A report by the Staff of the Public Utilities Commission of Ohio

Suburban Natural Gas Company Case Number 12-316-GA-UEX

Audit of the Uncollectible Expense Mechanisms for the period January 2009 through December 2011

August 30, 2012

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Certificate of Accountability

As ordered by the Public Utilities Commission of Ohio (PUCO or Commission), the Staff has completed the required audit of Suburban Natural Gas Company (Suburban or Company) Uncollectible Expense Rider (UEX) rates for January 1, 2009 through December 31, 2011. The Staff audited the material as set forth in the Commission Entry in Case No. 12-316-GA-UEX.

Our audit has revealed certain findings, as discussed in this audit report, which should be addressed in this proceeding. The Staff notes that at the time of preparing this report, unless otherwise noted, Suburban accurately calculated its UEX Rider Rates for the time period discussed in this report. The Staff has performed investigations into these specific areas and respectfully submits its findings and recommendations.

Steve Puican

Steve Piccon

Division Chief

Roger Sarver

Gas Specialist

James Ripke

Gas Specialist

Suburban Natural Gas Company

Uncollectible Expense Rider

In Case No. 07-689-GA-AIR, The Suburban Natural Gas Company (Suburban) filed an Application to Increase Rates (Application) with the Public Utilities Commission of Ohio (Commission). The application, among other things, sought approval to establish and implement an Uncollectible Expense Rider (UEX Rider). On March 19, 2008, the Commission issued an Opinion and Order authorizing Suburban to establish and implement an initial UEX Rider of \$0.07012727 per MCF, which became effective on April 17, 2008.

Since that time the Company has filed annual updates to adjust the rider rate and the Commission has authorized such subsequent revisions. The history of Suburban's UEX Rider is as follows:

April 2008 - July 2009 \$0.07012727 per Mcf August 2009 - October 2011 \$0.08641518 per Mcf November 2011 - December 2011 \$0.05699811 per Mcf

In this audit, Staff began with the verification of the amounts filed by Suburban in its Annual Balance Reconciliation (ABR) calculations for the audit period. The ABRs were filed as attachments to the Company's UEX applications in Case No. 11-316-GA-UEX and 12-316-GA-UEX. Staff verified the accuracy of Suburban's accounts and calculations used in their UEX applications filed during the audit period.

Staff continued its audit with a review of Suburban's collection policies. Per internal collection practices, if a customer fails to pay their bill within 14 days after the date of mailing, a letter is sent to the customer advising them that if they do not make payment arrangements within 30 days, their account is liable to be turned over to an Outside Collection Agency (OCA). If no payment arrangements are made within 30 days, the account is submitted to the OCA. Any monies recovered by the OCA are credited to the customer's arrearages. Suburban writes off non-pay accounts in December of each year. Accounts over 365 days past due are written off and considered as part of the UEX Rider.

Next, Staff continued its audit with the examination of Suburban's 2009 - 2011 Bad Debt Account Listing which covered the period from January 1, 2009 through December, 2011. For that period of time, 720 accounts were marked as "Bad Debt" for a total write off of \$292,760.12. The totals coincide with the ABR's filed in Suburban's UEX applications listed above.

In Case No. 10-316-GA-UEX, Staff recommended in its report that Suburban not include

Suburban Natural Gas Company 12-316-GA-UEX

Percentage of Income Payment (PIPP) accounts in its UEX Rider beginning in 2009. Suburban agreed to Staff's recommendation in the Stipulation. Suburban identified and transferred 23 accounts written off in 2009 totaling \$28,577.27 from the UEX Rider to the Deferred PIPP rider in June, 2011.

Next, Staff randomly selected several customers from the Bad Debt Account Listing and requested their complete billing histories. Customers included in the Bad Debt Account Listing are those who have not made a payment on their account for at least one year. Omitted from the Bad Debt Account Listing are customers located in the municipalities of Deshler, McComb, Hoytville, Hamler, Holgate, and Malinta per their tariff. For each customer selected, Staff verified that monthly charges and payments were properly applied to the account balance.

Staff then verified that for each account examined, the Bad Debt Account Listing accurately reflected the amount of the final payment made, the date when the final payment was made, and the final balance included for write-off.

Staff conducted a detailed examination of Suburban's Recoveries - Other account to verify collection recoveries from Bad Debt Write Offs are properly recorded. The Recoveries - Other account takes into consideration payments received from customers that have been written off and have made payment directly to Suburban or to the OCA. The Recoveries - Other account is part of the calculations in determing the ABR balance. The examination confirmed Suburban's accounting procedures in calculating this account.

Staff compared Suburban's reported UEX Sales Volumes with their reported GCR Sales Volumes. Suburban's UEX Sales Volumes did not include the Deshler Line and Bakery Feed, and also did not include customers within the aforementioned municipalities per their tariff. Minor changes in the reported UEX Sales Volumes were made. See Attachment 1.

Staff then calculated Suburban's UEX Sales Volumes with their approved UEX rider rate for each month of the audit period. Staff determined that although Suburban properly calculated the UEX Sales Volumes with the corresponding monthly UEX rate, a \$10.00 difference between Staff's and Suburban's calculations was due to rounding.

In the last audit report, Staff's investigation revealed that Suburban inadvertently included the Gross Receipts Tax generated by billing of the UEX Rider as part of total recoveries. Staff confirmed that Suburban did not include the Gross Receipt Tax to the UEX rider during this audit period.

Fees paid to the OCA for collection recovery were expensed through Suburban's base rate.

Suburban Natural Gas Company 12-316-GA-UEX

Conclusion

Staff's audit of Suburban's UEX account determined that the Company appropriately applied the UEX rider rate with the Annual Sales Volumes to their Recoveries-Bad Debt Rider account. Staff determined the Recoveries-Other account was correctly reported in their UEX applications. Staff confirmed that payments made to the OCA are paid through its base rate, and the Gross Receipts Tax was not billed through the UEX Rider.

Staff calculated the 2011 Ending Balance as (\$124, 512), a difference of \$10.00 from Suburban's reported 2011 Ending Balance amount of (\$124,522). Attachment 2 of this Staff Report shows Staff Calculations of Suburban's UEX ABR.

Recommendations

Staff recommends that Suburban report the January, 2012 Beginning Balance on its UEX account as (\$124, 512).

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v. v. v. v.		9		***************************************	No.		Mav		amf	4	Aug.	1	Sent	· Andrews			Nov	ā
\$ 33	<u> </u>	[6,032]	\$	(33,958) \$		<u>88</u>	(72,839)	<u>~</u>	(80,430)	\$ (85,482)	~	\$ (89,680)	(92,900)	S.	(96,133)	~	(101,33)	(109,665)
\$ 32.		To the second se		a range parameter and a second	A contract to chick or chicken					Little and the deather in the country			A CONTRACTOR DESCRIPTION OF THE PERSON OF TH					110,621
\$ 32,		to the property of the second	The state of the s	1	beforehold of the Affinish		A 4 -			And the second s		erent territorial	Abufundbath niuta	The second secon				The state of the last
\$	\$	25,687	~	24,716 \$	3,721	. ₹	7,187	\$	4309	\$ 3,216	*	3,133 \$	3,233	3 \$	4,843	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	8,110	\$ 19,073
	↓ ⋄	2,239	•	\$ 89		30 \$	60	~	743 \$	196 \$	\$	\$ 201	the statement transfer of	•	357	•	221 \$	3,401
6 Incremental 8ad Debt (2-(34445)) \$ (34,106)	\$	(27,926)	~	(25,409) \$	The shirt had	(13,471): \$	(7,591)	\$	(5,052)	\$ (4,178)	~	(3,240) \$	(3,233)	\$	(5,200)	~	(8,332)	88,147
7)Balance Subtotal (1+6) \$ (6,092)	. <u> \$</u>	(33,958)	\$	\$ (895.65)	VIO ARRA	(72,839) \$	(80,430)	•	(85,482) \$	(09'68)	*	(92,900) \$	(96,133)	\$	(101,333) \$	3 3	(109,665)	(21,518)
8:Carrying Charges ((1+7)/2 x d \$	•	A A VANCOUNT OF THE STATE OF TH	\$	\$.	rango para yanga garanga sa	\$	**************************************	•	The second of th	AVANCE SAL S. C. CONTROLLES	\$	\$	To Vaccing and Land of the Control o	\$	e de la compressión especial properties de la compressión del compressión de la comp	\$	Table of the Table of	
9:Balance End of Month (7-8) \$ (6,032)	\	\$ (836'82)		\$ (885,383)	Shub sh	(72,839) \$	\$ (00/30)	4 8	(85,482) \$	\$ (099'68) \$	1	\$ [92,900] \$		(96,133) \$	(101,333)	•∽	(109,665) \$	(17,518)
[a] Actual Sales Volumes 378938		23/23		286009	152995	88	83170		4986	37220		353	37425		55 55 56 56		33855	22071
times Current Bad Debt Rider \$ 0.08641518 Recovery - Bad Debt Rider \$ 32,745,9609		\$ 0.08641518 \$ 25,687.0592	\$ 24.	\$ 0.08641518 \$ \$ 24,715.5538 \$	\$ 0.08641518 \$0.08641518 \$ 13,221.1250 \$ 7,187.1246	왕았	0.08641518 \$0.08641518 \$0.08641518 13,221.1250 \$7,187.1246 \$4,309.1448	500¢ \$43		\$ 0.08641518 \$ 3,216.3816	\$ 0.08641518		\$ 3,233,2499	∞ e	\$ 0.08641518 \$ 0.08641518 \$ 3,233.2499 \$ 4,843.1042	\$ 0.08	\$ 0.08641518 \$ \$ 8,110.4881 \$	\$ 0.08641518 \$ 19,072.7981
(b) consists of customer payments, net collection agency	chreve	ency revenue, and other collections	er colle	ctions			THE REPORT OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED ADDRESS OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AND		-				and the same of th		VARIABASE TURNSTEEL TO A			
				and the second s	Mrtee. Middle-1901 Bad									-				
(c) Annual Carrying Charge Rate 0		· ·								A P. LEMBERT OF A PART OF THE PART OF THE PART			ANALAS SAN LIBERTA	.	A colorada de cale de cale			
[d] Monthly Carving Charge Rate 0	_))	CCTAMPONELan.	And the latter of the latter o			Manager Comments	- 1	F1 914	The second secon	- -			fact (M) - Machine	

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The state of the s						DIC	Uncollectible Accounts Expense Rider Reconciliation	unts Expe	nse Rid	ler Reconcili	ation								
All the second of the second o				V. AVERALANIA	- Address	A contract	Case	Case No. # 12-316-GA-UEX	16-GA	NEX .		***************************************	PATATA PATATA PATATA PARA PARA PARA PATATA P	AND	The second second	- A LA CARTON OF THE A		Mind Andada Andana	AVARANTAMENT CONTRACTOR
						•	lanuary 1, 2011 Through December 31, 2011	1 Through	Decen	ber 31, 2011		***************************************						-	
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	E	; [æ	1	Mar		Apr	May		June	-	À	Aug	Sept	and designation of the second	S	Nov	A	28
1 Balance - Beginning of Month	\$	(21,518)	(54,086)	\$	(88,148)	···	(111,499)	\$ (131,639)		\$ (141,400)	₩.	ន្ទា	\$ (151,453) \$		ა.	(157,425)	E) \$	(162,108) \$	(168,474)
218ad Debts Written Off	\$	C.A. area of the	AND	\$	11	Todayan and and and	galerana en en en en en	AMOUNT OF THE A	1. Table 11 also	According to the street of the	And the second of the second o	And Market Anna Control	\$ 100	And the second s	Ar effection of Market	77.		\$	24.42
3 Recovery - Base Rates	•			ALL PROPERTY OF THE PARTY OF TH	The state of the s			MANAGE IN A COLUMNATA	Contract of the same					THE PLAN THE BEAUTY OF THE PARTY OF THE PART	***************************************				Office the section of
4 Recovery Bad Debts Rider (a)	\$ 33	32,191 \$	\$ 32,795	\$	2,677	•	18,528	16 \$	9,572	\$ 4,966	\$	3,324	\$ 2,646	3,142	2 \$	4,150	*	\$ 177,2	9,510
5 Recovery - Other (b)	<	31 \$	1,268	∽	<u>6</u> 2	\$	1,613	٠ •	8	\$ 1,762			\$ 18	\$ 100	\$ 0	88	ş	\$ 83	\$
6 Incremental Bad Debt (2-(3-4+5))	\$ (32	(32,568)	(34,062)	~	(23,350)	•	(20,141)	(9)	\$ [192'6]	\$ [6,728]	\$	(3,324)	\$ (2,730)	\$ (3,242)	2) \$	(4,683)	>	\$ (996'9)	43,962
7:Balance Subtotal (1+6)	\$ (54,086)	(980)	\$ (88,148) \$	•	(111,499] \$	•	(131,639)	\$ (141,	()	(131,639) \$ (141,400) \$ (148,129)	; ;	151,453)	\$ (154,453) \$ (154,183) \$ (157,425) \$ (162,108) \$ (168,474) \$	\$ (157,42)) \$ (5	162,106)	\$ (16	8,474) \$	(124,512)
8 Carrying Charges ((1+7)/2 x d	\$		e i se vianamana in va	₩.	THE STREET, ST	~	E. J. F. C. 1	•	Walanda Andrea	-	\$	State of the state	A Commence and all a commence and a	STATE OF STATE OF	\$	PRESTANDA AND AND AND AND AND AND AND AND AND	~	\$	A Common Ameliado dos tentros de A.
9-Balance End of Month (7+8)	<u>≯</u>	\$ (980/15)	(88,148)	~	(111,499)	10.	(131,639) \$		[00	(141,400) \$ (148,129)	••	(151,453) \$	\$ (154,183) \$		(157,425) \$ (162,108)	162,108)	\$ (16	(168,474) \$	(124,512)
(a) Actual Sales Volumes	3	372518	379502		262424	and the state of t	214407	311	110766	23467		38471	30619	36356	9	48025	-	100479	168600
times Current Bad Debt Rider Recovery - Bad Debt Rider	\$ 0.08641518 \$ 32,191.2100	\$ 9057	32,794,7336	*	0.08641518 22,677.4172	~ ~ 9 8	0.08641518 18,528.0195	\$0.08641518 \$ 9,571.8638	3	\$4,966.0211	1 1	\$0.08641518 \$ 3,324.4784	\$0.08641518 \$ 2,645.9464	\$3,141,7103		\$0.08541518 \$4,150.0890	\$ 0.05699811 \$ 5,727.1131	4 - 1	\$ 9,609.8813
(b) consists of customer payments net collection agency revenue, and other collections	tcollection	agency re	evenue, and ot	herco	lections	y A v Bandi V Assi Is	- American Andreas	Servi SPRETTA VIA officiano i A	Manufactor of pales.		- Advantage of the second	Subdent and the substitute of	ACCOMMONATORIAY VYASTAA / Succ	WEREAL VIEW To Describe a reserve	Andready a special	Action (ACT ME MAN Menados	VI ALEEN AND AND AND AND AND AND AND AND AND AN	And the Control of the State of	MARKET BOARS WERRANGE AS A
(c) Annual Carrying Charge Rate		6	CTT of a state of plantage and see		wy virial (VI) const	Anteres .	a see on man a specific party of the		· garava	V reng to pipe 3 or Albush All A.	de la companya de la		And a company of the company of	With the second				· · · · · · · · · · · · · · · · · · ·	# 1 m
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(d) Monthly Carrying Charge Rate	. STORE SHE ANGRED		come specime managements		Compromonents or CATAC TO CATA	Device COLVA	The second	Sedesthate , one moses		SCHOOLSTATION NAMED AND ADDRESS	THE COLUMN TWO COLUMN	: :	Volumbleoneman.com (* v.)	A CONTRACTOR OF THE PARTY OF TH				٠٠٠.	

The Public Utilities Commission of Ohio John R. Kasich, Governor Todd A. Snitchler, Chairman

180 E. Broad Street, Columbus, Ohio 43215-3793 800 | 686-PUCO (7826)

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