

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)	DOCKET NO. 910003-GU
(PGA) True Up)	ORDER NO. 24463
<hr/>		ISSUED: 05/02/91

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON
 BETTY EASLEY
 GERALD L. GUNTER
 MICHAEL MCK. WILSON

NOTICE OF PROPOSED AGENCY ACTION
ORDER REVISING PURCHASED GAS COST RECOVERY REPORTING METHOD

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

During the Commission's February 5, 1991 agenda conference, City Gas Company of Florida, West Florida Natural Gas Company and Peoples Gas System, Inc. participated in discussions regarding proposed changes to the current purchased gas cost recovery reporting mechanism. Commission staff had recommended changes to the current reporting mechanism based on implementation of open access transportation on the Florida Gas Transmission pipeline system. At that time we directed staff to further investigate the participants' positions, which was done by means of a questionnaire to all regulated natural gas distribution utilities and a staff workshop held March 20, 1991.

We find that current purchased gas cost recovery reporting methods should be modified due to the implementation of open access transportation on the Florida Gas Transmission system. We find that the revisions proposed by staff are reasonable, and that the natural gas utilities which participated in the questionnaire and workshop have agreed to a revised reporting mechanism which would include the following provisions:

1. Purchased gas cost will be recovered through a levelized purchased gas cost factor for the six month periods, April - September and October - March.

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2. The levelized purchased gas cost factor will serve as a cap or maximum recovery factor. Utilities will have the option of flexing downward to market conditions for calculating current month weighted average cost of gas (WACOG) charges, upon a one day notice to customers. Florida Gas Transmission's use of this method has been approved by the Federal Energy Regulatory Commission.

3. A utility may at its option, formally request a mid-course correction if re-projected expenses for the remaining period exceed projected revenues by approximately 10% for the six month period, when using the Commission-approved purchased gas cost cap. Electric utilities currently utilize the mid-course correction if projected expenses increase by 10%.

4. Reporting forms will be modified as shown in Attachment "A".

5. Current month WACOG charge could be adjusted for prior months' difference between projected and actual cost of gas purchased. The inclusion of the difference, when added to the current month WACOG, shall not exceed the Commission-approved Levelized Purchased Gas Cost cap for that recovery period.

6. Cost of purchased gas will be recovered through the approved factor (or such lesser amount as the utility charges) rather than by prorating cost of gas over number of days.

We note that the revised reporting forms are designed only to report the flow of dollars involved in gas purchasing. As with the electric utilities' recovery of fuel and purchased power costs, our approval of true-up amounts remains subject to proof of the reasonableness and prudence of the expenditures. The true-up approved will reflect the reconciliation of actual results to projections.

It is therefore

ORDERED by the Florida Public Service Commission that all regulated natural gas utilities shall use the attached revised purchase gas cost recovery reporting forms beginning with the projected period of October 1991 through March 1992 as follows:

a) File with the Bureau of Gas Regulation monthly Schedules A-1 through A-7 for the month of May 1991 on or before June 20, 1991

b) File with the Division of Records and Reporting Schedules A-1 through A-7 (true-up filing) and supporting testimony for the period October 1990 through March 1991 on or before July 8, 1991

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c) File with the Division of Records and Reporting Schedules E-1 through E-5 and supporting testimony for the projected period from October 1991 through March 1992 on or before July 8, 1991.

It is further

ORDERED that this order shall become final if no petition for formal proceeding is timely filed herein.

By ORDER of the Florida Public Service Commission, this 2nd
day of MAY, 1991.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on MAY 23, 1991.

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In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

WHEN SCHEDULES ARE DUE

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		FILED WITH THE DIVISION OF RECORDS AND REPORTING OFFICIALLY		
	ORIGINAL PROJECTION	REVISED PROJECTION	FINAL TRUE-UP	
	APRIL - SEPTEMBER	OCTOBER - MARCH	APRIL - SEPTEMBER	
	(Projected Period)	(Current Period)	(Prior Period)	
	(DUE IN JANUARY)	(DUE IN JANUARY)	(DUE IN NOVEMBER)	
	(for April - September)	(for April - September)	(for April - September)	
	E-1/PFS-O	E-1/PFS-R	A-1/MF-AR	
	E-1/PIS-O	E-1/PIS-R	A-1/MI-AR	
FILED WITH THE	E-2	E-3P	A-2	
BUREAU OF	E-3P	E-4P	A-3	
GAS REGULATION	E-5P	E-5P	A-4	
	PLUS TESTIMONY	PLUS TESTIMONY	A-5	
MONTHLY			A-6	
			A-7P	
A-1/MF-AO			A-8	
A-1/MI-AO			PLUS ALL MONTHLY FILING	
A-1/MF-AR			AND TESTIMONY	
A-1/MI-AR				
A-2	ORIGINAL PROJECTION	REVISED PROJECTION	FINAL TRUE-UP	
A-3	OCTOBER - MARCH	APRIL - SEPTEMBER	OCTOBER - MARCH	
A-4	(Projected Period)	(Current Period)	(Prior Period)	
A-5	(DUE IN JULY)	(DUE IN JULY)	(DUE IN MAY)	
A-7P	(for October - March)	(for October - March)	(for October - March)	
	E-1/PFS-O	E-1/PFS-R	A-1/MF-AR	
	E-1/PIS-O	E-1/PIS-R	A-1/MI-AR	
	E-2	E-3P	A-2	
	E-3P	E-4P	A-3	
	E-5P	E-5P	A-4	
	PLUS TESTIMONY	PLUS TESTIMONY	A-5	
			A-6	
			A-7P	
			A-8	
			PLUS ALL MONTHLY FILING	
			AND TESTIMONY	

ATTACHMENT

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PURCHASED GAS ADJUSTMENT
 COST RECOVERY CLAUSE CALCULATION
 AND TRUE-UP PROVISION

SCHEDULE	DISCRIPTION	PURPOSE	WHEN FILED
E-1/PFS-O E-1/PIS-O	PGA SUMMARY OF ESTIMATES FOR THE PROJECTED PERIOD. ONE FOR FIRM AND ONE FOR INTERRUPTIBLE	TO REFLECT BY MONTH AND TOTAL FOR THE PROJECTED PERIOD, ESTIMATES FOR COST, THERMS PURCHASED, AND CENTS PER THERM	JULY FOR THE PROJECTED PERIOD OCT - MAR AND JANUARY FOR THE PROJECTED PERIOD APR - SEP
E-1/PFS-R E-1/PIS-R	PGA SUMMARY OF REVISED ESTIMATES FOR THE PROJECTED PERIOD. ONE FOR FIRM AND ONE FOR INTERRUPTIBLE	TO REFLECT BY MONTH AND TOTAL FOR THE PROJECTED PERIOD, REVISED ESTIMATES FOR COST, THERMS PURCHASED, AND CENTS PER THERM	JULY FOR THE PROJECTED PERIOD OCT - MAR AND JANUARY FOR THE PROJECTED PERIOD APR - SEP
E-2	CALCULATION OF TRUE-UP AMOUNT FOR THE PROJECTED PERIOD BASED ON THE PRIOR PERIOD AND CURRENT PERIOD (2 MONTHS ACTUAL 4 MONTHS RE-ESTIMATED)	TO REFLECT THE TOTAL TRUE-UP AMOUNT TO BE INCLUDED IN THE PROJECTED PERIOD	JULY FOR THE PROJECTED PERIOD OCT - MAR AND JANUARY FOR THE PROJECTED PERIOD APR - SEP
E-3P	TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE FOR THE PROJECTED PERIOD	TO REFLECT ESTIMATED TRANSPORTATION PURCHASES	JULY FOR THE PROJECTED PERIOD OCT - MAR AND JANUARY FOR THE PROJECTED PERIOD APR - SEP
E-4P	CALCULATION OF TRUE-UP AMOUNT CURRENT PERIOD (2 MONTHS ACTUAL 4 MONTHS RE-ESTIMATED)	TO REFLECT TRUE-UP AMOUNT OF THE CURRENT PERIOD TO BE INCLUDED IN THE PROJECTED PERIOD	JULY FOR THE PROJECTED PERIOD OCT - MAR AND JANUARY FOR THE PROJECTED PERIOD APR - SEP
E-5P	THERM SALES AND CUSTOMER DATA FOR THE PROJECTED PERIOD	TO REFLECT THE ESTIMATED SALES NUMBER OF CUSTOMERS AND USAGE PER CUSTOMER	JULY FOR THE PROJECTED PERIOD OCT - MAR AND JANUARY FOR THE PROJECTED PERIOD APR - SEP
A-1/MF-AO A-1/MI-AO	COMPARISON OF ACTUAL TO ORIGINAL ESTIMATE BY MONTH AND PERIOD TO DATE. FIRM AND INTERRUPTIBLE	TO REFLECT THE DIFFERENCE BETWEEN THE ORIGINAL ESTIMATE TO WHAT ACTUALLY OCCURED	MONTHLY
A-1/MF-AR A-1/MI-AR	COMPARISON OF ACTUAL TO REVISED ESTIMATE BY MONTH AND PERIOD TO DATE. FIRM AND INTERRUPTIBLE	TO REFLECT THE DIFFERENCE BETWEEN THE REVISED ESTIMATE TO WHAT ACTUALLY OCCURED	MONTHLY
A-2	CALCULATION OF TRUE-UP AND INTEREST PROVISION	CALCULATE INTEREST AND TRUE-UP FOR THE CURRENT MONTH AND PERIOD TO DATE	MONTHLY
A-3	RESIDENTIAL BILL COMPARISON FOR MONTHLY USAGE OF 30 THERMS	TO REFLECT THE DIFFERENCE BETWEEN ESTIMATED AND ACTUAL TOTAL BILLING OF RESIDENTIAL CUSTOMERS BY MONTH	MAY FOR THE PROJECTED PERIOD OCT - MAR AND NOVEMBER FOR THE PROJECTED PERIOD APR - SEP AND MONTHLY
A-4	THERM SALES AND CUSTOMER DATA	TO REFLECT THE DIFFERENCE BETWEEN ESTIMATED AND ACTUAL SALES, CUSTOMERS, AND USAGE PER CUSTOMER BY MONTH AND PERIOD TO DATE	MAY FOR THE PROJECTED PERIOD OCT - MAR AND NOVEMBER FOR THE PROJECTED PERIOD APR - SEP AND MONTHLY

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SCHEDULE	DISCRIPTION	PURPOSE	WHEN FILED
A-5	CONVERSION FACTOR CALCULATION	TO REFLECT THE DEVELOPMENT OF THE BILLING FACTOR FOR COVERTING CUBIC FEET TO THERMS	MAY FOR THE PROJECTED PERIOD OCT - MAR AND NOVEMBER FOR THE PROJECTED PERIOD APR - SEP AND MONTHLY
A-6	THERM SALES AND CUSTOMER DATA	TO REFLECT THE DIFFERENCE BETWEEN ACTUAL CURRENT DATA TO THE SAME PERIOD THE PRIOR YEAR	MAY FOR THE PROJECTED PERIOD OCT - MAR AND NOVEMBER FOR THE PROJECTED PERIOD APR - SEP
A-7P	TRANSPORTATION PURCHASES SYSTEM SUPPLY AND END USE FOR THE PROJECTED PERIOD	TO REFLECT ACTUAL TRANSPORTATION PURCHASES	MAY FOR THE PROJECTED PERIOD OCT - MAR AND NOVEMBER FOR THE PROJECTED PERIOD APR - SEP AND MONTHLY
A-8	FINAL FUEL OVER/UNDER RECOVERY FOR THE PERIOD	TO REFLECT THE FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED PERIOD	MAY FOR THE PROJECTED PERIOD OCT - MAR AND NOVEMBER FOR THE PROJECTED PERIOD APR - SEP

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COMPANY:

CALCULATION OF TRUE-UP AMOUNT
 PROJECTED PERIOD

SCHEDULE E-2

ESTIMATED FOR THE PROJECTED PERIOD: APRIL Through SEPTEMBER

	PRIOR PERIOD:			CURRENT PERIOD: PROJECTED	OCT - ESTIMATE ACTUAL	MAR DIFFERENCE	TOTAL TRUE-UP	TO BE INCLUDED IN PROJECTED PERIOD
	APR - SEP ESTIMATE ACTUAL	ACTUAL	DIFFERENCE					
1 TOTAL THERM SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TOTAL COST OF GAS PURCHASED TOTAL THERM SALES COST CENTS PER THERM
2 TRUE-UP PROVISION FOR THIS PERIOD OVER (UNDER) COLLECTION	0.00	0.00	0.00	NA	0.00	0.00	0.00	TOTAL TRUE-UP TOTAL THERM SALES COST CENTS PER THERM
3 INTEREST PROVISION FOR THIS PERIOD	0.00	0.00	0.00	NA	0.00	0.00	0.00	TOTAL COST OF GAS TAX FACTOR PGA ROUNDED
4 END OF PERIOD TOTAL NET TRUE-UP	0.00	0.00	0.00	NA	0.00	0.00	0.00	

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COMPANY:

CALCULATION OF TRUE-UP AMOUNT

SCHEDULE E-4P

FOR THE CURRENT PERIOD: OCTOBER Through MARCH

	-----ACTUAL-----			-----REVISED ESTIMATE-----			TOTAL PERIOD
	OCT	NOV	DEC	JAN	FEB	MAR	
1 PURCHASED GAS COST - PIPELINE	0	0	0	0	0	0	0
2 PURCHASED GAS COST - TRANSPORTATION	0	0	0	0	0	0	0
3 PURCHASED GAS COST - TOTAL	0	0	0	0	0	0	0
4 FUEL REVENUES (NET OF REVENUE TAX)	0	0	0	0	0	0	0
5 TRUE-UP PROVISION	0	0	0	0	0	0	0
6 FUEL REVENUE APPLICABLE TO PERIOD (4 (+) or (-) 5)	0	0	0	0	0	0	0
7 TRUE-UP PROVISION - THIS PERIOD	0	0	0	0	0	0	0
8 INTEREST PROVISION - THIS PERIOD	0	0	0	0	0	0	0
9 TOTAL ESTIMATED/ACTUAL TRUE-UP	0	0	0	0	0	0	0

COMPANY:

THERM SALES AND CUSTOMER DATA

SCHEDULE E-5P

ESTIMATED FOR THE PROJECTED PERIOD: APRIL Through SEPTEMBER

	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
THERM SALES (FIRM)							
1 RESIDENTIAL	0	0	0	0	0	0	0
2 COMMERCIAL	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0
8 TOTAL FIRM SALES	0	0	0	0	0	0	0
THERM SALES (INTERRUPTIBLE)							
10	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0
13 TOTAL INT. SALES	0	0	0	0	0	0	0
14 TOTAL SALES	0	0	0	0	0	0	0
NUMBER OF CUSTOMERS (FIRM)							
15 RESIDENTIAL	0	0	0	0	0	0	0
16 COMMERCIAL	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0
21 TOTAL FIRM	0	0	0	0	0	0	0
NUMBER OF CUSTOMERS (INT.)							
22	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0
24	0	0	0	0	0	0	0
25 TOTAL INT.	0	0	0	0	0	0	0
26 TOTAL CUSTOMERS	0	0	0	0	0	0	0
THERM USE PER CUSTOMER							
27 RESIDENTIAL	ERR	ERR	ERR	ERR	ERR	ERR	ERR
28 COMMERCIAL	ERR	ERR	ERR	ERR	ERR	ERR	ERR
29	ERR	ERR	ERR	ERR	ERR	ERR	ERR
30	ERR	ERR	ERR	ERR	ERR	ERR	ERR
31	ERR	ERR	ERR	ERR	ERR	ERR	ERR
32	ERR	ERR	ERR	ERR	ERR	ERR	ERR
33 INTERRUPTIBLE	ERR	ERR	ERR	ERR	ERR	ERR	ERR
34	ERR	ERR	ERR	ERR	ERR	ERR	ERR
35	ERR	ERR	ERR	ERR	ERR	ERR	ERR
36	ERR	ERR	ERR	ERR	ERR	ERR	ERR

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COMPANY:		COMPARISON OF ACTUAL VERSUS REVISED ESTIMATE OF THE PURCHASED GAS ADJUSTMENT COST RECOVERY FACTOR ESTIMATED FOR THE PERIOD OF:				SCHEDULE A-1/MF-AR Including an Optional Adjustment for Second Prior Month Purchase Gas Cost PERIOD TO DATE				
FIRM	COST OF GAS PURCHASED	CURRENT MONTH: OCTOBER	REVISED ESTIMATE	DECEMBER THROUGH MARCH	DIFFERENCE AMOUNT	%	ACTUAL	REVISED ESTIMATE	DIFFERENCE AMOUNT	%
PIPELINE	-----	ACTUAL	ESTIMATE	AMOUNT	%		ACTUAL	ESTIMATE	AMOUNT	%
1	COMMODITY	0	0	0	ERR		0	0	0	ERR
2	DEMAND	0	0	0	ERR		0	0	0	ERR
3		0	0	0	ERR		0	0	0	ERR
4	OVERRUN	0	0	0	ERR		0	0	0	ERR
5	OTHER PURCHASES	0	0	0	ERR		0	0	0	ERR
6	TOTAL COST OF GAS PURCHASED (1+2+3+4+5)	0	0	0	ERR		0	0	0	ERR
TRANSPORTATION SYSTEM SUPPLY										
7	COMMODITY (Pipeline)	0	0	0	ERR		0	0	0	ERR
8	COMMODITY (Other)	0	0	0	ERR		0	0	0	ERR
9	DEMAND	0	0	0	ERR		0	0	0	ERR
10	OVERRUN	0	0	0	ERR		0	0	0	ERR
LESS END-USE CONTRACT (ON BEHALF OF)										
11	COMMODITY Pipeline	0	0	0	ERR		0	0	0	ERR
12	DEMAND	0	0	0	ERR		0	0	0	ERR
13	TOTAL TRANSPORTATION COST (7+8+9+10)-(11+12)	0	0	0	ERR		0	0	0	ERR
14	TOTAL PIPELINE AND TRANSPORTATION (6+13)	0	0	0	ERR		0	0	0	ERR
15	Second Prior Month Purchase Adj. (OPTIONAL)	0	0	0			0	0	0	
16	TOTAL COST (14+15)	0	0	0			0	0	0	
17	NET UNBILLED	0	0	0	ERR		0	0	0	ERR
18	COMPANY USE	0	0	0	ERR		0	0	0	ERR
19	TOTAL THERM SALES (16+17 for estimated only) THERMS PURCHASED	0	0	0	ERR		0	0	0	ERR
PIPELINE	-----									
20	COMMODITY	0	0	0	ERR		0	0	0	ERR
21	DEMAND	0	0	0	ERR		0	0	0	ERR
22		0	0	0	ERR		0	0	0	ERR
23	OVERRUN	0	0	0	ERR		0	0	0	ERR
24	OTHER PURCHASES	0	0	0	ERR		0	0	0	ERR
25	TOTAL PURCHASED (20+22+23+24)	0	0	0	ERR		0	0	0	ERR
TRANSPORTATION SYSTEM SUPPLY										
26	COMMODITY (Pipeline)	0	0	0	ERR		0	0	0	ERR
27	COMMODITY (Other)	0	0	0	ERR		0	0	0	ERR
28	DEMAND	0	0	0	ERR		0	0	0	ERR
29		0	0	0	ERR		0	0	0	ERR
30	OVERRUN	0	0	0	ERR		0	0	0	ERR
LESS END-USE CONTRACT (ON BEHALF OF)										
31	COMMODITY Pipeline	0	0	0	ERR		0	0	0	ERR
32	DEMAND	0	0	0	ERR		0	0	0	ERR
33		0	0	0	ERR		0	0	0	ERR
34	TOTAL TRANSPORTATION (26+27+29+20)-(31+33)	0	0	0	ERR		0	0	0	ERR
35	TOTAL PIPELINE AND TRANSPORTATION (25+34)	0	0	0	ERR		0	0	0	ERR
36	NET UNBILLED	0	0	0	ERR		0	0	0	ERR
37	COMPANY USE	0	0	0	ERR		0	0	0	ERR
38	TOTAL THERM SALES (35+36-37 for estimated only) CENTS PER THERM	0	0	0	ERR		0	0	0	ERR
PIPELINE	-----									
39	COMMODITY (1/20)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
40	DEMAND (2/21)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
41		ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
42	OVERRUN (4/23)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
43	OTHER PURCHASES (5/24)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
44	TOTAL COST OF GAS PURCHASED (6/25)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
TRANSPORTATION SYSTEM SUPPLY										
45	COMMODITY (Pipeline) (7/26)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
46	COMMODITY (Other) (8/27)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
47	DEMAND (9/28)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
48		ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
49	OVERRUN (10/30)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
LESS END-USE CONTRACT (ON BEHALF OF)										
50	COMMODITY Pipeline (11/31)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
51	DEMAND (12/32)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
52	TOTAL TRANSPORTATION COST (13/34)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
53	TOTAL PIPELINE AND TRANSPORTATION (14/35)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
54	NET UNBILLED (17/36)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
55	COMPANY USE (18/37)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
56	TOTAL THERM SALES (53)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
57	TRUE-UP (E-2)	0.000	0.000	0.000	ERR		ERR	ERR	ERR	ERR
58	TOTAL COST OF GAS (56+57)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
59	Second Prior Month Purchase Adj. (OPTIONAL) (14/38)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
60	TOTAL (58+59)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
61	REVENUE TAX FACTOR	0.00000	0.00000	0.000	ERR		ERR	ERR	ERR	ERR
62	PGA FACTOR ADJUSTED FOR TAXES (60x61)	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR
63	PGA FACTOR ROUNDED TO NEAREST .001	ERR	ERR	ERR	ERR		ERR	ERR	ERR	ERR

COMPANY:

CALCULATION OF TRUE-UP AND INTEREST PROVISION

SCHEDULE A-2

FOR THE MONTH OF: OCTOBER Through MARCH

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TRUE-UP CALCULATION	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL		ESTIMATE		ACTUAL		ESTIMATE	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
1 TOTAL GAS REVENUES	0	0	0	ERR	0	0	0	ERR
2 REFUND (COLLECTION) OF PRIOR TRUE-UP NOT APPLICABLE TO CURRENT PERIOD = 1/6 OF PRIOR TRUE-UP AMOUNT	0	0	0	ERR	0	0	0	ERR
3 TOTAL GAS REVENUES APPLICABLE TO CURRENT PERIOD	0	0	0	ERR	0	0	0	ERR
4 GAS COST	0	0	0	ERR	0	0	0	ERR
5 TRUE-UP PROVISION FOR PERIOD OVER (UNDER) COLLECTION	0	0	0	ERR	0	0	0	ERR
6 INTEREST PROVISION (19)	0	0	0	ERR	0	0	0	ERR
7 TRUE-UP AND INTEREST - BEGINING OF MONTH	0	0	0	ERR	0	0	0	ERR
8 PRIOR TRUE-UP COLLECTED (REFUNDED) REVERSE OF (2)	0	0	0	ERR	0	0	0	ERR
9 TOTAL NET TRUE-UP (5+6+7+8)	0	0	0	ERR	0	0	0	ERR
INTEREST PROVISION								
10 BEGINING TRUE-UP AND INTEREST PROVISION (7)	0	0	0	ERR	0	0	0	ERR
11 ENDING TRUE-UP BEFORE INTEREST (10+5-2)	0	0	0	ERR	0	0	0	ERR
12 TOTAL (10+11)	0	0	0	ERR	0	0	0	ERR
13 AVERAGE (50% OF 12)	0	0	0	ERR	0	0	0	ERR
14 INTEREST RATE - FIRST DAY OF MONTH	0	0	0	ERR	0	0	0	ERR
15 INTEREST RATE - FIRST DAY OF SUBSEQUENT MONTH	0	0	0	ERR	0	0	0	ERR
16 TOTAL (14+15)	0	0	0	ERR	0	0	0	ERR
17 AVERAGE (50% OF 16)	0	0	0	ERR	0	0	0	ERR
18 MONTHLY AVERAGE (17/12 Months)	0	0	0	ERR	0	0	0	ERR
19 INTEREST PROVISION (13x18)	0	0	0	ERR	0	0	0	ERR

COMPANY:

RESIDENTIAL BILL COMPARISON
FOR MONTHLY USAGE OF 30 THERMS

SCHEDULE A-3

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COMPARISON OF ESTIMATED TO ACTUAL PERIOD OF: OCTOBER Through MARCH

ESTIMATED	OCT	NOV	DEC	JAN	FEB	MAR	AVERAGE PERIOD TO DATE
BASE RATE REVENUE	0	0	0	0	0	0	0
PGA FACTOR cents per therm	0	0	0	0	0	0	0
FUEL RECOVERY REVENUE	0	0	0	0	0	0	0
ENERGY CONSERVATION	0	0	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0	0	0
ACTUAL							
BASE RATE REVENUE	0	0	0	0	0	0	0
PGA FACTOR cents per therm	0	0	0	0	0	0	0
FUEL RECOVERY REVENUE	0	0	0	0	0	0	0
ENERGY CONSERVATION	0	0	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0	0	0
DIFFERENCE							
BASE RATE REVENUE	0	0	0	0	0	0	0
PGA FACTOR cents per therm	0	0	0	0	0	0	0
PGA REVENUE	0	0	0	0	0	0	0
ENERGY CONSERVATION	0	0	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0	0	0
DIFFERENCE (percent)							
BASE RATE REVENUE	ERR	ERR	ERR	ERR	ERR	ERR	ERR
PGA FACTOR cents per therm	ERR	ERR	ERR	ERR	ERR	ERR	ERR
PGA REVENUE	ERR	ERR	ERR	ERR	ERR	ERR	ERR
ENERGY CONSERVATION	ERR	ERR	ERR	ERR	ERR	ERR	ERR
TOTAL REVENUE	ERR	ERR	ERR	ERR	ERR	ERR	ERR

COMPANY:

CONVERSION FACTOR CALCULATION

SCHEDULE A-5

ACTUAL FOR THE PERIOD OF:

OCTOBER Through MARCH

	APR	MAY	JUN	JUL	AUG	SEP
1 AVERAGE BTU CONTENT OF GAS PURCHASED						
THERMS PURCHASED = AVERAGE BTU CONTENT	0	0	0	0	0	0

CCF PURCHASED						
2 PRESSURE CORRECTION FACTOR						
a. DELIVERY PRESSURE OF GAS SOLD p.s.i.a.	0	0	0	0	0	0
b. DELIVERY PRESSURE OF GAS PURCHASED p.s.i.a	0	0	0	0	0	0
PRESSURE CORRECTION FACTOR (a/b) p.s.i.a.	ERR	ERR	ERR	ERR	ERR	ERR
3 BILLING FACTOR						
BTU CONTENT x PRESSURE CORRECTION FACTOR	ERR	ERR	ERR	ERR	ERR	ERR

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COMPANY:

FINAL FUEL OVER/UNDER RECOVERY
FOR THE PERIOD: OCTOBER Through MARCH

SCHEDULE A-B

1 TOTAL ACTUAL FUEL COST FOR THE PERIOD	0
2 TOTAL ACTUAL FUEL REVENUES FOR THE PERIOD	0
3 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (2-1)	0
4 INTEREST PROVISION	0
5 ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD (3+4)	0
6 LESS: ESTIMATED/ACTUAL OVER/UNDER RECOVERY FOR THE PERIOD APR Through SEPTEMBER 89 WHICH WAS INCLUDED IN THE CURRENT OCT 89 Through MARCH 90 PERIOD	0
7 FINAL FUEL OVER/UNDER RECOVERY TO BE INCLUDED IN THE PROJECTED APR 90 Through SEP 90 PERIOD (5-6)	0