



PRELIMINARY STATEMENT

V. MEMORANDUM ACCOUNTS
LIQUEFIED NATURAL GAS SERVICE TRACKING ACCOUNT (LNGSTA)

3. Accounting Treatment - LNG Capital (Continued)

- b. Revenues shall equal the recorded actual revenues derived from the facility charge assessed to customers receiving service under Schedule GL-1 during the month.
- c. The current month balance shall equal the expenses computed in item 3.a. less the revenue computed in item 3.b.
- d. The accumulated month-ending balance shall equal the sum of:
 - (1) The current month balance; plus the account balance at the beginning of the month; plus any adjustments applicable at the beginning of the month; plus
 - (2) The Monthly Interest Rate multiplied by one-half the sum of the account balance at the end of the month.
- e. The resulting balance in this subaccount shall be presented and addressed in the utility's next BCAP.

4. Accounting Treatment - LNG O&M

This subaccount shall be recorded at the end of each month as follows:

- a. The current month balance shall equal a credit entry representing the direct assignment O&M labor expenses incurred by the utility during the month from the providing LNG service to customers under Schedule GL-1.
- b. The accumulated month-ending balance shall equal the sum of:
 - (1) The current month balance; plus the account balance at the beginning of the month; plus any adjustments applicable at the beginning of the month; plus
 - (2) The Monthly Interest Rate multiplied by one-half the sum of the account balance at the beginning of the month plus the account balance at the end of the month.
- c. The resulting balance in this subaccount shall be presented and addressed in the utility's next BCAP.

T
N
L
L