

## **COLORADO DEPARTMENT OF REGULATORY AGENCIES**

### **Public Utilities Commission**

#### **4 CODE OF COLORADO REGULATIONS (CCR) 723-4**

#### **PART 4 RULES REGULATING GAS UTILITIES**

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[indicates omission of unaffected rules]

#### **GAS COST ADJUSTMENT AND PRUDENCE REVIEW**

##### **4600. Overview and Purpose.**

Rules 4601 through 4610 are used by LDCs to revise gas rates on an expedited basis. These rules provide instructions for the filing of: gas cost adjustment applications; annual gas purchase plan submittals; and annual gas purchase reports. The purpose of the Gas Cost Adjustment is to enable LDCs, on an expedited basis, to reflect in their rates for gas sales and gas transportation services, as applicable, the increases or decreases in gas costs, including (but not limited to) gas commodity costs and upstream services costs. The purpose of the Gas Purchase Plan is to describe the LDC's plan for purchases of gas commodity and upstream services in order to meet the forecasted demand for sales gas service during each month of the gas purchase year. The purpose of the Gas Purchase Report is to present the LDC's actual purchases of gas commodity and upstream services during each month of the gas purchase year.

##### **4601. Definitions.**

The following definitions apply to rules 4600 through 4609 unless a specific statute or rule provides otherwise. In the event of a conflict between these definitions and a statutory definition, the statutory definition shall apply.

- (a) "Account No. 191" means an account under the Federal Energy Regulatory Commission System of Accounts used to account for gas supply costs and offsetting revenue including collections from the GCA.
- (b) "Actual sales gas quantity" means the quantity of gas commodity sold by the utility during each month of the GCA effective period.
- (c) "Base rates" means the utility's currently-effective rates for sales gas and gas transportation service as authorized by the Commission in the utility's last general rate case.

- (d) "Current gas cost" means a rate component of the GCA which is expressed in at least the accuracy of one mil (\$0.001) per Mcf or Dth and which reflects the cost of gas commodity and upstream service projected to be incurred by the utility during the GCA effective period.
- (e) "Deferred gas cost" means a rate component of the GCA which is expressed in at least the accuracy of one mil (\$0.001) per Mcf or Dth and which is designed to amortize over the GCA effective period the under- or over-recovered gas costs reflected in the utility's Account No. 191 or other appropriate costs for a defined period such as a gas purchase year.
- (f) "Forecasted design peak day quantity" means the total quantity of gas commodity anticipated to be required to meet firm sales and firm gas transportation service demand on the utility's system on a design or historical peak day.
- (g) "Forecasted gas commodity cost" means the cost of gas commodity, including appropriate adjustments for storage gas injections and withdrawals and for exchange gas imbalances, which is projected to be incurred by the utility during the GCA effective period and which is determined by using forecasted gas purchase quantity and forecasted purchase prices.
- (h) "Forecasted gas purchase quantity" means the quantity of gas commodity the utility anticipates it will purchase during the GCA effective period, based upon the forecasted sales gas quantity, adjusted for system gas loss, use, or other anticipated variances.
- (i) "Forecasted purchase prices" means index prices, fixed prices, or other gas contracting price options used in the calculation of the forecasted gas commodity cost.
- (j) "Forecasted sales gas quantity" means the quantity of gas commodity projected to be sold by the utility during the GCA effective period, based upon the normalized quantity of gas commodity sales, adjusted for anticipated changes.
- (k) "Forecasted upstream service cost" means the total cost of upstream services projected to be incurred by the utility during the GCA effective period.
- (l) "Gas commodity throughput" means the amount of gas commodity flowing through the utility's jurisdictional gas facilities during a defined period of time.
- (m) "Gas cost adjustment" or "GCA" means the tariff mechanism by which a gas rate is adjusted to reflect increases or decreases in gas costs.
- (n) "GCA effective period" means the three-month period of time that the GCA rate change is intended to be in effect before being superseded on the effective date of the next scheduled GCA.
- (o) "GCA rate area" means the geographic portion of the utility's service area in which a GCA rate is calculated and billed to customers. A utility may have a single GCA rate area that covers its entire service area or multiple GCA rate areas as established by the Commission.
- (p) "Gas purchase plan" (GPP) means a submittal pursuant to rule 4605 that describes the utility's planned purchases of gas commodity and upstream services to be used to meet sales gas demand during the gas purchase year.

- (q) "Gas purchase report" (GPR) means a report pursuant to rule 4607 which is filed with the Commission and which describes the utility's actual purchases of gas commodity and upstream services in order to meet sales gas demand during the gas purchase year.
- (r) "Gas purchase year" means a 12-month period from July 1 through June 30.
- (s) "Gas transportation service" means the delivery of gas commodity on the utility's pipeline system (either transmission or distribution) pursuant to any of the utility's gas transportation rate schedules on file with the Commission.
- (t) "Index price" means a published figure identifying a representative price of natural gas commodity available in a geographic area or at specific gas purchasing points during a specified time interval (i.e., daily, weekly, or monthly).
- (u) "Mil" means one-tenth of one cent (\$0.001).
- (v) "Normalized" means the process of adjusting gas quantities to reflect normal historic temperature based on National Oceanic and Atmospheric Administration data or other data as appropriate.
- (w) "Peak day" means a defined period (such as a 24 hour period or a three consecutive coincidental or non-coincidental day average), not less than 24 hours, during which gas commodity throughput is at its maximum level on the utility's system.
- (x) "Receipt point/area" means the point or group of points in a discrete geographic area, such as a supply basin, hub, or market area, at which the utility acquires title to the gas commodity purchased.
- (y) "Sales gas service" means the regulated sale of gas commodity by the utility to customers on the utility's jurisdictional gas system.
- (z) "Service level" means the type or level (whether base, swing, or peak) of gas supply service contracted for by the utility based upon the respective obligations of the supplier to deliver and sell, and the utility to take and purchase, gas commodity.
- (aa) "Upstream services" means all transmission, gathering, compression, balancing, treating, processing, storage, and like services performed by others under contract with the utility for the purpose of effectuating delivery of gas commodity to the utility's jurisdictional gas facilities.

**4602. Schedule for Filings by Utilities.**

Utilities subject to rules 4600 through 4609 shall make the required filings in accordance with the following schedule:

- (a) Annual GCA applications shall be filed with a quarterly GCA with an effective date of October 1.
- (b) The GPR for the preceding gas purchase year in which a GPP was filed shall be filed as a separate filing at the same time as the annual GCA application to be effective October 1.
- (c) Quarterly GCA applications shall be filed with effective dates of January 1, April 1, and July 1.

- (d) All utilities shall file their GPP submittal annually on or before June 1 for the next gas purchase year beginning July 1.
- (e) Deferred GCA balance applications shall be filed annually on the same date as the annual GCA application.

**4603. Gas Cost Adjustments.**

- (a) GCA applications. A utility shall file an application to adjust its GCA. The annual and quarterly GCA applications shall be filed pursuant to the schedule provided in rule 4602. A utility shall file a GCA application not less than 30 days in advance of the proposed effective date to cause a change in the GCA; however, the utility shall file the application with sufficient additional time to account for the intervention period for notice mailed by the Commission, including the additional seven days for Commission staff to intervene by right, to allow for consideration of the application at the Commission's regular weekly meeting immediately following the expiration of that intervention period, and to file tariffs complying with the decision of the Commission on not less than two business days' notice. The utility shall set forth a detailed plan for the Commission's consideration of the GCA application relative to the effective date of the GCA.
- (b) Applicability of the GCA. The GCA shall be applied to all utility sales gas rate schedules. A utility engaged in the provision of gas transportation service may calculate a GCA that may be applied to transportation gas rate schedules in order to reflect appropriate costs. Absent a Commission decision, a utility engaged in the provision of gas transportation service shall not be required to calculate a transportation GCA factor.
- (c) Calculation of the GCA. For each of the utility's GCA rate areas, the GCA shall be calculated to at least the accuracy of one mil per Mcf or Dth pursuant to the following formula, subject to individual GCA rule variances granted by the Commission:

$$\text{GCA} = (\text{current gas cost} + \text{deferred gas cost}).$$

- (d) Deferred GCA balance applications. A utility shall file an application for the review and approval of the calculation of the deferred GCA balance during the previous four quarters ending June 30 pursuant to the schedule provided in rule 4602.

**4604. Contents of GCA Applications.**

- (a) Annual GCA application. The annual GCA application shall include the information required by paragraphs 4002(b) and 4002(c) and attachments 1 through 12, organized in a manner that specifically references, and responds to, the requirements contained in each subparagraph of this rule. Attachments 2, 3, 5 and 6 shall be provided in written form and shall be provided electronically, in executable format with all cell formulas intact, using spreadsheet software that is compatible with software used by the Commission staff. When preparing attachments 10 through 12, the rate base, net operating earnings, capital structure, and cost of capital shall be calculated in conformance with the regulatory principles authorized by the Commission in the utility's most recent general rate case, including all required pro forma adjustments.
- (b) Quarterly GCA application. The quarterly GCA application shall include the information required by paragraphs 4002(b) and 4002(c) and attachments 1 through 9, organized in a manner that

specifically references, and responds to, the requirements contained in each subparagraph of this rule. Attachments 2, 3, 5 and 6 shall be provided in written form and shall be provided electronically, in executable format with all cell formulas intact, using spreadsheet software that is compatible with software used by the Commission staff.

- (c) Cross-referenced and footnoted work-papers fully explaining the amounts shown in each attachment shall be submitted and provided to Commission staff at the same time as the application.
- (d) The application shall address each of the utility's GCA rate areas and cross-reference the proceeding numbers of the associated GPP submittals.
- (e) An explanation of all pro forma adjustments shall be provided.
- (f) GCA attachment No. 1 - GCA summary. This attachment shall clearly illustrate all of the following principles.
  - (I) The impact the utility's currently effective GCA has on each sales gas customer class and, when applicable, the gas transportation rate class on a total dollar and mil (\$0.001, minimum) per Mcf or Dth basis.
  - (II) The impact the utility's proposed GCA has on each sales gas customer class and, when applicable, gas transportation rate class on a total dollar and mil (\$0.001, minimum) per Mcf or Dth basis; and
  - (III) The percent change in total bill for a customer of average usage for each sales gas customer class. This percent change in total bill calculation shall include an itemization of the monthly service and facility charge, base rates and GCA commodity components, and all other tariff charges on the customer bill.
- (g) GCA attachment No. 2 - Current gas cost calculation. This attachment shall contain the calculation of the current gas cost and shall provide month-by-month information with respect to the forecasted gas commodity cost, forecasted gas purchase quantity, forecasted market prices, forecasted upstream service cost, and forecasted sales gas quantity. The utility shall present all such information in a format comparable with, and corresponding to, the information forecasted in the utility's GPP, as required pursuant to rule 4607.
- (h) GCA attachment No. 3 – recoverable deferred gas cost calculation. This attachment shall contain the details of the utility's actual gas purchase costs and the calculation of recoverable deferred gas cost. In addition, this attachment shall provide month-by-month information detailing the activity in USOA Account No. 191 by subaccount and period as applicable, interest on under- or over-recovery, and all other included gas costs authorized for recovery in the GCA. The utility shall calculate the recoverable deferred gas cost at least to the accuracy of the nearest mil per Mcf or Dth. Each cost a utility includes in the recoverable deferred gas cost calculation shall be itemized and clearly identified and itemized for applicability to the period at issue. In its annual GCA applications the utility shall reflect recoverable deferred costs for the most recent period ending June 30, or as otherwise approved by the Commission.

- (i) GCA attachment No. 4 - current tariff. This attachment shall contain the tariff pages which illustrate the gas cost components of the utility's currently-effective rates for sales gas service and, where applicable, gas transportation service.
- (j) GCA attachment No. 5 - forecasted gas transportation demand. This attachment applies only to utilities that have a GCA component within their authorized rates for gas transportation service. This attachment shall provide the following information, with all demand forecast information provided on a Mcf or Dth basis:
  - (I) a forecast of gas commodity throughput attributable to gas transportation service for each month of the GCA effective period; and
  - (II) a forecast of firm backup supply demand quantities (to the extent the utility has such service) under the utility's firm gas transportation service agreements for each month of the GCA effective period.
- (k) GCA attachment No. 6 - current gas cost allocations. This attachment shall fully explain and justify the method(s) used to do each of the following:
  - (I) allocate the costs associated with the gas commodity and upstream services to each specific sales gas customer class and, where applicable, gas transportation customer rate class; and
  - (II) derive the amount of the GCA applied to each specific sales gas customer class and, where applicable, gas transportation customer rate classes.
- (l) GCA attachment No. 7 - customer notice. This attachment shall provide the form of notice to customers and the public concerning the utility's proposed GCA change. In its customer notice for each sales gas customer class, the utility shall include the following:
  - (I) current and proposed GCA rates and percentage change;
  - (II) comparison of the previous gas purchase year's last average annual bill under prior rates and the projected average annual bill under the proposed GCA rates and percentage change in the total bill amount using an average usage amount for each customer class;
  - (III) comparison of the prior year's peak winter month bill under prior rates and the projected peak winter month bill under the proposed GCA rates and percentage change using an average peak winter month usage amount for each customer class; and
  - (IV) with the annual GCA application, a statement that the utility made a separate gas purchase report filing in accordance with rule 4608 to begin the initial prudence review evaluation process for the prior gas purchase year.
- (m) GCA attachment No. 8 - components of delivered gas cost. This attachment shall detail the itemized rate components of delivered gas cost to the customer (rate), per rule 4406.
- (n) GCA attachment No. 9 - proposed tariff. This attachment shall contain the tariff sheets proposed by the utility to reflect the proposed GCA change.

- (o) GCA attachment No. 10 - rate base. This attachment shall calculate the used and useful rate base assets employed by the utility for Commission-regulated gas operations for the most recently completed 12-month period ending June 30.
- (p) GCA attachment No. 11 - net operating earnings. This attachment shall calculate the utility's net operating earnings for jurisdictional gas operations during the most recently completed 12-month period ending June 30.
- (q) GCA attachment No. 12 - capital structure and cost of capital. This attachment shall calculate the following information for the most recently completed 12-month period ending June 30, the utility's:
  - (I) capital structure for jurisdictional gas operations;
  - (II) cost of long-term debt and preferred equity;
  - (III) cost of common equity; and
  - (IV) weighted average cost of capital.

**4605. Calculation of Costs Eligible for GCA Recovery.**

- (a) Current gas costs. The utility shall calculate current gas cost at least to the accuracy of the nearest mil (\$0.001) per Mcf or Dth according to the following formula, subject to individual GCA rule variances granted by the Commission:
 
$$\text{current gas cost} = (\text{forecasted gas commodity cost} + \text{forecasted upstream service cost}) / \text{forecasted sales gas quantity}.$$
- (b) Price volatility risk management costs (hedging). Costs related to gas price volatility risk management for jurisdictional gas supply may be included for recovery through the GCA, if allowed by tariffs or by Commission decision. Such costs are subject to the prudence review and standard provided in rule 4608.
- (c) Deferred gas costs. The utility shall calculate the deferred gas cost at least to the accuracy of the nearest mil (\$0.001) per Mcf or Dth.
  - (I) The utility shall calculate a deferred gas cost delta value for each month according to the following formulas, subject to individual GCA rule variances granted by the Commission:
 
$$\text{actual gas cost rate} = \text{actual gas supply costs recorded in Account No. 191 prior to any adjustments pursuant to this paragraph 4605(c)} / \text{actual sales gas quantity, or other approved gas costs} / \text{actual sales gas quantity}.$$

$$\text{forecast gas cost rate} = (\text{forecasted gas commodity cost} + \text{forecasted upstream service cost}) / \text{forecasted sales gas quantity}.$$

$$\text{actual gas cost component} = \text{actual sales gas quantity} \times \text{actual gas cost rate}.$$

forecast gas cost component = actual sales gas quantity X forecast gas cost rate.

deferred cost delta value = actual gas cost component – forecast gas cost component.

- (II) Performance adjustments to Account No. 191:
  - (A) If the deferred cost delta value for a month is less than zero, the utility may retain a portion of the savings through a debit to Account No. 191.
  - (B) If the deferred cost delta value for a month is greater than zero, for a GCA rate area served with storage, the utility shall credit the Account No. 191 by an amount equal to 0.1 times the difference between the actual gas cost component and the forecast gas cost component. The credit shall be funded by the utility and shall be deemed unrecoverable from its customers.
  - (C) If the deferred cost delta value for a month is greater than zero, for a GCA rate area not served with storage, the utility shall credit the Account No. 191 by an amount equal to 0.05 times the difference between the actual gas cost component and the forecast gas cost component. The credit shall be funded by the utility and shall be deemed unrecoverable from its customers.
- (III) The utility shall calculate deferred gas cost as the aggregate total of the under- or over-recovered gas costs reflected in its Account No. 191 as adjusted for performance pursuant to this rule 4605, or other approved gas costs, recorded at the close of business for each month of the period at issue (such as the previous gas purchase year), plus interest on under- or over-recovery (if net amount is negative), divided by forecasted sales gas quantity.
- (d) Account No. 191 interest. The amount of net interest accrued on the average monthly balance in Account No. 191 (whether positive or negative), is determined by multiplying the monthly balance by an interest rate equal to the Commission-authorized customer deposit rate for gas utilities. If net interest is positive, it will be excluded from the calculation of the GCA. For the calculation of the GCA pursuant to paragraph 4603(c), the net interest included for recovery shall be divided by the forecasted sales gas quantity.

**4606. Gas Purchase Plans.**

- (a) GPP filing requirements. The utility shall file its GPP as a "Submittal for Determination of Completeness of GPP." This submittal shall include the following proceeding caption: "In the matter of Gas Purchase Plans and Gas Purchase Reports for [utility] for the Gas Purchase Year from July 1, [year] through June 30, [year]."
- (b) Contents of GPP filing. In the GPP, the utility shall submit to the Commission the following:
  - (I) the information required by rule 4606;
  - (II) the utility's forecasted quantity of gas to be purchased over the ensuing gas purchase year for each service level;



- (III) the utility's forecasted pricing for each receipt point/area; and
  - (IV) the utility's portfolio management plan.
- (c) Commission procedures for processing filings. Upon receipt of a GPP submittal, the Commission shall assign a proceeding number and shall review the submittal solely for completeness (i.e., compliance with the information requirements of these rules). The Commission shall not: hold a hearing on the substance of the GPP, entertain interventions by interested parties, require the filing of testimony or permit discovery. The Commission shall not render a decision approving or disapproving the substantive information contained in the submittal.
  - (d) Review timelines. Commission staff shall review the submittal and, within 15 calendar days of the filing, shall provide written notification to the utility of any deficiencies in the submittal. The utility shall file the requested information, or a written statement indicating that the utility believes the additional information is not required, within 15 calendar days after the date of the Commission staff notification. Upon receipt of final information or the written statement, Commission staff shall place the submittal on the agenda for consideration at the next available Commissioners' weekly meeting. If the Commission fails to mail its determination on completeness of the submittal within 15 calendar days of receipt of final information or the written statement, the submittal shall be deemed complete.
  - (e) Utilities with multiple GCA rate areas. A utility with more than one approved GCA rate area in Colorado shall file a separate GPP for each GCA rate area. These GPPs may be filed in a single submittal.
  - (f) GPP no longer reflects market conditions. A utility shall file a new GPP within 30 days of its determination that the currently effective GPP no longer substantively reflects active purchasing conditions or the utility's planned purchasing practices.

**4607. Contents of the GPP.**

A GPP submittal shall contain the following attachments. The utility shall organize attachments in a manner that specifically references, and responds to, the requirements of paragraphs (a) through (d) of this rule. With its submittal, the utility shall provide cross-referenced and footnoted work-papers fully explaining the amounts shown in each attachment.

- (a) GPP attachment No. 1 - gas purchase schedule. This attachment shall provide a forecast of the specific gas commodity supplies, segregated by receipt point/area, which the utility plans to purchase in order to meet forecasted sales gas demand during each month of the applicable gas purchase year.
- (b) GPP attachment No. 2 – gas purchasing pricing description. For each specific receipt point/area, this attachment shall provide an estimate of applicable ranges of forecast index prices expected to be incurred, short-term fixed prices (one-year or other appropriate term), and other relevant pricing options, as applicable to the portfolio management plan described in GPP attachment 3.
- (c) GPP attachment No. 3 – portfolio management plan. This attachment shall provide a plan stating how the utility plans to manage its gas supply portfolio for the gas purchase year. This attachment shall also include a description and analysis of the options the utility considered, or

will consider, and the steps the utility has taken, or will take, to reduce customers' risk of gas price volatility for the gas purchase year. To the extent a utility proposes to use gas price volatility risk management tools, this attachment shall include a description of the utility's policy for implementing such risk management tools, including a projection of such costs and the assumptions underlying all cost estimates.

- (d) GPP attachment No. 4 - forecasted upstream service costs. This attachment shall include the following information for each month of the applicable gas purchase year:
  - (I) An itemized list of all upstream services, by provider and service level or rate schedule, and associated costs, that the utility expects to purchase in the upcoming gas purchase year in order to meet sales gas and gas transportation demand.
  - (II) A comparison of forecasted design peak day delivery quantity with all sources of capacity available to the utility, including forecasted upstream services, forecasted gas commodity to be purchased directly into the utility's distribution system (i.e., city gate purchases) on a firm basis, and the utility's own gas storage facilities or purchased gas storage capacity.
  - (III) A comprehensive explanation of the utility's forecasted level of planned upstream service purchases.
  - (IV) Forecasted capacity release volumes and revenues for release of upstream capacity by the utility.

**4608. Gas Purchase Reports and Prudence Reviews.**

- (a) GPR filing requirements. The utility shall file a GPR under the previous year's GPP proceeding number (filed approximately 15 months previously) as a separate filing from, and at the same time as, the annual GCA application. Specific attachments or other information may be filed under seal; however, an explanation of the confidential nature of the attachments or information must be included in the GPR filing.
- (b) Prudence review process. Based on the initial evaluation of the GPR, the Commission may initiate a prudence review hearing. The Commission shall initiate this hearing by written order within 120 days of the filing of the GPR. The prudence review may result in tariff or rate changes that could affect different classifications of customers.
- (c) Prudence review standard. For purposes of GCA recovery, the standard of review to be used in assessing the utility's action (or lack of action) in a specific gas purchase year is: whether the action (or lack of action) of a utility was reasonable in light of the information known, or which should have been known, at the time of the action (or lack of action).
- (d) Burden of proof. If the Commission elects to hold a hearing, the utility shall have the burden of proof and the burden of going forward to establish the reasonableness of actual gas commodity and demand costs paid by the utility, actual costs incurred in volatility management, and actual upstream service costs of any nature incurred during the review period.

- (e) Utility testimony and attachments. If the Commission sets a hearing, the utility shall file its testimony supporting gas cost recovery for the gas purchase year at issue. The testimony shall be filed in question-and-answer format. The utility shall file its testimony not later than 45 days after the Commission sets the matter for hearing.

**4609. Contents of the GPR.**

A GPR shall contain the following attachments. The utility shall organize the attachments in a manner that specifically references, and responds to, paragraphs (a) through (d) of this rule. The utility shall also present all such information in a format comparable with, and corresponding to, the information forecasted in the utility's GPP submittal as required pursuant to rule 4606 and GCA application pursuant to rule 4604. The utility shall provide an explanation of, and justification for, any material deviations from its GPP. All underlying support documentation and work papers shall be made available. With its filing, the utility shall provide cross-referenced and footnoted work-papers fully explaining the amounts shown in each attachment.

- (a) GPR attachment No. 1 - actual gas commodity purchases. This attachment shall provide, in a format comparable to the information provided in GPP attachment 1, the quantities of, and actual invoice costs of, specific gas commodity supplies, segregated by receipt point/area that the utility purchased in order to meet actual sales gas and gas transportation demand during the peak day and for each month of the gas purchase year.
- (b) GPR attachment No. 2 - description of actual market prices. This attachment shall provide, in a format comparable to the information provided in GPP attachment 2, actual index prices, short-term fixed prices (one-year, or other appropriate term), and other relevant pricing options for each specific receipt point area, as applicable to the portfolio management plan described in GPP and GPR attachments 3.
- (c) GPR attachment No. 3 - actual portfolio purchases. This attachment shall provide, in a format comparable to the information provided in GPP exhibit 3, a comparison of the utility's portfolio management plan and the results actually achieved through the implementation of this plan (or modification thereto), in order to demonstrate, using the standard of review specified in paragraph 4607(c), the prudence of actual portfolio purchases. This attachment shall include a detailed itemization of gas price volatility risk management costs if applicable.
- (d) GPR attachment No. 4 - actual upstream service costs. This attachment shall provide, in a format comparable to the information provided in GPP attachment 4, the following information for each month of the gas purchase year:
  - (I) an itemized list of the upstream services the utility actually purchased in order to meet sales gas and gas transportation demand;
  - (II) an itemized listing of the specific costs the utility incurred to purchase upstream services;
  - (III) actual peak day demand experienced by the utility during the gas purchase year; and
  - (IV) an itemized list of capacity release volumes and revenues.

**4610. General Provisions.**

- (a) For each attachment filed by the utility as confidential under rules 4600 through 4610, the utility shall provide, at a minimum, a version of the attachment with publicly available information.
- (b) A utility shall monitor the net under- or over-recovery balance in USOA Account No. 191 on a monthly basis. On a quarterly basis, or as otherwise established individually for a utility, a utility shall file, within 30 days of the end of the quarter, a report to the Commission stating the USOA Account No. 191 balance calculation for each rate area. The reports shall include the USOA Account No. 191 balance information specified in GCA attachment 3 and shall be filed in one common proceeding, established by the Commission to receive USOA Account No. 191 balance filings from all utilities. If the utility identifies a significant net under- or over- recovery balance during the gas purchase year, the utility shall initiate appropriate action to mitigate the significant under- or over- recovery balance.

**4611. – 4699. [Reserved].**