

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE
REVENUE REQUIREMENT

APPENDIX 3

Other Staff Schedules

SUMMIT NATURAL GAS OF MISSOURI, INC.

CASE NO. GR-2014-0086

Jefferson City, Missouri
May 2014

NP

Summit Natural Gas of Missouri, Inc.
GR-2014-0086
Margin Revenue Summary

	Excluding LOO Actual Margin Revenue	Weather Adjustment	Normalized Sales	Growth/Days/ Switching Annualization Adjustment	Total Revenue Including Growth/ Annualization
Residential Service	\$ 4,938,612	\$ -	\$ 4,938,612	\$ (4,043)	\$ 4,934,569
					\$ -
Small General Service	1,774,612	-	1,774,612	736,051	\$ 2,510,663
					\$ -
Large General Service	1,773,423	-	1,773,423	65,759	\$ 1,839,182
					\$ -
Large Volume Service	1,095,858	(26,031)	1,069,827	106,063	\$ 1,175,890
					\$ -
Transportation Service	3,875,197	(41,685)	3,833,512	712,927	\$ 4,546,439
					\$ -
Miscellaneous	171,645	-	171,645	421,405	\$ 593,050
	\$ 13,629,347	\$ (67,716)	\$ 13,561,632	\$ 2,038,162	\$ 15,599,794

SCHEDULE PL-1

HAS BEEN DEEMED

HIGHLY CONFIDENTIAL

IN ITS ENTIRETY

Summit Natural Gas of Missouri, Inc.
Depreciation Rates
GR-2014-0086

ACCOUNT NUMBER	ACCOUNT	DEPRECIATION RATE %				
		GO-2005-0120	GA-2009-0264	GR-2010-0347	GR-2010-0347	GA-2012-0285
		Gallatin	Warsaw	Branson	Rogersville	Lake Ozark
	TRANSMISSION PLANT					
366	Structures and improvements.	2.22%	2.22%	2.00%	2.00%	2.00%
367	Mains.	1.67%	1.67%	2.00%	2.00%	2.00%
368	Compressor station equipment.	-	-	2.00%	2.00%	2.00%
369	Measuring and regulating station equipment.	2.27%	2.27%	2.00%	2.00%	2.00%
370	Communication equipment.	-	-	2.00%	2.00%	2.00%
371	Other equipment.	-	-	2.00%	2.00%	2.00%
	DISTRIBUTION PLANT					
375	Structures and improvements.	2.22%	2.22%	2.00%	2.00%	2.00%
376	Mains.	2.22%	2.22%	2.00%	2.00%	2.00%
377	Compressor station equipment.	-	-	2.00%	2.00%	2.00%
378	Measuring and regulating station equipment-General.	2.27%	2.27%	2.00%	2.00%	2.00%
379	Measuring and regulating station equipment-City gate che	2.27%	2.27%	2.00%	2.00%	2.00%
380	Services.	2.22%	2.22%	2.00%	2.00%	2.00%
381	Meters.	2.50%	2.50%	2.00%	2.00%	2.00%
382	Meter installations.	-	2.50%	2.00%	2.00%	2.00%
383	House regulators.	2.50%	2.44%	2.00%	2.00%	2.00%
384	Home regulatory installations.	-	-	2.00%	2.00%	2.00%
385	Industrial measuring and regulating station equipment.	2.27%	2.27%	2.00%	2.00%	2.00%
386	Other property on customer's premises.	-	2.22%	2.00%	2.00%	2.00%
387	Other equipment.	0.00%	0.00%	2.00%	2.00%	2.00%
	GENERAL PLANT					
390	Structures and improvements.	2.22%	2.22%	2.00%	2.00%	2.00%
391	Office furniture and equipment.	4.55%	4.55%	5.00%	5.00%	5.00%
391.1	Computer equipment.	14.29%	14.29%	12.90%	12.90%	12.90%
392	Transportation equipment.	8.33%	8.33%	12.90%	12.90%	12.90%
393	Stores equipment.	3.70%	3.70%	4.00%	4.00%	4.00%
394	Tools, shop and garage equipment.	3.70%	3.70%	5.00%	5.00%	5.00%
395	Laboratory equipment.	3.45%	3.45%	5.00%	5.00%	5.00%
396	Power operated equipment.	6.25%	6.25%	6.70%	6.70%	6.70%
397	Communications equipment	3.45%	3.45%	6.70%	6.70%	6.70%
398	Miscellaneous equipment.	4.35%	4.35%	5.00%	5.00%	5.00%

Summit Natural Gas of Missouri, Inc.
GR-2014-0086

Gallatin

Account No.	Account Name	Staff Calculated Reserves 12/31/13	General Ledger Reserves 12/31/13	Reserve Adjustment
3740	Land & land rights	0	0	0
3750	Structures & Improvements (new bldg only)	16,114	14,760	1,354
3760	Mains	658,565	635,653	22,912
3780	Measuring & regulating station equip.- general	15,201	14,008	1,193
3800	Services	317,557	302,291	15,266
3810	Meters (materials)	79,621	74,018	5,603
3820	Meter installations (labor only)	15,616	14,067	1,549
3830	House regulators	3,991	356	3,635
3850	Industrial measuring and regulating equipment	0	0	0
3860	Conversions (not SMNG)	35,885	33,925	1,960
3900*	Structures & improvements (ongoing)	12,498	12,498	0
3910	Office furniture & equipment	12,967	1,748	11,219
3911	Office furniture & equipment (computer)	0	0	0
3920*	Transportation equipment (vehicles)	34,023	34,023	0
3930	Stores equipment	0	0	0
3940	Tools, shop & garage equipment (no labor)	26,422	29,988	-3,566
3960	Power operated equipment (backhoes, trenchers, etc)	12,808	13,687	-879
3970	Communication equipment	5,298	-5,932	11,230
3980	Miscellaneous equipment (no addns)	0	0	0
3990	Other tangible property (no addns)	0	0	0
	Totals	1,246,566	1,175,090	71,476

3900*
3920*

Staff has used general Ledger numbers on these 2 accounts. These accounts have experienced major reduction in 2012 and or 2013. These specific accounts need further discovery and will be addressed in True-up Testimony.

Warsaw

Account No.	Account Name	Staff Calculated Reserves 12/31/13	General Ledger Reserves 12/31/13	Reserve Adjustment
3740	Land & land rights	0	0	0
3750	Structures & Improvements (new bldg only)	0	0	0
3760	Mains	1,428,443	1,348,006	80,437
3770	Compressor station equip.	0	201	-201
3780	Measuring & regulating station equip.- general	21,078	19,394	1,684
3800	Services	186,320	179,889	6,431
3810	Meters (materials)	41,821	36,961	4,860
3820	Meter installations (labor only)	23,575	20,791	2,784
3830	House regulators	15,703	14,052	1,651
3850	Industrial measuring and regulating equipment	0	0	0
3860	Conversions (not SMNG)	87,547	82,455	5,092
3900	Structures & improvements (ongoing)	193	3,500	-3,307
3910	Office furniture & equipment	4,195	1,045	3,150
3911	Office furniture & equipment (computer)	0	0	0
3920	Transportation equipment (vehicles)	49,007	55,441	-6,434
3930	Stores equipment	0	0	0
3940	Tools, shop & garage equipment (no labor)	16,411	19,537	-3,126
3960	Power operated equipment (backhoes, trenchers, etc)	10,627	5,595	5,032
3970	Communication equipment	6,057	9,951	-3,894
3980	Miscellaneous equipment (no addns)	0	0	0
3990	Other tangible property (no addns)	0	0	0
	Totals	1,890,977	1,796,818	94,159

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381	Meters.	2.50%	2.50%	2.00%	2.00%	2.00%
382	Meter installations.	-	2.50%	2.00%	2.00%	2.00%
383	House regulators.	2.50%	2.44%	2.00%	2.00%	2.00%
384	Home regulatory installations.	-	-	2.00%	2.00%	2.00%
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395	Laboratory equipment.	3.45%	3.45%	5.00%	5.00%	5.00%
396	Power operated equipment.	6.25%	6.25%	6.70%	6.70%	6.70%
397	Communications equipment	3.45%	3.45%	6.70%	6.70%	6.70%
398	Miscellaneous equipment.	4.35%	4.35%	5.00%	5.00%	5.00%

* Supplemented with a new depreciation rate in the Warsaw Division for new Compressor station equipment

Summit Natural Gas of Missouri, Inc
GR-2014-0086

STATION: KANSAS_CITY_WSMO_AP, MO (Station ID: 234358)
Actual Heating Degree-Days (HDD) and Normal Heating Degree-Days (NHDD)
For The 12 Calendar Months Beginning October 01, 2012 And Ending September 30, 2013

YEAR	MONTH	TOTAL HDD BY MONTH			PEAK DAY HDD		
		OBSERVED TOTALS HDD	NORMAL TOTALS NHDD	ADJUSTMENT, ACTUAL TO NORMAL	OBSERVED COLDEST DAY HDD	NORMAL COLDEST DAY NHDD	ADJUSTMENT, ACTUAL TO NORMAL
2012	10	357	293	(64)	28.50	28.16	(0.34)
2012	11	552	642	90	37.50	44.52	7.02
2012	12	902	1040	138	49.50	66.28	16.78
2013	1	998	1121	123	51.50	63.24	11.74
2013	2	912	882	(30)	51.00	61.10	10.10
2013	3	844	648	(196)	39.50	47.29	7.79
2013	4	467	334	(133)	28.50	31.08	2.58
2013	5	162	104	(58)	28.00	16.67	(11.33)
2013	6	19	9	(10)	7.00	6.23	(0.77)
2013	7	0	0	0	0.00	0.31	0.31
2013	8	0	2	2	0.00	1.74	1.74
2013	9	21	64	43	5.50	16.94	11.44
12 MONTHS		5234	5140	(94)	51.50	66.28	14.78

Schedule SJW-1

Appendix 3

Summit Natural Gas of Missouri, Inc
GR-2014-0086

STATION: SEDALIA_WATER_PLANT, MO (Station ID: 237632)
Actual Heating Degree-Days (HDD) and Normal Heating Degree-Days (NHDD)
For The 12 Calendar Months Beginning October 01, 2012 And Ending September 30, 2013

YEAR	MONTH	TOTAL HDD BY MONTH			PEAK DAY HDD		
		OBSERVED TOTALS HDD	NORMAL TOTALS NHDD	ADJUSTMENT, ACTUAL TO NORMAL	OBSERVED COLDEST DAY HDD	NORMAL COLDEST DAY NHDD	ADJUSTMENT, ACTUAL TO NORMAL
2012	10	399	317	(82)	29.00	28.57	(0.43)
2012	11	628	628	0	38.00	42.71	4.71
2012	12	859	1014	155	44.50	64.90	20.40
2013	1	1039	1101	62	53.00	63.57	10.57
2013	2	920	861	(59)	50.00	61.05	11.05
2013	3	899	658	(241)	43.50	46.03	2.53
2013	4	462	346	(115)	29.00	31.13	2.13
2013	5	185	128	(57)	31.50	18.97	(12.53)
2013	6	23	15	(8)	9.00	8.23	(0.77)
2013	7	0	1	1	0.00	1.29	1.29
2013	8	3	5	2	2.00	4.12	2.12
2013	9	46	79	34	6.50	17.88	11.38
12 MONTHS		5461	5155	(306)	53.00	64.90	11.90

Schedule SJW-2

Appendix 3

Summit Natural Gas of Missouri, Inc
GR-2014-0086

STATION: SPRINGFIELD_WSO_AP, MO (Station ID: 237976)
Actual Heating Degree-Days (HDD) and Normal Heating Degree-Days (NHDD)
For The 12 Calendar Months Beginning October 01, 2012 And Ending September 30, 2013

YEAR	MONTH	TOTAL HDD BY MONTH			PEAK DAY HDD		
		OBSERVED TOTALS HDD	NORMAL TOTALS NHDD	ADJUSTMENT, ACTUAL TO NORMAL	OBSERVED COLDEST DAY HDD	NORMAL COLDEST DAY NHDD	ADJUSTMENT, ACTUAL TO NORMAL
2012	10	361	257	(104)	27.50	26.53	(0.97)
2012	11	529	564	35	33.50	40.37	6.87
2012	12	739	923	184	41.50	59.39	17.89
2013	1	878	992	114	44.00	60.26	16.26
2013	2	790	766	(23)	45.00	55.70	10.70
2013	3	725	581	(144)	39.50	43.05	3.55
2013	4	343	299	(43)	27.50	29.18	1.68
2013	5	144	97	(47)	31.00	16.42	(14.58)
2013	6	15	9	(6)	8.50	5.86	(2.64)
2013	7	0	1	1	0.00	0.55	0.55
2013	8	0	2	2	0.00	2.05	2.05
2013	9	15	54	39	4.50	15.65	11.15
12 MONTHS		4537	4544	7	45.00	60.26	15.26

Schedule SJW-3

Appendix 3