

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

SUMMARY		
Account	13 Month Avg	
1173-0000-0000-00-0-00-00-0-06		117,543
1173-0000-0000-24-0-00-00-0-06		366,889
1540-0000-0150-21-0-00-00-0-06		82,873
1540-0000-0610-20-0-00-00-0-06		24,869
1540-0000-1050-24-0-00-00-0-06		29,665
1540-0000-2130-24-0-00-00-0-06		124,643
1540-0000-2290-24-0-00-00-0-06		165,475
1650-0000-0000-00-0-00-00-0-06		11,839
1650-0000-0000-00-0-00-34-0-06		10,000
1650-0000-0000-00-0-00-39-0-06		5,739
1650-0000-0000-00-0-00-52-0-06		15,804
1650-0000-0000-00-0-00-62-0-06		1,271
1650-0000-0000-00-0-00-66-0-06		22,674
1650-0000-0000-00-0-00-70-0-06		19,385
1650-0000-0000-00-0-00-86-0-06		650
1650-0000-0000-00-0-00-87-0-06		1

1173 Accounts

1173-0000-0000-00-0-00-00-0-06			1173-0000-0000-24-0-00-00-0-06		
	Ending Balance			Ending Balance	
9/30/2012	168,478		9/30/2012	-	
10/31/2012	198,487		10/31/2012	-	
11/30/2012	173,611		11/30/2012	863,794	
12/31/2012	87,375		12/31/2012	432,206	
1/31/2013	43,383		1/31/2013	278,555	
2/28/2013	36,408		2/28/2013	28,803	
3/31/2013	20,067		3/31/2013	17,628	
4/30/2013	18,831		4/30/2013	17,628	
5/31/2013	83,454		5/31/2013	198,325	
6/30/2013	140,342		6/30/2013	412,328	
7/31/2013	171,335		7/31/2013	659,832	
8/31/2013	195,968		8/31/2013	859,502	
9/30/2013	190,322		9/30/2013	1,000,960	
13 Month Average	117,543		13 Month Average	366,889	

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1540 Accounts

1540-0000-0150-21-0-00-00-0-06			1540-0000-0610-20-0-00-00-0-06			1540-0000-1050-24-0-00-00-0-06		
	Ending Balance			Ending Balance			Ending Balance	
9/30/2012	53,932		9/30/2012	21,573		9/30/2012	24,986	
10/31/2012	53,932		10/31/2012	21,573		10/31/2012	24,986	
11/30/2012	53,932		11/30/2012	21,573		11/30/2012	24,986	
12/31/2012	91,555		12/31/2012	25,859		12/31/2012	31,069	
1/31/2013	91,555		1/31/2013	25,859		1/31/2013	31,069	
2/28/2013	91,555		2/28/2013	25,859		2/28/2013	31,069	
3/31/2013	91,555		3/31/2013	25,859		3/31/2013	31,069	
4/30/2013	91,555		4/30/2013	25,859		4/30/2013	31,069	
5/31/2013	91,555		5/31/2013	25,859		5/31/2013	31,069	
6/30/2013	91,555		6/30/2013	25,859		6/30/2013	31,069	
7/31/2013	91,555		7/31/2013	25,859		7/31/2013	31,069	
8/31/2013	91,555		8/31/2013	25,859		8/31/2013	31,069	
9/30/2013	91,555		9/30/2013	25,859		9/30/2013	31,069	
13 Month Average	82,873		13 Month Average	24,869		13 Month Average	29,665	
1540-0000-2130-24-0-00-00-0-06			1540-0000-2290-24-0-00-00-0-06					
	Ending Balance			Ending Balance				
9/30/2012	30,784		9/30/2012	42,600				
10/31/2012	30,784		10/31/2012	42,600				
11/30/2012	30,784		11/30/2012	42,600				
12/31/2012	152,801		12/31/2012	202,338				
1/31/2013	152,801		1/31/2013	202,338				
2/28/2013	152,801		2/28/2013	202,338				
3/31/2013	152,801		3/31/2013	202,338				
4/30/2013	152,801		4/30/2013	202,338				
5/31/2013	152,801		5/31/2013	202,338				
6/30/2013	152,801		6/30/2013	202,338				
7/31/2013	152,801		7/31/2013	202,338				
8/31/2013	152,801		8/31/2013	202,338				
9/30/2013	152,801		9/30/2013	202,338				
13 Month Average	124,643		13 Month Average	165,475				

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1650 Accounts

1650-0000-0000-00-0-00-00-06			1650-0000-0000-00-0-00-34-0-06			1650-0000-0000-00-0-00-39-0-06		
	Ending Balance			Ending Balance			Ending Balance	
9/30/2012	11,955		9/30/2012	10,000		9/30/2012	-	
10/31/2012	11,955		10/31/2012	10,000		10/31/2012	-	
11/30/2012	11,955		11/30/2012	10,000		11/30/2012	-	
12/31/2012	11,955		12/31/2012	10,000		12/31/2012	-	
1/31/2013	16,455		1/31/2013	10,000		1/31/2013	-	
2/28/2013	16,455		2/28/2013	10,000		2/28/2013	-	
3/31/2013	16,455		3/31/2013	10,000		3/31/2013	-	
4/30/2013	-		4/30/2013	10,000		4/30/2013	-	
5/31/2013	-		5/31/2013	10,000		5/31/2013	18,237	
6/30/2013	16,429		6/30/2013	10,000		6/30/2013	16,579	
7/31/2013	14,935		7/31/2013	10,000		7/31/2013	14,921	
8/31/2013	13,412		8/31/2013	10,000		8/31/2013	13,263	
9/30/2013	11,948		9/30/2013	10,000		9/30/2013	11,605	
13 Month Average	11,839		13 Month Average	10,000		13 Month Average	5,739	
1650-0000-0000-00-0-00-52-0-06			1650-0000-0000-00-0-00-62-0-06			1650-0000-0000-00-0-00-66-0-06		
9/30/2012	43,996		9/30/2012	1,271		9/30/2012	33,912	
10/31/2012	45,193		10/31/2012	1,271		10/31/2012	30,144	
11/30/2012	39,748		11/30/2012	1,271		11/30/2012	26,376	
12/31/2012	22,460		12/31/2012	1,271		12/31/2012	22,608	
1/31/2013	5,234		1/31/2013	1,271		1/31/2013	18,840	
2/28/2013	5,744		2/28/2013	1,271		2/28/2013	15,072	
3/31/2013	8,316		3/31/2013	1,271		3/31/2013	11,304	
4/30/2013	5,891		4/30/2013	1,271		4/30/2013	7,536	
5/31/2013	5,345		5/31/2013	1,271		5/31/2013	12,646	
6/30/2013	5,441		6/30/2013	1,271		6/30/2013	7,398	
7/31/2013	5,716		7/31/2013	1,271		7/31/2013	6,658	
8/31/2013	5,888		8/31/2013	1,271		8/31/2013	53,905	
9/30/2013	6,479		9/30/2013	1,271		9/30/2013	48,367	
13 Month Average	15,804		13 Month Average	1,271		13 Month Average	22,674	
1650-0000-0000-00-0-00-70-0-06			1650-0000-0000-00-0-00-86-0-06			1650-0000-0000-00-0-00-87-0-06		
9/30/2012	18,949		9/30/2012	650		9/30/2012	-	
10/31/2012	19,207		10/31/2012	650		10/31/2012	-	
11/30/2012	19,207		11/30/2012	650		11/30/2012	-	
12/31/2012	19,207		12/31/2012	650		12/31/2012	-	
1/31/2013	19,207		1/31/2013	650		1/31/2013	-	
2/28/2013	19,207		2/28/2013	650		2/28/2013	-	
3/31/2013	19,207		3/31/2013	650		3/31/2013	1	
4/30/2013	19,253		4/30/2013	650		4/30/2013	1	
5/31/2013	19,253		5/31/2013	650		5/31/2013	1	
6/30/2013	19,253		6/30/2013	650		6/30/2013	1	
7/31/2013	19,253		7/31/2013	650		7/31/2013	1	
8/31/2013	20,403		8/31/2013	650		8/31/2013	1	
9/30/2013	20,403		9/30/2013	650		9/30/2013	1	
13 Month Average	19,385		13 Month Average	650		13 Month Average	1	

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Allocation of Rogersville Storage Gas 13 month average \$ 366,889

<u>Rate Area</u>	<u>5 month winter sales volume</u>	<u>Percent</u>	<u>Allocated Storage Gas</u>
Rogersville	779,506	87.27%	\$ 320,168
Branson	113,751	12.73%	46,721
Total Net Plant	<u>\$ 893,257</u>	<u>100.00%</u>	<u>\$ 366,889</u>

customer deposits at 9-30-13 \$ 177,802

<u>Rate Area</u>	<u>Customer Bills</u>	<u>Percent</u>	<u>Allocated Customer Deposits</u>
Gallatin	18,202	10.72%	\$ 19,063
Warsaw	13,063	7.69%	13,681
Branson	9,682	5.70%	10,140
Rogersville	128,822	75.88%	134,918
Lake of the Ozarks		0.00%	-
Total Net Plant	<u>169,769</u>	<u>100.00%</u>	<u>\$ 177,802</u>

Allocation of Rogersville M&S Inventory 13 month average \$ 319,784

<u>Rate Area</u>	<u>Customer Bills</u>	<u>Percent</u>	<u>Allocated M&S Inventory</u>
Rogersville	128,822	93.01%	\$ 119,817
Branson	9,682	6.99%	677
Total Net Plant	<u>138,504</u>	<u>100.00%</u>	<u>\$ 120,494</u>

Total prepayments - 13 month average ended 9-30-13 \$ 87,363

<u>Rate Area</u>	<u>Proforma Sales Revenue</u>	<u>Percent</u>	<u>Allocated Prepayments</u>
Gallatin	\$ 1,265,786	8.74%	\$ 7,634
Warsaw	1,339,435	9.25%	8,078
Branson	2,333,584	16.11%	14,074
Rogersville	9,345,176	64.51%	56,362
Lake of the Ozarks	201,299	1.39%	1,214
Total Net Plant	<u>\$ 14,485,280</u>	<u>100.00%</u>	<u>\$ 87,363</u>