

State of Florida



ORIGINAL

Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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-M-E-M-O-R-A-N-D-U-M- COMMISSION CLERK

**DATE:** June 22, 2005

**TO:** Wayne Makin, Division of Competitive Markets and Enforcement

**FROM:** Denise N. Vandiver, Chief, Bureau of Auditing *D*  
Division of Regulatory Compliance and Consumer Assistance

**RE:** **Docket No.:** 050003-GU; **Company Name:** St. Joe Natural Gas Company;  
**Review Purpose:** Reconcile PGA filing to general ledger;  
**Control No.:** 05-039-1-1

Attached is the report on the review of the utility stated above. I am sending the utility a copy of this memo and the report. If the utility desires to file a response to the report, it should send the response to the Division of the Commission Clerk and Administrative Services. There are no confidential work papers associated with this report.

DNV/jcp  
Attachment

cc: Division of Regulatory Compliance and Consumer Assistance (Hoppe, District Offices, File Folder)  
Division of the Commission Clerk and Administrative Services (2)  
Division of Competitive Markets and Enforcement (Harvey)  
General Counsel  
Office of Public Counsel

CMP \_\_\_\_\_ Mr. Stuart L. Shoaf, President  
COM \_\_\_\_\_ St. Joe Natural Gas Company, Inc.  
CTR \_\_\_\_\_ P. O. Box 549  
ECR \_\_\_\_\_ Port St. Joe, FL 32457-0549  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
WMS \_\_\_\_\_  
RCA \_\_\_\_\_  
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OTH \_\_\_\_\_

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PPSC-COMMISSION CLERK



**FLORIDA PUBLIC SERVICE COMMISSION**

*DIVISION OF REGULATORY COMPLIANCE & CONSUMER ASSISTANCE  
BUREAU OF AUDITING*

*Orlando District Office*

**ST. JOE NATURAL GAS COMPANY**

**PURCHASED GAS ADJUSTMENT**

**LIMITED SCOPE REPORT**

**12 MONTHS ENDED DECEMBER 31, 2004**

**DOCKET NO. 050003-GU  
AUDIT CONTROL NO. 05-039-1-1**

Handwritten signature of Richard F. Brown in cursive.

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*Richard F. Brown, Audit Manager*

Handwritten signature of Denise N. Vandiver in cursive.

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*Denise N. Vandiver, Chief, Bureau of Auditing*

## **I. WORK PERFORMED**

We performed the following work and found no differences to report.

**REVENUES:** Verified that the revenues contained in the company's General Ledger are reflected on Schedule A-2.

Tested a sample of customer bills to verify that the appropriate PGA factor was charged.

**TRUE-UP:** Recomputed true-up for the period. Verified that the beginning true-up amount and interest rates as stated by the company agreed to the beginning true-up and interest rates approved by the Florida Public Service Commission.

Reconciled monthly true-up amounts, as recorded on Schedule A-2, to the General Ledger.