

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Regulation of the)	
Purchased Gas Adjustment Clauses)	Case No. 17-210-GA-GCR
Contained Within the Rate Schedules of)	
Glenwood Energy of Oxford, Inc.)	
)	
In the Matter of the Regulation of the)	
Uncollectable Expense Rider of)	Case No. 17-310-GA-UEX
Glenwood Energy of Oxford, Inc.)	
)	
In the Matter of the Percentage of Income)	
Payment Plan Rider of)	Case No. 17-410-GA-PIP
Glenwood Energy of Oxford, Inc.)	

STIPULATION AND RECOMMENDATION

Pursuant to Ohio Administrative Code (O.A.C.) Rule 4901-1-30, Glenwood Energy of Oxford, Inc. (Glenwood or Company), and the Commission Staff (Staff)¹ do hereby stipulate and agree to resolve all issues in the instant proceedings.

While the Parties recognize that this Stipulation and Recommendation (Stipulation) is not binding upon the Commission, the Parties state that the Stipulation is an agreement among all Parties to this proceeding; that the Stipulation is supported by adequate data and information; that it represents a just and reasonable resolution of all issues in this proceeding; that it violates no

¹ Staff will be considered a party for the purpose of entering into this Stipulation by virtue of O.A.C. 4901-1-10(c).

regulatory principle or precedent; and that, accordingly, the Stipulation is entitled to careful consideration and should be adopted by the Commission.

This Stipulation shall not be cited as precedent for or against any signatory Party, if it is approved the Commission. This Stipulation is a compromise involving a balancing of competing positions, and it does not necessarily reflect the position that any Party would have taken if these issues had been fully litigated.

The Parties believe that this Stipulation represents a reasonable compromise of varying interests. Should the Commission reject or materially modify all or any part of this Stipulation or impose additional conditions or requirements upon the Parties, each Party shall have the right, within 30 days of issuance of the Commission's order, to either file an application for rehearing or terminate and withdraw the Stipulation by filing a notice with the Commission. Upon rehearing, any Party may terminate and withdraw the Stipulation by filing a notice with the Commission within 30 days of the Commission's order on rehearing.

Upon notice of termination or withdrawal by any Party, according to the above provisions, the Stipulation shall immediately become null and void. In such event, a hearing shall go forward and the Parties shall be afforded the opportunity to present evidence through witnesses, to cross-examine all witnesses, to present rebuttal testimony, and to brief all issues that shall be decided based upon the record and briefs as if this Stipulation had never been executed. This Joint

Stipulation and Recommendation shall be identified as Joint Exhibit 1 and admitted into evidence in the record in this proceeding.

Subject to the terms and conditions set forth in this Stipulation, the Parties agree, stipulate and recommend that the Commission find as follows:

I. Gas Cost Recovery Proceeding (Case No. 17-210-GA-GCR)

- A. The Company is a natural gas company within the meaning of Ohio Rev. Code 4905.03, and, as such, is a public utility subject to the jurisdiction and supervision of the Commission.
- B. Staff completed an audit (GCR audit report) of Glenwood of the gas cost recovery (GCR) rates for January 1, 2015 through December 31, 2016. The GCR audit report was docketed on June 30, 2017. The GCR audit report shall be identified as Commission-Ordered Exhibit 1 and admitted into evidence in the record in this proceeding.
- C. Except as noted below, Glenwood's GCR rates were accurately calculated during the audit period, in accordance with the provisions of Ohio Admin. Code §4901:1-14.
- D. All findings and recommendations contained in the GCR audit report (Commission-Ordered Exhibit 1) are reasonable and should be adopted. More specifically, Staff recommendations to be implemented are as follows:

1. The differences between the Staff and Company calculations in the Actual Adjustment (AA) are not self-correcting through the GCR mechanism. Staff recommends a reconciliation adjustment of \$3,143 in the company's favor.
 2. Glenwood failed to include a Refund and Reconciliation Adjustment (RA) ordered by the Commission as a result of its prior audit. Staff recommends that Glenwood include the RA of \$28,337 from Case No. 15-210-GA-GCR, plus interest of 1.0550% for a total of \$29,896 in the customers' favor, in its first monthly GCR filing subsequent to the Commission's ruling in this case.
 3. The differences between the Staff and Company calculations in the Balance Adjustment (BA) are not self-correcting through the GCR mechanism. Staff recommends a reconciliation adjustment of \$6,683 in the customers' favor.
- E. In satisfaction of the requirements of R.C. 4905.302(C) and O.A.C. 4901:1-14, Glenwood caused notice to be published in bill inserts included in customer bills throughout Glenwood's service territory for this proceeding. Glenwood shall file the affidavits of publication of the bill inserts which shall be identified as Glenwood Exhibit 1 and admitted into evidence in the record in this proceeding.

II. Uncollectable Expense Rider Proceeding (Case No. 17-310-GA-UEx)

- A. The UEX balance reconciliation statement submitted by Glenwood prior to the audit shows the monetary amounts written off as bad debt or uncollectible and the amounts recovered through calendar year 2016. The statement also included carrying charges and gas sales volumes necessary to calculate the amount of the UEX rider.
- B. Staff performed an audit of Glenwood's bad debt write-off accounts and bad debt recoveries for the calendar years 2015 and 2016. Staff completed an audit report (UEX audit report) of Glenwood's UEX rates and docketed the report on June 30, 2017. The UEX audit report shall be identified as Commission-Ordered Exhibit 2 and admitted into evidence in the record in this proceeding.
- C. All findings and recommendations contained in the UEX audit report (Commission-Ordered Exhibit 2) are reasonable and should be adopted. More specifically, Staff recommendations to be implemented are as follows:
 - 1. Glenwood should take appropriate steps to ensure that none of the Company's PIPP customers are included in its UEX calculations.

2. Glenwood should set its beginning UEX balance for 2017 to (\$1,706.54).

III. Percentage of Income Payment Plan Proceeding (Case No. 17-410-GA-PIP)

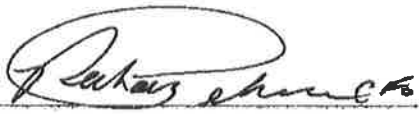
- B. Staff completed an audit (PIP audit report) of Glenwood of the Percentage of Income Payment Plan (PIPP) rates for January 2015 through December 2016. The PIP audit report was docketed on June 30, 2017. The PIP audit report shall be identified as Commission-Ordered Exhibit 3 and admitted into evidence in the record in this proceeding.
- B. Except as noted below, Glenwood's PIP rates were accurately calculated during the audit period.
- C. All findings and recommendations contained in the PIP audit report (Commission-Ordered Exhibit 3) are reasonable and should be adopted. More specifically, Staff recommendations to be implemented are as follows:
 1. Glenwood's balance of PIPP arrears as of December 31, 2016 should be reduced from \$15,111.24 to \$12,531.07 as a result of omissions of payments and inclusion of billings that caused some of the monthly write-offs to be either over- or under-stated.

2. Glenwood should continue to improve its tracking and documentation of PIPP customers by having one central document, such as a PIPP Spreadsheet that contains the updated active/inactive status of all PIPP customers so that the billings, payments and arrearage credits reflected in its calculations are consistent with that status.


The undersigned hereby stipulate, agree and represent that he or she is authorized to enter into this Stipulation on behalf of his or her respective Party this

23rd day of August, 2017.

**GLENWOOD ENERGY OF
OXFORD, INC.**

By: 
Richard A. Perkins, CFO
Glenwood Energy of Oxford, Inc.
5181 College Corner Pike
Oxford, OH 45056

**THE STAFF OF THE PUBLIC
UTILITIES COMMISSION OF
OHIO**

By: 
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Case No(s). 17-0210-GA-GCR, 17-0310-GA-UEX, 17-0410-GA-PIP

Summary: Stipulation and Recommendation electronically filed by Mrs. Tonnetta Y Scott on behalf of PUCO