhead	4,644	8,835	14,018	18,625	23,981	29,068
459	25400	Other regulatory liabilities	800400	Assessments-Labor	(15,630)	(30,233)	(47,872)	(67,586)	(97,413)	(110,691)
460	25400	Other regulatory liabilities	800450	Assessments-Employee	-	-	-	-	-	468
461	25400	Other regulatory liabilities	800480	Assessment-Other Exp	-	6,800	45,008	69,428	72,497	77,816
462	25400	Other regulatory liabilities	800540	Int Settle-Ext Labor	18	61	61	61	61	61
463	25400	Other regulatory liabilities	800550	Int Settle-Employee	303	663	663	1,012	1,062	1,711
464	25400	Other regulatory liabilities	800580	Int Settle-Other Exp	-	-	-	-	-	-
465	<b>25400 Total</b>				<b>\$ (127,708,485)</b>	<b>\$ (125,083,289)</b>	<b>\$ (126,648,686)</b>	<b>\$ (124,145,788)</b>	<b>\$ (122,127,164)</b>	<b>\$ (121,815,296)</b>
466	28200	Accumulated deferred income taxes-Other property	282000	Acc Def Inc Tax-Prop	(3,724,086)	(3,724,086)	(3,724,086)	(3,724,086)	(3,724,086)	(3,724,086)
467	<b>28200 Total</b>				<b>\$ (3,724,086)</b>	<b>\$ (3,724,086)</b>	<b>\$ (3,724,086)</b>	<b>\$ (3,724,086)</b>	<b>\$ (3,724,086)</b>	<b>\$ (3,724,086)</b>
468	40300	Depreciation expense	403000	Deprec Exp	4,491,191	9,003,485	13,532,635	18,112,699	22,737,823	27,377,762
469	<b>40300 Total</b>				<b>\$ 4,491,191</b>	<b>\$ 9,003,485</b>	<b>\$ 13,532,635</b>	<b>\$ 18,112,699</b>	<b>\$ 22,737,823</b>	<b>\$ 27,377,762</b>
470	40310	Depreciation expense for asset retirement costs.	403100	Deprec Exp-Asset Ret	-	-	-	-	-	-
471	<b>40310 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
472	40430	Amortization of other limited-term gas plant	404390	Amort-Lmt Term-GAAP	-	-	-	-	-	-
473	<b>40430 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
474	40500	Amortization of other gas plant	405000	Amort-Intanbiles	321,877	643,753	982,988	1,330,016	1,678,640	2,027,265
475	<b>40500 Total</b>				<b>\$ 321,877</b>	<b>\$ 643,753</b>	<b>\$ 982,988</b>	<b>\$ 1,330,016</b>	<b>\$ 1,678,640</b>	<b>\$ 2,027,265</b>
476	40600	Amortization of gas plant acquisition adjustments	406000	Amort-Plant Acq Adj	20,678	41,357	62,035	82,713	103,391	124,070
477	<b>40600 Total</b>				<b>\$ 20,678</b>	<b>\$ 41,357</b>	<b>\$ 62,035</b>	<b>\$ 82,713</b>	<b>\$ 103,391</b>	<b>\$ 124,070</b>
478	40810	Taxes other than inc taxes, utility operatg income	408100	Payroll Taxes	102,101	104,684	12,043	14,625	18,498	21,166
477	40810	Taxes other than inc taxes, utility operatg income	408110	Property Taxes	758,672	1,408,672	2,253,142	2,838,731	3,553,142	4,546,892
478	40810	Taxes other than inc taxes, utility operatg income	408120	Sales & Use Tax	-	-	-	-	-	81
479	40810	Taxes other than inc taxes, utility operatg income	408121	Excise Tax	-	-	(69)	3	3	5,804
480	40810	Taxes other than inc taxes, utility operatg income	408130	State/Fed Reg Fees	-	-	-	-	-	-
481	40810	Taxes other than inc taxes, utility operatg income	408140	Franchise Tax	-	-	-	-	155	155
482	40810	Taxes other than inc taxes, utility operatg income	408141	GRT Tax	-	-	-	-	-	-
483	40810	Taxes other than inc taxes, utility operatg income	660001	Corp-Other Taxes	-	-	-	-	-	-
484	40810	Taxes other than inc taxes, utility operatg income	800210	Payroll Tax Overhead	256,002	482,875	780,082	1,060,022	1,362,507	1,682,640
485	40810	Taxes other than inc taxes, utility operatg income	800420	Assessment-P/R Tax	(69,956)	(132,560)	(201,987)	(267,129)	(340,419)	(427,527)
486	40810	Taxes other than inc taxes, utility operatg income	800520	Int Settle-Payroll Ta	(14,301)	(20,091)	(27,038)	(33,257)	(39,706)	(46,973)
487	<b>40810 Total</b>				<b>\$ 1,032,519</b>	<b>\$ 1,843,581</b>	<b>\$ 2,816,173</b>	<b>\$ 3,612,995</b>	<b>\$ 4,554,179</b>	<b>\$ 5,782,237</b>
488	41010	Provision-deferred inc tax, utility operating inc	410100	Def Inc Tax, Ops	-	-	-	-	-	6,039,827

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.  
Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6)	(7)	(8)	(9)	(10)	(11)	
					Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	
489	<b>41010 Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,039,827
490	41100	Prov for deferred inc tax-Cr, utility operating inc	411100	ARO Accretion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
491	<b>41100 Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
492	41400	Other utility operating income	414000	Oth utl operatng inc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
493	<b>41400 Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
494	41900	Interest and dividend income	419000	Int Inc-Other	\$ -	\$ -	\$ (347,761)	\$ (347,761)	\$ (468,028)	\$ -	(525,253)
495	41900	Interest and dividend income	419021	Int Inc-191 COG WS	\$ (1,049,211)	\$ (2,029,723)	\$ (2,941,284)	\$ (3,907,848)	\$ (4,672,767)	\$ -	(5,528,600)
496	<b>41900 Total</b>				\$ (1,049,211)	\$ (2,029,723)	\$ (3,289,045)	\$ (4,155,609)	\$ (5,140,795)	\$ -	(6,053,853)
497	41910	Allowance for other funds used during construction	419100	AFUDC-Equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
498	<b>41910 Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
499	42100	Miscellaneous nonoperating income	421000	Misc Nonop Inc	\$ (42,094)	\$ (81,962)	\$ (116,457)	\$ (133,896)	\$ (144,836)	\$ -	(145,136)
500	42100	Miscellaneous nonoperating income	421010	Misc Nonop Inc-AMA	\$ (50,127)	\$ (100,254)	\$ (150,381)	\$ (200,508)	\$ (250,635)	\$ -	(300,762)
501	<b>42100 Total</b>				\$ (92,221)	\$ (182,216)	\$ (266,838)	\$ (334,404)	\$ (395,471)	\$ -	(445,897)
502	42610	Donations	426100	Donations-Cash	\$ 251	\$ 490	\$ 732	\$ 966	\$ 1,201	\$ -	1,434
503	42610	Donations	650080	Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
504	<b>42610 Total</b>				\$ 251	\$ 490	\$ 732	\$ 966	\$ 1,201	\$ -	1,434
505	42630	Penalties	426300	Penalties	\$ -	\$ -	\$ -	\$ 25	\$ 25	\$ -	3,447
506	<b>42630 Total</b>				\$ -	\$ -	\$ -	\$ 25	\$ 25	\$ -	3,447
507	42640	Exp for civic, political and related activities	426400	Civic/Polit-Corp Gov	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
508	42640	Exp for civic, political and related activities	426410	Civic/Polit-Gov Aff	\$ 7,084	\$ 28,336	\$ 28,336	\$ 38,420	\$ 52,588	\$ -	52,588
509	42640	Exp for civic, political and related activities	426430	Civic/Polit-Consul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
510	<b>42640 Total</b>				\$ 7,084	\$ 28,336	\$ 28,336	\$ 38,420	\$ 52,588	\$ -	52,588
511	42650	Other deductions	426520	Oth Ded-Non Emp Meal	\$ -	\$ -	\$ (36,769)	\$ (36,769)	\$ (36,769)	\$ -	-
512	<b>42650 Total</b>				\$ -	\$ -	\$ (36,769)	\$ (36,769)	\$ (36,769)	\$ -	-
513	43100	Other interest expense	431010	Int Exp-Customer Dep	\$ 10,045	\$ 19,865	\$ 29,339	\$ 38,829	\$ 47,166	\$ -	54,869
514	43100	Other interest expense	431060	Int Exp-191 COG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
515	43100	Other interest expense	431090	Int Exp-FinLease GAA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
516	<b>43100 Total</b>				\$ 10,045	\$ 19,865	\$ 29,339	\$ 38,829	\$ 47,166	\$ -	54,869
517	43200	AFUDC—Credit Net interest charges	432100	AFUDC-Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
518	<b>43200 Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
519	43800	Dividends declared - Common Stock.	438000	Dividends Paid	\$ 34,900,000	\$ 31,900,000	\$ 87,500,000	\$ 117,900,000	\$ 120,900,000	\$ 120,900,000	120,900,000
520	<b>43800 Total</b>				\$ 34,900,000	\$ 31,900,000	\$ 87,500,000	\$ 117,900,000	\$ 120,900,000	\$ 120,900,000	120,900,000
521	48000	Residential sales	480001	Gas-Res-Distr	\$ (14,106,753)	\$ (26,836,283)	\$ (36,251,179)	\$ (42,347,195)	\$ (45,520,267)	\$ -	(47,411,065)
522	48000	Residential sales	480002	Gas-Res-Distr-UB	\$ 916,527	\$ 3,613,035	\$ 3,177,560	\$ 5,316,478	\$ 6,817,183	\$ -	7,173,063
523	48000	Residential sales	480003	Gas-Res-WNA	\$ (2,555,072)	\$ (4,234,451)	\$ (6,883,580)	\$ (7,567,823)	\$ (7,577,807)	\$ -	(7,577,496)
524	48000	Residential sales	480004	Gas-Res-WNA-UB	\$ 89,092	\$ (147,416)	\$ 905,270	\$ 1,265,303	\$ 1,265,303	\$ -	1,265,303
525	48000	Residential sales	480009	Gas-Res-SSER	\$ (473,892)	\$ (900,492)	\$ (1,209,384)	\$ (1,398,994)	\$ (1,506,963)	\$ -	(1,568,992)
526	48000	Residential sales	480010	Gas-Res-SSER-UB	\$ 17,657	\$ 109,376	\$ 106,860	\$ 162,942	\$ 216,878	\$ -	228,915
527	48000	Residential sales	480022	Gas-Res-CCR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
528	48000	Residential sales	480023	Gas-Res-CCR-UB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
529	48000	Residential sales	480030	Gas-Res-EE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
530	48000	Residential sales	480031	Gas-Res-EE-UB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
531	48000	Residential sales	480032	Gas-Res-LCFC	\$ (181,000)	\$ (344,303)	\$ (462,457)	\$ (537,221)	\$ (573,626)	\$ -	(594,168)
532	48000	Residential sales	480033	Gas-Res-LCFC-UB	\$ 6,528	\$ 41,566	\$ 38,426	\$ 66,252	\$ 84,713	\$ -	88,899
533	48000	Residential sales	480035	Gas-Res-EE Bonus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
534	48000	Residential sales	480036	Gas-Res-EE Bonus-UB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
535	48000	Residential sales	480040	Gas-Res-Energy Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
536	48000	Residential sales	480051	Gas-Res-TJCA-A	\$ -	\$ (5,563)	\$ (5,563)	\$ (3,450)	\$ (3,450)	\$ -	-
537	48000	Residential sales	480060	Gas-Res-Co/Free Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
538	48000	Residential sales	480070	Gas-Res-Comm	\$ (24,661,332)	\$ (46,894,704)	\$ (63,020,881)	\$ (66,567,129)	\$ (68,315,895)	\$ -	(69,312,665)
539	48000	Residential sales	480071	Gas-Res-Comm-UB	\$ 990,643	\$ 6,348,401	\$ 12,359,566	\$ 13,718,946	\$ 14,620,850	\$ -	14,825,322
540	48000	Residential sales	480072	Gas-Res-Comm Sur	\$ (415,743)	\$ (790,550)	\$ (1,062,419)	\$ (1,235,274)	\$ (1,320,483)	\$ -	(1,369,291)
541	48000	Residential sales	480073	Gas-Res-Comm Sur-UB	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ 1,069	\$ -	1,069
542	48000	Residential sales	480074	Gas-Res-WS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
543	48000	Residential sales	480075	Gas-Res-WS-UB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
544	48000	Residential sales	480076	Gas-Res-Dem C	\$ (6,321,923)	\$ (12,021,462)	\$ (16,155,397)	\$ (18,781,110)	\$ (20,074,817)	\$ -	(20,815,967)
545	48000	Residential sales	480077	Gas-Res-Dem C-UB	\$ 211,497	\$ 1,433,590	\$ 1,324,401	\$ 2,295,227	\$ 2,939,338	\$ -	3,085,365
546	48000	Residential sales	480078	Gas-Res-LUFG	\$ (787,461)	\$ (1,497,393)	\$ (2,012,292)	\$ (2,172,275)	\$ (2,291,182)	\$ -	(2,296,255)
547	48000	Residential sales	480079	Gas-Res-LUFG-UB	\$ 26,346	\$ 178,579	\$ 304,207	\$ 362,994	\$ 401,997	\$ -	410,840
548	48000	Residential sales	480081	Gas-Res-WS Sec	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
549	48000	Residential sales	480085	Gas-Res-Facil	\$ (4,015,529)	\$ (7,722,660)	\$ (12,049,620)	\$ (16,010,172)	\$ (19,993,894)	\$ -	(23,944,718)
550	48000	Residential sales	480086	Gas-Res-Facil-UB	\$ 94,519	\$ 157,601	\$ 53,480	\$ (364,830)	\$ (531,669)	\$ -	(352,283)
551	<b>48000 Total</b>				\$ (51,164,826)	\$ (89,512,069)	\$ (120,841,935)	\$ (133,796,263)	\$ (141,320,721)	\$ -	(148,163,495)
552	48100	Commercial and industrial sales	481036	Gas-C-EE Bonus-UB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
553	48100	Commercial and industrial sales	481040	Gas-C-Energy Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
554	48100	Commercial and industrial sales	481101	Gas-SC-Distr	\$ (3,029,175)	\$ (6,521,873)	\$ (8,939,752)	\$ (10,747,818)	\$ (11,736,963)	\$ -	(12,510,669)
555	48100	Commercial and industrial sales	481102	Gas-SC-Distr-UB	\$ 329,104	\$ 927,013	\$ 778,688	\$ 1,262,105	\$ 1,554,424	\$ -	1,581,193
556	48100	Commercial and industrial sales	481103	Gas-SC-WNA	\$ (416,104)	\$ (860,264)	\$ (1,447,561)	\$ (1,697,364)	\$ (1,706,153)	\$ -	(1,706,636)
557	48100	Commercial and industrial sales	481104	Gas-SC-WNA-UB	\$ (20,343)	\$ (40,666)	\$ 76,982	\$ 213,307	\$ 213,307	\$ -	213,307
558	48100	Commercial and industrial sales	481109	Gas-SC-SSER	\$ (69,621)	\$ (154,776)	\$ (211,525)	\$ (254,108)	\$ (279,768)	\$ -	(298,282)
559	48100	Commercial and industrial sales	481110	Gas-SC-SSER-UB	\$ 6,760	\$ 21,091	\$ 19,038	\$ 27,482	\$ 35,428	\$ -	37,144

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
560	48100	Commercial and industrial sales	481122	Gas-SC-CCR	-	-	(12)	(12)	-	(12)
561	48100	Commercial and industrial sales	481123	Gas-SC-CCR-UB	-	-	-	-	-	-
562	48100	Commercial and industrial sales	481130	Gas-SC-EE	-	-	2	2	2	2
563	48100	Commercial and industrial sales	481131	Gas-SC-EE-UB	-	-	-	-	-	-
564	48100	Commercial and industrial sales	481132	Gas-SC-LCFC	(29,924)	(67,575)	(92,710)	(111,634)	(121,797)	(129,481)
565	48100	Commercial and industrial sales	481133	Gas-SC-LCFC-UB	4,193	10,515	9,175	14,276	17,330	17,750
566	48100	Commercial and industrial sales	481135	Gas-SC-EE Bonus	-	-	0	0	0	0
567	48100	Commercial and industrial sales	481136	Gas-SC-EE Bonus-UB	-	-	-	-	-	-
568	48100	Commercial and industrial sales	481170	Gas-SC-Comm	(12,324,203)	(27,399,692)	(37,216,763)	(40,191,366)	(41,530,855)	(42,537,318)
569	48100	Commercial and industrial sales	481171	Gas-SC-Comm-UB	1,859,365	4,663,295	7,875,486	8,620,250	9,066,076	9,127,434
570	48100	Commercial and industrial sales	481172	Gas-SC-Comm Sur	(358,802)	(797,764)	(1,083,347)	(1,293,463)	(1,404,828)	(1,489,665)
571	48100	Commercial and industrial sales	481174	Gas-SC-WS	-	-	57	57	57	57
572	48100	Commercial and industrial sales	481175	Gas-SC-WS-UB	-	-	-	-	-	-
573	48100	Commercial and industrial sales	481176	Gas-SC-Dem C	(2,695,170)	(5,990,940)	(8,140,443)	(9,725,787)	(10,571,198)	(11,213,741)
574	48100	Commercial and industrial sales	481177	Gas-SC-Dem C-UB	360,514	904,171	788,909	1,227,581	1,490,177	1,526,317
575	48100	Commercial and industrial sales	481178	Gas-SC-LUFG	(257,034)	(571,380)	(776,320)	(821,580)	(840,067)	(853,702)
576	48100	Commercial and industrial sales	481179	Gas-SC-LUFG-UB	34,369	86,199	157,786	166,684	172,010	172,743
577	48100	Commercial and industrial sales	481181	Gas-SC-WS Sec	-	-	-	-	-	-
578	48100	Commercial and industrial sales	481185	Gas-SC-Facil	(669,237)	(1,299,084)	(2,030,278)	(2,738,470)	(3,492,007)	(4,234,183)
579	48100	Commercial and industrial sales	481186	Gas-SC-Facil-UB	12,387	22,934	6,956	(61,270)	(87,660)	(56,374)
580	48100	Commercial and industrial sales	481301	Gas-LC-Distr	-	-	-	-	-	-
581	48100	Commercial and industrial sales	481302	Gas-LC-Distr-UB	(6,104)	(6,104)	(6,104)	(6,104)	(6,104)	(6,104)
582	48100	Commercial and industrial sales	481309	Gas-LC-SSER	(68)	(132)	(189)	(242)	(293)	(335)
583	48100	Commercial and industrial sales	481310	Gas-LC-SSER-UB	(64)	(57)	(53)	(49)	(42)	(17)
584	48100	Commercial and industrial sales	481311	Gas-LC-Dem D	(6,104)	(12,208)	(18,312)	(24,416)	(30,520)	(36,624)
585	48100	Commercial and industrial sales	481322	Gas-LC-CCR	-	-	-	-	-	-
586	48100	Commercial and industrial sales	481323	Gas-LC-CCR-UB	-	-	-	-	-	-
587	48100	Commercial and industrial sales	481324	Gas-LC-Telemetry	(188)	(376)	(564)	(752)	(940)	(1,128)
588	48100	Commercial and industrial sales	481330	Gas-LC-EE	-	-	-	-	-	-
589	48100	Commercial and industrial sales	481331	Gas-LC-EE-UB	-	-	-	-	-	-
590	48100	Commercial and industrial sales	481332	Gas-LC-LCFC	-	-	-	-	-	-
591	48100	Commercial and industrial sales	481335	Gas-LC-EE Bonus	-	-	-	-	-	-
592	48100	Commercial and industrial sales	481336	Gas-LC-EE Bonus-UB	-	-	-	-	-	-
593	48100	Commercial and industrial sales	481370	Gas-LC-Comm	(94,529)	(183,682)	(263,761)	(289,961)	(311,375)	(329,592)
594	48100	Commercial and industrial sales	481371	Gas-LC-Comm-UB	(94,068)	(84,499)	(30,138)	(24,363)	(1,490,177)	(8,280)
595	48100	Commercial and industrial sales	481372	Gas-LC-Comm Sur	(5,241)	(10,185)	(14,625)	(18,872)	(22,343)	(25,295)
596	48100	Commercial and industrial sales	481374	Gas-LC-WS	-	-	-	-	-	-
597	48100	Commercial and industrial sales	481375	Gas-LC-WS-UB	-	-	-	-	-	-
598	48100	Commercial and industrial sales	481376	Gas-LC-Dem C	(8,316)	(16,632)	(24,948)	(33,265)	(41,581)	(49,897)
599	48100	Commercial and industrial sales	481377	Gas-LC-Dem C-UB	(8,316)	(8,316)	(8,316)	(8,316)	(8,316)	(8,316)
600	48100	Commercial and industrial sales	481378	Gas-LC-LUFG	(21)	(42)	(60)	(62)	(64)	(66)
601	48100	Commercial and industrial sales	481379	Gas-LC-LUFG-UB	75	77	93	93	93	94
602	48100	Commercial and industrial sales	481385	Gas-LC-Facil	(601)	(1,203)	(1,804)	(2,406)	(3,007)	(3,608)
603	48100	Commercial and industrial sales	481386	Gas-LC-Facil-UB	-	-	-	-	-	-
604	<b>48100 Total</b>				<b>\$ (17,486,466)</b>	<b>\$ (37,392,155)</b>	<b>\$ (50,594,414)</b>	<b>\$ (56,519,842)</b>	<b>\$ (59,667,711)</b>	<b>\$ (62,823,283)</b>
605	48800	Miscellaneous service revenues	488000	Ext Cash Desk Closing	-	-	-	-	-	-
606	48800	Miscellaneous service revenues	488001	Misc Serv-Connect	(242,679)	(455,134)	(706,046)	(903,152)	(1,119,426)	(1,343,767)
607	48800	Miscellaneous service revenues	488003	Misc Serv-Oth Fees	(1,405)	(1,377)	(18,498)	(18,081)	(17,906)	(18,638)
608	48800	Miscellaneous service revenues	488004	Misc Serv-Late Fees	2,825	5,831	7,895	7,901	8,646	(48,150)
609	48800	Miscellaneous service revenues	488005	Misc Serv-Collec Fee	-	(16)	(32)	(80)	(96)	(112)
610	48800	Miscellaneous service revenues	488006	Misc Serv-NSF fee	(37,035)	(60,825)	(101,190)	(123,450)	(168,150)	(203,250)
611	48800	Miscellaneous service revenues	488010	Oth Rev-Gas-Misc Svc	-	(1,463)	-	-	-	-
612	48800	Miscellaneous service revenues	488050	Misc Serv-Damage Ctm	-	-	-	-	-	-
613	<b>48800 Total</b>				<b>\$ (276,294)</b>	<b>\$ (612,984)</b>	<b>\$ (819,333)</b>	<b>\$ (1,036,862)</b>	<b>\$ (1,296,930)</b>	<b>\$ (1,613,917)</b>
614	48930	Rev fr transport of gas of oth- distribution facil	489002	Gas-Trans-Distr-UB	\$ 31,083	\$ 91,564	\$ 109,911	\$ 237,223	\$ 153,035	\$ 328,355
615	48930	Rev fr transport of gas of oth- distribution facil	489010	Gas-Trans-SSER-UB	327	4,324	4,630	8,263	2,868	11,990
616	48930	Rev fr transport of gas of oth- distribution facil	489012	Gas-Trans-Dem D-UB	22,074	152,888	19,378	4,842	(7,049)	212,358
617	48930	Rev fr transport of gas of oth- distribution facil	489023	Gas-Trans-CCR-UB	(13,723)	(13,723)	(13,723)	(13,723)	(13,723)	(13,723)
618	48930	Rev fr transport of gas of oth- distribution facil	489031	Gas-Trans-EE-UB	-	-	-	-	-	-
619	48930	Rev fr transport of gas of oth- distribution facil	489033	Gas-Trans-LCFC-UB	290	1,391	1,533	3,904	1,595	5,122
620	48930	Rev fr transport of gas of oth- distribution facil	489036	Gas-Trans-EE Bonus-UB	-	-	-	-	-	-
621	48930	Rev fr transport of gas of oth- distribution facil	489086	Gas-Trans-Facil-UB	1,819	1,548	1,248	(166)	(151)	(106)
622	48930	Rev fr transport of gas of oth- distribution facil	489088	Gas-Trans-Adm Fee-UB	2,517	1,608	1,223	2,796	3,240	3,682
623	48930	Rev fr transport of gas of oth- distribution facil	489101	Gas-STrans-Distr	(593,129)	(1,168,802)	(1,665,817)	(2,145,280)	(2,507,188)	(2,817,309)
624	48930	Rev fr transport of gas of oth- distribution facil	489122	Gas-STrans-CCR	-	-	-	-	-	-
625	48930	Rev fr transport of gas of oth- distribution facil	489124	Gas-STrans-Telemetry	(8,228)	(16,402)	(24,656)	(60,289)	(74,397)	(89,206)
626	48930	Rev fr transport of gas of oth- distribution facil	489130	Gas-STrans-EE	-	-	-	-	-	-
627	48930	Rev fr transport of gas of oth- distribution facil	489132	Gas-STrans-LCFC	(7,886)	(15,654)	(22,201)	(28,413)	(32,773)	(36,512)
628	48930	Rev fr transport of gas of oth- distribution facil	489135	Gas-STrans-EE Bonus	-	-	-	-	-	-
629	48930	Rev fr transport of gas of oth- distribution facil	489170	Gas-STrans-Comm	(6)	(6)	(40)	(52)	(50)	(47)
630	48930	Rev fr transport of gas of oth- distribution facil	489172	Gas-STrans-Comm Sur	-	-	-	-	-	-

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
631	48930	Rev fr transport of gas of oth- distribution facil	489174	Gas-STrans-WS	-	-	-	-	-	-
632	48930	Rev fr transport of gas of oth- distribution facil	489176	Gas-STrans-Dem C	-	-	-	-	-	-
633	48930	Rev fr transport of gas of oth- distribution facil	489178	Gas-STrans-LUFG	-	-	-	-	-	-
634	48930	Rev fr transport of gas of oth- distribution facil	489185	Gas-STrans-Facil	(6,411)	(12,786)	(19,144)	(25,503)	(31,862)	(38,177)
635	48930	Rev fr transport of gas of oth- distribution facil	489187	Gas-STrans-Admin	(138,621)	(276,562)	(414,164)	(551,766)	(689,369)	(826,291)
636	48930	Rev fr transport of gas of oth- distribution facil	489209	Gas-MTrans-SSER	(18,989)	(37,568)	(53,250)	(68,140)	(78,369)	(88,580)
637	48930	Rev fr transport of gas of oth- distribution facil	489301	Gas-LTrans-Distr	(322)	(919)	(919)	(920)	(920)	(5,291)
638	48930	Rev fr transport of gas of oth- distribution facil	489309	Gas-LTrans-SSER	(11,094)	(22,804)	(36,493)	(48,570)	(58,940)	(70,552)
639	48930	Rev fr transport of gas of oth- distribution facil	489311	Gas-LTrans-Dem D	(700,124)	(1,392,013)	(2,148,779)	(2,859,135)	(3,567,647)	(4,276,159)
640	48930	Rev fr transport of gas of oth- distribution facil	489322	Gas-LTrans-CCR	-	-	-	-	-	-
641	48930	Rev fr transport of gas of oth- distribution facil	489324	Gas-LTrans-Telemetry	(5,334)	(11,124)	(16,756)	(59,587)	(69,759)	(81,266)
642	48930	Rev fr transport of gas of oth- distribution facil	489330	Gas-LTrans-EE	-	-	-	-	-	-
643	48930	Rev fr transport of gas of oth- distribution facil	489332	L Transprt-LCFC-Bill	(3)	(10)	(10)	(10)	(10)	(71)
644	48930	Rev fr transport of gas of oth- distribution facil	489335	Gas-LTrans-EE Bonus	-	-	-	-	-	-
645	48930	Rev fr transport of gas of oth- distribution facil	489370	Gas-LTrans-Comm	431	188	1,638	2,286	2,211	2,646
646	48930	Rev fr transport of gas of oth- distribution facil	489372	Gas-LTrans-Comm Sur	-	-	-	-	-	-
647	48930	Rev fr transport of gas of oth- distribution facil	489374	L Tpt-WinterStm-Bill	-	-	-	-	-	-
648	48930	Rev fr transport of gas of oth- distribution facil	489376	Gas-LTrans-Dem C	-	-	-	-	-	-
649	48930	Rev fr transport of gas of oth- distribution facil	489378	L Transprt-LUFG-Bill	-	-	-	-	-	-
650	48930	Rev fr transport of gas of oth- distribution facil	489385	Gas-LTrans-Facil	(57,169)	(115,251)	(174,218)	(231,982)	(289,452)	(346,944)
651	48930	Rev fr transport of gas of oth- distribution facil	489387	Gas-LTrans-Admin	(66,206)	(133,442)	(201,718)	(268,614)	(335,165)	(401,716)
652	<b>48930 Total</b>				<b>\$ (1,568,704)</b>	<b>\$ (2,963,654)</b>	<b>\$ (4,652,327)</b>	<b>\$ (6,102,838)</b>	<b>\$ (7,593,874)</b>	<b>\$ (8,527,797)</b>
653	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	580400	COG-Nat Gas Pur-Est	\$ (11,870,602)	\$ (19,891,971)	\$ (20,367,063)	\$ (38,329,610)	\$ (44,992,548)	\$ (45,529,660)
654	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	580401	COG-Nat Gas Pur-Act	42,593,633	71,979,182	93,559,350	114,195,786	114,962,788	117,920,817
655	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	580402	COG-Nat Gas Pur-AMA	(88,627)	(177,254)	(265,881)	(354,508)	(438,801)	(523,095)
656	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	580403	COG-Nat Gas Pur-Perm	5,155,850	10,311,700	15,435,056	20,590,807	24,102,583	26,839,374
657	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	580404	COG-Nat Gas Pur-Res	485,763	971,509	1,457,226	1,941,269	2,425,310	2,909,352
658	80400	Nat Gas Oth Supply-Oper-Natl gas city gate purch	589999	COG-Invoice Clearing	-	-	-	657,005	809,423	1,110,196
659	<b>80400 Total</b>				<b>\$ 36,276,017</b>	<b>\$ 63,193,165</b>	<b>\$ 89,818,667</b>	<b>\$ 98,700,750</b>	<b>\$ 96,868,754</b>	<b>\$ 102,726,984</b>
660	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	580510	COG-O/U est	\$ 8,489,109	\$ 6,369,405	\$ (2,405,978)	\$ 11,969,445	\$ 16,329,977	\$ 16,397,071
661	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	580511	COG-O/U act	(1,642,580)	6,244,727	8,906,170	(8,137,909)	(13,480,050)	(15,089,557)
662	80510	Nat Gas Oth Supply-Oper-Purchased gas cost adjust	580512	COG-O/U Winter Storm	-	-	-	-	-	-
663	<b>80510 Total</b>				<b>\$ 6,846,529</b>	<b>\$ 12,614,133</b>	<b>\$ 6,500,192</b>	<b>\$ 3,831,536</b>	<b>\$ 2,849,927</b>	<b>\$ 1,307,514</b>
664	80810	Nat Gs Oth Supply-Op-Gas withdrawn fr storage-Debt	580810	COG-Stor Withdrawals	\$ 1,870,863	\$ 7,286,688	\$ 9,621,111	\$ 11,283,076	\$ 17,510,950	\$ 18,044,553
665	<b>80810 Total</b>				<b>\$ 1,870,863</b>	<b>\$ 7,286,688</b>	<b>\$ 9,621,111</b>	<b>\$ 11,283,076</b>	<b>\$ 17,510,950</b>	<b>\$ 18,044,553</b>
666	80820	Nat Gas Oth Supply-Oper-Gas deliver to storage-Cr	580820	COG-Stor Injections	\$ (775,443)	\$ (2,112,319)	\$ (2,274,085)	\$ (3,570,448)	\$ (3,582,217)	\$ (5,050,962)
667	<b>80820 Total</b>				<b>\$ (775,443)</b>	<b>\$ (2,112,319)</b>	<b>\$ (2,274,085)</b>	<b>\$ (3,570,448)</b>	<b>\$ (3,582,217)</b>	<b>\$ (5,050,962)</b>
668	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	581300	COG-Cashout-Trans	\$ 274,739	\$ 96,884	\$ 376,549	\$ 453,500	\$ 412,634	\$ 462,820
669	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	581301	COG-Cashout-3rd Prty	(170,617)	(332,836)	(407,380)	(454,467)	(473,550)	(497,446)
670	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	581302	COG-Transport Charge	179,914	355,382	457,077	532,219	578,093	606,674
671	81300	Nat Gas Oth Supply-Oper-Other gas supply expenses	581303	COG-Comm Storage	18	32	777	1,467	6,362	6,507
672	<b>81300 Total</b>				<b>\$ 284,054</b>	<b>\$ 119,462</b>	<b>\$ 427,024</b>	<b>\$ 532,719</b>	<b>\$ 523,539</b>	<b>\$ 578,555</b>
673	85800	Transmission-Oper-Transm/compression of gas by other	585800	COG-Gas Trans-Fuel	\$ 45,838	\$ 1,550,997	\$ 2,904,307	\$ 4,647,736	\$ 4,659,044	\$ 4,662,436
674	<b>85800 Total</b>				<b>\$ 45,838</b>	<b>\$ 1,550,997</b>	<b>\$ 2,904,307</b>	<b>\$ 4,647,736</b>	<b>\$ 4,659,044</b>	<b>\$ 4,662,436</b>
675	87000	Transmission-Operation supervision and engineering	630010	Contractor Costs	-	-	-	-	-	-
676	87000	Transmission-Operation supervision and engineering	650050	License Fees	20,000	20,000	20,000	20,000	20,000	20,000
677	87000	Transmission-Operation supervision and engineering	650100	Marketing&Advertise	-	-	-	-	-	-
678	87000	Transmission-Operation supervision and engineering	800440	Assessment-Ext Labor	-	14,944	14,944	14,944	14,988	14,988
679	87000	Transmission-Operation supervision and engineering	800480	Assessment-Other Exp	-	-	-	24,723	74,471	81,927
680	<b>87000 Total</b>				<b>\$ 20,000</b>	<b>\$ 34,944</b>	<b>\$ 34,944</b>	<b>\$ 59,667</b>	<b>\$ 109,459</b>	<b>\$ 116,914</b>
681	87400	Distribution-Oper-Mains and services expenses	600010	Regular-Exempt	\$ -	\$ -	\$ 192	\$ 192	\$ 192	\$ (799,808)
682	87400	Distribution-Oper-Mains and services expenses	600050	Overtime-Non-Exempt	-	-	-	-	-	506
683	87400	Distribution-Oper-Mains and services expenses	600100	Bonus STI-Exempt	-	-	-	-	-	-
684	87400	Distribution-Oper-Mains and services expenses	620000	Materials	13,513	15,275	25,925	31,489	34,796	(666,066)
685	87400	Distribution-Oper-Mains and services expenses	620050	Non-Inventory	-	-	-	110	130	930
686	87400	Distribution-Oper-Mains and services expenses	620060	Freight	12,483	12,483	14,771	14,771	15,806	15,806
687	87400	Distribution-Oper-Mains and services expenses	620070	Equipment-Vehicles	5,070	19,002	19,002	19,002	19,002	20,625
688	87400	Distribution-Oper-Mains and services expenses	630010	Contractor Costs	22,709	22,632	85,890	105,319	145,128	176,911
689	87400	Distribution-Oper-Mains and services expenses	630020	Consultants	-	-	-	2,681	2,681	2,681
690	87400	Distribution-Oper-Mains and services expenses	630030	Audit Services	-	-	-	-	-	-
691	87400	Distribution-Oper-Mains and services expenses	630040	Tax Services	-	-	-	-	-	-
692	87400	Distribution-Oper-Mains and services expenses	630050	Legal Services	-	-	-	-	-	-
693	87400	Distribution-Oper-Mains and services expenses	630060	Wireless Services	-	-	-	-	-	-
694	87400	Distribution-Oper-Mains and services expenses	630070	Building Maintenance	353	1,044	1,044	1,044	1,044	1,647
695	87400	Distribution-Oper-Mains and services expenses	630080	Mail & Courier Servi	-	-	-	-	-	-
696	87400	Distribution-Oper-Mains and services expenses	630100	Postage	-	-	34	34	168	168
697	87400	Distribution-Oper-Mains and services expenses	640020	Emp Exp-Parking	-	-	-	-	-	-
698	87400	Distribution-Oper-Mains and services expenses	640030	Emp Exp-Travel	-	-	-	-	-	-
699	87400	Distribution-Oper-Mains and services expenses	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
700	87400	Distribution-Oper-Mains and services expenses	640050	Emp Exp-Meals Travel	-	-	-	-	-	-
701	87400	Distribution-Oper-Mains and services expenses	640060	Emp Exp-Meals Busins	-	41	86	86	232	232



Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.  
Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
702	87400	Distribution-Oper-Mains and services expenses	640070	Emp Exp-Meals NonRec	-	-	-	-	-	-
703	87400	Distribution-Oper-Mains and services expenses	640080	Emp Exp-Refreshments	-	-	-	-	-	-
704	87400	Distribution-Oper-Mains and services expenses	640090	Emp Exp-Business Ent	-	-	-	-	-	-
705	87400	Distribution-Oper-Mains and services expenses	640120	Emp Exp-Health&Safe	-	-	89	89	89	389
706	87400	Distribution-Oper-Mains and services expenses	640130	Emp Exp-Registration	-	-	-	-	-	-
707	87400	Distribution-Oper-Mains and services expenses	640140	Emp Exp-Training	-	-	-	-	-	-
708	87400	Distribution-Oper-Mains and services expenses	640150	Emp Exp-Licenses	-	-	-	-	-	-
709	87400	Distribution-Oper-Mains and services expenses	640160	Emp Exp-Awards&Gifts	-	-	-	-	-	-
710	87400	Distribution-Oper-Mains and services expenses	640170	Emp Exp-Uniforms	-	124	124	124	124	124
711	87400	Distribution-Oper-Mains and services expenses	640180	Emp Exp-Subscrip&Dues	-	-	-	-	-	-
712	87400	Distribution-Oper-Mains and services expenses	650010	Hardware	-	-	-	-	-	-
713	87400	Distribution-Oper-Mains and services expenses	650020	Software	-	-	-	-	-	-
714	87400	Distribution-Oper-Mains and services expenses	650030	Bank Fee and Charges	-	-	-	-	-	-
715	87400	Distribution-Oper-Mains and services expenses	650040	Bad Debt Exp-Gas	-	-	-	-	-	-
716	87400	Distribution-Oper-Mains and services expenses	650042	Bad Debt Exp-AccrAdj	-	-	-	-	-	-
717	87400	Distribution-Oper-Mains and services expenses	650050	License Fees	4,423	4,523	4,523	4,701	4,701	4,731
718	87400	Distribution-Oper-Mains and services expenses	650060	Regulatory/PUC Fees	-	-	-	-	-	-
719	87400	Distribution-Oper-Mains and services expenses	650070	Club Membership&Dues	-	-	200	200	200	200
720	87400	Distribution-Oper-Mains and services expenses	650080	Donations	-	-	-	-	-	-
721	87400	Distribution-Oper-Mains and services expenses	650090	CIAC	-	-	-	-	-	-
722	87400	Distribution-Oper-Mains and services expenses	650100	Marketing&Advertise	-	-	-	-	-	-
723	87400	Distribution-Oper-Mains and services expenses	650110	BOJ Fees	-	-	-	-	-	-
724	87400	Distribution-Oper-Mains and services expenses	650120	Claims/Settlements	-	-	-	-	-	-
725	87400	Distribution-Oper-Mains and services expenses	650130	Ins-Blanket Crime	-	-	-	-	-	-
726	87400	Distribution-Oper-Mains and services expenses	650170	Insurance-Property	-	-	-	-	-	-
727	87400	Distribution-Oper-Mains and services expenses	650190	Insurance-Other	-	-	100	100	100	100
728	87400	Distribution-Oper-Mains and services expenses	650200	Rent-Office	-	45	1,245	1,245	2,445	2,445
729	87400	Distribution-Oper-Mains and services expenses	650220	Rent-Office Equipmnt	-	-	-	-	-	-
730	87400	Distribution-Oper-Mains and services expenses	650240	Rent-Other	491	1,043	1,043	1,043	1,303	1,303
731	87400	Distribution-Oper-Mains and services expenses	650250	Utilities-Electric	3,693	5,257	(40,277)	(35,944)	15,972	16,799
732	87400	Distribution-Oper-Mains and services expenses	650260	Util Land-Based Phone	-	-	(52)	(52)	-	-
733	87400	Distribution-Oper-Mains and services expenses	650270	Utilities-Water	-	492	809	911	911	911
734	87400	Distribution-Oper-Mains and services expenses	650280	Utilities-Trash	192	192	192	192	379	611
735	87400	Distribution-Oper-Mains and services expenses	650290	Utilities-Other	-	-	-	-	-	-
736	87400	Distribution-Oper-Mains and services expenses	650300	Office Supplies	-	-	-	-	-	-
737	87400	Distribution-Oper-Mains and services expenses	650310	Office Furniture	-	-	-	-	-	-
738	87400	Distribution-Oper-Mains and services expenses	650320	Fleet Fuel Purchases	-	-	-	-	-	-
739	87400	Distribution-Oper-Mains and services expenses	650330	Other Fuel Purchases	-	-	-	-	-	-
740	87400	Distribution-Oper-Mains and services expenses	650350	Other Expenses	14,467	26,868	28,146	31,545	45,061	56,366
741	87400	Distribution-Oper-Mains and services expenses	650351	CWIP Conv Exp	-	-	61,943	61,943	61,943	61,943
742	87400	Distribution-Oper-Mains and services expenses	650400	Equipment	985	(28,534)	(28,534)	(28,149)	(28,149)	(28,149)
743	87400	Distribution-Oper-Mains and services expenses	800100	Labor-Regular Time	269,639	559,497	936,334	1,252,385	1,570,448	1,945,741
744	87400	Distribution-Oper-Mains and services expenses	800110	Non-Exempt-Overtime	35,054	65,792	113,493	157,435	194,254	231,866
745	87400	Distribution-Oper-Mains and services expenses	800111	Non-Exempt-CallOut 1	18,957	36,007	55,145	70,411	87,226	108,530
746	87400	Distribution-Oper-Mains and services expenses	800112	Non-Exempt-CallOut 2	5,710	12,243	17,084	21,917	26,669	31,493
747	87400	Distribution-Oper-Mains and services expenses	800113	Non-Exempt-CallOut 3	3,272	4,874	6,994	8,025	9,034	10,732
748	87400	Distribution-Oper-Mains and services expenses	800114	Non-Exempt-CallOut 4	778	1,708	2,377	2,806	3,006	3,359
749	87400	Distribution-Oper-Mains and services expenses	800115	Non-Exempt-CallOut 5	501	983	983	1,021	1,110	1,110
750	87400	Distribution-Oper-Mains and services expenses	800116	Non-Exempt-CallOut 6	80	374	526	526	526	526
751	87400	Distribution-Oper-Mains and services expenses	800117	Non-Exempt-CallOut 7	-	-	-	101	101	101
752	87400	Distribution-Oper-Mains and services expenses	800118	Non-Exempt-CallOut 8	27	27	64	64	64	64
753	87400	Distribution-Oper-Mains and services expenses	800220	Stores Overhead	5,592	8,417	10,746	11,747	12,233	12,370
754	87400	Distribution-Oper-Mains and services expenses	800230	Fleet Overhead	50,102	102,224	169,979	227,204	283,974	350,138
755	87400	Distribution-Oper-Mains and services expenses	800400	Assessments-Labor	623,806	1,157,431	1,865,163	2,306,523	2,660,171	3,250,225
756	87400	Distribution-Oper-Mains and services expenses	800430	Assessments-Material	155,416	327,652	350,428	438,471	536,841	656,197
757	87400	Distribution-Oper-Mains and services expenses	800440	Assessment-Ext Labor	697,475	894,112	2,139,810	2,824,253	3,273,613	3,703,658
758	87400	Distribution-Oper-Mains and services expenses	800450	Assessments-Employee	7,123	16,469	26,547	86,251	127,478	155,593
759	87400	Distribution-Oper-Mains and services expenses	800460	Assessments-IT Exp	1,562	1,684	1,991	2,599	2,691	2,701
760	87400	Distribution-Oper-Mains and services expenses	800470	Assessment-Transport	(478)	(397)	(274)	(136)	375	495
761	87400	Distribution-Oper-Mains and services expenses	800480	Assessment-Other Exp	223,937	345,970	430,447	536,165	556,426	651,939
762	87400	Distribution-Oper-Mains and services expenses	800500	Assessments-Non Tax	-	-	-	-	-	-
763	87400	Distribution-Oper-Mains and services expenses	800500	Int Settle-Labor	-	309	15,599	84,383	157,115	239,137
764	87400	Distribution-Oper-Mains and services expenses	800530	Int Settle-Material	10,486	24,779	51,513	68,168	98,429	128,390
765	87400	Distribution-Oper-Mains and services expenses	800540	Int Settle-Ext Labor	24,062	33,984	(957,635)	(932,487)	(926,909)	(343,428)
766	87400	Distribution-Oper-Mains and services expenses	800550	Int Settle-Employee	6,549	16,018	29,177	38,672	53,856	71,574
767	87400	Distribution-Oper-Mains and services expenses	800560	Int Settle-IT Exps	543	727	945	1,631	1,710	1,710
768	87400	Distribution-Oper-Mains and services expenses	800570	Int Settle-Transport	-	72	247	410	2,354	2,518
769	87400	Distribution-Oper-Mains and services expenses	800580	Int Settle-Other Exp	12,076	23,769	256,104	277,323	302,581	324,947
770	87400 Total				\$ 2,230,648	\$ 3,715,214	\$ 5,700,281	\$ 7,698,344	\$ 9,360,141	\$ 10,413,091
771	87500	Distribtn-Op-Measuring&regulating station exp-Genl	620000	Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
772	87500	Distribtn-Op-Measuring&regulating station exp-Genl	630010	Contractor Costs	-	12,709	12,709	12,709	12,709	12,709

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.

Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
773	87500	Distribtn-Op-Measuring&regulating station exp-Genl	650350	Other Expenses	-	-	-	-	-	-
774	87500	Distribtn-Op-Measuring&regulating station exp-Genl	800100	Labor-Regular Time	-	-	-	-	-	-
775	87500	Distribtn-Op-Measuring&regulating station exp-Genl	800110	Non-Exempt-Overtime	-	-	-	-	-	-
776	87500	Distribtn-Op-Measuring&regulating station exp-Genl	800220	Stores Overhead	-	-	-	-	-	-
777	87500	Distribtn-Op-Measuring&regulating station exp-Genl	800230	Fleet Overhead	-	-	-	-	-	-
778	<b>87500 Total</b>				<b>\$ -</b>	<b>\$ 12,709</b>	<b>\$ 12,709</b>	<b>\$ 12,709</b>	<b>\$ 12,709</b>	<b>\$ 12,709</b>
779	87600	Distribtn-Op-Measuring&regulating station exp-Ind	650400	Equipment	\$ 5,666	\$ 5,666	\$ 5,666	\$ 5,666	\$ 5,666	\$ 5,666
780	87600	Distribtn-Op-Measuring&regulating station exp-Ind	800400	Assessments-Labor	38,978	77,718	122,874	158,872	195,336	243,264
781	87600	Distribtn-Op-Measuring&regulating station exp-Ind	800430	Assessments-Material	3,467	6,959	14,495	20,961	29,771	37,458
782	87600	Distribtn-Op-Measuring&regulating station exp-Ind	800440	Assessment-Ext Labor	167	198	274	374	3,241	4,981
783	87600	Distribtn-Op-Measuring&regulating station exp-Ind	800450	Assessments-Employee	147	346	1,127	1,230	1,548	1,797
784	87600	Distribtn-Op-Measuring&regulating station exp-Ind	800470	Assessment-Transport	-	-	5	5	5	41
785	87600	Distribtn-Op-Measuring&regulating station exp-Ind	800480	Assessment-Other Exp	910	2,275	3,470	4,401	4,977	6,120
786	<b>87600 Total</b>				<b>\$ 49,335</b>	<b>\$ 93,163</b>	<b>\$ 147,911</b>	<b>\$ 191,509</b>	<b>\$ 240,546</b>	<b>\$ 299,327</b>
787	87800	Distribution-Oper-Meter and house regulator exp	600010	Regular-Exempt	-	-	15	-	15	15
788	87800	Distribution-Oper-Meter and house regulator exp	600100	Bonus STI-Exempt	-	-	-	-	-	-
789	87800	Distribution-Oper-Meter and house regulator exp	620000	Materials	-	160	760	760	760	1,057
790	87800	Distribution-Oper-Meter and house regulator exp	620050	Non-Inventory	-	-	-	44	44	472
791	87800	Distribution-Oper-Meter and house regulator exp	620070	Equipment-Vehicles	-	-	-	117	388	388
792	87800	Distribution-Oper-Meter and house regulator exp	630010	Contractor Costs	-	-	-	2,417	15,286	15,286
793	87800	Distribution-Oper-Meter and house regulator exp	640060	Emp Exp-Meals Busins	-	-	-	62	62	62
794	87800	Distribution-Oper-Meter and house regulator exp	650050	License Fees	-	-	-	-	-	-
795	87800	Distribution-Oper-Meter and house regulator exp	650120	Claims/Settlements	-	-	-	-	-	-
796	87800	Distribution-Oper-Meter and house regulator exp	650300	Office Supplies	-	-	-	-	57	57
797	87800	Distribution-Oper-Meter and house regulator exp	650320	Fleet Fuel Purchases	-	-	-	-	-	-
798	87800	Distribution-Oper-Meter and house regulator exp	650350	Other Expenses	-	-	-	-	337	337
799	87800	Distribution-Oper-Meter and house regulator exp	650400	Equipment	944	944	944	944	944	944
800	87800	Distribution-Oper-Meter and house regulator exp	800100	Labor-Regular Time	419,723	794,971	1,238,805	1,610,178	2,041,048	2,436,272
801	87800	Distribution-Oper-Meter and house regulator exp	800110	Non-Exempt-Overtime	30,930	54,681	88,753	120,073	148,575	174,323
802	87800	Distribution-Oper-Meter and house regulator exp	800111	Non-Exempt-CallOut 1	20,452	40,578	62,873	83,689	105,178	125,881
803	87800	Distribution-Oper-Meter and house regulator exp	800112	Non-Exempt-CallOut 2	7,971	12,832	17,616	22,124	28,046	32,443
804	87800	Distribution-Oper-Meter and house regulator exp	800113	Non-Exempt-CallOut 3	3,916	6,390	8,350	9,681	11,172	12,157
805	87800	Distribution-Oper-Meter and house regulator exp	800114	Non-Exempt-CallOut 4	1,623	2,220	3,055	3,575	3,803	4,084
806	87800	Distribution-Oper-Meter and house regulator exp	800115	Non-Exempt-CallOut 5	394	877	1,181	1,412	1,539	1,539
807	87800	Distribution-Oper-Meter and house regulator exp	800116	Non-Exempt-CallOut 6	201	429	581	847	847	885
808	87800	Distribution-Oper-Meter and house regulator exp	800117	Non-Exempt-CallOut 7	161	362	377	471	471	471
809	87800	Distribution-Oper-Meter and house regulator exp	800118	Non-Exempt-CallOut 8	36	238	238	263	263	263
810	87800	Distribution-Oper-Meter and house regulator exp	800220	Stores Overhead	-	29	137	158	207	260
811	87800	Distribution-Oper-Meter and house regulator exp	800230	Fleet Overhead	72,812	137,040	213,281	277,855	351,151	418,260
812	87800	Distribution-Oper-Meter and house regulator exp	800400	Assessments-Labor	33,214	(30,115)	(97,338)	(98,801)	(89,438)	(10,149)
813	87800	Distribution-Oper-Meter and house regulator exp	800430	Assessments-Material	17,995	33,504	52,743	68,702	90,294	109,063
814	87800	Distribution-Oper-Meter and house regulator exp	800440	Assessment-Ext Labor	100	160	5,757	9,211	10,371	11,471
815	87800	Distribution-Oper-Meter and house regulator exp	800450	Assessments-Employee	939	1,533	8,168	9,397	11,319	13,313
816	87800	Distribution-Oper-Meter and house regulator exp	800460	Assessments-IT Exp	12	260	292	346	410	439
817	87800	Distribution-Oper-Meter and house regulator exp	800470	Assessment-Transport	3	9	78	284	784	830
818	87800	Distribution-Oper-Meter and house regulator exp	800480	Assessment-Other Exp	5,211	12,437	17,924	22,510	30,294	36,242
819	87800	Distribution-Oper-Meter and house regulator exp	800500	Int Settle-Labor	-	-	-	(23)	(23)	(23)
820	<b>87800 Total</b>				<b>\$ 616,639</b>	<b>\$ 1,073,159</b>	<b>\$ 1,624,590</b>	<b>\$ 2,146,312</b>	<b>\$ 2,764,205</b>	<b>\$ 3,386,643</b>
821	87900	Distribution-Oper-Customer installations expenses	600100	Bonus STI-Exempt	-	-	-	-	-	-
822	87900	Distribution-Oper-Customer installations expenses	620000	Materials	-	-	-	-	-	-
823	87900	Distribution-Oper-Customer installations expenses	620070	Equipment-Vehicles	-	-	-	-	-	-
824	87900	Distribution-Oper-Customer installations expenses	630010	Contractor Costs	-	(3,372)	(3,372)	(3,327)	(3,327)	(3,327)
825	87900	Distribution-Oper-Customer installations expenses	650050	License Fees	-	-	-	-	-	-
826	87900	Distribution-Oper-Customer installations expenses	650120	Claims/Settlements	-	-	-	-	-	-
827	87900	Distribution-Oper-Customer installations expenses	650130	Ins-Blanket Crime	-	-	-	-	-	-
828	87900	Distribution-Oper-Customer installations expenses	650350	Other Expenses	-	-	-	-	-	-
829	87900	Distribution-Oper-Customer installations expenses	800100	Labor-Regular Time	-	-	-	129	305	426
830	87900	Distribution-Oper-Customer installations expenses	800110	Non-Exempt-Overtime	-	-	-	-	-	-
831	87900	Distribution-Oper-Customer installations expenses	800111	Non-Exempt-CallOut 1	-	-	-	-	-	-
832	87900	Distribution-Oper-Customer installations expenses	800112	Non-Exempt-CallOut 2	-	-	-	-	-	-
833	87900	Distribution-Oper-Customer installations expenses	800113	Non-Exempt-CallOut 3	-	-	-	-	-	-
834	87900	Distribution-Oper-Customer installations expenses	800114	Non-Exempt-CallOut 4	-	-	-	-	-	-
835	87900	Distribution-Oper-Customer installations expenses	800115	Non-Exempt-CallOut 5	-	-	-	-	-	-
836	87900	Distribution-Oper-Customer installations expenses	800116	Non-Exempt-CallOut 6	-	-	-	-	-	-
837	87900	Distribution-Oper-Customer installations expenses	800220	Stores Overhead	-	-	-	-	-	-
838	87900	Distribution-Oper-Customer installations expenses	800230	Fleet Overhead	-	-	-	19	46	64
839	87900	Distribution-Oper-Customer installations expenses	800400	Assessments-Labor	78,178	97,240	128,697	174,105	203,015	299,514
840	87900	Distribution-Oper-Customer installations expenses	800430	Assessments-Material	18,772	36,080	54,970	71,032	91,543	109,946
841	87900	Distribution-Oper-Customer installations expenses	800440	Assessment-Ext Labor	3,673	4,913	9,943	13,184	14,362	15,206
842	87900	Distribution-Oper-Customer installations expenses	800450	Assessments-Employee	2,430	6,195	9,017	10,490	13,048	15,780
843	87900	Distribution-Oper-Customer installations expenses	800460	Assessments-IT Exp	82	267	392	453	502	521

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.

Note:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	FERC	FERC Title	G/L Account	G/L Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
844	87900	Distribution-Oper-Customer installations expenses	800470	Assessment-Transport	7	33	118	268	647	696
845	87900	Distribution-Oper-Customer installations expenses	800480	Assessment-Other Exp	7,446	17,458	24,585	33,022	39,428	44,549
846	<b>87900 Total</b>				<b>\$ 110,588</b>	<b>\$ 158,814</b>	<b>\$ 224,352</b>	<b>\$ 299,374</b>	<b>\$ 359,568</b>	<b>\$ 483,375</b>
847	88000	Distribution-Oper-Other expenses	620000	Materials	-	-	-	384	-	-
848	88000	Distribution-Oper-Other expenses	620070	Equipment-Vehicles	-	-	-	-	-	2,036
849	88000	Distribution-Oper-Other expenses	630010	Contractor Costs	-	-	-	-	-	-
850	88000	Distribution-Oper-Other expenses	630080	Mail & Courier Servi	-	-	-	-	-	-
851	88000	Distribution-Oper-Other expenses	630100	Postage	-	-	-	-	16	33
852	88000	Distribution-Oper-Other expenses	650020	Software	-	-	-	-	-	-
853	88000	Distribution-Oper-Other expenses	650400	Equipment	-	-	-	-	-	566
854	88000	Distribution-Oper-Other expenses	800100	Labor-Regular Time	8,615	16,393	24,214	31,794	38,977	45,535
855	88000	Distribution-Oper-Other expenses	800110	Non-Exempt-Overtime	-	-	-	103	217	481
856	88000	Distribution-Oper-Other expenses	800111	Non-Exempt-CalOut 1	80	80	80	142	142	142
857	88000	Distribution-Oper-Other expenses	800220	Stores Overhead	-	-	-	69	-	367
858	88000	Distribution-Oper-Other expenses	800230	Fleet Overhead	1,304	2,471	3,644	4,805	5,900	6,923
859	<b>88000 Total</b>				<b>\$ 10,000</b>	<b>\$ 18,944</b>	<b>\$ 27,938</b>	<b>\$ 37,297</b>	<b>\$ 45,252</b>	<b>\$ 56,083</b>
860	88100	Distribution-Oper-Rents	600010	Regular-Exempt	-	-	-	-	-	-
861	88100	Distribution-Oper-Rents	620050	Non-Inventory	-	-	-	-	-	-
862	88100	Distribution-Oper-Rents	620070	Equipment-Vehicles	-	-	-	-	-	-
863	88100	Distribution-Oper-Rents	630010	Contractor Costs	-	-	11,123	23,657	23,657	23,657
864	88100	Distribution-Oper-Rents	630070	Building Maintenance	-	-	-	-	-	-
865	88100	Distribution-Oper-Rents	630100	Postage	-	-	-	-	-	-
866	88100	Distribution-Oper-Rents	640030	Emp Exp-Travel	-	-	-	-	-	-
867	88100	Distribution-Oper-Rents	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
868	88100	Distribution-Oper-Rents	640050	Emp Exp-Meals Travel	-	-	-	-	-	-
869	88100	Distribution-Oper-Rents	640080	Emp Exp-Refreshments	-	-	-	-	-	-
870	88100	Distribution-Oper-Rents	640170	Emp Exp-Uniforms	-	-	-	-	-	-
871	88100	Distribution-Oper-Rents	650210	Rent-Land/Easements	-	-	-	-	-	-
872	88100	Distribution-Oper-Rents	650220	Rent-Office Equipmnt	-	-	-	-	-	-
873	88100	Distribution-Oper-Rents	650230	Rent-Construct Equip	-	-	-	-	-	-
874	88100	Distribution-Oper-Rents	650240	Rent-Other	-	-	-	-	-	-
875	88100	Distribution-Oper-Rents	650280	Utilities-Trash	-	-	-	-	-	-
876	88100	Distribution-Oper-Rents	650290	Utilities-Other	-	-	-	-	-	-
877	88100	Distribution-Oper-Rents	650350	Other Expenses	-	-	-	-	-	-
878	88100	Distribution-Oper-Rents	650400	Equipment	-	-	-	-	-	-
879	88100	Distribution-Oper-Rents	800100	Labor-Regular Time	-	1,587	3,275	3,275	4,450	5,762
880	88100	Distribution-Oper-Rents	800220	Stores Overhead	-	-	-	-	-	-
881	88100	Distribution-Oper-Rents	800230	Fleet Overhead	-	238	491	491	668	864
882	88100	Distribution-Oper-Rents	800550	Int Settle-Employee	-	-	-	-	-	-
883	88100	Distribution-Oper-Rents	800580	Int Settle-Other Exp	-	-	-	-	-	-
884	<b>88100 Total</b>				<b>\$ -</b>	<b>\$ 1,825</b>	<b>\$ 14,890</b>	<b>\$ 27,424</b>	<b>\$ 28,775</b>	<b>\$ 30,283</b>
885	88500	Distribution-Maintenance supervision and engineer	630010	Contractor Costs	-	-	-	606	1,431	1,431
886	88500	Distribution-Maintenance supervision and engineer	650350	Other Expenses	-	-	-	-	-	-
887	88500	Distribution-Maintenance supervision and engineer	800100	Labor-Regular Time	-	-	-	-	-	-
888	88500	Distribution-Maintenance supervision and engineer	800230	Fleet Overhead	-	-	-	-	-	-
889	<b>88500 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 606</b>	<b>\$ 1,431</b>	<b>\$ 1,431</b>
890	88600	Distribution-Maint of structures and improvements	630010	Contractor Costs	-	-	-	-	7,010	7,010
891	88600	Distribution-Maint of structures and improvements	650050	License Fees	-	-	-	-	-	-
892	88600	Distribution-Maint of structures and improvements	650350	Other Expenses	-	-	32,000	32,000	32,000	32,000
893	88600	Distribution-Maint of structures and improvements	800100	Labor-Regular Time	759	924	924	924	2,482	2,482
894	88600	Distribution-Maint of structures and improvements	800230	Fleet Overhead	114	139	139	139	372	372
895	<b>88600 Total</b>				<b>\$ 872</b>	<b>\$ 1,063</b>	<b>\$ 33,063</b>	<b>\$ 33,063</b>	<b>\$ 41,865</b>	<b>\$ 41,865</b>
896	88700	Distribution-Maintenance of mains	600010	Regular-Exempt	-	-	(2,508)	(2,508)	1,608	1,608
897	88700	Distribution-Maintenance of mains	600020	Regular-Non-Exempt	616	3,821	3,821	3,821	3,821	3,821
898	88700	Distribution-Maintenance of mains	600050	Overtime-Non-Exempt	-	2,686	3,326	3,326	3,660	3,660
899	88700	Distribution-Maintenance of mains	620000	Materials	2,035	5,889	9,148	11,335	16,925	21,960
900	88700	Distribution-Maintenance of mains	620010	Inventory Adjustment	-	-	-	-	-	-
901	88700	Distribution-Maintenance of mains	620050	Non-Inventory	-	12,613	13,948	17,264	18,361	19,412
902	88700	Distribution-Maintenance of mains	620070	Equipment-Vehicles	-	-	-	-	-	-
903	88700	Distribution-Maintenance of mains	630010	Contractor Costs	114,959	198,420	210,869	380,199	688,586	1,153,226
904	88700	Distribution-Maintenance of mains	630030	Audit Services	-	-	-	-	-	-
905	88700	Distribution-Maintenance of mains	640040	Emp Exp-Hotel/Lodg	-	-	-	10,649	10,649	11,079
906	88700	Distribution-Maintenance of mains	640050	Emp Exp-Meals Travel	-	-	-	1,640	1,640	1,640
907	88700	Distribution-Maintenance of mains	640060	Emp Exp-Meals Busins	113	113	272	13,394	13,437	13,503
908	88700	Distribution-Maintenance of mains	640070	Emp Exp-Meals NonRec	-	-	-	-	-	-
909	88700	Distribution-Maintenance of mains	640080	Emp Exp-Refreshments	-	-	-	1,165	1,165	1,194
910	88700	Distribution-Maintenance of mains	650050	License Fees	-	-	-	-	-	-
911	88700	Distribution-Maintenance of mains	650120	Claims/Settlements	-	-	-	-	-	-
912	88700	Distribution-Maintenance of mains	650130	Ins-Blanket Crime	-	-	-	-	-	-
913	88700	Distribution-Maintenance of mains	650230	Rent-Construct Equip	-	-	-	-	-	-
914	88700	Distribution-Maintenance of mains	650250	Utilities-Electric	-	124	124	124	124	124

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
Note: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
915	88700	Distribution-Maintenance of mains	650300	Office Supplies	-	-	-	136	136	136
916	88700	Distribution-Maintenance of mains	650320	Fleet Fuel Purchases	-	-	-	-	-	37
917	88700	Distribution-Maintenance of mains	650330	Other Fuel Purchases	-	-	-	-	43	68
918	88700	Distribution-Maintenance of mains	650350	Other Expenses	-	-	-	597	1,160	6,844
919	88700	Distribution-Maintenance of mains	650351	CWIP Conv Exp	-	-	14,471	14,471	14,471	17,380
920	88700	Distribution-Maintenance of mains	650400	Equipment	-	-	-	-	920	920
921	88700	Distribution-Maintenance of mains	700000	Ext Settle-Labor	-	-	-	-	-	-
922	88700	Distribution-Maintenance of mains	700040	Ext Settle-Ext Labor	-	-	-	-	-	-
923	88700	Distribution-Maintenance of mains	700080	Ext Settle-Other Exp	-	-	-	-	-	-
924	88700	Distribution-Maintenance of mains	800100	Labor-Regular Time	30,686	70,504	110,190	270,345	343,068	437,617
925	88700	Distribution-Maintenance of mains	800110	Non-Exempt-Overtime	3,337	4,107	41,139	193,869	197,483	203,080
926	88700	Distribution-Maintenance of mains	800111	Non-Exempt-CallOut 1	-	-	1,328	1,670	1,670	1,786
927	88700	Distribution-Maintenance of mains	800112	Non-Exempt-CallOut 2	-	-	-	296	296	339
928	88700	Distribution-Maintenance of mains	800113	Non-Exempt-CallOut 3	-	-	-	-	-	-
929	88700	Distribution-Maintenance of mains	800120	Exempt-Regular Time	-	-	-	2,686	2,686	2,686
930	88700	Distribution-Maintenance of mains	800220	Stores Overhead	366	1,060	1,647	2,040	3,022	3,948
931	88700	Distribution-Maintenance of mains	800230	Fleet Overhead	5,242	12,213	23,640	71,072	83,073	98,119
932	88700	Distribution-Maintenance of mains	800400	Assessments-Labor	330,938	675,230	1,064,339	1,334,173	1,497,243	1,782,431
933	88700	Distribution-Maintenance of mains	800430	Assessments-Material	37,216	77,402	119,973	158,431	207,508	251,823
934	88700	Distribution-Maintenance of mains	800440	Assessment-Ext Labor	19,390	24,817	31,629	36,472	39,843	41,345
935	88700	Distribution-Maintenance of mains	800450	Assessments-Employee	14,495	19,594	24,117	30,084	36,303	43,307
936	88700	Distribution-Maintenance of mains	800460	Assessments-IT Exp	335	464	936	1,059	1,097	1,102
937	88700	Distribution-Maintenance of mains	800470	Assessment-Transport	24	123	314	401	694	800
938	88700	Distribution-Maintenance of mains	800480	Assessment-Other Exp	19,223	44,538	61,630	91,384	98,473	105,207
939	88700	Distribution-Maintenance of mains	800540	Int Settle-Ext Labor	-	-	-	(1,932)	(1,932)	(1,932)
940	<b>88700 Total</b>				<b>\$ 578,974</b>	<b>\$ 1,153,718</b>	<b>\$ 1,734,353</b>	<b>\$ 2,647,661</b>	<b>\$ 3,287,233</b>	<b>\$ 4,228,269</b>
941	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	600010	Regular-Exempt	-	-	-	-	818	818
942	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	600050	Overtime-Non-Exempt	-	-	-	-	185	185
943	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	600100	Bonus STI-Exempt	-	-	-	-	-	-
944	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	620000	Materials	-	-	691	757	757	771
945	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	620050	Non-Inventory	-	-	-	-	-	-
946	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	630010	Contractor Costs	11,474	38,245	38,245	38,245	40,781	40,945
947	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	650010	Hardware	-	-	-	-	-	-
948	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	650020	Software	-	-	-	-	-	-
949	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	650050	License Fees	-	-	-	-	-	30
950	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	650350	Other Expenses	-	-	-	-	-	-
951	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	650400	Equipment	7,555	7,555	7,555	7,555	7,555	7,555
952	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800100	Labor-Regular Time	1,771	2,186	5,315	5,796	7,192	9,027
953	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800110	Non-Exempt-Overtime	-	-	-	-	-	30
954	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800220	Stores Overhead	-	-	124	136	136	139
955	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800230	Fleet Overhead	266	328	797	869	1,305	1,585
956	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800400	Assessments-Labor	51,971	103,624	163,832	211,830	260,448	324,352
957	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800430	Assessments-Material	4,623	9,278	19,327	27,948	39,695	49,944
958	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800440	Assessment-Ext Labor	223	264	365	498	4,321	6,642
959	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800450	Assessments-Employee	196	462	1,502	1,640	2,064	2,396
960	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800470	Assessment-Transport	-	-	7	7	7	54
961	88900	Distribtn-Maint-Measure&regulating stn equip-Genl	800480	Assessment-Other Exp	1,213	3,034	4,626	5,867	6,636	8,160
962	<b>88900 Total</b>				<b>\$ 79,291</b>	<b>\$ 164,975</b>	<b>\$ 242,386</b>	<b>\$ 301,149</b>	<b>\$ 371,902</b>	<b>\$ 452,633</b>
963	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	600100	Bonus STI-Exempt	-	-	-	-	-	-
964	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	620000	Materials	-	-	-	-	-	-
965	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	630010	Contractor Costs	-	-	1,916	1,916	5,546	5,546
966	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	650210	Rent-Land/Easements	-	-	500	500	500	500
967	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	650350	Other Expenses	-	-	-	-	-	-
968	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	650400	Equipment	3,777	3,777	3,777	3,777	3,777	3,777
969	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800100	Labor-Regular Time	725	1,781	1,874	2,976	3,583	6,425
970	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800110	Non-Exempt-Overtime	-	-	28	28	28	28
971	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800111	Non-Exempt-CallOut 1	-	-	-	-	-	277
972	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800220	Stores Overhead	-	-	-	-	-	-
973	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800230	Fleet Overhead	109	267	285	451	542	1,010
974	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800400	Assessments-Labor	25,986	51,812	81,916	105,915	130,224	162,176
975	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800430	Assessments-Material	2,311	4,639	9,664	13,974	19,848	24,972
976	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800440	Assessment-Ext Labor	112	132	183	249	2,161	3,321
977	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800450	Assessments-Employee	98	231	751	820	1,032	1,198
978	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800470	Assessment-Transport	-	-	3	3	3	27
979	89000	Distribtn-Maint-Measure&regulating stn equip-Ind	800480	Assessment-Other Exp	607	1,517	2,313	2,934	3,318	4,080
980	<b>89000 Total</b>				<b>\$ 33,724</b>	<b>\$ 64,157</b>	<b>\$ 103,211</b>	<b>\$ 133,543</b>	<b>\$ 170,562</b>	<b>\$ 213,337</b>
981	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	650350	Other Expenses	-	-	-	-	-	-
982	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	800100	Labor-Regular Time	-	-	-	-	-	-
983	89100	Distribtn-Maint-Meas&reg stn equip-City gate ck stn	800230	Fleet Overhead	-	-	-	-	-	-
984	<b>89100 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
985	89200	Distribution-Maintenance of services	600010	Regular-Exempt	-	-	11,837	11,837	15,583	19,779

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Note:

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986	89200	Distribution-Maintenance of services	600020	Regular-Non-Exempt	1,452	2,164	2,028	2,028	2,028	2,028
987	89200	Distribution-Maintenance of services	600050	Overtime-Non-Exempt	940	556	15	15	837	3,192
988	89200	Distribution-Maintenance of services	620000	Materials	951	2,607	2,963	4,892	8,041	11,957
989	89200	Distribution-Maintenance of services	620050	Non-Inventory	25	25	25	25	133	133
990	89200	Distribution-Maintenance of services	620070	Equipment-Vehicles	-	-	-	-	-	-
991	89200	Distribution-Maintenance of services	630010	Contractor Costs	16,401	33,654	54,662	68,600	115,924	176,650
992	89200	Distribution-Maintenance of services	640060	Emp Exp-Meals Busins	-	-	-	-	-	188
993	89200	Distribution-Maintenance of services	650050	License Fees	-	-	-	-	-	-
994	89200	Distribution-Maintenance of services	650130	Ins-Blanket Crime	-	-	-	-	-	-
995	89200	Distribution-Maintenance of services	650350	Other Expenses	-	-	-	-	-	2,892
996	89200	Distribution-Maintenance of services	650351	CWIP Conv Exp	-	-	4,231	4,231	4,231	4,231
997	89200	Distribution-Maintenance of services	700000	Ext Settle-Labor	-	-	-	-	-	-
998	89200	Distribution-Maintenance of services	700030	Ext Settle-Material	-	-	-	-	-	-
999	89200	Distribution-Maintenance of services	700080	Ext Settle-Other Exp	-	-	-	-	-	-
1000	89200	Distribution-Maintenance of services	800100	Labor-Regular Time	22,016	39,908	62,465	77,720	94,788	109,210
1001	89200	Distribution-Maintenance of services	800110	Non-Exempt-Overtime	2,127	3,381	7,994	9,169	11,551	13,921
1002	89200	Distribution-Maintenance of services	800111	Non-Exempt-CallOut 1	849	1,453	2,479	3,283	3,302	3,642
1003	89200	Distribution-Maintenance of services	800112	Non-Exempt-CallOut 2	-	-	-	-	-	-
1004	89200	Distribution-Maintenance of services	800220	Stores Overhead	171	469	533	881	1,470	2,157
1005	89200	Distribution-Maintenance of services	800230	Fleet Overhead	4,062	7,073	12,977	15,562	19,284	22,837
1006	89200	Distribution-Maintenance of services	800400	Assessments-Labor	136,553	277,414	454,908	567,848	645,804	777,000
1007	89200	Distribution-Maintenance of services	800430	Assessments-Material	15,440	30,647	48,994	65,014	83,927	106,020
1008	89200	Distribution-Maintenance of services	800440	Assessment-Ext Labor	5,437	7,243	9,203	10,627	11,713	12,168
1009	89200	Distribution-Maintenance of services	800450	Assessments-Employee	2,815	4,318	5,666	6,662	8,632	10,778
1010	89200	Distribution-Maintenance of services	800460	Assessments-IT Exp	111	140	296	334	343	343
1011	89200	Distribution-Maintenance of services	800470	Assessment-Transport	8	41	100	118	336	368
1012	89200	Distribution-Maintenance of services	800480	Assessment-Other Exp	6,110	14,222	19,818	28,042	29,990	31,924
1013	89200	Distribution-Maintenance of services	800530	Int Settle-Material	-	-	51	51	51	51
1014	89200	Distribution-Maintenance of services	800550	Int Settle-Employee	-	-	113	140	140	140
1015	89200	Distribution-Maintenance of services	800570	Int Settle-Transport	-	-	42	42	42	42
1016	89200	Distribution-Maintenance of services	800580	Int Settle-Other Exp	-	-	503	1,647	1,647	1,647
1017	<b>89200 Total</b>				<b>\$ 215,468</b>	<b>\$ 425,516</b>	<b>\$ 701,903</b>	<b>\$ 878,767</b>	<b>\$ 1,059,795</b>	<b>\$ 1,313,295</b>
1018	89300	Distribution-Maint of meters and house regulators	600010	Regular-Exempt	-	-	202	202	178	224
1019	89300	Distribution-Maint of meters and house regulators	600020	Regular-Non-Exempt	104	114	114	114	114	114
1020	89300	Distribution-Maint of meters and house regulators	600050	Overtime-Non-Exempt	-	-	122	122	122	122
1021	89300	Distribution-Maint of meters and house regulators	600100	Bonus STH-Exempt	-	-	-	-	-	-
1022	89300	Distribution-Maint of meters and house regulators	620000	Materials	32	20	183	319	319	450
1023	89300	Distribution-Maint of meters and house regulators	620050	Non-Inventory	-	-	-	-	31	31
1024	89300	Distribution-Maint of meters and house regulators	620070	Equipment-Vehicles	-	-	-	-	-	-
1025	89300	Distribution-Maint of meters and house regulators	630010	Contractor Costs	-	(1,686)	2,375	2,398	3,338	5,572
1026	89300	Distribution-Maint of meters and house regulators	650050	License Fees	-	-	-	-	-	-
1027	89300	Distribution-Maint of meters and house regulators	650120	Claims/Settlements	-	-	-	-	-	-
1028	89300	Distribution-Maint of meters and house regulators	650130	Ins-Blanket Crime	-	-	-	-	-	-
1029	89300	Distribution-Maint of meters and house regulators	650350	Other Expenses	-	-	-	-	-	234
1030	89300	Distribution-Maint of meters and house regulators	650351	CWIP Conv Exp	-	-	-	-	-	-
1031	89300	Distribution-Maint of meters and house regulators	800100	Labor-Regular Time	4,271	12,603	15,779	24,257	40,658	64,032
1032	89300	Distribution-Maint of meters and house regulators	800110	Non-Exempt-Overtime	885	925	1,415	1,451	1,696	2,744
1033	89300	Distribution-Maint of meters and house regulators	800111	Non-Exempt-CallOut 1	-	-	557	557	1,370	1,370
1034	89300	Distribution-Maint of meters and house regulators	800113	Non-Exempt-CallOut 3	-	-	-	-	-	-
1035	89300	Distribution-Maint of meters and house regulators	800220	Stores Overhead	6	4	33	57	57	81
1036	89300	Distribution-Maint of meters and house regulators	800230	Fleet Overhead	789	2,046	2,728	4,006	6,545	10,216
1037	89300	Distribution-Maint of meters and house regulators	800400	Assessments-Labor	34,636	55,798	83,985	107,933	121,840	158,206
1038	89300	Distribution-Maint of meters and house regulators	800430	Assessments-Material	6,483	12,649	19,097	24,648	31,549	37,836
1039	89300	Distribution-Maint of meters and house regulators	800440	Assessment-Ext Labor	1,824	2,435	4,020	5,067	5,543	5,830
1040	89300	Distribution-Maint of meters and house regulators	800450	Assessments-Employee	1,063	2,249	3,179	3,713	4,681	5,721
1041	89300	Distribution-Maint of meters and house regulators	800460	Assessments-IT Exp	39	90	147	169	183	188
1042	89300	Distribution-Maint of meters and house regulators	800470	Assessment-Transport	3	15	46	87	193	211
1043	89300	Distribution-Maint of meters and house regulators	800480	Assessment-Other Exp	2,880	6,719	9,402	12,881	14,803	16,404
1044	<b>89300 Total</b>				<b>\$ 53,016</b>	<b>\$ 93,982</b>	<b>\$ 143,385</b>	<b>\$ 187,980</b>	<b>\$ 233,223</b>	<b>\$ 309,587</b>
1045	89400	Distribution-Maintenance of other equipment	620000	Materials	165	165	20,861	23,037	23,158	38,431
1046	89400	Distribution-Maintenance of other equipment	620050	Non-Inventory	-	-	772	772	772	772
1047	89400	Distribution-Maintenance of other equipment	620070	Equipment-Vehicles	-	-	-	-	3,000	3,000
1048	89400	Distribution-Maintenance of other equipment	630010	Contractor Costs	-	(1,686)	309	331	7,933	12,924
1049	89400	Distribution-Maintenance of other equipment	650050	License Fees	-	-	-	-	-	-
1050	89400	Distribution-Maintenance of other equipment	650120	Claims/Settlements	-	-	-	-	-	-
1051	89400	Distribution-Maintenance of other equipment	650130	Ins-Blanket Crime	-	-	-	-	-	-
1052	89400	Distribution-Maintenance of other equipment	650350	Other Expenses	-	-	-	-	-	-
1053	89400	Distribution-Maintenance of other equipment	800100	Labor-Regular Time	510	3,259	6,741	6,930	9,288	10,218
1054	89400	Distribution-Maintenance of other equipment	800110	Non-Exempt-Overtime	-	107	107	107	175	652
1055	89400	Distribution-Maintenance of other equipment	800111	Non-Exempt-CallOut 1	-	-	-	-	-	-
1056	89400	Distribution-Maintenance of other equipment	800113	Non-Exempt-CallOut 3	-	-	-	-	-	-

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1057	89400	Distribution-Maintenance of other equipment	800220	Stores Overhead	30	30	3,755	4,147	4,708	7,458
1058	89400	Distribution-Maintenance of other equipment	800230	Fleet Overhead	77	505	1,027	1,056	1,420	1,631
1059	89400	Distribution-Maintenance of other equipment	800400	Assessments-Labor	34,636	55,798	83,985	107,933	121,839	158,206
1060	89400	Distribution-Maintenance of other equipment	800430	Assessments-Material	6,483	12,649	19,097	24,648	31,549	37,836
1061	89400	Distribution-Maintenance of other equipment	800440	Assessment-Ext Labor	1,824	2,435	4,020	5,067	5,543	5,829
1062	89400	Distribution-Maintenance of other equipment	800450	Assessments-Employee	1,063	2,248	3,179	3,713	4,681	5,721
1063	89400	Distribution-Maintenance of other equipment	800460	Assessments-IT Exp	39	90	147	169	183	188
1064	89400	Distribution-Maintenance of other equipment	800470	Assessment-Transport	3	15	46	87	193	211
1065	89400	Distribution-Maintenance of other equipment	800480	Assessment-Other Exp	2,880	6,719	9,402	12,881	14,803	16,404
1066	<b>89400 Total</b>				<b>\$ 47,709</b>	<b>\$ 82,335</b>	<b>\$ 153,448</b>	<b>\$ 190,877</b>	<b>\$ 229,245</b>	<b>\$ 299,480</b>
1067	90200	Customer Accounts-Oper-Meter reading expenses	600010	Regular-Exempt	-	-	-	-	-	-
1068	90200	Customer Accounts-Oper-Meter reading expenses	600050	Overtime-Non-Exempt	-	-	-	-	-	-
1069	90200	Customer Accounts-Oper-Meter reading expenses	600100	Bonus STI-Exempt	-	-	-	-	-	-
1070	90200	Customer Accounts-Oper-Meter reading expenses	600110	Bonus STI-Non-Exempt	-	-	-	-	-	-
1071	90200	Customer Accounts-Oper-Meter reading expenses	620070	Equipment-Vehicles	-	-	-	-	-	-
1072	90200	Customer Accounts-Oper-Meter reading expenses	630010	Contractor Costs	-	-	-	-	-	-
1073	90200	Customer Accounts-Oper-Meter reading expenses	650050	License Fees	-	-	-	-	-	-
1074	90200	Customer Accounts-Oper-Meter reading expenses	650120	Claims/Settlements	-	-	-	-	-	-
1075	90200	Customer Accounts-Oper-Meter reading expenses	650350	Other Expenses	-	-	-	-	-	-
1076	90200	Customer Accounts-Oper-Meter reading expenses	800100	Labor-Regular Time	12,053	32,548	49,149	54,555	58,635	62,218
1077	90200	Customer Accounts-Oper-Meter reading expenses	800110	Non-Exempt-Overtime	248	631	1,248	1,407	1,799	1,863
1078	90200	Customer Accounts-Oper-Meter reading expenses	800111	Non-Exempt-CallOut 1	161	161	313	313	342	342
1079	90200	Customer Accounts-Oper-Meter reading expenses	800113	Non-Exempt-CallOut 3	-	-	-	-	-	-
1080	90200	Customer Accounts-Oper-Meter reading expenses	800118	Non-Exempt-CallOut 8	-	10	10	10	10	10
1081	90200	Customer Accounts-Oper-Meter reading expenses	800230	Fleet Overhead	1,869	5,003	7,608	8,443	9,118	9,665
1082	90200	Customer Accounts-Oper-Meter reading expenses	800400	Assessments-Labor	4,453	(7,178)	(19,636)	(20,880)	(20,332)	(8,449)
1083	90200	Customer Accounts-Oper-Meter reading expenses	800430	Assessments-Material	2,903	5,391	8,388	10,868	14,222	17,137
1084	90200	Customer Accounts-Oper-Meter reading expenses	800440	Assessment-Ext Labor	12	21	952	1,525	1,639	1,773
1085	90200	Customer Accounts-Oper-Meter reading expenses	800450	Assessments-Employee	152	849	1,330	1,532	1,843	2,169
1086	90200	Customer Accounts-Oper-Meter reading expenses	800460	Assessments-IT Exp	2	43	49	58	68	73
1087	90200	Customer Accounts-Oper-Meter reading expenses	800470	Assessment-Transport	1	2	13	47	130	137
1088	90200	Customer Accounts-Oper-Meter reading expenses	800480	Assessment-Other Exp	843	2,010	2,891	3,629	4,911	5,870
1089	<b>90200 Total</b>				<b>\$ 22,697</b>	<b>\$ 39,490</b>	<b>\$ 62,315</b>	<b>\$ 61,507</b>	<b>\$ 72,384</b>	<b>\$ 92,809</b>
1090	90300	Customer Acct-Oper-Cust records and collection exp	600010	Regular-Exempt	-	-	-	-	-	-
1091	90300	Customer Acct-Oper-Cust records and collection exp	600040	Overtime-Exempt	-	-	-	-	-	-
1092	90300	Customer Acct-Oper-Cust records and collection exp	600070	Non-Product-Exempt	-	-	-	-	-	-
1093	90300	Customer Acct-Oper-Cust records and collection exp	600100	Bonus STI-Exempt	-	-	-	-	-	-
1094	90300	Customer Acct-Oper-Cust records and collection exp	620070	Equipment-Vehicles	-	-	-	-	-	-
1095	90300	Customer Acct-Oper-Cust records and collection exp	630010	Contractor Costs	-	-	-	-	-	-
1096	90300	Customer Acct-Oper-Cust records and collection exp	630060	Wireless Services	-	-	-	-	-	-
1097	90300	Customer Acct-Oper-Cust records and collection exp	630080	Mail & Courier Servi	-	4,650	4,650	4,650	4,650	4,650
1098	90300	Customer Acct-Oper-Cust records and collection exp	630100	Postage	-	-	-	-	-	-
1099	90300	Customer Acct-Oper-Cust records and collection exp	640030	Emp Exp-Travel	-	-	-	-	-	-
1100	90300	Customer Acct-Oper-Cust records and collection exp	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
1101	90300	Customer Acct-Oper-Cust records and collection exp	640050	Emp Exp-Meals Travel	-	-	-	-	-	-
1102	90300	Customer Acct-Oper-Cust records and collection exp	640060	Emp Exp-Meals Busins	-	-	-	-	-	-
1103	90300	Customer Acct-Oper-Cust records and collection exp	640140	Emp Exp-Training	-	-	-	-	-	-
1104	90300	Customer Acct-Oper-Cust records and collection exp	640180	Emp Exp-Subscrp&Dues	-	-	-	-	-	-
1105	90300	Customer Acct-Oper-Cust records and collection exp	650020	Software	-	-	-	-	-	-
1106	90300	Customer Acct-Oper-Cust records and collection exp	650030	Bank Fee and Charges	-	-	-	-	-	-
1107	90300	Customer Acct-Oper-Cust records and collection exp	650040	Bad Debt Exp-Gas	-	-	-	-	-	-
1108	90300	Customer Acct-Oper-Cust records and collection exp	650042	Bad Debt Exp-AccrAdj	-	-	-	-	-	(4,250,000)
1109	90300	Customer Acct-Oper-Cust records and collection exp	650050	License Fees	-	-	-	-	-	-
1110	90300	Customer Acct-Oper-Cust records and collection exp	650100	Marketing&Advertise	-	-	-	-	2,942	22,013
1111	90300	Customer Acct-Oper-Cust records and collection exp	650120	Claims/Settlements	-	-	-	-	-	-
1112	90300	Customer Acct-Oper-Cust records and collection exp	650240	Rent-Other	-	-	-	-	-	-
1113	90300	Customer Acct-Oper-Cust records and collection exp	650250	Utilities-Electric	-	-	-	-	-	-
1114	90300	Customer Acct-Oper-Cust records and collection exp	650300	Office Supplies	-	-	-	-	-	865
1115	90300	Customer Acct-Oper-Cust records and collection exp	650350	Other Expenses	-	3,030	3,030	11,530	13,230	35,498
1116	90300	Customer Acct-Oper-Cust records and collection exp	660010	Corp-Reg Exempt	-	-	-	-	-	-
1117	90300	Customer Acct-Oper-Cust records and collection exp	660012	Corp-Overtime Exempt	-	-	-	-	-	-
1118	90300	Customer Acct-Oper-Cust records and collection exp	660015	Corp-STI Exempt	-	-	-	-	-	-
1119	90300	Customer Acct-Oper-Cust records and collection exp	660062	Corp-Wireless Svc	-	-	-	-	-	-
1120	90300	Customer Acct-Oper-Cust records and collection exp	660080	Corp-IT Expense	-	-	-	-	-	-
1121	90300	Customer Acct-Oper-Cust records and collection exp	660120	Corp-Emp Exp Travel	-	-	-	-	-	-
1122	90300	Customer Acct-Oper-Cust records and collection exp	660121	Corp-EmpExp Meal Tvl	-	-	-	-	-	-
1123	90300	Customer Acct-Oper-Cust records and collection exp	660122	Corp-EmpExp Meal Bus	-	-	-	-	-	-
1124	90300	Customer Acct-Oper-Cust records and collection exp	660124	Corp-EmpExp Training	-	-	-	-	-	-
1125	90300	Customer Acct-Oper-Cust records and collection exp	660142	Corp-Office Supplies	-	-	-	-	-	-
1126	90300	Customer Acct-Oper-Cust records and collection exp	660143	Corp-Vehicles	-	-	-	-	-	-
1127	90300	Customer Acct-Oper-Cust records and collection exp	660144	Corp-Postage	-	-	-	-	-	-

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1128	90300	Customer Acct-Oper-Cust records and collection exp	800100	Labor-Regular Time	953	1,478	1,916	2,482	2,821	3,407
1129	90300	Customer Acct-Oper-Cust records and collection exp	800110	Non-Exempt-Overtime	-	54	128	166	200	226
1130	90300	Customer Acct-Oper-Cust records and collection exp	800111	Non-Exempt-CallOut 1	-	-	-	-	53	141
1131	90300	Customer Acct-Oper-Cust records and collection exp	800112	Non-Exempt-CallOut 2	-	-	-	-	-	-
1132	90300	Customer Acct-Oper-Cust records and collection exp	800113	Non-Exempt-CallOut 3	-	-	-	-	38	38
1133	90300	Customer Acct-Oper-Cust records and collection exp	800220	Stores Overhead	-	-	-	-	-	-
1134	90300	Customer Acct-Oper-Cust records and collection exp	800230	Fleet Overhead	143	230	307	397	467	572
1135	90300	Customer Acct-Oper-Cust records and collection exp	800400	Assessments-Labor	61,851	52,491	18,758	52,080	93,687	189,053
1136	90300	Customer Acct-Oper-Cust records and collection exp	800430	Assessments-Material	21,360	39,853	57,464	72,328	91,295	108,361
1137	90300	Customer Acct-Oper-Cust records and collection exp	800440	Assessment-Ext Labor	263,973	576,236	834,951	1,069,210	1,375,337	1,769,685
1138	90300	Customer Acct-Oper-Cust records and collection exp	800460	Assessments-IT Exp	8	173	195	231	273	293
1139	90300	Customer Acct-Oper-Cust records and collection exp	800480	Assessment-Other Exp	(43,360)	(42,694)	(27,274)	9,734	24,248	14,033
1140	<b>90300 Total</b>				<b>\$ 304,928</b>	<b>\$ 635,501</b>	<b>\$ 894,125</b>	<b>\$ 1,222,809</b>	<b>\$ 1,609,240</b>	<b>\$ (2,101,165)</b>
1141	90400	Customer Accounts-Oper-Uncollectible accounts	650030	Bank Fee and Charges	-	-	-	-	-	-
1142	90400	Customer Accounts-Oper-Uncollectible accounts	650040	Bad Debt Exp-Gas	-	-	-	-	(23,184)	(54,054)
1143	90400	Customer Accounts-Oper-Uncollectible accounts	650041	Bad Debt Exp-Gas-Tx	-	-	-	-	-	-
1144	90400	Customer Accounts-Oper-Uncollectible accounts	650042	Bad Debt Exp-AccrAdj	-	-	-	-	-	-
1145	90400	Customer Accounts-Oper-Uncollectible accounts	650090	CIAC	-	-	-	-	-	-
1146	90400	Customer Accounts-Oper-Uncollectible accounts	650250	Utilities-Electric	-	-	-	-	-	-
1147	<b>90400 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,184)</b>	<b>\$ (54,054)</b>
1148	90900	Customer Svc-Oper-Inform&Instructional advertisp exp	650100	Marketing&Advertise	-	-	-	-	-	-
1149	90900	Customer Svc-Oper-Inform&Instructional advertisp exp	660090	Corp-Information Adv	-	-	-	-	-	-
1150	<b>90900 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1151	91300	Sales Exp-Operation-Advertising expenses	650100	Marketing&Advertise	-	-	-	-	-	-
1152	<b>91300 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1153	92000	A&G Exp-Oper-Administrative and general salaries	600010	Regular-Exempt	-	-	-	-	-	-
1154	92000	A&G Exp-Oper-Administrative and general salaries	600020	Regular-Non-Exempt	-	-	-	-	-	-
1155	92000	A&G Exp-Oper-Administrative and general salaries	600040	Overtime-Exempt	-	-	-	-	-	-
1156	92000	A&G Exp-Oper-Administrative and general salaries	600050	Overtime-Non-Exempt	-	-	-	-	-	-
1157	92000	A&G Exp-Oper-Administrative and general salaries	600070	NonProduct-Exempt	-	-	-	-	-	-
1158	92000	A&G Exp-Oper-Administrative and general salaries	600080	NonProduct-NonExempt	-	-	-	-	-	-
1159	92000	A&G Exp-Oper-Administrative and general salaries	600100	Bonus STI-Exempt	-	-	-	-	-	-
1160	92000	A&G Exp-Oper-Administrative and general salaries	600110	Bonus STI-Non-Exempt	-	-	-	-	-	-
1161	92000	A&G Exp-Oper-Administrative and general salaries	620070	Equipment-Vehicles	-	-	-	-	-	-
1162	92000	A&G Exp-Oper-Administrative and general salaries	650350	Other Expenses	-	-	-	-	-	-
1163	92000	A&G Exp-Oper-Administrative and general salaries	660010	Corp-Reg Exempt	-	-	-	-	-	-
1164	92000	A&G Exp-Oper-Administrative and general salaries	660011	Corp-Reg Non-Exempt	-	-	-	-	-	-
1165	92000	A&G Exp-Oper-Administrative and general salaries	660012	Corp-Overtime Exempt	-	-	-	-	-	-
1166	92000	A&G Exp-Oper-Administrative and general salaries	660013	Corp-Overtime NonExe	-	-	-	-	-	-
1167	92000	A&G Exp-Oper-Administrative and general salaries	660014	Corp-NonProd NonExem	-	-	-	-	-	-
1168	92000	A&G Exp-Oper-Administrative and general salaries	660015	Corp-STI Exempt	-	-	-	-	-	-
1169	92000	A&G Exp-Oper-Administrative and general salaries	660016	Corp-STI Non-Exempt	-	-	-	-	-	-
1170	92000	A&G Exp-Oper-Administrative and general salaries	800100	Labor-Regular Time	-	-	-	-	-	-
1171	92000	A&G Exp-Oper-Administrative and general salaries	800110	Non-Exempt-Overtime	-	-	-	-	-	-
1172	92000	A&G Exp-Oper-Administrative and general salaries	800400	Assessments-Labor	-	-	-	-	-	-
1173	<b>92000 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1174	92100	A&G Exp-Oper-Office supplies and expenses	600010	Regular-Exempt	36,629	36,629	36,629	36,629	36,629	38,890
1175	92100	A&G Exp-Oper-Office supplies and expenses	600050	Overtime-Non-Exempt	-	-	-	-	-	605
1176	92100	A&G Exp-Oper-Office supplies and expenses	600100	Bonus STI-Exempt	(31,435)	(31,435)	(31,435)	(31,435)	(31,435)	(31,435)
1177	92100	A&G Exp-Oper-Office supplies and expenses	600110	Bonus STI-Non-Exempt	(70,575)	(70,575)	(70,575)	(70,575)	(70,575)	(70,575)
1178	92100	A&G Exp-Oper-Office supplies and expenses	620000	Materials	37,344	37,344	37,344	42,877	48,825	83,917
1179	92100	A&G Exp-Oper-Office supplies and expenses	620040	Gain/Loss-Revaluatn	-	-	-	-	-	-
1180	92100	A&G Exp-Oper-Office supplies and expenses	620050	Non-Inventory	-	-	-	-	-	-
1181	92100	A&G Exp-Oper-Office supplies and expenses	620060	Freight	230	2,186	3,086	7,536	13,253	16,955
1182	92100	A&G Exp-Oper-Office supplies and expenses	620070	Equipment-Vehicles	-	-	(1,768)	(1,768)	-	-
1183	92100	A&G Exp-Oper-Office supplies and expenses	620105	Cost (Price) Differ	-	-	-	-	-	-
1184	92100	A&G Exp-Oper-Office supplies and expenses	630010	Contractor Costs	72,903	173,864	426,811	434,394	639,979	113,470
1185	92100	A&G Exp-Oper-Office supplies and expenses	630020	Consultants	121,054	131,047	138,373	138,373	138,373	190,989
1186	92100	A&G Exp-Oper-Office supplies and expenses	630030	Audit Services	-	-	-	-	-	-
1187	92100	A&G Exp-Oper-Office supplies and expenses	630040	Tax Services	-	-	-	-	-	-
1188	92100	A&G Exp-Oper-Office supplies and expenses	630050	Legal Services	-	-	-	-	-	-
1189	92100	A&G Exp-Oper-Office supplies and expenses	630060	Wireless Services	(50)	(50)	(50)	(50)	(50)	(50)
1190	92100	A&G Exp-Oper-Office supplies and expenses	630070	Building Maintenance	145	145	145	145	145	145
1191	92100	A&G Exp-Oper-Office supplies and expenses	630080	Mail & Courier Servi	-	-	-	-	-	-
1192	92100	A&G Exp-Oper-Office supplies and expenses	630100	Postage	(360,000)	(360,000)	(360,801)	(360,801)	(360,000)	(360,000)
1193	92100	A&G Exp-Oper-Office supplies and expenses	630120	Legislative Advocacy	-	-	-	-	-	-
1194	92100	A&G Exp-Oper-Office supplies and expenses	640010	Emp Exp-Tuition	-	-	-	-	-	-
1195	92100	A&G Exp-Oper-Office supplies and expenses	640020	Emp Exp-Parking	-	-	-	-	-	-
1196	92100	A&G Exp-Oper-Office supplies and expenses	640030	Emp Exp-Travel	-	-	-	-	94	742
1197	92100	A&G Exp-Oper-Office supplies and expenses	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
1198	92100	A&G Exp-Oper-Office supplies and expenses	640050	Emp Exp-Meals Travel	-	-	-	-	-	19

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.  
Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
1199	92100	A&G Exp-Oper-Office supplies and expenses	640080	Emp Exp-Meals Busins	388	388	388	738	738	738
1200	92100	A&G Exp-Oper-Office supplies and expenses	640070	Emp Exp-Meals NonRec	-	-	-	-	-	-
1201	92100	A&G Exp-Oper-Office supplies and expenses	640080	Emp Exp-Refreshments	-	-	-	-	-	-
1202	92100	A&G Exp-Oper-Office supplies and expenses	640090	Emp Exp-Business Ent	-	-	-	-	-	-
1203	92100	A&G Exp-Oper-Office supplies and expenses	640100	Emp Exp-Emp Entrtain	-	-	-	-	-	75
1204	92100	A&G Exp-Oper-Office supplies and expenses	640120	Emp Exp-Health&Safe	-	-	-	-	-	-
1205	92100	A&G Exp-Oper-Office supplies and expenses	640130	Emp Exp-Registration	-	-	-	-	-	-
1206	92100	A&G Exp-Oper-Office supplies and expenses	640140	Emp Exp-Training	-	-	-	-	50	50
1207	92100	A&G Exp-Oper-Office supplies and expenses	640150	Emp Exp-Licenses	-	-	-	-	-	-
1208	92100	A&G Exp-Oper-Office supplies and expenses	640170	Emp Exp-Uniforms	-	-	-	-	-	-
1209	92100	A&G Exp-Oper-Office supplies and expenses	640180	Emp Exp-Subscrip&Dues	-	-	-	-	-	-
1210	92100	A&G Exp-Oper-Office supplies and expenses	650010	Hardware	-	-	-	-	-	-
1211	92100	A&G Exp-Oper-Office supplies and expenses	650020	Software	-	-	10,748	10,748	12,710	14,685
1212	92100	A&G Exp-Oper-Office supplies and expenses	650030	Bank Fee and Charges	-	-	227,964	227,964	227,964	227,964
1213	92100	A&G Exp-Oper-Office supplies and expenses	650040	Bad Debt Exp-Gas	-	-	(8,602)	(8,602)	(8,602)	(8,602)
1214	92100	A&G Exp-Oper-Office supplies and expenses	650042	Bad Debt Exp-AccrAdj	656,472	1,212,686	4,803,630	4,994,693	5,109,743	12,808,527
1215	92100	A&G Exp-Oper-Office supplies and expenses	650050	License Fees	61,175	61,175	61,175	61,175	61,175	61,175
1216	92100	A&G Exp-Oper-Office supplies and expenses	650060	Regulatory/PUC Fees	-	259	259	259	219,413	219,413
1217	92100	A&G Exp-Oper-Office supplies and expenses	650070	Club Membership&Dues	-	10,000	10,000	10,000	10,000	10,000
1218	92100	A&G Exp-Oper-Office supplies and expenses	650080	Donations	1,000	1,000	31,750	72,000	80,088	83,338
1219	92100	A&G Exp-Oper-Office supplies and expenses	650090	CIAC	-	-	(165,003)	(165,003)	(165,003)	(165,003)
1220	92100	A&G Exp-Oper-Office supplies and expenses	650100	Marketing&Advertise	-	-	-	-	-	1,755
1221	92100	A&G Exp-Oper-Office supplies and expenses	650110	BOD Fees	-	-	-	-	-	-
1222	92100	A&G Exp-Oper-Office supplies and expenses	650120	Claims/Settlements	-	-	5,968	5,968	5,968	5,968
1223	92100	A&G Exp-Oper-Office supplies and expenses	650130	Ins-Blanket Crime	-	-	-	-	-	-
1224	92100	A&G Exp-Oper-Office supplies and expenses	650170	Insurance-Property	-	-	(34)	(34)	-	-
1225	92100	A&G Exp-Oper-Office supplies and expenses	650200	Rent-Office	108,991	108,991	105,339	105,339	105,339	105,339
1226	92100	A&G Exp-Oper-Office supplies and expenses	650220	Rent-Office Equipmnt	-	-	-	-	-	-
1227	92100	A&G Exp-Oper-Office supplies and expenses	650230	Rent-Construct Equip	-	-	-	-	-	-
1228	92100	A&G Exp-Oper-Office supplies and expenses	650240	Rent-Other	-	-	(1,136)	(1,136)	-	-
1229	92100	A&G Exp-Oper-Office supplies and expenses	650250	Utilities-Electric	4,499	6,409	6,409	6,409	6,409	7,097
1230	92100	A&G Exp-Oper-Office supplies and expenses	650260	Util Land-Based Phone	-	-	(2,092)	(2,092)	-	-
1231	92100	A&G Exp-Oper-Office supplies and expenses	650270	Utilities-Water	236	236	236	236	236	4,180
1232	92100	A&G Exp-Oper-Office supplies and expenses	650280	Utilities-Trash	-	-	-	-	-	-
1233	92100	A&G Exp-Oper-Office supplies and expenses	650290	Utilities-Other	187	187	187	187	187	187
1234	92100	A&G Exp-Oper-Office supplies and expenses	650300	Office Supplies	441	441	441	441	782	782
1235	92100	A&G Exp-Oper-Office supplies and expenses	650310	Office Furniture	-	4,101	4,101	4,101	4,101	4,101
1236	92100	A&G Exp-Oper-Office supplies and expenses	650320	Fleet Fuel Purchases	1,276,423	1,276,423	236,834	236,834	236,834	(2,778,387)
1237	92100	A&G Exp-Oper-Office supplies and expenses	650340	EE Expenses	2,415,697	2,415,697	1,424,202	1,424,202	1,424,202	1,424,202
1238	92100	A&G Exp-Oper-Office supplies and expenses	650350	Other Expenses	(81,545)	(81,328)	(81,476)	(81,476)	(58,124)	(48,578)
1239	92100	A&G Exp-Oper-Office supplies and expenses	650400	Equipment	-	94,647	94,647	94,647	94,647	94,647
1240	92100	A&G Exp-Oper-Office supplies and expenses	650500	Shared Services	(2,289,467)	(2,289,467)	(2,306,880)	(2,306,880)	(2,306,880)	(1,708,851)
1241	92100	A&G Exp-Oper-Office supplies and expenses	660080	Corp-IT Expense	-	-	-	-	-	-
1242	92100	A&G Exp-Oper-Office supplies and expenses	660120	Corp-Emp Exp Travel	-	-	-	-	-	-
1243	92100	A&G Exp-Oper-Office supplies and expenses	660121	Corp-EmpExp Meal Tvl	-	-	-	-	-	-
1244	92100	A&G Exp-Oper-Office supplies and expenses	660122	Corp-EmpExp Meal Bus	-	-	-	-	-	-
1245	92100	A&G Exp-Oper-Office supplies and expenses	660123	Corp-EmpExp Safety	-	-	-	-	-	-
1246	92100	A&G Exp-Oper-Office supplies and expenses	660124	Corp-EmpExp Training	-	-	-	-	-	-
1247	92100	A&G Exp-Oper-Office supplies and expenses	660125	Corp-Emp Exp Subscri	-	-	-	-	-	-
1248	92100	A&G Exp-Oper-Office supplies and expenses	660140	Corp-Rent Office	-	-	-	-	-	-
1249	92100	A&G Exp-Oper-Office supplies and expenses	660141	Corp-Utilities Trash	-	-	-	-	-	-
1250	92100	A&G Exp-Oper-Office supplies and expenses	660142	Corp-Office Supplies	-	-	-	-	-	-
1251	92100	A&G Exp-Oper-Office supplies and expenses	660143	Corp-Vehicles	-	-	-	-	-	-
1252	92100	A&G Exp-Oper-Office supplies and expenses	660144	Corp-Postage	-	-	-	-	-	-
1253	92100	A&G Exp-Oper-Office supplies and expenses	800220	Stores Overhead	41	394	556	2,352	4,452	11,437
1254	92100	A&G Exp-Oper-Office supplies and expenses	800230	Fleet Overhead	-	-	-	-	-	-
1255	92100	A&G Exp-Oper-Office supplies and expenses	800400	Assessments-Labor	68,554	153,165	230,278	306,222	395,070	485,849
1256	92100	A&G Exp-Oper-Office supplies and expenses	800430	Assessments-Material	3,500	27,858	133,253	178,673	178,673	201,555
1257	92100	A&G Exp-Oper-Office supplies and expenses	800440	Assessment-Ext Labor	546,177	771,781	1,084,556	1,513,808	1,749,510	2,012,950
1258	92100	A&G Exp-Oper-Office supplies and expenses	800450	Assessments-Employee	23,409	37,986	51,110	85,330	82,225	91,661
1259	92100	A&G Exp-Oper-Office supplies and expenses	800460	Assessments-IT Exp	(230,022)	(224,951)	(216,191)	(213,130)	(205,932)	(101,288)
1260	92100	A&G Exp-Oper-Office supplies and expenses	800470	Assessment-Transport	112,295	112,295	112,295	112,295	112,295	112,358
1261	92100	A&G Exp-Oper-Office supplies and expenses	800480	Assessment-Other Exp	1,371,196	2,788,742	4,220,815	5,448,176	6,614,495	7,815,747
1262	92100	A&G Exp-Oper-Office supplies and expenses	800490	Assessments-Non Tax	101,362	101,362	101,362	101,362	101,362	10,036
1263	92100	A&G Exp-Oper-Office supplies and expenses	800500	Int Settle-Labor	57,840	155,589	306,639	399,953	491,571	623,130
1264	92100	A&G Exp-Oper-Office supplies and expenses	800530	Int Settle-Material	160,463	293,854	677,191	819,039	913,004	1,444,321
1265	92100	A&G Exp-Oper-Office supplies and expenses	800540	Int Settle-Ext Labor	(36,536)	(1,439)	110,449	268,139	483,248	658,925
1266	92100	A&G Exp-Oper-Office supplies and expenses	800550	Int Settle-Employee	2,080	8,103	26,140	57,792	67,166	83,883
1267	92100	A&G Exp-Oper-Office supplies and expenses	800560	Int Settle-IT Exps	4,636	14,366	21,981	29,868	50,426	60,199
1268	92100	A&G Exp-Oper-Office supplies and expenses	800570	Int Settle-Transport	-	-	51	51	120	120
1269	92100	A&G Exp-Oper-Office supplies and expenses	800580	Int Settle-Other Exp	5,527	23,893	42,035	66,069	102,922	139,116



Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.

Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6)		(7)		(8)		(9)		(10)		(11)	
					Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23						
1270	92100	Total			\$ 4,151,265	\$ 7,003,998	\$ 11,539,332	\$ 14,013,865	\$ 16,617,846	\$ 23,997,472						
1271	92300	A&G Exp-Oper-Outside services employed	630010	Contractor Costs	-	-	-	-	-	-	-	-	-	-	-	-
1272	92300	A&G Exp-Oper-Outside services employed	630020	Consultants	-	-	-	-	-	-	-	-	-	-	-	-
1273	92300	A&G Exp-Oper-Outside services employed	630030	Audit Services	-	-	-	-	-	-	-	-	-	-	-	-
1274	92300	A&G Exp-Oper-Outside services employed	630040	Tax Services	-	-	-	-	-	-	-	-	-	-	-	-
1275	92300	A&G Exp-Oper-Outside services employed	630050	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-
1276	92300	A&G Exp-Oper-Outside services employed	630060	Wireless Services	-	-	-	-	-	-	-	-	-	-	-	-
1277	92300	A&G Exp-Oper-Outside services employed	630070	Building Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
1278	92300	A&G Exp-Oper-Outside services employed	630080	Mail & Courier Servi	-	-	-	-	-	-	-	-	-	-	-	-
1279	92300	A&G Exp-Oper-Outside services employed	630100	Postage	-	-	-	-	-	-	-	-	-	-	-	-
1280	92300	A&G Exp-Oper-Outside services employed	630120	Legislative Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
1281	92300	A&G Exp-Oper-Outside services employed	640030	Emp Exp-Travel	-	-	-	-	-	-	-	-	-	-	-	-
1282	92300	A&G Exp-Oper-Outside services employed	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-	-	-	-	-	-	-
1283	92300	A&G Exp-Oper-Outside services employed	640050	Emp Exp-Meals Travel	-	-	-	-	-	-	-	-	-	-	-	-
1284	92300	A&G Exp-Oper-Outside services employed	640060	Emp Exp-Meals Busins	-	-	-	-	-	-	-	-	-	-	-	-
1285	92300	A&G Exp-Oper-Outside services employed	640080	Emp Exp-Refreshments	-	-	-	-	-	-	-	-	-	-	-	-
1286	92300	A&G Exp-Oper-Outside services employed	640090	Emp Exp-Business Ent	-	-	-	-	-	-	-	-	-	-	-	-
1287	92300	A&G Exp-Oper-Outside services employed	650010	Hardware	-	-	-	-	-	-	-	-	-	-	-	-
1288	92300	A&G Exp-Oper-Outside services employed	650020	Software	-	-	-	-	-	-	-	-	-	-	-	-
1289	92300	A&G Exp-Oper-Outside services employed	650050	License Fees	-	-	-	-	-	-	-	-	-	-	-	-
1290	92300	A&G Exp-Oper-Outside services employed	650310	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-
1291	92300	A&G Exp-Oper-Outside services employed	650400	Equipment	-	-	-	-	-	-	-	-	-	-	-	-
1292	92300	A&G Exp-Oper-Outside services employed	660060	Corp-Contractor Cost	-	-	-	-	-	-	-	-	-	-	-	-
1293	92300	A&G Exp-Oper-Outside services employed	660061	Corp-Consultants	-	-	-	-	-	-	-	-	-	-	-	-
1294	92300	A&G Exp-Oper-Outside services employed	660062	Corp-Wireless Svc	-	-	-	-	-	-	-	-	-	-	-	-
1295	92300	A&G Exp-Oper-Outside services employed	800440	Assessment-Ext Labor	-	-	-	-	-	-	-	-	-	-	-	-
1296	92300	A&G Exp-Oper-Outside services employed	800540	Int Settle-Ext Labor	-	-	-	-	-	-	-	-	-	-	-	-
1297	92300	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1298	92400	A&G Exp-Oper-Property insurance	650130	Ins-Blanket Crime	-	-	-	-	-	-	-	-	-	-	-	-
1299	92400	A&G Exp-Oper-Property insurance	650160	Ins-Auto Liability	-	-	-	-	-	-	-	-	-	-	-	-
1300	92400	A&G Exp-Oper-Property insurance	650170	Insurance-Property	-	-	-	-	-	-	-	-	-	-	-	-
1301	92400	A&G Exp-Oper-Property insurance	660100	Corp-Property Ins	-	-	-	-	-	-	-	-	-	-	-	-
1302	92400	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1303	92500	A&G Exp-Oper-Injuries and damages	650120	Claims/Settlements	-	-	-	-	-	-	-	-	-	-	-	-
1304	92500	A&G Exp-Oper-Injuries and damages	650130	Ins-Blanket Crime	-	-	-	-	-	-	-	-	-	-	-	-
1305	92500	A&G Exp-Oper-Injuries and damages	650150	Ins-Genl Liability	-	-	-	-	-	-	-	-	-	-	-	-
1306	92500	A&G Exp-Oper-Injuries and damages	650180	Ins-Umbrella Liab	-	-	-	-	-	-	-	-	-	-	-	-
1307	92500	A&G Exp-Oper-Injuries and damages	650190	Insurance-Other	-	-	-	-	-	-	-	-	-	-	-	-
1308	92500	A&G Exp-Oper-Injuries and damages	650200	Rent-Office	-	-	-	-	-	-	-	-	-	-	-	-
1309	92500	A&G Exp-Oper-Injuries and damages	650240	Rent-Other	-	-	-	-	-	-	-	-	-	-	-	-
1310	92500	A&G Exp-Oper-Injuries and damages	650250	Utilities-Electric	-	-	-	-	-	-	-	-	-	-	-	-
1311	92500	A&G Exp-Oper-Injuries and damages	650260	Utl Land-Based Phone	-	-	-	-	-	-	-	-	-	-	-	-
1312	92500	A&G Exp-Oper-Injuries and damages	650300	Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-
1313	92500	A&G Exp-Oper-Injuries and damages	650310	Office Furniture	-	-	-	-	-	-	-	-	-	-	-	-
1314	92500	A&G Exp-Oper-Injuries and damages	650350	Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
1315	92500	A&G Exp-Oper-Injuries and damages	660101	Corp-Liab Insurance	-	-	-	-	-	-	-	-	-	-	-	-
1316	92500	Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1317	92600	A&G Exp-Oper-Employee pensions and benefits	610010	Emp Ben-401K	-	-	-	-	-	-	-	-	-	-	-	-
1318	92600	A&G Exp-Oper-Employee pensions and benefits	610030	Emp Ben-Medical	1,830	3,186	7,003	8,359	9,037	11,409						
1319	92600	A&G Exp-Oper-Employee pensions and benefits	610040	EmpB-Oth Health Bene	3,620,295	3,620,295	-	-	-	-						(6,622,021)
1320	92600	A&G Exp-Oper-Employee pensions and benefits	610050	EmpB-Fringe Benefits	-	-	-	-	-	-						-
1321	92600	A&G Exp-Oper-Employee pensions and benefits	620050	Non-Inventory	-	-	-	-	-	-						-
1322	92600	A&G Exp-Oper-Employee pensions and benefits	640060	Emp Exp-Meals Busins	-	-	-	-	-	-						-
1323	92600	A&G Exp-Oper-Employee pensions and benefits	640090	Emp Exp-Business Ent	-	-	-	-	-	-						-
1324	92600	A&G Exp-Oper-Employee pensions and benefits	640100	Emp Exp-Emp Entrtrain	-	-	-	-	-	-						-
1325	92600	A&G Exp-Oper-Employee pensions and benefits	650240	Rent-Other	-	-	-	-	-	-						-
1326	92600	A&G Exp-Oper-Employee pensions and benefits	660040	Corp-Benefits 401K	-	-	-	-	-	-						-
1327	92600	A&G Exp-Oper-Employee pensions and benefits	660041	Corp-Benefits Medica	-	-	-	-	-	-						-
1328	92600	A&G Exp-Oper-Employee pensions and benefits	660042	Corp-Bene Oth Health	-	-	-	-	-	-						-
1329	92600	A&G Exp-Oper-Employee pensions and benefits	660043	Corp-Tuition	-	-	-	-	-	-						-
1330	92600	A&G Exp-Oper-Employee pensions and benefits	660044	Corp-Ben Fringe	-	-	-	-	-	-						-
1331	92600	A&G Exp-Oper-Employee pensions and benefits	800100	Labor-Regular Time	-	-	-	-	-	-						-
1332	92600	A&G Exp-Oper-Employee pensions and benefits	800200	Benefits Overhead	1,706,665	3,219,143	5,200,535	7,066,814	9,083,400	11,217,636						
1333	92600	A&G Exp-Oper-Employee pensions and benefits	800230	Fleet Overhead	-	-	-	-	-	-						-
1334	92600	A&G Exp-Oper-Employee pensions and benefits	800410	Assessments-Benefits	(467,043)	(884,900)	(1,349,153)	(1,783,932)	(2,272,783)	(2,854,369)						
1335	92600	A&G Exp-Oper-Employee pensions and benefits	800510	Int Settle-Benefits	(95,341)	(133,938)	(180,249)	(221,710)	(264,707)	(313,155)						
1336	92600	Total			\$ 4,766,406	\$ 5,823,785	\$ 3,678,137	\$ 5,069,531	\$ 6,554,947	\$ 1,439,501						
1337	92800	A&G Exp-Oper-Regulatory commission expenses	600010	Regular-Exempt	-	-	-	-	-	-						-
1338	92800	A&G Exp-Oper-Regulatory commission expenses	600070	NonProduct-Exempt	-	-	-	-	-	-						-
1339	92800	A&G Exp-Oper-Regulatory commission expenses	600100	Bonus STI-Exempt	-	-	-	-	-	-						-
1340	92800	A&G Exp-Oper-Regulatory commission expenses	620070	Equipment-Vehicles	-	-	-	-	-	-						-

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
This information is provided on a consistent basis with that provided in the D Schedules.  
Note:

(1) Line No.	(2) FERC	(3) FERC Title	(4) G/L Account	(5) G/L Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
1341	92800	A&G Exp-Oper-Regulatory commission expenses	630050	Legal Services	-	-	-	-	-	-
1342	92800	A&G Exp-Oper-Regulatory commission expenses	640030	Emp Exp-Travel	-	-	-	-	-	-
1343	92800	A&G Exp-Oper-Regulatory commission expenses	640040	Emp Exp-Hotel/Lodg	-	-	-	-	-	-
1344	92800	A&G Exp-Oper-Regulatory commission expenses	640050	Emp Exp-Meals Travel	-	-	-	-	-	-
1345	92800	A&G Exp-Oper-Regulatory commission expenses	650060	Regulatory/PUC Fees	-	-	-	-	-	-
1346	92800	A&G Exp-Oper-Regulatory commission expenses	650070	Club Membership&Dues	-	-	-	-	-	-
1347	92800	A&G Exp-Oper-Regulatory commission expenses	660010	Corp-Reg Exempt	-	-	-	-	-	-
1348	92800	A&G Exp-Oper-Regulatory commission expenses	660015	Corp-STI Exempt	-	-	-	-	-	-
1349	92800	A&G Exp-Oper-Regulatory commission expenses	660120	Corp-Emp Exp Travel	-	-	-	-	-	-
1350	92800	A&G Exp-Oper-Regulatory commission expenses	660121	Corp-EmpExp Meal Tvl	-	-	-	-	-	-
1351	92800	A&G Exp-Oper-Regulatory commission expenses	660143	Corp-Vehicles	-	-	-	-	-	-
1352	92800	A&G Exp-Oper-Regulatory commission expenses	800220	Stores Overhead	-	-	-	-	-	-
1353	92800	A&G Exp-Oper-Regulatory commission expenses	800230	Fleet Overhead	-	-	-	-	-	-
1354	92800	A&G Exp-Oper-Regulatory commission expenses	800540	Int Settle-Ext Labor	-	-	-	-	-	-
1355	<b>92800 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1356	93000	A&G Exp-Oper-Miscellaneous general expenses	650020	Software	\$ (198)	\$ (198)	\$ (198)	\$ (198)	\$ (198)	\$ (198)
1357	93000	A&G Exp-Oper-Miscellaneous general expenses	650080	Donations	-	10,000	-	10,000	-	10,000
1358	<b>93000 Total</b>				<b>\$ (198)</b>	<b>\$ 9,803</b>	<b>\$ 9,803</b>	<b>\$ 9,803</b>	<b>\$ 9,803</b>	<b>\$ 9,803</b>
1359	93010	A&G Exp-Oper-general advertising expenses	650080	Donations	-	-	-	-	-	-
1360	93010	A&G Exp-Oper-general advertising expenses	650100	Marketing&Advertise	-	-	-	-	-	-
1361	<b>93010 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1362	93020	A&G Exp-Oper-Miscellaneous general expenses	650110	BOD Fees	-	-	-	-	-	-
1363	<b>93020 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
1364	93100	A&G Exp-Oper-Rents	650040	Bad Debt Exp-Gas	-	-	-	-	-	-
1365	93100	A&G Exp-Oper-Rents	650200	Rent-Office	-	-	-	-	-	-
1366	93100	A&G Exp-Oper-Rents	650209	Rent-Office-GAAP	-	-	-	-	-	-
1367	93100	A&G Exp-Oper-Rents	650220	Rent-Office Equipmnt	-	-	-	-	-	-
1368	93100	A&G Exp-Oper-Rents	650230	Rent-Construct Equip	-	-	-	-	-	-
1369	93100	A&G Exp-Oper-Rents	650240	Rent-Other	-	622	622	622	622	622
1370	93100	A&G Exp-Oper-Rents	650249	Rent-Op Lease-GAAP	-	-	-	-	-	-
1371	<b>93100 Total</b>				<b>\$ -</b>	<b>\$ 622</b>	<b>\$ 622</b>	<b>\$ 622</b>	<b>\$ 622</b>	<b>\$ 622</b>
1372	93200	A&G Exp-Maintenance of general plant	630010	Contractor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,800
1373	93200	A&G Exp-Maintenance of general plant	630070	Building Maintenance	-	-	-	-	219	13,192
1374	93200	A&G Exp-Maintenance of general plant	650310	Office Furniture	-	-	-	-	-	-
1375	93200	A&G Exp-Maintenance of general plant	650350	Other Expenses	-	-	-	-	-	513
1376	<b>93200 Total</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 219</b>	<b>\$ 33,505</b>
1377	<b>Grand Total</b>				<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
1378	Net Income Calculation				\$ (7,916,859)	\$ (17,751,994)	\$ (28,977,513)	\$ (28,116,137)	\$ (24,289,476)	\$ (18,818,849)

Supporting Schedules  
E-9  
Others as needed

\* Note: Schedules signified by \* are based on Arkansas.

Recap Schedules  
(A) Not applicable: \*B3, \*B5, \*B6, \*B7,  
\*B10, \*C1, \*C3,  
\*E-1, \*E-2  
(B) D1, D6.2,  
E-1, E-2





**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

E-17.1.2-Holdco      Trial Balance - Southern Col Holdco, LLC.

Explan Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 ation: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6)-(11)					
					Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1	1001	Op Lease ROU Asset	1001.0000.798	Op lease ROU asset ASC 842 lease liability	12,840,297	12,840,297	12,840,297	12,840,297	12,840,297	12,840,297
2	<b>1001 Total</b>				<b>12,840,297</b>	<b>12,840,297</b>	<b>12,840,297</b>	<b>12,840,297</b>	<b>12,840,297</b>	<b>12,840,297</b>
3	1002	Op Lease ROU A/A	1002.0000.798	Op lease ROU A/A ASC 842 lease liability	(560,978)	(560,978)	(560,978)	(560,978)	(560,978)	(560,978)
4	<b>1002 Total</b>				<b>(560,978)</b>	<b>(560,978)</b>	<b>(560,978)</b>	<b>(560,978)</b>	<b>(560,978)</b>	<b>(560,978)</b>
5	1003	Property under capital lease	1003.0000.798	Fin lease ROU asset ASC 842 lease liability	208,326	208,326	208,326	208,326	208,326	208,326
6	<b>1003 Total</b>				<b>208,326</b>	<b>208,326</b>	<b>208,326</b>	<b>208,326</b>	<b>208,326</b>	<b>208,326</b>
7	1004	Accumulated Depreciation	1004.0000.798	Fin lease ROU A/A ASC 842 lease liability	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)	(8,560)
8	<b>1004 Total</b>				<b>(8,560)</b>	<b>(8,560)</b>	<b>(8,560)</b>	<b>(8,560)</b>	<b>(8,560)</b>	<b>(8,560)</b>
9	1010	Gas plant in service	1010.0000.000	UPIS	1,062,907,332	1,063,149,111	1,064,335,250	1,069,706,923	1,072,985,945	1,083,862,074
10	1010	Gas plant in service	1010.3030.000	UPIS	34,409,909	34,409,909	34,409,909	34,409,909	34,409,909	34,409,909
11	<b>1010 Total</b>				<b>1,097,317,241</b>	<b>1,097,559,020</b>	<b>1,098,745,159</b>	<b>1,104,116,832</b>	<b>1,107,395,854</b>	<b>1,118,271,982</b>
12	1060	Completed Construction not classified - Gas	1060.0000.000	CCNC	3,663,104	8,361,246	12,705,913	22,644,800	35,430,682	35,284,050
13	<b>1060 Total</b>				<b>3,663,104</b>	<b>8,361,246</b>	<b>12,705,913</b>	<b>22,644,800</b>	<b>35,430,682</b>	<b>35,284,050</b>
14	1070	Construction work in progress-Gas	1070.0000.000	None None - Activity Code	48,318,918	47,591,866	63,983,802	63,697,257	61,535,795	62,990,776
15	<b>1070 Total</b>				<b>48,318,918</b>	<b>47,591,866</b>	<b>63,983,802</b>	<b>63,697,257</b>	<b>61,535,795</b>	<b>62,990,776</b>
16	1080	Accum depreciation	1080.0000.000	Accum depreciation	(35,756,262)	(40,133,489)	(44,152,265)	(47,727,798)	(50,135,212)	(50,810,472)
17	<b>1080 Total</b>				<b>(35,756,262)</b>	<b>(40,133,489)</b>	<b>(44,152,265)</b>	<b>(47,727,798)</b>	<b>(50,135,212)</b>	<b>(50,810,472)</b>
18	1110	Accum amortization	1110.0000.000	Accum amortization	(2,091,240)	(2,570,775)	(3,050,310)	(3,549,210)	(4,049,707)	(4,550,204)
19	<b>1110 Total</b>				<b>(2,091,240)</b>	<b>(2,570,775)</b>	<b>(3,050,310)</b>	<b>(3,549,210)</b>	<b>(4,049,707)</b>	<b>(4,550,204)</b>
20	1141	Gas Plant acquisition adjustments	1141.0000.000	Goodwill SUA/SUO	814,203,787	814,203,787	814,203,787	814,203,787	814,203,787	814,203,787
21	<b>1141 Total</b>				<b>814,203,787</b>	<b>814,203,787</b>	<b>814,203,787</b>	<b>814,203,787</b>	<b>814,203,787</b>	<b>814,203,787</b>
22	1231	Investment in subsidiary companies	1231.0000.000	Investment in subs	-	-	-	600	3,600	3,600
23	<b>1231 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>3,600</b>	<b>3,600</b>
24	1310	Cash	1310.0000.310	Cash Wells Fargo - Operating	41,137	16,563	16,563	16,563	16,563	16,563
25	1310	Cash	1310.0000.315	Cash Key Bank - Operating	81,244	1,155,425	745,435	2,130,565	2,422,118	248,335
26	1310	Cash	1310.0000.316	Cash US Bank Operating	49,493	63,852	52,269	51,657	51,148	27,716
27	1310	Cash	1310.0000.320	Cash Gen Wells Fargo SUA/SUO	(5,025,179)	(2,674,044)	(2,674,044)	(2,674,044)	(2,674,044)	(2,674,044)
28	1310	Cash	1310.0000.321	Cash Chase Texas SUA/SUO	3,665,182	3,665,182	3,665,182	3,665,182	3,665,182	3,665,182
29	1310	Cash	1310.0000.322	Cash Undistributed	62,906	62,906	62,906	62,906	62,906	62,906
30	1310	Cash	1310.0000.323	Cash Chase SUA/SUO	(572,782)	(572,782)	(572,782)	(572,782)	(572,782)	(572,782)
31	1310	Cash	1310.0000.324	Cash Gen Fund Recept Clrg	(122,434)	(122,434)	(122,434)	(122,434)	(122,434)	(122,434)
32	1310	Cash	1310.0000.325	Cash PNC	30,646,738	56,506,337	4,012,584	3,685,961	5,174,746	2,656,983
33	<b>1310 Total</b>				<b>28,826,306</b>	<b>58,101,005</b>	<b>5,185,678</b>	<b>8,023,575</b>	<b>8,023,403</b>	<b>3,308,425</b>
34	1360	Temporary cash investments	1360.0000.000	Short Term Cash Investments	(18,718)	(18,718)	35,584,379	35,584,379	15,733,068	10,443,664
35	<b>1360 Total</b>				<b>(18,718)</b>	<b>(18,718)</b>	<b>35,584,379</b>	<b>35,584,379</b>	<b>15,733,068</b>	<b>10,443,664</b>
36	1421	Customer Accounts Receivable	1421.0000.000	Customer A/R	143,017,067	164,244,600	146,055,914	126,759,863	103,107,346	91,910,498
37	<b>1421 Total</b>				<b>143,017,067</b>	<b>164,244,600</b>	<b>146,055,914</b>	<b>126,759,863</b>	<b>103,107,346</b>	<b>91,910,498</b>
38	1430	Other A/R	1430.0000.000	Other A/R	1,378,202	1,378,202	1,378,202	1,378,202	1,378,202	1,378,202
39	1430	Other A/R	1430.0000.505	Other A/R Other Misc	374,999	379,270	(43,634)	(1,925)	(105,158)	(164,266)
40	<b>1430 Total</b>				<b>1,753,200</b>	<b>1,757,472</b>	<b>1,334,568</b>	<b>1,376,277</b>	<b>1,273,043</b>	<b>1,213,936</b>
41	1440	Accumulated provision for uncollectible accounts	1440.0000.000	Allow for Doubtful AR	(35,312,512)	(35,941,981)	(40,208,309)	(40,415,848)	(40,538,795)	(43,678,279)
42	<b>1440 Total</b>				<b>(35,312,512)</b>	<b>(35,941,981)</b>	<b>(40,208,309)</b>	<b>(40,415,848)</b>	<b>(40,538,795)</b>	<b>(43,678,279)</b>
43	1441	Allow for Doubtful AR	1441.0000.000	Allow for Doubtful AR	7,041,324	7,041,324	7,041,324	7,041,324	7,041,324	7,041,324
44	<b>1441 Total</b>				<b>7,041,324</b>	<b>7,041,324</b>	<b>7,041,324</b>	<b>7,041,324</b>	<b>7,041,324</b>	<b>7,041,324</b>
45	1460	Accounts Receivable from associated companies	1460.0000.000	Interco due from	16,297,417	17,340,354	(17,220,850)	(16,656,348)	(16,199,821)	(32,886,050)
46	<b>1460 Total</b>				<b>16,297,417</b>	<b>17,340,354</b>	<b>(17,220,850)</b>	<b>(16,656,348)</b>	<b>(16,199,821)</b>	<b>(32,886,050)</b>
47	1461	Accounts receivable from associated companies	1461.0000.000	Income Tax due from Parent	(3,049,630)	(3,049,630)	(3,049,630)	(3,049,630)	(3,049,630)	(3,049,630)
48	<b>1461 Total</b>				<b>(3,049,630)</b>	<b>(3,049,630)</b>	<b>(3,049,630)</b>	<b>(3,049,630)</b>	<b>(3,049,630)</b>	<b>(3,049,630)</b>
49	1540	Plant Materials and operating supplies	1540.0000.000	Materials Purchased	10,262,203	13,100,458	14,231,316	14,880,554	15,310,175	16,193,983
50	<b>1540 Total</b>				<b>10,262,203</b>	<b>13,100,458</b>	<b>14,231,316</b>	<b>14,880,554</b>	<b>15,310,175</b>	<b>16,193,983</b>
51	1630	Stores expense undistributed	1630.0000.000	Stores expense undistributed	1,534,975	1,534,975	1,333,409	1,289,712	1,027,996	435,246
52	<b>1630 Total</b>				<b>1,534,975</b>	<b>1,534,975</b>	<b>1,333,409</b>	<b>1,289,712</b>	<b>1,027,996</b>	<b>435,246</b>
53	1641	Gas stored current	1641.0000.000	Gas stored current	55,273,364	31,535,500	7,495,958	5,134,543	11,076,962	15,541,910
54	<b>1641 Total</b>				<b>55,273,364</b>	<b>31,535,500</b>	<b>7,495,958</b>	<b>5,134,543</b>	<b>11,076,962</b>	<b>15,541,910</b>
55	1650	Prepayments	1650.0000.400	Prepays Miscellaneous	2,173,336	2,172,294	1,850,595	1,662,387		354,860
56	1650	Prepayments	1650.0000.402	Prepays Company Insurance	(885,639)	(899,864)	(914,089)	(928,314)	(942,539)	257,265
57	1650	Prepayments	1650.0000.403	Prepays Software Maintenance	65,045	55,190	47,306	39,421	48,037	37,403
58	1650	Prepayments	1650.0000.404	Prepays Dues/Subscriptions	35,000	30,000	25,000	20,000	15,000	10,000

Explan Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.  
 ation: This information is provided on a consistent basis with that provided in the D Schedules.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	FERC	FERC Desc	Account	Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
59	1650	Prepayments	1650.0000.406	Prepays Rent	53,022	53,022	53,022	53,022	53,022	53,022
60	1650	Prepayments	1650.0000.407	Prepays Regulatory/PUC Fees	(3,173)	39,810	(104)	(104)	(104)	(104)
61	1650	Prepayments	1650.0000.408	Prepays Postage	225,000	180,000	-	-	-	-
62	1650	Prepayments	1650.0000.409	Prepays Taxes	-	-	17	-	-	-
63	1650	Prepayments	1650.0000.411	Prepays Bank/Debt Fees	-	-	5,958	5,417	4,875	4,333
64	1650	Prepayments	1650.0000.414	Prepays General Maintenance	126,393	126,393	-	-	-	-
<b>65</b>	<b>1650 Total</b>				<b>1,788,985</b>	<b>1,756,845</b>	<b>1,067,705.70</b>	<b>945,328.40</b>	<b>840,678.87</b>	<b>716,779.46</b>
66	1730	Accr utility revenues	1730.0000.000	Accr utility revenues	61,417,599	41,922,788	30,899,095	19,738,801	12,969,154	10,452,160
<b>67</b>	<b>1730 Total</b>				<b>61,417,599</b>	<b>41,922,788</b>	<b>30,899,095</b>	<b>19,738,801</b>	<b>12,969,154</b>	<b>10,452,160</b>
68	1760	Derivative instrument assets - Hedges	1760.0000.816	Misc Deferred Asset Key Bank - SCHC/SCM	2,385,531	2,385,531	2,273,484	2,273,484	2,273,484	2,273,484
69	1760	Derivative instrument assets - Hedges	1760.0000.817	Misc Deferred Asset CIBC - SCHC/SCM	2,141,275	2,141,275	2,042,075	2,042,075	2,042,075	2,428,508
70	1760	Derivative instrument assets - Hedges	1760.0000.818	Misc Deferred Asset Bank of America - SCHC/SCM	2,121,208	2,121,208	2,020,701	2,020,701	2,020,701	2,407,343
71	1760	Derivative instrument assets - Hedges	1760.0000.819	Misc Deferred Asset CoBank - SCHC/SCM	2,141,685	2,141,685	2,042,569	2,042,569	2,042,569	2,428,745
72	1760	Derivative instrument assets - Hedges	1760.0000.820	Misc Deferred Asset Natixis - SCHC/SCM	2,131,458	2,131,458	2,031,749	2,031,749	2,031,749	2,417,593
73	1760	Derivative instrument assets - Hedges	1760.0000.824	Misc Deferred Asset PNC SWAP - SCHC	971,780	971,780	835,652	835,652	835,652	1,115,465
<b>74</b>	<b>1760 Total</b>				<b>11,892,937</b>	<b>11,892,937</b>	<b>11,246,231</b>	<b>11,246,231</b>	<b>11,246,231</b>	<b>13,507,008</b>
75	1823	Other Regulatory assets	1823.0000.599	DTA Income Tax Regulatory Asset Reg Assets SUA/SUO	34,987,507	33,196,095	37,230,098	36,313,980	35,724,899	37,309,310
<b>76</b>	<b>1823 Total</b>				<b>34,987,507</b>	<b>33,196,095</b>	<b>37,230,098</b>	<b>36,313,980</b>	<b>35,724,899</b>	<b>37,309,310</b>
77	1840	Clearing accounts	1840.0000.000	Clearing	6,317,275	8,590,339	(5,133,114)	(7,015,560)	(9,272,980)	255,563
<b>78</b>	<b>1840 Total</b>				<b>6,317,275</b>	<b>8,590,339</b>	<b>(5,133,114)</b>	<b>(7,015,560)</b>	<b>(9,272,980)</b>	<b>255,563</b>
79	1860	Misc deferred debits	1860.0000.816	Misc deferred debits Key Bank - SCHC/SCM	4,310,049	4,310,049	3,165,253	3,165,253	3,165,253	4,017,699
80	1860	Misc deferred debits	1860.0000.817	Misc deferred debits CIBC - SCHC/SCM	3,905,879	3,905,879	2,884,008	2,884,008	2,884,008	3,634,262
81	1860	Misc deferred debits	1860.0000.818	Misc deferred debits Bank of America - SCHC/SCM	3,826,473	3,826,473	2,806,660	2,806,660	2,806,660	3,561,818
82	1860	Misc deferred debits	1860.0000.819	Misc deferred debits CoBank - SCHC/SCM	3,860,484	3,860,484	2,866,786	2,866,786	2,866,786	3,616,104
83	1860	Misc deferred debits	1860.0000.820	Misc deferred debits Natixis - SCHC/SCM	3,867,048	3,867,048	2,847,693	2,847,693	2,847,693	3,596,539
84	1860	Misc deferred debits	1860.0000.824	Misc deferred debits PNC SWAP - SCHC	409,483	409,483	492,069	492,069	492,069	492,069
<b>85</b>	<b>1860 Total</b>				<b>20,199,417</b>	<b>20,199,417</b>	<b>14,570,401.42</b>	<b>14,570,401.42</b>	<b>14,570,401.42</b>	<b>18,918,491</b>
86	1823	Other Regulatory assets	1823.0000.000	DTA Income Tax Regulatory Asset	22,211,252	22,985,252	23,760,252	23,781,252	25,289,252	26,850,645
87	1823	Other Regulatory assets	1823.0000.771	DTA Income Tax Regulatory Asset Key Bank - SCHC/SCM	(1,450,069)	(1,450,069)	(1,180,349)	(1,180,349)	(1,180,349)	(1,456,823)
88	1823	Other Regulatory assets	1823.0000.772	DTA Income Tax Regulatory Asset CIBS - SCHC/SCM	(1,309,638)	(1,309,638)	(1,069,056)	(1,069,056)	(1,069,056)	(1,312,990)
89	1823	Other Regulatory assets	1823.0000.773	DTA Income Tax Regulatory Asset Bank of America - SCHC/SCM	(1,288,096)	(1,288,096)	(1,047,674)	(1,047,674)	(1,047,674)	(1,292,705)
90	1823	Other Regulatory assets	1823.0000.774	DTA Income Tax Regulatory Asset CoBank - SCHC/SCM	(1,304,228)	(1,304,228)	(1,065,417)	(1,065,417)	(1,065,417)	(1,309,995)
91	1823	Other Regulatory assets	1823.0000.776	DTA Income Tax Regulatory Asset Natixis - SCHC/SCM	(1,299,103)	(1,299,103)	(1,058,951)	(1,058,951)	(1,058,951)	(1,302,456)
92	1823	Other Regulatory assets	1823.0000.783	DTA Income Tax Regulatory Asset PNC - SCHC/SCM/Midco	(299,142)	(299,142)	(171,681)	(171,681)	(171,681)	(347,699)
<b>93</b>	<b>1823 Total</b>				<b>15,260,977</b>	<b>16,034,977</b>	<b>18,167,125</b>	<b>18,188,125</b>	<b>19,696,125</b>	<b>19,828,877</b>
94	1860	Misc deferred debits	1860.0000.036	None Company Insurance	390,485	390,485	390,485	390,485	390,485	390,485
<b>95</b>	<b>1860 Total</b>				<b>390,485</b>	<b>390,485</b>	<b>390,485</b>	<b>390,485</b>	<b>390,485</b>	<b>390,485</b>
96	1910	Unrecovered purch gas	1910.0000.000	Unrecovered purch gas	83,689,142	62,848,293	47,364,016	44,995,335	45,043,705	46,047,109
<b>97</b>	<b>1910 Total</b>				<b>83,689,142</b>	<b>62,848,293</b>	<b>47,364,016</b>	<b>44,995,335</b>	<b>45,043,705</b>	<b>46,047,109</b>
98	1911	Unrecovered purch gas, long term	1911.0000.814	LT unrecovered purch gas Winter Weather 2021	172,512,864	172,512,864	172,512,864	172,512,864	172,512,864	172,512,864
<b>99</b>	<b>1911 Total</b>				<b>172,512,864</b>	<b>172,512,864</b>	<b>172,512,864</b>	<b>172,512,864</b>	<b>172,512,864</b>	<b>172,512,864</b>
<b>100</b>	<b>Total Assets</b>				<b>\$ 2,572,216,817</b>	<b>\$ 2,562,481,139</b>	<b>\$ 2,441,013,835</b>	<b>\$ 2,415,939,746</b>	<b>\$ 2,383,390,516</b>	<b>\$ 2,374,286,275</b>
101	2240	Other Long Term Debt	2240.0000.781	LT debt Debt Issuance Costs	5,817,594	5,734,079	5,655,927	5,573,212	5,490,535	5,407,858
102	2240	Other Long Term Debt	2240.0000.000	LT debt	(62,950,000)	(62,950,000)	(62,950,000)	(62,950,000)	(62,950,000)	(62,950,000)
103	2240	Other Long Term Debt	2240.0000.771	LT debt Key Bank - SCHC/SCM	(99,000,000)	(99,000,000)	(99,000,000)	(99,000,000)	(99,000,000)	(99,000,000)
104	2240	Other Long Term Debt	2240.0000.772	LT debt CIBS - SCHC/SCM	(87,750,000)	(87,750,000)	(87,750,000)	(87,750,000)	(87,750,000)	(87,750,000)
105	2240	Other Long Term Debt	2240.0000.773	LT debt Bank of America - SCHC/SCM	(84,500,000)	(84,500,000)	(84,500,000)	(84,500,000)	(84,500,000)	(84,500,000)
106	2240	Other Long Term Debt	2240.0000.774	LT debt CoBank - SCHC/SCM	(282,500,000)	(282,500,000)	(282,500,000)	(282,500,000)	(282,500,000)	(282,500,000)
107	2240	Other Long Term Debt	2240.0000.776	LT debt Natixis - SCHC/SCM	(78,000,000)	(78,000,000)	(78,000,000)	(78,000,000)	(78,000,000)	(78,000,000)
108	2240	Other Long Term Debt	2240.0000.777	LT debt Prudential - SCHC/SCM	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)	(150,000,000)
109	2240	Other Long Term Debt	2240.0000.778	LT debt State Farm - SCHC/SCM	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)
110	2240	Other Long Term Debt	2240.0000.779	LT debt Thrivent - SCHC/SCM	(50,000,000)	(50,000,000)	(50,000,000)	(50,000,000)	(50,000,000)	(50,000,000)
111	2240	Other Long Term Debt	2240.0000.783	LT debt PNC - SCHC/SCM/Midco	(76,250,000)	(76,250,000)	(76,250,000)	(76,250,000)	(76,250,000)	(76,250,000)
112	2240	Other Long Term Debt	2240.0000.787	LT debt NW Mutual Life - SCH/SCM	(35,000,000)	(35,000,000)	(35,000,000)	(35,000,000)	(35,000,000)	(35,000,000)
113	2240	Other Long Term Debt	2240.0000.788	LT debt New York Life - SCHC/SCM	(35,000,000)	(35,000,000)	(35,000,000)	(35,000,000)	(35,000,000)	(35,000,000)
114	2240	Other Long Term Debt	2240.0000.824	LT debt PNC SWAP - SCHC	(48,333)	(48,333)	(48,333)	(48,333)	(48,333)	(48,333)
<b>115</b>	<b>2240 Total</b>				<b>(1,125,132,405.52)</b>	<b>(1,125,215,921.46)</b>	<b>(1,125,342,405)</b>	<b>(1,121,675,121)</b>	<b>(1,121,757,798)</b>	<b>(1,121,792,142)</b>









Explain Schedule showing the trial balance by detail general ledger subaccount number for the test year and two preceding non-overlapping total or calendar years. Also, provide monthly trial balances for the historical portion of the test year.  
 ation: This information is provided on a consistent basis with that provided in the D Schedules.

(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Jan-23	(7) Feb-23	(8) Mar-23	(9) Apr-23	(10) May-23	(11) Jun-23
317		Total Shareholder's Equity			(1,024,898,030)	(1,024,228,577)	(1,017,961,224)	(985,318,023)	(978,626,010)	(974,415,220)
318		Total Liabilities			(1,547,318,787)	(1,538,252,562)	(1,423,052,611)	(1,430,621,723)	(1,404,764,506)	(1,399,871,055)
319		Total Liabilities & Stockholder's Equity			\$ (2,572,216,817)	\$ (2,562,481,139)	\$ (2,441,013,835)	\$ (2,415,939,746)	\$ (2,383,390,516)	\$ (2,374,286,275)
320		Total Assets			\$ 2,572,216,817	\$ 2,562,481,139	\$ 2,441,013,835	\$ 2,415,939,746	\$ 2,383,390,516	\$ 2,374,286,275
321		Check Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Recap Schedules  
 (A) E-1.2-Holdco  
 Not applicable: \*B3, \*B5, \*B6, \*B7,  
 \*B10, \*C1, \*C3, \*E-2  
 (B) D-1.2-Holdco, D-6.2-Holdco (liability accounts),  
 E-2.2-Holdco  
 (C) D-6.3-SS1.1-Holdco

Summit Utilities Arkansas, Inc.  
 Trial Balance - Southern Col Holdco, LLC.  
 For The Historical Year Ending December 31, 2022

Schedule: E-17.1.2-Holdco  
 Title: Trial Balance  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.					
(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
1	1001	Op Lease ROU Asset	1001.0000.798	Op lease ROU asset ASC 842 lease liability	12,840,297
2	<b>1001 Total</b>				<b>12,840,297</b>
3	1002	Op Lease ROU A/A	1002.0000.798	Op lease ROU A/A ASC 842 lease liability	(560,978)
4	<b>1002 Total</b>				<b>(560,978)</b>
5	1003	Property under capital lease	1003.0000.798	Fin lease ROU asset ASC 842 lease liability	208,326
6	<b>1003 Total</b>				<b>208,326</b>
7	1004	Accumulated Depreciation	1004.0000.798	Fin lease ROU A/A ASC 842 lease liability	(8,560)
8	<b>1004 Total</b>				<b>(8,560)</b>
9	1010	Gas plant in service	1010.0000.000	UPIS	1,063,511,451
10	1010	Gas plant in service	1010.3030.000	UPIS	34,409,909
11	<b>1010 Total</b>				<b>1,097,921,360</b>
12	1060	Completed Construction not classified - Gas	1060.0000.000	CCNC	891,559
13	<b>1060 Total</b>				<b>891,559</b>
14	1070	Construction work in progress-Gas	1070.0000.000	Construction Work in Progress	61,610,902
15	<b>1070 Total</b>				<b>61,610,902</b>
16	1080	Accum depreciation	1080.0000.000	Accum depreciation	(31,674,537)
17	<b>1080 Total</b>				<b>(31,674,537)</b>
18	1110	Accum amortization	1110.0000.000	Accum amortization	(1,611,705)
19	<b>1110 Total</b>				<b>(1,611,705)</b>
20	1141	Gas Plant acquisition adjustments	1141.0000.000	Goodwill SUA/SUO	814,203,787
21	<b>1141 Total</b>				<b>814,203,787</b>
22	1231	Investment in subsidiary companies	1231.0000.000	Investment in subs	-
23	<b>1231 Total</b>				-
24	1280		1280.0000.000	Other special funds	-
25	<b>1280 Total</b>				-
26	1310	Cash	1310.0000.310	Cash Wells Fargo - Operating	41,212
27	1310	Cash	1310.0000.315	Cash Key Bank - Operating	44,690
28	1310	Cash	1310.0000.316	Cash US Bank Operating	50,587
29	1310	Cash	1310.0000.320	Cash Gen Wells Fargo SUA/SUO	(5,965,158)
30	1310	Cash	1310.0000.321	Cash Chase Texas SUA/SUO	3,665,182
31	1310	Cash	1310.0000.322	Cash Undistributed	62,906
32	1310	Cash	1310.0000.323	Cash Chase SUA/SUO	(572,782)
33	1310	Cash	1310.0000.324	Cash Gen Fund Recpt Clrg	(122,434)
34	1310	Cash	1310.0000.325	Cash PNC	9,488,472
35	<b>1310 Total</b>				<b>6,692,675</b>
36	1360	Temporary cash investments	1360.0000.000	Short Term Cash Investments	(18,718)
37	<b>1360 Total</b>				<b>(18,718)</b>
38	1421	Customer Accounts Receivable	1421.0000.000	Customer A/R	110,253,484
39	<b>1421 Total</b>				<b>110,253,484</b>
40	1430	Other A/R	1430.0000.000	Other A/R	1,378,202
41	1430	Other A/R	1430.0000.505	Other A/R Other Misc	-
42	<b>1430 Total</b>				<b>1,378,202</b>
43	1440	Accumulated provision for uncollectible accounts	1440.0000.000	Allow for Doubtful AR	(34,361,339)
44	<b>1440 Total</b>				<b>(34,361,339)</b>

Summit Utilities Arkansas, Inc.  
 Trial Balance - Southern Col Holdco, LLC.  
 For The Historical Year Ending December 31, 2022

Schedule: E-17.1.2-Holdco  
 Title: Trial Balance  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.					
(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
45	1441	Allow for Doubtful AR	1441.0000.000	Allow for Doubtful AR	7,041,324
<b>46</b>	<b>1441 Total</b>				<b>7,041,324</b>
47	1460	Accounts Receivable from associated companies	1460.0000.000	Interco due from	(17,220,850)
<b>48</b>	<b>1460 Total</b>				<b>(17,220,850)</b>
49	1461	Accounts receivable from associated companies	1461.0000.000	Income Tax due from Parent	(3,049,630)
<b>50</b>	<b>1461 Total</b>				<b>(3,049,630)</b>
51	1540	Plant Materials and operating supplies	1540.0000.000	Materials Purchased	9,044,597
<b>52</b>	<b>1540 Total</b>				<b>9,044,597</b>
53	1630	Stores expense undistributed	1630.0000.000	Stores expense undistributed	1,066,531
<b>54</b>	<b>1630 Total</b>				<b>1,066,531</b>
55	1641	Gas stored current	1641.0000.000	Gas stored current	79,423,027
<b>56</b>	<b>1641 Total</b>				<b>79,423,027</b>
57	1650	Prepayments	1650.0000.400	Prepays Miscellaneous	2,174,378
58	1650	Prepayments	1650.0000.402	Prepays Company Insurance	(871,413)
59	1650	Prepayments	1650.0000.403	Prepays Software Maintenance	70,959
60	1650	Prepayments	1650.0000.404	Prepays Dues/Subscriptions	40,000
61	1650	Prepayments	1650.0000.406	Prepays Rent	53,022
62	1650	Prepayments	1650.0000.407	Prepays Regulatory/PUC Fees	(104)
63	1650	Prepayments	1650.0000.408	Prepays Postage	225,000
64	1650	Prepayments	1650.0000.409	Prepays Taxes	-
65	1650	Prepayments	1650.0000.411	Prepays Bank/Debt Fees	-
66	1650	Prepayments	1650.0000.414	Prepays General Maintenance	126,393
<b>67</b>	<b>1650 Total</b>				<b>1,818,234</b>
68	1730	Accr utility revenues	1730.0000.000	Accr utility revenues	68,906,162
<b>69</b>	<b>1730 Total</b>				<b>68,906,162</b>
70	1760	Derivative instrument assets - Hedges	1760.0000.816	Misc Deferred Asset Key Bank - SCHC/SCM	2,385,531
71	1760	Derivative instrument assets - Hedges	1760.0000.817	Misc Deferred Asset CIBC - SCHC/SCM	2,141,275
72	1760	Derivative instrument assets - Hedges	1760.0000.818	Misc Deferred Asset Bank of America - SCHC/SCM	2,121,208
73	1760	Derivative instrument assets - Hedges	1760.0000.819	Misc Deferred Asset CoBank - SCHC/SCM	2,141,685
74	1760	Derivative instrument assets - Hedges	1760.0000.820	Misc Deferred Asset Natixis - SCHC/SCM	2,131,458
75	1760	Derivative instrument assets - Hedges	1760.0000.824	Misc Deferred Asset PNC SWAP - SCHC	971,780
<b>76</b>	<b>1760 Total</b>				<b>11,892,937</b>
77	1823	Other Regulatroy assets	1823.0000.599	DTA Income Tax Regulatory Asset Reg Assets SUA/SUO	37,078,020
<b>78</b>	<b>1823 Total</b>				<b>37,078,020</b>
79	1840	Clearing accounts	1840.0000.000	Clearing	(24,972)
<b>80</b>	<b>1840 Total</b>				<b>(24,972)</b>
81	1860	Misc deferred debits	1860.0000.816	Misc deferred debits Key Bank - SCHC/SCM	4,310,049
82	1860	Misc deferred debits	1860.0000.817	Misc deferred debits CIBC - SCHC/SCM	3,905,879
83	1860	Misc deferred debits	1860.0000.818	Misc deferred debits Bank of America - SCHC/SCM	3,826,473
84	1860	Misc deferred debits	1860.0000.819	Misc deferred debits CoBank - SCHC/SCM	3,880,484
85	1860	Misc deferred debits	1860.0000.820	Misc deferred debits Natixis - SCHC/SCM	3,867,048
86	1860	Misc deferred debits	1860.0000.824	Misc deferred debits PNC SWAP - SCHC	409,483
<b>87</b>	<b>1860 Total</b>				<b>20,199,417</b>

Summit Utilities Arkansas, Inc.  
 Trial Balance - Southern Col Holdco, LLC.  
 For The Historical Year Ending December 31, 2022

Schedule: E-17.1.2-Holdco  
 Title: Trial Balance  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.					
(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
88	1823	Other Regulatroy assets	1823.0000.000	DTA Income Tax Regulatory Asset	21,397,252
89	1823	Other Regulatroy assets	1823.0000.771	DTA Income Tax Regulatory Asset Key Bank - SCHC/SCM	(1,450,069)
90	1823	Other Regulatroy assets	1823.0000.772	DTA Income Tax Regulatory Asset CIBS - SCHC/SCM	(1,309,638)
91	1823	Other Regulatroy assets	1823.0000.773	DTA Income Tax Regulatory Asset Bank of America - SCHC/SCM	(1,288,096)
92	1823	Other Regulatroy assets	1823.0000.774	DTA Income Tax Regulatory Asset CoBank - SCHC/SCM	(1,304,228)
93	1823	Other Regulatroy assets	1823.0000.776	DTA Income Tax Regulatory Asset Natixis - SCHC/SCM	(1,299,103)
94	1823	Other Regulatroy assets	1823.0000.783	DTA Income Tax Regulatory Asset PNC - SCHC/SCM/Midco	(299,142)
<b>95</b>	<b>1823 Total</b>				<b>14,446,977</b>
96	1860	Misc deferred debits	1860.0000.036	None Company Insurance	390,485
<b>97</b>	<b>1860 Total</b>				<b>390,485</b>
98	1910	Unrecovered purch gas	1910.0000.000	Unrecovered purch gas	109,504,925
<b>99</b>	<b>1910 Total</b>				<b>109,504,925</b>
100	1911	Unrecovered purch gas, long term	1911.0000.814	LT unrecovered purch gas Winter Weather 2021	172,512,864
<b>101</b>	<b>1911 Total</b>				<b>172,512,864</b>
<b>102</b>		<b>Total Assets</b>			<b>2,550,794,800</b>
103	2240	Other Long Term Debt	2240.0000.781	LT debt Debt Issuance Costs	5,873,669
104	2240	Other Long Term Debt	2240.0000.000	LT debt	(66,700,000)
105	2240	Other Long Term Debt	2240.0000.771	LT debt Key Bank - SCHC/SCM	(99,000,000)
106	2240	Other Long Term Debt	2240.0000.772	LT debt CIBS - SCHC/SCM	(87,750,000)
107	2240	Other Long Term Debt	2240.0000.773	LT debt Bank of America - SCHC/SCM	(84,500,000)
108	2240	Other Long Term Debt	2240.0000.774	LT debt CoBank - SCHC/SCM	(282,500,000)
109	2240	Other Long Term Debt	2240.0000.776	LT debt Natixis - SCHC/SCM	(78,000,000)
110	2240	Other Long Term Debt	2240.0000.777	LT debt Prudential - SCHC/SCM	(150,000,000)
111	2240	Other Long Term Debt	2240.0000.778	LT debt State Farm - SCHC/SCM	(90,000,000)
112	2240	Other Long Term Debt	2240.0000.779	LT debt Thrivent - SCHC/SCM	(50,000,000)
113	2240	Other Long Term Debt	2240.0000.783	LT debt PNC - SCHC/SCM/Midco	(76,250,000)
114	2240	Other Long Term Debt	2240.0000.787	LT debt NW Mutual Life - SCH/SCM	(35,000,000)
115	2240	Other Long Term Debt	2240.0000.788	LT debt New York Life - SCHC/SCM	(35,000,000)
116	2240	Other Long Term Debt	2240.0000.824	LT debt PNC SWAP - SCHC	-
<b>117</b>	<b>2240 Total</b>				<b>(1,128,826,331)</b>
118	2271	Obligation under capital lease noncurrent	2271.0000.798	Operating lease liability, non-current ASC 842 lease liability	(11,909,614)
<b>119</b>	<b>2271 Total</b>				<b>(11,909,614)</b>
120	2272	Obligation under capital lease noncurrent	2272.0000.798	Finance lease liability, non-current ASC 842 lease liability	(191,020)
<b>121</b>	<b>2272 Total</b>				<b>(191,020)</b>
122	2282	Accum prov injuries/damages	2282.0000.000	Accum prov injuries & damages	(971,169)
<b>123</b>	<b>2282 Total</b>				<b>(971,169)</b>
124	2283	Accumulated provision for pensions and benefits	2283.0000.000	Accum prov pensions & benefits	(0)
<b>125</b>	<b>2283 Total</b>				<b>(0)</b>
126	2820	Accum deferred inc tax	2820.0000.000	Accum deferred inc tax	3,853,167
<b>127</b>	<b>2820 Total</b>				<b>3,853,167</b>
128	2300	Asset retirement obligations (ARO)	2300.0000.000	Asset retirement obligation	(3,256,212)
<b>129</b>	<b>2300 Total</b>				<b>(3,256,212)</b>
130	2310	Notes payable	2310.0000.000	Notes payable	-
131	2310	Notes payable	2310.0000.783	PNC - SCHC/SCM/Midco	(15,000,000)

Summit Utilities Arkansas, Inc.  
 Trial Balance - Southern Col Holdco, LLC.  
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 Docket No. 23-079-U

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(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
<b>132</b>	<b>2310 Total</b>				<b>(15,000,000)</b>
133	2320	A/P	2320.0000.000	A/P	(9,186,081)
<b>134</b>	<b>2320 Total</b>				<b>(9,186,081)</b>
135	2340	Accounts Payable to associated companies	2340.0000.000	Intercompany due to	(39,977,728)
136	2340	Accounts Payable to associated companies	2340.0000.798	Intercompany due to ASC 842 lease liability	(15,470)
<b>137</b>	<b>2340 Total</b>				<b>(39,993,198)</b>
138	2341	Accounts Payable to associated companies	2341.0000.000	Income Tax to Parent	(12,433,809)
<b>139</b>	<b>2341 Total</b>				<b>(12,433,809)</b>
140	2350	Customer deposits	2350.0000.000	Customer deposits	(9,722,064)
<b>141</b>	<b>2350 Total</b>				<b>(9,722,064)</b>
142	2360	Accrued taxes	2360.0000.000	Accrued taxes	(7,216,993)
<b>143</b>	<b>2360 Total</b>				<b>(7,216,993)</b>
144	2370	Accrued interest	2370.0000.000	Accrued interest	24,077
145	2370	Accrued interest	2370.0000.785	Accrued interest LOC	(2,666,460)
<b>146</b>	<b>2370 Total</b>				<b>(2,642,383)</b>
147	2410	Tax collection	2410.0000.000	Tax collection	(6,375,910)
148	2410	Tax collection	2410.0000.705	Tax collection State Franchise Tax (Corp)	(4,852,254)
<b>149</b>	<b>2410 Total</b>				<b>(11,228,163)</b>
150	2420	Misc curr & accr liability	2420.0000.000	Misc curr & accr liability	-
151	2420	Misc curr & accr liability	2420.0000.709	Misc curr & accr liability PTO Accrual	(1,131,448)
152	2420	Misc curr & accr liability	2420.0000.715	Misc curr & accr liability Energy Outreach	(10,706)
153	2420	Misc curr & accr liability	2420.0000.718	Misc curr & accr liability Bonus Accrual	(3,499,092)
154	2420	Misc curr & accr liability	2420.0000.719	Misc curr & accr liability Payroll Accrual	(915,195)
155	2420	Misc curr & accr liability	2420.0000.720	Misc curr & accr liability 401k Withholdings	8,541
156	2420	Misc curr & accr liability	2420.0000.724	Misc curr & accr liability Medical Accrual	(351,121)
157	2420	Misc curr & accr liability	2420.0000.727	Misc curr & accr liability Political Action Committee (	(7,515)
158	2420	Misc curr & accr liability	2420.0000.731	Misc curr & accr liability State Tax Payable	(1,704,346)
159	2420	Misc curr & accr liability	2420.0000.740	Misc curr & accr liability Gas Accrual	(123,510,578)
160	2420	Misc curr & accr liability	2420.0000.796	Misc curr & accr liability Audit Accrual	(402,212)
161	2420	Misc curr & accr liability	2420.0000.799	Misc curr & accr liability Miscellaneous	(13,037,321)
<b>162</b>	<b>2420 Total</b>				<b>(144,560,992)</b>
163	2421	Miscellaneous current and accrued liabilities	2421.0000.000	Intercompany AP with SUA	(9,192,285)
<b>164</b>	<b>2421 Total</b>				<b>(9,192,285)</b>
165	2422	Miscellaneous current and accrued liabilities	2422.0000.000	Intercompany AP with SUO	(1,496,418)
<b>166</b>	<b>2422 Total</b>				<b>(1,496,418)</b>
167	2431	Obligations under capital lease current	2431.0000.798	Operating lease liability, current ASC 842 lease liability	(471,537)
<b>168</b>	<b>2431 Total</b>				<b>(471,537)</b>
169	2432	Obligations under capital lease current	2432.0000.798	ASC 842 lease liability	(8,746)
<b>170</b>	<b>2432 Total</b>				<b>(8,746)</b>
171	2520	Customer advances for construction	2520.0000.000	CIAC	750
172	2520	Customer advances for construction	2520.0000.018	CIAC Taxable CIAC	-
<b>173</b>	<b>2520 Total</b>				<b>750</b>

Summit Utilities Arkansas, Inc.  
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(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
174	2540	Other Regulatory liabilities	2540.0000.000	Over-Recovered 191	-
175	2540	Other Regulatory liabilities	2540.0000.821	Over-Recovered 191 Customer Credit billed - SUA	-
176	2540	Other Regulatory liabilities	2540.0000.822	Over-Recovered 191 Customer Credit unbilled - S	-
177	2540	Other Regulatory liabilities	2540.0000.823	Over-Recovered 191 Customer Credit, LT	-
<b>178</b>	<b>2540 Total</b>				-
179	2541	Other Regulatory liabilities	2541.0000.821	Income Tax Regulatory Liability Customer Credit billed - SUA	(17,834,708)
180	2541	Other Regulatory liabilities	2541.0000.822	Income Tax Regulatory Liability Customer Credit unbilled - S	1,240,589
181	2541	Other Regulatory liabilities	2541.0000.000	Income Tax Regulatory Liability	(103,929,611)
182	2541	Other Regulatory liabilities	2541.0000.823	Income Tax Regulatory Liability Customer Credit, LT	(24,300,000)
<b>183</b>	<b>2541 Total</b>				<b>(144,823,731)</b>
<b>184</b>		<b>Total Liabilities</b>			<b>(1,549,276,831)</b>
185	2070	Prem on cap stock	2070.0000.000	Prem on cap stock	(991,200,000)
<b>186</b>	<b>2070 Total</b>				<b>(991,200,000)</b>
187	2190	AOCI	2190.0000.000	AOCI	(63,227)
188	2190	AOCI	2190.0000.771	AOCI Key Bank - SCHC/SCM	(5,245,511)
189	2190	AOCI	2190.0000.772	AOCI CIBS - SCHC/SCM	(4,737,515)
190	2190	AOCI	2190.0000.773	AOCI Bank of America - SCHC/SCM	(4,659,586)
191	2190	AOCI	2190.0000.774	AOCI CoBank - SCHC/SCM	(4,717,942)
192	2190	AOCI	2190.0000.776	AOCI Natixis - SCHC/SCM	(1,606,485)
193	2190	AOCI	2190.0000.783	AOCI PNC - SCHC/SCM/Midco	(1,082,122)
194	2190	AOCI	2190.0000.820	AOCI Natixis - SCHC/SCM	(3,092,919)
<b>195</b>	<b>2190 Total</b>				<b>(25,205,306)</b>
196	4380	Dividends Paid	4380.0000.000	Dividends Paid	4,523,121
<b>197</b>	<b>4380 Total</b>				<b>4,523,121</b>
<b>198</b>		<b>Accum Other Comprehensive Gain (Loss), Net of Tax</b>			<b>(25,205,306)</b>
<b>199</b>		<b>Additional Paid In Capital</b>			<b>(986,676,879)</b>
200	4380	Dividends Delcared-Common Stock	4380.0000.950	Dividends Paid Dividends to RE	(0)
<b>201</b>	<b>4380 Total</b>				<b>(0)</b>
202		<b>Dividends paid from RE</b>			
203	4000	Operating Revenues	4000.4800.901	Residential sales Commodity	(207,404,818)
204	4000	Operating Revenues	4000.4800.902	Residential sales Distribution	(91,313,927)
205	4000	Operating Revenues	4000.4800.903	Residential sales Facility	(64,601,739)
206	4000	Operating Revenues	4000.4800.907	Residential sales WNA Rider	781,990
207	4000	Operating Revenues	4000.4800.908	Residential sales EECR/DSM	135,057
208	4000	Operating Revenues	4000.4800.909	Residential sales LCFC	(812,511)
209	4000	Operating Revenues	4000.4800.911	Residential sales SSER	(735,886)
210	4000	Operating Revenues	4000.4800.917	Residential sales Regulatory	-
211	4000	Operating Revenues	4000.4800.920	Residential sales Revenue related taxes	(0)
212	4000	Operating Revenues	4000.4800.925	Residential sales LUFG	-
213	4000	Operating Revenues	4000.4800.926	Residential sales New customer credit	1,475
214	4000	Operating Revenues	4000.4800.927	Residential sales Commodity Demand	-
215	4000	Operating Revenues	4000.4811.920	Commercial & industrial sales Revenue related taxes	-
216	4000	Operating Revenues	4000.4812.901	Small Commercial Commodity	(38,112,627)
217	4000	Operating Revenues	4000.4812.902	Small Commercial Distribution	(8,023,152)



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218	4000	Operating Revenues	4000.4812.903	Small Commercial Facility	(2,679,774)
219	4000	Operating Revenues	4000.4800.906	Residential sales BDA Rider	658
220	4000	Operating Revenues	4000.4812.907	Small Commercial WNA Rider	(182,504)
221	4000	Operating Revenues	4000.4812.908	Small Commercial EECR/DSM	-
222	4000	Operating Revenues	4000.4812.909	Small Commercial LCFC	(39,776)
223	4000	Operating Revenues	4000.4812.911	Small Commercial SSER	(106,344)
224	4000	Operating Revenues	4000.4812.915	Small Commercial Misc (damage claims)	-
225	4000	Operating Revenues	4000.4812.917	Small Commercial Regulatory	-
226	4000	Operating Revenues	4000.4812.920	Small Commercial Revenue related taxes	-
227	4000	Operating Revenues	4000.4800.921	Residential sales EDIT	(1,099)
228	4000	Operating Revenues	4000.4800.922	Residential sales FRP Rider	(129,889)
229	4000	Operating Revenues	4000.4800.924	Residential sales GMES Rider	109
230	4000	Operating Revenues	4000.4811.901	Commercial & industrial sales Commodity	(88,526,298)
231	4000	Operating Revenues	4000.4811.902	Commercial & industrial sales Distribution	(19,341,736)
232	4000	Operating Revenues	4000.4811.903	Commercial & industrial sales Facility	(9,780,230)
233	4000	Operating Revenues	4000.4811.904	Commercial & industrial sales Demand	(96,304)
234	4000	Operating Revenues	4000.4811.906	Commercial & industrial sales BDA Rider	175
235	4000	Operating Revenues	4000.4811.907	Commercial & industrial sales WNA Rider	257,594
236	4000	Operating Revenues	4000.4811.908	Commercial & industrial sales EECR/DSM	(4,898)
237	4000	Operating Revenues	4000.4811.909	Commercial & industrial sales LCFC	(75,731)
238	4000	Operating Revenues	4000.4811.911	Commercial & industrial sales SSER	(29,433)
239	4000	Operating Revenues	4000.4811.921	Commercial & industrial sales EDIT	(125)
240	4000	Operating Revenues	4000.4811.922	Commercial & industrial sales FRP Rider	(30,982)
241	4000	Operating Revenues	4000.4811.924	Commercial & industrial sales GMES Rider	28
242	4000	Operating Revenues	4000.4811.926	Commercial & industrial sales New customer credit	226
243	4000	Operating Revenues	4000.4812.926	Small Commercial New customer credit	-
244	4000	Operating Revenues	4000.4812.927	Small Commercial Commodity Demand	-
245	4000	Operating Revenues	4000.4814.901	Large Commercial Commodity	(287,197)
246	4000	Operating Revenues	4000.4814.902	Large Commercial Distribution	(11,198)
247	4000	Operating Revenues	4000.4814.903	Large Commercial Facility	(4,104)
248	4000	Operating Revenues	4000.4814.904	Large Commercial Demand	(12,208)
249	4000	Operating Revenues	4000.4814.911	Large Commercial SSER	(68)
250	4000	Operating Revenues	4000.4814.915	Large Commercial Misc (damage claims)	(376)
251	4000	Operating Revenues	4000.4814.917	Large Commercial Regulatory	-
252	4000	Operating Revenues	4000.4814.920	Large Commercial Revenue related taxes	-
253	4000	Operating Revenues	4000.4814.925	Large Commercial LUFG	-
254	4000	Operating Revenues	4000.4814.927	Large Commercial Commodity Demand	-
255	4000	Operating Revenues	4000.4870.915	Forfeited discounts Misc (damage claims)	(3,142,580)
256	4000	Operating Revenues	4000.4880.915	Misc service revenues Misc (damage claims)	(6,110,604)
257	4000	Operating Revenues	4000.4893.000	Revenues from gas transport - distribution None - Activity Code	(15,486,445)
258	4000	Operating Revenues	4000.4893.901	Revenues from gas transport - distribution Commodity	365,762
259	4000	Operating Revenues	4000.4893.902	Revenues from gas transport - distribution Distribution	(1,028,412)
260	4000	Operating Revenues	4000.4893.903	Revenues from gas transport - distribution Facility	(1,346,842)
261	4000	Operating Revenues	4000.4893.904	Revenues from gas transport - distribution Demand	(1,669,166)

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262	4000	Operating Revenues	4000.4893.908	Revenues from gas transport - distribution EECR/DSM	(207,120)
263	4000	Operating Revenues	4000.4893.909	Revenues from gas transport - distribution LCFC	(38,114)
264	4000	Operating Revenues	4000.4893.911	Revenues from gas transport - distribution SSER	(99,141)
265	4000	Operating Revenues	4000.4893.915	Revenues from gas transport - distribution Misc (damage claims)	(28,810)
266	4000	Operating Revenues	4000.4893.917	Revenues from gas transport - distribution Regulatory	-
267	4000	Operating Revenues	4000.4893.921	Revenues from gas transport - distribution EDIT	6,243
268	4000	Operating Revenues	4000.4893.926	Revenues from gas transport - distribution New customer credit	-
269	4000	Operating Revenues	4000.4893.927	Revenues from gas transport - distribution Commodity Demand	(1,119,997)
270	4000	Operating Revenues	4000.4940.915	Interdepartmental rent Misc (damage claims)	(133,936)
271	4000	Operating Revenues	4000.4950.901	Other gas revenue Commodity	-
272	4000	Operating Revenues	4000.4950.915	Other gas revenue Misc (damage claims)	(196,761)
<b>273</b>	<b>4000 Total</b>				<b>(561,403,545)</b>
274	4030	Depreciation expense	4030.0000.000	Depreciation expense	62,236,524
<b>275</b>	<b>4030 Total</b>				<b>62,236,524</b>
276	4043		4043.0000.000	Amortization of Other Limited-Term Gas Plant	12,430
<b>277</b>	<b>4043 Total</b>				<b>12,430</b>
278	4050	Amortization of other gas plant	4050.0000.000	Amortization of other gas plant	1,593,828
<b>279</b>	<b>4050 Total</b>				<b>1,593,828</b>
280	4060	Amortization of gas plant acquisition adjustments	4060.0000.799	None Miscellaneous	-
<b>281</b>	<b>4060 Total</b>				<b>-</b>
282	4081	Taxes other than income taxes, utility operating income	4081.0000.000	Taxes other than income taxes, utility operating income	12,638,353
283	4081	Taxes other than income taxes, utility operating income	4081.0000.920	None Revenue related taxes	(110,968)
<b>284</b>	<b>4081 Total</b>				<b>12,527,385</b>
285	4101	Def income tax, ops	4101.0000.000	Def income tax, ops	2,773,109
<b>286</b>	<b>4101 Total</b>				<b>2,773,109</b>
287	4170		4170.0000.000	Revenues from non utility operations	1,772
<b>288</b>	<b>4170 Total</b>				<b>1,772</b>
289	4190	Int & div income	4190.0000.000	Int & div income	(29,036,233)
<b>290</b>	<b>4190 Total</b>				<b>(29,036,233)</b>
291	4191	Allowance for Equity Funds used during Construction	4191.0000.000	Allowance for Equity Funds used during Construction	(589,645)
<b>292</b>	<b>4191 Total</b>				<b>(589,645)</b>
293	4210	Misc non operating income (loss)	4210.0000.000	Misc non operating income (loss)	(964,517)
<b>294</b>	<b>4210 Total</b>				<b>(964,517)</b>
295	4211		4211.0000.000	Gain on disposition of proper Total Other Income	(13,382)
<b>296</b>	<b>4211 Total</b>				<b>(13,382)</b>
297	4261	Donations/Sponsors	4261.0000.000	Donations/Sponsors	40,859
<b>298</b>	<b>4261 Total</b>				<b>40,859</b>
299	4263	Penalties	4263.0000.000	Penalties	6,971
<b>300</b>	<b>4263 Total</b>				<b>6,971</b>
301	4264	Civic/political exp	4264.0000.000	Civic/political exp	127,084
<b>302</b>	<b>4264 Total</b>				<b>127,084</b>
303	4265	Other deductions	4265.0000.000	Other deductions	283,971
<b>304</b>	<b>4265 Total</b>				<b>283,971</b>
305	4270	Interest-LTD	4270.0000.000	Interest-LTD	26,628,779

Summit Utilities Arkansas, Inc.  
 Trial Balance - Southern Col Holdco, LLC.  
 For The Historical Year Ending December 31, 2022

Schedule: E-17.1.2-Holdco  
 Title: Trial Balance  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.					
(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
<b>306</b>	<b>4270 Total</b>				<b>26,628,779</b>
307	4280	Amort-debt disc & exp	4280.0000.000	Amort-debt disc & exp	9,533,050
<b>308</b>	<b>4280 Total</b>				<b>9,533,050</b>
309	4310	Interest-other	4310.0000.000	Interest-other	1,302,979
<b>310</b>	<b>4310 Total</b>				<b>1,302,979</b>
311	4320	Allowance for Borrowed Funds Used During Construction	4320.0000.000	Allowance for Borrowed Funds Used During Construction	(268,329)
<b>312</b>	<b>4320 Total</b>				<b>(268,329)</b>
313	4010	Operating expense	4010.8002.101	Natural gas reservation charges CNG Cost of Gas	-
314	4010	Operating expense	4010.8040.101	Natural gas city gate purchases CNG Cost of Gas	319,000,229
315	4010	Operating expense	4010.8051.101	Purchased gas cost adjustments CNG Cost of Gas	35,930,920
316	4010	Operating expense	4010.8081.000	Gas withdrawn from storage-debit	26,425,162
317	4010	Operating expense	4010.8081.101	Gas withdrawn from storage-debit CNG Cost of Gas	-
318	4010	Operating expense	4010.8082.000	Gas delivered to storage-credit	(39,601,427)
319	4010	Operating expense	4010.8082.101	Gas delivered to storage-credit CNG Cost of Gas	-
320	4010	Operating expense	4010.8130.000	Cashouts	-
321	4010	Operating expense	4010.8130.101	Cashouts CNG Cost of Gas	(6,879,171)
322	4010	Operating expense	4010.8570.000	Transmission measuring & reg station - general	95
323	4010	Operating expense	4010.8580.000	Transmission and compression of gas by others	233,935
324	4010	Operating expense	4010.8700.000	Distribution supervision	1,671,803
325	4010	Operating expense	4010.8710.000	Distribution load dispatching	39,430
326	4010	Operating expense	4010.8740.000	Distribution mains & services (locates & leak sur	20,954,841
327	4010	Operating expense	4010.8750.000	Distribution measuring & reg station exp-general	-
328	4010	Operating expense	4010.8760.000	Distribution measuring & reg station exp-Industri	962,625
329	4010	Operating expense	4010.8780.000	Meter & house regulator exp (meter switch-outs)	6,736,746
330	4010	Operating expense	4010.8790.000	Customer installation expenses	4,514,533
331	4010	Operating expense	4010.8800.000	Distribution other exp (limited use-maps & record	1,293,521
332	4010	Operating expense	4010.8810.000	Distribution rents (rights-of-way, etc)	59,226
333	4010	Operating expense	4010.9010.000	Supervision	769,888
334	4010	Operating expense	4010.9020.000	Meter reading expenses (labor & materials)	571,092
335	4010	Operating expense	4010.9030.000	Customer records & collection exp (labor & materi	4,304,742
336	4010	Operating expense	4010.9040.000	Uncollectible accounts	4,330,665
337	4010	Operating expense	4010.9080.000	Customer assistance expenses (informational)	(372,674)
338	4010	Operating expense	4010.9090.000	Informational & instructional advertising expense None - Activity Code	9,409
339	4010	Operating expense	4010.9100.000	Misc cust srv & info	70,042
340	4010	Operating expense	4010.9160.000	Miscellaneous sales expense	88,098
341	4010	Operating expense	4010.9200.000	Administrative & general salaries None - Activity Code	3,299,909
342	4010	Operating expense	4010.9200.001	Administrative & general salaries NB Straight Time Labor	-
343	4010	Operating expense	4010.9210.000	Office supplies & general expenses (non-labor)	42,035,279
344	4010	Operating expense	4010.9210.095	Office supplies & general expenses (non-labor) Bank Fees	12,957
345	4010	Operating expense	4010.9210.039	Office supplies & general expenses (non-labor) Dues/Subscriptions	38,700
346	4010	Operating expense	4010.9210.003	Office supplies & general expenses (non-labor) Materials Purchased	-
347	4010	Operating expense	4010.9230.000	Outside services employed	451,839
348	4010	Operating expense	4010.9230.053	Outside services employed Pre-employment	10,688,703
349	4010	Operating expense	4010.9230.096	Outside services employed Audit & Tax Fees	60,261
350	4010	Operating expense	4010.9240.000	Property insurance (not insurance recoveries)	437,971

Summit Utilities Arkansas, Inc.  
 Trial Balance - Southern Col Holdco, LLC.  
 For The Historical Year Ending December 31, 2022

Schedule: E-17.1.2-Holdco  
 Title: Trial Balance  
 Southern Col Holdco, LLC.  
 Docket No. 23-079-U

Explanation: Schedule showing the trial balance by detail general ledger subaccount number for the preceding non-overlapping total or calendar years. Also, provide monthly -trial balances for the historical portion of the test year.					
(1) Line No.	(2) FERC	(3) FERC Desc	(4) Account	(5) Account Title	(6) Dec-22
351	4010	Operating expense	4010.9250.000	Injuries & damages (WC, liability, casualty)	3,882,250
352	4010	Operating expense	4010.9260.000	Employee pensions & benefits	5,738,926
353	4010	Operating expense	4010.9280.066	Regulatory commission expenses Regulatory/PUC Fees	(88,010)
354	4010	Operating expense	4010.9301.000	General advertising expenses	245,751
355	4010	Operating expense	4010.9302.000	Miscellaneous general expenses	152,994
356	4010	Operating expense	4010.9310.000	Rents	187,942
357	4010	Operating expense	4010.9310.071	Rents ASC 842 Operating lease expe	118,503
358	4010	Operating expense	4010.9320.000	Maintenance of general plant (390, 391, 397, 398)	1,935,089
<b>359</b>	<b>4010 Total</b>				<b>450,312,795</b>
360	4020	Maintenance expense	4020.8850.000	Maintenance supervision & engineering	1,702,592
361	4020	Maintenance expense	4020.8860.000	Maintenance of structures & improvements (UPIS 37	1,804
362	4020	Maintenance expense	4020.8870.000	Maintenance of mains (UPIS 376)	11,635,704
363	4020	Maintenance expense	4020.8890.000	Maintenance of measuring & reg equip-general (378	1,279,835
364	4020	Maintenance expense	4020.8900.000	Maintenance of measuring & reg equip-industrial	626,409
365	4020	Maintenance expense	4020.8920.000	Maintenance of services (UPIS 380)	2,248,083
366	4020	Maintenance expense	4020.8930.000	Maintenance of meters & house regulators (381 & 3	1,217,019
367	4020	Maintenance expense	4020.8940.000	Maintenance of other equipment	1,762,403
<b>368</b>	<b>4020 Total</b>				<b>20,473,848</b>
<b>369</b>		<b>Retained Earnings - Current Year</b>			<b>(4,420,267)</b>
370	2160	Unappropriated Ret earnings (deficit)	2160.0000.000	Ret earnings (deficit)	14,784,484
<b>371</b>	<b>2160 Total</b>				<b>14,784,484</b>
372					
<b>373</b>		<b>Total Shareholder's Equity</b>			<b>(1,001,517,969)</b>
<b>374</b>		<b>Total Liabilities</b>			<b>(1,549,276,831)</b>
<b>375</b>		<b>Total Liabilities &amp; Stockholder's Equity</b>			<b>(2,550,794,800)</b>
<b>376</b>		<b>Total Assets</b>			<b>2,550,794,800</b>
<b>377</b>		<b>Check Balance</b>			<b>-</b>

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

F-1.1 Historical Test Year Depreciation Information (Only if fully Historical Test Year)

Summit Utilities Arkansas, Inc.  
 Plant In Service and Accumulated Reserves  
 As of the Projected Test Year Ending December, 2023

Schedule: F-1.1  
 Title: Historical Test Year  
 Depreciation Information  
 Docket No. 23-079-U

Explanation: This schedule shows original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for a historical test year. Schedule F-1.1 should only be completed if the company is filing 12 months of actual historical test year data. Total amounts must reconcile to the recap schedules indicated.

HISTORICAL TEST YEAR

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	Account Description	Plant Balance Per Book End of Test Year (a) (B)	Reclassifications (b)	Adjusted Plant Balance End of Test Year (A) (B)	Accumulated Depreciation Per Book End of Test Year (a) (B)

**NOTE: Schedule F1.1 is not required when filing a partially projected test year.**

Supporting Schedules

- (a) E-1-N/A
- (b) Provide supporting schedule - N/A
- Others as needed

Recap Schedules

- (A) F-1.3 - N/A
- (B) B-3 - N/A

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

F-1.2 Partially Projected Test Year Depreciation Information - Business Unit

Explanation: This schedule shows original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for a partially projected test year. Schedule F-1.2 should only be completed if the company is filing a partially projected test year. Total amounts must reconcile to the recap schedules indicated.

PARTIALLY PROJECTED TEST YEAR

(1) Line No.	(2) FERC Acct.	(3) Asset Number	(4) Acct. Description	(5)	(6)	(7)	(8)	(9)	(10)
				Plant Balance Per Book End of Historical Portion of Test Year (a)	Projected Additions (b)	Projected Retirements (b)	Projected Reclassifications (c)	Projected Plant Balance End of Test Year (A) (B)	Accumulated Depreciation Per Book End of Historical Portion of Test Year (a) (A)
Intangible Plant									
1			FRANCHISES	\$ 137,343	\$ -	\$ -		\$ 137,343	\$ -
2	10100, 10600	3021	FRANCHISES						
3	10100, 10600	3030	INTANGIBLES - INTERCONNECT	3,735,243	-	-		3,735,243	(832,415)
4	10100, 10600	3032	INTANGIBLES MISCELLANEOUS	28,267,014	780,306	-		29,047,320	(6,318,767)
5	10100, 10600	3902	STRUCTURES AND IMPROVEMENTS (GENERAL)	2,481,392	-	-		2,481,392	(687,218)
6			Sub-Total Intangible Plant	\$ 34,620,992	\$ 780,306	\$ -	\$ -	\$ 35,401,297	\$ (7,838,400)
Distribution Plant									
7			LAND AND LAND RIGHTS (DISTRIBUTION)	\$ 4,439,467	\$ 5,474	\$ -		\$ 4,444,941	\$ (115,376)
8	10100, 10600	3740	LAND AND LAND RIGHTS (DISTRIBUTION)		256,623	(1,742)		4,695,650	(1,041,424)
9	10100, 10600	3742	LAND AND LAND RIGHTS (DISTRIBUTION)	4,440,769				4,695,650	(1,041,424)
10	10100, 10600	3751	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	224,808	124,330	(10,779)		338,358	(145,206)
11	10100, 10600	3753	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	512,126	-	(270)		511,856	(186,399)
12	10100, 10600	3754	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	10,211,726	-	(96,577)		10,115,149	(4,801,746)
13	10100, 10600	3755	STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	5,481,765	50,715	(321,957)		5,210,523	(1,711,092)
14	10100, 10600	3760	MAIN (DISTRIBUTION)	877,081,861	48,714,847	(2,311,622)		923,485,086	(266,783,444)
15	10100, 10600	3780	M/R STATION EQUIP (DIST GENERAL)	14,415,989	725,140	(71,975)		15,069,155	(2,853,780)
16	10100, 10600	3783	M/R STATION EQUIP (DIST GENERAL)	1,073,185	76,611	(11,003)		1,138,793	(836,567)
17	10100, 10600	3790	M/R STATION EQUIP (DIST CITY GATE)	2,422,471	-	(113,852)		2,308,619	(1,465,069)
18	10100, 10600	3800	SERVICES	408,790,553	19,949,310	(2,968,967)		425,770,896	(245,689,615)
19	10100, 10600	3811	METERS	30,206,080	6,751,802	-		36,957,882	(19,556,046)
20	10100, 10600	3812	METERS	29,241,781	-	-		29,241,781	(21,539,514)
21	10100, 10600	3813	METERS	14,677,129	-	-		14,677,129	(9,275,383)
22	10100, 10600	3820	METER INSTALLATIONS	21,209,167	128,275	(17,815)		21,319,627	(7,194,456)
23	10100, 10600	3831	HOUSE REGULATORS	18,511,806	968,712	-		19,480,518	(8,487,834)
24	10100, 10600	3832	HOUSE REGULATORS	12,888,429	65,687	-		12,954,117	(6,468,108)
25	10100, 10600	3850	INDUSTRIAL M/R STATION EQUIP	7,444,586	303,760	(21,645)		7,726,700	(861,502)
26	10100, 10600	3851	INDUSTRIAL M/R STATION EQUIP	12,964,151	-	-		12,964,151	(8,801,795)
27			Sub-Total Distribution Plant	\$ 1,476,237,851	\$ 78,121,287	\$ (5,948,204)	\$ -	\$ 1,548,410,933	\$ (607,814,354)
General Plant									
28			STRUCTURES AND IMPROVEMENTS (GENERAL)	\$ -	\$ -	\$ -		\$ -	\$ (395,429)
29	10100, 10600	3900	STRUCTURES AND IMPROVEMENTS (GENERAL)						
30	10100, 10600	3901	STRUCTURES AND IMPROVEMENTS (GENERAL)	8,337,551	116,323	(282)		8,453,591	(187,145)
31	10100, 10600	3910	OFFICE FURNITURE AND EQUIPMENT	2,506,821	148,714	(3,738)		2,651,796	(580,184)
32	10100, 10600	3912	OFFICE FURNITURE AND EQUIPMENT	2,984,690	3,025,277	-		6,009,967	(2,440,578)
33	10100, 10600	3920	TRANSPORTATION EQUIPMENT	28,184,536	572,131	(527,977)		28,228,690	(8,661,239)
34	10100, 10600	3940	TOOLS, SHOP, GARAGE EQUIPMENT	13,000,877	1,401,458	(239)		14,402,096	(5,380,026)
35	10100, 10600	3960	POWER OPERATED EQUIPMENT	5,064,182	614,154	-		5,678,336	(2,636,636)
36	10100, 10600	3970	COMMUNICATION EQUIPMENT	517,252	32,674	(5,480)		544,447	(345,787)
37	10100, 10600	3971	COMMUNICATION EQUIPMENT	3,185,918	459,949	-		3,645,867	(53,596)
38	10100, 10600	3980	MISC EQUIPMENT	464,305	40,920	-		505,225	(316,113)
39			Sub-Total General Plant	\$ 64,246,131	\$ 6,411,600	\$ (537,716)	\$ -	\$ 70,120,016	\$ (20,996,732)
40			Total (a)	\$ 1,575,104,974	\$ 85,313,193	\$ (6,485,920)	\$ -	\$ 1,653,932,246	\$ (636,649,486)



Summit Utilities Arkansas, Inc.  
 Arkansas Plant In Service and Accumulated Reserves  
 As of the Test Year Ended December 31, 2023

Schedule: F-1.2  
Title: Partially Projected Test Year  
 Depreciation Information  
 Docket No. 23-079-U

Explanation: This schedule shows original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for a partially projected test year. Schedule F-1.2 should only be completed if the company is filing a partially projected test year. Total amounts must reconcile to the recap schedules indicated.

**PARTIALLY PROJECTED TEST YEAR**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	FERC Acct.	Asset Number	Acct. Description	Plant Balance Per Book End of Historical Portion of Test Year (a)	Projected			Projected Plant Balance End of Test Year (A) (B)	Accumulated Depreciation Per Book End of Historical Portion of Test Year (a) (A)
					Additions (b)	Retirements (b)	Reclassifications (c)		

Supporting Schedules  
 (a) B-3  
 (b) B-SS1  
 (c) Applicable E-17

Recap Schedules  
 (A) F-1.3 is Pro Forma, while F1.2 Col (9) is the Historical Test Year  
 (B) B-3, Totals Only

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

F-1.3 Pro Forma Year Depreciation Information

Explanation: This schedule shows actual and proposed rates of depreciation, annual depreciation expense, original cost of utility plant in service and accumulated depreciation by account, subtotaled by function, for the pro forma year. Total amounts must reconcile to the recap schedules indicated. If changes to existing depreciation rates are requested, columns 11 and 13 must be completed and the company must provide, as set forth in Section 8 of the Rules of Practice and Procedure, a comprehensive depreciation study which addresses life and salvage estimates in support of such new rates.

PRO FORMA YEAR														
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Line No.	Acct. Number	Acct. Description	Pro Forma Adjustments				Plant Balance End of Pro Forma Year (A)	Pro Forma Year End Accum. Depreciation (A)	Accrual Rates Present (d)	Accrual Rates Proposed (e)	Annual Expense Present (B) (Col. 8 * Col. 10)	Annual Expense Proposed (B) (Col. 8 * Col. 11)		
			Plant Balance Beginning of Pro Forma Year (a) (A)	Additions (b)	Retirements (b)	Reclassifications (c)							Col. 8 * Col. 10	Col. 8 * Col. 11
1	I.	Intangible Plant												
2	10100, 10600	3021 FRANCHISES	\$ 137,343	\$ -	\$ -		\$ 137,343	\$ -	0.00%	0.00%	\$ -	\$ -		
3	10100, 10600	3030 INTANGIBLES - INTERCONNECT	3,735,243	-	-		3,735,243	(944,472)	2.00%	2.00%	74,705	74,705		
4	10100, 10600	3031 INTANGIBLES MISCELLANEOUS - PICARRO	-	-	-	7,718,830	7,718,830	-	14.29%	20.00%	1,103,021	1,543,766		
5	10100, 10600	3032 INTANGIBLES MISCELLANEOUS	29,047,320	2,486,195	-	(15,491,830)	16,041,685	(12,594,770)	14.29%	10.00%	2,292,357	1,604,168		
6	10100, 10600	3902 STRUCTURES AND IMPROVEMENTS (GENERAL)	2,481,392	-	-	-	2,481,392	(1,059,427)	10.00%	10.00%	248,139	248,139		
7		Sub-Total Intangible Plant	\$ 35,401,297	\$ 2,486,195	\$ -	\$ (7,773,000)	\$ 30,114,492	\$ (14,598,669)			\$ 3,718,222	\$ 3,470,778		
8	III.	Distribution Plant												
9	10100, 10600	3740 LAND AND LAND RIGHTS (DISTRIBUTION)	\$ 4,444,941	\$ -	\$ -		\$ 4,444,941	(115,376)	0.00%	0.00%	\$ -	\$ -		
10	10100, 10600	3742 LAND AND LAND RIGHTS (DISTRIBUTION)	4,695,650	516,838	(7,087)		5,205,402	(1,127,311)	1.33%	1.51%	69,232	78,602		
11	10100, 10600	3751 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	338,358	633,594	(54,933)		917,020	(78,744)	1.10%	1.20%	10,087	11,004		
12	10100, 10600	3753 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	511,856	-	-		511,856	(208,471)	2.91%	1.83%	14,895	9,367		
13	10100, 10600	3754 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	10,115,149	-	-		10,115,149	(4,835,654)	0.86%	1.48%	86,990	149,704		
14	10100, 10600	3755 STRUCTURES AND IMPROVEMENTS (DISTRIBUTION)	5,210,523	-	-		5,210,523	(1,588,293)	2.52%	2.24%	132,868	116,716		
15	10100, 10600	3760 MAIN (DISTRIBUTION)	923,485,086	90,410,022	(4,258,312)		1,009,636,796	(276,843,235)	1.94%	2.11%	19,586,954	21,303,336		
16	10100, 10600	3780 M/R STATION EQUIP (DIST GENERAL)	15,069,155	634,625	(91,196)		15,612,585	(3,630,643)	4.82%	4.71%	752,527	735,353		
17	10100, 10600	3783 M/R STATION EQUIP (DIST GENERAL)	1,138,793	-	-		1,138,793	(896,049)	4.15%	3.34%	47,260	38,036		
18	10100, 10600	3790 M/R STATION EQUIP (DIST CITY GATE)	2,308,619	-	-		2,308,619	(1,361,036)	1.42%	1.69%	32,782	39,016		
19	10100, 10600	3800 SERVICES	425,770,896	37,735,750	(4,675,459)		458,831,187	(272,958,309)	6.89%	6.74%	31,613,469	30,925,222		
20	10100, 10600	3811 METERS	36,957,882	453,079	-		37,410,961	(20,313,303)	1.45%	1.94%	542,459	725,773		
21	10100, 10600	3812 METERS	29,241,781	-	-		29,241,781	(25,925,781)	10.00%	4.25%	2,924,178	1,242,776		
22	10100, 10600	3813 METERS	14,677,129	-	-		14,677,129	(9,700,285)	1.93%	2.49%	283,269	365,461		
23	10100, 10600	3820 METER INSTALLATIONS	21,319,627	11,122,972	(1,088,939)		31,353,660	(6,072,662)	1.34%	2.68%	420,139	840,278		
24	10100, 10600	3831 HOUSE REGULATORS	19,480,518	189,564	-		19,670,082	(9,485,617)	3.46%	2.89%	680,585	568,465		
25	10100, 10600	3832 HOUSE REGULATORS	12,954,117	-	-		12,954,117	(6,916,847)	2.31%	2.76%	299,240	357,534		
26	10100, 10600	3850 INDUSTRIAL M/R STATION EQUIP	7,726,700	2,894,733	(90,316)		10,531,118	(826,391)	2.52%	2.55%	265,384	268,544		
27	10100, 10600	3851 INDUSTRIAL M/R STATION EQUIP	12,964,151	-	-		12,964,151	(9,391,015)	3.03%	2.39%	392,814	309,843		
28		Sub-Total Distribution Plant	\$ 1,548,410,933	\$ 144,591,178	\$ (10,266,241)	\$ -	\$ 1,682,735,871	\$ (652,275,024)			\$ 58,155,132	\$ 58,085,030		
29	IV.	General Plant												
30	10100, 10600	3900 STRUCTURES AND IMPROVEMENTS (GENERAL)	\$ -	\$ -	\$ -		\$ -	(395,429)	0.00%	0.00%	\$ -	\$ -		
31	10100, 10600	3901 STRUCTURES AND IMPROVEMENTS (GENERAL)	8,453,591	2,949,668	(10,324)		11,392,935	(131,047)	0.47%	2.35%	53,547	267,734		
32	10100, 10600	3910 OFFICE FURNITURE AND EQUIPMENT	2,651,796	953,627	(200,929)		3,404,494	(551,594)	5.00%	5.00%	170,225	170,225		
33	10100, 10600	3912 OFFICE FURNITURE AND EQUIPMENT	6,009,967	-	-		6,009,967	(4,142,725)	20.00%	25.00%	1,201,993	1,502,492		
34	10100, 10600	3920 TRANSPORTATION EQUIPMENT	28,228,690	8,683,967	(4,852,601)		32,060,056	(5,469,783)	5.77%	9.08%	1,849,865	2,911,053		
35	10100, 10600	3940 TOOLS, SHOP, GARAGE EQUIPMENT	14,402,096	155,731	(919)		14,556,908	(6,809,832)	6.67%	10.00%	970,946	1,455,691		
36	10100, 10600	3960 POWER OPERATED EQUIPMENT	5,678,336	-	-		5,678,336	(3,126,587)	5.76%	3.24%	327,072	183,978		
37	10100, 10600	3970 COMMUNICATION EQUIPMENT	544,447	123,517	(20,714)		647,251	(358,410)	5.18%	10.00%	33,528	64,725		
38	10100, 10600	3971 COMMUNICATION EQUIPMENT	3,645,867	-	-		3,645,867	(518,552)	10.00%	10.00%	364,587	364,587		
39	10100, 10600	3980 MISC EQUIPMENT	505,225	2,517,246	-		3,022,471	(421,089)	10.00%	10.00%	302,247	302,247		
40		Sub-Total General Plant	\$ 70,120,016	\$ 15,383,756	\$ (5,085,487)	\$ -	\$ 80,418,285	\$ (21,925,049)			\$ 5,274,010	\$ 7,222,732		
41		Total	\$ 1,653,932,246	\$ 162,461,129	\$ (15,351,728)	\$ (7,773,000)	\$ 1,793,268,648	\$ (688,798,742)			\$ 67,147,364	\$ 68,778,540		

Supporting Schedules  
 (a) F-1.2  
 (b) B-SS1

Recap Schedules  
 (A) B-1, Totals only  
 (B) C-1, Total only

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

G-1 Cost of Service Study – Summary

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule G-1 Cost of Service Study - Summary

Explanation: Schedule showing the major categories of rate base, revenue, and expense for pro forma year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.		Arkansas Jurisdiction	Residential	SCS-1	SCS-2	SCS-3	LCS-1
1	<b>RATE BASE (a)</b>						
2	Gross Plant in Service	\$ 1,793,268,648	\$ 1,326,958,504	\$ 327,489,788	\$ 3,697,342	\$ 108,874	\$ 135,014,140
3	Accumulated Depreciation	688,798,742	525,896,529	118,847,350	1,539,510	46,328	42,469,024
4	Total Net Plant	\$ 1,104,469,905	\$ 801,061,975	\$ 208,642,437	\$ 2,157,832	\$ 62,545	\$ 92,545,116
5	Working Capital Assets	118,781,180	80,363,248	27,757,724	483,206	11,547	10,165,456
6	Other Rate Base Items	-	-	-	-	-	-
7	<b>TOTAL RATE BASE (A)</b>	<b>\$ 1,223,251,086</b>	<b>\$ 881,425,223</b>	<b>\$ 236,400,161</b>	<b>\$ 2,641,038</b>	<b>\$ 74,092</b>	<b>\$ 102,710,572</b>
8	<b>NON-FUEL OPERATING REVENUES</b>						
9	Present Rate Schedules/Class (c)	\$ 175,269,971	\$ 128,811,695	\$ 35,208,901	\$ 631,064	\$ 39,112	\$ 10,579,199
10	Other Operating Revenues	6,711,338	6,182,964	517,992	6,504	1,502	2,376
11	<b>TOTAL OPERATING REVENUES (A)</b>	<b>\$ 181,981,309</b>	<b>\$ 134,994,659</b>	<b>\$ 35,726,893</b>	<b>\$ 637,567</b>	<b>\$ 40,614</b>	<b>\$ 10,581,575</b>
12	<b>EXPENSES (c)</b>						
13	Operations and Maintenance Expense						
14	Distribution	42,635,891	30,853,358	7,859,195	84,375	2,201	3,836,762
15	Customer Accounts	11,520,092	10,507,080	998,545	8,540	3,478	2,449
16	Customer Services and Informational	571,688	507,660	62,834	912	10	272
17	Sales	363,981	323,216	40,005	581	6	173
18	Administrative and General	37,611,524	28,799,235	6,168,371	67,913	4,040	2,571,966
19	ETC						
20	<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSE</b>	<b>\$ 92,703,176</b>	<b>\$ 70,990,549</b>	<b>\$ 15,128,950</b>	<b>\$ 162,320</b>	<b>\$ 9,735</b>	<b>\$ 6,411,621</b>
21	Depreciation and Amortization Expense	68,778,540	53,418,660	11,423,779	143,566	4,452	3,788,082
22	Taxes Other Than Income Taxes	14,689,084	10,653,859	2,774,875	28,698	832	1,230,819
23	Income Taxes	1,626,461	(19,149)	1,791,270	84,810	7,165	(237,635)
24	<b>TOTAL EXPENSES (A)</b>	<b>\$ 177,797,260</b>	<b>\$ 135,043,919</b>	<b>\$ 31,118,875</b>	<b>\$ 419,395</b>	<b>\$ 22,183</b>	<b>\$ 11,192,887</b>
25	OPERATING INCOME	\$ 4,184,048	\$ (49,260)	\$ 4,608,018	\$ 218,173	\$ 18,431	\$ (611,313)
26	EARNED RETURN ON RATE BASE	0.34%	-0.01%	1.95%	8.26%	24.88%	-0.60%
27	<b>COST OF SERVICE REVENUE REQUIREMENT</b>						
28	REQUIRED RETURN ON RATE BASE GIVEN EQUAL RATES OF RETURN	6.7047%	6.7047%	6.7047%	6.7047%	6.7047%	6.7047%
29	REQUIRED OPERATING INCOME (L7*L28)	\$ 82,015,316	\$ 59,096,917	\$ 15,849,922	\$ 177,074	\$ 4,968	\$ 6,886,436
30	INCOME DEFICIENCY / (SURPLUS) (L29-L25)	\$ 77,831,268	\$ 59,146,177	\$ 11,241,904	\$ (41,099)	\$ (13,463)	\$ 7,497,749
31	REVENUE CONVERSION FACTOR (d) (A)	1.34495	1.34899	1.33288	1.33243	1.33409	1.33114
32	REVENUE DEFICIENCY / (SURPLUS) (L31*L30)	\$ 104,679,427	\$ 79,787,483	\$ 14,984,098	\$ (54,762)	\$ (17,961)	\$ 9,980,569
33	RATE SCHEDULE REVENUE REQUIREMENT (L9+L32)	\$ 279,949,398	\$ 208,599,178	\$ 50,192,999	\$ 576,302	\$ 21,151	\$ 20,559,768
34	FUEL REVENUES @ PRESENT RATES (b)	\$ 235,986,729	\$ 143,706,385	\$ 88,323,339	\$ 3,190,020	\$ 39,225	\$ 727,760
35	OTHER RIDERS @PRESENT RATES (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	% INCREASE ON PRESENT RATE SCHEDULE REVENUE (L32/L9)	59.7%	61.9%	42.6%	-8.7%	-45.9%	94.3%
37	% INCREASE ON PRESENT RATE SCHED REV +FUEL REV (L32/(L9+L34))	25.5%	29.3%	12.1%	-1.4%	-22.9%	88.3%
38	% INCREASE ON PRESENT RATE SCHED REV +FUEL REV + PLUS OTHER RIDERS (L32/(L9+L34+L35))	25.5%	29.3%	12.1%	-1.4%	-22.9%	88.3%
39	TOTAL REVENUE REQUIREMENT (L10+L33+L34+L35)	\$ 522,647,465	\$ 358,488,527	\$ 139,034,330	\$ 3,772,826	\$ 61,878	\$ 21,289,904

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule G-1 Cost of Service Study - Summary

Explanation: Schedule showing the major categories of rate base, revenue, and expense for pro forma year by Total Company, all Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedules or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The schedule shall also show the calculation of the rate schedule revenue deficiency and revenue requirement for the above groups at an equal rate of return. If the proposed rate schedule revenue requirement is different from that resulting from the use of equal rates of return, that calculation should also be shown.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.		Arkansas Jurisdiction	Residential	SCS-1	SCS-2	SCS-3	LCS-1
40	<b><u>PROPOSED REVENUE REQUIREMENT</u></b>						
41	PROPOSED RETURN ON RATE BASE	6.70%	6.70%	6.70%	6.70%	6.70%	6.70%
42	REQUIRED OPERATING INCOME (L7*L41)	\$ 82,015,316	\$ 59,096,917	\$ 15,849,922	\$ 177,074	\$ 4,968	\$ 6,886,436
43	INCOME DEFICIENCY / (SURPLUS) (L42-L25)	\$ 77,831,268	\$ 59,146,177	\$ 11,241,904	\$ (41,099)	\$ (13,463)	\$ 7,497,749
44	REVENUE CONVERSION FACTOR (d) (A)	1.34495	1.34899	1.33288	1.33243	1.33409	1.33114
45	REVENUE DEFICIENCY / (SURPLUS) (L43*L44)	\$ 104,679,427	\$ 79,787,483	\$ 14,984,098	\$ (54,762)	\$ (17,961)	\$ 9,980,569
46	RATE SCHEDULE REVENUE REQUIREMENT (L9+L45)	\$ 279,949,398	\$ 208,599,178	\$ 50,192,999	\$ 576,302	\$ 21,151	\$ 20,559,768
47	FUEL REVENUES @ PRESENT RATES (b)	\$ 235,986,729	\$ 143,706,385	\$ 88,323,339	\$ 3,190,020	\$ 39,225	\$ 727,760
48	OTHER RIDERS @PRESENT RATES (b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	% INCREASE ON PRESENT RATE SCHEDULE REVENUE (L45/L9)	59.7%	61.9%	42.6%	-8.7%	-45.9%	94.3%
50	% INCREASE ON PRESENT RATE SCHED REV +FUEL REV (L45/(L9+L47))	25.5%	29.3%	12.1%	-1.4%	-22.9%	88.3%
51	% INCREASE ON PRESENT RATE SCHED REV +FUEL REV + PLUS OTHER RIDERS (L45/(L9+L47+L48))	25.5%	29.3%	12.1%	-1.4%	-22.9%	88.3%
52	TOTAL REVENUE REQUIREMENT (L10+L46+L47+L48)	\$ 522,647,465	\$ 358,488,527	\$ 139,034,330	\$ 3,772,826	\$ 61,878	\$ 21,289,904
	<u>Supporting Schedules</u>	<u>Recap Schedules</u>					
	(a) G-2	(A) A-1					
	(b) H-1						
	(c) G-3						
	(d) C-5						

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

G-2 Cost of Service Study - Rate Base Detail

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule G-2 Cost of Service Study - Rate Base Detail

Explanation: Schedule showing allocation of pro forma year functionalized rate base by account, and where applicable by subaccount, at original cost less depreciation and other rate base items to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. Workpapers detailing classification /functionalization of any accounts should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Rate Base Detail	Allocation Factor Label (b)	Arkansas Jurisdiction	Residential	SCS-1	SCS-2	SCS-3	LCS-1	
<b>GAS PLANT IN-SERVICE</b>									
1	Intangible Plant								
2	301 - Organization	DISTPLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	302 - Franchise and Consents	DISTPLT	137,343	99,613	25,945	268	8	11,508	
4	303 - Miscellaneous Intangible Plant	DISTPLT	27,495,757	19,942,423	5,194,149	53,719	1,557	2,303,909	
5	309 - Structures and Improvements (Intangible)	DISTPLT	2,481,392	1,799,731	468,753	4,848	141	207,919	
6	Total Intangible Plant		\$ 30,114,492	\$ 21,841,767	\$ 5,688,848	\$ 58,835	\$ 1,705	\$ 2,523,336	
7	Distribution Plant								
8	374 - Land and Land Rights	MAINS	\$ 9,650,343	\$ 6,800,775	\$ 1,946,277	\$ 15,962	\$ 438	\$ 886,892	
9	375 - Structures and Improvements	MAINS	16,754,547	11,807,238	3,379,050	27,712	760	1,539,787	
10	376 - Mains		1,009,636,796	711,509,647	203,623,105	1,669,933	45,817	92,788,294	
11	Demand	DEMAND	464,035,689	227,014,622	143,655,960	799,634	36,554	92,528,918	
12	Customer	CUSTOMERS	545,601,108	484,495,025	59,967,145	870,299	9,263	259,376	
13	378 - Measuring and regulating station equip.—General	DEMAND	16,751,378	8,195,076	5,185,884	28,866	1,320	3,340,232	
14	379 - Measuring and reg. station equip.—City gate check stations	DEMAND	2,308,619	1,129,418	714,701	3,978	182	460,340	
15	380 - Services	Services	458,831,187	400,140,146	55,972,307	930,900	32,477	1,755,357	
16	381 - Meters	Meters	81,329,872	58,896,131	21,193,542	438,906	10,346	790,947	
17	382 - Meter Installations	Meter Inst.	31,353,660	22,705,178	8,170,370	169,204	3,988	304,920	
18	383 - House Regulators	Regulators	32,624,199	25,606,478	6,424,103	195,930	7,286	390,401	
19	385 - Industrial measuring and regulating station equipment	LCS-1	23,495,269	-	-	-	-	23,495,269	
20	387 - Other Equipment	MAINS	-	-	-	-	-	-	
21	Total Distribution Plant		\$ 1,682,735,871	\$ 1,246,790,087	\$ 306,609,338	\$ 3,481,391	\$ 102,614	\$ 125,752,440	
22	General Plant								
23	389 - Land and Land Rights	DISTPLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	390 - Structures and Improvements	DISTPLT	11,392,935	8,263,192	2,152,209	22,259	645	954,630	
25	391 - Office Furniture and Equipment	DISTPLT	9,414,461	6,828,223	1,778,460	18,393	533	788,851	
26	392 - Transportation Equipment	DISTPLT	32,060,056	23,252,867	6,056,379	62,637	1,816	2,686,358	
27	394 - Tools, Shop and Garage Equipment	DISTPLT	14,556,908	10,557,993	2,749,906	28,440	824	1,219,744	
28	396 - Power Operated Equipment	DISTPLT	5,678,336	4,118,446	1,072,679	11,094	322	475,796	
29	397 - Communication Equipment	DISTPLT	4,293,117	3,113,759	811,001	8,388	243	359,726	
30	398 - Misc. Equipment	DISTPLT	3,022,471	2,192,171	570,967	5,905	171	253,257	
31	399.1 - Asset Ret Cost (General Plant)	DISTPLT	-	-	-	-	-	-	
32	Total General Plant		\$ 80,418,285	\$ 58,326,651	\$ 15,191,602	\$ 157,115	\$ 4,554	\$ 6,738,363	
33	Total Gas Plant In-Service		\$ 1,793,268,648	\$ 1,326,958,504	\$ 327,489,788	\$ 3,697,342	\$ 108,874	\$ 135,014,140	
34	<b>LESS: RESERVE FOR DEPRECIATION</b>								
35	Intangible Plant								
36	301 - Organization	DISTPLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	302 - Franchise and Consents	DISTPLT	-	-	-	-	-	-	
38	303 - Miscellaneous Intangible Plant	DISTPLT	13,539,242	9,819,889	2,557,662	26,452	767	1,134,472	
39	390 - Structures and Improvements (Intangible)	DISTPLT	1,059,427	768,393	200,133	2,070	60	88,771	
40	Total Intangible Plant		\$ 14,598,669	\$ 10,588,282	\$ 2,757,795	\$ 28,522	\$ 827	\$ 1,223,243	
41	Distribution Plant								
42	374 - Land and Land Rights	MAINS	\$ 1,242,687	\$ 875,744	\$ 250,625	\$ 2,055	\$ 56	\$ 114,206	
43	375 - Structures and Improvements	MAINS	6,711,163	4,729,480	1,353,504	11,100	305	616,774	
44	376 - Mains								
45	Demand	DEMAND	127,238,965	62,247,595	39,390,582	219,260	10,023	25,371,505	
46	Customer	CUSTOMERS	149,604,270	132,848,932	16,443,040	238,637	2,540	71,121	
47	378 - Measuring and regulating station equip.—General	DEMAND	4,526,693	2,214,540	1,401,371	7,800	357	902,624	
48	379 - Measuring and reg. station equip.—City gate check stations	DEMAND	1,361,036	665,843	421,349	2,345	107	271,391	
49	380 - Services	Services	272,958,309	238,043,055	33,297,881	553,791	19,321	1,044,261	
50	381 - Meters	Meters	55,939,369	40,509,254	14,577,096	301,883	7,116	544,020	
51	382 - Meter Installations	Meter Inst.	6,072,662	4,397,601	1,582,459	32,772	772	59,058	
52	383 - House Regulators	Regulators	16,402,464	12,874,165	3,229,845	98,508	3,663	196,282	
53	385 - Industrial measuring and regulating station equipment	LCS-1	10,217,407	-	-	-	-	10,217,407	
54	387 - Other Equipment	MAINS	-	-	-	-	-	-	
55	Total Distribution Plant		\$ 652,275,024	\$ 499,406,209	\$ 111,947,753	\$ 1,468,153	\$ 44,260	\$ 39,408,649	
56	General Plant								
57	389 - Land and Land Rights	DISTPLT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58	390 - Structures and Improvements	DISTPLT	526,476	381,848	99,455	1,029	30	44,114	
59	391 - Office Furniture and Equipment	DISTPLT	4,694,319	3,404,747	886,791	9,171	266	393,344	
60	392 - Transportation Equipment	DISTPLT	5,469,783	3,967,184	1,033,282	10,686	310	458,321	
61	394 - Tools, Shop and Garage Equipment	DISTPLT	6,809,832	4,939,109	1,286,427	13,305	386	570,606	
62	396 - Power Operated Equipment	DISTPLT	3,126,587	2,267,685	590,635	6,108	177	261,981	
63	397 - Communication Equipment	DISTPLT	876,963	636,053	165,665	1,713	50	73,482	
64	398 - Misc. Equipment	DISTPLT	421,089	305,412	79,547	823	24	35,284	
65	399.1 - Asset Ret Cost (General Plant)	DISTPLT	-	-	-	-	-	-	
66	Total General Plant		\$ 21,925,049	\$ 15,902,039	\$ 4,141,802	\$ 42,836	\$ 1,242	\$ 1,837,131	



**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule G-2 Cost of Service Study - Rate Base Detail

Explanation: Schedule showing allocation of pro forma year functionalized rate base by account, and where applicable by subaccount, at original cost less depreciation and other rate base items to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. Workpapers detailing classification /functionalization of any accounts should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Rate Base Detail	Allocation Factor Label (b)	Arkansas Jurisdiction	Residential	SCS-1	SCS-2	SCS-3	LCS-1
67	Total Accumulated Provision for Depreciation		\$ 688,798,742	\$ 525,896,529	\$ 118,847,350	\$ 1,539,510	\$ 46,328	\$ 42,469,024
68	<b>ADDITIONS TO RATE BASE</b>							
69	Working Capital							
70	Gas Stored	DEMAND	\$ 4,590,500	\$ 2,245,756	\$ 1,421,125	\$ 7,910	\$ 362	\$ 915,348
71	Materials & Operating Supplies	OMEXP	9,651,840	7,391,218	1,575,159	16,900	1,014	667,549
72	Prepayments	OMEXP	1,031,212	789,685	168,291	1,806	108	71,322
73	Accounts Receivables	RETREV	96,728,621	71,089,061	19,431,215	348,274	21,585	5,838,486
74	Accumulated Provision for Uncollectibles	DIRECT904	(34,483,527)	(32,116,287)	(2,346,924)	(1,964)	(18,284)	(69)
75	Accrued Utility Revenues	RETREV	20,562,095	15,111,763	4,130,592	74,034	4,588	1,241,117
76	Other Working Capital Assets	OMEXP	20,700,439	15,852,052	3,378,265	36,246	2,174	1,431,703
77	Total Working Capital Assets		\$ 118,781,180	\$ 80,363,248	\$ 27,757,724	\$ 483,206	\$ 11,547	\$ 10,165,456
78	Other Rate Base Items	DISTPLT	-	\$ -	-	\$ -	-	\$ -
79	Total Rate Base		\$ 1,223,251,086	\$ 881,425,223	\$ 236,400,161	\$ 2,641,038	\$ 74,092	\$ 102,710,572

Supporting Schedules

- (a) B-1
- (b) G-4
- (c) F-1.3
- (d) B-2
- (e) B-3

Recap Schedules

- (a) G-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

G-3 Cost of Service Study - Revenue and Expense Detail

Summit Utilities Arkansas, Inc.  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U

Schedule G-3 Cost of Service Study - Revenue and Expense Detail

Explanation: Schedule showing pro forma year revenues and allocation of functionalized expenses by account, and where applicable by subaccount, to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules. The associated plant account(s) should be provided for all expenses which follow specific plant accounts. Workpapers detailing classification / functionalization by account should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

(1) Line No.	(2) Revenue and Expense Detail	(3) Allocation Factor Label (b)	(4) Arkansas Jurisdiction	(5) Residential	(6) SCS-1	(7) SCS-2	(8) SCS-3	(9) LCS-1
<b>OPERATING REVENUES</b>								
Retail Sales Revenue								
1	4800 - Residential sales	DIRECT	\$ 128,811,695	\$ 128,811,695				
2	4811 - Commercial and industrial sales	DIRECT	28,678,605		27,955,735	631,064	8,442	83,364
3	4893 - Transportation Revenue - Distribution	DIRECT	17,779,670		7,253,166	-	30,669	10,495,834
4	4800-4893 Present Rate Schedule Revenues (c)		\$ 175,269,971	\$ 128,811,695	\$ 35,208,901	\$ 631,064	\$ 39,112	\$ 10,579,199
Other Revenues								
5	487 - Gas Forfeited Disc	LATEPAY	\$ 2,476,629	\$ 2,306,613	\$ 168,557	\$ 141	\$ 1,313	\$ 5
7	488 - Gas Misc Service Rev	MISCREV	4,234,709	3,876,351	349,435	6,363	190	2,371
8	Total Other Revenues		\$ 6,711,338	\$ 6,182,964	\$ 517,992	\$ 6,504	\$ 1,502	\$ 2,376
9	<b>Total Operating Revenues</b>		<b>\$ 181,981,309</b>	<b>\$ 134,994,659</b>	<b>\$ 35,726,893</b>	<b>\$ 637,567</b>	<b>\$ 40,614</b>	<b>\$ 10,581,575</b>
<b>OPERATION &amp; MAINTENANCE EXPENSE</b>								
Distribution Expense								
Operation								
13	870 - Oper Supv & Eng	OMEXP871-879	\$ 130,581	96,412	23,586	268	6	10,309
14	874 - Mains & Services Exp	MAINSSERV	21,070,397	15,630,064	3,858,242	34,599	835	1,546,657
15	875 - Meas & Reg Sta Exps	DEMAND	62,310	30,483	19,290	107	5	12,425
16	876 - Meas & Reg Sta Exps	LCS-1	545,725	-	-	-	-	545,725
17	878 - Meter & House Reg	METREG	3,104,762	2,294,079	761,120	17,214	467	31,882
18	879 - Customer Install Exp	CUSTOMERS	2,295,508	2,038,416	252,300	3,662	39	1,091
19	880 - Other Utility Expense	MAINS	214,391	151,086	43,238	355	10	19,703
20	881 - Rents	MAINS	41,623	29,332	8,394	69	2	3,825
21	Total Distribution Operation		\$ 27,465,297	\$ 20,269,872	\$ 4,966,170	\$ 56,274	\$ 1,364	\$ 2,171,617
Maintenance								
23	885 - Maint Supv & Eng	OMEXP887-893	\$ 5,816	4,056	1,107	11	0	643
24	886 - Maint of Structures & Improv	MAINS	82,357	58,039	16,610	136	4	7,569
25	887 - Maintenance of Mains	MAINS	9,943,239	7,007,184	2,005,348	16,446	451	913,810
26	889 - Maint of Meas & Reg	DEMAND	925,689	452,864	286,574	1,595	73	184,583
27	890 - Maint-Meas & Reg Sta	LCS-1	495,229	-	-	-	-	495,229
28	891 - Maint-Meas & Reg-Cit	DEMAND	86	42	27	0	0	17
29	892 - Maint of Services	Services	2,486,537	2,168,474	303,330	5,045	176	9,513
30	893 - Maint-Mtr & Hous Reg	METREG	727,752	537,729	178,405	4,035	110	7,473
31	894 - Maint of Oth Equip	MAINS	503,889	355,100	101,624	833	23	46,309
32	Total Distribution Maintenance		\$ 15,170,594	\$ 10,583,486	\$ 2,893,025	\$ 28,102	\$ 837	\$ 1,665,145
33	Total Distribution Expenses		\$ 42,635,891	\$ 30,853,358	\$ 7,859,195	\$ 84,375	\$ 2,201	\$ 3,836,762
Customer Accounts Expense								
34	902 - Meter Reading	CUSTOMERS	461,784	410,065	50,755	737	8	220
36	903 - Customer Account & Collections	CUSTOMERS	4,663,444	4,141,149	512,560	7,439	79	2,217
37	904 - Uncollectable	DIRECT904	6,394,864	5,955,866	435,230	364	3,391	13
38	Total Customer Accounts		\$ 11,520,092	\$ 10,507,080	\$ 998,545	\$ 8,540	\$ 3,478	\$ 2,449
Customer Information								
39	909 - Info & Instruction	CUSTOMERS	\$ 571,688	\$ 507,660	\$ 62,834	\$ 912	\$ 10	\$ 272
40	Total Customer Information		\$ 571,688	\$ 507,660	\$ 62,834	\$ 912	\$ 10	\$ 272
Sales								
43	913 - Advertising Expenses	CUSTOMERS	\$ 363,981	\$ 323,216	\$ 40,005	\$ 581	\$ 6	\$ 173
44	Total Sales		\$ 363,981	\$ 323,216	\$ 40,005	\$ 581	\$ 6	\$ 173
Administrative & General Expense								
45	920 - Administrative and General	OMxAG	\$ 12,938,128	9,908,518	2,104,368	22,171	1,337	901,733
46	921 - Office Supplies and Expense	OMxAG	7,007,784	5,366,832	1,139,806	12,009	724	488,413
47	922 - Outside Services	OMxAG	6,168,166	4,723,820	1,003,244	10,570	638	429,895
48	923 - Property Insurance	NETPLT	391,972	284,294	74,046	766	22	32,844
49	924 - Injuries and Damages	OMxAG	3,295,918	2,524,141	536,076	5,648	341	229,712
50	925 - Employee Pension and Benefits	OMxAG	4,651,313	3,562,155	756,529	7,971	481	324,177
51	926 - Regulatory Commission Expense	NONGASREV	1,818,423	1,336,419	365,292	6,547	406	109,759
52	927 - Miscellaneous General Expense	OMxAG	(237)	(182)	(39)	(0)	(0)	(17)
53	930.1 - General Advertising Expense	CUSTOMERS	548,196	486,799	60,252	874	9	261
54	930.2 - Miscellaneous General Expense	OMxAG	294,818	225,783	47,952	505	30	20,548
55	931 - Rents	OMxAG	465,679	356,635	75,742	798	48	32,456
56	932 - Maintenance of General Plan t	OMxAG	31,364	24,020	5,101	54	3	2,186
57	Total Administrative & General Expense		\$ 37,611,524	\$ 28,799,235	\$ 6,168,371	\$ 67,913	\$ 4,040	\$ 2,571,966
58	<b>Total Operation &amp; Maintenance Expense</b>		<b>\$ 92,703,176</b>	<b>\$ 70,990,549</b>	<b>\$ 15,128,950</b>	<b>\$ 162,320</b>	<b>\$ 9,735</b>	<b>\$ 6,411,621</b>

Summit Utilities Arkansas, Inc.  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U

Schedule G-3 Cost of Service Study - Revenue and Expense Detail

Explanation: Schedule showing pro forma year revenues and allocation of functionalized expenses by account, and where applicable by subaccount, to Total Company, Other Jurisdictions, Total Arkansas Retail, and Arkansas Rate Schedule or Classes. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-jurisdictional (non-Arkansas) amounts on the supporting schedules. The associated plant account(s) should be provided for all expenses which follow specific plant accounts. Workpapers detailing classification / functionalization by account should be provided. Identify accounts that have been classified and/or allocated in a manner different from the previous rate case and explain the basis for the change.

(1) Line No.	(2) Revenue and Expense Detail	(3) Allocation Factor Label (b)	(4) Arkansas Jurisdiction	(5) Residential	(6) SCS-1	(7) SCS-2	(8) SCS-3	(9) LCS-1
60	<b>DEPRECIATION EXPENSES - ACCOUNT 403</b>							
61	Intangible Plant							
62	301 - Organization	DISTPLT	\$ -	-	-	-	-	-
63	302 - Franchise and Consents	DISTPLT	-	-	-	-	-	-
64	303 - Miscellaneous Intangible Plant	DISTPLT	3,222,639	2,337,351	608,780	6,296	182	270,030
65	390 - Structures and Improvements (Intangible)	DISTPLT	248,139	179,973	46,875	485	14	20,792
			<u>\$ 3,470,778</u>	<u>\$ 2,517,324</u>	<u>\$ 655,655</u>	<u>\$ 6,781</u>	<u>\$ 197</u>	<u>\$ 290,821</u>
66	Distribution Plant							
67	374 - Land and Land Rights	MAINS	\$ 78,602	55,392	15,852	130	4	7,224
68	375 - Structures and Improvements	MAINS	286,791	202,107	57,840	474	13	26,357
69	376 - Mains		21,303,336	15,012,853	4,296,447	35,236	967	1,957,833
70	Demand	DEMAND	9,791,153	4,790,008	3,031,141	16,872	771	1,952,360
71	Customer	CUSTOMERS	11,512,183	10,222,845	1,265,307	18,363	195	5,473
72	378 - Measuring and regulating station equip.—General	DEMAND	773,389	378,356	239,425	1,333	61	154,214
73	379 - Measuring and reg. station equip.—City gate check stations	DEMAND	39,016	19,087	12,079	67	3	7,780
74	380 - Services	Services	30,925,222	26,969,446	3,772,533	62,743	2,189	118,311
75	381 - Meters	Meters	2,334,010	1,690,205	608,214	12,596	297	22,699
76	382 - Meter Installations	Meter Inst.	840,278	608,499	218,966	4,535	107	8,172
77	383 - House Regulators	Regulators	925,999	726,809	182,341	5,561	207	11,081
78	385 - Industrial measuring and regulating station equipment	LCS-1	578,387	-	-	-	-	578,387
79	387 - Other Equipment	MAINS	-	-	-	-	-	-
80	Total Distribution Plant		<u>\$ 58,085,030</u>	<u>\$ 45,662,755</u>	<u>\$ 9,403,697</u>	<u>\$ 122,674</u>	<u>\$ 3,847</u>	<u>\$ 2,892,057</u>
81	General Plant							
82	389 - Land and Land Rights	DISTPLT	\$ -	-	-	-	-	-
83	390 - Structures and Improvements	DISTPLT	267,734	194,185	50,577	523	15	22,434
84	391 - Office Furniture and Equipment	DISTPLT	1,672,717	1,213,206	315,988	3,268	95	140,159
85	392 - Transportation Equipment	DISTPLT	2,911,053	2,111,360	549,919	5,687	165	243,921
86	394 - Tools, Shop and Garage Equipment	DISTPLT	1,455,691	1,055,799	274,991	2,844	82	121,974
87	396 - Power Operated Equipment	DISTPLT	183,978	133,438	34,755	359	10	15,416
88	397 - Communication Equipment	DISTPLT	429,312	311,376	81,100	839	24	35,973
89	398 - Misc. Equipment	DISTPLT	302,247	219,217	57,097	591	17	25,326
90	Total General Plant		<u>\$ 7,222,732</u>	<u>\$ 5,238,582</u>	<u>\$ 1,364,427</u>	<u>\$ 14,111</u>	<u>\$ 409</u>	<u>\$ 605,203</u>
91	Total Depreciation Expense		<u>\$ 68,778,540</u>	<u>\$ 53,418,660</u>	<u>\$ 11,423,779</u>	<u>\$ 143,566</u>	<u>\$ 4,452</u>	<u>\$ 3,788,082</u>
92	Taxes Other than Income Tax	NETPLT	14,689,084	10,653,859	2,774,875	28,698	832	1,230,819
93	Total Tax Other than Income		<u>\$ 14,689,084</u>	<u>\$ 10,653,859</u>	<u>\$ 2,774,875</u>	<u>\$ 28,698</u>	<u>\$ 832</u>	<u>\$ 1,230,819</u>
94	<b>INCOME TAX CALCULATION</b>							
95	Total Revenues		\$ 181,981,309	\$ 134,994,659	\$ 35,726,893	\$ 637,567	\$ 40,614	\$ 10,581,575
96	Less: Expense							
97	Total Operation & Maintenance Expense		\$ 92,703,176	\$ 70,990,549	\$ 15,128,950	\$ 162,320	\$ 9,735	\$ 6,411,621
98	Total Depreciation Expense		\$ 68,778,540	\$ 53,418,660	\$ 11,423,779	\$ 143,566	\$ 4,452	\$ 3,788,082
99	Total Tax Other than Income		\$ 14,689,084	\$ 10,653,859	\$ 2,774,875	\$ 28,698	\$ 832	\$ 1,230,819
100	Total Expense		<u>\$ 176,170,799</u>	<u>\$ 135,063,068</u>	<u>\$ 29,327,605</u>	<u>\$ 334,585</u>	<u>\$ 15,019</u>	<u>\$ 11,430,522</u>
101	Operating Income Before Taxes		\$ 5,810,509	\$ (68,409)	\$ 6,399,288	\$ 302,983	\$ 25,595	\$ (848,948)
102	Operating income Before Taxes %		100.00%	-1.18%	110.13%	5.21%	0.44%	-14.61%
103	Total Federal and State Income Taxes		\$ 1,626,461	\$ (19,149)	\$ 1,791,270	\$ 84,810	\$ 7,165	\$ (237,635)
104	Operating Income		<u>\$ 4,184,048</u>	<u>\$ (49,260)</u>	<u>\$ 4,608,018</u>	<u>\$ 218,173</u>	<u>\$ 18,431</u>	<u>\$ (611,313)</u>

Supporting Schedules  
 (a) C-1  
 (b) G-4  
 (c) H-1  
 (d) F-1.3

Recap Schedules  
 (a) G-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

G-4 Development of Allocation Group

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule G-4 Development of Allocation Group

Explanation: Schedule showing derivation of all allocation factors utilized in the cost of service study. All factors shall be labeled to show exact cross references to Schedules G-2 and G-3. Show data used as well as the resulting factor. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules.

(1) Line No.	(2) Allocation Group / Factor	(3) Description	(4) Allocation Factor Label	(5) Arkansas Jurisdiction	(6) Residential	(7) SCS-1	(8) SCS-2	(9) SCS-3	(10) LCS-1
<b>EXTERNAL FACTORS</b>									
1	<b>Demand Related</b>								
2	Design Day Demand Allocator			6,681,869	3,268,891	2,068,570	11,514	526	1,332,368
3	% Allocation Factor	DEMAND		100.0%	48.9%	31.0%	0.2%	0.0%	19.9%
4	LCS-1 Direct Assignment			1					1
5	% Allocation Factor	LCS-1		100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
6	<b>Energy Related</b>								
7	Energy Allocator			633,297,806	195,664,213	158,811,577	3,728,172	135,905	274,957,939
8	% Allocation Factor	ENERGY		100.0%	30.9%	25.1%	0.6%	0.0%	43.4%
9	<b>Customer-Related</b>								
10	Annual Average Customers			412,289	366,114	45,315	658	7	196
11	% Allocation Factor	CUSTOMERS		100.0%	88.8%	11.0%	0.2%	0.0%	0.0%
12	380 - Services			\$ 1,526,774,149	\$ 1,331,478,000	\$ 186,249,482	\$ 3,097,596	\$ 108,068	\$ 5,841,003
13	% Allocation Factor	Services		100.0%	87.2%	12.2%	0.2%	0.0%	0.4%
14	381 - Meters			\$ 73,377,719	\$ 53,137,471	\$ 19,121,311	\$ 395,991	\$ 9,334	\$ 713,611
15	% Allocation Factor	Meters		100.0%	72.4%	26.1%	0.5%	0.0%	1.0%
16	382 - Meter Installations			\$ 73,377,719	\$ 53,137,471	\$ 19,121,311	\$ 395,991	\$ 9,334	\$ 713,611
17	% Allocation Factor	Meter Inst.		100.0%	72.4%	26.1%	0.5%	0.0%	1.0%
18	383 - House Regulators			\$ 24,980,701	\$ 19,607,156	\$ 4,919,005	\$ 150,026	\$ 5,579	\$ 298,934
19	% Allocation Factor	Regulators		100.0%	78.5%	19.7%	0.6%	0.0%	1.2%
20	Uncollectibles			\$ 4,530,154	\$ 4,219,166	\$ 308,319	\$ 258	\$ 2,402	\$ 9
21	% Allocation Factor	DIRECT904		100.0%	93.1%	6.8%	0.0%	0.1%	0.0%
22	<b>Revenue-Related</b>								
23	Retail Revenues			175,269,971	128,811,695	35,208,901	631,064	39,112	10,579,199
24	% Allocation Factor	RETRV		100.0%	73.5%	20.1%	0.4%	0.0%	6.0%
25	Retail Revenues + Rider Revenues			175,269,971	128,811,695	35,208,901	631,064	39,112	10,579,199
26	% Allocation Factor	NONGASREV		100.0%	73.5%	20.1%	0.4%	0.0%	6.0%
27	Forfeited Discounts			2,988,236	2,783,100	203,377	170	1,584	6
28	% Allocation Factor	LATEPAY		100.0%	93.1%	6.8%	0.0%	0.1%	0.0%
29	Miscellaneous Revenues			4,251,503	3,891,724	350,820	6,388	190	2,381
30	% Allocation Factor	MISCREV		100.0%	91.5%	8.3%	0.2%	0.0%	0.1%

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule G-4 Development of Allocation Group

Explanation: Schedule showing derivation of all allocation factors utilized in the cost of service study. All factors shall be labeled to show exact cross references to Schedules G-2 and G-3. Show data used as well as the resulting factor. The "Total Company" amount is not required if the amounts brought forward from supporting schedules are at the Arkansas level and the Company is not reporting any non-Jurisdictional (non-Arkansas) amounts on the supporting schedules.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Allocation Group / Factor	Description	Allocation Factor Label	Arkansas Jurisdiction	Residential	SCS-1	SCS-2	SCS-3	LCS-1
31	<b>INTERNAL FACTORS</b>								
32	Minimum-System Customer-Demand Composite								
33	Avg. Number of Customers - Proforma								
34	Minimum System Customer Related Percentage								
35	Design-Day Demand - Proforma (b)								
36	Minimum System Demand Related Percentage								
37	% Allocation Factor								
		MAINS		100.00%	70.47%	20.17%	0.17%	0.00%	9.19%
38	Net Plant								
39	% Allocation Factor								
		NETPLT		\$ 1,104,469,905	\$ 801,061,975	\$ 208,642,437	\$ 2,157,832	\$ 62,545	\$ 92,545,116
				100.0%	72.5%	18.9%	0.2%	0.0%	8.4%
40	Distribution Plant								
41	% Allocation Factor								
		DISTPLT		\$ 1,030,460,846	\$ 747,383,878	\$ 194,661,585	\$ 2,013,238	\$ 58,354	\$ 86,343,791
				100.0%	72.5%	18.9%	0.2%	0.0%	8.4%
42	Supervised Field Expenses								
43	O&M Expenses Accounts 871-879								
44	% Allocation Factor								
		OMEXP871-879		\$ 27,078,702	\$ 19,993,042	\$ 4,890,952	\$ 55,582	\$ 1,346	\$ 2,137,780
				100.0%	73.8%	18.1%	0.2%	0.0%	7.9%
45	O&M Expenses Accounts 887-893								
46	% Allocation Factor								
		OMEXP887-893		\$ 14,578,532	\$ 10,166,292	\$ 2,773,685	\$ 27,121	\$ 810	\$ 1,610,625
				100.0%	69.7%	19.0%	0.2%	0.0%	11.0%
47	Meters, Meter Installations, Regulators (381-383)								
48	% Allocation Factor								
		METREG		\$ 66,893,236	\$ 49,426,767	\$ 16,398,614	\$ 370,877	\$ 10,069	\$ 686,909
				100.0%	73.9%	24.5%	0.6%	0.0%	1.0%
49	O&M Expenses								
50	% Allocation Factor								
		OMEXP		\$ 92,703,176	\$ 70,990,549	\$ 15,128,950	\$ 162,320	\$ 9,735	\$ 6,411,621
				100.0%	76.6%	16.3%	0.2%	0.0%	6.9%
51	Mains & Services								
52	Avg. Number of Customers - Proforma								
53	Mains & Services - Customer Related %								
54	Design Day Demand Allocator								
55	Demand Portion %								
56	% Allocation Factor								
		MAINSSESV		100.00%	88.80%	10.99%	0.16%	0.00%	0.05%
				63.34%	56.24%	6.96%	0.10%	0.00%	0.03%
				100.00%	48.92%	30.96%	0.17%	0.01%	19.94%
				36.66%	17.94%	11.35%	0.06%	0.00%	7.31%
				100.0%	74.18%	18.31%	0.16%	0.00%	7.34%
57	O&M Expenses excluding A&G								
58	% Allocation Factor								
		OMxAG		\$ 55,091,652	\$ 42,191,315	\$ 8,960,579	\$ 94,407	\$ 5,695	\$ 3,839,656
				100.0%	76.6%	16.3%	0.2%	0.0%	7.0%

Supporting Schedules

- (a) G-2
- (b) G-4.1
- (c) G-5.1 or G-5.2
- (d) H-1

Recap Schedules

- (A) G-2, G-3

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

G-5.2 Load Data and Rate Schedule or Class Information



**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule G-5.2 Load Data and Rate Schedule or Class Information

Explanation: Schedule showing operating characteristics of the system for the test year and the pro forma year (if different).

RATE CLASSES CHARACTERIZATIONS		
(1) Line No.	(2) Rate Schedule	(3) Description
1	Residential Firm Sales Service	This rate is available to any consumer where gas is delivered to an individually metered, single, private dwelling and its appurtenances, the major use of which is for household appliances, and for the personal comfort and convenience of those persons residing therein.
2	Small Commercial Firm Sales Service	This rate schedule is available to business, professional, institutional or other non-residential activity supplied at an individually metered point of delivery for all uses of gas, limited to 365,000 Ccf in any 12 consecutive month period.
3	Large Commercial Firm Service	This rate schedule is available to any customer at a particular facility owned or operated by customer who enters into a large volume commercial service agreement ("Agreement") with the Company, for delivery of gas at the facility, provided such facility has experienced, or anticipates, an average daily demand of more than 100 MMBtu per day during the preceding or succeeding twelve (12) months, respectively. Customer under this rate schedule may choose between two sources of supply, as follows: (A) System Supply Option ("SSO") - under which customer will be delivered natural gas supply designated as general system supply of Company. (B) Transportation Supply Option ("TSO") - under which customer will be delivered natural gas supply received for customer's account at points of receipt on Company distribution facilities.
4	Small Commercial Firm Sales Service Off Pea	This rate schedule is available to any consumer engaging in business, professional, institutional, agricultural or other non-residential activity supplied at an individually metered point of delivery for all uses of gas, limited to 365,000 Ccf in any 12 consecutive month period. In at least one of the two preceding calendar years, the customer must have consumed 80% of the September 1 through August 31 annual volume in the April through October billing periods and its September 1 through August 31 annual consumption for that year must have exceeded 99 Ccf. In the case of new customers or customers who anticipate changing their usage pattern, this rate will be available if a reasonable projection of their volumes in the upcoming year indicates they will use 80% of their September 1 through August 31 annual volume in April through October billing periods and that their September 1 through August 31 annual consumption will exceed 99 Ccf. If at any time, it is anticipated based on the Company's estimate, that the customer will consume in excess of 365,000 Ccf per year in the succeeding 12 consecutive month period, the customer shall become subject to the applicable large commercial firm service rate schedule.
5	Unmetered Gas Light Firm Sales Service	This rate schedule is available to new or existing customers for unmetered gas, to be used solely for the continuous operation of natural gas lighting fixtures. Service under this rate schedule is offered at the Company's discretion and only when metering the lighting fixtures' consumption is not economical.
6	Small Commercial Firm Sales Service NGV	This rate schedule is available to any consumer engaging in business, professional, institutional, agricultural or other non-residential activity who purchases annual volumes less than 365,000 Ccf and who receives this natural gas from the Company through an individual meter, and whose sole usage of natural gas through this meter is to provide compressed natural gas for use as vehicle fuel.

[Supporting Schedules](#)

[Recap Schedules](#)

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-1 Summary of Revenues by Rate Class - Present and Proposed Rates

Summit Utilities Arkansas, Inc.  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U

Schedule H-1 Summary of Revenues by Rate Class - Present and Proposed Rates

Explanation: Schedule comparing revenues for each rate class using pro forma year billing determinants at present and proposed rates.

(1) Line No.	(2) Rate Class	PRESENT (a,b)				PROPOSED (a,b)					PROPOSED CHANGE (A)			
		(3) Rate Schedule Revenue	(4) Fuel Rider Revenue	(5) Other Rider Revenues	(6) Total Revenue	(7) Rate Schedule Requirements	(8) Rate Schedule Proposed Revenue	(9) Fuel Rider Revenue	(10) Other Riders Revenues	(11) Total Revenue	(12) Rate Schedule Revenue	(13) %	(14) Total Retail Sales Revenue	(15) %
1	Residential	\$ 128,811,695	\$ 143,706,385	\$ -	\$ 272,518,080	\$ 208,599,178	\$ 208,599,178	\$ 143,706,385	\$ -	\$ 352,305,563	\$ 79,787,483	61.9%	\$ 79,787,483	29.3%
2	SCS-1	35,208,901	\$ 88,323,339	-	123,532,240	50,192,999	53,192,999	\$ 88,323,339	-	141,516,338	17,984,098	51.1%	17,984,098	14.6%
3	SCS-2	631,064	\$ 3,190,020	-	3,821,084	576,302	631,064	\$ 3,190,020	-	3,821,084	-	0.0%	-	0.0%
4	SCS-3	39,112	\$ 39,225	-	78,336	21,151	39,112	\$ 39,225	-	78,336	-	0.0%	-	0.0%
5	LCS-1	10,579,199	\$ 727,760	-	11,306,959	20,559,768	17,487,045	\$ 727,760	-	18,214,805	6,907,847	65.3%	6,907,847	61.1%
6	<b>Total Arkansas Rate Schedule Revenues</b>	<b>\$ 175,269,971</b>	<b>\$ 235,986,729</b>	<b>\$ -</b>	<b>\$ 411,256,700</b>	<b>\$ 279,949,398</b>	<b>\$ 279,949,398</b>	<b>\$ 235,986,729</b>	<b>\$ -</b>	<b>\$ 515,936,127</b>	<b>\$ 104,679,427</b>	<b>59.7%</b>	<b>\$ 104,679,427</b>	<b>25.5%</b>

Supporting Schedules

(a) H-2-C

(b) G-1

Recap Schedules

(A) G-1

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-2 Analysis of Revenue by Detailed Rate Schedule

Summit Utilities Arkansas, Inc.  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-2-C Analysis of Revenue by Detailed Rate Schedule

Explanation: Schedule comparing Arkansas retail revenues for each rate schedule by detailed rate component using pro forma year billing determinants, at present and proposed rates for every rating period (e.g., on-peak, summer off-peak, etc).  
 Please provide the percent of total rate schedule revenue that each rates chedule component represents.

(1) Line No.	(2) Rate Component Description	(3) Customers Bills, Usage, or Demand (a)	PRESENT			PROPOSED			PROPOSED CHANGE	
			(4) Rates \$	(5) Revenue \$	(6) % of Total Revenues (Col. 5 / Total)	(7) Rates \$	(8) Revenue \$ (Col. 3 x Col. 7)	(9) % of Total Revenues (Col. 8 / Total)	(10) Revenue \$ (Col. 8 - Col. 5)	(11) % (Col. 10 / Col. 5)
<b>Residential</b>										
1	Customer Charge	4,393,368	\$ 11.00	\$ 48,327,048	17.73%	\$ 18.25	\$ 80,178,966	22.76%	\$ 31,851,918	65.91%
2	Usage Charge - 1st Block CCF	50,011,136	\$ 0.46369	\$ 23,189,664	8.51%	\$ 0.76659	\$ 38,337,794	10.88%	\$ 15,148,130	65.32%
3	Usage Charge - 2nd Block CCF	145,653,076	\$ 0.37410	\$ 54,488,816	19.99%	\$ 0.61847	\$ 90,082,418	25.57%	\$ 35,593,602	65.32%
4	Sub-Total Residential Revenues			\$ 126,005,528	46.24%		\$ 208,599,178	59.21%	\$ 82,593,650	65.55%
5	Gas Supply Rate (GSR)	195,664,213	\$ 0.73445	\$ 143,706,385	52.73%	\$ 0.73445	\$ 143,706,385	40.79%	\$ -	0.00%
6	System Safety Enhancement Rider (SSER)	195,664,213	\$ 0.01434	\$ 2,806,168	1.03%	\$ -	\$ -	0.00%	\$ (2,806,168)	-100.00%
7	Total Residential Fuel Revenues			\$ 143,706,385	52.73%		\$ 143,706,385	40.79%	\$ -	0.00%
8	Total Residential Rider Revenues			\$ 2,806,168	1.03%		\$ -	0.00%	\$ (2,806,168)	-100.00%
9	Total Residential Base + Fuel + Rider Revenues			\$ 272,518,080	100.00%		\$ 352,305,563	100.00%	\$ 79,787,483	29.28%
<b>SCS-1 (SSO)</b>										
10	Customer Charge	539,040	\$ 14.98	\$ 8,074,819	6.94%	\$ 23.25	\$ 12,532,680	9.60%	\$ 4,457,861	55.21%
11	Telemetry Charge			\$ 501	0.00%		\$ 501	0.00%	\$ -	0.00%
12	Usage Charge - 1st Block CCF	89,068,956	\$ 0.17491	\$ 15,579,051	13.40%	\$ 0.26997	\$ 24,045,624	18.41%	\$ 8,466,573	54.35%
13	Usage Charge - 2nd Block CCF	26,811,841	\$ 0.13230	\$ 3,547,207	3.05%	\$ 0.20420	\$ 5,474,967	4.19%	\$ 1,927,761	54.35%
14	Usage Charge - 3rd Block CCF	2,469,382	\$ 0.05671	\$ 140,039	0.12%	\$ 0.08753	\$ 216,144	0.17%	\$ 76,105	54.35%
15	Sub-Total SCS-1 (SSO) Revenues			\$ 27,341,617	23.51%		\$ 42,269,917	32.37%	\$ 14,928,300	54.60%
16	Gas Supply Rate (GSR)	118,350,179	\$ 0.74629	\$ 88,323,339	75.96%	\$ 0.74629	\$ 88,323,339	67.63%	\$ -	0.00%
17	System Safety Enhancement Rider (SSER)	118,350,179	\$ 0.00519	\$ 614,118	0.53%	\$ -	\$ -	0.00%	\$ (614,118)	-100.00%
18	Total SCS-1 (SSO) Fuel Revenues			\$ 88,323,339	75.96%		\$ 88,323,339	67.63%	\$ -	0.00%
19	Total SCS-1 (SSO) Rider Revenues			\$ 614,118	0.53%		\$ -	0.00%	\$ (614,118)	-100.00%
20	Total SCS-1 (SSO) Base + Fuel + Rider Revenues			\$ 116,279,074	100.00%		\$ 130,593,255	100.00%	\$ 14,314,182	12.31%
<b>SCS-2 (SSO)</b>										
21	Customer Charge	7,892	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
22	Usage Charge - 1st Block CCF	1,715,451	\$ 0.24927	\$ 427,611	11.19%	\$ 0.25177	\$ 431,892	11.30%	\$ 4,282	1.00%
23	Usage Charge - 2nd Block CCF	1,005,855	\$ 0.13718	\$ 137,983	3.61%	\$ 0.13855	\$ 139,365	3.65%	\$ 1,382	1.00%
24	Usage Charge - 3rd Block CCF	1,006,867	\$ 0.05881	\$ 59,214	1.55%	\$ 0.05940	\$ 59,807	1.57%	\$ 593	1.00%
25	Sub-Total SCS-2 (SSO) Revenues			\$ 624,807	16.35%		\$ 631,064	16.52%	\$ 6,256	1.00%
26	Gas Supply Rate (GSR)	3,728,172	\$ 0.85565	\$ 3,190,020	83.48%	\$ 0.85565	\$ 3,190,020	83.48%	\$ -	0.00%
27	System Safety Enhancement Rider (SSER)	3,728,172	\$ 0.00168	\$ 6,256	0.16%	\$ -	\$ -	0.00%	\$ (6,256)	-100.00%
28	Total SCS-2 (SSO) Fuel Revenues			\$ 3,190,020	83.48%		\$ 3,190,020	83.48%	\$ -	0.00%
29	Total SCS-2 (SSO) Rider Revenues			\$ 6,256	0.16%		\$ -	0.00%	\$ (6,256)	-100.00%
30	Total SCS-2 (SSO) Base + Fuel + Rider Revenues			\$ 3,821,084	100.00%		\$ 3,821,084	100.00%	\$ 0	0.00%

Summit Utilities Arkansas, Inc.  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-2-C Analysis of Revenue by Detailed Rate Schedule

Explanation: Schedule comparing Arkansas retail revenues for each rate schedule by detailed rate component using pro forma year billing determinants, at present and proposed rates for every rating period (e.g., on-peak, summer off-peak, etc).  
 Please provide the percent of total rate schedule revenue that each rates chedule component represents.

(1) Line No.	(2) Rate Component Description	(3) Customers Bills, Usage, or Demand (a)	PRESENT			PROPOSED			PROPOSED CHANGE	
			(4) Rates \$	(5) Revenue \$	(6) % of Total Revenues (Col. 5 / Total)	(7) Rates \$	(8) Revenue \$ (Col. 3 x Col. 7)	(9) % of Total Revenues (Col. 8 / Total)	(10) Revenue \$ (Col. 8 - Col. 5)	(11) % (Col. 10 / Col. 5)
<b>SCS-3 (SSO)</b>										
34	Customer Charge	48	\$ 17.13	\$ 822	1.72%	\$ 17.25	\$ 828	1.74%	\$ 6	0.70%
35	Usage Charge - 1st Block CCF	15,074	\$ 0.19993	\$ 3,014	6.32%	\$ 0.20044	\$ 3,021	6.34%	\$ 8	0.26%
36	Usage Charge - 2nd Block CCF	30,182	\$ 0.15122	\$ 4,564	9.57%	\$ 0.15161	\$ 4,576	9.60%	\$ 12	0.26%
37	Usage Charge - 3rd Block CCF	0	\$ 0.06483	\$ -	0.00%	\$ 0.06500	\$ -	0.00%	\$ -	0.00%
38	Sub-Total SCS-3 (SSO) Revenues			\$ 8,400	17.62%		\$ 8,425	17.68%	\$ 25	0.30%
39	Gas Supply Rate (GSR)	45,255	\$ 0.86674	\$ 39,225	82.29%	\$ 0.86674	\$ 39,225	82.32%	\$ -	0.00%
40	System Safety Enhancement Rider (SSER)	45,255	\$ 0.00094	\$ 42	0.09%	\$ -	\$ -	0.00%	\$ (42)	-100.00%
41	Total SCS-3 (SSO) Fuel Revenues			\$ 39,225	82.29%		\$ 39,225	82.32%	\$ -	0.00%
42	Total SCS-3 (SSO) Rider Revenues			\$ 42	0.09%		\$ -	0.00%	\$ (42)	-100.00%
43	Total SCS-3 (SSO) Base + Fuel + Rider Revenues			\$ 47,667	100.00%		\$ 47,650	100.00%	\$ (17)	-0.04%
44	<b>LCS-1 (SSO)</b>									
45	Customer Charge	24	\$ 300.70	\$ 7,217	0.89%	\$ 504.75	\$ 12,114	1.40%	\$ 4,897	67.86%
46	Telemetry Charge			\$ 2,256	0.28%		\$ 2,256	0.26%	\$ -	0.00%
47	Demand Charge 1st Block	8,772	\$ 8.31165	\$ 72,910	8.99%	\$ 14.12197	\$ 123,878	14.29%	\$ 50,968	69.91%
48	Demand Charge 2nd Block	264	\$ 1.28424	\$ 339	0.04%	\$ 2.18200	\$ 576	0.07%	\$ 237	69.91%
49	Sub-Total LCS-1 (SSO) Revenues			\$ 82,722	10.20%		\$ 138,824	16.02%	\$ 56,102	67.82%
50	Gas Supply Rate (GSR) - Commodity	1,079,310	\$ 0.58182	\$ 627,967	77.42%	\$ 0.58182	\$ 627,967	72.46%	\$ -	0.00%
51	Gas Supply Rate (GSR) - Demand	9,036	\$ 11.04400	\$ 99,794	12.30%	\$ 11.04400	\$ 99,794	11.52%	\$ -	0.00%
52	System Safety Enhancement Rider (SSER)	1,079,310	\$ 0.00060	\$ 643	0.08%	\$ -	\$ -	0.00%	\$ (643)	-100.00%
53	Total LCS-1 (SSO) Fuel Revenues			\$ 727,760	89.72%		\$ 727,760	83.98%	\$ -	0.00%
54	Total LCS-1 (SSO) Rider Revenues			\$ 643	0.08%		\$ -	0.00%	\$ (643)	-100.00%
55	Total LCS-1 (SSO) Base + Fuel + Rider Revenues			\$ 811,125	100.00%		\$ 866,584	100.00%	\$ 55,460	6.84%
56	<b>SCS-1 (TSO)</b>									
57	Customer Charge	4,738	\$ 14.98	\$ 70,975	0.98%	\$ 23.25	\$ 110,159	1.01%	\$ 39,183	55.21%
58	Administration Charge	4,738	\$ 344.88	\$ 1,634,041	22.53%	\$ 344.88	\$ 1,634,041	14.96%	\$ -	0.00%
59	Telemetry Charge			\$ 175,581	2.42%		\$ 175,581	1.61%	\$ -	0.00%
60	Usage Charge - 1st Block MMBtu	677,039	\$ 1.72144	\$ 1,165,482	16.07%	\$ 2.98923	\$ 2,023,827	18.53%	\$ 858,345	73.65%
61	Usage Charge - 2nd Block MMBtu	2,776,583	\$ 1.30199	\$ 3,615,083	49.84%	\$ 2.26087	\$ 6,277,492	57.47%	\$ 2,662,409	73.65%
62	Usage Charge - 3rd Block MMBtu	724,268	\$ 0.55816	\$ 404,258	5.57%	\$ 0.96923	\$ 701,982	6.43%	\$ 297,725	73.65%
63	Sub-Total SCS-1 (TSO) Revenues			\$ 7,065,421	97.41%		\$ 10,923,082	100.00%	\$ 3,857,662	54.60%
64	Gas Supply Rate (GSR)	4,177,890	\$ 0.00001	\$ 58	0.00%	\$ 0.00001	\$ 58	0.00%	\$ -	0.00%
65	System Safety Enhancement Rider (SSER)	4,177,890	\$ 0.04494	\$ 187,746	2.59%	\$ -	\$ -	0.00%	\$ (187,746)	-100.00%
66	Total SCS-1 (TSO) Fuel Revenues			\$ 58	0.00%		\$ 58	0.00%	\$ -	0.00%
67	Total SCS-1 (TSO) Rider Revenues			\$ 187,746	2.59%		\$ -	0.00%	\$ (187,746)	-100.00%
68	Total SCS-1 (TSO) Base + Fuel + Rider Revenues			\$ 7,253,225	100.00%		\$ 10,923,141	100.00%	\$ 3,669,916	50.60%

Summit Utilities Arkansas, Inc.  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-2-C Analysis of Revenue by Detailed Rate Schedule

Explanation: Schedule comparing Arkansas retail revenues for each rate schedule by detailed rate component using pro forma year billing determinants, at present and proposed rates for every rating period (e.g., on-peak, summer off-peak, etc).  
 Please provide the percent of total rate schedule revenue that each rates chedule component represents.

(1) Line No.	(2) Rate Component Description	(3) Customers Bills, Usage, or Demand (a)	PRESENT			PROPOSED			PROPOSED CHANGE	
			(4) Rates \$	(5) Revenue \$	(6) % of Total Revenues (Col. 5 / Total)	(7) Rates \$	(8) Revenue \$ (Col. 3 x Col. 7)	(9) % of Total Revenues (Col. 8 / Total)	(10) Revenue \$ (Col. 8 - Col. 5)	(11) % (Col. 10 / Col. 5)
69	<b>SCS-2 (TSO)</b>									
70	Customer Charge		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
71	Usage Charge - 1st Block MMBtu		\$ 2,45316	\$ -	0.00%	\$ 2,47772	\$ -	0.00%	\$ -	0.00%
72	Usage Charge - 2nd Block MMBtu		\$ 1,35013	\$ -	0.00%	\$ 1,36365	\$ -	0.00%	\$ -	0.00%
73	Usage Charge - 3rd Block MMBtu		\$ 0,57880	\$ -	0.00%	\$ 0,58460	\$ -	0.00%	\$ -	0.00%
74	Sub-Total SCS-2 (TSO) Revenues			\$ -	0.00%		\$ -	0.00%	\$ -	0.00%
75	Gas Supply Rate (GSR)				0.00%			0.00%		0.00%
76	System Safety Enhancement Rider (SSER)				0.00%			0.00%		0.00%
77	Total SCS-2 (TSO) Fuel Revenues			\$ -	0.00%	\$ -	\$ -	0.00%		
78	Total SCS-2 (TSO) Rider Revenues			\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
79	Total SCS-2 (TSO) Base + Fuel + Rider Revenues			\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
80	<b>SCS-3 (TSO)</b>									
81	Customer Charge	36	\$ 17.13	\$ 617	2.01%	\$ 17.25	\$ 621	2.02%	\$ 4	0.70%
82	Administration Charge	36	\$ 344.88	\$ 12,416	40.48%	\$ 344.88	\$ 12,416	40.46%		
83	Telemetry Charge		\$ 684	\$ 684	2.23%	\$ 684	\$ 684	2.23%		
84	Usage Charge - 1st Block MMBtu	3,866	\$ 1,96767	\$ 7,607	24.80%	\$ 1,97785	\$ 7,646	24.92%	\$ 39	0.52%
85	Usage Charge - 2nd Block MMBtu	6,230	\$ 1,48823	\$ 9,272	30.23%	\$ 1,49593	\$ 9,320	30.37%	\$ 48	0.52%
86	Usage Charge - 3rd Block MMBtu	0	\$ 0,63799	\$ -	0.00%	\$ 0,64129	\$ -	0.00%	\$ -	0.00%
87	Sub-Total SCS-3 (TSO) Revenues			\$ 30,595	99.76%		\$ 30,687	100.00%	\$ 92	0.30%
88	Gas Supply Rate (GSR)	10,096	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
89	System Safety Enhancement Rider (SSER)	10,096	\$ 0,00737	\$ 74	0.24%	\$ -	\$ -	0.00%	\$ (74)	-100.00%
90	Total SCS-3 (TSO) Fuel Revenues			\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%
91	Total SCS-3 (TSO) Rider Revenues			\$ 74	0.24%	\$ -	\$ -	0.00%	\$ (74)	-100.00%
92	Total Customer Charge Base + Fuel + Rider Revenues			\$ 30,669	100.00%		\$ 30,687	100.00%	\$ (74)	-0.24%
93	<b>LCS-1 (TSO)</b>									
94	Customer Charge	2,328	\$ 300.70	\$ 700,030	6.67%	\$ 504.75	\$ 1,175,058	6.77%	\$ 475,028	67.86%
95	Administration Charge	2,328	\$ 344.88	\$ 802,881	7.65%	\$ 344.88	\$ 802,881	4.63%	\$ -	0.00%
96	Telemetry Charge		\$ 134,793	\$ 134,793	1.28%	\$ 134,793	\$ 134,793	0.78%	\$ -	0.00%
97	Demand Charge 1st Block	849,069	\$ 8,31165	\$ 7,057,165	67.26%	\$ 14,55599	\$ 12,359,038	71.25%	\$ 5,301,873	75.13%
98	Demand Charge 2nd Block	1,278,958	\$ 1,28424	\$ 1,642,489	15.65%	\$ 2,24906	\$ 2,876,451	16.58%	\$ 1,233,962	75.13%
99	Sub-Total LCS-1 (TSO) Revenues			\$ 10,337,358	98.52%		\$ 17,348,221	100.02%	\$ 7,010,863	67.82%
100	Gas Supply Rate (GSR)	273,878,629	\$ (0.00001)	\$ (2,854)	-0.03%	\$ (0.00001)	\$ (2,854)	-0.02%	\$ -	0.00%
101	System Safety Enhancement Rider (SSER)	273,878,629	\$ 0,00058	\$ 158,477	1.51%	\$ -	\$ -	0.00%	\$ (158,477)	-100.00%
102	Total LCS-1 (TSO) Fuel Revenues			\$ (2,854)	-0.03%	\$ -	\$ (2,854)	-0.02%	\$ -	0.00%
103	Total LCS-1 (TSO) Rider Revenues			\$ 158,477	1.51%	\$ -	\$ -	0.00%	\$ (158,477)	-100.00%
104	Total Customer Charge Base + Fuel + Rider Revenues			\$ 10,492,980	100.00%		\$ 17,345,367	100.00%	\$ 6,852,387	65.30%
105	Supporting Schedules	Recap Schedules								
106	(a) E-11.2 & supporting workpapers	(A) H-1								

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-3 Typical Bill Analysis



**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: Residential

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	1st Block First 15 CCF	2nd Block Over 15 CCF	Average Bill at Present Rates	Average Bill at Proposed Rates \$	Proposed Change	
						(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	219,966	4	4.00	-	\$ 15.85	\$ 24.25	\$ 8.40	53.0%
2	2	219,966	17	15.00	2.00	\$ 31.43	\$ 43.47	\$ 12.04	38.3%
3	3	219,966	28	15.00	13.00	\$ 43.78	\$ 58.35	\$ 14.57	33.3%
4	4	219,966	40	15.00	25.00	\$ 57.26	\$ 74.59	\$ 17.33	30.3%
5	5	219,966	52	15.00	37.00	\$ 70.73	\$ 90.82	\$ 20.09	28.4%
6	6	219,966	65	15.00	50.00	\$ 85.33	\$ 108.41	\$ 23.08	27.0%
7	7	219,966	80	15.00	65.00	\$ 102.18	\$ 128.71	\$ 26.53	26.0%
8	8	219,966	98	15.00	83.00	\$ 122.39	\$ 153.06	\$ 30.67	25.1%
9	9	219,966	123	15.00	108.00	\$ 150.46	\$ 186.88	\$ 36.42	24.2%
10	10	219,966	195	15.00	180.00	\$ 231.31	\$ 284.29	\$ 52.98	22.9%
11									
12	<b>Total Bills</b>	<b>2,199,659</b>	<b>77</b>	<b>15.00</b>	<b>62.00</b>	<b>\$ 98.81</b>	<b>\$ 124.65</b>	<b>\$ 25.84</b>	<b>26.2%</b>

Rates	Present	Proposed
Customer Charge	\$ 11.00	\$ 18.25
1st Block	\$ 0.46369	\$ 0.76659
2nd Block	\$ 0.37410	\$ 0.61847
GSR	\$ 0.73445	\$ 0.73445
SSER	\$ 0.01434	\$ -

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
 (Annual or separate seasonal schedule for each season)

Rate Schedule: Residential

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	1st Block First 15 CCF	2nd Block Over 15 CCF	Average Bill at Present Rates (Col. 4) x (Sch H-2 Col. 4)	Average Bill at Proposed Rates \$ (Col. 4) x (Sch H-2 Col. 7)	Proposed Change	
								Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	219,371	2	2.00	-	\$ 13.42	\$ 21.25	\$ 7.83	58.3%
2	2	219,371	5	5.00	-	\$ 17.06	\$ 25.76	\$ 8.69	50.9%
3	3	219,371	7	7.00	-	\$ 19.49	\$ 28.76	\$ 9.27	47.6%
4	4	219,371	8	8.00	-	\$ 20.70	\$ 30.26	\$ 9.56	46.2%
5	5	219,371	9	9.00	-	\$ 21.91	\$ 31.76	\$ 9.85	44.9%
6	6	219,371	11	11.00	-	\$ 24.34	\$ 34.76	\$ 10.42	42.8%
7	7	219,371	14	14.00	-	\$ 27.97	\$ 39.26	\$ 11.29	40.4%
8	8	219,371	17	15.00	2.00	\$ 31.43	\$ 43.47	\$ 12.04	38.3%
9	9	219,371	22	15.00	7.00	\$ 37.05	\$ 50.24	\$ 13.19	35.6%
10	10	219,371	45	15.00	30.00	\$ 62.87	\$ 81.35	\$ 18.48	29.4%
11									
12	<b>Total Bills</b>	<b>2,193,709</b>	<b>12</b>	<b>12.00</b>	<b>-</b>	<b>\$ 25.55</b>	<b>\$ 36.26</b>	<b>\$ 10.71</b>	<b>41.9%</b>
			<b>45</b>	<b>15.00</b>	<b>30.00</b>	<b>\$ 62.87</b>	<b>\$ 81.35</b>	<b>\$ 18.48</b>	<b>29.4%</b>

Rates	Present	Proposed
Customer Charge	\$ 11.00	\$ 18.25
1st Block	\$ 0.46369	\$ 0.76659
2nd Block	\$ 0.37410	\$ 0.61847
GSR	\$ 0.73445	\$ 0.73445
SSER	\$ 0.01434	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-1 SSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	1st Block	2nd Block	Average Bill at Present Rates	Average Bill at Proposed Rates \$	Proposed Change	
				First 1500 CCF	1501-15000 CCF	(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	27,036	13	13.00	-	\$ 27.02	\$ 36.46	\$ 9.44	34.9%
2	2	27,036	30	30.00	-	\$ 42.77	\$ 53.74	\$ 10.97	25.6%
3	3	27,036	51	51.00	-	\$ 62.23	\$ 75.08	\$ 12.85	20.7%
4	4	27,036	76	76.00	-	\$ 85.39	\$ 100.49	\$ 15.10	17.7%
5	5	27,036	113	113.00	-	\$ 119.66	\$ 138.09	\$ 18.43	15.4%
6	6	27,036	153	153.00	-	\$ 156.72	\$ 178.74	\$ 22.02	14.1%
7	7	27,036	228	228.00	-	\$ 226.20	\$ 254.96	\$ 28.76	12.7%
8	8	27,036	357	357.00	-	\$ 345.70	\$ 386.05	\$ 40.35	11.7%
9	9	27,036	605	605.00	-	\$ 575.44	\$ 638.08	\$ 62.64	10.9%
10	10	27,036	1,923	1,500.00	423.00	\$ 1,778.40	\$ 1,949.69	\$ 171.29	9.6%
11									
12	<b>Total Bills</b>	<b>270,363</b>	<b>350</b>	<b>350.00</b>	<b>-</b>	<b>\$ 339.21</b>	<b>\$ 378.94</b>	<b>\$ 39.72</b>	<b>11.7%</b>

Rates	Present	Proposed
Customer Charge	\$ 14.98	\$ 23.25
1st Block	\$ 0.17491	\$ 0.26997
2nd Block	\$ 0.13230	\$ 0.20420
3rd Block	\$ 0.05671	\$ 0.08753
GSR	\$ 0.74629	\$ 0.74629
SSER	\$ 0.00519	\$ -

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
 (Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-1 SSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	1st Block First 1500 CCF	2nd Block 1501-15000 CCF	Average Bill at Present	Average Bill at Proposed	Proposed Change	
						Rates (Col. 4) x (Sch H-2 Col. 4)	Rates \$ (Col. 4) x (Sch H-2 Col. 7)	Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	26,868	2	2.00	-	\$ 16.83	\$ 25.28	\$ 8.45	50.2%
2	2	26,868	3	3.00	-	\$ 17.76	\$ 26.30	\$ 8.54	48.1%
3	3	26,868	5	5.00	-	\$ 19.61	\$ 28.33	\$ 8.72	44.5%
4	4	26,868	8	8.00	-	\$ 22.39	\$ 31.38	\$ 8.99	40.1%
5	5	26,868	13	13.00	-	\$ 27.02	\$ 36.46	\$ 9.44	34.9%
6	6	26,868	21	21.00	-	\$ 34.43	\$ 44.59	\$ 10.16	29.5%
7	7	26,868	41	41.00	-	\$ 52.96	\$ 64.92	\$ 11.95	22.6%
8	8	26,868	104	104.00	-	\$ 111.32	\$ 128.94	\$ 17.62	15.8%
9	9	26,868	285	285.00	-	\$ 279.00	\$ 312.88	\$ 33.88	12.1%
10	10	26,868	1,073	1,073.00	-	\$ 1,008.99	\$ 1,113.69	\$ 104.70	10.4%
11									
12	<b>Total Bills</b>	<b>268,677</b>	88	88.30	-	\$ 96.78	\$ 112.98	\$ 16.21	16.7%
			220	219.56	-	\$ 218.38	\$ 246.38	\$ 28.00	12.8%

Rates	Present	Proposed
Customer Charge	\$ 14.98	\$ 23.25
1st Block	\$ 0.17491	\$ 0.26997
2nd Block	\$ 0.13230	\$ 0.20420
3rd Block	\$ 0.05671	\$ 0.08753
GSR	\$ 0.74629	\$ 0.74629
SSER	\$ 0.00519	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-2 SSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	1st Block	2nd Block	Average Bill at Present Rates	Average Bill at Proposed Rates \$	Proposed Change	
				First 1500 CCF	1501-15000 CCF	(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	392	-	-	-	\$ -	\$ -	\$ -	0.0%
2	2	392	-	-	-	\$ -	\$ -	\$ -	0.0%
3	3	392	-	-	-	\$ -	\$ -	\$ -	0.0%
4	4	392	-	-	-	\$ -	\$ -	\$ -	0.0%
5	5	392	-	-	-	\$ -	\$ -	\$ -	0.0%
6	6	392	-	-	-	\$ -	\$ -	\$ -	0.0%
7	7	392	-	-	-	\$ -	\$ -	\$ -	0.0%
8	8	392	-	-	-	\$ -	\$ -	\$ -	0.0%
9	9	392	3	3.00	-	\$ 3.32	\$ 3.32	\$ 0.00	0.1%
10	10	392	656	656.00	-	\$ 725.93	\$ 726.47	\$ 0.54	0.1%
11									
12	<b>Total Bills</b>	<b>3,917</b>	<b>73</b>	<b>72.83</b>	<b>-</b>	<b>\$ 80.59</b>	<b>\$ 80.65</b>	<b>\$ 0.06</b>	<b>0.1%</b>

Rates	Present	Proposed
Customer Charge	\$ -	\$ -
1st Block	\$ 0.24927	\$ 0.25177
2nd Block	\$ 0.13718	\$ 0.13855
3rd Block	\$ 0.05881	\$ 0.05940
GSR	\$ 0.85565	\$ 0.85565
SSER	\$ 0.00168	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-2 SSO

Description: \_\_\_\_\_

(1) Line No.	(2) Decile Levels for Numbers of Bills	(3) Number of Bills	(4) Average Usage	(5) 1st Block First 1500 CCF	(6) 2nd Block 1501-15000 CCF	(7) Average Bill at Present Rates		(8) Average Bill at Proposed Rates \$		(9) Proposed Change		(10) %
						(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$	(Col. 7 - Col. 6)	(Col. 8 / Col. 6)		
1	1	398	-	-	-	\$ -	\$ -	\$ -	\$ -	-	-	0.0%
2	2	398	-	-	-	\$ -	\$ -	\$ -	\$ -	-	-	0.0%
3	3	398	-	-	-	\$ -	\$ -	\$ -	\$ -	-	-	0.0%
4	4	398	-	-	-	\$ -	\$ -	\$ -	\$ -	-	-	0.0%
5	5	398	14	14.00	-	\$ 15.49	\$ 15.50	\$ 0.01	\$ 0.15	0.01	0.15	0.1%
6	6	398	189	189.00	-	\$ 209.15	\$ 209.30	\$ 0.15	\$ 0.36	0.15	0.36	0.1%
7	7	398	437	437.00	-	\$ 483.58	\$ 483.94	\$ 0.36	\$ 0.60	0.36	0.60	0.1%
8	8	398	728	728.00	-	\$ 805.61	\$ 806.20	\$ 0.60	\$ 0.98	0.60	0.98	0.1%
9	9	398	1,197	1,197.00	-	\$ 1,324.60	\$ 1,325.58	\$ 0.98	\$ (0.18)	0.98	(0.18)	0.1%
10	10	398	6,130	1,500.00	4,630.00	\$ 6,264.49	\$ 6,264.30	\$ (0.18)	\$ 0.71	(0.18)	0.71	0.0%
11												
12	<b>Total Bills</b>	<b>3,975</b>	<b>866</b>	<b>866.14</b>	<b>-</b>	<b>\$ 958.47</b>	<b>\$ 959.18</b>	<b>\$ 0.71</b>	<b>\$ 0.39</b>	<b>0.71</b>	<b>0.39</b>	<b>0.1%</b>
			<b>472</b>	<b>472.41</b>	<b>-</b>	<b>\$ 522.77</b>	<b>\$ 523.16</b>	<b>\$ 0.39</b>	<b>\$ 0.39</b>	<b>0.39</b>	<b>0.39</b>	<b>0.1%</b>

Rates	Present	Proposed
Customer Charge	\$ -	\$ -
1st Block	\$ 0.24927	\$ 0.25177
2nd Block	\$ 0.13718	\$ 0.13855
3rd Block	\$ 0.05881	\$ 0.05940
GSR	\$ 0.85565	\$ 0.85565
SSER	\$ 0.00168	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-3 SSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage	1st Block	2nd Block	Average Bill at Present Rates	Average Bill at Proposed Rates \$	Proposed Change	
				First 1500 CCF	1501-15000 CCF	(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	2	-	-	-	\$ 17.13	\$ 17.25	\$ 0.12	0.7%
2	2	2	1	1.00	-	\$ 18.20	\$ 18.32	\$ 0.12	0.7%
3	3	2	1	1.00	-	\$ 18.20	\$ 18.32	\$ 0.12	0.7%
4	4	2	2	2.00	-	\$ 19.27	\$ 19.38	\$ 0.12	0.6%
5	5	2	18	18.00	-	\$ 36.35	\$ 36.46	\$ 0.11	0.3%
6	6	2	41	41.00	-	\$ 60.90	\$ 61.00	\$ 0.10	0.2%
7	7	2	108	108.00	-	\$ 132.43	\$ 132.51	\$ 0.07	0.1%
8	8	2	155	155.00	-	\$ 182.61	\$ 182.66	\$ 0.05	0.0%
9	9	2	201	201.00	-	\$ 231.72	\$ 231.75	\$ 0.03	0.0%
10	10	2	1,930	1,500.00	430.00	\$ 2,056.67	\$ 2,055.92	\$ (0.75)	0.0%
11									
12	<b>Total Bills</b>	<b>24</b>	<b>358</b>	<b>357.80</b>	<b>-</b>	<b>\$ 399.12</b>	<b>\$ 399.09</b>	<b>\$ (0.03)</b>	<b>0.0%</b>

Rates	Present	Proposed
Customer Charge	\$ 17.13	\$ 17.25
1st Block	\$ 0.19993	\$ 0.20044
2nd Block	\$ 0.15122	\$ 0.15161
3rd Block	\$ 0.06483	\$ 0.06500
GSR	\$ 0.86674	\$ 0.86674
SSER	\$ 0.00094	\$ -

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
 (Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-3 SSO

Description: \_\_\_\_\_

(1) Line No.	(2) Decile Levels for Numbers of Bills	(3) Number of Bills	(4) Average Usage	(5) 1st Block First 1500 CCF	(6) 2nd Block 1501-15000 CCF	(7) Average Bill at Present Rates		(8) Average Bill at Proposed Rates		(9) Proposed Change		(10) %
						(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$	(Col. 8 / Col. 6)			
1	1	2	-	-	-	\$	17.13	\$	17.25	\$	0.12	0.7%
2	2	2	-	-	-	\$	17.13	\$	17.25	\$	0.12	0.7%
3	3	2	-	-	-	\$	17.13	\$	17.25	\$	0.12	0.7%
4	4	2	1	1.00	-	\$	18.20	\$	18.32	\$	0.12	0.7%
5	5	2	1	1.00	-	\$	18.20	\$	18.32	\$	0.12	0.7%
6	6	2	76	76.00	-	\$	98.27	\$	98.36	\$	0.09	0.1%
7	7	2	190	190.00	-	\$	219.98	\$	220.02	\$	0.04	0.0%
8	8	2	241	241.00	-	\$	274.42	\$	274.44	\$	0.02	0.0%
9	9	2	2,850	1,500.00	1,350.00	\$	2,994.06	\$	2,992.80	\$	(1.26)	0.0%
10	10	2	6,078	1,500.00	4,578.00	\$	6,283.07	\$	6,280.04	\$	(3.02)	0.0%
11												
12	<b>Total Bills</b>	<b>24</b>	1,528	1,500.00	27.83	\$	1,646.90	\$	1,646.37	\$	(0.53)	0.0%
			943	942.82	-	\$	1,023.69	\$	1,023.41	\$	(0.28)	0.0%

Rates	Present	Proposed
Customer Charge	\$ 17.13	\$ 17.25
1st Block	\$ 0.19993	\$ 0.20044
2nd Block	\$ 0.15122	\$ 0.15161
3rd Block	\$ 0.06483	\$ 0.06500
GSR	\$ 0.86674	\$ 0.86674
SSER	\$ 0.00094	\$ -



**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: LCS-1 SSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage (CCF)	Average Demand MMBtu	Average Bill at Present Rates	Average Bill at Proposed Rates \$	Proposed Change	
					(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	1	43,102	360.85	\$ 32,388.66	\$ 34,663.71	\$ 2,275.05	7.0%
2	2	1	55,135	461.59	\$ 40,913.79	\$ 43,464.43	\$ 2,550.64	6.2%
3	3	1	56,455	472.64	\$ 41,818.72	\$ 44,378.49	\$ 2,559.77	6.1%
4	4	1	56,638	474.17	\$ 41,944.22	\$ 44,505.26	\$ 2,561.04	6.1%
5	5	1	57,813	484.01	\$ 42,750.06	\$ 45,319.24	\$ 2,569.17	6.0%
6	6	1	59,037	494.26	\$ 43,588.94	\$ 46,166.58	\$ 2,577.64	5.9%
7	7	1	64,480	539.83	\$ 47,320.93	\$ 49,936.24	\$ 2,615.31	5.5%
8	8	1	65,067	544.75	\$ 47,723.86	\$ 50,343.23	\$ 2,619.38	5.5%
9	9	1	68,035	569.59	\$ 49,758.29	\$ 52,398.20	\$ 2,639.91	5.3%
10	10	1	69,403	581.04	\$ 50,696.24	\$ 53,345.62	\$ 2,649.38	5.2%
11								
12	<b>Total Bills</b>	<b>12</b>	<b>57,848</b>	<b>484.31</b>	<b>\$ 42,774.22</b>	<b>\$ 45,343.64</b>	<b>\$ 2,569.42</b>	<b>6.0%</b>

Rates	Present	Proposed
Customer Charge	\$ 300.70	\$ 504.75
1st Block	\$ 8.31165	\$ 14.12197
2nd Block	\$ 1.28424	\$ 2.18200
GSR (Commodity)	\$ 0.58182	\$ 0.58182
GSR (Demand)	\$ 11.04400	\$ 11.04400
SSER	\$ 0.00060	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: LCS-1 SSO

Description: \_\_\_\_\_

(1) Line No.	(2) Decile Levels for Numbers of Bills	(3) Number of Bills	(4) Average Usage (CCF)	(5) Average Demand MMBtu	(7)		(8)		(9)		(10)
					Average Bill at Present		Average Bill at Proposed		Proposed Change		%
					Rates		Rates \$		Revenue \$		
(Col. 4) x (Sch H-2 Col. 4)		(Col. 4) x (Sch H-2 Col. 7)		(Col. 7 - Col. 6)	(Col. 8 / Col. 6)						
1	1	1	19,075	159.70	\$ 14,501.45	\$ 15,622.04	\$ 1,120.58		7.7%		
2	2	1	20,337	170.26	\$ 15,441.00	\$ 16,622.22	\$ 1,181.22		7.6%		
3	3	1	21,195	177.44	\$ 16,079.31	\$ 17,301.73	\$ 1,222.42		7.6%		
4	4	1	26,060	218.17	\$ 19,701.22	\$ 21,157.40	\$ 1,456.18		7.4%		
5	5	1	28,719	240.43	\$ 21,680.72	\$ 23,264.66	\$ 1,583.94		7.3%		
6	6	1	30,376	254.31	\$ 22,914.32	\$ 24,577.88	\$ 1,663.56		7.3%		
7	7	1	38,728	324.23	\$ 29,132.53	\$ 31,197.42	\$ 2,064.89		7.1%		
8	8	1	39,769	332.94	\$ 29,907.12	\$ 32,022.00	\$ 2,114.88		7.1%		
9	9	1	41,551	347.87	\$ 31,233.95	\$ 33,434.47	\$ 2,200.52		7.0%		
10	10	1	51,349	429.89	\$ 38,317.91	\$ 40,842.34	\$ 2,524.44		6.6%		
11											
12	<b>Total Bills</b>	<b>12</b>	32,094	268.69	\$ 24,193.64	\$ 25,939.77	\$ 1,746.13		7.2%		
			44,971	376.50	\$ 33,780.16	\$ 36,145.02	\$ 2,364.85		7.0%		

Rates	Present	Proposed
Customer Charge	\$ 300.70	\$ 504.75
1st Block	\$ 8.31165	\$ 14.12197
2nd Block	\$ 1.28424	\$ 2.18200
GSR (Commodity)	\$ 0.58182	\$ 0.58182
GSR (Demand)	\$ 11.04400	\$ 11.04400
SSER	\$ 0.00060	\$ -

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
 (Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-1 TSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage (MMBtu)	1st Block First 1500 MMBtu	2nd Block 1501-15000 CCF MMBtu	Average Bill at Present Rates (Col. 4) x (Sch H-2 Col. 4)	Average Bill at Proposed Rates \$ (Col. 4) x (Sch H-2 Col. 7)	Proposed Change	
								Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	237	96	96.00	-	\$ 529.43	\$ 655.10	\$ 125.66	23.7%
2	2	237	245	245.00	-	\$ 792.63	\$ 1,100.50	\$ 307.87	38.8%
3	3	237	365	365.00	-	\$ 1,004.59	\$ 1,459.21	\$ 454.61	45.3%
4	4	237	500	500.00	-	\$ 1,243.06	\$ 1,862.75	\$ 619.70	49.9%
5	5	237	630	630.00	-	\$ 1,472.69	\$ 2,251.36	\$ 778.67	52.9%
6	6	237	781	781.00	-	\$ 1,739.41	\$ 2,702.73	\$ 963.32	55.4%
7	7	237	1,001	1,001.00	-	\$ 2,128.02	\$ 3,360.37	\$ 1,232.35	57.9%
8	8	237	1,342	1,342.00	-	\$ 2,730.36	\$ 4,379.70	\$ 1,649.34	60.4%
9	9	237	1,833	1,500.00	333.00	\$ 3,457.98	\$ 5,604.87	\$ 2,146.90	62.1%
10	10	237	3,108	1,500.00	1,608.00	\$ 5,175.33	\$ 8,487.50	\$ 3,312.17	64.0%
11									
12	<b>Total Bills</b>	<b>2,372</b>	<b>1,138</b>	<b>1,137.55</b>	<b>-</b>	<b>\$ 2,369.23</b>	<b>\$ 3,768.56</b>	<b>\$ 1,399.33</b>	<b>59.1%</b>

Rates	Present	Proposed
Customer Charge	\$ 14.98	\$ 23.25
Administration Charge	\$ 344.88	\$ 344.88
1st Block MMBtu	\$ 1.72144	\$ 2.98923
2nd Block MMBtu	\$ 1.30199	\$ 2.26087
3rd Block MMBtu	\$ 0.55816	\$ 0.96923
GSR	\$ 0.00001	\$ 0.00001
SSER	\$ 0.04494	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-1 TSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage (MMBtu)	1st Block First 1500 MMBtu	2nd Block 1501-15000 CCF MMBtu	Average Bill		Proposed Change	
						at Present Rates	at Proposed Rates \$	Revenue \$	%
						(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	(Col. 7 - Col. 6)	(Col. 8 / Col. 6)
1	1	237	8	8.00	-	\$ 373.99	\$ 392.04	\$ 18.05	4.8%
2	2	237	35	35.00	-	\$ 421.68	\$ 472.75	\$ 51.07	12.1%
3	3	237	90	90.00	-	\$ 518.84	\$ 637.16	\$ 118.33	22.8%
4	4	237	177	177.00	-	\$ 672.51	\$ 897.23	\$ 224.72	33.4%
5	5	237	270	270.00	-	\$ 836.79	\$ 1,175.23	\$ 338.44	40.4%
6	6	237	391	391.00	-	\$ 1,050.52	\$ 1,536.93	\$ 486.41	46.3%
7	7	237	559	559.00	-	\$ 1,347.27	\$ 2,039.12	\$ 691.85	51.4%
8	8	237	842	842.00	-	\$ 1,847.16	\$ 2,885.08	\$ 1,037.91	56.2%
9	9	237	1,282	1,282.00	-	\$ 2,624.37	\$ 4,200.34	\$ 1,575.97	60.1%
10	10	237	2,196	1,500.00	696.00	\$ 3,946.92	\$ 6,425.58	\$ 2,478.66	62.8%
11									
12	<b>Total Bills</b>	<b>2,366</b>	635	634.66	-	\$ 1,480.92	\$ 2,265.29	\$ 784.37	53.0%
			886	886.43	-	\$ 1,925.64	\$ 3,017.88	\$ 1,092.24	56.7%

Rates	Present	Proposed
Customer Charge	\$ 14.98	\$ 23.25
Administration Charge	\$ 344.88	\$ 344.88
1st Block MMBtu	\$ 1.72144	\$ 2.98923
2nd Block MMBtu	\$ 1.30199	\$ 2.26087
3rd Block MMBtu	\$ 0.55816	\$ 0.96923
GSR	\$ 0.00001	\$ 0.00001
SSER	\$ 0.04494	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-3 TSO

Description: \_\_\_\_\_

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Decile Levels for Numbers of Bills	Number of Bills	Average Usage (MMBtu)	1st Block First 1500 MMBtu	2nd Block 1501-15000 CCF MMBtu	Average Bill at Present Rates (Col. 4) x (Sch H-2 Col. 4)	Average Bill at Proposed Rates \$ (Col. 4) x (Sch H-2 Col. 7)	Proposed Change	
								Revenue \$ (Col. 7 - Col. 6)	% (Col. 8 / Col. 6)
1	1	2	12	12.00	-	\$ 385.71	\$ 385.86	\$ 0.15	0.0%
2	2	2	24	24.00	-	\$ 409.41	\$ 409.60	\$ 0.19	0.0%
3	3	2	44	44.00	-	\$ 448.91	\$ 449.16	\$ 0.24	0.1%
4	4	2	239	239.00	-	\$ 834.05	\$ 834.84	\$ 0.79	0.1%
5	5	2	327	327.00	-	\$ 1,007.85	\$ 1,008.89	\$ 1.04	0.1%
6	6	2	402	402.00	-	\$ 1,155.98	\$ 1,157.22	\$ 1.25	0.1%
7	7	2	502	502.00	-	\$ 1,353.48	\$ 1,355.01	\$ 1.53	0.1%
8	8	2	625	625.00	-	\$ 1,596.41	\$ 1,598.28	\$ 1.87	0.1%
9	9	2	667	667.00	-	\$ 1,679.36	\$ 1,681.35	\$ 1.99	0.1%
10	10	2	748	748.00	-	\$ 1,839.34	\$ 1,841.56	\$ 2.22	0.1%
11									
12	<b>Total Bills</b>	<b>18</b>	<b>320</b>	<b>320.34</b>	<b>-</b>	<b>\$ 994.69</b>	<b>\$ 995.71</b>	<b>\$ 1.02</b>	<b>0.1%</b>

Rates	Present	Proposed
Customer Charge	\$ 17.13	\$ 17.25
Administration Charge	\$ 344.88	\$ 344.88
1st Block	\$ 1.96767	\$ 1.97785
2nd Block	\$ 1.48823	\$ 1.49593
3rd Block	\$ 0.63799	\$ 0.64129
GSR	\$ -	\$ -
SSER	\$ 0.00737	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: SCS-3 TSO

Description: \_\_\_\_\_

(1) Line No.	(2) Decile Levels for Numbers of Bills	(3) Number of Bills	(4) Average Usage (MMBtu)	(5) 1st Block First 1500 MMBtu	(6) 2nd Block 1501-15000 CCF MMBtu	(7) Average Bill at Present Rates		(8) Average Bill at Proposed Rates \$		(9) Proposed Change		(10) %
						(Col. 4) x (Sch H-2 Col. 4)	(Col. 4) x (Sch H-2 Col. 7)	Revenue \$	(Col. 8 / Col. 6)			
1	1	2	11	11.00	-	\$	383.74	\$	383.89	\$	0.15	0.0%
2	2	2	24	24.00	-	\$	409.41	\$	409.60	\$	0.19	0.0%
3	3	2	97	97.00	-	\$	553.59	\$	553.98	\$	0.39	0.1%
4	4	2	210	210.00	-	\$	776.77	\$	777.48	\$	0.71	0.1%
5	5	2	241	241.00	-	\$	838.00	\$	838.79	\$	0.80	0.1%
6	6	2	277	277.00	-	\$	909.10	\$	909.99	\$	0.90	0.1%
7	7	2	300	300.00	-	\$	954.52	\$	955.48	\$	0.96	0.1%
8	8	2	346	346.00	-	\$	1,045.38	\$	1,046.47	\$	1.09	0.1%
9	9	2	374	374.00	-	\$	1,100.68	\$	1,101.85	\$	1.17	0.1%
10	10	2	377	377.00	-	\$	1,106.60	\$	1,107.78	\$	1.18	0.1%
11												
12	<b>Total Bills</b>	<b>18</b>	202	202.41	-	\$	761.78	\$	762.47	\$	0.69	0.1%
			261	261.37	-	\$	878.24	\$	879.09	\$	0.85	0.1%

Rates	Present	Proposed
Customer Charge	\$ 17.13	\$ 17.25
Administration Charge	\$ 344.88	\$ 344.88
1st Block	\$ 1.96767	\$ 1.97785
2nd Block	\$ 1.48823	\$ 1.49593
3rd Block	\$ 0.63799	\$ 0.64129
GSR	\$ -	\$ -
SSER	\$ 0.00737	\$ -

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Winter (Average Month)  
 (Annual or separate seasonal schedule for each season)

Rate Schedule: LCS-1 TSO

Description: \_\_\_\_\_

(1) Line No.	(2) Decile Levels for Numbers of Bills	(3) Number of Bills	(4) Average Usage (CCF)	(5) Average Demand MMBtu	(7)		(8)		(9)		(10)
					Average Bill at Present		Average Bill at Proposed		Proposed Change		%
					Rates		Rates \$		Revenue \$	(Col. 8 / Col. 6)	
(Col. 4) x (Sch H-2 Col. 4)		(Col. 4) x (Sch H-2 Col. 7)		(Col. 7 - Col. 6)							
1	1	116	13,304	103.37	\$ 1,512.36	\$ 2,354.22	\$ 841.86	55.7%			
2	2	116	30,597	237.74	\$ 2,638.98	\$ 4,309.85	\$ 1,670.87	63.3%			
3	3	116	39,807	309.30	\$ 3,239.01	\$ 5,351.40	\$ 2,112.40	65.2%			
4	4	116	48,998	380.71	\$ 3,837.78	\$ 6,390.78	\$ 2,553.00	66.5%			
5	5	116	60,308	468.59	\$ 4,092.60	\$ 6,825.67	\$ 2,733.07	66.8%			
6	6	116	74,094	575.71	\$ 4,238.00	\$ 7,066.44	\$ 2,828.44	66.7%			
7	7	116	93,478	726.32	\$ 4,442.43	\$ 7,404.96	\$ 2,962.53	66.7%			
8	8	116	132,013	1,025.74	\$ 4,848.85	\$ 8,077.97	\$ 3,229.12	66.6%			
9	9	116	219,171	1,702.95	\$ 5,768.08	\$ 9,600.16	\$ 3,832.08	66.4%			
10	10	116	476,580	3,703.01	\$ 8,482.90	\$ 14,095.72	\$ 5,612.82	66.2%			
11											
12	<b>Total Bills</b>	<b>1,164</b>	<b>128,229</b>	<b>996.33</b>	<b>\$ 4,808.93</b>	<b>\$ 8,011.87</b>	<b>\$ 3,202.94</b>	<b>66.6%</b>			

Rates	Present	Proposed
Customer Charge	\$ 300.70	\$ 504.75
Administration Charge	\$ 344.88	\$ 344.88
Demand Charge 1st Block	\$ 8.31165	\$ 14.55599
Demand Charge 2nd Block	\$ 1.28424	\$ 2.24906
GSR	\$ (0.00001)	\$ (0.00001)
SSER	\$ 0.00058	\$ -

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-3 Typical Bill Analysis

Explanation: Schedule(s) comparing annual or seasonal analysis of customer bills at varying levels of usage at present and proposed rates by rate schedule. For each rate schedule, applicant should order bills by usage level in ascending order and separate into 10 groups (deciles) of equal number of bills. For each group, company should calculate a present and proposed bill using rates from Schedule H-2 applied to that group's average usage. A company with uniform monthly rates will provide an annual analysis. A company with seasonal rates will provide a seasonal analysis for each season (Exclude non-standard rates, such as lighting, variable peak pricing, and special contracts).

Time Period: Summer (Average Month)  
(Annual or separate seasonal schedule for each season)

Rate Schedule: LCS-1 TSO

Description: \_\_\_\_\_

(1) Line No.	(2) Decile Levels for Numbers of Bills	(3) Number of Bills	(4) Average Usage (CCF)	(5) Average Demand MMBtu	(7)		(8)		(9)		(10)
					Average Bill at Present		Average Bill at Proposed		Proposed Change		%
					Rates		Rates \$		Revenue \$		
(Col. 4) x (Sch H-2 Col. 4)		(Col. 4) x (Sch H-2 Col. 7)		(Col. 7 - Col. 6)		(Col. 8 / Col. 6)					
1	1	116	9,605	74.63	\$ 1,271.34	\$ 1,935.85	\$ 664.51		52.3%		
2	2	116	24,586	191.03	\$ 2,247.33	\$ 3,630.01	\$ 1,382.68		61.5%		
3	3	116	32,630	253.53	\$ 2,771.41	\$ 4,539.73	\$ 1,768.32		63.8%		
4	4	116	40,790	316.94	\$ 3,303.02	\$ 5,462.53	\$ 2,159.51		65.4%		
5	5	116	50,010	388.57	\$ 3,903.68	\$ 6,505.17	\$ 2,601.49		66.6%		
6	6	116	63,237	491.35	\$ 4,123.49	\$ 6,876.82	\$ 2,753.33		66.8%		
7	7	116	77,726	603.93	\$ 4,276.30	\$ 7,129.87	\$ 2,853.57		66.7%		
8	8	116	104,721	813.68	\$ 4,561.00	\$ 7,601.31	\$ 3,040.31		66.7%		
9	9	116	185,588	1,442.01	\$ 5,413.88	\$ 9,013.63	\$ 3,599.75		66.5%		
10	10	116	553,757	4,302.67	\$ 9,296.86	\$ 15,443.59	\$ 6,146.73		66.1%		
11											
12	<b>Total Bills</b>	<b>1,164</b>	107,062	831.87	\$ 4,585.70	\$ 7,642.21	\$ 3,056.51		66.7%		
			117,645	914.10	\$ 4,697.32	\$ 7,827.04	\$ 3,129.72		66.6%		

Rates	Present	Proposed
Customer Charge	\$ 300.70	\$ 504.75
Administration Charge	\$ 344.88	\$ 344.88
Demand Charge 1st Block	\$ 8.31165	\$ 14.55599
Demand Charge 2nd Block	\$ 1.28424	\$ 2.24906
GSR	\$ (0.00001)	\$ (0.00001)
SSER	\$ 0.00058	\$ -



**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-4 Bill Frequency Analysis

**Summit Utilities Arkansas, Inc.**  
 Test Year Ending December 31, 2024  
 Docket No. 23-079-U  
 Schedule H-4 Bill Frequency Analysis

Explanation: For Residential rate schedule(s) and any other rate schedules for which the Company proposes to change the volumetric blocking, show monthly billed activity and actual consumption, if different, by rate schedule in the format provided. For demand metered customers, show the billed demand in addition to the billed usage. By individual rate schedule, provide data in the block format below with no less than 11 blocks, one of which is zero.

Rate Schedule: Residential

USAGE UNIT						ACTUAL	BILLED				CUMULATIVE BILLED TOTALS				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line	Block	Block		Ccf	Number	Metered	Billed	Revenue		Bills	Usage		Revenue		
No.	Number	Size	Range	Usage	By Block	Usage	Usage	By	Number	% of	Usage	% of	Amount	% of	
						By Block	By Block	Block		Total		Total		Total	

No Changes proposed to volumetric blocking

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-5 Derivation of Rate Designs by Rate Schedule

**Summit Utilities Arkansas, Inc.**  
Test Year Ending December 31, 2024  
Docket No. 23-079-U  
Schedule H-5 Derivation of Rate Designs by Rate Schedule

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Explanation: Schedule showing (1) a narrative explanation of the sequential steps taken and (2) supporting calculations underlying the derivation of each component of the proposed rates for each rate schedule.

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The steps in developing proposed rates are presented in the narrative below.

**1) Rate Design Principles**

The proposed rate design was guided by several principles commonly used throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c) rate changes should be tempered by rate continuity concerns.

Because these principles can conflict, the proposed rate design reflects a level of judgment to balance these principles.

**2) Revenue Targets**

The proposed revenues for each rate schedule were based on the required rate schedule revenues at equalized rate of return, as presented in Schedule H-1.

The calculation of rate schedule revenues at equalized rate of return is presented in Schedule G-1, Line 48.

For the classes where revenue requirements at equalized rate of return is lower than current revenues, the Company is proposing no change (such as SCS-2 and SCS-3 classes)

The resulting revenue surplus is allocated to LCS-1 class which has the highest proposed increase

**3) Rate Design**

The proposed rates for each rate schedule were based on a uniform increase in each rate elements, as shown in Schedule H-2-C. The Schedule shows the proposed revenue targets for each rate schedule were apportioned to each rate element to reflect a uniform increase in each rate element.

The calculation of proposed rates for each rate schedule are presented in Schedule H-2-C.

Supporting Schedules

G-1

H-1

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**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-10 Tariffs

**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-10 Proposed Tariffs (Marked-Up)

~~Original~~ First Revised Sheet No. TC-0.1/2

Replacing: Original Sheet No. TC-0.1/2

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: All

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Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: All

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Replacing: Original Sheet No. 1-1.1/1

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: All

PART I – General Information Schedule No. 1

**Title: UTILITY INFORMATION**

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**1. UTILITY INFORMATION**

Utility Official: ~~Stephanie Hammons~~ Brooke South Parsons  
~~Associate General Counsel and Sr. Director~~ Senior  
Manager, Regulatory Affairs and Corporate Counsel

Telephone Number: ~~(501) 377-4612~~ 479-462-1178

Mailing Address: 1400 Centerview Drive, Suite 100,  
Little Rock, AR 72211

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ **First Revised**—Sheet No. TC-2.1/1

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Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: All

PART II – Exemption Schedules

**Title: TABLE OF CONTENTS**

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Residential</u>
PART III - Rate Schedule No. 1		
<b>Title: RESIDENTIAL FIRM SALES SERVICE (RS-1)</b>		

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**1. RESIDENTIAL FIRM SALES SERVICE (RS-1)**

**1.1. AVAILABILITY**

1.1.1. This rate is available to any consumer where gas is delivered to an individually metered, single, private dwelling and its appurtenances, the major use of which is for household appliances, and for the personal comfort and convenience of those persons residing therein. This rate schedule is not available for any dwelling used principally for commercial purposes. Natural gas supplied hereunder is for the individual use of the customer at the point of delivery and shall not be resold or shared with others. Standby service is not available under this rate schedule.

**1.2. RATES**

1.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a), (b), and (c) as follows:

(a) Monthly Customer Charge -- ~~\$11.00~~ \$18.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

(b) Distribution Rate:

First 15 Ccf at ~~\$0.46369~~ \$0.76659 per Ccf  
Over 15 Ccf at ~~\$0.37410~~ \$0.61847 per Ccf

(c) Gas Supply Rate - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company's Gas Supply Rate Rider.

(d) WNA Rider will be applicable only to volumes in excess of 15 Ccf per month. It will not apply to Residential volumes measured through a separate meter and used solely for Natural Gas Vehicle Service.

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Replacing: Original Sheet No. 3-1.2/3

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Residential

PART III - Rate Schedule No. 1

**Title: RESIDENTIAL FIRM SALES SERVICE (RS-1)**

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1.3. MINIMUM CHARGE

1.3.1. Monthly Customer Charge -- \$~~184.00~~25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

1.4. RIDERS

1.4.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Arkansas Public Service Commission and in effect from time to time, are applicable to service under this rate schedule:

<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
WNA	Weather Normalization Adjustment	Weather Normalization Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
<u>BDA</u>	<u>Billing Determinant Adjustment Rider</u>	<u>BDA</u>

1.4.2. Service will be rendered under this rate schedule until service is discontinued to customer or the schedule is superseded by Arkansas Public Service Commission Order.

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~~Original~~ First Revised Sheet No. ~~3-1.3 / 3~~ 3-1.3 / 3

Replacing: Original Sheet No. 3-1.3 / 3

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Residential

PART III - Rate Schedule No. 1

**Title: RESIDENTIAL FIRM SALES SERVICE (RS-1)**

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1.5. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

1.5.1. The Arkansas Public Service Commission General Service Rules and the Company's rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

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~~Original~~ First Revised Sheet No. 3-2.1/7

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Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 2

**Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)**

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**2. SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)**

**2.1. AVAILABILITY**

2.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any consumer engaging in business, professional, institutional or other non-residential activity supplied at an individually metered point of delivery for all uses of gas. Natural gas supplied hereunder is for the individual use of the customer at the point of delivery and shall not be resold or shared with others. Standby service is not available under this rate schedule.

2.1.2. Gas consumption under this rate schedule is limited to 365,000 Ccf in any 12 consecutive month period. If at any time, it is anticipated, based on Company’s estimate, that the customer will consume in excess of 365,000 Ccf per year in the succeeding 12 consecutive month period, the customer shall become subject to the applicable large commercial firm service rate schedule.

2.1.3. Company has historically allowed the volume usage of meters at business facilities under common ownership and subject to this rate schedule to be aggregated for the sole purpose of establishing eligibility for transportation as referenced in Part 3.1.3. of Rate Schedule LCS-1. Customers historically qualifying for transportation under this aggregation provision shall remain subject to the rates and charges under this rate schedule in addition to any additional specific rates, charges, or adjustment riders peculiar to the Transportation Supply Option (“TSO”)

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		

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set out in Rate Schedule LCS-1, such as, but not limited to, administrative fees. Customers aggregating volume shall be subject to all provisions and policies governing TSO option customers as specified in LCS-1, except as provided for herein. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS-1 or LCS-1 rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

For the purpose of establishing eligibility for the “TSO” defined in the LCS rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers qualifying for transportation who choose the TSO shall be subject to rates and charges under the SCS-1 rate schedule, and are additionally subject to any additional specific rates, charges or riders specific to the TSO.

- 2.1.4. Customers converting from transportation service to sales service will be required to contract for such sales services between the months of February through April preceding the expiration of the primary or any succeeding term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		PSC File Mark Only

expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.

2.1.5. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who experience or anticipate an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria, may elect the TSO option and choose a subsequent return to the System Supply Option (“SSO”) only once during the calendar year. Customers electing the TSO on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$339.56 set-up fee upon initial election and upon any subsequent return to transportation service.

2.2. RATES

2.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a), (b), and (c) as follows:

(a) Monthly Customer Charge - ~~\$1423.98~~ 25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

(b) Distribution Rate for customers electing the SSO option:

First 1,500 Ccf at                      ~~\$0.17491~~ 26997



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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		

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1,501 – 15,000 Ccf at	\$0. <del>13230</del> <u>20420</u>
Over 15,000 Ccf at	\$0. <del>05671</del> <u>08753</u>

Distribution Rate for customers electing the TSO option:

First 150 MMBtu at	\$1. <del>72144</del> <u>2.98923</u>
151 – 1,500 MMBtu at	\$1. <del>30199</del> <u>2.26087</u>
Over 1,500 MMBtu at	\$0. <del>55816</del> <u>96923</u>

(c) Gas Supply Rate - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider.

(d) WNA Rider will be applicable only to volumes in excess of 78 Ccf.

2.2.2. Rates for customers historically qualifying for service under the Part 2.1.3. aggregation provision and customers qualifying for transportation under this rate schedule will be subject to thermal adjustment. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location (Ccf / 10) x thermal content factor = MMBtu).

2.3. MINIMUM CHARGE

2.3.1. Monthly Customer Charge -- \$14~~23.98~~25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

2.4. TELEMETERING

2.4.1. Telemetering is required for customers electing and qualifying for transportation service. Company shall install telemetry equipment of standard make and manufacture to determine hourly and daily flow at

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
Title: <b>SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		PSC File Mark Only

customer’s point of delivery. Existing customers shall have the option choose between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
Title: <b>SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		PSC File Mark Only

In the event customer has in place working telemetering facilities and equipment; and the customer receives system supply service; and Company determines it necessary to keep the telemeter(s) operational, Company will arrange and pay for the associated telecommunications cost while the customer receives sales service under this rate schedule.

2.4.2. If an existing Option 1 or Option 2 customer has chooses n analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

2.5. RIDERS

2.5.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Commission and in effect from time to time, are applicable to service under this rate schedule:

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		

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<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
WNA	Weather Normalization Adjustment	Weather Normalization Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
<u>BDA</u>	<u>Billing Determinant Rate Adjustment Rider</u>	<u>BDA</u>

2.5.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer qualifies for service under the large commercial firm service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

2.6. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

2.6.1. The Arkansas Public Service Commission General Service Rules and the Company's rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ Sheet No. 3-3.1/41

Replacing: ~~Original~~ Sheet No. 3-3.1/41

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III - Rate Schedule No. 3

**Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

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**3. LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

**3.1. AVAILABILITY**

3.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any customer at a particular facility owned or operated by customer who enters into a large volume commercial service agreement (“Agreement”) with Company, in the form appended to this rate schedule on reasonable terms and conditions acceptable to the Company, for delivery of gas at the facility, provided such facility has experienced, or anticipates, an average daily demand of more than 100 MMBtu per day during the preceding or succeeding twelve (12) months, respectively.

For the purpose of establishing eligibility for the Transportation Supply Option (“TSO”) defined in this rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers choosing the TSO will remain under their originating SCS or LCS rate schedules, and are additionally subject to any specific rates, charges or riders specific to the TSO.

3.1.2. Company has historically allowed the volume usage of meters at facilities under common ownership and subject to other commercial rate schedules to be aggregated for the sole purpose of establishing eligibility for transportation. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers

**ARKANSAS PUBLIC SERVICE COMMISSION**

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Replacing: \_\_\_\_\_ Original \_\_\_\_\_ Sheet No. 3-3.2/41

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III - Rate Schedule No. 3

**Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

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shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS or LCS rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

3.1.3. Customers under this rate schedule may choose between two sources of supply, as follows:

- (A) System Supply Option (“SSO”) - under which customer will be delivered natural gas supply designated as general system supply of Company.
- (B) Transportation Supply Option (“TSO”) - under which customer will be delivered natural gas supply received for customer’s account at points of receipt on Company’s distribution facilities.

3.1.4. The customer’s election between the two supply options under this rate schedule shall be set forth in the requisite Agreement which will specify the term (duration) of this customer election. Under no circumstances shall the Company be obligated to (a) deliver natural gas volumes to a customer under this rate schedule from a supply source other than the one reflected in customer’s election embodied in the Agreement or (b) enter into an agreement with a term of less than one year. LCS customers failing to execute the requisite agreement setting forth the supply option election, shall default to the System Supply Option, and shall remain until such time that an agreement setting forth the alternative supply option is executed.

3.1.5. If customer has human needs requirements, or other requirements necessary for the preservation of life, health or physical property, the

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(Name of Company)Kind of Service: Natural Gas Class of Service: Large Commercial

PART III - Rate Schedule No. 3

**Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

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Company will require customer to certify and document such requirements in writing prior to the start of service. The Customer shall update the Company in writing when its human needs requirements change.

3.1.6. Additionally, if customer has human needs requirements under the TSO, the Company will require customer to certify and document to Company that it:

- (A) has made firm pipeline capacity and gas supply arrangements sufficient to ensure non-interruptible deliveries to satisfy its level of human needs requirements. This documentation will include written acknowledgement from the upstream pipeline that firm, primary delivery point capacity is under contract for the appropriate location that will service customer, and that such capacity is under contract for the entire November through March time period; or,
- (B) has one or more alternative energy back-up systems in place to provide for continuous energy to satisfy the total human needs requirements that otherwise would be met by natural gas. In such instance, there will be no requirement to meet this firm pipeline capacity and gas supply provision.

3.1.7. Customers converting from sales service to transportation service shall bear the supply-related cost/credit shifts or additional costs/credits, if any, directly resulting from that conversion, including existing pipeline

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Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III - Rate Schedule No. 3

**Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

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commitments, existing gas supply costs, and additional administrative costs. The Company shall maintain adequate records to demonstrate such costs and to substantiate that this result has been achieved, and shall make such information available to the converting customer upon request. Upon request, Company shall provide a good faith estimate of such costs/credits based upon representations made by the customer as to usage, demand, timing, and other factors.

- 3.1.8 Customers converting from transportation service to sales service will be required to contract for such sales service between the months of February through April preceding the expiration of the primary or any succeeding term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.
- 3.1.9. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who has experienced or anticipates an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria, may elect the TSO option and choose a subsequent return to the SSO option only once during the calendar year. Customers electing the TSO option on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive



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Original First Revised Sheet No. 3-3.5/41

Replacing: \_\_\_\_\_ Original Sheet No. 3-3.5/41

Summit Utilities Arkansas, Inc.  
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Kind of Service: Natural Gas Class of Service: Large Commercial

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**Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

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transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$300 set-up fee upon initial election and upon any subsequent return to transportation service.

3.2. MAXIMUM QUANTITIES

- 3.2.1. Company and customer shall agree upon a Maximum Daily Winter Quantity (“MDWQ”) applicable to the period from November through March which will be reflected in the Agreement and shall establish the maximum MMBtu Quantity that the Company will be obligated to deliver on a firm basis on any given day to customer’s point of delivery until such maximum quantity is revised pursuant to Part 3.2.4.
- 3.2.2. Average Daily Volume shall be calculated by dividing the annual volume by 365.
- 3.2.3. Under no circumstances is Company required to agree to an MDWQ, Average Daily Volume or other quantity-related obligation under this rate schedule that it finds inconsistent with actual expected operating outcomes or load requirements based on observed historical operating data, the level and nature of currently installed natural gas facilities, equipment and appliances, or other relevant, reasonable and appropriate information or data. When entering into a new Agreement, an existing customer will not be required to agree to an MDWQ, Average Daily Volume or other quantity-related

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obligation under this rate schedule that is less than the quantities in effect during the previous Agreement, provided, however, that the quantities sought by the customer were actually experienced during the two-year period preceding the new Agreement.

- 3.2.4. Unless agreed otherwise, should customer deliveries exceed the Initial MDWQ during the period from November through March, then delivery demand set on that day shall reestablish the MDWQ and shall hereinafter be referred to as the Replacement MDWQ. Should annual deliveries exceed previously established levels, for the prior 12-month period, then the Initial Average Daily Volume will be reestablished for the annual period, and shall be known as the Replacement Average Daily Volume. The Replacement MDWQ or Average Daily Volume respectively, become effective on the first day of the month after which the excess occurred for all meters read on and after that date, and continue for the remaining term of the contract or until such time that a Replacement MDWQ or Average Daily Volume is established. The Replacement MDWQ or Average Daily Volume shall not, however, exceed the quantity that is capable of being received or delivered on a firm basis. In the event that the Replacement MDWQ or Average Daily Volume would otherwise exceed the quantity that is capable of being received or delivered on a firm basis, then the Replacement MDWQ or Average Daily Volume shall be the maximum level that can be received or delivered on a firm basis.
- 3.2.5. Company shall not be obligated to receive or deliver more than the Maximum Hourly Quantity ("MHQ"). If customer takes gas in excess of the specified MHQ at the point of delivery without the approval of

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Company, and such excess flow causes physical harm to the Company, its other customers or its facilities, then customer shall reimburse Company for the actual cost of damages or harm or repairs to its facilities, plus overhead expenses, within 15 days after the date of Company’s invoice to customer for such damages.

3.3. CAPACITY DEMAND

3.3.1. Each individually metered point of delivery under this rate schedule shall have a capacity demand (“CD”), equal to the higher of:

- (A) The Initial MDWQ specified in customer’s Agreement with Company, subject to the maximum quantities provision herein, or the Replacement MDWQ as established pursuant to the provisions of Part 3.2.4.
- B) The Initial Average Daily Volume specified in customer’s Agreement with Company, or the Replacement Average Daily Volume as established pursuant to the provisions of Part 3.2.4.

3.3.2. This CD shall be the billing determinant for both distribution demand charges and Fixed Storage Charges, Fixed Gas Supply Charges and Fixed Transportation Charges (GSR Demand) under the Gas Supply Rate Rider. The Initial MDWQ or Initial Average Daily Volume, the higher of which is also known as the Initial CD, shall remain in place until such time as a Replacement MDWQ or Replacement Average Daily Volume, the higher of, which is also known as the Replacement CD, is established pursuant to the provisions of Part 3.2.4. During the course of the contract term, the CD established as billing determinant shall be the higher of the Initial CD under the contract or any Replacement CD

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established during the previous 12-month period. Unless agreed upon otherwise, if during the course of a multi-year contract, any Replacement CD established pursuant to Part 3.2.4. does not re-occur during any prior 12-month period, then effective the first day of the following month the Replacement CD will be established as the higher of the Initial CD or highest daily volume during the MDWQ period that falls within the previous twelve months. In no instance shall the Replacement CD be based upon usage occurring before the effective date of the customer's Agreement.

3.4. RATES

3.4.1. Each customer receiving service under this rate schedule, other than small commercial firm sales service customers historically qualifying under the Part 3.1.2. aggregation provision, shall be charged the sum of (a), (b), (c) and (d) as follows:

- (a) Distribution Customer Charge - ~~\$300.70~~ 504.75 per month. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.
- (b) Distribution Demand Charge per MMBtu of CD per month:
  - (i) ~~\$8.31165~~ 14.12197 per MMBtu of CD up to 400 MMBtu of CD  
plus, if applicable
  - (ii) ~~\$1.28424~~ 2.18200 per MMBtu of CD over 400 MMBtu of CD.

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(c) Gas Supply Rate Rider :

- (i) SSO - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider.
- (ii) TSO - The customer will provide the appropriate LUFG-in-Kind as described in the Company’s Gas Supply Rate Rider. Volumes provided as LUFG-in-Kind will not be considered in the calculation of Capacity Demand and shall not be subject to Distribution Charges.

3.4.2. Monthly charges applicable to customers under the TSO described in Part 3.1.3. of this rate schedule, including small commercial firm sales service customers historically qualifying under the Part 3.1.2. aggregation provision of this rate schedule or qualifying for transportation under the SCS rate schedule, are as follows:

- (a) Contract Administration Fees:  
TSO - \$344.88 per month.

3.5. MINIMUM CHARGE

The sum of (a), (b), and (c) if applicable:

- (a) Distribution Customer Charge - ~~\$300.70~~ 504.75 per month. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service
- (b) Distribution Demand Charge - per MMBtu of CD per month:

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- (i) ~~\$8.31165~~ 14.55599 per MMBtu of CD up to 400 MMBtu of CD  
plus, if applicable
- (ii) ~~\$1.28424~~ 2.24906 per MMBtu of CD over 400 MMBtu of CD
- (c) Contract Administration Fee – TSO - \$344.88 per month.

**3.6. TELEMETERING EQUIPMENT**

3.6.1. Telemetering is required for all customers who receive service pursuant to this rate schedule, including customers qualifying under Part 3.1.2. of the aggregation provision of this rate schedule. If Company does not have telemetry at customer’s point of delivery, upon execution of the Agreement, Company shall install telemetry equipment of standard make and manufacture to determine hourly and daily flow of gas at customer’s point of delivery. ~~Existing c~~Customers shall have the option choose between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require

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pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.

- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

3.6.2. If an existing Option 1 or Option 2 customer has chooses analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period

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such meter(s) is(are) served under this or any other transportation rate schedule.

3.7. RIDERS

3.7.1 In addition to the Gas Supply Rate Rider, the following riders, as on file with the Arkansas Public Service Commission and in effect from time to time, are applicable to service under this rate schedule:

<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge

3.7.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer qualifies for service under the small commercial firm sales service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

3.8. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

3.8.1. The Arkansas Public Service Commission General Service Rules and the Company's rates and policies as presently on file with the Arkansas Public



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Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

3.9. BILLING AND PAYMENT

3.9.1. Customer's bills will be based on capacity demand and the quantity of MMBtu's delivered to customer at the delivery point. Such bills shall be rendered promptly after the close of each billing period and shall be paid within fourteen (14) days after the date the bill is mailed or made available electronically. Company shall have the right to bill customer each month hereunder on the basis of nominated quantities or estimated quantities, provided that adjustments shall be made to such quantities in subsequent months' billings based on actual quantities delivered. Amounts past due hereunder shall bear interest from the due date until paid at the maximum lawful rate. The Company shall not discontinue service to customer for violation of its rates and policies nor for non-payment of bills, without first having diligently tried to induce the customer to comply with its rates and policies, or to pay amounts due the Company. Company may suspend service to customer after written notice shall have been given to the customer by the Company in the manner provided for in Rule 6.04.A of the Arkansas Public Service Commission's General Service Rules. Company may require as a condition of recommencement or continuation of service the maximum refundable deposit or bond allowed by the Arkansas Public Service Commission to secure payment of bills. Interest at such rates as are required by the Arkansas Public Service Commission shall be paid on any such deposit amount.

3.10. DEFINITIONS

3.10.1. The following terms when used herein shall be construed to have the following meaning, except where the context of their use clearly indicates another meaning:

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- 3.10.2. The term "Large Volume Commercial Customer Agreement" (Agreement) shall mean a written and fully executed agreement between Company and customer which provides for service under the applicable supply option of this rate schedule.
- 3.10.3. The term "customer" shall mean the party so identified in the Agreement, or its designee.
- 3.10.4. The term "day" or "daily" shall mean a period of twenty-four (24) consecutive hours, beginning and ending as near as practicable to 9:00 a.m., Central Standard Time, at the point at which delivery of gas is made.
- 3.10.5. The term "month," "Service Month," or "monthly" shall mean the period beginning at or as near as practicable to 9:00 a.m., Central Standard Time, on the first day of the calendar month and ending as near as practicable to 9:00 a.m. on the first day of the next succeeding calendar month.
- 3.10.6. The term "year" or "service year" shall mean a period of three hundred sixty-five (365) consecutive days beginning on the date specified in the Agreement for the commencement of the term of service or any anniversary thereof; provided, however, that any year which contains a date of February 29, shall consist of three hundred sixty-six (366) consecutive days.
- 3.10.7. The term "cubic foot" shall mean the volume of gas which occupies one (1) cubic foot when said gas is at a temperature of sixty degrees (60 degrees) Fahrenheit, and at a pressure of 14.73 pounds per square inch absolute.

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- 3.10.8. The term "Mcf" shall mean one thousand (1,000) cubic feet of gas.
- 3.10.9. The term "Btu" shall mean British Thermal Unit.
- 3.10.10. The term "MMBtu" shall mean one million (1,000,000) Btu's.
- 3.10.11. The term "gas supply" as it relates to purchased gas costs shall mean the charge for the product known as natural gas, and does not include any charges associated with delivery of the product by Company or any supplier pipeline of the Company.
- 3.10.12. The term "balancing" shall mean the service provided by Company when quantities of gas received by Company at the Point(s) of Receipt differ at any time from the quantities of gas delivered by Company at the Point(s) of Delivery under the Agreement.
- 3.10.13. The term "Point(s) of Receipt" shall mean the point or points specified in the Agreement where Company agrees to receive gas for transportation for the account of customer.
- 3.10.14. The term "Point(s) of Delivery" shall mean the point or points specified in the Agreement where Company agrees to deliver gas transported for the account of customer.
- 3.10.15. The term "imbalance" shall mean the difference in the MMBtu's of natural gas which customer takes at the Point(s) of Delivery and the MBtu's which customer provides for transportation at the Point(s) of Receipt.
- 3.10.16. The term "Average Daily Volume" shall be calculated by dividing the annual volume by 365.

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- 3.10.17. The term “Maximum Hourly Quantity” or “MHQ” shall mean the maximum MMBtu Company is obligated to deliver or receive for customer’s account in any single hour. Company shall not be obligated to agree to a maximum hourly quantity greater than 1/15 of MDWQ or Average Daily Volume.
- 3.10.18. The term “Initial CD” shall mean the higher of the Average Daily Volume or the Maximum Daily Winter Quantity “MDWQ”. The Initial CD shall be negotiated by the Company and the customer.
- 3.10.19. The term “Initial Maximum Daily Winter Quantity” shall mean the Maximum Daily Winter Quantity “MDWQ” reflected on the initial Exhibit A to the Large Volume Commercial Customer Agreement.
- 3.10.20. The term “Replacement CD” shall mean a daily volume higher than the Initial CD, that is substituted and used as a CD pursuant to Part 3.3.2.
- 3.10.21. The term “Replacement Maximum Daily Winter Quantity” shall mean the Maximum Daily Winter Quantity “MDWQ” reflected on the revised Exhibit A to the Large Volume Commercial Customer
- 3.10.22. The term “*Inside FERC* Enable-East First-of-the-Month Index,” or “Enable Index,” shall mean the price published in Platt’s *Inside FERC’s Gas Market Report* under the heading “Prices of Spot Gas Delivered to Pipelines” for “Enable Gas Transmission, LLC.”, “East” under the subheading “Index” for the applicable Month of gas delivery. For any Month in which Platt’s *Inside FERC’s Gas Market Report* fails to report an Enable Index, Company shall substitute the price published in Platt’s *Inside FERC’s Gas Market Report* under the heading “Market Center Spot Gas Prices” for “Henry Hub” under the subheading “Index”

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for the applicable Month of gas delivery (the “Henry Hub Index”), adjusted to reflect an historical variance between the Enable Index and Henry Hub Index. The variance shall be the average of the difference between the Henry Hub Index and the Enable Index for the two most recent months in which both indices were published by Platt’s *Inside FERC’s Gas Market Report*.

**3.11. GOVERNMENTAL REGULATIONS**

3.11.1. Service hereunder shall be subject to all relevant present and future local, state and federal laws and all rules, regulations and orders of regulatory authorities having jurisdiction over any of the parties, as applicable, and the obligations of all parties hereunder are subject to obtaining whatever regulatory approvals and authorizations are necessary for the lawful implementation of the Agreement, on continuing conditions satisfactory to the party affected. Customer shall cooperate with the Company by providing promptly all information and in making whatever reports or filings are necessary in regard to service rendered under this rate schedule. Neither party shall be held in default for failure to perform hereunder if such failure is due to good faith compliance with the requirements of any such laws, orders, rules and regulations. Should any governmental body having jurisdiction impose on the Company or the services provided hereunder or otherwise require service hereunder on terms and conditions that are unacceptable to Company, in its sole discretion, then Company may terminate service hereunder at any time thereafter upon notice to customer. Customer shall also reimburse Company, or cause Company to be reimbursed, for any fees, taxes (other than income and property taxes) or other charges levied or paid by Company to any governmental authorities in connection with or attributable to the services provided hereunder.

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3.12. MEASUREMENT

3.12.1. Except as may be otherwise provided elsewhere herein or required by law, the measurement and testing of gas received and delivered hereunder shall be done by Company, or its designee, as measuring party in accordance with the following:

3.12.2. The gas received by Company hereunder shall be measured as follows:

3.12.2.A. The unit of volume shall be 1,000 cubic feet of gas (Mcf) at a temperature base of 60 degrees Fahrenheit and at a pressure base of 14.73 pounds per square inch absolute. Whenever the actual conditions of pressure and temperature of the particular gas stream being measured differ from the above standard, conversion of the volume from such actual conditions to the above standard conditions shall be made in accordance with the Ideal Gas Laws corrected for super-compressibility in accordance with the method customarily used by the measuring party.

3.12.2.B. Measurements of gas shall always be in accordance with requirements of law, and if the procedures, bases, or standards herein contemplated to be used in the determination of gas volumes are changed by law or regulatory action, the applicable rates shall be appropriately modified and adjusted to the extent necessary to the end that calculations to determine sums of money due hereunder after the change will reach the same end result in dollars and cents as would have been reached in the absence of such change.

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- 3.12.2.C. The temperature of the gas at each point of receipt shall be (i) determined by a recording thermometer, (ii) determined by taking the average of the daily readings of an indicating thermometer, or (iii) assumed by mutual agreement to be 60 degrees Fahrenheit, provided that, if a recording thermometer is not being used, customer shall have the right, by reimbursing the cost of the equipment and its installation, to require the use of a recording thermometer. The Btu content of the gas per cubic foot shall be determined on a dry basis in accordance with good engineering practice in a manner reasonably calculated to result in a fair and accurate determination.
- 3.12.2.D. The specific gravity of the gas shall be determined in accordance with good engineering practice as often as found necessary in operation.
- 3.12.2.E. Standard type measuring and testing equipment necessary to measure and determine quantities hereunder shall be installed, operated and maintained in a workmanlike manner. Readings, calibrations, tests, repairs and adjustments of said equipment, and changing of charts, shall be done only by employees or agents of measuring party and in accordance with good

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engineering practice as often as found necessary in operation. Orifice meters, if used, shall be installed and operated, and volumes computed, in accordance with the latest version of the American Gas Association Gas Measurement Committee Report and Appendices thereto, and such amendments thereof as measuring party may place in use on its system for transactions of this type. Customer shall have access to the measuring and testing equipment at reasonable times, and shall have the right to have a representative present at tests, calibrations and adjustments thereof. Upon request by customer for a special test of any meter or auxiliary equipment, the accuracy of same shall be verified promptly, provided that the cost of such special test shall be borne by customer unless the percentage of inaccuracy is found to be more than two percent (2%), then previous readings shall be corrected to zero error for the period of time during which the equipment was known to be inaccurate, or if not known then to the shorter of six (6) months or the last date that the meter was tested; if said total inaccuracy is not more than two percent (2%), then previous reading shall be considered correct but the equipment shall be adjusted to read correctly. Measuring party shall not be required to verify the accuracy of such equipment more than once in any 90-day period, unless customer has a specific and verifiable reason to believe that the equipment is inaccurate by more than 2%.

3.12.2.F. If any meter or auxiliary equipment is out of service or out for repair for a period of time so that the quantity of gas delivered cannot be ascertained or computed from the reading thereof,



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then the quantity delivered during such period shall be estimated upon the basis of the best data available, using the first of the following methods which is feasible: (i) by correcting the error if the percentage of error is ascertainable by calibration, test, or mathematical calculations; (ii) by using the registration of any check equipment installed and accurately registering, or (iii) by estimating the volume on the basis of deliveries during preceding periods under similar conditions when the equipment was registering accurately.

3.12.2.G. Upon request, measurement charts and records shall be submitted to customer for examination, the same to be returned within twenty (20) days. The measurement charts and records for a given accounting month shall be conclusively presumed correct if no written objection thereto is served on Company within the 12-month period following the given accounting month. All test data, meter charts and similar records shall be preserved for a period of at least one (1) year.

3.12.2.H. The formal measurement and testing of gas hereunder shall only be by the equipment operated by measuring party, but customer may install, operate and maintain, at customer's own cost, risk and expense and in the same manner as is required for the primary equipment hereunder, check measuring and testing equipment of standard type, provided that the same does not interfere with the operation of the primary equipment. Company shall have the same rights with respect to check equipment as customer has with respect to the primary equipment.

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3.12.2.I. If Company causes any or all of the foregoing measurements and testing procedures to be done by a third-party designee, then in such event:

3.12.2.I(1) Customer's rights hereunder with respect to the third-party's equipment and procedures will be subject to reasonable arrangements by Company with such third party; and

3.12.2.I(2) If the third party's usual and customary procedures differ in particular respects from the detailed procedures set out above, then the third-party's procedures, and measured quantities resulting therefrom shall be acceptable and used hereunder so long as they are consistent with good engineering practice in the industry.

3.12.2.J. The gas delivered by Company to customer after transportation shall be measured in the same manner as are volumes sold by Company to customers of similar size as customer under Company's sales rate schedules.

3.12.2.K. Volume measured in Mcf will be subject to thermal adjustment and billed in MMBtu as measured on a dry basis. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location. The formula for conversion from Mcf to MMBtu is as follows: Mcf x thermal content factor = MMBtu.

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**3.13. FORCE MAJEURE**

3.13.1. Neither customer nor Company shall be liable to the other for failure to perform their respective obligations under the Agreement (other than to make any and all payments thereunder) due to acts or conditions beyond the reasonable control of the parties affected. The obligations of the affected party to perform shall be suspended so long as and to the extent that performance is prevented by the occurrence of such acts or conditions. Such acts or conditions shall be deemed to include, but not be limited to, fire, labor disputes, acts of God, the elements, wars, epidemics, riots, civil disturbances, explosions, breakdown of equipment, test and repairs of pipeline facilities, freezing of wells or pipelines, requirements of local, state or federal authorities, failure of any intermediate transporters relied upon by Company to transport the gas for any reason, failure of appropriate regulatory approvals or lack of sufficient capacity, the inability of Company to obtain or maintain such regulatory authorizations as may be necessary for the lawful performance of the service contemplated hereby on continuing conditions satisfactory to Company, the curtailment of service by Company in accordance with Company's curtailment plan as effective from time to time, failure of gas supply and any other cause, similar or dissimilar, not within the reasonable control of the party claiming relief. The party affected shall notify the other promptly and shall remedy the cause of suspension with reasonable diligence, retaining to such party unqualified discretion in settling labor disputes.

**3.14. OPERATING INFORMATION AND FORECASTS**

3.14.1. Customer, upon request, shall furnish or cause to be furnished to Company from time to time such reasonable data as in Company's judgment is necessary for the proper analysis of the daily and annual gas load

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requirements of customer for this service. Customer at all times shall keep Company informed of anticipated significant changes in the size and character of such load requirements.

3.15. USE

3.15.1. All gas delivered to customer under the Agreement shall be for customer's own use and shall not be resold.

3.16. NON-SYSTEM SUPPLY: TERMS AND CONDITIONS

3.16.1. Customer transactions operating under the SSO described in Part 3.1.3. of this rate schedule shall be governed by Company's other generally applicable rates and policies. The operating terms and conditions of service provided hereinafter, in addition to the Company's other generally applicable rates and policies not consistent therewith, shall apply to customer transactions under the TSO of this rate schedule.

3.17. NOTICES

3.17.1. Notices, requests, demands, statements, or bills provided for under this rate schedule and the Agreement (other than those related to nomination, scheduling and other operational issues having immediate operational consequence and requiring shorter notice that either Company or customer may desire to give the other, as provided for under Part 3.32.1.) shall be in writing and if delivered shall be considered as duly delivered when mailed by registered or certified mail to the post office address of Company or customer as indicated in the Agreement, or at such other address as either shall designate by formal written notice to the other. Routine, non-operational communications, including monthly statements and payments if received, shall be considered as duly delivered when mailed by either registered, certified or ordinary mail or when provided electronically.

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3.18. RECEIPT OF GAS FOR TRANSPORT

3.18.1. The customer must tender the gas for transportation hereunder at a mutually agreeable point or points as specified in the Agreement at whatever pressure is necessary to effect deliveries of the gas against the fluctuating working pressures maintained in Company's system at that point from time to time. Company will not be obligated to accept any gas into such system for transportation that does not meet the quality specifications required to be met by Company's suppliers when delivering gas to Company for sales to Company's customers.

3.18.2. Company will be responsible for installing and operating the necessary tap and measurement facilities at each point of receipt to receive and measure the gas delivered for transportation hereunder. If Company agrees to provide new or additional facilities to perform the services requested by customer, upon Company's request, customer shall reimburse Company, or cause Company to be reimbursed, for all costs of construction, installation and/or acquisition of such facilities.

3.19. DELIVERY OF GAS BY COMPANY AFTER TRANSPORTATION

3.19.1. Except as may be otherwise specified elsewhere herein, the gas shall be tendered for delivery after transportation at the working pressures maintained from time to time by the delivering party at the designated point of delivery as specified in the Agreement from time to time. It is recognized that the gas delivered to customer after transportation will not be the same gas that Company received for transportation, but that the gas delivered after transportation will meet the quality specifications applicable to gas that Company sells on its system from its general system supply. Company will use its best efforts consistent with the prudent operation of its system to deliver gas meeting such specifications but shall

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not be liable in damages for failure to do so. If the gas tendered by Company fails at any time to conform to any of said specifications, then customer shall notify Company of such deficiency and thereupon may, at customer's option, refuse to accept delivery pending correction by Company.

3.19.2. The point where responsibility for the gas shall pass to customer after transportation shall be at the outlet of the delivery facilities at the designated point of delivery. Customer shall provide reasonable access to the premises at the point of delivery for any purpose connected with this service.

3.19.3. Company shall install, operate and maintain whatever facilities are necessary to deliver the gas at the point or points of delivery hereunder and shall indemnify customer and hold it harmless from and against any and all claims, actions, suits, damages, liabilities, penalties, costs and expenses arising out of use, possession or presence of the gas before it passes the point of delivery. If Company agrees to provide new or additional facilities to perform services requested by customer, upon Company's request, customer shall reimburse Company, or cause Company to be reimbursed, for all costs of construction, installation and/or acquisition of such facilities.

3.19.4. Customer shall install, operate and maintain at its own expense whatever facilities are necessary to safely receive and utilize the gas at and beyond the point of delivery hereunder, and shall indemnify Company and hold it harmless from and against any and all claims, actions, suits, damages, liabilities, penalties, costs and expenses arising out of the use, possession, or presence of the gas at and after it passes the point of delivery.

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3.19.5. If the services of one or more other transporters are necessary for Company to provide the service herein contemplated, Company's obligations hereunder shall be subject to the availability of such services by others on continuing terms and conditions acceptable to Company, and in such event, customer agrees that Company may act as agent for customer in arranging for such services, including execution of the necessary agreements therefore and administering same, and arranging and confirming capacity release transactions necessary to facilitate the transaction, provided that, unless otherwise provided elsewhere, any costs and/or charges or penalties associated with such services by a third party to the point of delivery hereunder shall be borne by customer.

3.20. SCHEDULING AND NOMINATIONS

3.20.1. Nominations for gas flow shall be submitted by customer to Company no later than 10:00 a.m. Central Standard Time the day prior to gas flow; provided however, if a change in the nomination level is desired on a weekend or Company holiday, then nominations shall be submitted by customer to Company no later than 10:00 a.m. Central Standard Time the last business day immediately prior to such weekend or holiday. Nominations shall be submitted via the Company's internet based nomination system. Company and customer may agree on other means of submitting nominations from time to time. Nomination quantities shall be expressed in MMBtu. Company shall not be required to confirm a nomination that is: (A) inconsistent with the recently observed deliveries and projected deliveries for the Service Month; or (B) higher than the MDWQ or MDSQ in the applicable season; or (C) not confirmed by the upstream pipeline. For these purposes, the projected deliveries for the Service Month shall be equal to the arithmetic average of the number of observed deliveries within the Service Month to date multiplied by the

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number of days in the Service Month. Once a nomination is made and confirmed by the Company, that nomination will remain in effect through the end of the month or until changed by the customer. Company shall confirm nominated volume to Pipeline.

3.20.2. Company will require customer to comply with the scheduling and nominating procedures as set forth in customer’s upstream pipeline supplier’s transportation tariffs as on file with and approved by the Federal Energy Regulatory Commission. Customer shall be liable for and shall compensate Company for any costs imposed upon Company as a result of customer's scheduling and nomination deviations or non-compliance.

3.21. BALANCING

3.21.1. General Intent: These balancing provisions are in recognition of the fact that Company’s upstream transportation, storage and no-notice service capacity is reserved for the exclusive use by Company for transactions related to its system supply.

3.21.1.A. SSO transactions are allocated costs associated with the Company’s upstream transportation, storage and no-notice service capacity. Therefore, SSO transactions have defined relative rights to those upstream services.

3.21.1.B. TSO transactions are not allocated any costs associated with the Company’s upstream transportation, storage and no-notice services or associated capacity. Therefore, TSO transactions carry no explicit or implicit right to make use of the Company’s upstream services or associated capacity.

3.21.2. [Reserved.]

3.21.3. [Reserved.]



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3.21.4. Company shall make available electronically daily imbalance information which shall notify customer of any imbalance under an Agreement in the current Service Month, based on the best information then available to Company, including, but not limited to data such as nominations, allocations, electronic measurement data, and meter observations. The provision of such information shall not relieve customer of its obligations under this tariff to avoid, correct or eliminate actual imbalances.

3.21.5. Customers shall make a good faith effort to: (i) conform their takes each day at delivery points with their deliveries to Company at receipt points on the same day and thereby minimize imbalances; and (ii) to correct any such imbalances as soon as practical. Company shall monitor the accumulation of daily imbalances by customer and shall have the right to take corrective action pursuant to this tariff, as required, to eliminate

customer encroachment upon upstream transportation, storage, or no-notice service capacity held by Company for general system supply.

3.21.5.A. A Critical Period Event may be called for operational purposes relating to a physical event causing or threatening a system failure and/or existence of an Operational Flow Order (“OFO”) on the upstream pipeline. Additionally, the Company’s declaration of a Critical Period Event will be location-specific, when possible, and the Company is not required to apply the Critical Period Event where corrective action would not be curative of the critical situation. A Critical Period Event declared for economic purposes shall be

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applicable only to customers with an annual average customer delivery of 100 MMBtu or less. Critical Period Events declared for economic purposes may be declared only on days when the *Gas Daily* price differs by more than \$.50 per MMBtu from the *Inside FERC* Enable-East First-of-the-Month Index. The Company shall notify affected customers verbally of the critical situation and customers shall have a minimum of twenty-four (24) hours to bring receipts and deliveries into balance, or other longer time periods as deemed applicable by the Company. If, after the specified notice period indicated in Company’s notice to customer of critical situation, customer has not balanced receipts and deliveries, Company shall have the right to balance deliveries and receipts. Company shall not be obligated to redeliver a greater volume of gas to the point of delivery than it received at the point of receipt for customer’s account, as indicated by the upstream delivering pipeline, until such time as Company determines that the critical situation no longer exists. An imbalance that occurs during such critical situation, after the expiration of the notice period, may not be carried forward for clearing during the month, but instead may, at the Company’s option, be cashed out based on the “Critical Period Price.”

- (i) The Critical Period Price shall be the applicable regional posting for the upstream pipeline expressed in (\$/MMBtu) for the day of delivery as found in the publication *Gas Daily* under the heading “Daily Price Survey” and under the subheading “Midpoint.” If *Gas Daily* fails to publish this

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information for the upstream pipeline for the day of delivery, then the Critical Period Price shall be based upon the same information published by *Gas Daily* in regard to Henry Hub for the day of delivery, adjusted to reflect the variance between the most recently published monthly indices for the applicable upstream pipeline and Henry Hub.

- (ii) If, on any day during a critical situation, after the expiration of the notice period, customer delivers to Company volumes of gas that are greater than customer's gas requirements at the point of delivery then Company can purchase such over-delivered volumes at the point of delivery from customer at the following rates per MMBtu. The first 6% of over-delivered volumes will be cashed out at the Critical Period Price. Amounts greater than 6% will be cashed out at a rate equal to 50% of the Critical Period Price.
- (iii) If, on any day during a critical situation, after the expiration of the notice period, customer delivers to Company volumes of gas that are less than customer's gas requirements at the point of delivery, then Company may require customer to purchase such deficiency at the point of delivery from Company at the following rates per MMBtu. The first 6% of under-delivered volumes will be cashed out at the Critical Period Price. Amounts

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greater than 6% will be cashed out at a rate equal to 150% of the Critical Period Price for the day in which the deficiency occurred.

(iv) Any Critical Period imbalance incurred of 10 MMBtu or less shall not be subject to Critical Period cash-out pricing. Such imbalances will be deferred until the end of the month, and will be cashed out in accordance with the terms of Part 3.21.8.

(v) Company shall make a reasonable effort to provide 24 hours' notice of the issuance of a CPE. Upon issuance of notice of a CPE, Company will allow shipper to submit revised nominations to the extent permitted by the upstream pipeline declaring an OFO, in an attempt to minimize imbalance activity on the Company's system. During any CPE, Company shall remain obligated to deliver all natural gas supplies that it receives on behalf of each individual shipper.

3.21.5.B. For any multi-day period measured from the beginning of the first day of the Month where a cumulative imbalance is equal to or greater than 6% of the projected deliveries for the Service Month, Company may at its option, eliminate, through an intra-month cash-out action, all or part of said cumulative imbalance. For these purposes, the projected deliveries for the Service Month shall be equal to the arithmetic average of the

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number of observed deliveries within the Service Month to date multiplied by the number days in the Service Month. The “cash-out” price applicable to such intra-month cash-out transactions for cash out quantities that are 3% or less of deliveries shall be equal to 75% of the Critical Period Price for cash-out purchases by Company from customer and 125% of Critical Period Price for cash-out purchases required of customer from Company. The “cash-out” price applicable to such intra-month cash-out transactions for cash out quantities that are in excess of 3% of deliveries shall be equal to 50% of the Critical Period Price for cash-out purchases by Company from customer and 150% of Critical Period Price for cash-out purchases required of customer from Company. The Company shall give a two-day warning before penalties are imposed.

- 3.21.6. Company shall not be obligated under any circumstances: (i) to deliver more gas to customer during any given day or month than it shall have received for the account of customer during said period ; orto receive or deliver during any given Day a total quantity of gas in excess of the MDWQ.
- 3.21.7. Customer will be responsible for its allocable share of any incremental costs associated with Company’s upstream transportation, storage, or no-notice services attributable to nomination and scheduling activities of customer, including but not limited to incremental overrun charges, commodity charges, daily demand charges, and penalties. The responsibility provided for herein shall not relieve customer of its obligations under this rate schedule or the

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tariffs of Company’s upstream service providers to avoid, correct or eliminate nomination or scheduling errors.

3.21.8. At the end of each Service Month, remaining customer Imbalances to the extent the receipts do not equal deliveries under customer’s Agreement shall be cashed out. To the extent customer owes natural gas volumes to Company (deliveries exceeded receipts) customer will purchase said volumes at the applicable cash-out price described below. To the extent Company owes natural gas volumes to customer (receipts exceeded deliveries), Company will purchase said volumes at the applicable cash-out price described below.

Imbalance Level	Overage	Underage
	The Company Pays Customer	Customer Pays the Company
From 0% to 5%	100%	100%
From 5% to 10%	80%	120%
From 10% to 15%	70%	130%
From 15% to 20%	60%	140%
Greater than 20%	50%	150%

Overages in all tiers will be priced, using the applicable percentage, at the lesser of: *Inside FERC* Enable-East First-of-the-Month Index or

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the Company’s Commodity Cost component on file with the Arkansas Public Service Commission. Underages in all tiers will be priced, using the applicable percentage, at the greater of: *Inside FERC* Enable-East First-of-the-Month Index or the Company’s Commodity Cost component under the Gas Supply Rate Rider.

3.21.9. The imbalances incurred due to customers’ reliance on imbalance data that differ materially from subsequently corrected data will be assumed to fall into the 0% to 5% range for the determination of the applicable cash-out price.

3.22. PREDETERMINED ALLOCATION

3.22.1. Should customer elect service under this rate schedule under more than one of the two supply options, such that gas delivered by Company at any single delivery point will involve supply under more than one of the two options, Company and customer shall enter into a Predetermined Allocation Agreement (“PDA”) in the form appended to this rate schedule. This PDA will establish the allocation of deliveries, which can be relied upon by either party in the conduct and performance under the Agreement. The method of allocation can be: (i) ranked (order through the meter); (ii) pro rata; (iii) fixed percentage; (iv) swing; or (v) any other method to which both Company and customer agree. Each PDA shall be effective for at least one Service Month and shall remain in effect until ~~superseded~~ superseded by a new PDA.

3.23. POOLING SERVICE

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3.23.1 The Company shall make Pooling Service available to any party (hereinafter referred to as Pool Manager) that requests Pooling Service from Company when:

- (i) Company has received, reviewed and accepted a credit application from Pool Manager, and Pool Manager has been deemed creditworthy.
- (ii) Company and Pool Manager have executed a Pooling Service Agreement in the form acceptable to Company.
- (iii) Pool Manager has submitted formal documentation of agency for customers subject to aggregation under this service.
- (iv) Pool Manager complies with all applicable provisions of this rate schedule.

Pooling service shall be available subject to capacity constraints and operational conditions. Company reserves the right to require the Pool Manager to deliver supply adequate to meet the requirements of the customers served by the Pool Manager.

3.23.2. Pooling shall consist of the aggregation of the Receipt Point(s) available to customers subject to the Pooling Service Agreement and deliveries made at Delivery Point(s) delivered subject to the Pooling Service Agreement. The Pool Manager, having documented agency authority, shall submit nominations and allocation information for all customers subject to the Pooling Service Agreement, to Company, in accordance with Part 3.20.



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Company shall not have any liability to a Pool Manager or customer as a result of Company's reliance on the performance of Pool Manager.

3.23.3 Pooling Managers shall make Pooling Service available for all customers for which Pooling Manager provides supply services on the Company's system.

3.23.4. Imbalances in a Pool will be calculated by determining the difference between total aggregated receipts into the Pool and the total deliveries allocated out of the Pool to end users. Imbalance tolerances outlined in Part 3.21.5.A., 3.21.5.B. and 3.21.8. shall apply to the aggregated imbalance total, unless and until Pooling rights are interrupted for a specified period.

3.23.5. Imbalances incurred subject to Parts 3.21.5.A., 3.21.5.B. and 3.21.8. will be billed as specified in the Pooling Service Agreement. In the event that the Pool Manager fails to pay invoices, customer will remain liable for payment of all charges, as acknowledged in the Pooling Service Agreement.

Should Pool Manager fail to pay invoices calculated at the aggregated level, upon default to the individual customer invoice, the invoice shall be recalculated at the individual customer level, without benefit of the aggregated tolerance.

3.23.6. Pooling Service Agreements and Agency Agreements, and changes thereto, shall become effective on the first day of the month provided that the Company receives such Agreements, or changes thereto, at least ~~five~~ thirty (30~~5~~) business-calendar days before the first day of the month.

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3.24. WARRANTY OF TITLE

3.24.1. Customer shall have title to and shall warrant its title to all gas delivered to Company under the TSO of this rate schedule, and such gas shall be delivered to Company free and clear of all liens, claims and encumbrances. Customer shall indemnify Company against all suits, actions, debts, accounts and damages arising out of any adverse claims to, against or in respect of such gas. Customer shall also indemnify Company and hold it harmless from and against any and all claims, actions, suits, costs, liabilities and expenses caused by or arising out of possession or presence of such gas before it is delivered into Company's facilities. Customers entering into Agreements as specified in Part 3.1.1. shall have the right to deliver volume for redelivery, available exclusively for customers' own use. Such delivery rights shall not be resold to or shared with third parties.

3.25. ASSIGNMENT

3.25.1. Customer shall not assign the Agreement in whole or in part, nor shall customer agree to provide services to others by use of any capacity contracted for under the Agreement, without Company's prior written consent. In addition to all other rights and remedies, Company may terminate the Agreement immediately if it is assigned by customer or if customer subcontracts its transportation capacity to others without such prior consent, whether the assignment be voluntary or by operation of law or otherwise. Subject to the above, the respective rights and obligations of the parties under the Agreement shall extend to and be binding upon their heirs, successors, assigns and legal representatives.

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3.26. TRANSPORTATION REGULATIONS

3.26.1. With regard to all aspects of the transportation service, it is recognized that Company operates a local distribution system, and, accordingly, all provisions hereof having to do with transportation of gas and the charge therefor, including Company's obligation to transport gas at all, are subject and subordinate to the provisions of any certificates and rate schedules issued by or filed with the Arkansas Public Service Commission or successor authority, as well as any and all local, state and federal laws, orders, rules and regulations, to the extent applicable to the transportation of gas by Company, as contemplated hereby. To the extent that any local, state or federal authorization and/or approval is required to provide such transportation service, Company will proceed with due diligence to seek to obtain same as and when necessary in such manner as Company considers to be appropriate, provided that due diligence will not obligate Company to accept conditions or rates otherwise unacceptable to Company.

3.27. UNACCEPTABLE QUANTITIES

3.27.1. Company shall have the right to refuse at any time, and from time to time, to receive at any receipt point or to deliver at any delivery point a quantity of gas that Company determines, in its reasonable judgment, to be unduly burdensome from an operating or administrative standpoint.

3.28. LIMITATION OF LIABILITY

3.28.1. In no event shall Company be liable (in contract or in tort, including actions based on claims of negligence) to customer or any other claimant for special, indirect, incidental, or consequential damages, including, but not limited to, lost profits and any part of the expense incurred in securing alternative services which exceeds the amount customer would have paid

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hereunder, resulting from Company's performance, nonperformance or delay in performing its obligations hereunder.

3.29. FACILITIES POLICY

3.29.1. Rate Schedule No. 7 Extension of Facilities shall govern when gas is connected to a new facility.

3.30. RIGHT TO SECURE COMMISSION REVIEW OF ADMINISTRATION OF TRANSPORTATION SCHEDULES

3.30.1. Customer or Company may submit to the Arkansas Public Service Commission, for its consideration and decision, the subject matter of any dispute concerning an Agreement between the parties.

3.31. SALES SERVICE

3.31.1. Company shall only be obligated to provide sales service to customer if and to the extent it is purchased and contracted for by customer pursuant to one of Company's filed rate schedules. In those circumstances in which customer elects to purchase sales service offered by Company during periods of full or partial interruption of transportation service by customer's upstream pipeline transporter, customer shall pay Company the total applicable cost of providing such emergency sales service.

3.32. OPERATIONAL NOTICES AND COMMUNICATIONS

3.32.1. Company shall make available scheduling personnel on a twenty-four (24) hour basis. Customer shall provide, and update as necessary, the name, address, and telephone number of an operational contact person or persons who will be available on a twenty-four (24) hour basis to receive or provide communications involving receipts, deliveries, curtailment and for

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3.41/41

Replacing: \_\_\_\_\_ Original Sheet No. 3-3.41/41

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III - Rate Schedule No. 3

**Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

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any other purposes relating to customer’s service under this rate schedule. Company shall be entitled to rely on such contact person’s actions and communications for all purposes and shall have no liability for doing so, and if customer fails to designate such person or such person is unavailable to Company at any time, customer may be liable and shall indemnify and hold Company harmless from and against losses, damages and other expenses which Company or any other person may suffer or for which Company may be liable which are attributable to such failure or unavailability.

3.33. APPENDICES

3.33.1. The following appendices shall apply to both large commercial and small commercial customers under the TSO. For small commercial customers, references to the “LCS” rate schedule shall be changed to the SCS rate schedule where appropriate.

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.1/278

Replacing: Original Sheet No. 3-3A.1/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

PSC File Mark Only

**LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT**  
(System Supply Option)

THIS AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between

Summit Utilities Arkansas, Inc.

hereinafter referred to as "Company," and

\_\_\_\_\_,  
a \_\_\_\_\_ corporation,

hereinafter referred to as "Customer,"

WITNESSETH THAT:

WHEREAS, Company is a local distribution company; and

WHEREAS, Customer owns or operates a facility and has requested natural gas service under Company’s Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1");

NOW THEREFORE, Company agrees to provide the services to Customer as hereinafter set forth and Customer agrees to pay for such services and comply with the provisions hereof, on the following terms and conditions:

~~Original~~ First Revised Sheet No. 3-3A.2/278

Replacing: Original Sheet No. 3-3A.2/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE I  
SUPPLY OPTION

Section 1.1 – Customer has selected the System Supply Option ("SSO") under LCS-1 pursuant to which Customer will be delivered natural gas supply designated as general system supply of Company for the term of this Agreement.

ARTICLE II  
TERM

Section 2.1 – This Agreement shall remain in force for a primary term beginning \_\_\_\_\_ and ending \_\_\_\_\_, and from year to year thereafter unless terminated by either party by a minimum of sixty (60) days' written notice prior to the end of the primary or any succeeding term.

ARTICLE III  
POINT OF DELIVERY

Section 3.1 – Company shall deliver gas to Customer at the outlet of Company's facilities at the Point(s) of Delivery designated on Exhibit "A" hereto.

ARTICLE IV  
QUANTITIES

Section 4.1 – As used herein, the following terms shall have the following meanings:

Maximum Daily Winter Quantity ("MDWQ") shall mean the total maximum MMBtu which Company shall be obligated to deliver on a firm basis on any given day on behalf of Customer during the period November through March of each year.

~~Original~~ First Revised Sheet No. 3-3A.4/278

Replacing: Original Sheet No. 3-3A.4/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Maximum Hourly Quantity ("MHQ") shall mean the maximum MMBtu Company is obligated to deliver or receive in any single hour.

Average Daily Volume shall be calculated by dividing the annual volume by 365.

Section 4.2 – The Maximum Daily Winter Quantity ("MDWQ"), the Maximum Hourly Quantity ("MHQ") and the Average Daily Volume applicable to services rendered under this Agreement are set forth on Exhibit "A" hereto.

Section 4.3 – The MDWQ and Average Daily Volume may be adjusted pursuant to the provisions of Part 3.2.4. of LCS-1.

## ARTICLE V RATES

Section 5.1 – Customer shall pay to Company each month for all services rendered hereunder the charges, fees, surcharges, taxes, penalties, balancing charges, adjustments and assessments provided for in LCS-1 and associated riders, as on file and in effect from time to time

Section 5.2 - The capacity demand ("CD") shall be the billing determinant for distribution demand charges and gas supply demand charges. Each individually metered point of delivery shall have a CD equal to the higher of (i) the MDWQ, subject to the maximum quantities provision in LCS-1; (ii) the Average Daily Volume.



~~Original~~ First Revised Sheet No. 3-3A.4/278

Replacing: Original Sheet No. 3-3A.4/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE VI  
MISCELLANEOUS

Section 6.1 – Customer represents that it qualifies for service under LCS-1.

Section 6.2 – Customer agrees to certify, document and update in writing annually prior to October 1 its human needs requirements and other requirements necessary for the preservation of life, health or physical property, and any material change to the level of said requirements.

Section 6.3 – Customer agrees that Company shall have the right at any time and from time to time to file and place into effect unilateral changes or modifications in the rates and charges, and other terms and conditions of service hereunder, in accordance with applicable law. Company agrees that Customer may protest or contest any such charges or modifications.

Section 6.4 – Service hereunder shall be in accordance with and subject to, and both parties agree to be bound by, all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which terms and conditions are incorporated herein by reference.

Section 6.5 – Customer agrees ~~that, to the extent not already satisfied, Customer shall pay Company for the installation of appropriate telemetering equipment to be installed and owned by Company, under one of the following payment options as chosen by the customer:~~ Existing customers shall have the option between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of the two wireless telemetry options. Customers will pay Company for telemetry equipment under one of the following payment options as chosen by the customer.

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Option 1 is limited to existing Option 1 Customers and not available for new Customers

~~Original~~ First Revised Sheet No. 3-3A.5/278

Replacing: Original Sheet No. 3-3A.4A/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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electing service under this rate schedule. Customer will be subject to meter reading fees for an inoperable phone line for each meter.

- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 Customers and not available for new Customers electing service under this rate schedule.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

6.5.1 If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the

Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.6/278

Replacing: Original Sheet No. 3-3A.5/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

Under any option chosen above, customer shall comply with all necessary and appropriate procedures, as required by Company, pertaining to the installation, reading, monitoring, testing, repair and maintenance of all telemetering and associated equipment.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date hereinabove first written.

COMPANY:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_  
[Name]  
[Title]

CUSTOMER:

\_\_\_\_\_  
By: \_\_\_\_\_  
[Name]  
[Title]  
[Address]

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. ~~3-3A.7/7/278~~

Replacing: Original Sheet No. 3-3A.6/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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EXHIBIT A  
TO  
LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT  
(SYSTEM SUPPLY OPTION)

DELIVERY POINTS

Address: \_\_\_\_\_

CA# \_\_\_\_\_

Delivery Point(s)

For the account of  
Customer at Customer's  
Facility located at

\_\_\_\_\_,  
\_\_\_\_\_, Arkansas \_\_\_\_\_

QUANTITIES

Maximum Daily Winter Quantity ("MDWQ") \_\_\_\_\_ MMBtu

Maximum Hourly Quantity ("MHQ") \_\_\_\_\_ MMBtu

Average Daily Volume \_\_\_\_\_ MMBtu

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.887/278

Replacing: Original Sheet No. 3-3A.7/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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**LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT  
(Transportation Supply Option)**

THIS AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between

Summit Utilities Arkansas, Inc.

hereinafter referred to as "Company," and

\_\_\_\_\_,  
a \_\_\_\_\_ corporation,

hereinafter referred to as "Customer,"

WITNESSETH THAT:

WHEREAS, Company is a local distribution company; and

WHEREAS, Customer owns or operates a facility and has requested natural gas service under Company’s Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1" or qualified “SCS-1, SCS-2, or SCS-3”);

NOW THEREFORE, Company agrees to provide the services to Customer as hereinafter set forth and Customer agrees to pay for such services and comply with the provisions hereof, on the following terms and conditions:

~~Original~~ First Revised Sheet No. ~~3-3A.98/278~~

Replacing: Original Sheet No. 3-3A.8/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE I  
SUPPLY OPTION

Section 1.1 – Customer has selected the Transportation Supply Option ("TSO") under LCS-1 pursuant to which Customer will be delivered natural gas supply received for Customer's account at points of receipt on Company's distribution facilities for the term of this Agreement. If Customer later desires to convert to the Sales Supply Option ("SSO"), pursuant to which Customer will be delivered natural gas supply designated as general system supply of Company, Customer will be required to contract for such service between the months of February through April preceding the expiration of the primary or any succeeding term of this Agreement. Subject to this requirement, Customer will be allowed to convert to the SSO provided that the Company is able to secure firm upstream capacity and other upstream pipeline services sufficient to meet Customer's needs. Any such conversion will be effective upon the expiration of the term of this Agreement, unless the Company and the Customer agree otherwise.

Section 1.2 – If volume usage of meters at business facilities under Customer's common ownership and subject to other commercial rate schedules are aggregated for the sole purpose of qualifying for the TSO under LCS-1, then each individual account shall be treated as a separate account and shall be subject to the same rates and charges under the originating commercial rate schedule(s), in addition to any additional specific rates, charges or adjustment riders peculiar to the TSO under this rate schedule, such as, but not limited to, administrative fees.

ARTICLE II  
TERM

Section 2.1 – This Agreement shall remain in force for a primary term beginning \_\_\_\_\_ and ending \_\_\_\_\_, and from year to year thereafter unless terminated by either party by a minimum of sixty (60) days' written notice prior to the end of the primary or any succeeding term.

~~Original~~ First Revised Sheet No. ~~3-3A.101/278~~

Replacing: Original Sheet No. 3-3A.10/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE III  
POINTS OF RECEIPT AND DELIVERY

Section 3.1 – Company shall receive gas from Customer at the Point(s) of Receipt designated on Exhibit "A" hereto and Company shall deliver gas to Customer at the outlet of Company’s facilities at the Point(s) of Delivery designated on Exhibit "A" hereto.

ARTICLE IV  
QUANTITIES

Section 4.1 – As used herein, the following terms shall have the following meanings:

Maximum Daily Winter Quantity ("MDWQ") shall mean the total maximum MMBtu which Company shall be obligated to receive or deliver on a firm basis on any given day on behalf of Customer during the period November through March of each year.

Maximum Hourly Quantity ("MHQ") shall mean the maximum MMBtu Company is obligated to receive or deliver in any single hour.

Average Daily Volume shall be calculated by dividing the annual volume by 365.

Section 4.2 – The Maximum Daily Winter Quantity ("MDWQ"), the Maximum Hourly Quantity ("MHQ") and the Average Daily Volume applicable to services rendered under this Agreement are set forth on Exhibit "A" hereto.

Section 4.3 – The MDWQ and Average Daily Volume may be adjusted pursuant to the provisions of Part 3.2.4. of LCS-1.

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. ~~3-3A.101/278~~

Replacing: Original Sheet No. 3-3A.10/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

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**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Section 4.4 – Company shall not be obligated under any circumstances: (i) to deliver more gas to Customer during any given day or month than it shall have received for the account of Customer during said period; or (ii) to receive or deliver during any given Day a total quantity of gas in excess of the MDWQ or Average Daily Volume as applicable.

ARTICLE V  
RATES

Section 5.1 – Customer shall pay to Company each month for all services rendered hereunder the charges, fees, surcharges, taxes, penalties, balancing charges, adjustments and assessments provided for in LCS-1 and associated riders, or SCS-1, SCS-2, or SCS-3 and associated riders if subject to the aggregation provision in Part 3.1.2., as on file and in effect from time to time.

Section 5.2 - The capacity demand ("CD") shall be the billing determinant for distribution demand charges and gas supply demand charges. Each individually metered point of delivery shall have a CD equal to the higher of (i) the MDWQ, subject to the maximum quantities provision in LCS-1; (ii) the Average Daily Volume.



~~Original~~ First Revised                      Sheet No. 3-3A.11/27 ~~278~~

Replacing:            Original                                      Sheet No. 3-3A.11/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas    Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE VI  
MISCELLANEOUS

Section 6.1 – Customer represents that it qualifies for service under LCS-1 or qualified SCS-1, SCS-2, or SCS-3.

Section 6.2 – Customer agrees to certify and document in writing its human needs requirements and other requirements necessary for the preservation of life, health or physical property, and any material change to the level of said requirements prior to the start of service. The Customer shall update the Company in writing when its human needs requirements change. If Customer has human needs requirements, then Customer provides the following certifications and authorizations by choosing Scenario A or B, below:

( ) Scenario A.

- Customer certifies that the \_\_\_\_\_ facility located at \_\_\_\_\_, \_\_\_\_\_, has human needs usage requirements of \_\_\_\_\_ MMBtu per day and that Customer has purchased and will continue to maintain the corresponding level of firm upstream pipeline capacity and upstream gas supply for the entire time period of November 1<sup>st</sup> through March 31<sup>st</sup> each year.
- Customer authorizes the Company to obtain the firm pipeline capacity information directly from the applicable upstream pipeline to ensure both the requisite level of capacity and that it is firm primary delivery point capacity at the appropriate location required to serve the facility.
- Customer furthermore certifies that it will maintain such firm primary delivery point capacity for each day of the November 1<sup>st</sup> through March 31<sup>st</sup> time period. If these certified arrangements should not be accurate, however, or if Customer’s upstream pipeline capacity or upstream gas supply become insufficient for any reason, Customer is authorized by the Board of Directors or equivalent governing body to fully release Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, lawsuits, damages, costs, expenses, causes of action, and any and all liability

~~Original~~ First Revised Sheet No. ~~3-3A.164/278~~

Replacing: Original Sheet No. 3-3A.13/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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associated with the interruption, curtailment, failure or suspension of natural gas service for any period of time. Customer further indemnifies Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, causes of action, lawsuits, damages, costs, expenses, and similar liability that might be asserted by third parties as a result of the interruption, curtailment, failure or suspension of natural gas service for any period of time. Nevertheless, to the extent applicable, nothing in this Agreement shall in any manner serve to waive the sovereign immunity of the State of Arkansas.

- In the event of any change in circumstances pertaining to Customer’s upstream pipeline and upstream gas supply arrangements, Customer agrees to immediately notify the appropriate person at the Company by sending a certified letter to the Company’s Gas Flow Information Center at the following address:

Summit Utilities Arkansas, Inc.  
Gas Supply Department  
115 North 12<sup>th</sup> Street  
Fort Smith, Arkansas 72902-2414 1000 Fianna Way  
Suite 520  
Fort Smith, AR 72916

Email:

gas\_control@summitutilities.com

transportationservices@summitutilities.com

( ) Scenario B.

- Customer certifies that the \_\_\_\_\_ facility located at \_\_\_\_\_, \_\_\_\_\_ has on hand a fully functioning \_\_\_\_\_ back-up energy system (Describe type of back-up system) that can replace natural gas as the energy source for all of the facility’s human needs usage requirements. This back-up system is also capable of being a continuing and sustaining source of energy for all of the facility’s human

~~Original~~ First Revised Sheet No. 3-3A.164/278

Replacing: Original Sheet No. 3-3A.13/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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needs usage requirements. Accordingly, on behalf of the Board of Directors or equivalent governing body, Customer hereby certifies it does not require firm pipeline capacity and natural gas supplies to meet its facility’s human needs usage requirements.

- Customer recognizes that if all or any portion of its natural gas supply fails to reach the appropriate Summit Utilities Arkansas, Inc. delivery point, its natural gas service may be interrupted or curtailed.
- Customer acknowledges that the Company’s sole responsibility to it is to redeliver to Customer’s facilities such gas supplies as Customer or its agents physically deliver to the Company’s city gate, subject to the curtailment priority schedule (Policy Schedule No. 9) which will not categorize Customer’s facility as a human needs customer. In acknowledgement of these facts, should all or any portion of Customer’s natural gas supplies fail to reach the appropriate Company city-gate delivery point, Customer is authorized by the Board of Directors or equivalent governing body to fully release Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, lawsuits, damages, costs, expenses, causes of action, and any and all liability associated with the interruption, curtailment, failure or suspension of natural gas service for any period of time. Customer further indemnifies Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, causes of action, lawsuits, damages, costs, expenses, and similar liability that might be asserted by third parties as a result of the interruption, curtailment, failure or suspension of natural gas service for any period of time. Nevertheless, to the extent applicable, nothing in this Affidavit shall in any manner serve to waive the sovereign immunity of the State of Arkansas. In the event of any change in circumstances pertaining to our facility’s energy backup system, Customer agrees to immediately notify the appropriate person at the Company by sending a certified letter to the Company’s Gas Flow Information Center at the following address:

Summit Utilities Arkansas, Inc.  
Gas Supply Department  
~~115 North 12<sup>th</sup> Street~~ 1000 Fianna Way  
Suite 520

~~Original~~ First Revised Sheet No. ~~3-3A.164/278~~

Replacing: Original Sheet No. 3-3A.13/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Fort Smith, Arkansas 72902-241729164

Email:

gas\_control@summitutilities.com  
transportationservices@summitutilities.com

Section 6.3 – Customer agrees that Company shall have the right at any time and from time to time to file and place into effect unilateral changes or modifications in the rates and charges, and other terms and conditions of service hereunder, in accordance with applicable law. Company agrees that Customer may protest or contest any such charges or modifications.

Section 6.4 – Service hereunder shall be in accordance with and subject to, and both parties agree to be bound by, all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which terms and conditions are incorporated herein by reference.

Section 6.5 – Customer agrees that, to the extent not already satisfied, Customer shall pay Company for the installation of appropriate telemetering equipment to be installed and owned by Company under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2

	<u>Original</u> <del>First Revised</del>	Sheet No. <u>3-3A.165/278</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-3A.14/27</u>
<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Large Commercial</u>		
PART III – Rate Schedule No. 3 Appendix		
<b>Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX</b>		PSC File Mark Only

customers and will not be available to new customers electing transportation service.

- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

6.5.1 If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.166/278

Replacing: Original Sheet No. 3-3A.15/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Under any option chosen above, Customer shall comply with all necessary and appropriate procedures, as required by Company, pertaining to the installation, reading, monitoring, testing, repair and maintenance of all telemetering and associated equipment.

Section 6.6 – To the extent applicable, nothing in this agreement shall serve to waive the sovereign immunity of the State of Arkansas or its affiliated agencies, which is guaranteed under Article 5, Section 20 of the Arkansas Constitution.

Section 6.7 – This agreement shall be governed by and construed in accordance with the laws of the State of Arkansas. Any proceeding related to any cause of action of any nature arising in this contract may be brought only before the appropriate forum in Arkansas.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date hereinabove first written.

COMPANY:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_  
[Name]  
[Title]

CUSTOMER:

\_\_\_\_\_  
By: \_\_\_\_\_  
[Name]  
[Title]  
[Address]

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.178/278

Replacing: Original Sheet No. 3-3A.17/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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EXHIBIT A  
TO  
LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT  
(TRANSPORTATION SUPPLY OPTION)

RECEIPT AND DELIVERY POINTS

Address: \_\_\_\_\_  
CA# \_\_\_\_\_

Receipt Points

The gas will be received for Customer's account at the point(s) where the \_\_\_\_\_ (Upstream Pipeline) is interconnected with the distribution facilities of Summit Utilities Arkansas, Inc. at or near \_\_\_\_\_, Arkansas.

Delivery Point(s)  
For the account of  
Customer at Customer's  
Facility located at

\_\_\_\_\_,  
\_\_\_\_\_, Arkansas \_\_\_\_\_

QUANTITIES

Maximum Daily Winter Quantity ("MDWQ") \_\_\_\_\_ MMBtu

Maximum Hourly Quantity ("MHQ") \_\_\_\_\_ MMBtu

Average Daily Volume \_\_\_\_\_ MMBtu

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. ~~3-3A.19/18/278~~

Replacing: Original Sheet No. 3-3A.18/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

PSC File Mark Only

**PREDETERMINED ALLOCATION AGREEMENT**

THIS AGREEMENT is made and entered into by Summit Utilities Arkansas, Inc. ("Company") and \_\_\_\_\_ ("Customer") effective \_\_\_\_\_.

WHEREAS, Company and Customer are parties to Large Commercial Service Agreements (the "Agreements") entered pursuant to Company's Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1"); and

WHEREAS, the Agreements select more than one of the two supply options offered under Part 3.1.3. of LCS-1; and

WHEREAS, the parties wish to enter this Predetermined Allocation Agreement.

NOW, THEREFORE, pursuant to Part 3.22. of LCS-1, Company and Customer hereby agree as follows:

1. In the event gas received by Company at any single delivery point involves supply under more than one of the two supply options offered under LCS-1, then such deliveries shall be allocated to each service option in the following manner:

[Describe allocation method]

2. [other provisions]

3. This Agreement shall be effective for at least one Service Month, and shall remain in effect until ~~superseded~~ superseded by a new Predetermined Allocation Agreement.

4.



**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised

Sheet No. ~~3-3A.20/19/278~~

Replacing: Original

Sheet No. 3-3A.19/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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5. This Predetermined Allocation Agreement is subject to all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which provisions are incorporated herein by reference.

Company:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_  
Title

Customer:  
\_\_\_\_\_

By: \_\_\_\_\_  
Title

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.21/18/278

Replacing: Original Sheet No. 3-3A.20/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

PSC File Mark Only

**POOLING SERVICE AGREEMENT**

THIS AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between

Summit Utilities Arkansas, Inc.

hereinafter referred to as "Company," and

\_\_\_\_\_,  
a \_\_\_\_\_ corporation,

hereinafter referred to as "Pool Manager,"

WITNESSETH THAT:

WHEREAS, Company is a local distribution company; and

WHEREAS, Pool Manager has entered into agency agreements with the entities identified on Exhibit A hereto, as the same may be revised from time to time during the term of this Agreement, (hereinafter referred to collectively as "Customers") who Pool Manager represents have entered into Large Volume Commercial Customer Agreements, Transportation Supply Option, under Company's Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1"); and

WHEREAS, pursuant to the agency agreements between Pool Manager and Customers, Pool Manager is authorized to act on behalf of Customer's in all respects, including the submission of nominations and allocation information in accordance with LCS-1; and

Original First Revised Sheet No. 3-3A.22/19/278

Replacing: Original Sheet No. 3-3A.21/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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WHEREAS, Pool Manager and Customers desire to avail themselves of the Pooling Service offered by Company pursuant to Part 3.23. of LCS-1.

NOW THEREFORE, Company and Pool Manager, acting individually, and as agent for Customers, agree as follows:

ARTICLE I  
NOMINATIONS AND ALLOCATIONS

Section 1.1 – Pool Manager agrees to submit to Company on behalf of Customers all nominations and allocation information required pursuant to LCS-1.

ARTICLE II  
IMBALANCES

Section 2.1 – Imbalances between receipts and deliveries among the Customers subject to this Agreement will be calculated by determining the difference between the total aggregated deliveries by the Customers to Company at receipt points and the total aggregated deliveries received by the Customers at delivery points.

Section 2.2 – The imbalance tolerance set forth in Parts 3.21.5. and 3.21.8. shall apply to the aggregated imbalance total, unless and until pooling rights are interrupted by Company for a specified period.

ARTICLE III  
PAYMENTS

Section 3.1 – Payments due Company for Customers' imbalances arising under LCS-1 shall be paid by Pool Manager.

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.23/18/278

Replacing: Original Sheet No. 3-3A.22/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Section 3.2 – In the event Pool Manager should fail to timely pay the imbalances set forth in Section 3.1 of this Agreement, then Company shall redetermine the imbalance payments due by each Customer, which redetermination shall be made without benefit of the aggregated tolerances, and each Customer shall pay the said redetermined imbalance payment.

ARTICLE IV  
TERM

Section 4.1 – This Agreement shall be effective \_\_\_\_\_ and, shall continue from month to month thereafter until terminated by either party upon written notice delivered at least ~~five~~ thirty (30) days prior to the beginning of a month.

ARTICLE V  
MISCELLANEOUS

Section 5.1 – Pool Manager represents that it is authorized to act on behalf of Customers with respect to the service rendered hereunder.

Section 5.2 – Pool Manager agrees that Company shall have the right at any time and from time to time to file and place into effect unilateral changes or modifications in the rates and charges, and other terms and conditions of service hereunder, in accordance with applicable law. Company agrees that Pool Manager may protest or contest any such charges or modifications.

Section 5.3 – Service hereunder shall be in accordance with and subject to, and the parties agree to be bound by, all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which terms and conditions are incorporated herein by reference.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date hereinabove first written.

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. ~~3-3A.24/18/278~~

Replacing: Original Sheet No. 3-3A.23/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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COMPANY:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_

[Name]

[Title]

POOL MANAGER,  
INDIVIDUALLY AND AS AGENT  
FOR CUSTOMERS

\_\_\_\_\_

By: \_\_\_\_\_

[Name]

[Title]

[Address]

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.25/18/278

Replacing: Original Sheet No. 3-3A.24/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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**AGENCY AGREEMENT  
SUMMIT UTILITIES ARKANSAS, INC.**

[Customer]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

[Agent]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

RE: Large Volume Commercial Customer Agreement (Transportation Supply Option) ("Agreement") dated as of \_\_\_\_\_, by and between Summit Utilities Arkansas, Inc., and \_\_\_\_\_, ("Customer")

Ladies and Gentlemen:

This Letter will evidence the understanding between \_\_\_\_\_ ("Customer"), \_\_\_\_\_ ("Agent") and Summit Utilities Arkansas, Inc. ("Company"), that effective as of \_\_\_\_\_, Agent will act as Customer's agent for services provided by Company pursuant to the referenced Agreement for all purposes related thereto, unless expressly provided otherwise herein, including, but not limited to, the purposes of submitting and receiving notices, nominations and other information related to receipts and deliveries of gas and performing other administrative or contractual duties [including payment obligations,] under the Agreement and as required by Company's Rate Schedule No. 3, Large Commercial Firm Service ("LCS-1"), as on file and in effect from time to time. Company will

~~Original~~ First Revised Sheet No. 3-3A.27/18/278

Replacing: Original Sheet No. 3-3A.26/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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coordinate with Agent for all imbalance administration, contract administration, nominations, scheduling and allocations for Customer's account, and shall be entitled to rely on Agent's actions with respect to the Agreement.

( ) Timely payments made by Agent to Company for services rendered to Customer in accordance with the terms of the Agreement and for any penalties, fees, assessments or other charges assessed against Customer's account by Company shall be credited to Customer's account and all notices given to Agent shall be deemed given to Customer.

( ) Company shall make any cash balancing payments it may be required to make for Customer's account to Agent. Company shall make any refund payments it may be required to make directly to Agent.

Agent agrees to indemnify, defend and hold harmless Company from any and all liabilities, losses, damages, expenses, claims, actions and fines of whatever nature (including, but not limited to, attorney's fees and court costs incurred by Company, whether related to the collection of any amounts due under the Agreement or otherwise) resulting from Company's reliance on Agent, including, but not limited to, actions taken by Company pursuant to Agent's action or inaction under the Agreement. Customer shall remain liable to Company for all of its obligations as Customer under the Agreement, and Company shall have no duty, liability or responsibility whatsoever to Agent. Customer acknowledges that if Agent acts as a Pool Manager pursuant to Part 3.23. of LCS-1 and (i) should the Pool Manager fail to pay invoices calculated at the aggregated level, or (ii), should Company interrupt Pooling Service for any reason pursuant to Part 3.23.1. of LCS-1, then upon default to the individual Customer invoice, the invoice shall be recalculated at the individual Customer level, without benefit of the aggregated tolerance, as provided in Part 3.23.4. of LCS-1.

Customer's designation and appointment of Agent may be terminated or canceled by Customer, Agent, or Company but no such termination or cancellation shall be effective as to Company until the first day of the month, following the expiration of a ~~five~~ thirty (30) day period after Company's receipt of written notice of such termination or cancellation from Customer or

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.27/19/278

Replacing: Original Sheet No. 3-3A.26/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Agent. Notwithstanding the foregoing, this designation and appointment of Agent shall automatically terminate upon termination or cancellation of the referenced Agreement. This Agency Agreement will ~~supercede~~ supersede any previously executed Agency Agreements.

If the foregoing is acceptable, please so indicate by having an authorized officer execute and return to the undersigned.

Very truly yours,

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_

ACCEPTED AND AGREED TO THIS  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_

CUSTOMER:  
\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_



**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 3-3A.278/278

Replacing: Original Sheet No. 3-3A.27/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ACCEPTED AND AGREED TO THIS  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_

AGENT:  
\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

~~Original~~ First Revised Sheet No. 3-4.1/7

Replacing: Original Sheet No. 3-4.1/7

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

Title: **SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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**4. SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

**4.1. AVAILABILITY**

- 4.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any consumer engaging in business, professional, institutional, agricultural or other non-residential activity supplied at an individually metered point of delivery for all uses of gas. Natural gas supplied hereunder is for the individual use of the customer at the point of delivery and shall not be resold or shared with others. Standby Service is not available under this rate schedule.
  
- 4.1.2. Gas consumption under this rate schedule is limited to 365,000 Ccf in any 12 consecutive month period. In at least one of the two preceding calendar years, the customer must have consumed 80% of the September 1 through August 31 annual volume in the April through October billing periods and it’s September 1 through August 31 annual consumption for that year must have exceeded 99 Ccf. In the case of new customers or customers who anticipate changing their usage pattern, this rate will be available if a reasonable projection of their volumes in the upcoming year indicates they will use 80% of their September 1 through August 31 annual volume in the April through October billing periods and that their September 1 through August 31 annual consumption will exceed 99 Ccf. If at any time, it is anticipated based on the Company’s estimate, that the customer will consume in excess of 365,000 Ccf per year in the succeeding 12 consecutive month period, the customer shall become subject to the applicable large commercial firm service rate schedule.
  
- 4.1.3. Company has historically allowed the volume usage of meters at business facilities under common ownership and subject to this rate schedule to be aggregated for the sole purpose of establishing eligibility for

~~Original~~ First Revised Sheet No. 3-4.2/7

Replacing: Original Sheet No. 3-4.2/7

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

**Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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transportation as referenced in Part 3.1.3. of Rate Schedule LCS-1. Customers historically qualifying for transportation under this aggregation provision shall remain subject to the rates and charges under this rate schedule in addition to any additional specific rates, charges, or adjustment riders peculiar to the Transportation Supply Option set out in Rate Schedule LCS-1, such as, but not limited to, administrative fees. Customers aggregating volume shall be subject to all provisions and policies governing TSO option customers as specified in LCS-1, except as provided for herein. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS-2 or LCS rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

For the purpose of establishing eligibility for the Transportation Supply Option (“TSO”) defined in the LCS rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers qualifying for transportation who choose the TSO shall be subject to rates and charges under the SCS-2 rate schedule, and are additionally subject to any additional specific rates, charges or riders specific to the TSO.

- 4.1.4 Customers converting from transportation service to sales service will be required to contract for such sales services between the months of February through April preceding the expiration of the primary or any succeeding

~~Original~~ First Revised Sheet No. 3-4.3/7

Replacing: Original Sheet No. 3-4.3/7

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

**Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.

4.1.5. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who experience or anticipate an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria may elect the TSO option and choose a subsequent return to the SSO option only once during the calendar year. Customers electing the TSO option on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$300 set-up fee upon initial election and upon any subsequent return to transportation service.

4.2. RATES

4.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a) and (b):

<p><del>Original</del> <u>First Revised</u></p> <p>Replacing: <u>Original</u></p> <p style="text-align: center;"><u>Summit Utilities Arkansas, Inc.</u> (Name of Company)</p> <p>Kind of Service: <u>Natural Gas</u>    Class of Service: <u>Small Commercial</u></p> <p>PART III - Rate Schedule No. 4</p> <p><b>Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)</b></p>	<p>Sheet No. <u>3-4.4/7</u></p> <p>Sheet No. <u>3-4.4/7</u></p> <p style="text-align: right;">PSC File Mark Only</p>
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(a) Distribution Rate for customers electing the SSO option:

First 1,500 Ccf per Month at	\$0.24927- <u>25177</u> per Ccf
Next 13,500 Ccf per Month at	\$0.13718- <u>13855</u> per Ccf
Over 15,000 Ccf per month at	\$0.05881- <u>05940</u> per Ccf

Distribution Rate for customers electing the TSO option:

First 150 MMBtu at	\$2.45316- <u>47772</u> per MMBtu
Next 1,350 MMBtu at	\$1.35013- <u>36365</u> per MMBtu
Over 1,500 MMBtu at	\$0.57880- <u>58460</u> per MMBtu

(b) Gas Supply Rate – The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider. Customers qualifying for service under this rate schedule will pay for their upstream demand related charges on a volumetric basis as provided for in the Company’s Gas Supply Rate Rider.

4.2.2. Rates for customers historically qualifying for service under the Part 4.1.3. aggregation provision and customers qualifying for transportation under this rate schedule will be subject to thermal adjustment. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location (Ccf / 10) x thermal content factor = MMBtu).

4.3. TELEMETERING

4.3.1. Telemetering is required for customers electing and qualifying for transportation service. Company shall install telemetry equipment of

## ARKANSAS PUBLIC SERVICE COMMISSION

~~First Revised~~ First RevisedSheet No. 3-4.5/7Replacing: Original \_\_\_\_\_Sheet No. 3-4.5/7Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

Title: **SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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standard make and manufacture to determine hourly and daily flow at customer's point of delivery. ~~Existing~~ customer shall have the option choose between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of the two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters

**ARKANSAS PUBLIC SERVICE COMMISSION**

Replacing: <u>First Revised</u> <del>First Revised</del> <u>Original</u> _____  <u>Summit Utilities Arkansas, Inc.</u> (Name of Company) Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u> PART III - Rate Schedule No. 4 Title: <b>SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)</b>	Sheet No. <u>3-4.6/7</u> Sheet No. <u>3-4.6/7</u>      PSC File Mark Only
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that do require pressure instrumentation. The customer will not be subject to meter reading fees.

In the event customer has in place working telemetering facilities and equipment; and the customer receives system supply service; and Company determines it necessary to keep the telemeter(s) operational, Company will arrange and pay for the associated telecommunications cost while the customer receives sales service under this rate schedule.

4.3.2. If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunication lines. Should customer fail to maintain or repair telecommunication lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

4.4. **RIDERS**

4.4.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Commission and in effect from time to time, are applicable to service under this rate schedule:

**ARKANSAS PUBLIC SERVICE COMMISSION**

<p>Replacing: <u>Original</u> _____</p> <p style="text-align: center;"><u>Summit Utilities Arkansas, Inc.</u> (Name of Company)</p> <p>Kind of Service: <u>Natural Gas</u>    Class of Service: <u>Small Commercial</u></p> <p>PART III - Rate Schedule No. 4</p> <p><b>Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)</b></p>	<p>Sheet No. <u>3-4.7/7</u></p> <p>Sheet No. <u>3-4.7/7</u></p> <p style="text-align: right; font-size: small;">PSC File Mark Only</p>
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<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge

**BDA      Billing Determinant Rate Adjustment Rider      BDA**

4.4.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer no longer qualifies for service under the SCS-2 rate schedule, but qualifies for service under the Small Commercial Firm Service (SCS-1) rate schedule, the customer qualifies for service under the Large Commercial Firm Service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

**4.5. RULES AND REGULATIONS GOVERNING UTILITY SERVICE**

4.5.1. The Arkansas Public Service Commission General Service Rules and the Company’s rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.



**ARKANSAS PUBLIC SERVICE COMMISSION**

	<del>Original</del> <u>First Revised</u>	Sheet No. <u>3-8.1/7</u>
Replacing:	<u>Original</u> _____	Sheet No. <u>3-8.1/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
	Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>	
	PART III - Rate Schedule No. 8	
	Title: <b><u>SMALL COMMERCIAL FIRM SALES SERVICE—</u></b> <b><u>NGV (SCS-3)</u></b>	
		PSC File Mark Only

**8. SMALL COMMERCIAL FIRM SALES SERVICE—NGV (SCS-3)**

**8.1. AVAILABILITY**

8.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any consumer engaging in business, professional, institutional, agricultural or other non-residential activity who purchases annual volumes less than 365,000 Ccf and who receives this natural gas from the Company through an individual meter, and whose sole usage of natural gas through this meter is to provide compressed natural gas for use as a vehicle fuel. Standby Service is not available under this rate schedule.

In cases where this compressed natural gas is resold to the public, the end price of the compressed natural gas sold or delivered by the customer to the vehicles receiving the compressed natural gas is not subject to the regulated pricing restrictions of this rate schedule.

8.1.2. Company has historically allowed the volume usage of meters at business facilities under common ownership and subject to this rate schedule to be aggregated for the sole purpose of establishing eligibility for transportation as referenced in Part 3.1.3. of Rate Schedule LCS-1. Customers historically qualifying for transportation under this aggregation provision shall remain subject to the rates and charges under this rate schedule in addition to any additional specific rates, charges, or adjustment riders peculiar to the Transportation Supply Option (“TSO”) set out in Rate Schedule LCS-1, such as, but not limited to, administrative fees. Customers aggregating volume shall be subject to all provisions and policies governing TSO option customers as specified in LCS-1, except as provided for herein. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<del>Original</del> <u>First Revised</u>	Sheet No. <u>3-8.2/7</u>
Replacing:	<u>Original</u> _____	Sheet No. <u>3-8.2/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
Title:	<b>SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>	

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new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS-3 or LCS rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

For the purpose of establishing eligibility for the TSO defined in the LCS rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers qualifying for transportation who choose the TSO shall be subject to rates and charges under the SCS-3 rate schedule, and are additionally subject to any additional specific rates, charges or riders specific to the TSO.

8.1.3 Customers converting from transportation service to sales service will be required to contract for such sales services between the months of February through April preceding the expiration of the primary or any succeeding term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.

8.1.4. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who

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	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
Title: <b>SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>		
		PSC File Mark Only

experience or anticipate an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria, may elect the TSO option and choose a subsequent return to the System Supply Option (“SSO”) only once during the calendar year. Customers electing the TSO on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$364.54 set-up fee upon initial election and upon any subsequent return to transportation service.

8.1.5. Term. This rate schedule shall have an extended term of the shorter of three (3) years from the date of Commission approval or the completion of the Company’s next general rate filing, unless otherwise extended further by Order of the Commission.

8.2. RATES

8.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a), (b), and (c) as follows:

- (a) Monthly Customer Charge - \$17.~~43~~25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.
- (b) Distribution Rate for customers electing the SSO option:

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First 1,500 Ccf at	\$0. <del>19993</del> <u>20044</u>
1,501 – 15,000 Ccf at	\$0. <del>15122</del> <u>15161</u>
Over 15,000 Ccf at	\$0. <del>06483</del> <u>06500</u>

Distribution Rate for customers electing the TSO option:

First 150 MMBtu at	\$1. <del>96767</del> <u>97785</u>
151 – 1,500 MMBtu at	\$1. <del>48823</del> <u>49593</u>
Over 1,500 MMBtu at	\$0. <del>63799</del> <u>64129</u>

(c) Gas Supply Rate - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider.

8.2.2. Rates for customers historically qualifying for service under the Part 8.1.2. aggregation provision and customers qualifying for transportation under this rate schedule will be subject to thermal adjustment. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location (Ccf / 10) x thermal content factor = MMBtu).

8.3. MINIMUM CHARGE

8.3.1. Monthly Customer Charge -- \$17.~~43~~ 25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

8.4. TELEMETERING

8.4.1. Telemetering is required for customers electing and qualifying for transportation service. Company shall install telemetry equipment of standard make and manufacture to determine hourly and daily flow at

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Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
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customer's point of delivery. ~~Existing~~ Existing ~~customers~~ shall have the option ~~choose~~ between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of the two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters

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<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
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that do require pressure instrumentation. The customer will not be subject to meter reading fees.

In the event customer has in place working telemetering facilities and equipment; and the customer receives system supply service; and Company determines it necessary to keep the telemeter(s) operational, Company will arrange and pay for the associated telecommunications cost while the customer receives sales service under this rate schedule.

8.4.2. If an existing Option 1 or Option 2 customer has chooses analog telemetry, then customer shall be responsible for installing and maintaining telecommunication lines. Should customer fail to maintain or repair telecommunication lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

8.5. RIDERS

8.5.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Commission and in effect from time to time, are applicable to service under this rate schedule:

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	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
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<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
<b><u>BDA</u></b>	<b><u>Billing Determinant Rate Adjustment Rider</u></b>	<b><u>BDA</u></b>

8.5.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer no longer qualifies for service under the SCS-3 rate schedule, but qualifies for service under the Small Commercial Firm Service (SCS-1) rate schedule, the customer qualifies for service under the Large Commercial Firm Service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

**8.6. RULES AND REGULATIONS GOVERNING UTILITY SERVICE**

8.6.1. The Arkansas Public Service Commission General Service Rules and the Company’s rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

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~~Original~~ **First Revised** Sheet No. TC-4.1/1

Replacing: **Original** Sheet No. TC-4.1/1

Summit Utilities Arkansas, Inc.  
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Kind of Service: Natural Gas Class of Service: All

PART IV – Rider Schedules

**Title: TABLE OF CONTENTS**

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(Name of Company)Kind of Service: Natural Gas Class of Service: All

PART IV – Rider Schedule No. 2

**Title: SYSTEM SAFETY ENHANCEMENT RIDER  
(SSER)**

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**2. SYSTEM SAFETY ENHANCEMENT RIDER (RIDER SSER)**

2.1. ~~The primary purpose of the System Safety Enhancement Rider (“SSER”) is to provide for the timely recovery of Mains and Associated Services replaced in compliance with the Company’s Distribution Integrity Management Program (“DIMP”) and Transmission Integrity Management Program (“TIMP”) on file with the Arkansas Public Service Commission (“Commission”). Subject Mains and Associated Services shall include all mains and associated services replaced in compliance with the Company’s DIMP and TIMP on file with the Commission.~~ support the expedited recovery of the projects listed in Part 2.1.1 (“Qualifying Projects”). Qualifying Projects shall not have been included in the Company’s most recent rate determination and shall include

2.1.1 Projects to comply with Code of Federal Regulations Title 49 (Transportation), Part 192 (Transportation of Natural and Other Gas by Pipeline Minimum Federal Safety Standards), Parts O and P, and corresponding provisions of the Arkansas Gas Pipeline Code (“Code”), including:

2.1.1.1 Projects in accordance with the Company’s Transmission Integrity Management Program (“TIMP”); and

2.1.1.2 Projects in accordance with the Company’s Distribution Integrity Management Program (“DIMP”).

2.1.2 Other projects to comply with rules and regulations of the U.S. Department of Transportation’s Pipeline and Hazardous Materials Safety Administration (PHMSA”), including any future requirements, and corresponding provisions of the Code;

2.1.3 Facility relocation projects, exclusive of all costs that have been, are being, or will be reimbursed otherwise, that are required due to construction or improvement of a highway, road, street, public way or other public work by or on behalf of the United States, the State of Arkansas, a political subdivision of the State of Arkansas or another entity having the power of eminent domain;

2.1.4 Projects eligible for recovery under Act 310 of 1981, as amended (Ark. Code Ann. § 23-4-501(a)(1); and,

~~Original~~ First Revised — Sheet No. 4-2.2/6

Replacing: Original Sheet No. 4-2.2/6

Summit Utilities Arkansas, Inc.  
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PART IV – Rider Schedule No. 2

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2.1.5 Reliability Improvement Projects

2.2 To accomplish this purpose, the SSER provides: (1) a return on the net investment (gross plant less accumulated depreciation) in new Mains and Associated Services, where such investment was made to replace Mains and Associated Services, by applying the approved pre-tax rate of return to the net investment in new Mains and new Associated Services, and (2) a return of the investment made in new Mains and Associated Services to replace Mains and Associated Services, by applying the approved depreciation rates to the investment in new Mains and Associated Services. The SSER is not an exact recovery rider, and therefore, no “true-up” mechanism is required.

~~2.2~~ 2.1.1. Qualifying ~~replacements~~ Projects shall include projects ~~are defined as amounts that are in-service and all materials, labor, other costs, and adjustments related thereto, must be recorded in Account 376.001 Distribution Mains or Account 380.001 Services before being included in the SSER.~~

~~2.2~~ 2.1.2. ~~On the first business day of e~~ Each month, the Company shall calculate its ~~Rider~~ SSER Revenue Requirement in the manner prescribed by Parts ~~2.23~~ and ~~2.34~~ of this Rider and shall file an adjustment and the supporting documentation identified in Part ~~2.4~~ 2.3 of this Rider with the Commission by the last business day of the month immediately preceding the month the rate will become effective. The portion of the adjustment that is not in dispute shall become effective for bills rendered on or after the first day of the first month following the filing and shall be recovered from customers through the Company's Base Rate Adjustment as defined in Step 3 of Part ~~2.34~~ of this SSER. Any disputed amount will ~~not~~ go into effect ~~as filed~~ subject to refund.

~~2.4~~ 2.3. Simultaneously with the filing of each adjustment, the Company will file the following information, if applicable, that: (1) separately identifies the date plant costs are closed to plant and first included in SSER; ~~whether each project included in the filing was to replace Mains or was to replace Associated Services~~; (2) specifically identify the percentage of the total cost of each such project that will be included in Rider SSER; (3) specifically identify the date plant costs are first included in Rider SSER; (4) if applicable, specifically identify ies for each project

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included in the filing the number of feet of new Mains (i.e. ~~plastic mains or coated steel mains~~) installed by month per books and the number of feet of retired mains (i.e. cast iron mains, bare steel mains, unprotected steel mains, vintage plastic mains, and other mains not qualifying for Rider SSER) per books; ~~(5)~~ specifically identify for each project included in the filing the number of Associated Services installed by month per books and number of Associated Services retired by month per books, and ~~(6) identify the specific DIMP or TIMP program or activity addressing the replacement of the Subject Mains and/or Associated Services, and (7) specifically provide a monthly reconciliation of the total costs of the projects included in Rider SSER to costs of the projects recorded in Account Nos. 376.001 and 380.001~~ (4) identifies other gas infrastructure assets installed/retired by month per books in accordance with Part 2.1.

2.4.2.4. ~~The~~ Rider SSER establishes monthly Base Rate Adjustments for natural gas services provided under the Company's rate schedules specified in Part 2.6. Such Base Rate Adjustments shall be recovered from customers in accordance with Step 3 of Part 2.34.

2.4.2.5. The Commission shall hear and resolve any amounts that are in dispute with regard to the application of ~~Rider~~ the SSER. The Company shall accept Commission rulings as final for purposes of ~~Rider~~ the SSER.

2.1.6. ~~Rider SSER will not include any retirements of assets, cost of removal (except the cost of removal component comprehended in the approved depreciation rates), depreciation rates applied to cost of removal, pre-tax rate of return applied to cost of removal, or any costs otherwise included in current base rates.~~

2.2.3. ~~The~~ Rider SSER is to provide recovery of the Rider SSER Revenue Requirement which shall only include:

2.2.3.1. Investment in ~~new Mains in compliance with the Company's DIMP and TIMP on file with the Commission (Account 376.001)~~ Qualifying Projects times the ~~approved~~ appropriate depreciation rate(s) approved in the Company's most recent rate determination of 1.94%. The depreciation rates will be applied consistently with the calculation of depreciation expense for book accounting purposes. ~~All amounts calculated pursuant to this provision will ultimately be recorded in the~~

Original ~~First Revised~~ — Sheet No. 4-2.3/6  
 Replacing: Original Sheet No. 4-2.3/6

Summit Utilities Arkansas, Inc.  
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~~accumulated depreciation account corresponding to Account 376.001 Distribution Mains.~~

~~2.23.2. Net investment (gross plant less accumulated depreciation) in new Mains in compliance with the Company’s DIMP and TIMP on file with the Commission (Account 376.001) times the authorized pre-tax rate of return of approved in the Company’s most recent rate determination.5.51%.~~

~~2.23.3. Annual property tax expense associated with the Gross Plant in Service to be included in the year paid. Investment in new Associated Services in compliance with the Company’s DIMP and TIMP on file with the Commission (Account 380.001) times the approved depreciation rate of 6.89%. The depreciation rates will be applied consistently with the calculation of depreciation expense for book accounting purposes. All amounts calculated pursuant to this provision will ultimately be recorded in the accumulated depreciation account corresponding to Account 380.001 Services.~~

~~2.2.4. Net investment (gross plant less accumulated depreciation) in new Associated Services in compliance with the Company’s DIMP and TIMP on file with the Commission (Account 380.001) times the authorized pre tax rate of return of 5.51%.~~

~~2.2.5. The Rider SSER revenue requirement is net of savings \$106,314 per year and is cumulative, such that 2023 is \$212,628 and 2024 is \$318,942~~

~~2.2.6. The incremental Rider SSER revenue requirement shall not exceed 5% of \$169.5 million per year.~~

2.43. CALCULATION OF THE RIDER SSER REVENUE REQUIREMENT

The Rate Adjustments for each class shall be calculated as follows:

Step 1: Rider SSER Revenue Requirement. The Rider SSER Revenue Requirement shall be calculated as set forth on Attachment 1. ~~on an annual basis as follows:~~

	<u>Item</u>	<u>Source</u>
1.	Mains	Qualifying Replacements of Distribution Mains, FERC Acct. 376.001

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<del>2. Services</del>  <del>3. Gross Plant</del>	<del>Qualifying Replacements of Associated Services</del> <del>— FERC Acct. 380.001</del>  <del>Line 1 + Line 2</del>
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Original Sheet No. 4-2.4/6  
 Replacing: Original Sheet No. 4-2.4/6  
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- ~~— The Rate Adjustments for each class shall be calculated as follows:~~
- 4. ~~Accumulated Depreciation~~ (Line 7 ÷ 12) + Previous Month's Balance
  - 5. ~~Net Investment~~ Line 3 — Line 4
  - 6. ~~Pre-Tax Rate of Return~~ Line 5 x 5.51% (Approved Pre-Tax Rate of Return)
  - 7. ~~Depreciation Expense~~ (Line 1 x 1.94% [Approved depreciation rate for FERC Acct. 376.001]) + (Line 2 x 6.89% [Approved depreciation rate for FERC Acct. 380.001])
  - 8. ~~Reduction for Leaks for Mains and Associated Service Replacement~~ \$106,314 ————— an additional \$1,811 shall be added.]
  - 9. ~~Rider MRP Revenue Requirement~~ Line 6 + Line 7 — Line 8.
  - 10. ~~In 2022 the SSER Rider Revenue Requirement shall be the lesser of Line 9 or \$8,470,000. In 2023, the SSER Rider Revenue Requirement shall be the lesser of Line 9 or \$16,940,000. In years 2024 or later, the SSER Revenue Requirement shall be the lesser of Line 9 or \$25,410,000.~~

Step 2. Revenue Requirement by Class. The ~~Rider~~ SSER Revenue Requirement determined under Step 1 shall be allocated to customer classes based on the allocation ~~to the following Customer Classes approved in Docket No. 21-060 U:~~ approved in the Company's most recent rate determination.

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 Replacing: Original Sheet No. 4-2.5-6/6  
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<u>Customer Class</u>	<u>Percentage</u>
Residential Service (RS-1)	77.30%
Small Commercial Service (SCS-1)	18.64%
Small Commercial Service (SCS-2)	0.19%
Small Commercial Service (SCS-3)	0.01%
Large Commercial Service (LCS-1)	3.86%

Step 3. Base Rate Adjustments. The Base Rate Adjustment for each customer class will be a per Ccf or per MMBtu rate that is determined by dividing the Rider SSER Revenue Requirement by Customer Class determined in Step 2 by the annual volumes used to design rates in ~~Docket No. 21-060-U~~ the Company's most recent rate determination. For SCS transportation customers, the SSER Base Rate Adjustment will be converted to an MMBtu rate using a factor of 1.02998.

<u>Customer Class</u>	<u>Volumes – Ccf</u>	<u>Volumes - MMBtu</u>
Residential Service (RS-1)	<del>195,141,620</del> <u>195,664,213</u>	
Small Commercial Service (SCS-1)	<del>157,067,260</del> <u>158,811,577</u>	
Small Commercial Service (SCS-2)	<del>4,974,350</del> <u>3,728,172</u>	
Small Commercial Service (SCS-3)	<del>507,587</del> <u>135,905</u>	
Large Commercial Service (LCS-1)		<del>26,583,266</del> <u>26,469,333</u>

**2.54. FUTURE RATE CASE APPLICATIONS**

2.54.1. In the event the Company files a general rate application, all qualifying replacements upon which a return was recovered pursuant to this SSER shall be included in rate base net of depreciation in calculating the revenue requirement. The inclusion of any costs via this Rider SSER shall not be deemed a finding that the costs are necessary and appropriate or in the public interest. The prudence of such costs shall be addressed in the Company's next general rate case proceeding.

First Revised Sheet No. 4-2.5/6

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2.54.2 Rider SSER shall remain in effect until the effective date of new rates following the Company filing a general rate case application.

2.56. COMPLIANCE AUDITS

2.65.1. Each monthly filing under Rider SSER will be subject to a compliance audit for a period of five (5) years after the date of the filing (the “compliance audit period”). If the Company does not timely provide the supporting documents identified herein, the five year compliance audit period restriction will be extended for a period of time equal to the period of any such delay. Any pre-implementation review of monthly filings for mechanical correctness does not constitute a compliance audit. Interim inquiries, questions, informal conversations, and other communications do not constitute a compliance audit. Staff will advise the Company in writing when it begins a compliance audit and will identify to the Company the Rider SSER filings that will be subject to such an audit. At the conclusion of its compliance audit, Staff will report its findings to the Company and will file the results with the Commission. All charges under Rider SSER not conforming to the specific tariff language shall be subject to refund.

2.67. APPLICABLE RATE SCHEDULES

- Residential Firm Sales Service (RS-1)
- Small Commercial Firm Sales Service (SCS-1)
- Small Commercial Firm Sales Service—Off Peak (SCS-2)
- Small Commercial Firm Sales Service—NGV (SCS-3)
- Large Commercial Firm Service (LCS-1)
- Unmetered Gas Light Firm Sales Service (GL-1)



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ATTACHMENT 1

**SUMMIT UTILITIES ARKANSAS  
SYSTEM SAFETY ENHANCEMENT RIDER ("SSER")  
RATES EFFECTIVE MONTH 00, 20XX**

Line Number (A)	Description (B)	Reference (C)	(D)	Amount (E)
1	Adjusted Gross Plant (Gross Plant less Retirements)		\$	-
2	Accumulated Depreciation (Net of Retirements)			
3	Net Plant	(Line 1 - Line 2)		-
4	Required Operating Income	(Line 3 * Approved Pre-Tax Rate of Return)		-
5	Depreciation Expense	(Line 1 * Approved Depreciation Rates)		-
6	Incremental Property Tax Expense	(Line 3 * Approved Property Tax Rate)		-
7	Total Expenses	(Line 5 + Line 6)		-
8	SSER Rider Revenue Requirement	(Line 4 + Line 7)	\$	-

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SUMMIT UTILITIES ARKANSAS, INC.

APSC FILED Time: 1/25/2024 11:16:48 AM; Record 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

Franchise Taxes by Community

<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>	<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>
1	Alexander	4.25%	42	Conway	4.25%
2	Alicia	\$1.00/meter (A)	43	Corning	6.00%
3	Altheimer	4.25%	44	Cotton Plant	4.25%
4	Amity	\$1.00/meter (A)	45	Cove	4.00%
5	Anthonyville	4.25%	46	Coy	4.00%
6	Antoine	<del>\$1.00/meter (A)</del> 4.25%	47	Crawfordsville	\$1.00/meter (A)
7	Arkadelphia	5.00%	48	Crossett	4.25%
8	Arkansas City	\$1.00/meter (A)	49	Danville	4.00%
9	Ashdown	4.00%	50	Dardanelle	4.25%
10	Atkins	5.00%	51	Datto	\$1.00/meter (A)
11	Bald Knob	4.25%	52	Delight	\$1.00/meter (A)
12	Batesville	4.25%	53	Dequeen	4.00%
13	Bauxite	5.00%	54	Dermott	4.25%
14	BAY	4.25%	55	DeWitt	4.00%
15	Bearden	\$2.00/meter (A)	56	Diaz	\$1.00/meter (A)
16	Beebe	\$1.00/meter (A)	57	Dierks	4.00%
17	Belleville	4.25%	58	Dover	4.00%
18	Benton	4.25%	59	Dumas	4.25%
19	Biggers	5.00%	60	Earle	\$1.00/meter (A)
20	Biscoe	4.00%	61	East Camden	\$1.50/meter (A)
21	Black Rock	\$1.00/meter (M)	62	Edmonson	4.00%
22	Black Springs	\$2.00/meter (A)	63	El Dorado	4.25%
23	Bono	5.00%	64	Elaine	4.25%
24	Bradford	<del>\$2.00/meter (A)</del> 4.25%	65	Emerson	<del>\$1.00/meter (A)</del> 5%
25	Bradley	\$3.30/meter (D)	66	England	4.25%
26	Brinkley	\$1.00/meter (A)	67	Enola	\$2.00/meter (A)
27	Bryant	5.20%	68	Eudora	4.25%
28	Buckner	\$2.00/meter (A)	69	Fordyce	4.25%
29	Cabot	<del>\$2.00/meter (A)</del> 4.25%	70	Foreman	4.00%
30	Caddo Valley	<del>\$1.00/meter (A)</del> 4.5%	71	Forrest City	4.25%
31	Cale	\$2.00/meter (A)	72	Fouke	\$2.00/meter (A)
32	Calion	\$1.07/meter (D)	73	Friendship	4.25%
33	Camden	\$2.50/meter (M)	74	Garland City	3.00%
34	Cammack Village	\$2.00/meter (A)	75	Garner	4.00%
35	Carlisle	\$2.00/meter (A)	76	Gillett	\$1.00/meter (A)
36	Cave City	4.25%	77	Gillham	4.00%
37	Chidester	4.50%	78	Gilmore	\$1.00/meter (A)
38	Clarendon	8.00%	79	Glenwood	4.25%
39	Clarksville	4.00%	80	Gould	\$1.00/meter (A)
40	Clinton	\$1.00/meter (A)	81	Grady	4.25%
41	Colt	5.25%	82	Greenbrier	4.25%
83	Griffithville	\$1.00/meter (A)	129	Marion	\$1.00/meter (A)
84	Gurdon	5.00%	130	Marked Tree	4.25%
85	Guy	3.00%	131	Marvell	6.50%

SUMMIT UTILITIES ARKANSAS, INC.

Attachment A

APSC FILED Time: 1/25/2024 11:16:48 AM; Rec'd: 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

Franchise Taxes by Community

<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>	<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>
86	Hamburg	4.25%	132	Maumelle	4.25%
87	Hampton	4.25%	133	Mayflower	4.25%
88	Haskell	4.25%	134	McCaskill	4.25%
89	Havanna	4.00%	135	McCrary	4.50%
90	Haynes	\$2.00/meter (D)	136	McGehee	4.25%
91	Heber Springs	4.25%	137	McNab	4.00%
92	Hector	4.25%	138	McNeil	\$2.00/meter (A)
93	Helena	5.00%	139	McRae	4.00%
94	Higginson	4.25%	140	Mena	4.00%
95	Holly Grove	4.25%	141	Menifee	4.00%
96	Hope	4.25%	142	Mineral Springs	4.25%
97	Horatio	4.00%	143	Monticello	4.25%
98	Hot Springs	4.25%	144	Montrose	4.25%
99	Hoxie	5.00%	145	Morrilton	<del>1.00/meter (A)</del> 4.25%
100	Hughes	\$1.00/meter (A)	146	Mount Ida	5.00%
101	Humnoke	\$2.00/meter (A)	147	Mount Vernon	3.50%
102	Humphrey	\$2.00/meter (M)	148	Mountain Pine	4.25%
103	Huttig	\$1.00/meter (A)	149	Murfreesboro	4.25%
104	Imboden	5.00%	150	Nashville	4.25%
105	Jacksonport	4.50%	151	Newark	4.25%
106	Jacksonville	3.00%	152	Newport	\$8.60/meter (A)
107	Jericho	4.00%	153	Norman	4.25%
108	Jonesboro	4.25%	154	Norphlet	\$2.00/meter (A)
109	Judsonia	\$2.00/meter (A)	155	North Little Rock	4.25%
110	Junction City	\$2.00/meter (A)	156	Oil Trough	\$1.00/meter (D)
111	Kensett	4.25%	157	Okolona	4.25%
112	Kingsland	4.25%	158	Ola	4.25%
113	Knoxville	3.00%	159	Oppello	\$1.00/meter (A)
114	LaGrange	\$2.00/meter (D)	160	Palestine	4.25%
115	Lake Village	\$1.00/meter (A)	161	Pangburn	\$1.00/meter (A)
116	Lamar	4.00%	162	Paragould	4.25%
117	Lepanto	4.25%	163	Parkdale	4.00%
118	Letona	\$1.00/meter (A)	164	Parkin	4.25%
119	Lewisville	4.25%	165	Patterson	4.50%
120	Lexa	3.00%	166	Perla	\$2.00/meter (D)
121	Little Rock	5.20%	167	Perry	\$1.00/meter (A)
122	London	\$2.00/meter (A)	168	Perrytown	\$1.00/meter (A)
123	Lonoke	4.25%	169	Perryville	<del>1.00/meter (A)</del> 4.25%
124	Louann	4.25%	170	Pine Bluff	4.25%
125	Magness	4.50%	171	Plainview	4.00%
126	Magnolia	4.25%	172	Plumerville	\$2.00/meter (A)
127	Malvern	4.25%	173	Pochahontas	3.00%
128	Marianna	2.00%	174	Portia	\$1.00/meter (M)
175	Portland	\$5,000/year	208	Tollette	\$2.00/meter (A)

SUMMIT UTILITIES ARKANSAS, INC.

APSC FILED Time: 1/25/2024 11:16:48 AM; Rec'd 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

Franchise Taxes by Community

<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>	<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>
176	Pottsville	4.25%	209	Traskwood	\$1.00/meter (A)
177	Poyen	\$1.00/meter (A)	210	Trumann	4.25%
178	Prattsville	\$1.00/meter (A)	211	Tuckerman	\$1.00/meter (A)
179	Prescott	\$2.00/meter (A)	212	Tull	\$1.00/meter (A)
180	Quitman	4.25%	213	Turrell	4.25%
181	Redfield	4.25%	214	Tyronza	4.50%
182	Reyno	5.00%	215	Ulm	\$1.00/meter (A)
183	Rison	4.50%	216	Vilonia	\$6.00/meter (A)
184	Rockport	4.25%	217	Wabbaseka	4.00%
185	Rosston	\$2.00/meter (A)	218	Waldo	4.25%
186	Russell	\$1.00/meter (D)	219	Walnut Ridge	4.25%
187	Russellville	4.50%	220	Ward	\$2.00/meter (A)
188	Scranton	<del>4.25%</del> 4%	221	Warren	5.00%
189	Searcy	4.25%	222	Washington	\$2.00/meter (A)
190	Shannon Hills	5.20%	223	Weiner	4.25%
191	Sheridan	\$2.00/meter (A)	224	Weldon	\$1.00/meter (A)
192	Sherrill	\$1.00/meter (A)	225	West Helena	5.00%
193	Sherwood	4.25%	226	West Memphis	4.25%
194	Smackover	4.25%	227	West Memphis	\$2.00/meter (A)
195	Stamps	4.25%	228	West Point	\$1.00/meter (A)
196	Star City	3.00%	229	Wheatley	4.25%
197	Stephens	4.25%	230	Whelen Springs	\$2.00/meter (A)
198	Strong	\$2.00/meter (A)	231	White Hall	\$2.00/meter (A)
199	Stuttgart	\$2.00/meter (A)	232	Willisville	\$2.00/meter (A)
200	Stuttgart	\$.50/meter (M)	233	Wilmar	4.25%
201	Success	5.00%	234	Wilmot	5.00%
202	Sulphur Rock	\$.50/meter (M)	235	Wilmot	\$2.00/meter
203	Sunset	\$1.00/meter (A)	236	Wilton	3.00%
204	Swifton	\$1.00/meter (A)	237	Wooster	3.00%
205	Taylor	\$2.00/meter (D)	238	Wrightsville	4.50%
206	Texarkana	6.00%	239	Wynne	\$2.00/meter (A)
207	Thornton	4.25%	240	Keo	4.25%

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 4-4.1/3

Replacing: Original Sheet No. 4-4.1/3

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Residential  
and Small Commercial

PART IV – Rider Schedule No. 4

Title: **WEATHER NORMALIZATION ADJUSTMENT (WNA)**

PSC File Mark Only

**4. WEATHER NORMALIZATION ADJUSTMENT (WNA)**

4.1. For bills rendered from November 1 through April 30 each year, the applicable margin rates for gas service to customers served under the applicable rate schedules shall be adjusted by a Weather Normalization Adjustment (WNA) to reflect much of the impact of heating degree day variations from normal levels which were used to set rates under the applicable rate schedules.

4.2. In order to calculate the total weather adjustment for the applicable billing cycle, a weather deviation is computed and multiplied by the applicable margin rate. A per Ccf WNA adjustment is calculated by dividing the total weather adjustment by the average Ccf usage per customer for all customers in each billing cycle, using the formula described below. The per Ccf adjustment for each applicable rate schedule is applied to customer's usage for the billing cycle. The WNA shall be separately identified on customer bills.

**4.3. CALCULATION OF WEATHER NORMALIZATION ADJUSTMENT**

4.3.1. The WNA is calculated as follows:

$$WNA_i = \frac{R_i(DDF_i(NDD - ADD))}{AAU_i}$$

Where: i = Any particular rate classification to which the WNA is to be applied.

WNA = Weather Normalization Dollar Adjustment per Ccf

R = Applicable Margin Rate

DDF = Degree Day Factor associated with the applicable rate schedule:

**ARKANSAS PUBLIC SERVICE COMMISSION**

Replacing: ~~Original~~ First Revised Sheet No. 4-4.2/3  
Original Sheet No. 4-4.2/3

Summit Utilities Arkansas, Inc.  
 (Name of Company)

Kind of Service: Natural Gas Class of Service: Residential  
 and Small Commercial

PART IV – Rider Schedule No. 4

**Title: WEATHER NORMALIZATION ADJUSTMENT (WNA)**

PSC File Mark Only

Residential Service (RS-1) .15~~636~~  
 Small Commercial Sales (SCS-1)  
 (SSO) .6369~~5921~~

- NDD = Normal Degree Days during the billing cycle
- ADD = Actual Degree Days during the billing cycle
- AAU = Average Actual Usage per customer for each billing cycle

4.4. DEFINITIONS

4.4.1. Normal Degree-days: The heating degree-days, which are based on a 30-year average ending October 31, 2023 ~~June 30, 2015~~ as are shown on Attachment 1.

4.4.2. Actual Degree Days: The actual heating degree days as published by Weather Services Corporation or any other nationally recognized third-party weather service.

4.4.3. Applicable Margin Rate:

4.4.3.1. The Residential Service (RS-1). The RS-1 WNA marginal rate will use the marginal rate of the residential volumes that are in excess of 15 Ccf. The resulting WNA price will be applicable only to volumes in excess of 15 Ccf.

4.4.3.2. The Small Commercial Sales Service (SCS-1) System Supply Option (“SSO”). The SCS-1 WNA marginal rate will use a weighted average marginal rate of the November - April SCS-1 SSO volumes that are in excess of 78 Ccf. The mechanics will be to use the monthly bill frequencies to determine the volume in the 79-1,500 Ccf range, the volume in the 1,501-15,000 Ccf range, and the volume above the 15,000 Ccf range. The weighted average margin will be determined by applying the first block margin rate

**ARKANSAS PUBLIC SERVICE COMMISSION**

~~Original~~ First Revised Sheet No. 4-4.3/3

Replacing: Original Sheet No. 4-4.3/3

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Residential  
and Small Commercial

PART IV – Rider Schedule No. 4

**Title: WEATHER NORMALIZATION ADJUSTMENT (WNA)**

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to the 79-1,500 Ccf volumes, the second block margin rate to the volumes in the 1,501-15,000 range, and the third block margin rate to the volumes in the range above 15,000 Ccf, summing those totals and dividing the results by the total volumes in those ranges. The resulting WNA price will only apply to volumes in excess of 78 Ccf.

4.5. APPLICABLE RATE SCHEDULES

Residential Firm Sales Service (RS-1)  
Small Commercial Firm Sales Service (SCS-1) System Supply Option (SSO)

4.6. ANNUAL REPORT

The Company will file annually in Docket No. ~~15-098~~ 23-079-U ~~-U~~ by July 31 a comparison of actual and normal heating degree days by month and by season, total WNA revenues by rate schedule by month and by season, WNA bill analysis for varying levels of usage by rate schedule by month and by season, WNA complaints, and a definition of HDD.





**SUMMIT UTILITIES ARKANSAS, INC.**  
**MINIMUM FILING REQUIREMENTS SCHEDULES**

H-10 Proposed Tariffs (Clean)

APSC FILED Time: 1/25/2024 11:16:48 AM; Recvd: 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

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**ARKANSAS PUBLIC SERVICE COMMISSION**

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First Revised                      Sheet No. TC-0.1/2

Replacing:    Original                      Sheet No. TC-0.1/2

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas                      Class of Service: All

**Title: TABLE OF CONTENTS**

PSC File Mark Only

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**ARKANSAS PUBLIC SERVICE COMMISSION**

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First Revised                      Sheet No. TC-0.2/2

Replacing: Original                      Sheet No. TC-0.2/2

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas                      Class of Service: All

**Title: TABLE OF CONTENTS**

PSC File Mark Only

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**ARKANSAS PUBLIC SERVICE COMMISSION**

Replacing: First Revised Sheet No. 1-1.1/1  
Original Sheet No. 1-1.1/1

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: All

PART I – General Information Schedule No. 1

**Title: UTILITY INFORMATION**

PSC File Mark Only

**1. UTILITY INFORMATION**

Utility Official: Brooke South Parsons  
Senior Manager, Regulatory Affairs and Corporate Counsel

Telephone Number: 479-462-1178

Mailing Address: 1400 Centerview Drive, Suite 100,  
Little Rock, AR 72211

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. TC-2.1/1  
 Replacing: Original Sheet No. TC-2.1/1  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: All

PART II – Exemption Schedules

**Title: TABLE OF CONTENTS**

PSC File Mark Only

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**ARKANSAS PUBLIC SERVICE COMMISSION**

Original Sheet No. 2-8.1/1

Replacing: Sheet No.

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: All

PART II – Exemption Schedule No. 8

**Title: ESTIMATED USAGE OF BILLING**

PSC File Mark Only

**8. ESTIMATED USAGE OF BILLING**

8.1 Company has been granted an exemption from the requirements of Rule 5.08 Estimated Usage of Billing of the Arkansas Public Service Commission’s General Service Rule. Instead, the following shall apply for circumstances when a customer’s usage is estimated:

A utility may not estimate a customer’s usage for more than 2 consecutive bills. If a utility estimates usage, it shall use the customer's consumption for the same time at that location the year before. A utility may apply a weather-sensitive factor to the consumption in arriving at the current month’s estimated usage. If no figures are available for the current customer at that location for the previous year, SUA may use the customer’s prior month’s usage at that location, if available. If neither the customer’s usage from the previous year or the previous month at that location is available, a utility shall use the class average to estimate consumption.

Exception: A utility may estimate bills for more than 2 months when the meter is inaccessible or the location is impractical for reading. However, after the second estimated reading, the utility must notify the customer in writing at the billing address on the customer's account record and explain that the meter is inaccessible or the location is impractical for reading. The written notice must also explain the action required of the customer to correct the situation.

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-1.1/3</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-1.1/3</u>
<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Residential</u>
PART III - Rate Schedule No. 1		
<b>Title: RESIDENTIAL FIRM SALES SERVICE (RS-1)</b>		

PSC File Mark Only

**1. RESIDENTIAL FIRM SALES SERVICE (RS-1)**

1.1. AVAILABILITY

1.1.1. This rate is available to any consumer where gas is delivered to an individually metered, single, private dwelling and its appurtenances, the major use of which is for household appliances, and for the personal comfort and convenience of those persons residing therein. This rate schedule is not available for any dwelling used principally for commercial purposes. Natural gas supplied hereunder is for the individual use of the customer at the point of delivery and shall not be resold or shared with others. Standby service is not available under this rate schedule.

1.2. RATES

1.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a), (b), and (c) as follows:

- (a) Monthly Customer Charge -- \$18.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.
- (b) Distribution Rate:  
  
First 15 Ccf at \$0.76659 per Ccf  
Over 15 Ccf at \$0.61847 per Ccf
- (c) Gas Supply Rate - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company's Gas Supply Rate Rider.
- (d) WNA Rider will be applicable only to volumes in excess of 15 Ccf per month. It will not apply to Residential volumes measured through a separate meter and used solely for Natural Gas Vehicle Service.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 3-1.2/3  
 Replacing: Original                      Sheet No. 3-1.2/3  
  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas                      Class of Service: Residential  
  
 PART III - Rate Schedule No. 1  
  
**Title: RESIDENTIAL FIRM SALES SERVICE (RS-1)**

PSC File Mark Only

1.3. MINIMUM CHARGE

1.3.1. Monthly Customer Charge -- \$18.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

1.4. RIDERS

1.4.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Arkansas Public Service Commission and in effect from time to time, are applicable to service under this rate schedule:

<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
WNA	Weather Normalization Adjustment	Weather Normalization Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
BDA	Billing Determinant Adjustment Rider	BDA

1.4.2. Service will be rendered under this rate schedule until service is discontinued to customer or the schedule is superseded by Arkansas Public Service Commission Order.



**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-1.3 /3

Replacing: Original Sheet No. 3-1.3 /3

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Residential

PART III - Rate Schedule No. 1

**Title: RESIDENTIAL FIRM SALES SERVICE (RS-1)**

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1.5. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

1.5.1. The Arkansas Public Service Commission General Service Rules and the Company's rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-2.1/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-2.1/7</u>
<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)		
Kind of Service: <u>Natural Gas</u> Class of Service: <u>Small Commercial</u>		
PART III - Rate Schedule No. 2		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)</b>		

PSC File Mark Only

**2. SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)**

**2.1. AVAILABILITY**

- 2.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any consumer engaging in business, professional, institutional or other non-residential activity supplied at an individually metered point of delivery for all uses of gas. Natural gas supplied hereunder is for the individual use of the customer at the point of delivery and shall not be resold or shared with others. Standby service is not available under this rate schedule.
  
- 2.1.2. Gas consumption under this rate schedule is limited to 365,000 Ccf in any 12 consecutive month period. If at any time, it is anticipated, based on Company’s estimate, that the customer will consume in excess of 365,000 Ccf per year in the succeeding 12 consecutive month period, the customer shall become subject to the applicable large commercial firm service rate schedule.
  
- 2.1.3. Company has historically allowed the volume usage of meters at business facilities under common ownership and subject to this rate schedule to be aggregated for the sole purpose of establishing eligibility for transportation as referenced in Part 3.1.3. of Rate Schedule LCS-1. Customers historically qualifying for transportation under this aggregation provision shall remain subject to the rates and charges under this rate schedule in addition to any additional specific rates, charges, or adjustment riders peculiar to the Transportation Supply Option (“TSO”)

**ARKANSAS PUBLIC SERVICE COMMISSION**First Revised Sheet No. 3-2.2/7Replacing: Original Sheet No. 3-2.2/7Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 2

**Title: SMALL COMMERCIAL FIRM SALES SERVICE (SCS-1)**

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set out in Rate Schedule LCS-1, such as, but not limited to, administrative fees. Customers aggregating volume shall be subject to all provisions and policies governing TSO option customers as specified in LCS-1, except as provided for herein. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS-1 or LCS-1 rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

For the purpose of establishing eligibility for the "TSO" defined in the LCS rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers qualifying for transportation who choose the TSO shall be subject to rates and charges under the SCS-1 rate schedule, and are additionally subject to any additional specific rates, charges or riders specific to the TSO.

- 2.1.4. Customers converting from transportation service to sales service will be required to contract for such sales services between the months of February through April preceding the expiration of the primary or any succeeding term of the Customer's existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer's needs. Any such conversion will be effective upon the

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Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
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expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.

2.1.5. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who experience or anticipate an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria, may elect the TSO option and choose a subsequent return to the System Supply Option (“SSO”) only once during the calendar year. Customers electing the TSO on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$339.56 set-up fee upon initial election and upon any subsequent return to transportation service.

2.2. RATES

2.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a), (b), and (c) as follows:

(a) Monthly Customer Charge - \$23.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

(b) Distribution Rate for customers electing the SSO option:

First 1,500 Ccf at \$0.26997

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Summit Utilities Arkansas, Inc.  
 (Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

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1,501 – 15,000 Ccf at	\$0.20420
Over 15,000 Ccf at	\$0.08753

Distribution Rate for customers electing the TSO option:

First 150 MMBtu at	\$2.98923
151 – 1,500 MMBtu at	\$2.26087
Over 1,500 MMBtu at	\$0.96923

- (c) Gas Supply Rate - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider.
- (d) WNA Rider will be applicable only to volumes in excess of 78 Ccf.

2.2.2. Rates for customers historically qualifying for service under the Part 2.1.3. aggregation provision and customers qualifying for transportation under this rate schedule will be subject to thermal adjustment. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location (Ccf / 10) x thermal content factor = MMBtu).

2.3. MINIMUM CHARGE

2.3.1. Monthly Customer Charge -- \$23.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

2.4. TELEMETERING

2.4.1. Telemetering is required for customers electing and qualifying for transportation service. Company shall install telemetry equipment of standard make and manufacture to determine hourly and daily flow at

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customer's point of delivery. Existing customers shall have the option between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

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In the event customer has in place working telemetering facilities and equipment; and the customer receives system supply service; and Company determines it necessary to keep the telemeter(s) operational, Company will arrange and pay for the associated telecommunications cost while the customer receives sales service under this rate schedule.

- 2.4.2. If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

2.5. RIDERS

- 2.5.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Commission and in effect from time to time, are applicable to service under this rate schedule:

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Replacing: Original Sheet No. 3-2.7/7

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

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<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
WNA	Weather Normalization Adjustment	Weather Normalization Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
BDA	Billing Determinant Rate Adjustment Rider	BDA

2.5.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer qualifies for service under the large commercial firm service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

2.6. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

2.6.1. The Arkansas Public Service Commission General Service Rules and the Company's rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.



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Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Large Commercial</u>
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<b>Title: LARGE COMMERCIAL FIRM SERVICE (LCS-1)</b>	

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**3. LARGE COMMERCIAL FIRM SERVICE (LCS-1)**

**3.1. AVAILABILITY**

3.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any customer at a particular facility owned or operated by customer who enters into a large volume commercial service agreement (“Agreement”) with Company, in the form appended to this rate schedule on reasonable terms and conditions acceptable to the Company, for delivery of gas at the facility, provided such facility has experienced, or anticipates, an average daily demand of more than 100 MMBtu per day during the preceding or succeeding twelve (12) months, respectively.

For the purpose of establishing eligibility for the Transportation Supply Option (“TSO”) defined in this rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers choosing the TSO will remain under their originating SCS or LCS rate schedules, and are additionally subject to any specific rates, charges or riders specific to the TSO.

3.1.2. Company has historically allowed the volume usage of meters at facilities under common ownership and subject to other commercial rate schedules to be aggregated for the sole purpose of establishing eligibility for transportation. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers

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(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

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shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS or LCS rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

3.1.3. Customers under this rate schedule may choose between two sources of supply, as follows:

(A) System Supply Option (“SSO”) - under which customer will be delivered natural gas supply designated as general system supply of Company.

(B) Transportation Supply Option (“TSO”) - under which customer will be delivered natural gas supply received for customer’s account at points of receipt on Company’s distribution facilities.

3.1.4. The customer’s election between the two supply options under this rate schedule shall be set forth in the requisite Agreement which will specify the term (duration) of this customer election. Under no circumstances shall the Company be obligated to (a) deliver natural gas volumes to a customer under this rate schedule from a supply source other than the one reflected in customer’s election embodied in the Agreement or (b) enter into an agreement with a term of less than one year. LCS customers failing to execute the requisite agreement setting forth the supply option election, shall default to the System Supply Option, and shall remain until such time that an agreement setting forth the alternative supply option is executed.

3.1.5. If customer has human needs requirements, or other requirements necessary for the preservation of life, health or physical property, the

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Company will require customer to certify and document such requirements in writing prior to the start of service. The Customer shall update the Company in writing when its human needs requirements change.

- 3.1.6. Additionally, if customer has human needs requirements under the TSO, the Company will require customer to certify and document to Company that it:
  - (A) has made firm pipeline capacity and gas supply arrangements sufficient to ensure non-interruptible deliveries to satisfy its level of human needs requirements. This documentation will include written acknowledgement from the upstream pipeline that firm, primary delivery point capacity is under contract for the appropriate location that will service customer, and that such capacity is under contract for the entire November through March time period; or,
  - (B) has one or more alternative energy back-up systems in place to provide for continuous energy to satisfy the total human needs requirements that otherwise would be met by natural gas. In such instance, there will be no requirement to meet this firm pipeline capacity and gas supply provision.
- 3.1.7. Customers converting from sales service to transportation service shall bear the supply-related cost/credit shifts or additional costs/credits, if any, directly resulting from that conversion, including existing pipeline

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commitments, existing gas supply costs, and additional administrative costs. The Company shall maintain adequate records to demonstrate such costs and to substantiate that this result has been achieved, and shall make such information available to the converting customer upon request. Upon request, Company shall provide a good faith estimate of such costs/credits based upon representations made by the customer as to usage, demand, timing, and other factors.

- 3.1.8 Customers converting from transportation service to sales service will be required to contract for such sales service between the months of February through April preceding the expiration of the primary or any succeeding term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.
- 3.1.9. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who has experienced or anticipates an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria, may elect the TSO option and choose a subsequent return to the SSO option only once during the calendar year. Customers electing the TSO option on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive

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Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Large Commercial</u>
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transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$300 set-up fee upon initial election and upon any subsequent return to transportation service.

3.2. MAXIMUM QUANTITIES

- 3.2.1. Company and customer shall agree upon a Maximum Daily Winter Quantity (“MDWQ”) applicable to the period from November through March which will be reflected in the Agreement and shall establish the maximum MMBtu Quantity that the Company will be obligated to deliver on a firm basis on any given day to customer’s point of delivery until such maximum quantity is revised pursuant to Part 3.2.4.
- 3.2.2. Average Daily Volume shall be calculated by dividing the annual volume by 365.
- 3.2.3. Under no circumstances is Company required to agree to an MDWQ, Average Daily Volume or other quantity-related obligation under this rate schedule that it finds inconsistent with actual expected operating outcomes or load requirements based on observed historical operating data, the level and nature of currently installed natural gas facilities, equipment and appliances, or other relevant, reasonable and appropriate information or data. When entering into a new Agreement, an existing customer will not be required to agree to an MDWQ, Average Daily Volume or other quantity-related

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obligation under this rate schedule that is less than the quantities in effect during the previous Agreement, provided, however, that the quantities sought by the customer were actually experienced during the two-year period preceding the new Agreement.

- 3.2.4. Unless agreed otherwise, should customer deliveries exceed the Initial MDWQ during the period from November through March, then delivery demand set on that day shall reestablish the MDWQ and shall hereinafter be referred to as the Replacement MDWQ. Should annual deliveries exceed previously established levels, for the prior 12-month period, then the Initial Average Daily Volume will be reestablished for the annual period, and shall be known as the Replacement Average Daily Volume. The Replacement MDWQ or Average Daily Volume respectively, become effective on the first day of the month after which the excess occurred for all meters read on and after that date, and continue for the remaining term of the contract or until such time that a Replacement MDWQ or Average Daily Volume is established. The Replacement MDWQ or Average Daily Volume shall not, however, exceed the quantity that is capable of being received or delivered on a firm basis. In the event that the Replacement MDWQ or Average Daily Volume would otherwise exceed the quantity that is capable of being received or delivered on a firm basis, then the Replacement MDWQ or Average Daily Volume shall be the maximum level that can be received or delivered on a firm basis.
- 3.2.5. Company shall not be obligated to receive or deliver more than the Maximum Hourly Quantity (“MHQ”). If customer takes gas in excess of the specified MHQ at the point of delivery without the approval of

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Company, and such excess flow causes physical harm to the Company, its other customers or its facilities, then customer shall reimburse Company for the actual cost of damages or harm or repairs to its facilities, plus overhead expenses, within 15 days after the date of Company’s invoice to customer for such damages.

3.3. CAPACITY DEMAND

- 3.3.1. Each individually metered point of delivery under this rate schedule shall have a capacity demand (“CD”), equal to the higher of:
  - (A) The Initial MDWQ specified in customer’s Agreement with Company, subject to the maximum quantities provision herein, or the Replacement MDWQ as established pursuant to the provisions of Part 3.2.4.
  - B) The Initial Average Daily Volume specified in customer’s Agreement with Company, or the Replacement Average Daily Volume as established pursuant to the provisions of Part 3.2.4.
- 3.3.2. This CD shall be the billing determinant for both distribution demand charges and Fixed Storage Charges, Fixed Gas Supply Charges and Fixed Transportation Charges (GSR Demand) under the Gas Supply Rate Rider. The Initial MDWQ or Initial Average Daily Volume, the higher of which is also known as the Initial CD, shall remain in place until such time as a Replacement MDWQ or Replacement Average Daily Volume, the higher of, which is also known as the Replacement CD, is established pursuant to the provisions of Part 3.2.4. During the course of the contract term, the CD established as billing determinant shall be the higher of the Initial CD under the contract or any Replacement CD

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established during the previous 12-month period. Unless agreed upon otherwise, if during the course of a multi-year contract, any Replacement CD established pursuant to Part 3.2.4. does not re-occur during any prior 12-month period, then effective the first day of the following month the Replacement CD will be established as the higher of the Initial CD or highest daily volume during the MDWQ period that falls within the previous twelve months. In no instance shall the Replacement CD be based upon usage occurring before the effective date of the customer's Agreement.

3.4. RATES

3.4.1. Each customer receiving service under this rate schedule, other than small commercial firm sales service customers historically qualifying under the Part 3.1.2. aggregation provision, shall be charged the sum of (a), (b), (c) and (d) as follows:

- (a) Distribution Customer Charge - \$504.75 per month. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.
- (b) Distribution Demand Charge per MMBtu of CD per month:
  - (i) \$14.12197 per MMBtu of CD up to 400 MMBtu of CD plus, if applicable
  - (ii) \$2.18200 per MMBtu of CD over 400 MMBtu of CD.



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- (c) Gas Supply Rate Rider :
  - (i) SSO - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider.
  - (ii) TSO - The customer will provide the appropriate LUFG-in-Kind as described in the Company’s Gas Supply Rate Rider. Volumes provided as LUFG-in-Kind will not be considered in the calculation of Capacity Demand and shall not be subject to Distribution Charges.

3.4.2. Monthly charges applicable to customers under the TSO described in Part 3.1.3. of this rate schedule, including small commercial firm sales service customers historically qualifying under the Part 3.1.2. aggregation provision of this rate schedule or qualifying for transportation under the SCS rate schedule, are as follows:

- (a) Contract Administration Fees:  
TSO - \$344.88 per month.

3.5. MINIMUM CHARGE

The sum of (a), (b), and (c) if applicable:

- (a) Distribution Customer Charge - \$504.75 per month. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service
- (b) Distribution Demand Charge - per MMBtu of CD per month:

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- (i) \$14.55599 per MMBtu of CD up to 400 MMBtu of CD plus, if applicable
- (ii) \$2.24906 per MMBtu of CD over 400 MMBtu of CD
- (c) Contract Administration Fee – TSO - \$344.88 per month.

3.6. TELEMETERING EQUIPMENT

3.6.1. Telemetry is required for all customers who receive service pursuant to this rate schedule, including customers qualifying under Part 3.1.2. of the aggregation provision of this rate schedule. If Company does not have telemetry at customer’s point of delivery, upon execution of the Agreement, Company shall install telemetry equipment of standard make and manufacture to determine hourly and daily flow of gas at customer’s point of delivery. Existing customers shall have the option between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require

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pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.

- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

3.6.2. If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period

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such meter(s) is(are) served under this or any other transportation rate schedule.

3.7. RIDERS

3.7.1 In addition to the Gas Supply Rate Rider, the following riders, as on file with the Arkansas Public Service Commission and in effect from time to time, are applicable to service under this rate schedule:

<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge

3.7.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer qualifies for service under the small commercial firm sales service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

3.8. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

3.8.1. The Arkansas Public Service Commission General Service Rules and the Company’s rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in

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accordance with the law, shall be applicable to service under this rate schedule.

3.9. BILLING AND PAYMENT

3.9.1. Customer’s bills will be based on capacity demand and the quantity of MMBtu’s delivered to customer at the delivery point. Such bills shall be rendered promptly after the close of each billing period and shall be paid within fourteen (14) days after the date the bill is mailed or made available electronically. Company shall have the right to bill customer each month hereunder on the basis of nominated quantities or estimated quantities, provided that adjustments shall be made to such quantities in subsequent months' billings based on actual quantities delivered. Amounts past due hereunder shall bear interest from the due date until paid at the maximum lawful rate. The Company shall not discontinue service to customer for violation of its rates and policies nor for non-payment of bills, without first having diligently tried to induce the customer to comply with its rates and policies, or to pay amounts due the Company. Company may suspend service to customer after written notice shall have been given to the customer by the Company in the manner provided for in Rule 6.04.A of the Arkansas Public Service Commission's General Service Rules. Company may require as a condition of recommencement or continuation of service the maximum refundable deposit or bond allowed by the Arkansas Public Service Commission to secure payment of bills. Interest at such rates as are required by the Arkansas Public Service Commission shall be paid on any such deposit amount.

3.10. DEFINITIONS

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Replacing: Original Sheet No. 3-3.13/41

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3.10.1. The following terms when used herein shall be construed to have the following meaning, except where the context of their use clearly indicates another meaning:

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- 3.10.2. The term "Large Volume Commercial Customer Agreement" (Agreement) shall mean a written and fully executed agreement between Company and customer which provides for service under the applicable supply option of this rate schedule.
- 3.10.3. The term "customer" shall mean the party so identified in the Agreement, or its designee.
- 3.10.4. The term "day" or "daily" shall mean a period of twenty-four (24) consecutive hours, beginning and ending as near as practicable to 9:00 a.m., Central Standard Time, at the point at which delivery of gas is made.
- 3.10.5. The term "month," "Service Month," or "monthly" shall mean the period beginning at or as near as practicable to 9:00 a.m., Central Standard Time, on the first day of the calendar month and ending as near as practicable to 9:00 a.m. on the first day of the next succeeding calendar month.
- 3.10.6. The term "year" or "service year" shall mean a period of three hundred sixty-five (365) consecutive days beginning on the date specified in the Agreement for the commencement of the term of service or any anniversary thereof; provided, however, that any year which contains a date of February 29, shall consist of three hundred sixty-six (366) consecutive days.
- 3.10.7. The term "cubic foot" shall mean the volume of gas which occupies one (1) cubic foot when said gas is at a temperature of sixty degrees (60 degrees) Fahrenheit, and at a pressure of 14.73 pounds per square inch absolute.

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- 3.10.8. The term "Mcf" shall mean one thousand (1,000) cubic feet of gas.
- 3.10.9. The term "Btu" shall mean British Thermal Unit.
- 3.10.10. The term "MMBtu" shall mean one million (1,000,000) Btu's.
- 3.10.11. The term "gas supply" as it relates to purchased gas costs shall mean the charge for the product known as natural gas, and does not include any charges associated with delivery of the product by Company or any supplier pipeline of the Company.
- 3.10.12. The term "balancing" shall mean the service provided by Company when quantities of gas received by Company at the Point(s) of Receipt differ at any time from the quantities of gas delivered by Company at the Point(s) of Delivery under the Agreement.
- 3.10.13. The term "Point(s) of Receipt" shall mean the point or points specified in the Agreement where Company agrees to receive gas for transportation for the account of customer.
- 3.10.14. The term "Point(s) of Delivery" shall mean the point or points specified in the Agreement where Company agrees to deliver gas transported for the account of customer.
- 3.10.15. The term "imbalance" shall mean the difference in the MMBtu's of natural gas which customer takes at the Point(s) of Delivery and the MBtu's which customer provides for transportation at the Point(s) of Receipt.
- 3.10.16. The term "Average Daily Volume" shall be calculated by dividing the annual volume by 365.



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- 3.10.17. The term “Maximum Hourly Quantity” or “MHQ” shall mean the maximum MMBtu Company is obligated to deliver or receive for customer’s account in any single hour. Company shall not be obligated to agree to a maximum hourly quantity greater than 1/15 of MDWQ or Average Daily Volume.
- 3.10.18. The term “Initial CD” shall mean the higher of the Average Daily Volume or the Maximum Daily Winter Quantity “MDWQ”. The Initial CD shall be negotiated by the Company and the customer.
- 3.10.19. The term “Initial Maximum Daily Winter Quantity” shall mean the Maximum Daily Winter Quantity “MDWQ” reflected on the initial Exhibit A to the Large Volume Commercial Customer Agreement.
- 3.10.20. The term “Replacement CD” shall mean a daily volume higher than the Initial CD, that is substituted and used as a CD pursuant to Part 3.3.2.
- 3.10.21. The term “Replacement Maximum Daily Winter Quantity” shall mean the Maximum Daily Winter Quantity “MDWQ” reflected on the revised Exhibit A to the Large Volume Commercial Customer
- 3.10.22. The term “*Inside FERC* Enable-East First-of-the-Month Index,” or “Enable Index,” shall mean the price published in Platt’s *Inside FERC’s Gas Market Report* under the heading “Prices of Spot Gas Delivered to Pipelines” for “Enable Gas Transmission, LLC.”, “East” under the subheading “Index” for the applicable Month of gas delivery. For any Month in which Platt’s *Inside FERC’s Gas Market Report* fails to report an Enable Index, Company shall substitute the price published in Platt’s *Inside FERC’s Gas Market Report* under the heading “Market Center Spot Gas Prices” for “Henry Hub” under the subheading “Index”

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for the applicable Month of gas delivery (the “Henry Hub Index”), adjusted to reflect an historical variance between the Enable Index and Henry Hub Index. The variance shall be the average of the difference between the Henry Hub Index and the Enable Index for the two most recent months in which both indices were published by Platt’s *Inside FERC’s Gas Market Report*.

**3.11. GOVERNMENTAL REGULATIONS**

3.11.1. Service hereunder shall be subject to all relevant present and future local, state and federal laws and all rules, regulations and orders of regulatory authorities having jurisdiction over any of the parties, as applicable, and the obligations of all parties hereunder are subject to obtaining whatever regulatory approvals and authorizations are necessary for the lawful implementation of the Agreement, on continuing conditions satisfactory to the party affected. Customer shall cooperate with the Company by providing promptly all information and in making whatever reports or filings are necessary in regard to service rendered under this rate schedule. Neither party shall be held in default for failure to perform hereunder if such failure is due to good faith compliance with the requirements of any such laws, orders, rules and regulations. Should any governmental body having jurisdiction impose on the Company or the services provided hereunder or otherwise require service hereunder on terms and conditions that are unacceptable to Company, in its sole discretion, then Company may terminate service hereunder at any time thereafter upon notice to customer. Customer shall also reimburse Company, or cause Company to be reimbursed, for any fees, taxes (other than income and property taxes) or other charges levied or paid by Company to any governmental authorities in connection with or attributable to the services provided hereunder.

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3.12. MEASUREMENT

- 3.12.1. Except as may be otherwise provided elsewhere herein or required by law, the measurement and testing of gas received and delivered hereunder shall be done by Company, or its designee, as measuring party in accordance with the following:
- 3.12.2. The gas received by Company hereunder shall be measured as follows:
  - 3.12.2.A. The unit of volume shall be 1,000 cubic feet of gas (Mcf) at a temperature base of 60 degrees Fahrenheit and at a pressure base of 14.73 pounds per square inch absolute. Whenever the actual conditions of pressure and temperature of the particular gas stream being measured differ from the above standard, conversion of the volume from such actual conditions to the above standard conditions shall be made in accordance with the Ideal Gas Laws corrected for super-compressibility in accordance with the method customarily used by the measuring party.
  - 3.12.2.B. Measurements of gas shall always be in accordance with requirements of law, and if the procedures, bases, or standards herein contemplated to be used in the determination of gas volumes are changed by law or regulatory action, the applicable rates shall be appropriately modified and adjusted to the extent necessary to the end that calculations to determine sums of money due hereunder after the change will reach the same end result in dollars and cents as would have been reached in the absence of such change.

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- 3.12.2.C. The temperature of the gas at each point of receipt shall be (i) determined by a recording thermometer, (ii) determined by taking the average of the daily readings of an indicating thermometer, or (iii) assumed by mutual agreement to be 60 degrees Fahrenheit, provided that, if a recording thermometer is not being used, customer shall have the right, by reimbursing the cost of the equipment and its installation, to require the use of a recording thermometer. The Btu content of the gas per cubic foot shall be determined on a dry basis in accordance with good engineering practice in a manner reasonably calculated to result in a fair and accurate determination.
- 3.12.2.D. The specific gravity of the gas shall be determined in accordance with good engineering practice as often as found necessary in operation.
- 3.12.2.E. Standard type measuring and testing equipment necessary to measure and determine quantities hereunder shall be installed, operated and maintained in a workmanlike manner. Readings, calibrations, tests, repairs and adjustments of said equipment, and changing of charts, shall be done only by employees or agents of measuring party and in accordance with good

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engineering practice as often as found necessary in operation. Orifice meters, if used, shall be installed and operated, and volumes computed, in accordance with the latest version of the American Gas Association Gas Measurement Committee Report and Appendices thereto, and such amendments thereof as measuring party may place in use on its system for transactions of this type. Customer shall have access to the measuring and testing equipment at reasonable times, and shall have the right to have a representative present at tests, calibrations and adjustments thereof. Upon request by customer for a special test of any meter or auxiliary equipment, the accuracy of same shall be verified promptly, provided that the cost of such special test shall be borne by customer unless the percentage of inaccuracy is found to be more than two percent (2%), then previous readings shall be corrected to zero error for the period of time during which the equipment was known to be inaccurate, or if not known then to the shorter of six (6) months or the last date that the meter was tested; if said total inaccuracy is not more than two percent (2%), then previous reading shall be considered correct but the equipment shall be adjusted to read correctly. Measuring party shall not be required to verify the accuracy of such equipment more than once in any 90-day period, unless customer has a specific and verifiable reason to believe that the equipment is inaccurate by more than 2%.

3.12.2.F. If any meter or auxiliary equipment is out of service or out for repair for a period of time so that the quantity of gas delivered cannot be ascertained or computed from the reading thereof,

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then the quantity delivered during such period shall be estimated upon the basis of the best data available, using the first of the following methods which is feasible: (i) by correcting the error if the percentage of error is ascertainable by calibration, test, or mathematical calculations; (ii) by using the registration of any check equipment installed and accurately registering, or (iii) by estimating the volume on the basis of deliveries during preceding periods under similar conditions when the equipment was registering accurately.

3.12.2.G. Upon request, measurement charts and records shall be submitted to customer for examination, the same to be returned within twenty (20) days. The measurement charts and records for a given accounting month shall be conclusively presumed correct if no written objection thereto is served on Company within the 12-month period following the given accounting month. All test data, meter charts and similar records shall be preserved for a period of at least one (1) year.

3.12.2.H. The formal measurement and testing of gas hereunder shall only be by the equipment operated by measuring party, but customer may install, operate and maintain, at customer's own cost, risk and expense and in the same manner as is required for the primary equipment hereunder, check measuring and testing equipment of standard type, provided that the same does not interfere with the operation of the primary equipment. Company shall have the same rights with respect to check equipment as customer has with respect to the primary equipment.

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- 3.12.2.I. If Company causes any or all of the foregoing measurements and testing procedures to be done by a third-party designee, then in such event:
  - 3.12.2.I(1) Customer's rights hereunder with respect to the third-party's equipment and procedures will be subject to reasonable arrangements by Company with such third party; and
  - 3.12.2.I(2) If the third party's usual and customary procedures differ in particular respects from the detailed procedures set out above, then the third-party's procedures, and measured quantities resulting therefrom shall be acceptable and used hereunder so long as they are consistent with good engineering practice in the industry.
- 3.12.2.J. The gas delivered by Company to customer after transportation shall be measured in the same manner as are volumes sold by Company to customers of similar size as customer under Company's sales rate schedules.
- 3.12.2.K. Volume measured in Mcf will be subject to thermal adjustment and billed in MMBtu as measured on a dry basis. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location. The formula for conversion from Mcf to MMBtu is as follows:  $Mcf \times \text{thermal content factor} = MMBtu$ .

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3.13. FORCE MAJEURE

3.13.1. Neither customer nor Company shall be liable to the other for failure to perform their respective obligations under the Agreement (other than to make any and all payments thereunder) due to acts or conditions beyond the reasonable control of the parties affected. The obligations of the affected party to perform shall be suspended so long as and to the extent that performance is prevented by the occurrence of such acts or conditions. Such acts or conditions shall be deemed to include, but not be limited to, fire, labor disputes, acts of God, the elements, wars, epidemics, riots, civil disturbances, explosions, breakdown of equipment, test and repairs of pipeline facilities, freezing of wells or pipelines, requirements of local, state or federal authorities, failure of any intermediate transporters relied upon by Company to transport the gas for any reason, failure of appropriate regulatory approvals or lack of sufficient capacity, the inability of Company to obtain or maintain such regulatory authorizations as may be necessary for the lawful performance of the service contemplated hereby on continuing conditions satisfactory to Company, the curtailment of service by Company in accordance with Company's curtailment plan as effective from time to time, failure of gas supply and any other cause, similar or dissimilar, not within the reasonable control of the party claiming relief. The party affected shall notify the other promptly and shall remedy the cause of suspension with reasonable diligence, retaining to such party unqualified discretion in settling labor disputes.

3.14. OPERATING INFORMATION AND FORECASTS

3.14.1. Customer, upon request, shall furnish or cause to be furnished to Company from time to time such reasonable data as in Company's judgment is necessary for the proper analysis of the daily and annual gas load



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requirements of customer for this service. Customer at all times shall keep Company informed of anticipated significant changes in the size and character of such load requirements.

- 3.15. USE
  - 3.15.1. All gas delivered to customer under the Agreement shall be for customer's own use and shall not be resold.
  
- 3.16. NON-SYSTEM SUPPLY: TERMS AND CONDITIONS
  - 3.16.1. Customer transactions operating under the SSO described in Part 3.1.3. of this rate schedule shall be governed by Company's other generally applicable rates and policies. The operating terms and conditions of service provided hereinafter, in addition to the Company's other generally applicable rates and policies not consistent therewith, shall apply to customer transactions under the TSO of this rate schedule.
  
- 3.17. NOTICES
  - 3.17.1. Notices, requests, demands, statements, or bills provided for under this rate schedule and the Agreement (other than those related to nomination, scheduling and other operational issues having immediate operational consequence and requiring shorter notice that either Company or customer may desire to give the other, as provided for under Part 3.32.1.) shall be in writing and if delivered shall be considered as duly delivered when mailed by registered or certified mail to the post office address of Company or customer as indicated in the Agreement, or at such other address as either shall designate by formal written notice to the other. Routine, non-operational communications, including monthly statements and payments if received, shall be considered as duly delivered when mailed by either registered, certified or ordinary mail or when provided electronically.

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3.18. RECEIPT OF GAS FOR TRANSPORT

3.18.1. The customer must tender the gas for transportation hereunder at a mutually agreeable point or points as specified in the Agreement at whatever pressure is necessary to effect deliveries of the gas against the fluctuating working pressures maintained in Company's system at that point from time to time. Company will not be obligated to accept any gas into such system for transportation that does not meet the quality specifications required to be met by Company's suppliers when delivering gas to Company for sales to Company's customers.

3.18.2. Company will be responsible for installing and operating the necessary tap and measurement facilities at each point of receipt to receive and measure the gas delivered for transportation hereunder. If Company agrees to provide new or additional facilities to perform the services requested by customer, upon Company's request, customer shall reimburse Company, or cause Company to be reimbursed, for all costs of construction, installation and/or acquisition of such facilities.

3.19. DELIVERY OF GAS BY COMPANY AFTER TRANSPORTATION

3.19.1. Except as may be otherwise specified elsewhere herein, the gas shall be tendered for delivery after transportation at the working pressures maintained from time to time by the delivering party at the designated point of delivery as specified in the Agreement from time to time. It is recognized that the gas delivered to customer after transportation will not be the same gas that Company received for transportation, but that the gas delivered after transportation will meet the quality specifications applicable to gas that Company sells on its system from its general system supply. Company will use its best efforts consistent with the prudent operation of its system to deliver gas meeting such specifications but shall

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not be liable in damages for failure to do so. If the gas tendered by Company fails at any time to conform to any of said specifications, then customer shall notify Company of such deficiency and thereupon may, at customer's option, refuse to accept delivery pending correction by Company.

- 3.19.2. The point where responsibility for the gas shall pass to customer after transportation shall be at the outlet of the delivery facilities at the designated point of delivery. Customer shall provide reasonable access to the premises at the point of delivery for any purpose connected with this service.
- 3.19.3. Company shall install, operate and maintain whatever facilities are necessary to deliver the gas at the point or points of delivery hereunder and shall indemnify customer and hold it harmless from and against any and all claims, actions, suits, damages, liabilities, penalties, costs and expenses arising out of use, possession or presence of the gas before it passes the point of delivery. If Company agrees to provide new or additional facilities to perform services requested by customer, upon Company's request, customer shall reimburse Company, or cause Company to be reimbursed, for all costs of construction, installation and/or acquisition of such facilities.
- 3.19.4. Customer shall install, operate and maintain at its own expense whatever facilities are necessary to safely receive and utilize the gas at and beyond the point of delivery hereunder, and shall indemnify Company and hold it harmless from and against any and all claims, actions, suits, damages, liabilities, penalties, costs and expenses arising out of the use, possession, or presence of the gas at and after it passes the point of delivery.

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3.19.5. If the services of one or more other transporters are necessary for Company to provide the service herein contemplated, Company's obligations hereunder shall be subject to the availability of such services by others on continuing terms and conditions acceptable to Company, and in such event, customer agrees that Company may act as agent for customer in arranging for such services, including execution of the necessary agreements therefore and administering same, and arranging and confirming capacity release transactions necessary to facilitate the transaction, provided that, unless otherwise provided elsewhere, any costs and/or charges or penalties associated with such services by a third party to the point of delivery hereunder shall be borne by customer.

3.20. SCHEDULING AND NOMINATIONS

3.20.1. Nominations for gas flow shall be submitted by customer to Company no later than 10:00 a.m. Central Standard Time the day prior to gas flow; provided however, if a change in the nomination level is desired on a weekend or Company holiday, then nominations shall be submitted by customer to Company no later than 10:00 a.m. Central Standard Time the last business day immediately prior to such weekend or holiday. Nominations shall be submitted via the Company's internet based nomination system. Company and customer may agree on other means of submitting nominations from time to time. Nomination quantities shall be expressed in MMBtu. Company shall not be required to confirm a nomination that is: (A) inconsistent with the recently observed deliveries and projected deliveries for the Service Month; or (B) higher than the MDWQ or MDSQ in the applicable season; or (C) not confirmed by the upstream pipeline. For these purposes, the projected deliveries for the Service Month shall be equal to the arithmetic average of the number of observed deliveries within the Service Month to date multiplied by the

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number of days in the Service Month. Once a nomination is made and confirmed by the Company, that nomination will remain in effect through the end of the month or until changed by the customer. Company shall confirm nominated volume to Pipeline.

3.20.2. Company will require customer to comply with the scheduling and nominating procedures as set forth in customer’s upstream pipeline supplier’s transportation tariffs as on file with and approved by the Federal Energy Regulatory Commission. Customer shall be liable for and shall compensate Company for any costs imposed upon Company as a result of customer's scheduling and nomination deviations or non-compliance.

3.21. BALANCING

3.21.1. General Intent: These balancing provisions are in recognition of the fact that Company’s upstream transportation, storage and no-notice service capacity is reserved for the exclusive use by Company for transactions related to its system supply.

3.21.1.A. SSO transactions are allocated costs associated with the Company’s upstream transportation, storage and no-notice service capacity. Therefore, SSO transactions have defined relative rights to those upstream services.

3.21.1.B. TSO transactions are not allocated any costs associated with the Company’s upstream transportation, storage and no-notice services or associated capacity. Therefore, TSO transactions carry no explicit or implicit right to make use of the Company’s upstream services or associated capacity.

3.21.2. [Reserved.]

3.21.3. [Reserved.]

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- 3.21.4. Company shall make available electronically daily imbalance information which shall notify customer of any imbalance under an Agreement in the current Service Month, based on the best information then available to Company, including, but not limited to data such as nominations, allocations, electronic measurement data, and meter observations. The provision of such information shall not relieve customer of its obligations under this tariff to avoid, correct or eliminate actual imbalances.
- 3.21.5. Customers shall make a good faith effort to: (i) conform their takes each day at delivery points with their deliveries to Company at receipt points on the same day and thereby minimize imbalances; and (ii) to correct any such imbalances as soon as practical. Company shall monitor the accumulation of daily imbalances by customer and shall have the right to take corrective action pursuant to this tariff, as required, to eliminate customer encroachment upon upstream transportation, storage, or no-notice service capacity held by Company for general system supply.
- 3.21.5.A. A Critical Period Event may be called for operational purposes relating to a physical event causing or threatening a system failure and/or existence of an Operational Flow Order (“OFO”) on the upstream pipeline. Additionally, the Company’s declaration of a Critical Period Event will be location-specific, when possible, and the Company is not required to apply the Critical Period Event where corrective action would not be curative of the critical situation. A Critical Period Event declared for economic purposes shall be

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applicable only to customers with an annual average customer delivery of 100 MMBtu or less. Critical Period Events declared for economic purposes may be declared only on days when the *Gas Daily* price differs by more than \$.50 per MMBtu from the *Inside FERC* Enable-East First-of-the-Month Index. The Company shall notify affected customers verbally of the critical situation and customers shall have a minimum of twenty-four (24) hours to bring receipts and deliveries into balance, or other longer time periods as deemed applicable by the Company. If, after the specified notice period indicated in Company's notice to customer of critical situation, customer has not balanced receipts and deliveries, Company shall have the right to balance deliveries and receipts. Company shall not be obligated to redeliver a greater volume of gas to the point of delivery than it received at the point of receipt for customer's account, as indicated by the upstream delivering pipeline, until such time as Company determines that the critical situation no longer exists. An imbalance that occurs during such critical situation, after the expiration of the notice period, may not be carried forward for clearing during the month, but instead may, at the Company's option, be cashed out based on the "Critical Period Price."

- (i) The Critical Period Price shall be the applicable regional posting for the upstream pipeline expressed in (\$/MMBtu) for the day of delivery as found in the publication *Gas Daily* under the heading "Daily Price Survey" and under the subheading "Midpoint." If *Gas Daily* fails to publish this

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information for the upstream pipeline for the day of delivery, then the Critical Period Price shall be based upon the same information published by *Gas Daily* in regard to Henry Hub for the day of delivery, adjusted to reflect the variance between the most recently published monthly indices for the applicable upstream pipeline and Henry Hub.

- (ii) If, on any day during a critical situation, after the expiration of the notice period, customer delivers to Company volumes of gas that are greater than customer's gas requirements at the point of delivery then Company can purchase such over-delivered volumes at the point of delivery from customer at the following rates per MMBtu. The first 6% of over-delivered volumes will be cashed out at the Critical Period Price. Amounts greater than 6% will be cashed out at a rate equal to 50% of the Critical Period Price.
- (iii) If, on any day during a critical situation, after the expiration of the notice period, customer delivers to Company volumes of gas that are less than customer's gas requirements at the point of delivery, then Company may require customer to purchase such deficiency at the point of delivery from Company at the following rates per MMBtu. The first 6% of under-delivered volumes will be cashed out at the Critical Period Price. Amounts



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greater than 6% will be cashed out at a rate equal to 150% of the Critical Period Price for the day in which the deficiency occurred.

(iv) Any Critical Period imbalance incurred of 10 MMBtu or less shall not be subject to Critical Period cash-out pricing. Such imbalances will be deferred until the end of the month, and will be cashed out in accordance with the terms of Part 3.21.8.

(v) Company shall make a reasonable effort to provide 24 hours' notice of the issuance of a CPE. Upon issuance of notice of a CPE, Company will allow shipper to submit revised nominations to the extent permitted by the upstream pipeline declaring an OFO, in an attempt to minimize imbalance activity on the Company's system. During any CPE, Company shall remain obligated to deliver all natural gas supplies that it receives on behalf of each individual shipper.

3.21.5.B. For any multi-day period measured from the beginning of the first day of the Month where a cumulative imbalance is equal to or greater than 6% of the projected deliveries for the Service Month, Company may at its option, eliminate, through an intra-month cash-out action, all or part of said cumulative imbalance. For these purposes, the projected deliveries for the Service Month shall be equal to the arithmetic average of the

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number of observed deliveries within the Service Month to date multiplied by the number days in the Service Month. The “cash-out” price applicable to such intra-month cash-out transactions for cash out quantities that are 3% or less of deliveries shall be equal to 75% of the Critical Period Price for cash-out purchases by Company from customer and 125% of Critical Period Price for cash-out purchases required of customer from Company. The “cash-out” price applicable to such intra-month cash-out transactions for cash out quantities that are in excess of 3% of deliveries shall be equal to 50% of the Critical Period Price for cash-out purchases by Company from customer and 150% of Critical Period Price for cash-out purchases required of customer from Company. The Company shall give a two-day warning before penalties are imposed.

- 3.21.6. Company shall not be obligated under any circumstances: (i) to deliver more gas to customer during any given day or month than it shall have received for the account of customer during said period ; orto receive or deliver during any given Day a total quantity of gas in excess of the MDWQ.
- 3.21.7. Customer will be responsible for its allocable share of any incremental costs associated with Company’s upstream transportation, storage, or no-notice services attributable to nomination and scheduling activities of customer, including but not limited to incremental overrun charges, commodity charges, daily demand charges, and penalties. The responsibility provided for herein shall not relieve customer of its obligations under this rate schedule or the

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tariffs of Company’s upstream service providers to avoid, correct or eliminate nomination or scheduling errors.

3.21.8. At the end of each Service Month, remaining customer Imbalances to the extent the receipts do not equal deliveries under customer’s Agreement shall be cashed out. To the extent customer owes natural gas volumes to Company (deliveries exceeded receipts) customer will purchase said volumes at the applicable cash-out price described below. To the extent Company owes natural gas volumes to customer (receipts exceeded deliveries), Company will purchase said volumes at the applicable cash-out price described below.

Imbalance Level	Overage	Underage
	The Company Pays Customer	Customer Pays the Company
From 0% to 5%	100%	100%
From 5% to 10%	80%	120%
From 10% to 15%	70%	130%
From 15% to 20%	60%	140%
Greater than 20%	50%	150%

Overages in all tiers will be priced, using the applicable percentage, at the lesser of: *Inside FERC* Enable-East First-of-the-Month Index or

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the Company’s Commodity Cost component on file with the Arkansas Public Service Commission. Underages in all tiers will be priced, using the applicable percentage, at the greater of: *Inside FERC* Enable-East First-of-the-Month Index or the Company’s Commodity Cost component under the Gas Supply Rate Rider.

- 3.21.9. The imbalances incurred due to customers’ reliance on imbalance data that differ materially from subsequently corrected data will be assumed to fall into the 0% to 5% range for the determination of the applicable cash-out price.
- 3.22. PREDETERMINED ALLOCATION
- 3.22.1. Should customer elect service under this rate schedule under more than one of the two supply options, such that gas delivered by Company at any single delivery point will involve supply under more than one of the two options, Company and customer shall enter into a Predetermined Allocation Agreement (“PDA”) in the form appended to this rate schedule. This PDA will establish the allocation of deliveries, which can be relied upon by either party in the conduct and performance under the Agreement. The method of allocation can be: (i) ranked (order through the meter); (ii) pro rata; (iii) fixed percentage; (iv) swing; or (v) any other method to which both Company and customer agree. Each PDA shall be effective for at least one Service Month and shall remain in effect until superseded by a new PDA.

3.23. POOLING SERVICE

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3.23.1 The Company shall make Pooling Service available to any party (hereinafter referred to as Pool Manager) that requests Pooling Service from Company when:

- (i) Company has received, reviewed and accepted a credit application from Pool Manager, and Pool Manager has been deemed creditworthy.
- (ii) Company and Pool Manager have executed a Pooling Service Agreement in the form acceptable to Company.
- (iii) Pool Manager has submitted formal documentation of agency for customers subject to aggregation under this service.
- (iv) Pool Manager complies with all applicable provisions of this rate schedule.

Pooling service shall be available subject to capacity constraints and operational conditions. Company reserves the right to require the Pool Manager to deliver supply adequate to meet the requirements of the customers served by the Pool Manager.

3.23.2. Pooling shall consist of the aggregation of the Receipt Point(s) available to customers subject to the Pooling Service Agreement and deliveries made at Delivery Point(s) delivered subject to the Pooling Service Agreement. The Pool Manager, having documented agency authority, shall submit nominations and allocation information for all customers subject to the Pooling Service Agreement, to Company, in accordance with Part 3.20.

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Company shall not have any liability to a Pool Manager or customer as a result of Company's reliance on the performance of Pool Manager.

- 3.23.3 Pooling Managers shall make Pooling Service available for all customers for which Pooling Manager provides supply services on the Company's system.
- 3.23.4. Imbalances in a Pool will be calculated by determining the difference between total aggregated receipts into the Pool and the total deliveries allocated out of the Pool to end users. Imbalance tolerances outlined in Part 3.21.5.A., 3.21.5.B. and 3.21.8. shall apply to the aggregated imbalance total, unless and until Pooling rights are interrupted for a specified period.
- 3.23.5. Imbalances incurred subject to Parts 3.21.5.A., 3.21.5.B. and 3.21.8. will be billed as specified in the Pooling Service Agreement. In the event that the Pool Manager fails to pay invoices, customer will remain liable for payment of all charges, as acknowledged in the Pooling Service Agreement.  
  
Should Pool Manager fail to pay invoices calculated at the aggregated level, upon default to the individual customer invoice, the invoice shall be recalculated at the individual customer level, without benefit of the aggregated tolerance.
- 3.23.6. Pooling Service Agreements and Agency Agreements, and changes thereto, shall become effective on the first day of the month provided that the Company receives such Agreements, or changes thereto, at least thirty (30) calendar days before the first day of the month.

First Revised Sheet No. 3-3.38/41

Replacing: Original Sheet No. 3-3.38/41

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3.24. WARRANTY OF TITLE

3.24.1. Customer shall have title to and shall warrant its title to all gas delivered to Company under the TSO of this rate schedule, and such gas shall be delivered to Company free and clear of all liens, claims and encumbrances. Customer shall indemnify Company against all suits, actions, debts, accounts and damages arising out of any adverse claims to, against or in respect of such gas. Customer shall also indemnify Company and hold it harmless from and against any and all claims, actions, suits, costs, liabilities and expenses caused by or arising out of possession or presence of such gas before it is delivered into Company's facilities. Customers entering into Agreements as specified in Part 3.1.1. shall have the right to deliver volume for redelivery, available exclusively for customers' own use. Such delivery rights shall not be resold to or shared with third parties.

3.25. ASSIGNMENT

3.25.1. Customer shall not assign the Agreement in whole or in part, nor shall customer agree to provide services to others by use of any capacity contracted for under the Agreement, without Company's prior written consent. In addition to all other rights and remedies, Company may terminate the Agreement immediately if it is assigned by customer or if customer subcontracts its transportation capacity to others without such prior consent, whether the assignment be voluntary or by operation of law or otherwise. Subject to the above, the respective rights and obligations of the parties under the Agreement shall extend to and be binding upon their heirs, successors, assigns and legal representatives.

Replacing: First Revised Sheet No. 3-3.39/41  
Original Sheet No. 3-3.39/41

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3.26. TRANSPORTATION REGULATIONS

3.26.1. With regard to all aspects of the transportation service, it is recognized that Company operates a local distribution system, and, accordingly, all provisions hereof having to do with transportation of gas and the charge therefor, including Company's obligation to transport gas at all, are subject and subordinate to the provisions of any certificates and rate schedules issued by or filed with the Arkansas Public Service Commission or successor authority, as well as any and all local, state and federal laws, orders, rules and regulations, to the extent applicable to the transportation of gas by Company, as contemplated hereby. To the extent that any local, state or federal authorization and/or approval is required to provide such transportation service, Company will proceed with due diligence to seek to obtain same as and when necessary in such manner as Company considers to be appropriate, provided that due diligence will not obligate Company to accept conditions or rates otherwise unacceptable to Company.

3.27. UNACCEPTABLE QUANTITIES

3.27.1. Company shall have the right to refuse at any time, and from time to time, to receive at any receipt point or to deliver at any delivery point a quantity of gas that Company determines, in its reasonable judgment, to be unduly burdensome from an operating or administrative standpoint.

3.28. LIMITATION OF LIABILITY

3.28.1. In no event shall Company be liable (in contract or in tort, including actions based on claims of negligence) to customer or any other claimant for special, indirect, incidental, or consequential damages, including, but not limited to, lost profits and any part of the expense incurred in securing alternative services which exceeds the amount customer would have paid



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hereunder, resulting from Company's performance, nonperformance or delay in performing its obligations hereunder.

- 3.29. FACILITIES POLICY
  - 3.29.1. Rate Schedule No. 7 Extension of Facilities shall govern when gas is connected to a new facility.
- 3.30. RIGHT TO SECURE COMMISSION REVIEW OF ADMINISTRATION OF TRANSPORTATION SCHEDULES
  - 3.30.1. Customer or Company may submit to the Arkansas Public Service Commission, for its consideration and decision, the subject matter of any dispute concerning an Agreement between the parties.
- 3.31. SALES SERVICE
  - 3.31.1. Company shall only be obligated to provide sales service to customer if and to the extent it is purchased and contracted for by customer pursuant to one of Company's filed rate schedules. In those circumstances in which customer elects to purchase sales service offered by Company during periods of full or partial interruption of transportation service by customer's upstream pipeline transporter, customer shall pay Company the total applicable cost of providing such emergency sales service.
- 3.32. OPERATIONAL NOTICES AND COMMUNICATIONS
  - 3.32.1. Company shall make available scheduling personnel on a twenty-four (24) hour basis. Customer shall provide, and update as necessary, the name, address, and telephone number of an operational contact person or persons who will be available on a twenty-four (24) hour basis to receive or provide communications involving receipts, deliveries, curtailment and for

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Replacing: Original Sheet No. 3-3.41/41

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any other purposes relating to customer’s service under this rate schedule. Company shall be entitled to rely on such contact person’s actions and communications for all purposes and shall have no liability for doing so, and if customer fails to designate such person or such person is unavailable to Company at any time, customer may be liable and shall indemnify and hold Company harmless from and against losses, damages and other expenses which Company or any other person may suffer or for which Company may be liable which are attributable to such failure or unavailability.

3.33. APPENDICES

3.33.1. The following appendices shall apply to both large commercial and small commercial customers under the TSO. For small commercial customers, references to the “LCS” rate schedule shall be changed to the SCS rate schedule where appropriate.

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First Revised Sheet No. 3-3A.1/28

Replacing: Original Sheet No. 3-3A.1/27

Summit Utilities Arkansas, Inc.  
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PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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**LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT**  
(System Supply Option)

THIS AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between

Summit Utilities Arkansas, Inc.

hereinafter referred to as "Company," and

\_\_\_\_\_,  
a \_\_\_\_\_ corporation,

hereinafter referred to as "Customer,"

WITNESSETH THAT:

WHEREAS, Company is a local distribution company; and

WHEREAS, Customer owns or operates a facility and has requested natural gas service under Company’s Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1");

NOW THEREFORE, Company agrees to provide the services to Customer as hereinafter set forth and Customer agrees to pay for such services and comply with the provisions hereof, on the following terms and conditions:

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Replacing: Original Sheet No. 3-3A.2/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE I  
SUPPLY OPTION

Section 1.1 – Customer has selected the System Supply Option ("SSO") under LCS-1 pursuant to which Customer will be delivered natural gas supply designated as general system supply of Company for the term of this Agreement.

ARTICLE II  
TERM

Section 2.1 – This Agreement shall remain in force for a primary term beginning \_\_\_\_\_ and ending \_\_\_\_\_, and from year to year thereafter unless terminated by either party by a minimum of sixty (60) days' written notice prior to the end of the primary or any succeeding term.

ARTICLE III  
POINT OF DELIVERY

Section 3.1 – Company shall deliver gas to Customer at the outlet of Company's facilities at the Point(s) of Delivery designated on Exhibit "A" hereto.

ARTICLE IV  
QUANTITIES

Section 4.1 – As used herein, the following terms shall have the following meanings:

Maximum Daily Winter Quantity ("MDWQ") shall mean the total maximum MMBtu which Company shall be obligated to deliver on a firm basis on any given day on behalf of Customer during the period November through March of each year.

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First Revised Sheet No. 3-3A.4/28

Replacing: Original Sheet No. 3-3A.4/27

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Maximum Hourly Quantity ("MHQ") shall mean the maximum MMBtu Company is obligated to deliver or receive in any single hour.

Average Daily Volume shall be calculated by dividing the annual volume by 365.

Section 4.2 – The Maximum Daily Winter Quantity ("MDWQ"), the Maximum Hourly Quantity ("MHQ") and the Average Daily Volume applicable to services rendered under this Agreement are set forth on Exhibit "A" hereto.

Section 4.3 – The MDWQ and Average Daily Volume may be adjusted pursuant to the provisions of Part 3.2.4. of LCS-1.

ARTICLE V  
RATES

Section 5.1 – Customer shall pay to Company each month for all services rendered hereunder the charges, fees, surcharges, taxes, penalties, balancing charges, adjustments and assessments provided for in LCS-1 and associated riders, as on file and in effect from time to time

Section 5.2 - The capacity demand ("CD") shall be the billing determinant for distribution demand charges and gas supply demand charges. Each individually metered point of delivery shall have a CD equal to the higher of (i) the MDWQ, subject to the maximum quantities provision in LCS-1; (ii) the Average Daily Volume.

First Revised Sheet No. 3-3A.4/28

Replacing: Original Sheet No. 3-3A.4/27

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ARTICLE VI  
MISCELLANEOUS

Section 6.1 – Customer represents that it qualifies for service under LCS-1.

Section 6.2 – Customer agrees to certify, document and update in writing annually prior to October 1 its human needs requirements and other requirements necessary for the preservation of life, health or physical property, and any material change to the level of said requirements.

Section 6.3 – Customer agrees that Company shall have the right at any time and from time to time to file and place into effect unilateral changes or modifications in the rates and charges, and other terms and conditions of service hereunder, in accordance with applicable law. Company agrees that Customer may protest or contest any such charges or modifications.

Section 6.4 – Service hereunder shall be in accordance with and subject to, and both parties agree to be bound by, all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which terms and conditions are incorporated herein by reference.

Section 6.5 – Customer agrees to, pay Company for the installation of appropriate telemetering equipment to be installed and owned by Company. Existing customers shall have the option between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of the two wireless telemetry options. Customers will pay Company for telemetry equipment under one of the following payment options as chosen by the customer.

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Option 1 is limited to existing Option 1 Customers and not available for new Customers electing service under this rate schedule. Customer will be subject to meter reading fees for an inoperable phone line for each meter.

First Revised Sheet No. 3-3A.5/28

Replacing: Original Sheet No. 3-3A.4A/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 Customers and not available for new Customers electing service under this rate schedule.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

6.5.1 If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the

Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.6/28

Replacing: Original Sheet No. 3-3A.5/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

Under any option chosen above, customer shall comply with all necessary and appropriate procedures, as required by Company, pertaining to the installation, reading, monitoring, testing, repair and maintenance of all telemetering and associated equipment.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date hereinabove first written.

COMPANY:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_  
[Name]  
[Title]

CUSTOMER:

\_\_\_\_\_  
By: \_\_\_\_\_  
[Name]  
[Title]  
[Address]



**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.7/28  
Replacing: Original Sheet No. 3-3A.6/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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EXHIBIT A  
TO  
LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT  
(SYSTEM SUPPLY OPTION)

DELIVERY POINTS

Address: \_\_\_\_\_  
CA# \_\_\_\_\_

Delivery Point(s)

For the account of  
Customer at Customer's  
Facility located at

\_\_\_\_\_,  
\_\_\_\_\_, Arkansas \_\_\_\_\_

QUANTITIES

Maximum Daily Winter Quantity ("MDWQ") \_\_\_\_\_ MMBtu

Maximum Hourly Quantity ("MHQ") \_\_\_\_\_ MMBtu

Average Daily Volume \_\_\_\_\_ MMBtu

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.8/28

Replacing: Original Sheet No. 3-3A.7/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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**LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT  
(Transportation Supply Option)**

THIS AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between

Summit Utilities Arkansas, Inc.

hereinafter referred to as "Company," and

\_\_\_\_\_,  
a \_\_\_\_\_ corporation,

hereinafter referred to as "Customer,"

WITNESSETH THAT:

WHEREAS, Company is a local distribution company; and

WHEREAS, Customer owns or operates a facility and has requested natural gas service under Company’s Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1" or qualified “SCS-1, SCS-2, or SCS-3”);

NOW THEREFORE, Company agrees to provide the services to Customer as hereinafter set forth and Customer agrees to pay for such services and comply with the provisions hereof, on the following terms and conditions:

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.9/28  
 Replacing: Original Sheet No. 3-3A.8/27  
  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: Large Commercial  
  
 PART III – Rate Schedule No. 3 Appendix  
  
**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE I  
SUPPLY OPTION

Section 1.1 – Customer has selected the Transportation Supply Option ("TSO") under LCS-1 pursuant to which Customer will be delivered natural gas supply received for Customer's account at points of receipt on Company's distribution facilities for the term of this Agreement. If Customer later desires to convert to the Sales Supply Option ("SSO"), pursuant to which Customer will be delivered natural gas supply designated as general system supply of Company, Customer will be required to contract for such service between the months of February through April preceding the expiration of the primary or any succeeding term of this Agreement. Subject to this requirement, Customer will be allowed to convert to the SSO provided that the Company is able to secure firm upstream capacity and other upstream pipeline services sufficient to meet Customer's needs. Any such conversion will be effective upon the expiration of the term of this Agreement, unless the Company and the Customer agree otherwise.

Section 1.2 – If volume usage of meters at business facilities under Customer's common ownership and subject to other commercial rate schedules are aggregated for the sole purpose of qualifying for the TSO under LCS-1, then each individual account shall be treated as a separate account and shall be subject to the same rates and charges under the originating commercial rate schedule(s), in addition to any additional specific rates, charges or adjustment riders peculiar to the TSO under this rate schedule, such as, but not limited to, administrative fees.

ARTICLE II  
TERM

Section 2.1 – This Agreement shall remain in force for a primary term beginning \_\_\_\_\_ and ending \_\_\_\_\_, and from year to year thereafter unless terminated by either party by a minimum of sixty (60) days' written notice prior to the end of the primary or any succeeding term.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.11/28

Replacing: Original Sheet No. 3-3A.10/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ARTICLE III  
POINTS OF RECEIPT AND DELIVERY

Section 3.1 – Company shall receive gas from Customer at the Point(s) of Receipt designated on Exhibit "A" hereto and Company shall deliver gas to Customer at the outlet of Company’s facilities at the Point(s) of Delivery designated on Exhibit "A" hereto.

ARTICLE IV  
QUANTITIES

Section 4.1 – As used herein, the following terms shall have the following meanings:

Maximum Daily Winter Quantity ("MDWQ") shall mean the total maximum MMBtu which Company shall be obligated to receive or deliver on a firm basis on any given day on behalf of Customer during the period November through March of each year.

Maximum Hourly Quantity ("MHQ") shall mean the maximum MMBtu Company is obligated to receive or deliver in any single hour.

Average Daily Volume shall be calculated by dividing the annual volume by 365.

Section 4.2 – The Maximum Daily Winter Quantity ("MDWQ"), the Maximum Hourly Quantity ("MHQ") and the Average Daily Volume applicable to services rendered under this Agreement are set forth on Exhibit "A" hereto.

Section 4.3 – The MDWQ and Average Daily Volume may be adjusted pursuant to the provisions of Part 3.2.4. of LCS-1.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.11/28

Replacing: Original Sheet No. 3-3A.10/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Section 4.4 – Company shall not be obligated under any circumstances: (i) to deliver more gas to Customer during any given day or month than it shall have received for the account of Customer during said period; or (ii) to receive or deliver during any given Day a total quantity of gas in excess of the MDWQ or Average Daily Volume as applicable.

ARTICLE V  
RATES

Section 5.1 – Customer shall pay to Company each month for all services rendered hereunder the charges, fees, surcharges, taxes, penalties, balancing charges, adjustments and assessments provided for in LCS-1 and associated riders, or SCS-1, SCS-2, or SCS-3 and associated riders if subject to the aggregation provision in Part 3.1.2., as on file and in effect from time to time.

Section 5.2 - The capacity demand ("CD") shall be the billing determinant for distribution demand charges and gas supply demand charges. Each individually metered point of delivery shall have a CD equal to the higher of (i) the MDWQ, subject to the maximum quantities provision in LCS-1; (ii) the Average Daily Volume.

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-3A.12/28</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-3A.11/27</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Large Commercial</u>
PART III – Rate Schedule No. 3 Appendix		
<b>Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX</b>		

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ARTICLE VI  
MISCELLANEOUS

Section 6.1 – Customer represents that it qualifies for service under LCS-1 or qualified SCS-1, SCS-2, or SCS-3.

Section 6.2 – Customer agrees to certify and document in writing its human needs requirements and other requirements necessary for the preservation of life, health or physical property, and any material change to the level of said requirements prior to the start of service. The Customer shall update the Company in writing when its human needs requirements change. If Customer has human needs requirements, then Customer provides the following certifications and authorizations by choosing Scenario A or B, below:

( ) Scenario A.

- Customer certifies that the \_\_\_\_\_ facility located at \_\_\_\_\_, \_\_\_\_\_, has human needs usage requirements of \_\_\_\_\_ MMBtu per day and that Customer has purchased and will continue to maintain the corresponding level of firm upstream pipeline capacity and upstream gas supply for the entire time period of November 1<sup>st</sup> through March 31<sup>st</sup> each year.
- Customer authorizes the Company to obtain the firm pipeline capacity information directly from the applicable upstream pipeline to ensure both the requisite level of capacity and that it is firm primary delivery point capacity at the appropriate location required to serve the facility.
- Customer furthermore certifies that it will maintain such firm primary delivery point capacity for each day of the November 1<sup>st</sup> through March 31<sup>st</sup> time period. If these certified arrangements should not be accurate, however, or if Customer’s upstream pipeline capacity or upstream gas supply become insufficient for any reason, Customer is authorized by the Board of Directors or equivalent governing body to fully release Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, lawsuits, damages, costs, expenses, causes of action, and any and all liability

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-3A.14/28</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-3A.13/27</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Large Commercial</u>
PART III – Rate Schedule No. 3 Appendix		
<b>Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX</b>		

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associated with the interruption, curtailment, failure or suspension of natural gas service for any period of time. Customer further indemnifies Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, causes of action, lawsuits, damages, costs, expenses, and similar liability that might be asserted by third parties as a result of the interruption, curtailment, failure or suspension of natural gas service for any period of time. Nevertheless, to the extent applicable, nothing in this Agreement shall in any manner serve to waive the sovereign immunity of the State of Arkansas.

- In the event of any change in circumstances pertaining to Customer’s upstream pipeline and upstream gas supply arrangements, Customer agrees to immediately notify the appropriate person at the Company by sending a certified letter to the Company’s Gas Flow Information Center at the following address:

Summit Utilities Arkansas, Inc.  
 Gas Supply Department  
 1000 Fianna Way  
 Suite 520  
 Fort Smith, AR 72916

Email:

[gas\\_control@summitutilities.com](mailto:gas_control@summitutilities.com)

( ) Scenario B.

- Customer certifies that the \_\_\_\_\_ facility located at \_\_\_\_\_, \_\_\_\_\_ has on hand a fully functioning \_\_\_\_\_ back-up energy system (Describe type of back-up system) that can replace natural gas as the energy source for all of the facility’s human needs usage requirements. This back-up system is also capable of being a continuing and sustaining source of energy for all of the facility’s human needs usage requirements. Accordingly, on behalf of the Board of Directors or equivalent

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.14/28

Replacing: Original Sheet No. 3-3A.13/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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governing body, Customer hereby certifies it does not require firm pipeline capacity and natural gas supplies to meet its facility’s human needs usage requirements.

- Customer recognizes that if all or any portion of its natural gas supply fails to reach the appropriate Summit Utilities Arkansas, Inc. delivery point, its natural gas service may be interrupted or curtailed.
- Customer acknowledges that the Company’s sole responsibility to it is to redeliver to Customer’s facilities such gas supplies as Customer or its agents physically deliver to the Company’s city gate, subject to the curtailment priority schedule (Policy Schedule No. 9) which will not categorize Customer’s facility as a human needs customer. In acknowledgement of these facts, should all or any portion of Customer’s natural gas supplies fail to reach the appropriate Company city-gate delivery point, Customer is authorized by the Board of Directors or equivalent governing body to fully release Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, lawsuits, damages, costs, expenses, causes of action, and any and all liability associated with the interruption, curtailment, failure or suspension of natural gas service for any period of time. Customer further indemnifies Summit Utilities Arkansas, Inc. and Summit Utilities, Inc. from any and all claims, causes of action, lawsuits, damages, costs, expenses, and similar liability that might be asserted by third parties as a result of the interruption, curtailment, failure or suspension of natural gas service for any period of time. Nevertheless, to the extent applicable, nothing in this Affidavit shall in any manner serve to waive the sovereign immunity of the State of Arkansas. In the event of any change in circumstances pertaining to our facility’s energy backup system, Customer agrees to immediately notify the appropriate person at the Company by sending a certified letter to the Company’s Gas Flow Information Center at the following address:

Summit Utilities Arkansas, Inc.  
Gas Supply Department  
1000 Fianna Way  
Suite 520  
Fort Smith, Arkansas 72916



First Revised                      Sheet No. 3-3A.15/28

Replacing:    Original                      Sheet No. 3-3A.14/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas    Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Email:  
[gas\\_control@summitutilities.com](mailto:gas_control@summitutilities.com)

Section 6.3 – Customer agrees that Company shall have the right at any time and from time to time to file and place into effect unilateral changes or modifications in the rates and charges, and other terms and conditions of service hereunder, in accordance with applicable law. Company agrees that Customer may protest or contest any such charges or modifications.

Section 6.4 – Service hereunder shall be in accordance with and subject to, and both parties agree to be bound by, all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which terms and conditions are incorporated herein by reference.

Section 6.5 – Customer agrees that, to the extent not already satisfied, Customer shall pay Company for the installation of appropriate telemetering equipment to be installed and owned by Company under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.

First Revised Sheet No. 3-3A.16/28  
 Replacing: Original Sheet No. 3-3A.15/27

Summit Utilities Arkansas, Inc.  
 (Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters that do require pressure instrumentation. The customer will not be subject to meter reading fees.

6.5.1 If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunications lines. Should customer fail to maintain or repair telecommunications lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

Under any option chosen above, Customer shall comply with all necessary and appropriate procedures, as required by Company, pertaining to the installation, reading, monitoring, testing, repair and maintenance of all telemetering and associated equipment.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.17/28

Replacing: Original Sheet No. 3-3A.16/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Section 6.6 – To the extent applicable, nothing in this agreement shall serve to waive the sovereign immunity of the State of Arkansas or its affiliated agencies, which is guaranteed under Article 5, Section 20 of the Arkansas Constitution.

Section 6.7 – This agreement shall be governed by and construed in accordance with the laws of the State of Arkansas. Any proceeding related to any cause of action of any nature arising in this contract may be brought only before the appropriate forum in Arkansas.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date hereinabove first written.

COMPANY:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_  
[Name]  
[Title]

CUSTOMER:

\_\_\_\_\_  
By: \_\_\_\_\_  
[Name]  
[Title]  
[Address]

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.18/28  
Replacing: Original Sheet No. 3-3A.17/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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EXHIBIT A  
TO  
LARGE VOLUME COMMERCIAL CUSTOMER AGREEMENT  
(TRANSPORTATION SUPPLY OPTION)

RECEIPT AND DELIVERY POINTS

Address: \_\_\_\_\_  
CA# \_\_\_\_\_

Receipt Points

The gas will be received for Customer's account at the point(s) where the \_\_\_\_\_ (Upstream Pipeline) is interconnected with the distribution facilities of Summit Utilities Arkansas, Inc. at or near \_\_\_\_\_, Arkansas.

Delivery Point(s)  
For the account of  
Customer at Customer's  
Facility located at

\_\_\_\_\_,  
\_\_\_\_\_, Arkansas \_\_\_\_\_

QUANTITIES

Maximum Daily Winter Quantity ("MDWQ") \_\_\_\_\_ MMBtu

Maximum Hourly Quantity ("MHQ") \_\_\_\_\_ MMBtu

Average Daily Volume \_\_\_\_\_ MMBtu

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-3A.19/28</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-3A.18/27</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
	Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Large Commercial</u>
PART III – Rate Schedule No. 3 Appendix		
<b>Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX</b>		

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**PREDETERMINED ALLOCATION AGREEMENT**

THIS AGREEMENT is made and entered into by Summit Utilities Arkansas, Inc. ("Company") and \_\_\_\_\_ ("Customer") effective \_\_\_\_\_.

WHEREAS, Company and Customer are parties to Large Commercial Service Agreements (the "Agreements") entered pursuant to Company's Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1"); and

WHEREAS, the Agreements select more than one of the two supply options offered under Part 3.1.3. of LCS-1; and

WHEREAS, the parties wish to enter this Predetermined Allocation Agreement.

NOW, THEREFORE, pursuant to Part 3.22. of LCS-1, Company and Customer hereby agree as follows:

1. In the event gas received by Company at any single delivery point involves supply under more than one of the two supply options offered under LCS-1, then such deliveries shall be allocated to each service option in the following manner:

[Describe allocation method]

2. [other provisions]

3. This Agreement shall be effective for at least one Service Month, and shall remain in effect until superseded by a new Predetermined Allocation Agreement.

4.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.20/28

Replacing: Original Sheet No. 3-3A.19/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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5. This Predetermined Allocation Agreement is subject to all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which provisions are incorporated herein by reference.

Company:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_  
Title

Customer:  
\_\_\_\_\_

By: \_\_\_\_\_  
Title

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.21/28

Replacing: Original Sheet No. 3-3A.20/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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**POOLING SERVICE AGREEMENT**

THIS AGREEMENT (the "Agreement") is made and entered into as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between

Summit Utilities Arkansas, Inc.

hereinafter referred to as "Company," and

\_\_\_\_\_,  
a \_\_\_\_\_ corporation,

hereinafter referred to as "Pool Manager,"

WITNESSETH THAT:

WHEREAS, Company is a local distribution company; and

WHEREAS, Pool Manager has entered into agency agreements with the entities identified on Exhibit A hereto, as the same may be revised from time to time during the term of this Agreement, (hereinafter referred to collectively as "Customers") who Pool Manager represents have entered into Large Volume Commercial Customer Agreements, Transportation Supply Option, under Company's Rate Schedule No. 3, Large Commercial Firm Service (hereinafter referred to as "LCS-1"); and

WHEREAS, pursuant to the agency agreements between Pool Manager and Customers, Pool Manager is authorized to act on behalf of Customer's in all respects, including the submission of nominations and allocation information in accordance with LCS-1; and

First Revised Sheet No. 3-3A.22/28

Replacing: Original Sheet No. 3-3A.21/27

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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WHEREAS, Pool Manager and Customers desire to avail themselves of the Pooling Service offered by Company pursuant to Part 3.23. of LCS-1.

NOW THEREFORE, Company and Pool Manager, acting individually, and as agent for Customers, agree as follows:

ARTICLE I  
NOMINATIONS AND ALLOCATIONS

Section 1.1 – Pool Manager agrees to submit to Company on behalf of Customers all nominations and allocation information required pursuant to LCS-1.

ARTICLE II  
IMBALANCES

Section 2.1 – Imbalances between receipts and deliveries among the Customers subject to this Agreement will be calculated by determining the difference between the total aggregated deliveries by the Customers to Company at receipt points and the total aggregated deliveries received by the Customers at delivery points.

Section 2.2 – The imbalance tolerance set forth in Parts 3.21.5. and 3.21.8. shall apply to the aggregated imbalance total, unless and until pooling rights are interrupted by Company for a specified period.

ARTICLE III  
PAYMENTS

Section 3.1 – Payments due Company for Customers' imbalances arising under LCS-1 shall be paid by Pool Manager.



**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.23/28  
Replacing: Original Sheet No. 3-3A.22/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Section 3.2 – In the event Pool Manager should fail to timely pay the imbalances set forth in Section 3.1 of this Agreement, then Company shall redetermine the imbalance payments due by each Customer, which redetermination shall be made without benefit of the aggregated tolerances, and each Customer shall pay the said redetermined imbalance payment.

ARTICLE IV  
TERM

Section 4.1 – This Agreement shall be effective \_\_\_\_\_ and, shall continue from month to month thereafter until terminated by either party upon written notice delivered at least thirty (30) days prior to the beginning of a month.

ARTICLE V  
MISCELLANEOUS

Section 5.1 – Pool Manager represents that it is authorized to act on behalf of Customers with respect to the service rendered hereunder.

Section 5.2 – Pool Manager agrees that Company shall have the right at any time and from time to time to file and place into effect unilateral changes or modifications in the rates and charges, and other terms and conditions of service hereunder, in accordance with applicable law. Company agrees that Pool Manager may protest or contest any such charges or modifications.

Section 5.3 – Service hereunder shall be in accordance with and subject to, and the parties agree to be bound by, all applicable terms and conditions set forth in LCS-1, as in effect from time to time, which terms and conditions are incorporated herein by reference.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date hereinabove first written.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.24/28

Replacing: Original Sheet No. 3-3A.23/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

PSC File Mark Only

COMPANY:

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_

[Name]

[Title]

POOL MANAGER,  
INDIVIDUALLY AND AS AGENT  
FOR CUSTOMERS

\_\_\_\_\_

By: \_\_\_\_\_

[Name]

[Title]

[Address]

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.25/28

Replacing: Original Sheet No. 3-3A.24/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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**AGENCY AGREEMENT  
SUMMIT UTILITIES ARKANSAS, INC.**

[Customer]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

[Agent]

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

RE: Large Volume Commercial Customer Agreement (Transportation Supply Option) ("Agreement") dated as of \_\_\_\_\_, by and between Summit Utilities Arkansas, Inc., and \_\_\_\_\_, ("Customer")

Ladies and Gentlemen:

This Letter will evidence the understanding between \_\_\_\_\_ ("Customer"), \_\_\_\_\_ ("Agent") and Summit Utilities Arkansas, Inc. ("Company"), that effective as of \_\_\_\_\_, Agent will act as Customer's agent for services provided by Company pursuant to the referenced Agreement for all purposes related thereto, unless expressly provided otherwise herein, including, but not limited to, the purposes of submitting and receiving notices, nominations and other information related to receipts and deliveries of gas and performing other administrative or contractual duties [including payment obligations,] under the Agreement and as required by Company's Rate Schedule No. 3, Large Commercial Firm Service ("LCS-1"), as on file and in effect from time to time. Company will

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-3A.27/28</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-3A.26/27</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
	Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Large Commercial</u>
	PART III – Rate Schedule No. 3 Appendix	
	<b>Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX</b>	

PSC File Mark Only

coordinate with Agent for all imbalance administration, contract administration, nominations, scheduling and allocations for Customer's account, and shall be entitled to rely on Agent's actions with respect to the Agreement.

( ) Timely payments made by Agent to Company for services rendered to Customer in accordance with the terms of the Agreement and for any penalties, fees, assessments or other charges assessed against Customer's account by Company shall be credited to Customer's account and all notices given to Agent shall be deemed given to Customer.

( ) Company shall make any cash balancing payments it may be required to make for Customer's account to Agent. Company shall make any refund payments it may be required to make directly to Agent.

Agent agrees to indemnify, defend and hold harmless Company from any and all liabilities, losses, damages, expenses, claims, actions and fines of whatever nature (including, but not limited to, attorney's fees and court costs incurred by Company, whether related to the collection of any amounts due under the Agreement or otherwise) resulting from Company's reliance on Agent, including, but not limited to, actions taken by Company pursuant to Agent's action or inaction under the Agreement. Customer shall remain liable to Company for all of its obligations as Customer under the Agreement, and Company shall have no duty, liability or responsibility whatsoever to Agent. Customer acknowledges that if Agent acts as a Pool Manager pursuant to Part 3.23. of LCS-1 and (i) should the Pool Manager fail to pay invoices calculated at the aggregated level, or (ii), should Company interrupt Pooling Service for any reason pursuant to Part 3.23.1. of LCS-1, then upon default to the individual Customer invoice, the invoice shall be recalculated at the individual Customer level, without benefit of the aggregated tolerance, as provided in Part 3.23.4. of LCS-1.

Customer's designation and appointment of Agent may be terminated or canceled by Customer, Agent, or Company but no such termination or cancellation shall be effective as to Company until the first day of the month, following the expiration of a thirty (30) day period after Company's receipt of written notice of such termination or cancellation from Customer or Agent.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.27/28

Replacing: Original Sheet No. 3-3A.26/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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Notwithstanding the foregoing, this designation and appointment of Agent shall automatically terminate upon termination or cancellation of the referenced Agreement. This Agency Agreement will supersede any previously executed Agency Agreements.

If the foregoing is acceptable, please so indicate by having an authorized officer execute and return to the undersigned.

Very truly yours,

SUMMIT UTILITIES ARKANSAS, INC.

By: \_\_\_\_\_

ACCEPTED AND AGREED TO THIS  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_

CUSTOMER:  
\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-3A.28/28

Replacing: Original Sheet No. 3-3A.27/27

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Large Commercial

PART III – Rate Schedule No. 3 Appendix

**Title: LARGE CUSTOMER FIRM SERVICE (LCS-1) APPENDIX**

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ACCEPTED AND AGREED TO THIS  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_

AGENT:  
\_\_\_\_\_

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**ARKANSAS PUBLIC SERVICE COMMISSION**First Revised Sheet No. 3-4.1/7Replacing: Original Sheet No. 3-4.1/7Summit Utilities Arkansas, Inc.  
(Name of Company)Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

Title: **SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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**4. SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)****4.1. AVAILABILITY**

4.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company's existing facilities. This rate schedule is available to any consumer engaging in business, professional, institutional, agricultural or other non-residential activity supplied at an individually metered point of delivery for all uses of gas. Natural gas supplied hereunder is for the individual use of the customer at the point of delivery and shall not be resold or shared with others. Standby Service is not available under this rate schedule.

4.1.2. Gas consumption under this rate schedule is limited to 365,000 Ccf in any 12 consecutive month period. In at least one of the two preceding calendar years, the customer must have consumed 80% of the September 1 through August 31 annual volume in the April through October billing periods and it's September 1 through August 31 annual consumption for that year must have exceeded 99 Ccf. In the case of new customers or customers who anticipate changing their usage pattern, this rate will be available if a reasonable projection of their volumes in the upcoming year indicates they will use 80% of their September 1 through August 31 annual volume in the April through October billing periods and that their September 1 through August 31 annual consumption will exceed 99 Ccf. If at any time, it is anticipated based on the Company's estimate, that the customer will consume in excess of 365,000 Ccf per year in the succeeding 12 consecutive month period, the customer shall become subject to the applicable large commercial firm service rate schedule.

4.1.3. Company has historically allowed the volume usage of meters at business facilities under common ownership and subject to this rate schedule to be aggregated for the sole purpose of establishing eligibility for

**ARKANSAS PUBLIC SERVICE COMMISSION**First Revised Sheet No. 3-4.2/7Replacing: Original Sheet No. 3-4.2/7Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

**Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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transportation as referenced in Part 3.1.3. of Rate Schedule LCS-1. Customers historically qualifying for transportation under this aggregation provision shall remain subject to the rates and charges under this rate schedule in addition to any additional specific rates, charges, or adjustment riders peculiar to the Transportation Supply Option set out in Rate Schedule LCS-1, such as, but not limited to, administrative fees. Customers aggregating volume shall be subject to all provisions and policies governing TSO option customers as specified in LCS-1, except as provided for herein. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS-2 or LCS rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

For the purpose of establishing eligibility for the Transportation Supply Option (“TSO”) defined in the LCS rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers qualifying for transportation who choose the TSO shall be subject to rates and charges under the SCS-2 rate schedule, and are additionally subject to any additional specific rates, charges or riders specific to the TSO.

- 4.1.4 Customers converting from transportation service to sales service will be required to contract for such sales services between the months of February through April preceding the expiration of the primary or any succeeding



**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-4.3/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-4.3/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 4		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)</b>		

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term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.

4.1.5. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who experience or anticipate an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria may elect the TSO option and choose a subsequent return to the SSO option only once during the calendar year. Customers electing the TSO option on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$300 set-up fee upon initial election and upon any subsequent return to transportation service.

4.2. RATES

4.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a) and (b):

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-4.4/7  
 Replacing: Original Sheet No. 3-4.4/7  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: Small Commercial  
 PART III - Rate Schedule No. 4  
**Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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(a) Distribution Rate for customers electing the SSO option:

First 1,500 Ccf per Month at	\$0.25177 per Ccf
Next 13,500 Ccf per Month at	\$0.13855 per Ccf
Over 15,000 Ccf per month at	\$0.05940 per Ccf

Distribution Rate for customers electing the TSO option:

First 150 MMBtu at	\$2.47772 per MMBtu
Next 1,350 MMBtu at	\$1.36365 per MMBtu
Over 1,500 MMBtu at	\$0.58460 per MMBtu

(b) Gas Supply Rate – The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider. Customers qualifying for service under this rate schedule will pay for their upstream demand related charges on a volumetric basis as provided for in the Company’s Gas Supply Rate Rider.

4.2.2. Rates for customers historically qualifying for service under the Part 4.1.3. aggregation provision and customers qualifying for transportation under this rate schedule will be subject to thermal adjustment. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location (Ccf / 10) x thermal content factor = MMBtu).

4.3. TELEMETERING

4.3.1. Telemetering is required for customers electing and qualifying for transportation service. Company shall install telemetry equipment of

**ARKANSAS PUBLIC SERVICE COMMISSION**First Revised Sheet No. 3-4.5/7Replacing: Original Sheet No. 3-4.5/7Summit Utilities Arkansas, Inc.  
(Name of Company)Kind of Service: Natural Gas Class of Service: Small Commercial

PART III - Rate Schedule No. 4

**Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-  
PEAK (SCS-2)**

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standard make and manufacture to determine hourly and daily flow at customer's point of delivery. Existing customer shall have the option between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of the two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service.
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters

	<u>First Revised</u>	Sheet No. <u>3-4.6/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-4.6/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 4		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)</b>		

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that do require pressure instrumentation. The customer will not be subject to meter reading fees.

In the event customer has in place working telemetering facilities and equipment; and the customer receives system supply service; and Company determines it necessary to keep the telemeter(s) operational, Company will arrange and pay for the associated telecommunications cost while the customer receives sales service under this rate schedule.

4.3.2. If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunication lines. Should customer fail to maintain or repair telecommunication lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

4.4. RIDERS

4.4.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Commission and in effect from time to time, are applicable to service under this rate schedule:

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 3-4.7/7  
 Replacing: Original Sheet No. 3-4.7/7  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: Small Commercial  
 PART III - Rate Schedule No. 4  
**Title: SMALL COMMERCIAL FIRM SALES SERVICE—OFF-PEAK (SCS-2)**

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<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
BDA	Billing Determinant Rate Adjustment Rider	BDA

4.4.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer no longer qualifies for service under the SCS-2 rate schedule, but qualifies for service under the Small Commercial Firm Service (SCS-1) rate schedule, the customer qualifies for service under the Large Commercial Firm Service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

4.5. RULES AND REGULATIONS GOVERNING UTILITY SERVICE

4.5.1. The Arkansas Public Service Commission General Service Rules and the Company’s rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

	<u>First Revised</u>	Sheet No. <u>3-8.1/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-8.1/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
Title:	<b>SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>	

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**8. SMALL COMMERCIAL FIRM SALES SERVICE—NGV (SCS-3)**

**8.1. AVAILABILITY**

8.1.1. This rate schedule is available at points of adequate capacity and suitable pressure on the Company’s existing facilities. This rate schedule is available to any consumer engaging in business, professional, institutional, agricultural or other non-residential activity who purchases annual volumes less than 365,000 Ccf and who receives this natural gas from the Company through an individual meter, and whose sole usage of natural gas through this meter is to provide compressed natural gas for use as a vehicle fuel. Standby Service is not available under this rate schedule.

In cases where this compressed natural gas is resold to the public, the end price of the compressed natural gas sold or delivered by the customer to the vehicles receiving the compressed natural gas is not subject to the regulated pricing restrictions of this rate schedule.

8.1.2. Company has historically allowed the volume usage of meters at business facilities under common ownership and subject to this rate schedule to be aggregated for the sole purpose of establishing eligibility for transportation as referenced in Part 3.1.3. of Rate Schedule LCS-1. Customers historically qualifying for transportation under this aggregation provision shall remain subject to the rates and charges under this rate schedule in addition to any additional specific rates, charges, or adjustment riders peculiar to the Transportation Supply Option (“TSO”) set out in Rate Schedule LCS-1, such as, but not limited to, administrative fees. Customers aggregating volume shall be subject to all provisions and policies governing TSO option customers as specified in LCS-1, except as provided for herein. Although no aggregation will be allowed for eligibility, the ability to aggregate for eligibility purposes at existing and

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-8.2/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-8.2/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>		

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new locations shall remain unchanged for transportation customers eligible under such aggregation provision prior to September 21, 2002. Future aggregation for the purpose of qualification, except as otherwise referenced herein, is prohibited. Each individual account of historically qualified customers shall be treated as a separate account and shall be subject to the same rates and charges under the originating SCS-3 or LCS rate schedule, and are additionally subject to any specific rates, charges or riders specific to the TSO.

For the purpose of establishing eligibility for the TSO defined in the LCS rate schedule, customers experiencing or anticipating an average daily demand of 10 MMBtu per day during the preceding or succeeding twelve months will be eligible for the TSO. Customers qualifying for transportation who choose the TSO shall be subject to rates and charges under the SCS-3 rate schedule, and are additionally subject to any additional specific rates, charges or riders specific to the TSO.

8.1.3 Customers converting from transportation service to sales service will be required to contract for such sales services between the months of February through April preceding the expiration of the primary or any succeeding term of the Customer’s existing contract. Customers seeking to contract for sales service during the required time frame will be allowed to convert to sales service provided that the Company is able to secure firm upstream transportation capacity and other upstream pipeline services sufficient to meet the Customer’s needs. Any such conversion will be effective upon the expiration of the term of the Customer’s existing contract, unless the Company and the Customer agree otherwise.

8.1.4. Seasonal Transportation. Customer facilities experiencing more than 80% of annual load during the flow months April through October, and who

**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>First Revised</u>	Sheet No. <u>3-8.3/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-8.3/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
Title: <b>SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>		

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experience or anticipate an average daily demand of more than 10 MMBtu per day during any consecutive 30-day period of the preceding or succeeding April through October, are eligible to transport on a seasonal basis. Customers meeting the aforementioned criteria, may elect the TSO option and choose a subsequent return to the System Supply Option (“SSO”) only once during the calendar year. Customers electing the TSO on a seasonal basis, pursuant to notice given prior to May 31<sup>st</sup> or thirty days prior to commencement of service, whichever is earlier, may receive transportation service for a continuous period of at least 30 days between April 1 and October 31. Customers electing the TSO option on a seasonal basis are subject to the TSO contract administration fee. Additionally, each participating location shall pay a \$364.54 set-up fee upon initial election and upon any subsequent return to transportation service.

8.1.5. Term. This rate schedule shall have an extended term of the shorter of three (3) years from the date of Commission approval or the completion of the Company’s next general rate filing, unless otherwise extended further by Order of the Commission.

## 8.2. RATES

8.2.1. Each customer receiving service under this rate schedule shall be charged the sum of (a), (b), and (c) as follows:

- (a) Monthly Customer Charge - \$17.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.
- (b) Distribution Rate for customers electing the SSO option:



**ARKANSAS PUBLIC SERVICE COMMISSION**

	<u>Frist Revised</u>	Sheet No. <u>3-8.4/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-8.4/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
Title:	<b>SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>	

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First 1,500 Ccf at	\$0.20044
1,501 – 15,000 Ccf at	\$0.15161
Over 15,000 Ccf at	\$0.06500

Distribution Rate for customers electing the TSO option:

First 150 MMBtu at	\$1.97785
151 – 1,500 MMBtu at	\$1.49593
Over 1,500 MMBtu at	\$0.64129

(c) Gas Supply Rate - The Gas Supply Rate will be calculated and adjusted periodically as defined in the Company’s Gas Supply Rate Rider.

8.2.2. Rates for customers historically qualifying for service under the Part 8.1.2. aggregation provision and customers qualifying for transportation under this rate schedule will be subject to thermal adjustment. Delivered volumes will be adjusted by the appropriate thermal content factor obtained from the nearest available chromatograph or sampling location (Ccf / 10) x thermal content factor = MMBtu).

8.3. MINIMUM CHARGE

8.3.1. Monthly Customer Charge -- \$17.25. The monthly customer charge shall be pro-rated in the months that the customer initiates and terminates gas service.

8.4. TELEMETERING

8.4.1. Telemetering is required for customers electing and qualifying for transportation service. Company shall install telemetry equipment of standard make and manufacture to determine hourly and daily flow at

	<u>First Revised</u>	Sheet No. <u>3-8.5/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-8.5/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>		

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customer's point of delivery. Existing customers shall have the option between analog telemetry and wireless telemetry, if suitable wireless service is available. New customers may choose from one of the two wireless telemetry options. Customer will pay Company for telemetry equipment under one of the following payment options as chosen by the customer:

- ( ) Option 1: Customer agrees to provide an analog phone line for each meter and pay for standard telemetry equipment and installation costs for each meter. Customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 1 is limited to existing Option 1 customers and not available for new customers electing transportation service
- ( ) Option 2: Customer will provide an analog phone line for each meter but elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$30 per month per meter for meters that do not require pressure instrumentation and \$84 per month per meter for meters that do require pressure instrumentation. The customer will be subject to meter reading fees for an inoperable phone line for each meter. Option 2 is limited to existing Option 2 customers and will not be available to new customers electing transportation service.
- ( ) Option 3: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and agrees to pay for standard telemetry equipment and installation costs for each meter. The wireless service fee will be \$10 per month per meter, and Customer will not be subject to meter reading fees.
- ( ) Option 4: Customer elects wireless service through Summit Utilities Arkansas, Inc. for each meter and elects to pay a monthly fee for standard telemetry equipment and installation costs for each meter. The fee will be \$40 per month for meters that do not require pressure instrumentation and \$94 per month per meter for meters

	<u>First Revised</u>	Sheet No. <u>3-8.6/7</u>
Replacing:	<u>Original</u>	Sheet No. <u>3-8.6/7</u>
	<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service:	<u>Natural Gas</u>	Class of Service: <u>Small Commercial</u>
PART III - Rate Schedule No. 8		
<b>Title: SMALL COMMERCIAL FIRM SALES SERVICE— NGV (SCS-3)</b>		

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that do require pressure instrumentation. The customer will not be subject to meter reading fees.

In the event customer has in place working telemetering facilities and equipment; and the customer receives system supply service; and Company determines it necessary to keep the telemeter(s) operational, Company will arrange and pay for the associated telecommunications cost while the customer receives sales service under this rate schedule.

8.4.2. If an existing Option 1 or Option 2 customer has chosen analog telemetry, then customer shall be responsible for installing and maintaining telecommunication lines. Should customer fail to maintain or repair telecommunication lines required to communicate with telemetry equipment, Company shall have the right to bill customer all labor and expense required to manually read the meter, at whatever intervals the Company may deem necessary. If a repair is not made within forty-five (45) days, Summit Utilities Arkansas, Inc. will install wireless telemetry equipment pursuant to Option 4. At such times when telecommunication lines, or other such analog equipment, need replacement, customer will be required to elect a wireless telemetry option as listed above.

If customer chooses wireless telemetry, then customer shall pay Company \$10 per month per meter for wireless telemetry service for the entire period such meter(s) is(are) served under this or any other transportation rate schedule.

8.5. RIDERS

8.5.1. In addition to the Gas Supply Rate Rider, the following riders, as on file with the Commission and in effect from time to time, are applicable to service under this rate schedule:

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 3-8.7/7  
 Replacing: Original                      Sheet No. 3-8.7/7  
  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas    Class of Service: Small Commercial  
  
 PART III - Rate Schedule No. 8  
**Title: SMALL COMMERCIAL FIRM SALES SERVICE—  
 NGV (SCS-3)**

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<u>Rider Name</u>	<u>Description</u>	<u>Identification on Customer Bills</u>
SSER	System Safety Enhancement Rider	SSER
TA	Municipal Tax Adjustment	Municipal Franchise Adj
EECR	Energy Efficiency Cost Recovery Rider	EE Cost Rate
CCR	Customer Credit Rider	Customer Credit Rider
GMES	Government Mandated Expenditure Surcharge	Act 310 Surcharge
BDA	Billing Determinant Rate Adjustment Rider	BDA

8.5.2. Service will be rendered under this rate schedule until service is discontinued to customer, the customer no longer qualifies for service under the SCS-3 rate schedule, but qualifies for service under the Small Commercial Firm Service (SCS-1) rate schedule, the customer qualifies for service under the Large Commercial Firm Service rate schedule, or the schedule is superseded by Arkansas Public Service Commission Order.

**8.6. RULES AND REGULATIONS GOVERNING UTILITY SERVICE**

8.6.1. The Arkansas Public Service Commission General Service Rules and the Company’s rates and policies as presently on file with the Arkansas Public Service Commission, as the same may from time to time be changed in accordance with the law, shall be applicable to service under this rate schedule.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. TC-4.1/1  
 Replacing: Original Sheet No. TC-4.1/1  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: All  
 PART IV – Rider Schedules  
**Title: TABLE OF CONTENTS**

PSC File Mark Only

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Rider Schedule No. 2	System Safety Enhancement Rider (SSER)	4-2
Rider Schedule No. 3	Municipal Tax Adjustment (TA)	4-3
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**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 4-2.1/6  
 Replacing: Original Sheet No. 4-2.1/6  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: All  
 PART IV – Rider Schedule No. 2  
**Title: SYSTEM SAFETY ENHANCEMENT RIDER (SSER)**

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2. **SYSTEM SAFETY ENHANCEMENT RIDER (RIDER SSER)**

2.1. The primary purpose of the System Safety Enhancement Rider (“SSER”) is to support the expedited recovery of the projects listed in Part 2.1.1 (“Qualifying Projects”). Qualifying Projects shall not have been included in the Company’s most recent rate determination and shall include

2.1.1 Projects to comply with Code of Federal Regulations Title 49 (Transportation), Part 192 (Transportation of Natural and Other Gas by Pipeline Minimum Federal Safety Standards), Parts O and P, and corresponding provisions of the Arkansas Gas Pipeline Code (“Code”), including:

2.1.1.1 Projects in accordance with the Company’s Transmission Integrity Management Program (“TIMP”); and

2.1.1.2 Projects in accordance with the Company’s Distribution Integrity Management Program (“DIMP”).

2.1.2 Other projects to comply with rules and regulations of the U.S. Department of Transportation’s Pipeline and Hazardous Materials Safety Administration (PHMSA”), including any future requirements, and corresponding provisions of the Code;

2.1.3 Facility relocation projects, exclusive of all costs that have been, are being, or will be reimbursed otherwise, that are required due to construction or improvement of a highway, road, street, public way or other public work by or on behalf of the United States, the State of Arkansas, a political subdivision of the State of Arkansas or another entity having the power of eminent domain;

2.1.4 Projects eligible for recovery under Act 310 of 1981, as amended (Ark. Code Ann. § 23-4-501(a)(1)); and,

2.1.5 Reliability Improvement Projects

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 4-2.2/6  
 Replacing: Original                      Sheet No. 4-2.2/6  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas                      Class of Service: All  
 PART IV – Rider Schedule No. 2  
**Title: SYSTEM SAFETY ENHANCEMENT RIDER**  
**(SSER)**

PSC File Mark Only

2.2 To accomplish this purpose, the SSER provides: (1) a return on the net investment (gross plant less accumulated depreciation) in new Mains and Associated Services, where such investment was made to replace Mains and Associated Services, by applying the approved

pre-tax rate of return to the net investment in new Mains and new Associated Services, and (2) a return of the investment made in new Mains and Associated Services to replace Mains and Associated Services, by applying the approved depreciation rates to the investment in new Mains and Associated Services. The SSER is not an exact recovery rider, and therefore, no “true-up” mechanism is required.

2.2.1. Qualifying Projects shall include projects that are in-service and all materials, labor, other costs, and adjustments related thereto.

2.2.2. Each month, the Company shall calculate its SSER Revenue Requirement in the manner prescribed by Parts 2.3 and 2.4 of this Rider and shall file an adjustment and the supporting documentation identified in Part 2.2.3 of this Rider with the Commission by the last business day of the month immediately preceding the month the rate will become effective. The portion of the adjustment that is not in dispute shall become effective for bills rendered on or after the first day of the first month following the filing and shall be recovered from customers through the Company's Base Rate Adjustment as defined in Step 3 of Part 2.4 of this SSER. Any disputed amount will go into effect subject to refund.

2.2.3. Simultaneously with the filing of each adjustment, the Company will file the following information, if applicable, that: (1) identifies the date plant costs are closed to plant and first included in SSER; (2) identifies for each project included in the filing the number of feet of new Mains ( installed by month per books and the number of feet of retired mains per books; (3) identifies for each project included in the filing the number of Associated Services installed by month per books and number of Associated Services retired by month per books, and (4) identifies other gas infrastructure assets installed/retired by month per books in accordance with Part 2.1.

2.2.4. The SSER establishes monthly Base Rate Adjustments for natural gas services provided under the Company’s rate schedules specified in Part 2.6. Such Base Rate

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 4-2.3/6  
 Replacing: Original                      Sheet No. 4-2.3/6  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas                      Class of Service: All  
 PART IV – Rider Schedule No. 2  
**Title: SYSTEM SAFETY ENHANCEMENT RIDER  
 (SSER)**

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Adjustments shall be recovered from customers in accordance with Step 3 of Part 2.4.

2.2.5. The Commission shall hear and resolve any amounts that are in dispute with regard to the application of the SSER. The Company shall accept Commission rulings as final for purposes of the SSER.

2.3. The SSER is to provide recovery of the Rider SSER Revenue Requirement which shall only include:

2.3.1. Investment in Qualifying Projects times the appropriate depreciation rate(s) approved in the Company’s most recent rate determination The depreciation rates will be applied consistently with the calculation of depreciation expense for book accounting purposes.

2.3.2. Net investment (gross plant less accumulated depreciation) times the authorized pre-tax rate of return of approved in the Company’s most recent rate determination.

2.3.3. Annual property tax expense associated with the Gross Plant in Service to be included in the year paid.

**2.4. CALCULATION OF THE RIDER SSER REVENUE REQUIREMENT**

The Rate Adjustments for each class shall be calculated as follows:

Step 1: Rider SSER Revenue Requirement. The Rider SSER Revenue Requirement shall be calculated as set forth on Attachment 1.



**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 4-2.4/6  
 Replacing: Original                      Sheet No. 4-2.4/6  
  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas                      Class of Service: All  
 PART IV – Rider Schedule No. 2  
**Title: SYSTEM SAFETY ENHANCEMENT RIDER (SSER)**

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Step 2. Revenue Requirement by Class. The SSER Revenue Requirement determined under Step 1 shall be allocated to customer classes based on the allocation approved in the Company’s most recent rate determination.

Step 3. Base Rate Adjustments. The Base Rate Adjustment for each customer class will be a per Ccf or per MMBtu rate that is determined by dividing the Rider SSER Revenue Requirement by Customer Class determined in Step 2 by the annual volumes used to design rates in the Company’s most recent rate determination. For SCS transportation customers, the SSER Base Rate Adjustment will be converted to a MMBtu rate using a factor of 1.02998.

<u>Customer Class</u>	<u>Volumes – Ccf</u>	<u>Volumes - MMBtu</u>
Residential Service (RS-1)	195,664,213	
Small Commercial Service (SCS-1)	158,811,577	
Small Commercial Service (SCS-2)	3,728,172	
Small Commercial Service (SCS-3)	135,905	
Large Commercial Service (LCS-1)		26,469,333

**2.5 FUTURE RATE CASE APPLICATIONS**

2.5.1. In the event the Company files a general rate application, all qualifying replacements upon which a return was recovered pursuant to this SSER shall be included in rate base net of depreciation in calculating the revenue requirement. The inclusion of any costs via this Rider SSER shall not be deemed a finding that the costs are necessary and appropriate or in the public interest. The prudence of such costs shall be addressed in the Company’s next general rate case proceeding.

2.5.2 Rider SSER shall remain in effect until the effective date of new rates following the Company filing a general rate case application.

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 4-2.5/6  
 Replacing: Original                      Sheet No. 4-2.5/6  
  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas                      Class of Service: All  
  
 PART IV – Rider Schedule No. 2  
**Title: SYSTEM SAFETY ENHANCEMENT RIDER  
 (SSER)**

PSC File Mark Only

2.6. COMPLIANCE AUDITS

2.6.1. Each monthly filing under Rider SSER will be subject to a compliance audit for a period of five (5) years after the date of the filing (the “compliance audit period”). If the Company does not timely provide the supporting documents identified herein, the five year compliance audit period restriction will be extended for a period of time equal to the period of any such delay. Any pre-implementation review of monthly filings for mechanical correctness does not constitute a compliance audit. Interim inquiries, questions, informal conversations, and other communications do not constitute a compliance audit. Staff will advise the Company in writing when it begins a compliance audit and will identify to the Company the Rider SSER filings that will be subject to such an audit. At the conclusion of its compliance audit, Staff will report its findings to the Company and will file the results with the Commission. All charges under Rider SSER not conforming to the specific tariff language shall be subject to refund.

2.7. APPLICABLE RATE SCHEDULES

Residential Firm Sales Service (RS-1)  
 Small Commercial Firm Sales Service (SCS-1)  
 Small Commercial Firm Sales Service—Off Peak (SCS-2)  
 Small Commercial Firm Sales Service—NGV (SCS-3)  
 Large Commercial Firm Service (LCS-1)  
 Unmetered Gas Light Firm Sales Service (GL-1)

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised                      Sheet No. 4-2.6/6  
 Replacing: Original                      Sheet No. 4-2.6/6  
  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas                      Class of Service: All  
 PART IV – Rider Schedule No. 2  
**Title: SYSTEM SAFETY ENHANCEMENT RIDER (SSER)**

PSC File Mark Only

**ATTACHMENT 1**  
**SUMMIT UTILITIES ARKANSAS**  
**SYSTEM SAFETY ENHANCEMENT RIDER ("SSER")**  
**RATES EFFECTIVE MONTH 00, 20XX**

Line Number (A)	Description (B)	Reference (C)	(D)	Amount (E)
1	Adjusted Gross Plant (Gross Plant less Retirements)		\$	-
2	Accumulated Depreciation (Net of Retirements)			-
3	Net Plant	(Line 1 - Line 2)		-
4	Required Operating Income	(Line 3 * Approved Pre-Tax Rate of Return)		-
5	Depreciation Expense	(Line 1 * Approved Depreciation Rates)		-
6	Incremental Property Tax Expense	(Line 3 * Approved Property Tax Rate)		-
7	Total Expenses	(Line 5 + Line 6)		-
8	SSER Rider Revenue Requirement	(Line 4 + Line 7)	\$	-

## SUMMIT UTILITIES ARKANSAS, INC.

Attachment A

APSC FILED Time: 1/25/2024 11:16:48 AM; Rec'd 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

## Franchise Taxes by Community

<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>		<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>
1	Alexander	4.25%		42	Conway	4.25%
2	Alicia	\$1.00/meter (A)		43	Corning	6.00%
3	Altheimer	4.25%		44	Cotton Plant	4.25%
4	Amity	\$1.00/meter (A)		45	Cove	4.00%
5	Anthonyville	4.25%		46	Coy	4.00%
6	Antoine	4.25%		47	Crawfordsville	\$1.00/meter (A)
7	Arkadelphia	5.00%		48	Crossett	4.25%
8	Arkansas City	\$1.00/meter (A)		49	Danville	4.00%
9	Ashdown	4.00%		50	Dardanelle	4.25%
10	Atkins	5.00%		51	Datto	\$1.00/meter (A)
11	Bald Knob	4.25%		52	Delight	\$1.00/meter (A)
12	Batesville	4.25%		53	Dequeen	4.00%
13	Bauxite	5.00%		54	Dermott	4.25%
14	BAY	4.25%		55	DeWitt	4.00%
15	Bearden	\$2.00/meter (A)		56	Diaz	\$1.00/meter (A)
16	Beebe	\$1.00/meter (A)		57	Dierks	4.00%
17	Belleville	4.25%		58	Dover	4.00%
18	Benton	4.25%		59	Dumas	4.25%
19	Biggers	5.00%		60	Earle	\$1.00/meter (A)
20	Biscoe	4.00%		61	East Camden	\$1.50/meter (A)
21	Black Rock	\$1.00/meter (M)		62	Edmonson	4.00%
22	Black Springs	\$2.00/meter (A)		63	El Dorado	4.25%
23	Bono	5.00%		64	Elaine	4.25%
24	Bradford	4.25%		65	Emerson	5.00%
25	Bradley	\$3.30/meter (D)		66	England	4.25%
26	Brinkley	\$1.00/meter (A)		67	Enola	\$2.00/meter (A)
27	Bryant	5.20%		68	Eudora	4.25%
28	Buckner	\$2.00/meter (A)		69	Fordyce	4.25%
29	Cabot	4.25%		70	Foreman	4.00%
30	Caddo Valley	4.50%		71	Forrest City	4.25%
31	Cale	\$2.00/meter (A)		72	Fouke	\$2.00/meter (A)
32	Calion	\$1.07/meter (D)		73	Friendship	4.25%
33	Camden	\$2.50/meter (M)		74	Garland City	3.00%
34	Cammack Village	\$2.00/meter (A)		75	Garner	4.00%
35	Carlisle	\$2.00/meter (A)		76	Gillett	\$1.00/meter (A)
36	Cave City	4.25%		77	Gillham	4.00%
37	Chidester	4.50%		78	Gilmore	\$1.00/meter (A)
38	Clarendon	8.00%		79	Glenwood	4.25%
39	Clarksville	4.00%		80	Gould	\$1.00/meter (A)
40	Clinton	\$1.00/meter (A)		81	Grady	4.25%
41	Colt	5.25%		82	Greenbrier	4.25%
83	Griffithville	\$1.00/meter (A)		129	Marion	\$1.00/meter (A)
84	Gurdon	5.00%		130	Marked Tree	4.25%
85	Guy	3.00%		131	Marvell	6.50%

## SUMMIT UTILITIES ARKANSAS, INC.

Attachment A

APSC FILED Time: 1/25/2024 11:16:48 AM; Rec'd: 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

## Franchise Taxes by Community

<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>		<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>
86	Hamburg	4.25%		132	Maumelle	4.25%
87	Hampton	4.25%		133	Mayflower	4.25%
88	Haskell	4.25%		134	McCaskill	4.25%
89	Havanna	4.00%		135	McCrary	4.50%
90	Haynes	\$2.00/meter (D)		136	McGehee	4.25%
91	Heber Springs	4.25%		137	McNab	4.00%
92	Hector	4.25%		138	McNeil	\$2.00/meter (A)
93	Helena	5.00%		139	McRae	4.00%
94	Higginson	4.25%		140	Mena	4.00%
95	Holly Grove	4.25%		141	Menifee	4.00%
96	Hope	4.25%		142	Mineral Springs	4.25%
97	Horatio	4.00%		143	Monticello	4.25%
98	Hot Springs	4.25%		144	Montrose	4.25%
99	Hoxie	5.00%		145	Morrilton	4.25%
100	Hughes	\$1.00/meter (A)		146	Mount Ida	5.00%
101	Humnoke	\$2.00/meter (A)		147	Mount Vernon	3.50%
102	Humphrey	\$2.00/meter (M)		148	Mountain Pine	4.25%
103	Huttig	\$1.00/meter (A)		149	Murfreesboro	4.25%
104	Imboden	5.00%		150	Nashville	4.25%
105	Jacksonport	4.50%		151	Newark	4.25%
106	Jacksonville	3.00%		152	Newport	\$8.60/meter (A)
107	Jericho	4.00%		153	Norman	4.25%
108	Jonesboro	4.25%		154	Norphlet	\$2.00/meter (A)
109	Judsonia	\$2.00/meter (A)		155	North Little Rock	4.25%
110	Junction City	\$2.00/meter (A)		156	Oil Trough	\$1.00/meter (D)
111	Kensett	4.25%		157	Okolona	4.25%
112	Kingsland	4.25%		158	Ola	4.25%
113	Knoxville	3.00%		159	Oppello	\$1.00/meter (A)
114	LaGrange	\$2.00/meter (D)		160	Palestine	4.25%
115	Lake Village	\$1.00/meter (A)		161	Pangburn	\$1.00/meter (A)
116	Lamar	4.00%		162	Paragould	4.25%
117	Lepanto	4.25%		163	Parkdale	4.00%
118	Letona	\$1.00/meter (A)		164	Parkin	4.25%
119	Lewisville	4.25%		165	Patterson	4.50%
120	Lexa	3.00%		166	Perla	\$2.00/meter (D)
121	Little Rock	5.20%		167	Perry	\$1.00/meter (A)
122	London	\$2.00/meter (A)		168	Perrytown	\$1.00/meter (A)
123	Lonoke	4.25%		169	Perryville	4.25%
124	Louann	4.25%		170	Pine Bluff	4.25%
125	Magness	4.50%		171	Plainview	4.00%
126	Magnolia	4.25%		172	Plumerville	\$2.00/meter (A)
127	Malvern	4.25%		173	Pochahontas	3.00%
128	Marianna	2.00%		174	Portia	\$1.00/meter (M)
175	Portland	\$5,000/year		208	Tollette	\$2.00/meter (A)

## SUMMIT UTILITIES ARKANSAS, INC.

Attachment A

APSC FILED Time: 1/25/2024 11:16:48 AM; Rec'd 1/25/2024 11:07:58 AM; Docket 23-079-U-Doc. 18

## Franchise Taxes by Community

<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>		<u>Item No.</u>	<u>Town/City</u>	<u>Franchise Tax</u>
176	Pottsville	4.25%		209	Traskwood	\$1.00/meter (A)
177	Poyen	\$1.00/meter (A)		210	Trumann	4.25%
178	Prattsville	\$1.00/meter (A)		211	Tuckerman	\$1.00/meter (A)
179	Prescott	\$2.00/meter (A)		212	Tull	\$1.00/meter (A)
180	Quitman	4.25%		213	Turrell	4.25%
181	Redfield	4.25%		214	Tyronza	4.50%
182	Reyno	5.00%		215	Ulm	\$1.00/meter (A)
183	Rison	4.50%		216	Vilonia	\$6.00/meter (A)
184	Rockport	4.25%		217	Wabbaseka	4.00%
185	Rosston	\$2.00/meter (A)		218	Waldo	4.25%
186	Russell	\$1.00/meter (D)		219	Walnut Ridge	4.25%
187	Russellville	4.50%		220	Ward	\$2.00/meter (A)
188	Scranton	4.00%		221	Warren	5.00%
189	Searcy	4.25%		222	Washington	\$2.00/meter (A)
190	Shannon Hills	5.20%		223	Weiner	4.25%
191	Sheridan	\$2.00/meter (A)		224	Weldon	\$1.00/meter (A)
192	Sherrill	\$1.00/meter (A)		225	West Helena	5.00%
193	Sherwood	4.25%		226	West Memphis	4.25%
194	Smackover	4.25%		227	West Memphis	\$2.00/meter (A)
195	Stamps	4.25%		228	West Point	\$1.00/meter (A)
196	Star City	3.00%		229	Wheatley	4.25%
197	Stephens	4.25%		230	Whelen Springs	\$2.00/meter (A)
198	Strong	\$2.00/meter (A)		231	White Hall	\$2.00/meter (A)
199	Stuttgart	\$2.00/meter (A)		232	Willisville	\$2.00/meter (A)
200	Stuttgart	\$.50/meter (M)		233	Wilmar	4.25%
201	Success	5.00%		234	Wilmot	5.00%
202	Sulphur Rock	\$.50/meter (M)		235	Wilmot	\$2.00/meter
203	Sunset	\$1.00/meter (A)		236	Wilton	3.00%
204	Swifton	\$1.00/meter (A)		237	Wooster	3.00%
205	Taylor	\$2.00/meter (D)		238	Wrightsville	4.50%
206	Texarkana	6.00%		239	Wynne	\$2.00/meter (A)
207	Thornton	4.25%		240	Keo	4.25%

First Revised                      Sheet No. 4-4.1/3

Replacing: Original                      Sheet No. 4-4.1/3

Summit Utilities Arkansas, Inc.  
 (Name of Company)

Kind of Service: Natural Gas    Class of Service: Residential  
 and Small Commercial

PART IV – Rider Schedule No. 4

**Title: WEATHER NORMALIZATION ADJUSTMENT (WNA)**

PSC File Mark Only

**4. WEATHER NORMALIZATION ADJUSTMENT (WNA)**

4.1. For bills rendered from November 1 through April 30 each year, the applicable margin rates for gas service to customers served under the applicable rate schedules shall be adjusted by a Weather Normalization Adjustment (WNA) to reflect much of the impact of heating degree day variations from normal levels which were used to set rates under the applicable rate schedules.

4.2. In order to calculate the total weather adjustment for the applicable billing cycle, a weather deviation is computed and multiplied by the applicable margin rate. A per Ccf WNA adjustment is calculated by dividing the total weather adjustment by the average Ccf usage per customer for all customers in each billing cycle, using the formula described below. The per Ccf adjustment for each applicable rate schedule is applied to customer's usage for the billing cycle. The WNA shall be separately identified on customer bills.

4.3. CALCULATION OF WEATHER NORMALIZATION ADJUSTMENT

4.3.1. The WNA is calculated as follows:

$$WNA_i = \frac{R_i(DDF_i(NDD - ADD))}{AAU_i}$$

Where: i                      =      Any particular rate classification to which the WNA is to be applied.

WNA                          =      Weather Normalization Dollar Adjustment per Ccf

R                              =      Applicable Margin Rate

DDF                          =      Degree Day Factor associated with the applicable rate schedule:

**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 4-4.2/3  
 Replacing: Original Sheet No. 4-4.2/3  
Summit Utilities Arkansas, Inc.  
 (Name of Company)  
 Kind of Service: Natural Gas Class of Service: Residential  
 and Small Commercial

PART IV – Rider Schedule No. 4

**Title: WEATHER NORMALIZATION ADJUSTMENT (WNA)**

PSC File Mark Only

Residential Service (RS-1) .1563  
 Small Commercial Sales (SCS-1)  
 (SSO) .6369

NDD = Normal Degree Days during the billing cycle  
 ADD = Actual Degree Days during the billing cycle  
 AAU = Average Actual Usage per customer for each billing cycle

4.4. DEFINITIONS

4.4.1. Normal Degree-days: The heating degree-days, which are based on a 30-year average ending October 31, 2023 as are shown on Attachment 1.

4.4.2. Actual Degree Days: The actual heating degree days as published by Weather Services Corporation or any other nationally recognized third-party weather service.

4.4.3. Applicable Margin Rate:

4.4.3.1. The Residential Service (RS-1). The RS-1 WNA marginal rate will use the marginal rate of the residential volumes that are in excess of 15 Ccf. The resulting WNA price will be applicable only to volumes in excess of 15 Ccf.

4.4.3.2. The Small Commercial Sales Service (SCS-1) System Supply Option (“SSO”). The SCS-1 WNA marginal rate will use a weighted average marginal rate of the November - April SCS-1 SSO volumes that are in excess of 78 Ccf. The mechanics will be to use the monthly bill frequencies to determine the volume in the 79-1,500 Ccf range, the volume in the 1,501-15,000 Ccf range, and the volume above the 15,000 Ccf range. The weighted average margin will be determined by applying the first block margin rate to the 79-1,500 Ccf volumes, the second block margin rate to the



**ARKANSAS PUBLIC SERVICE COMMISSION**

First Revised Sheet No. 4-4.3/3

Replacing: Original Sheet No. 4-4.3/3

Summit Utilities Arkansas, Inc.  
(Name of Company)

Kind of Service: Natural Gas Class of Service: Residential  
and Small Commercial

PART IV – Rider Schedule No. 4

**Title: WEATHER NORMALIZATION ADJUSTMENT (WNA)**

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volumes in the 1,501-15,000 range, and the third block margin rate to the volumes in the range above 15,000 Ccf, summing those totals and dividing the results by the total volumes in those ranges. The resulting WNA price will only apply to volumes in excess of 78 Ccf.

4.5. APPLICABLE RATE SCHEDULES

Residential Firm Sales Service (RS-1)  
Small Commercial Firm Sales Service (SCS-1) System Supply Option (SSO)

4.6. ANNUAL REPORT

The Company will file annually in Docket No. 23-079-U by July 31 a comparison of actual and normal heating degree days by month and by season, total WNA revenues by rate schedule by month and by season, WNA bill analysis for varying levels of usage by rate schedule by month and by season, WNA complaints, and a definition of HDD.



**ARKANSAS PUBLIC SERVICE COMMISSION**

<u>Original</u>	Sheet No. <u>4-8.1/7</u>
Replacing:	Sheet No.
<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Residential and Small Commercial</u>
PART IV – Rider Schedule No. 8	
<b>Title: BILLING DETERMINANT RATE ADJUSTMENT RIDER (BDA TARIFF)</b>	

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8. BILLING DETERMINANT RATE ADJUSTMENT TARIFF (BDA)

6.1. PURPOSE

The purpose of the Billing Determinant Rate Adjustment Tariff (“BDA”) is to account for a decline in billing determinants, which results in a decline in Non-Gas Base Revenues (“Base Revenues”), System Safety Enhancement Rider (“SSER”) revenues and Government Mandated Expenditures Surcharge Rider (“GMES”) revenues by Summit Utilities Arkansas, Inc. (“Company”) subsequent to rates being established using billing determinants from Docket No. 23-079-U. The Base Revenues, SSER revenues, and GMES revenues in any given Evaluation Period shall be compared to the Base Revenues as approved in the Final Rate Case Order in Docket No. 23-079-U plus the Intended Revenues for the SSER and GMES riders during the Evaluation Period, as calculated on Attachment C. To the extent that a revenue shortfall exists, the BDA rate adjustment shall be determined as set forth in Paragraph 8.4.3 Methodology.

The impact on Base Revenues resulting from changes in bill volumes due to actual heating degree days being higher or lower than normal heating degree days is accounted for through the Weather Normalization Adjustment Rider (WNA).

No rate adjustment shall be made to an applicable rate classification (BDA will be zero) if:

**ARKANSAS PUBLIC SERVICE COMMISSION**

<u>Original</u>	Sheet No. <u>4-8.2/7</u>
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Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Residential and Small Commercial</u>
PART IV – Rider Schedule No. 8	
<b>Title: BILLING DETERMINANT RATE ADJUSTMENT RIDER (BDA TARIFF)</b>	

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- i. The sum of the actual Non-Gas Base Revenues, SSER revenues, and GMES revenues for any applicable rate classification for the Evaluation Period is equal to or greater than the sum of the corresponding rate classification Non-Gas Base Revenues established in the Final Rate Case Order in Docket No. 23-079-U plus the Intended Revenues for the SSER, and GMES riders during the Evaluation Period; or,
- ii. The allocated Revenue Surplus for any applicable rate classification is greater than the Initial Revenue Shortfall for that rate classification.

The BDA as described in this rider shall apply to the Residential Firm Sales Service (RS-1), Small Commercial Firm Sales Service (SCS-1), Small Commercial Firm Sales Service—Off-Peak (SCS-2), and Small Commercial Firm Sales Service—NGV (SCS-3) rate classes.

**6.2 EVALUATION REPORT FILING AND REVIEW**

No later than May 1, 2025, and then no later than May 1 of each year thereafter, the Company shall file annually with the Commission an Evaluation Report (“Evaluation Report”) prepared in accordance with the provisions of Paragraph 6.4 Billing Determinant and Revenue Analysis. The Company shall provide the Staff with workpapers supporting the data and calculations reflected in the Evaluation Report.

**ARKANSAS PUBLIC SERVICE COMMISSION**

<u>Original</u>	Sheet No. <u>4-8.3/7</u>
Replacing:	Sheet No.
<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Residential and Small Commercial</u>
PART IV – Rider Schedule No. 8	
<b>Title: BILLING DETERMINANT RATE ADJUSTMENT RIDER (BDA)</b>	

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The applicable rate adjustment under the BDA shall be effective with the bills rendered no later than 60 days after the date the Evaluation Report is filed and shall be in effect for the following twelve months.

In the event the Staff disputes any portion of the rate adjustment proposed, the BDA shall become effective for the undisputed portion of BDA rate adjustment on the day specified in the preceding paragraph. However, to the extent that the Commission ultimately supports a finding in excess of the undisputed portion, the unrecognized portion of the increase shall be collectable.

Any initially contested amounts that are ultimately supported by the Commission shall be recoverable during the current collection period unless ratepayer impact would indicate that the recovery timeframe be lengthened, in which case the recovery period will not exceed twelve months.

The Company shall record its best estimate of the amounts to be recognized under the BDA so as to reflect in its books and records a fair representation of actual earnings for the accounting period. Such estimate shall be adjusted, if necessary, upon filing the BDA computations with the Commission, and again upon final Commission approval.

**6.3. EXPIRATION OF RIDER**

The BDA shall remain in effect and operational until new rates become effective pursuant to Commission order in a subsequent general rate application proceeding.

Original Sheet No. 4-8.4/7  
Replacing: Sheet No.  
Summit Utilities Arkansas, Inc.  
(Name of Company)  
Kind of Service: Natural Gas Class of Service: Residential  
and Small Commercial  
PART IV – Rider Schedule No. 8  
**Title: BILLING DETERMINANT RATE**  
**ADJUSTMENT RIDER (BDA)**

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#### 6.4. BILLING DETERMINANT AND REVENUE ANALYSIS

##### 6.4.1. EVALUATION PERIOD

The Evaluation Period shall reflect the twelve-month period beginning on the first day of the month after new rates become effective from the Company’s general rate case, Docket No. 23-079-U. All data provided in the Evaluation Report shall be based on actual results for the Evaluation Period as recorded on the books of the Company in accordance with the Uniform System of Accounts.

##### 6.4.2. EVALUATION PERIOD ADJUSTMENTS

Actual (per book) data for each Evaluation Period shall be adjusted to exclude the revenues associated with the Gas Supply Rate Rider (GSR), Municipal Tax Adjustment (TA), the BDA, energy efficiency rider (except for the Lost Contributions to Fixed Cost (LCFC) component, which shall be included), System Safety Enhancement Rider (SSER), and non-rate class specific revenues.

##### 6.4.3. METHODOLOGY

The BDA adjustment amount for any Evaluation Period shall be determined in accordance with the methodology set out in Attachment A.

Actual (per book) data shall be utilized for each Evaluation Period, subject to the weather normalization of weather-sensitive gas sales, as determined in accordance with the weather normalization methodology set out in Attachment B.

- i. If the sum of the actual Non-Gas Base Revenues, SSER revenues, and GMES revenues from the Evaluation Period for each rate class included

**ARKANSAS PUBLIC SERVICE COMMISSION**

<u>Original</u>	Sheet No. <u>4-8.5/7</u>
Replacing:	Sheet No.
<u>Summit Utilities Arkansas, Inc.</u> (Name of Company)	
Kind of Service: <u>Natural Gas</u>	Class of Service: <u>Residential and Small Commercial</u>
PART IV – Rider Schedule No. 8	
<b>Title: BILLING DETERMINANT RATE ADJUSTMENT RIDER (BDA)</b>	

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(RS-1, SCS-1, SCS-2, and SCS-3) and shown on Attachment A are equal to or greater than the Benchmark Value non-gas revenues for these same rate classifications, also shown on Attachment A, then the BDA adjustment for that class shall be set to zero.

ii. Any Revenue Surplus by rate classification included shall be netted against any Initial Revenue Shortfall that might exist in any other rate classification(s) also included.

iii. If as determined on Attachment A, a Revenue Surplus exists in any of the rate classes non-applicable to the BDA, the Revenue Surplus shall be netted against any eligible Revenue Shortfall that exists in the applicable rate classes. In the event that a Revenue Shortfall exists in more than one of the applicable rate classes, then the Revenue Surplus from the non-applicable rate classes shall be netted against the Revenue Shortfalls in the applicable rate classes on a pro-rata basis.

6.5. DEFINITION OF TERMS

6.5.1. NON-GAS BASE REVENUES

The actual (per book) data for each Evaluation Period, adjusted to exclude the revenues associated with the SSER, GSR, TA, BDA, EECR (except for the LCFC component, which shall be included in non-gas revenues), GMES, and non-rate class specific revenues.

6.5.2. INITIAL REVENUE SHORTFALL

The Initial Revenue Shortfall for any applicable rate classification included herein for the Evaluation Period, if any, shall be determined using the Initial Revenue Shortfall formula set out in Section 1 of Attachment A.

Original

Sheet No. 4-8.6/7

Replacing:

Sheet No.

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas

Class of Service: Residential  
and Small Commercial

PART IV – Rider Schedule No. 8

**Title: BILLING DETERMINANT RATE  
ADJUSTMENT RIDER (BDA)**

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### 6.5.3. FINAL REVENUE SHORTFALL

The Final Revenue Shortfall for any applicable rate classification included for the Evaluation Period, if any, shall be determined using the methodology set out in Section 2 of Attachment A.

### 6.5.4. REVENUE SURPLUS

The Revenue Surplus for any applicable rate classification included during the Evaluation Period, if any, shall be determined using the Revenue Surplus Formula set out in Section 2 of Attachment A.

### 6.5.5. EVALUATION PERIOD VOLUMES

The Evaluation Period Volumes for the calendar year shall be the weather adjusted volumes associated with the non-gas revenues reported on the Company's books and records.

### 6.5.6. BENCHMARK VALUE

For the purposes of this rider, the Benchmark Value shall mean the annual non-gas rate schedule requirement established in the Final Rate Case Order in Docket No. 23-079-U for ratemaking purposes<sup>1</sup> plus the Intended Revenues for SSER and GMES during the Evaluation Period as determined

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<sup>1</sup> Such revenues are exclusive of the Special Contract revenues and the Transportation Administration Fee revenues.



**ARKANSAS PUBLIC SERVICE COMMISSION**

Original

Sheet No. 4-8.7/7

Replacing:

Sheet No.

Summit Utilities Arkansas, Inc.

(Name of Company)

Kind of Service: Natural Gas

Class of Service: Residential  
and Small Commercial

PART IV – Rider Schedule No. 8

**Title: BILLING DETERMINANT RATE  
ADJUSTMENT RIDER (BDA)**

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on Attachment C.

**6.5.7. WEATHER NORMALIZATION OF GAS SALES**

The Weather Normalization of weather sensitive gas sales and transportation volumes by rate classification shall be determined using the Weather Normalization Formula set out in Attachment B. The weather normalized volumes for the RS-1 and SCS-1 SSO rate classifications shall be divided into the Final Revenue Shortfall for that rate classification to determine the BDA rate adjustment for that rate classification.

**6.5.8. INTENDED REVENUES**

The Intended Revenues for SSER and GMES shall be calculated as determined on Attachment C.

**6.6. APPLICABLE RATE SCHEDULES:**

- Residential Firm Sales Service (RS-1)
- Small Commercial Firm Sales Service (SCS-1)
- Small Commercial Firm Sales Service—Off-Peak (SCS-2)
- Small Commercial Firm Sales Service—NGV (SCS-3)

**SUMMIT UTILITIES ARKANSAS, INC.**  
**DETERMINATION OF INTERIM BILLING DETERMINANT RATE ADJUSTMENT TARIFF**  
**EVALUATION PERIOD ENDING \_\_\_\_\_**

**SECTION 1**

**CLASS REVENUE TEST**

DESCRIPTION	REFERENCE	Residential	Small Commercial (SCS-1)	Small Commercial (SCS-2)	Small Commercial (SCS-3)	Large Commercial
1 Non-Gas Revenues - Evaluation Period	Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
2 Non-Gas Benchmark Value Revenues	Attachment C	\$ -	\$ -	\$ -	\$ -	\$ -
3 <b>Initial Revenue Shortfall</b>	<b>Line 1 - Line 2</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>\$ -</b>
4 <b>If Line 3 &lt; 0, then Go to Section 2, Otherwise No Adjustment</b>		<b>No Adjustment</b>	<b>No Adjustment</b>	<b>No Adjustment</b>	<b>No Adjustment</b>	<b>NA</b>

Note: Large Commercial non-gas revenues on Line 1 will be the larger of either the authorized LCS non-gas rate schedule requirement from Docket No. 23-079-U plus the Intended Revenues for SSER, GMES, or the actual LCS non-gas revenues.

**SECTION 2**

**INTERIM BILLING DETERMINANT RATE ADJUSTMENT TARIFF (BDA TARIFF) CALCULATION**

DESCRIPTION	REFERENCE	Residential	Small Commercial (SCS-1)	Small Commercial (SCS-2)	Small Commercial (SCS-3)	Large Commercial
5 Revenue Surplus	Line 1 - Line 2	\$ -	\$ -	\$ -	\$ -	\$ -
6 Revenue Surplus Allocation Factors	Line 5 / Σ Line 3	0%	0%	0%	0%	NA
7 Revenue Surplus Allocation	Line 6 * Σ Line 5	\$ -	\$ -	\$ -	\$ -	NA
8 <b>Final Revenue Shortfall</b>	<b>Line 3 + Line 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
9 Weather Normalized Volumes (Residential and SCS-1 SSO Only)	Line 11	0 Ccf	0 Ccf	0 Ccf	0 Ccf	NA
10 <b>BDAC Calculation</b>	<b>-(Line 8 / Line 9)</b>	\$ -	\$ -	\$ -	\$ -	NA

Note: With respect to Small Commercial Service customers on transportation, the conversion to a MMBtu rate is based on the same methodology used in Docket No. 23-079-U.

**SECTION 3 (For Informational Purposes Only)**

Line No.	DESCRIPTION	REFERENCE	Residential	Small Commercial (SCS-1)	Small Commercial (SCS-2)	Small Commercial (SCS-3)	Large Commercial
11	Gas Volumes - Evaluation Period	Per Books Adjusted for Weather (Residential and SCS-1 SSO Only)	0 Ccf	0 Ccf	0 Ccf	0 Ccf	0 Ccf
12	Gas Volumes - Benchmark Value	Docket No. 23-079-U	0 Ccf	0 Ccf	0 Ccf	0 Ccf	0 Ccf
13	<b>Volume Deficiency</b>	<b>Line 11 - Line 12</b>	<b>NA</b> Ccf	<b>NA</b> Ccf	<b>NA</b> Ccf	<b>NA</b> Ccf	<b>NA</b> Ccf
14	Customer Count - Evaluation Period	Per Books	0	0	0	0	0
15	Customer Count - Benchmark Value	Docket No. 23-079-U	0	0	0	0	0
16	<b>Customer Count Deficiency</b>	<b>Line 14- Line 15</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

**SUMMIT UTILITIES ARKANSAS, INC.**  
**CALCULATION OF WEATHER ADJUSTMENT FACTOR**  
**EVALUATION PERIOD ENDING \_\_\_\_\_**

<b>Residential</b>		(1)	(2)	(3) = (2) - (1)	(4)	(5) = (3) * (4)	(6)	(7) = (5) * (6)
Line No.	Month	Evaluation Period Actual HDD	Normal HDD	HDD Variance	HDD FACTOR	UPC Adjust	Monthly Customers	Weather Adjustment Factor
1	October	0	0	0	0.1563	0.00	0	0
2	November	0	0	0	0.1563	0.00	0	0
3	December	0	0	0	0.1563	0.00	0	0
4	January	0	0	0	0.1563	0.00	0	0
5	February	0	0	0	0.1563	0.00	0	0
6	March	0	0	0	0.1563	0.00	0	0
7	April	0	0	0	0.1563	0.00	0	0
8	May	0	0	0	0.1563	0.00	0	0
9	June	0	0	0	0.1563	0.00	0	0
10	July	0	0	0	0.1563	0.00	0	0
11	August	0	0	0	0.1563	0.00	0	0
12	September	0	0	0	0.1563	0.00	0	0
13	Annual	0	0	0				0
<b>Small Commercial (SCS-1 SSO)</b>								
Line No.	Month	Evaluation Period Actual HDD	Normal HDD	HDD Variance	HDD Factor	UPC Adjust	Monthly Customers	Weather Adjustment Factor
14	October	0	0	0	0.6369	0.00	0	0
15	November	0	0	0	0.6369	0.00	0	0
16	December	0	0	0	0.6369	0.00	0	0
17	January	0	0	0	0.6369	0.00	0	0
18	February	0	0	0	0.6369	0.00	0	0
19	March	0	0	0	0.6369	0.00	0	0
20	April	0	0	0	0.6369	0.00	0	0
21	May	0	0	0	0.6369	0.00	0	0
22	June	0	0	0	0.6369	0.00	0	0
23	July	0	0	0	0.6369	0.00	0	0
24	August	0	0	0	0.6369	0.00	0	0
25	September	0	0	0	0.6369	0.00	0	0
26	Annual	0	0	0				0

**SUMMIT UTILITIES ARKANSAS, INC.**  
**CALCULATION OF BENCHMARK VALUE BASE REVENUES**  
**EVALUATION PERIOD ENDING \_\_\_\_\_**

<b>Residential</b>		(1)	(2)	(3) = (1) * (2)	(4)	(5) = (1) * (4)	(6)	(7) = (3) + (5) + (6)
Line No.	Month	Volumes (Ccf) Docket No. 23-079-U	SSER Rates Docket No. 23-079-U	Intended SSER Revenues	GMES Rates Docket No. 23-079-U	Intended GMES Revenues	Non-Gas Rate Schedule Req. Docket 23-079-U	Total Benchmark Value Base Revenues
1	October	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
2	November	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
3	December	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
4	January	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
5	February	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
6	March	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
7	April	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
8	May	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
9	June	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
10	July	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
11	August	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
12	September	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
13	Annual	-		\$ -		\$ -	\$ -	\$ -
<b>Small Commercial (SCS-1 SSO)</b>								
Line No.	Month	Volumes (Ccf) Docket No. 23-079-U	SSER Rates Docket No. 23-079-U	Intended SSER Revenues	GMES Rates Docket No. 23-079-U	Intended GMES Revenues	Non-Gas Rate Schedule Req. Docket 23-079-U	Total Benchmark Value Base Revenues
14	October	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
15	November	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
16	December	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
17	January	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
18	February	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
19	March	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
20	April	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
21	May	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
22	June	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
23	July	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
24	August	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
25	September	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
26	Annual	-		\$ -		\$ -	\$ -	\$ -

**SUMMIT UTILITIES ARKANSAS, INC.**  
**CALCULATION OF BENCHMARK VALUE BASE REVENUES**  
**EVALUATION PERIOD ENDING \_\_\_\_\_**

		(1)	(2)	(3) = (1) * (2)	(4)	(5) = (1) * (4)	(6)	(7) = (3) + (5) + (6)
<b>Small Commercial (SCS-1 TSO)</b>		Volumes (Ccf) Docket No. 23-079-U	SSER Rates Docket No. 23-079-U	Intended SSER Revenues	GMES Rates Docket No. 23-079-U	Intended GMES Revenues	Non-Gas Rate Schedule Req. Docket 23-079-U	Total Benchmark Value Base Revenues
Line No.	Month							
27	October	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
28	November	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
29	December	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
30	January	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
31	February	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
32	March	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
33	April	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
34	May	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
35	June	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
36	July	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
37	August	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
38	September	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
39	Annual	-		\$ -		\$ -	\$ -	\$ -
<b>Small Commercial (SCS-2 SSO and TSO)</b>								
Line No.	Month	Volumes (Ccf) Docket No. 23-079-U	SSER Rates Docket No. 23-079-U	Intended SSER Revenues	GMES Rates Docket No. 23-079-U	Intended GMES Revenues	Non-Gas Rate Schedule Req. Docket 23-079-U	Total Benchmark Value Base Revenues
27	October	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
28	November	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
29	December	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
30	January	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
31	February	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
32	March	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
33	April	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
34	May	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
35	June	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
36	July	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
37	August	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
38	September	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
39	Annual	-		\$ -		\$ -	\$ -	\$ -

**SUMMIT UTILITIES ARKANSAS, INC.**  
**CALCULATION OF BENCHMARK VALUE BASE REVENUES**  
**EVALUATION PERIOD ENDING \_\_\_\_\_**

		(1)	(2)	(3) = (1) * (2)	(4)	(5) = (1) * (4)	(6)	(7) = (3) + (5) + (6)
<b>Small Commercial (SCS-3 SSO and TSO)</b>		Volumes (Ccf) Docket No. 23-079-U	SSER Rates Docket No. 23-079-U	Intended SSER Revenues	GMES Rates Docket No. 23-079-U	Intended GMES Revenues	Non-Gas Rate Schedule Req. Docket 23-079-U	Total Benchmark Value Base Revenues
Line No.	Month							
40	October	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
41	November	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
42	December	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
43	January	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
44	February	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
45	March	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
46	April	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
47	May	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
48	June	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
49	July	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
50	August	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
51	September	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
52	Annual	-		\$ -		\$ -	\$ -	\$ -
<b>Large Commercial (LCS-1 SSO and TSO)</b>								
		Volumes (MMBtu) Docket No. 23-079-U	SSER Rates Docket No. 23-079-U	Intended SSER Revenues	GMES Rates Docket No. 23-079-U	Intended GMES Revenues	Non-Gas Rate Schedule Req. Docket 23-079-U	Total Benchmark Value Base Revenues
Line No.	Month							
53	October	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
54	November	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
55	December	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
56	January	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
57	February	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
58	March	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
59	April	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
60	May	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
61	June	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
62	July	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
63	August	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
64	September	-	0.00000	\$ -	0.00000	\$ -	\$ -	\$ -
65	Annual	-		\$ -		\$ -	\$ -	\$ -

BEFORE THE  
ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF )  
SUMMIT UTILITIES ARKANSAS, INC. FOR A )  
GENERAL CHANGE OR MODIFICATION IN )  
ITS RATES, CHARGES AND TARIFFS )

DOCKET NO. 23-079-U

DIRECT TESTIMONY  
OF  
KURT W. ADAMS  
PRESIDENT AND CHIEF EXECUTIVE OFFICER  
ON BEHALF OF  
SUMMIT UTILITIES ARKANSAS, INC.

Date Filed: January 25, 2024

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**LIST OF EXHIBITS**

DIRECT EXHIBIT KWA-1 2022 CORPORATE SUSTAINABILITY REPORT



1

**I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.**

3 A. My name is Kurt W. Adams. I am President and Chief Executive Officer of Summit  
4 Utilities, Inc. (“SUI”). My business address is 10825 E. Geddes Ave, Suite 410, Centennial,  
5 Colorado 80112.

6 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK  
7 EXPERIENCE.**

8 A. I received a Bachelor of Arts degree in Government from Skidmore College in 1988; a  
9 Master of Arts degree in International Affairs from George Washington University in 1990;  
10 and a Juris Doctorate degree from the University of Maine School of Law in 1997. From  
11 1997 to 2003, I was a lawyer in private practice in Maine. From 2003 to 2005, I served as  
12 Chief Legal Counsel to Governor John Baldacci of Maine. In 2005, I was appointed to the  
13 Maine Public Utilities Commission where I served as its chairman until 2008. In 2008, I  
14 joined First Wind Holdings, Inc., a renewable energy development company, where I  
15 served as, among other things, Chief Development Officer. In 2014 and 2015, following  
16 First Wind's acquisition by SunEdison, Inc., I joined SUI, first as a member of the Board  
17 of Directors and then as President and Chief Executive Officer.

18 **Q. ON WHOSE BEHALF ARE YOU PROVIDING TESTIMONY IN THIS  
19 PROCEEDING?**

20 A. I am testifying on behalf of Summit Utilities Arkansas, Inc. (“SUA” or the “Company”).

1 **Q. HAVE YOU PREVIOUSLY PRESENTED TESTIMONY BEFORE THE**  
2 **ARKANSAS PUBLIC SERVICE COMMISSION (“COMMISSION”)?**

3 A. Yes. I testified in Docket No. 16-081-U in support of the Application brought by SUI to  
4 acquire A.O.G. Corporation, the direct parent of Arkansas Oklahoma Gas Corporation  
5 (“AOG”), a regulated natural gas utility operating in western Arkansas and eastern  
6 Oklahoma. I also testified in Docket No. 21-060-U in support of SUI’s application for a  
7 Certificate of Public Convenience and Necessity (“CPCN”) and Joint Application filed  
8 with CenterPoint Energy Resources Corp. (“CERC”), for all authorizations and approvals  
9 from the Commission necessary to acquire from CERC its natural gas utility assets in  
10 Arkansas.

11 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

12 A. The purpose of my testimony is to (1) provide an overview of the Company and its  
13 engagement in the State of Arkansas, (2) set forth the principal factors requiring the  
14 Company to request an increase in rates, including factors driving the need for increased  
15 base rates and for recovery of its prudently incurred costs and a return on equity that allows  
16 the Company to make the investments in its infrastructure necessary to provide safe and  
17 reliable service to Arkansans, (3) provide an overview of the filing and introduce the other  
18 witnesses who support the Company’s request for a rate increase and certain tariff  
19 modifications.

20 **Q. ARE YOU SPONSORING OR CO-SPONSORING ANY EXHIBITS?**

21 A. I sponsor the exhibit listed in my Table of Contents.

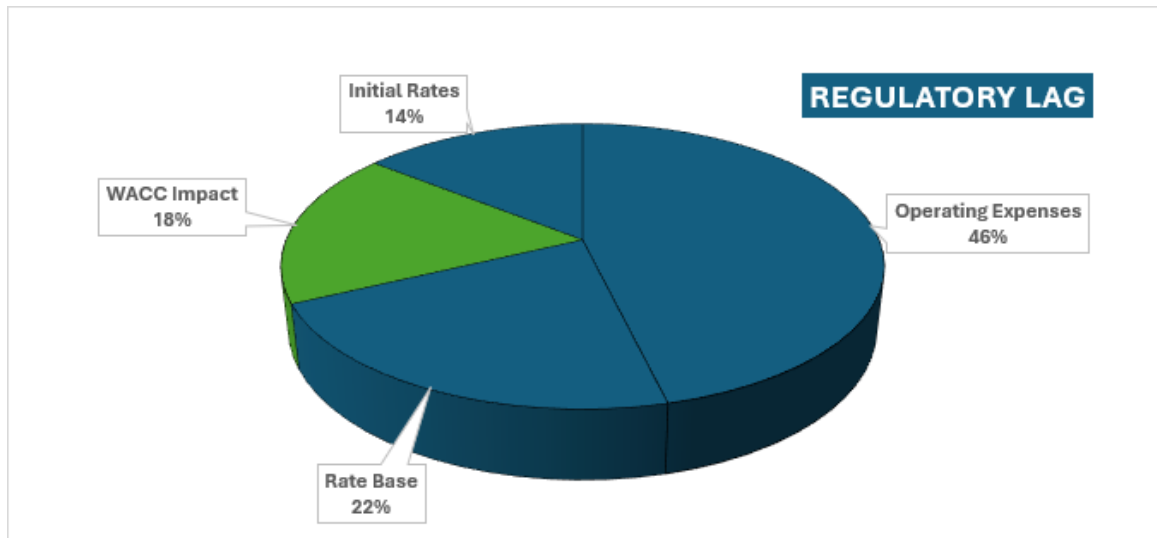
22 **Q. PLEASE PROVIDE A SUMMARY OF THE COMPANY’S RATE FILING.**

1 A. Since acquiring CERC's assets a little over two years ago, SUA's base rates have not been  
2 adjusted to reflect its costs of serving its customers. The primary drivers of the proposed  
3 rate increase are increases in rate base, and depreciation and amortization expense, which  
4 together reflect SUA's investments in plant to ensure a safe and reliable system for  
5 customers, as required by increasingly more stringent regulations. This case is about  
6 extinguishing regulatory lag associated with investments SUA had no choice but to make.

7 In addition, at the time of the closing of the asset sale transaction, SUA's interim  
8 rates – rates established in a negotiation leading to the Joint Settlement Agreement  
9 approved in the acquisition docket<sup>1</sup> -- reflected a revenue requirement that was less than  
10 what the Company's cost of service would actually be on day 1 following close of the  
11 transaction. As the Parties to the Settlement Agreement recognized at the time, the interim  
12 rates would create regulatory lag to be resolved in the Company's first general rate case,  
13 which the Settlement Agreement required would be noticed 12 to 24 months of the closing.  
14 As shown in the following chart, approximately 82% of the requested increase in base rates  
15 is the result of eliminating the regulatory lag between the establishment of interim rates  
16 and the determination, in this proceeding, of the Company's true cost of service.

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<sup>1</sup> See Joint Exhibit 1, Docket No. 21-060-U, Joint Motion to Approve Settlement Agreement and to Waive Hearing (October 14, 2021).

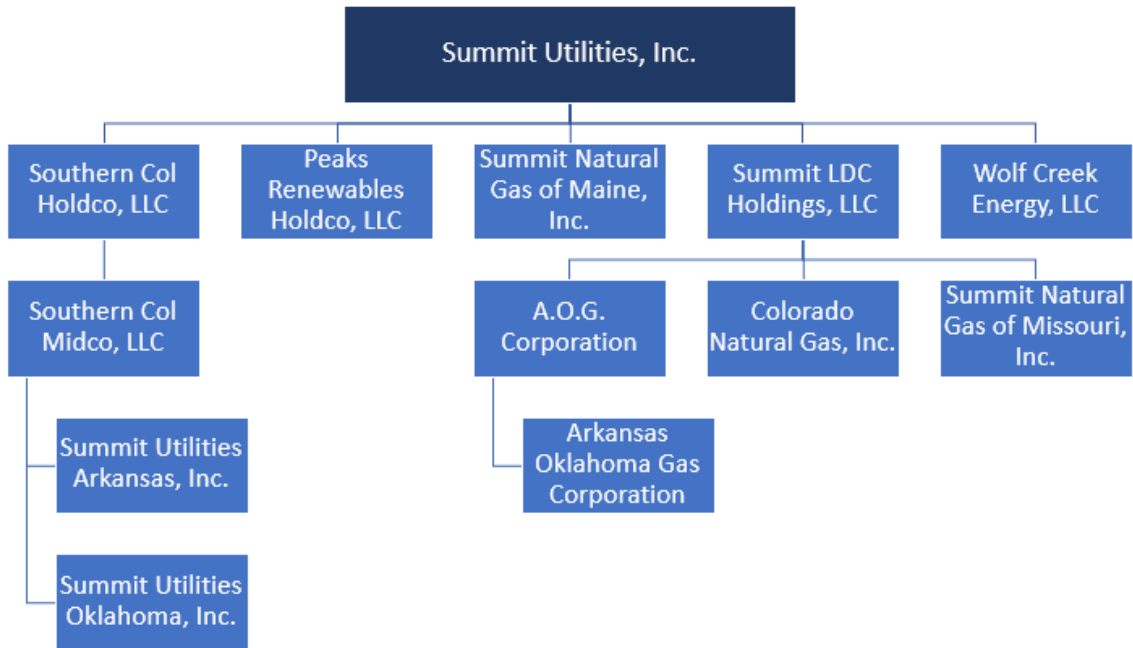


1           The remaining 18% of the need for an increase in base rates is explained by the  
2 Company’s request for the hypothetical capital structure and weighted average cost of the  
3 capital necessary to ensure that it is able to borrow suitable funds, at reasonable interest  
4 rates, to attract the capital of investors necessary to operate the distribution system safely,  
5 and to install new infrastructure that will improve the safety, reliability, and integrity of the  
6 system for the foreseeable future.

7           The Company has made substantial capital investments to improve the system, and  
8 it now requires an opportunity to earn a reasonable return on that investment. As a result  
9 of these capital investments, the Company also needs to recover its increased depreciation  
10 expenses, which alone represent approximately 38% of the operating expenses shown in  
11 the chart. Eliminating the regulatory lag in the recovery of a return on its investment, and  
12 the return of depreciation and amortization expense associated with that investment, is a  
13 major factor supporting SUA’s rate case filing.



1 Texas, including Texarkana, Texas. SUA was formed as a Colorado corporation for the  
2 purpose of owning and operating, as a natural gas utility, the purchased CERC assets used  
3 to provide service to CERC’s existing customers in Arkansas and Texas. SUA is a direct,  
4 wholly-owned subsidiary of Southern Col Midco, LLC, which, in turn, is a direct, wholly-  
5 owned subsidiary of Southern Col Holdco, LLC which, in turn, is a direct, wholly-owned  
6 subsidiary of SUI. The transaction between CERC and Southern Col Midco, LLC closed  
7 on January 10, 2022. The organizational chart below shows the relationship of SUI to its  
8 operating subsidiaries:



9 **Q. PLEASE DESCRIBE THE PROCEEDING THAT TOOK PLACE IN DOCKET NO.**  
10 **21-060-U.**

11 **A.** On June 11, 2021, SUI and CERC filed a Joint Application requesting all authorizations  
12 and approvals from the Commission necessary for SUA to acquire from CERC its natural

1 gas utility assets in Arkansas. The application included a request for a CPCN because SUA  
2 was to be a new Arkansas utility – a utility that would acquire only certain *assets* of CERC  
3 needed to operate a natural gas utility but not the existing, certificated utility company  
4 itself. On October 14, 2021, the Parties to the case, including SUI, the General Staff of the  
5 Commission (“Staff”), Office of the Attorney General, Arkansas Gas Consumers, Inc. and  
6 the Hospitals and Higher Education Group, filed a Joint Motion to Approve Settlement  
7 Agreement and to Waive Hearing, requesting that the Commission: approve and adopt the  
8 terms of the Settlement Agreement; grant SUA a CPCN to operate as a public utility subject  
9 to the jurisdiction of the Commission; approve SUA’s initial tariffs attached to the  
10 Settlement Agreement; and approve the sale of CERC’s assets and SUA’s acquisition of  
11 those assets. The Commission approved the Joint Settlement Agreement on December 6,  
12 2021.<sup>2</sup>

13 **Q. DID THE TRANSACTION BETWEEN SUI AND CERC DIFFER FROM ITS**  
14 **TRANSACTION WITH AOG?**

15 A. Yes. The Transaction between SUI and AOG was a typical stock sale in which the  
16 acquiring company purchased all shares of the acquired company. When SUI purchased  
17 AOG, it acquired a fully functioning gas utility, capable of continuing to provide for itself  
18 all necessary support services, and with an existing tariff and rates. In contrast, the  
19 transaction between CERC and SUI was for the sale and purchase of only specific assets  
20 in Arkansas, Oklahoma, and Texas. In essence, CERC sold to SUI the local distribution  
21 infrastructure it had used to serve the utility customers in its service territory but did not

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<sup>2</sup> Docket No. 21-060-U, Order No. 11.

1 transfer the significant resources it had relied on for the many corporate support services  
2 necessary to run a utility company. SUI would obtain those services on its own, through  
3 the development of new systems and hiring of personnel to operate those systems and the  
4 shared use of existing SUI resources and personnel.

5 **Q. EVEN THOUGH SUA AND AOG ARE EACH ULTIMATELY OWNED BY SUI,**  
6 **AND BOTH SERVE CUSTOMERS IN ARKANSAS, ARE THEY OPERATED AS**  
7 **TWO SEPARATE COMPANIES?**

8 A. Yes. SUA and AOG are separate utility companies, as are SUI's affiliated gas utility  
9 operating companies operating in Colorado, Maine, Missouri, and Oklahoma. Each of these  
10 separate utilities have their own employees that are engaged in operating the gas facilities  
11 located in their respective service territories. As is the case with all of SUI's operating  
12 subsidiaries, SUA receives shared services from SUI, the costs of which are allocated to  
13 the subsidiaries pursuant to SUA's Cost Allocation Manual and its Distrigas methodology.  
14 In his Direct Testimony, Thomas Williams, SUI's Vice President of Finance, describes in  
15 greater detail the various shared corporate services that are provided to SUA by SUI, how  
16 SUA benefits from those services and how costs are allocated among affiliates to ensure  
17 that the portion of SUA's associated expenses for which recovery is sought in this  
18 proceeding are just and reasonable.

19 **Q. WHAT IS THE COMPANY'S APPROACH TO SAFETY?**

20 A. Safety – of our system, communities, customers, and team members - is always our top  
21 priority in fulfilling our obligations as a public utility. SUA provides natural gas service to  
22 more than 410,000 customers through more than 85,000 steel and more than 409,000



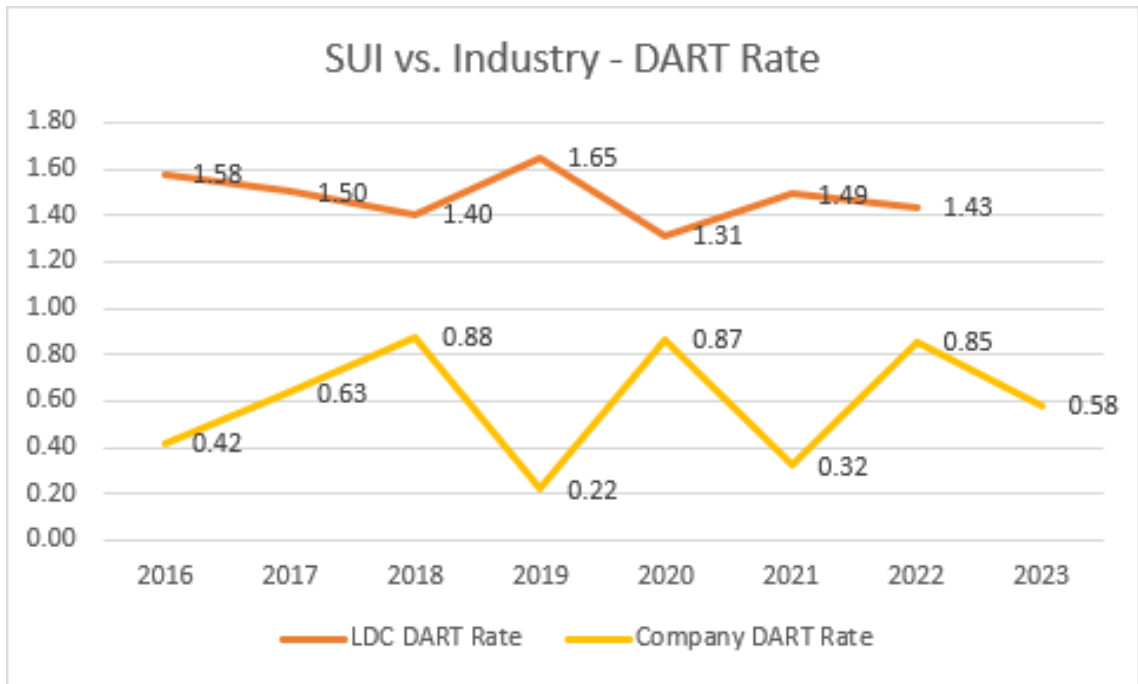
1 plastic service lines connected to nearly 14,000 miles of distribution mains and 69 miles of  
2 steel transmission mains. We are extremely proud of our record of maintaining and  
3 operating the system during the most challenging cold weather events such as winter storms  
4 Uri, Elliot and, most recently, Gerri, so that our customers remain safe and warm.  
5 Likewise, SUA has a record of limiting impacts of tornado damage to the service areas  
6 affected by the 63 tornado events throughout 2021 and 2022. For instance, on March 31,  
7 2023, a series of tornados impacted Central Arkansas and Wynne, causing significant  
8 structural damage across multiple urban areas. As Vernon McNully, SUA's Senior  
9 Director of Operations, explains in his Direct Testimony, SUA crews were able to  
10 immediately respond to stop short term hazards and react as storm recovery efforts  
11 continued. Utilizing redundant feeds, gas monitoring equipment, and flow modeling, SUA  
12 was able to limit the loss of service to mostly those areas that included damaged structures  
13 while continuing to serve the remainder of the communities and customers. SUA utilized  
14 advanced leak detection equipment to continue to monitor the impacted areas throughout  
15 the recovery to utilize technology to maintain public safety. Mr. McNully also details the  
16 several ways in which SUA's capital investments in its distribution system ensured safe  
17 and reliable service during the extreme cold weather brought earlier this month by Winter  
18 Storm Gerri, beginning over the Martin Luther King Jr. Day holiday weekend. For  
19 instance, a pressure monitoring device SUA installed in the Pebble Beach area in Little  
20 Rock was critical in avoiding low-pressure events such as those experienced during Winter  
21 Storm Elliot. Likewise, newly modified regulator stations in Texarkana and Hot Springs  
22 have allowed for increased delivery capacity. A new distribution main installed in Cabot

1 allows for multiple regulators to feed the resulting distribution loop, thereby increasing  
2 delivery capacity to a portion of Hot Springs, and installation of a larger main in Pocahontas  
3 addresses pre-existing low pressure concerns.

4 In addition to the safety, integrity, and reliability of the system itself, another top  
5 priority is the safety of the people who maintain and operate the system: our employees.  
6 Our performance in this regard is exceptional, as measured not only against industry  
7 standards, but also SUI's aggressive annual goals for reducing injuries, vehicular accidents,  
8 and pipeline damage. SUI was recently named one of only four local distribution  
9 companies ("LDC") to receive the American Gas Association ("AGA") Leading Indicator  
10 Safety Award. To be considered for the award, a utility must complete a comprehensive  
11 survey, which is reviewed by the AGA's Safety and Occupational Health Committee.  
12 Sixty-six total companies participated in the survey, and 35 of those were LDCs. In  
13 addition, for seven years running, SUI received the AGA Industry Leader Accident  
14 Prevention Certificate by achieving an incident rate below the average Occupational Health  
15 and Safety Administration ("OSHA") DART<sup>3</sup> rate achieved by companies in our industry.  
16 These achievements are a testament to SUI's Safety-First values, and are reflected in the  
17 chart below.

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<sup>3</sup> DART stands for "days away, restricted or transferred." DART is a safety metric mandated by OSHA that helps employers determine how many workplace injuries and illnesses caused employees to miss work days, perform restricted work activities or transfer to another job within one calendar year.



1 To ensure that SUA is able to continue to operate at the highest levels of safety and  
2 reliability, it also undertakes substantial system improvements by investing in its aging  
3 infrastructure. In his Direct Testimony, Mr. McNully describes, in detail, SUA’s  
4 investment in its natural gas system, which falls into four main categories: 1) system  
5 improvement, including integrity and reliability projects; 2) public improvement; 3)  
6 growth and customer additions; and 4) meters and regulators. He explains the Company’s  
7 federally mandated Transmission and Distribution Integrity Management Programs; and  
8 the Public Improvement pipeline relocation activities required under the Arkansas  
9 Department of Transportation Utility Accommodation Policy and other municipal policies.  
10 Mr. McNully also explains the extent and value to the Company and its customers of  
11 SUA’s system improvement and replacement projects since the time it acquired the CERC  
12 system. Mr. McNully’s testimony provides an in-depth explanation of the types of

1 integrity, reliability and public improvement projects SUA has and will continue to  
2 undertake, along with a discussion of the increasingly stringent regulations driving those  
3 investments, and why it is reasonable for the Commission to allow it to include all system  
4 improvement, including integrity and reliability projects and public improvement  
5 expenditures into the expanded System Safety Enhancement Rider (“SSER”) proposed in  
6 this proceeding.

7 **Q. HOW DOES SUA ENGAGE WITH AND ENHANCE THE COMMUNITY IT**  
8 **SERVES?**

9 A. First and foremost, SUA fulfills its *public* responsibilities as a *public* utility by offering to  
10 prospective customers, and providing to existing customers, safe and reliable delivery of  
11 natural gas for heating, cooking, and manufacturing purposes. Our infrastructure  
12 investments, customer service, operation and engineering functions, and corporate shared  
13 services, allow SUA to excel at meeting these fundamental obligations.

14 SUA believes that intertwined with these fundamentals – and critical to its essential  
15 role as a public service company – are a host of community obligations the Company  
16 proudly assumes. Attached as Direct Exhibit KWA-1 is a copy of SUI’s 2022 Corporate  
17 Sustainability Report, which describes our efforts and successes in such areas as corporate  
18 governance, job creation (including hiring in Arkansas since acquiring CERC’s assets),  
19 environmental stewardship, diversification and inclusion of our workforce, and  
20 engagement with the communities we serve.

21 The Company and its team members are especially proud of our participation in the  
22 efforts of local civic groups that serve residents in our shared community. Each year SUI

1 and its operating companies partner with local charitable organizations, schools, and  
2 industry groups to support the betterment of the communities, environment, and the people  
3 we serve. Connections and alliances in the areas where we operate enhance relationships  
4 within those communities, and support business development and growth. In 2023, SUA  
5 contributed \$356,204 to 197 non-profit organizations.

6 SUI's team members are themselves active in giving of their time to community  
7 organizations, and SUI is deeply committed to encouraging these activities by awarding 20  
8 hours annually of paid Volunteer Time Off ("VTO"), which employees are encouraged to  
9 use for volunteer service for a non-profit organization of their own choosing. In 2023,  
10 SUI's goal was to achieve VTO participation of 5,500 hours across all operating  
11 companies. Team members exceeded the goal by a large margin, clocking 8,875 total VTO  
12 hours overall, and SUA team members alone accounted for 4,387 VTO hours.

13 SUA is only as strong as the communities it serves, which is why the Company also  
14 supports its service areas by offering programs to help those in need. The Company  
15 therefore established a Heating Assistance Fund to provide financial assistance to  
16 customers struggling to pay their heating bills. During the heating season beginning  
17 November 1, the program provides customers with up to \$200 to pay past due natural gas  
18 bills. In the most recent year of the program, the program assisted 519 SUA customers by  
19 providing a total of \$99,821 of assistance.

20 **Q. IS SUA ALSO PROVIDING A MONETARY BENEFIT TO ITS CUSTOMERS?**

21 A. Yes. Pursuant to the Settlement Agreement in Docket No. 21-060-U, SUA has been  
22 providing extremely generous bill credits to its customers since it acquired the CERC

1 assets, and it will continue to do so until it has provided credits totaling \$55.9 million over  
2 the three-year, post-close period.

3 **Q. HOW DO YOU RATE SUA’S PERFORMANCE IN ARKANSAS?**

4 A. Overall, with the exception of unfortunate billing errors that were rectified promptly and  
5 were the subject of this Commission’s investigation in Docket No. 23-015-U, the transition  
6 from CERC to SUA went very well, and the Company has satisfied the conditions of the  
7 Settlement Agreement in Docket No. 21-060-U. Since assuming responsibility for  
8 operating the system, there have been no material safety or reliability incidents, despite  
9 significant weather events such as winter storms Elliot and Gerri, and numerous tornados  
10 including those occurring in central Arkansas and Wynne on March 31, 2023.

11 SUA also hired all of the approximately 450 CERC employees located in Arkansas  
12 when the transaction closed. In addition, since that time, SUI has hired an additional 301  
13 employees to fill *new jobs in Arkansas* in nearly every department of the company,  
14 including senior executive and management positions.

15 SUA also completed a timely and thorough implementation of a new Enterprise  
16 Resources Planning (ERP) software solution – a utility-tailored system developed by the  
17 SAP company (“SAP”). The new SAP system performs a host of back-office functions,  
18 including all billing processes “from the meter to cash.” It was necessary for SUA to stand  
19 up SAP at a reasonably rapid pace because (1) SUI’s legacy ERP system is not capable of  
20 handling the addition of SUA and SUO and their its particular complexities; (2) an ERP  
21 system was not among the assets it acquired, or was able to acquire, from CERC, and (3)  
22 under the terms of a Transition Services Agreement (“TSA”), CERC was obligated to

1 provide post-acquisition back-office services to SUA for only a limited period. Although  
2 SAP implementations are notoriously difficult, SUA deployed a robust internal team of  
3 professionals (the SAP team at SUI is now 11-strong and growing) along with a highly  
4 qualified outside consulting group to carefully plan for and implement the conversion. On  
5 the “go-live” date of November 1, 2022, just ten months after the transaction with CERC  
6 closed, SUA implemented a fully functioning SAP system, which the Company has  
7 continuously upgraded to optimize performance. This is no small feat, as the Commission  
8 is undoubtedly aware, in light of more than a handful of well-known examples of  
9 significant, and in some cases chronic, business disruptions caused by poorly implemented  
10 SAP projects.

11 **Q. HOW WAS SUA’S SAP IMPLEMENTATION?**

12 A. While not perfect, it was better than anticipated. There were a few speed bumps along the  
13 way, most involving challenges in obtaining from CERC certain acquired data assets in a  
14 form that could be readily populated into the new SAP system. Despite those challenges,  
15 the “go live” date occurred 60 days before the termination of the Commission-approved  
16 TSA period.

17 As the Commission is aware from its investigation in Docket No. 23-015-U, after  
18 SUA implemented SAP, the Company experienced a data processing issue which, when  
19 combined with a data transfer error, resulted in billing errors that caused confusion among  
20 SUA’s customers. In his Direct Testimony in this proceeding, SUI’s Chief Customer  
21 Officer, Fred Kirkwood, provides a more detailed description of the data processing and  
22 billing difficulties SUA experienced, SUA’s correction of the billing errors, its voluntary

1 suspension of dunning activities during the timeframe, and the additional resources SUA  
2 dedicated to improving the customer experience. Mr. Kirkwood also observes that  
3 following the investigation, the Commission found that SUA had not violated its General  
4 Service Rules. SUA has taken all necessary and reasonable action to reduce the likelihood  
5 of significant data processing problems in the future. In addition, and at the same time it  
6 opened its billing investigation, the Commission opened a new investigation in Docket No.  
7 07-044-U to explore SUA’s natural gas costs. In that proceeding, the Commission  
8 concluded that SUA’s gas purchasing practices were in accord with the Company’s  
9 Commission-approved Gas Supply Rate (“GSR”) tariff and that they had resulted in gas  
10 costs that were just and reasonable.

11 The Company does not take these billing issues – or the resulting customer  
12 confusion – lightly. But while, as this Commission knows from experience,<sup>4</sup> ERP  
13 implementations can often have material debilitating business impacts, such as years-long  
14 implementation delays, operational disruptions, payroll interruptions, and crippling budget  
15 overruns – the Company’s did not. SUA’s team stood up the SAP system and over a dozen  
16 ancillary support systems in less than a year to meet the transition schedule, avoiding cost  
17 overruns associated with delay and bringing accountability for system control and  
18 improvement in-house. The implementation issues we did encounter were resolved  
19 quickly and, as the Commission found in Docket No. 23-015-U, without any violation of  
20 a Commission rule. Notwithstanding the glitch SUA encountered following its cutover to

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<sup>4</sup> This Commission itself confronted certain accounting ramifications of a difficult SAP implementation conducted by Reliant Energy Arkansas (“ARKLA”), in its 2001 rate case, Docket No. 01-243-U, and in that of its successor, CenterPoint Energy ARKLA, in Docket No. 04-121-U.



1 the new SAP system resulting in billing irregularities (all of which were corrected in short  
2 order and with no recurrence), the Company exceeded the Commission’s Service Level  
3 Requirement with a score of 89 %. Moreover, after confronting higher-than-normal call  
4 volumes during a cold snap and also as a result of the temporary billing issue, by March  
5 2023, the Average Speed to Answer (“ASA”) metric dropped to 25 seconds, which is below  
6 the Commission’s required average speed of answer (30 seconds). Also, the Company’s  
7 safety goals, and its goals for investment in system safety projects, were unaffected by the  
8 SAP implementation project. The Company’s implementation of the system was relatively  
9 trouble-free, especially as compared to examples of implementations gone terribly wrong  
10 for many companies.

### 11 III. OVERVIEW OF FILING

#### 12 Q. IS THE CURRENT RATE FILING NECESSARY?

13 A. Yes. In addition to the Company’s need to recover its costs of service and earn a fair return  
14 on its investment, the Settlement Agreement reached in Docket No. 21-060-U and  
15 approved by the Commission requires that SUA will file a notice of intent to file a general  
16 rate case application no sooner than twelve (12) and no more than twenty-four (24) months  
17 after the closing of the Transaction.” Twenty-four months after the closing of the  
18 Transaction is January 10, 2024. The Company filed its notice of intent to file a rate case  
19 on November 20, 2023.

#### 20 Q. PLEASE SUMMARIZE THE COMPANY’S RATE APPLICATION.

21 A. SUA’s Application supports a \$104.7 million base rate increase based on a twelve-month  
22 test period ending December 31, 2023, adjusted for known and measurable changes

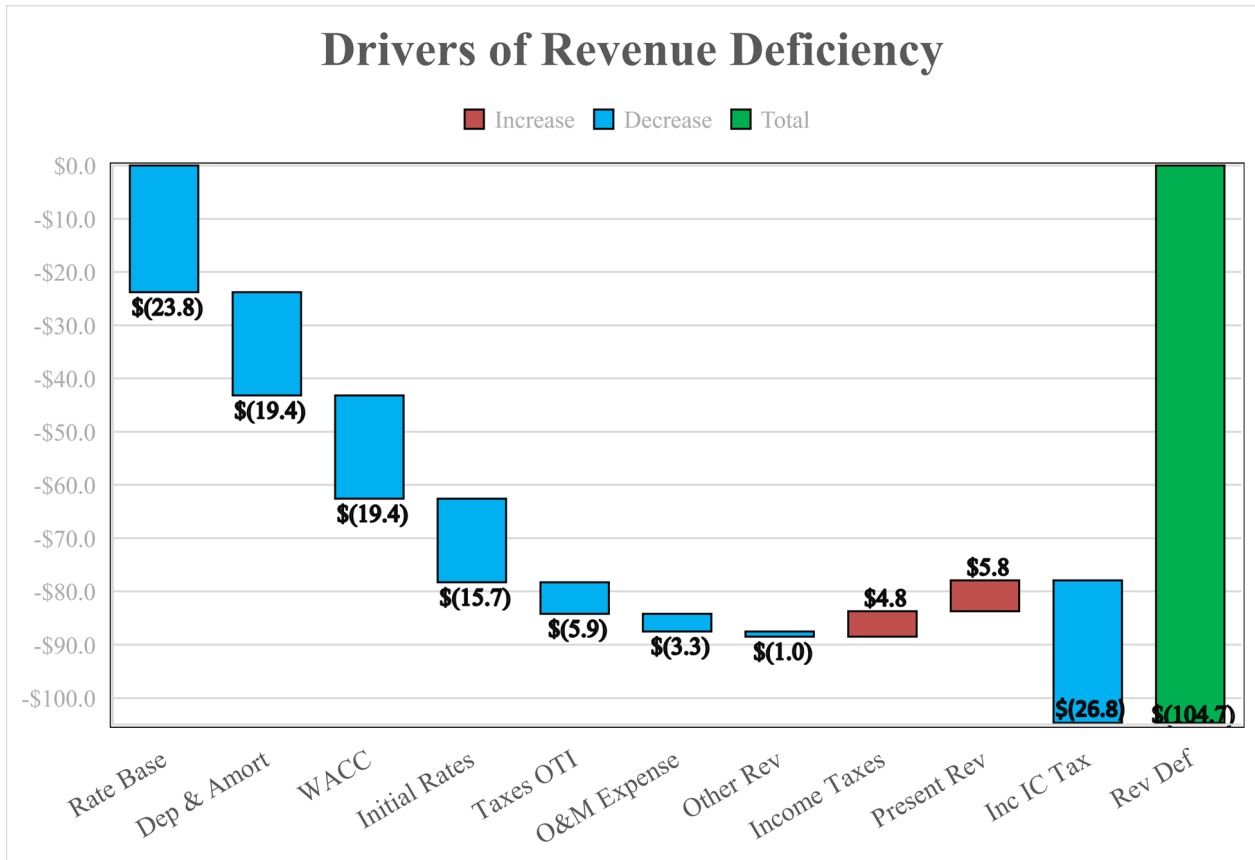
1 through December 31, 2024. As permitted under Ark. Code Ann. § 23-4-406, SUA is  
2 utilizing a partially forecasted test period consisting of six months of actual historical data  
3 and six months of projected data. SUA is proposing a hypothetical capital structure that  
4 includes debt and equity components of 44.4% debt and 55.6% equity. SUA's requested  
5 revenue increase is based on an overall after-tax rate of return ("ROR") of 6.7047%, based  
6 on a weighted average cost of debt of 4.1798% and a return on equity of 11.00%. The  
7 proposed ROR is necessary so that SUA will have a reasonable opportunity to earn a fair  
8 return on its investments in Arkansas.

9 **Q. WHAT IS THE IMPACT ON A TYPICAL RESIDENTIAL CUSTOMER OF THE**  
10 **COMPANY'S PROPOSED INCREASE?**

11 A. Overall, the proposed base rates increase monthly bills for a residential customer using 77  
12 CCF per month by \$25.84, or 26.20 percent. 77 CCF represents the average monthly usage  
13 for residential customers during the peak months of November through April. The  
14 proposed base rates increase monthly bills for a residential customer using 12 CCF per  
15 month by \$10.71, or 41.90 percent. 12 CCF represents the average monthly usage for  
16 residential customers during the off-peak months of May through October. The proposed  
17 base rates increase monthly bills for a residential customer using 45 CCF per month by  
18 \$18.48, or 29.40 percent. 45 CCF represents an approximate average of monthly usage for  
19 residential customers during January through December. Customer impacts, and the  
20 schedules supporting them, are set forth in the Direct Testimony of Timothy S. Lyons.

21 **Q. WHAT ARE THE DRIVERS OF THE COMPANY'S NEED FOR A RATE**  
22 **INCREASE?**

1 A. The primary drivers are reflected in the table below.



2 **Q. WHAT ARE THE DRIVERS OF THE COMPANY’S NEED FOR A RATE**  
 3 **INCREASE THAT YOU WISH TO HIGHLIGHT AS ESPECIALLY**  
 4 **SIGNIFICANT?**

5 A. The most significant drivers of the need for increased rates are the Company’s (1) level of  
 6 capital investment in the system and the resulting increase in depreciation expense; (2)  
 7 “interim rates” that understated SUA’s revenue requirement at the time they were put into  
 8 effect; (3) weighted average cost of capital (“WACC”) and its proposed capital structure;  
 9 and (4) income taxes.

1 **Q. PLEASE EXPLAIN HOW THE COMPANY'S INVESTMENT IN ITS SYSTEM**  
2 **DRIVES ITS NEED FOR AN INCREASE IN RATES.**

3 A. SUA has invested, and continues to invest, substantial sums to improve the safety, integrity,  
4 and reliability of its distribution system, in compliance with increasingly stringent  
5 regulations. In addition, SUA is mandated by federal, state, and local government to  
6 relocate its infrastructure to accommodate public improvement in projects.

7 In 2023, SUA invested \$144.4 million in new utility plant to address system  
8 improvements, growth and customer additions, and to relocate facilities for public  
9 improvement projects. The investment in gas plant represents 90% of the Company's total  
10 capital expenditures of \$155.3 million in 2023. During the same period, SSER recovery  
11 included approximately \$45 million of investment, or 29%, of SUA's total 2023 capital  
12 expenditures. As described in the Direct Testimony of Mr. McNully, the cost of many of  
13 these capital projects has increased dramatically over the past several years due to high  
14 levels of inflation, global supply chain challenges, and other economic factors. For  
15 instance, over the period 2021 to 2023, the cost of commonly used materials, such as two-  
16 inch plastic pipe and service line risers, has increased by approximately 100%. Similarly,  
17 SUA has experienced nearly an 18% increase in all line items charged by the contract  
18 construction vendors it uses to perform facility replacements.

19 It logically follows that depreciation expense increased substantially and in tandem  
20 with SUA's significant capital investment. For instance, the depreciation expense  
21 associated with the system in 2020, under CERC's ownership of the system, was  
22 approximately \$46.5 million. Today, on account of new additions to plant, the test-year

1 capital depreciation and amortization expense is approximately \$60 million -- more than a  
2 40% increase. These safety investments and the need to earn a reasonable return on the  
3 investments and to recover its depreciation expense are significant drivers of SUA's  
4 requested increase in base rates.

5 **Q. WHAT IS MEANT BY THE TERM "REGULATORY LAG," AND HOW DOES**  
6 **THE REDUCTION IN LAG ADVANCE SYSTEM IMPROVEMENT?**

7 A. In the context of capital investments in SUA's system, regulatory lag is the period of time  
8 that elapses between the date in which new infrastructure is placed into service and the date  
9 the Company is permitted to include the investment in base rates, which includes earning  
10 a return on the investment. Mechanisms that reduce regulatory lag, such as the expansion  
11 of the types of projects qualifying for SSER recovery as SUA seeks in this proceeding,  
12 help encourage large investments in infrastructure intended to make its distribution system  
13 safer and more reliable. Approval of the requested expansion of the SSER could also have  
14 the effect of extending the period before the Company's next rate case due to the reduction  
15 of regulatory lag associated with capital projects that increase system safety, integrity,  
16 reliability, and mandated rerouting of pipelines made necessary by public improvement  
17 projects.

18 **Q. HAS SUA EARNED A RETURN ON THE CAPITAL INVESTMENT IT HAS**  
19 **MADE SINCE ACQUIRING THE CERC ASSETS?**

20 A. The Company has begun earning a return on a small portion of the new plant it has placed  
21 into service in the period since it acquired CERC's system – recovery allowed under its  
22 existing SSER. In 2023, for instance the SSER allowed recovery of a return on

1 approximately \$45 million in qualified infrastructure projects. However, that same year  
2 the Company invested a total of \$140.1 million on new utility plant to address system safety  
3 and customer growth. This represents a significant driver of the need for increased rates.  
4 To reduce, going forward, regulatory lag associated with projects that currently do not  
5 qualify for recovery under the existing SSER, the Company is proposing a modification of  
6 the SSER to expand it so that all capital investments necessary for public improvement  
7 projects, pipeline integrity, reliability and other projects to comply with the rules and  
8 regulations of the U.S. Department of Transportation’s Pipeline and Hazardous Materials  
9 Safety Administration (“PHMSA”) will qualify for SSER recovery.

10 **Q. PRIOR TO SUA’S ACQUISITION OF THE ASSETS, HOW DID CERC RECOVER**  
11 **A RETURN ON ITS CAPITAL EXPENDITURES AND OF ITS INCREASING**  
12 **EXPENSES?**

13 A. CERC enjoyed the benefits of a Formula Rate Plan (“FRP”), which served as a mechanism  
14 to reduce regulatory lag in the recovery of a return on new capital projects and on increasing  
15 expenses. SUA was not permitted to step into the shoes of CERC’s FRP, and as a  
16 consequence it has experienced a greater degree of regulatory lag than had CERC under its  
17 FRP.

18 **Q. IS SUA SEEKING IN THIS PROCEEDING TO IMPLEMENT AN FRP?**

19 A. No. The Company has determined not to seek an FRP in this proceeding given the  
20 complexity of conducting its first ever cost of service case as a new Arkansas utility.

21 **Q. PLEASE EXPLAIN HOW SUA’S COST OF CAPITAL AND ITS PROPOSED**  
22 **CAPITAL STRUCTURE DRIVES THE NEED FOR A RATE INCREASE.**

1 A. A substantial driver of the need to increase rates involves SUA's proposed capital structure  
2 and its WACC. The Settlement Agreement in Docket No. 21-060-U requires that the  
3 equity portion of its capital structure not fall below forty percent (40%). SUA's actual  
4 capital structure is 100% equity. SUA proposes in this proceeding that the Commission  
5 instead apply a hypothetical capital structure consisting of debt and equity components of  
6 44.4% debt and 55.6% equity. This capital structure, which is based on the target capital  
7 structure of SUA's indirect corporate parent, along with existing debt facilities and an  
8 additional debt issuance planned for 2024, results in an implied investment grade credit  
9 rating that is beneficial to customers because it reduces credit risk, thereby reducing the  
10 overall cost of capital. The proposed hypothetical capital structure for SUA is consistent  
11 with other regulated utilities. The proposed hypothetical capital structure, and its proposed  
12 WACC of 6.7047%, is supported by the direct testimonies of SUI's Vice President and  
13 Corporate Treasurer, Craig Root and of its expert witness, Dylan D'Ascendis. Adoption  
14 by the Commission of the proposed hypothetical capital structure and WACC will enable  
15 the Company to efficiently meet its operating and other expenses, satisfy its bond  
16 covenants, and attract investors to support necessary capital infrastructure projects needed  
17 to ensure safe and reliable service.

18 **Q. PLEASE EXPLAIN WHY TAXES ARE A SIGNIFICANT DRIVER OF THE**  
19 **NEED FOR A RATE INCREASE.**

20 A. Income taxes increase in tandem with revenues in much the same way the depreciation  
21 expense is affected by increased capital investment. SUA is seeking an increase in base  
22 rates to recover an increase in its revenue requirement, in large part due to increased

1 investment in plant. SUA's filing shows that, before taxes are applied, its operating  
2 income deficiency is \$77.8 million. The Company's total revenue deficiency increases to  
3 \$104.7 million after applying a tax increase of \$26.8 million.

4 **Q. PLEASE EXPLAIN WHY THE METHOD OF ESTABLISHING THE INTERIM**  
5 **RATES IN DOCKET NO. 21-060-U, BY REFERENCE TO CERC'S YEAR 5 FRP,**  
6 **AND TO A REQUIRED "NETTING ADJUSTMENT," ARE A SIGNIFICANT**  
7 **DRIVER OF THE NEED FOR A RATE INCREASE.**

8 A. The Settlement Agreement in Docket No. 21-060-U established "interim rates" to be in  
9 effect for the interim period beginning at close of the acquisition transaction and continuing  
10 until new rates are established in a base rate case, notice of which was to be filed no more  
11 than 24 months after close. The interim rates were part of a global settlement of Docket  
12 No. 21-060-U and did not reflect SUA's actual cost of service. Instead, the parties simply  
13 adopted as the initial base revenue the figure of \$169.5 million – a figure derived by adding  
14 an estimated \$6.2 million "netting adjustment" to the CERC's Year 5 FRP ruling of \$163.2  
15 million. However, as Company witness Phillip Gillam explains in his direct testimony,  
16 due to the confluence of the Commission's ruling on CERC's year 5 Formula Rate Plan of  
17 \$163.2 million and the estimated Year 4 netting adjustment of \$6.2 million applied to SUA,  
18 the initial base rate revenue of \$169.5 million is a significant understatement, by \$15.7  
19 million, of what the initial base rate revenue would have been had a revenue requirement  
20 analysis been conducted to establish interim rates. This \$15.7 million in under-earnings as  
21 of the first day SUA began operations is therefore a significant driver of SUA's need to  
22 increase rates.



1 **Q. IS THE COMPANY PROPOSING ANY NEW OR MODIFIED RIDERS?**

2 A. Yes. As I discussed earlier in my testimony, and as Mr. McNully describes in greater  
3 detail, the Company is proposing expansion of the SSER, which would allow recovery  
4 through the SSER mechanism of all capital investments for integrity, reliability, and public  
5 improvement projects. Each of these types of investment in the pipeline advance the  
6 Company's desire, and obligation, to maintain and improve the safety and reliability of the  
7 system now and well into the future, and the reduction in regulatory lag in recovering on  
8 these investments, as would be allowed through an expanded SSER, will help SUA  
9 accomplish these goals.

10 In addition, SUA seeks to implement a new Billing Determinant Adjustment  
11 ("BDA") rider, which would adjust non-gas base rates to account for changing billing  
12 determinants. While this partial decoupling mechanism is new for SUA, as discussed by  
13 Mr. Gillam, it is almost identical to a mechanism previously used by CERC beginning in  
14 2006, when energy efficiency programs were mandated in Arkansas, and it is similar to  
15 mechanisms employed by the state's other two natural gas utilities, AOG and Black Hills  
16 Arkansas, Inc. As Mr. Kirkwood explains in his Direct Testimony, although customer  
17 counts have remained relatively stable over the past 5 years, SUA's system is not generally  
18 located in a growth area. Moreover, a variety of factors outside of the Company's control  
19 suggest that customer usage will continue to decline during the foreseeable future even  
20 though SUA is taking steps to mitigate the decline. Consequently, it is prudent for the  
21 Company to adopt, and for the Commission to approve, this partial rate decoupling measure  
22 in the form of a BDA. This has the advantage of allowing the Company to recover its

1 revenue requirement as system usage changes while at the same time ensuring that changes  
2 due to usage occur incrementally, between rate cases.

3 **Q. IS THE COMPANY PROPOSING OTHER CHANGES TO ITS TARIFF IN THIS**  
4 **PROCEEDING OTHER THAN CHANGES NECESSARY TO EFFECTUATE**  
5 **CHANGES IN ITS BASE RATES?**

6 A. Yes. SUA is seeking (1) a waiver to a general service rule to allow usage of previous  
7 month's usage in the event the previous year data is not available, as suggested by the  
8 Attorney General in Docket No. 23-015-U; (2) modification to its pooling and agency  
9 agreements to extend the termination notice period; and (3) modified metering  
10 requirements requiring installation of wireless telemetry in certain circumstances. Each of  
11 these modifications is discussed in detail in Mr. Kirkwood's testimony.

12 **Q. WHAT ADDITIONAL EVIDENCE DOES THE COMPANY PROVIDE TO**  
13 **SUPPORT ITS APPLICATION?**

14 A. SUA has prepared the Minimum Filing Requirement ("MFR") schedules in accordance  
15 with the Commission's Rules of Practice and Procedure. These schedules are attached to  
16 the Company's Application as Application Exhibit A. Additionally, the supporting  
17 testimony and exhibits of the following Company witnesses are provided:

18 • **Phillip Gillam, Director of Rates and Regulatory Affairs**

19 Mr. Gillam addresses the drivers of the revenue deficiency and SUA's total cost of  
20 service, including rate base, expenses, capital structure, the rate of return  
21 calculation, and all revenue and expense adjustments. He also supports MFR  
22 schedules A through F. In addition, Mr. Gillam supports the Company's request

1 for an expansion of its SSER, adoption of a BDA Rider and updates to certain  
2 riders.

3 • **Vernon McNully, Senior Director of Operations**

4 Mr. McNully addresses the costs incurred by SUA to safely and reliably construct,  
5 operate and maintain its natural gas system. In doing so, he describes the  
6 Company's service territory and distribution systems; the major categories of recent  
7 capital projects; the types of projects that require significant investment by the  
8 Company such as system improvement, including integrity management and  
9 reliability projects, public improvements projects, and customer growth projects,  
10 and the regulations driving the need for such investment. Finally, he describes the  
11 Company's existing SSER and supports the need for the proposed revisions to that  
12 rider.

13 • **Craig Root, Vice President and Corporate Treasurer**

14 Mr. Root addresses the hypothetical capital structure the Company proposes in its  
15 filing, the costs of debt and the projected debt and equity financings and long-term  
16 capital structure targets.

17 • **Dylan D'Ascendis, Partner, ScottMadden, Inc.**

18 Mr. D'Ascendis supports the levels of investor-supplied debt and equity  
19 components of the Company's proposed capital structure. Mr. D'Ascendis  
20 describes his utility proxy group analysis and his evaluation of the application of  
21 different equity cost models. His conclusions support the costs of debt and costs of  
22 equity used to calculate the rate of return on SUA's rate base. Mr. D'Ascendis

1 recommends that the Commission approve a capital structure with debt and equity  
2 components of 44.41% debt and 55.59% equity; with a return on equity of 11.00%.

3 • **Fred Kirkwood, Senior Vice President and Chief Customer Experience**  
4 **Officer**

5 Mr. Kirkwood provides an overview of SUA's customer service structure and  
6 development since it acquired the assets of CERC, including a recap of the  
7 Commission's billing investigation that took place in 2023. He also discusses the  
8 Company's customer counts and annual customer usage and supports proposed  
9 tariff revisions regarding customer usage estimates, pooling and agency  
10 agreements, and telemetry requirements. Mr. Kirkwood also supports SUA's  
11 request for certain relief from the payment center reporting requirements that were  
12 established in Docket No. 08-128-TF.

13 • **Paul Schulte, Senior Tax Manager**

14 Mr. Schulte describes how SUA complied with its commitment in the Docket No.  
15 21-060-U Settlement Agreement to obtain a Private Letter Ruling ("PLR") from  
16 the Internal Revenue Service related to Excess Accumulated Deferred Income Tax  
17 ("EDIT") concerning whether the transferred EDIT should be treated as "protected"  
18 or "unprotected" by the IRS normalization rules. He also describes how a second  
19 PLR from the IRS concerning cost of removal within depreciation expense impacts  
20 how the Company is accounting for EDIT. Finally, Mr. Schulte supports the  
21 Company's request to collect the unprotected EDIT tax asset related to cost of  
22 removal from customers.

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- **Thomas Williams, Vice President of Finance**

Mr. Williams addressed the affiliate billings that are included in SUA’s cost of service, including SUI’s affiliate practices and billing methodologies and how other affiliate costs are charged to SUI. Mr. Williams demonstrates compliance by SUA with applicable statutory and regulatory standards regarding affiliate transactions and the reasonableness of recovery of expenses associated with these transactions through rates established in this proceeding.

- **Sam Springer, Director, Human Resources**

Mr. Springer supports the reasonableness of test year employee compensation and benefits, including short term incentive compensation.

- **Dane Watson, Partner, Alliance Consulting Group**

Mr. Watson sponsors SUA depreciation and cost of removal studies and recommends the depreciation and amortization rates that were used to determine the test year depreciation expense used in SUA’s filing in this proceeding.

- **Timothy Lyons, Partner, ScottMadden, Inc.**

Mr. Lyons describes SUA’s current rate classes and presents the class cost of service study, and methodology thereof, he prepared to support rates designed to achieve fair and equitable rates across customer classes. He supports MFR schedules G and H. He also proposes and supports two revenue adjustments: a weather normalization adjustment and an adjustment to reflect forecasted customer counts and usage. In addition, Mr. Lyons supports SUA’s proposed customer charges, distribution charges, and demand charges which were based on a uniform

1 increase in class revenues intended to mitigate bill impact concerns. Finally, he  
 2 presents customer impacts that would result from approval of SUA’s proposed rate  
 3 schedules.

4 **IV. COMPLIANCE WITH DOCKET NO. 21-060-U SETTLEMENT AGREEMENT**

5 **Q. IS THE COMPANY ADDRESSING ITS COMPLIANCE WITH THE DOCKET**  
 6 **NO. 21-060-U SETTLEMENT AGREEMENT IN THIS FILING?**

7 A. Yes. My testimony, along with the direct testimonies of Phillip Gillam, Fred Kirkwood,  
 8 Vernon McNully, Craig Root, Paul Schulte, and Thomas Williams, addresses each of the  
 9 commitments made by SUA in the Docket No. 21-060-U Settlement Agreement. The  
 10 matrix table, below, identifies which particular commitments are addressed in each  
 11 witness’s direct testimony.

<b>Docket No. 21-060-U Settlement Commitments</b>		
<b>Joint Settlement Agreement Section B</b>	<b>Topic</b>	<b>Supporting Witness</b>
1.i.	Acquisition Premium	Williams
1.ii.	Transaction Costs	Williams
1.iii	Transition Costs	Williams
1.iv	Termination Fees	Williams
1.v	Employee Costs	Williams
1.vi	Accounting for Costs	Williams
1.vii	Recovery of Costs	Williams
1.viii	Ratepayer Credits	Gillam
1.ix	EDIT	Schulte
1.x	Initial Rates	Gillam
1.xi	General Rate Case Filing	Adams
1.xii	Capital and Credit	Root
1.xiii	Asset Sales	Williams
1.xiv	Dividends	Root

1.xv	Cost Allocation Manual	Williams
1.xvi	Cost of Capital	Root
1.xvii	Most Favored Nations	Adams
2.i	APSC Jurisdiction	Adams
2.ii	Compliance	Adams
2.iii	Separate Records	Williams
2.iv	Books and Records (electronic access)	Gillam
2.v	BOD Minutes	Adams
2.vi	Access to Independent audits	Williams
2.vii	Compliance with Rules and FERC System of Accounts	Williams
2.viii	Unregulated Affiliates	Williams
2. xi	Conveyance	Williams
2.x	Asset Commingling	Williams
2.xi	SUA Assets	Williams
2.xii	Reporting Requirements	Williams
2.xiii	Service Company Agreements	Williams
2.xiv	Obligations in Next General Rate Case	Adams
2.xv	Adoption of CERC Commitments	Gillam
3.i	Operations	McNully
3.ii	Pipeline Safety	McNully
3.iii	Customer Notification	Kirkwood
3.iv	Customer Service	Kirkwood
3.v	Pandemic Deferred Payments	Kirkwood

1 **Q. WHICH DOCKET NO. 21-060-U SETTLEMENT AGREEMENT**  
 2 **COMMITMENTS DOES YOUR TESTIMONY ADDRESS?**

3 A. My testimony specifically addresses SUA’s obligations related to rate case filings, the most  
 4 favored nations clause of the Settlement Agreement, Commission jurisdiction, compliance  
 5 with the Commission’s rules, regulations and decisions, and Board of Director minutes.

6 **Q. WHAT RATE CASE-RELATED COMMITMENTS DID SUA MAKE IN THE**  
 7 **DOCKET NO. 21-060-U SETTLEMENT AGREEMENT?**

1 A. SUA agreed that it would file a notice of intent to file a general rate case application no  
2 sooner than 12 months and no more than 24 months after the close of the Transaction, that  
3 it would support the commitments in the Settlement Agreement in SUA's rate case, as  
4 necessary and reasonably requested, with analysis and journal entries, and that it would  
5 provide testimony clarifying and explaining that the affirmations and assurances under the  
6 Settlement Agreement have been met.

7 **Q. HAS SUA LIVED UP TO THE RATE-CASE RELATED COMMITMENTS IN THE**  
8 **SETTLEMENT AGREEMENT?**

9 A. Yes. SUA has complied with the rate case timing requirements of the Settlement  
10 Agreement, stands ready to provide Staff and the Attorney General answers to any  
11 questions they may have on specific journal entries throughout this proceeding, and is  
12 presenting 11 witnesses, inclusive of myself, that testify to SUA's compliance with all of  
13 the various commitments in the Settlement Agreement.

14 **Q. WHAT DOES THE MOST FAVORED NATIONS CLAUSE OF THE**  
15 **SETTLEMENT AGREEMENT REQUIRE?**

16 A. That SUA will adhere to a "most-favored-nation" provision that extends the most favorable  
17 applicable acquisition conditions approved in Oklahoma Corporation Commission  
18 ("OCC") Cause No. PUD-21-114 to Arkansas consumers in Docket No. 21-060-U.

19 **Q. HAS SUA ADHERED TO THE MOST FAVORED NATION PROVISION OF THE**  
20 **SETTLEMENT AGREEMENT?**

21 A. Yes. The Order of the OCC approving the transfer of CERC's distribution assets in  
22 Oklahoma to SUO are not more favorable than the settlement conditions imposed by this



1 Commission in Docket No. 21-060-U, and it did not include a requirement that SUO  
2 provide customer rebates, let alone the magnitude of rebates required to settle Docket No.  
3 21-060-U. The commitments resulting from the Oklahoma proceeding were as follows:

- 4 • SUO would hire CERC employees.
- 5 • In support of its first post-transfer Performance Based Rate Change Tariff, SUO  
6 would provide descriptions of its plant investment strategy, its procurement process  
7 for infrastructure projects, any changes to its DIMP and TIMP, the possibility of  
8 slowing the timetable for certain capital projects consistent with the ability to  
9 provide safe and reliable service.
- 10 • Reconcile its legacy ADIT and EDIT with CERC's last PBRC filing and track new  
11 ADIT balances due to uncertainty of whether tax normalization rules apply to  
12 legacy ADIT and EDIT balances.
- 13 • At the time of its first post-closing PBRC filing propose a timeline for performing  
14 Cost of Service and Depreciation studies.
- 15 • SUO will not seek recovery of costs arising from the transfer of the CERC assets.

16 Although it was not a condition of the approval in Docket No. 21-060-U that SUA hire  
17 CERC employees, SUA made offers of employment to CERC employees in Arkansas, and  
18 did hire such CERC employees, as was required pursuant to the APA.

19 **Q. IS SUA SUBJECT TO COMMISSION JURISDICTION AND HAS SUA**  
20 **COMPLIED WITH THE COMMISSION'S RULES, REGULATIONS, AND**  
21 **DECISIONS?**

1 A. Yes. SUA has never contested any jurisdiction asserted by the Commission and, to the  
2 best of our knowledge, the Company is in compliance with all applicable Commission  
3 rules, regulations and decisions.

4 **Q. WHAT DOES THE BOARD OF DIRECTOR MINUTES PROVISION OF THE**  
5 **DOCKET NO. 21-060-U SETTLEMENT AGREEMENT REQUIRE?**

6 A. It requires SUA to provide Staff and Attorney General access to SUA Board of Director  
7 meeting minutes, subject to any necessary Commission protective order and confidentiality  
8 procedures.

9 **Q. WILL SUA COMPLY WITH ANY REQUESTS OF THE STAFF OR ATTORNEY**  
10 **GENERAL TO INSPECT BOARD OF DIRECTOR MINUTES?**

11 A. Yes. Consistent with the terms of the Settlement Agreement, the Company will provide  
12 access for inspection of the minutes at the Commission offices under normal Commission  
13 protective order and confidentiality procedures.

14 **Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION?**

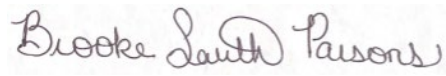
15 A. I recommend that the Commission approve SUA's proposed base rate increase, capital  
16 structure, modified and additional Riders, and the other tariff modifications proposed by  
17 the Company.

18 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

19 A. Yes.

**CERTIFICATE OF SERVICE**

I, Brooke South Parsons, do hereby certify that a true and correct copy of the foregoing has been delivered to all Parties of Record by electronic mail via the Electronic Filing System this 25th day of January 2024.

A handwritten signature in cursive script that reads "Brooke South Parsons". The signature is written in black ink on a light-colored background.

Brooke South Parsons