

PRELIMINARY STATEMENT

23. Rule 20 Balancing Account

1. Purpose

The purpose of the one-way Rule 20 Balancing Account is to track the difference between: (1) the capital expenditures and related expenses authorized in Liberty’s General Rate Case (GRC) proceeding and (2) the recorded capital expenditures and related required to complete Rule 20 projects consistent with Liberty’s Rule 20 tariff. These amounts will be tracked separately for each Rule 20 project in a separate sub-account.

2. Definitions

a. Authorized Rule 20 Program Capital Expenditures

The authorized Rule 20 Program Capital Expenditures are the amounts adopted by the Commission in Liberty’s GRC.

b. Rule 20 Program Related Expenses

Rule 20 program related expenses, including cancelled project expense.

3. Operation of the Rule 20 Balancing Account

The Rule 20 Balancing Account consists of sub-accounts for each specific Rule 20 project. The monthly entries include:

- (1) A credit entry equal to the authorized capital expenditures;
- (2) A credit entry equal to the authorized related expenses;
- (3) A debit entry equal to actual capital expenditures;
- (4) A debit entry equal to actual related expenses;

4. Review and Disposition Procedures

Pursuant to D.21-06-013, review and disposition of balances in the Rule 20 Balancing Account will occur in Liberty’s GRC proceedings.

Advice Letter No. 176-E

Issued by
Christopher G. Alario

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Name
President
Title

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Resolution No. _____