

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

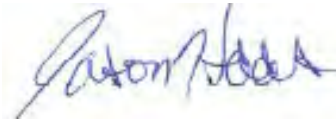
**APPLICATION OF SOUTH EASTERN INDIANA )  
NATURAL GAS COMPANY, INC. FOR ) CAUSE NO. 46074 U  
AUTHORITY TO INCREASE RATES AND )  
CHARGES THROUGH THE SMALL UTILITY )  
PROCEDURE PURSUANT TO IND. CODE § 8-1-2- )  
61.5 AND 170 IND. ADMIN. CODE 14-1 )**

**INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S**

**PUBLIC'S EXHIBIT NO. 1 – OUCC REPORT**

Respectfully submitted,

Indiana Office of Utility Consumer Counselor



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SOUTH EASTERN INDIANA NATURAL GAS COMPANY, INC.

REPORT OF THE INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

Cause No. 46074 U

Prepared by Mark Grosskopf, Senior Utility Analyst

**Utility's Filing**

South Eastern Indiana Natural Gas Company, Inc. ("South Eastern", "Utility" or "Applicant") filed a Small Utility Filing application ("Original Application") for a rate increase on May 17, 2024. On August 15, 2024, the Utility provided the Indiana Office of Utility Consumer Counselor ("OUCC") with a revised Small Utility Filing application ("Revised Application") reflecting a change from its requested rate base and capital structure cut-off date of September 30, 2024 to a rate base and capital structure cut-off date of June 30, 2024. The Revised Application also included changes to revenue adjustments, the IURC fee, and other adjustments due to the Utility's revised rate base and capital structure, such as depreciation expense and the flow through effect on taxes. The Revised Application is attached to this report as Attachment OUCC-2, following the OUCC's revenue requirement schedules in Attachment OUCC-1. Consumer Comments are included as Public's Exhibit No. 2.

In the Original Application, the Utility requested a revenue increase of \$438,750, equating to a 35.19% increase over pro forma present rate non-gas cost revenues. In the Revised Application, the Utility requested a revenue increase of \$404,599, equating to a 33.09% increase over pro forma present rate non-gas cost revenues. The Utility's current rates were approved on October 3, 2018 in Cause No. 45027. The Utility's base rates were subsequently amended in May 2019 through 30-day filing TD 50264 to amortize excess accumulated income tax resulting from the Tax Cuts and Jobs Act. The Utility's base rates were amended again in January 2021 through 30-day filing TD 50385 to remove energy efficiency costs, and in June 2022 through 30-day filing TD 50554 to remove the repealed utility receipts tax. Finally, the Utility's base rates were updated in September 2023 through a compliance filing in Cause No. 45027 to remove rate case expense.

**OUCC Review and Adjustments to Revenue Requirements**

The OUCC conducted an analysis of the Utility's Original Application and Revised Application, reviewed the Utility's books and records, analyzed responses to informal discovery, and discussed various issues with the Utility. As a result of the OUCC's analysis and numerous discussions with the Utility, the OUCC accepts a number of pro forma adjustments as proposed by the Utility in its Original Application and Revised Application. The OUCC agrees that pro forma adjustments to natural gas purchased, salaried payroll for distribution expense, hourly payroll for customer expense, health insurance, property and liability insurance, lobbying

expenses, depreciation expense, and property tax should be accepted as filed by the Utility. As discussed below, the OUCC does not dispute the Utility's cost of equity and capital structure for the period ending June 30, 2024. The OUCC also proposes several adjustments to the revenue requirements set forth in the Revised Application submitted by the Utility. The details of the OUCC's revenue requirement calculations are presented in Attachment OUCC-1, Schedules 1-9, and details of proposed adjustments are presented in Attachment OUCC-3 through Attachment OUCC-18.

The OUCC recommends an 8.27% weighted cost of capital applied to an original cost rate base of \$2,682,852 resulting in a pro forma net operating income of \$221,872. As a result, a revenue increase of \$267,806 is warranted in this proceeding. This equates to a 21.81% increase net of gas cost revenue. (Attachment OUCC-1, Schedule 1, Page 1.) The components of the OUCC's recommendations and proposed adjustments are explained below.

### **Operating Revenues**

Weather Normalized (NTA) Sales Adjustment - South Eastern utilizes a Normal Temperature Adjustment ("NTA") mechanism approved by the Commission on December 6, 2006 in Cause No. 43109. The NTA adjusts each customer's monthly billed amount to address the impact on margin recovery caused by non-normal temperatures during the billing period. Heating Degree Days ("HDD") using the most recent 30-year period (currently 1991-2020) are compared to the previous historical 30-year period (currently 1981-2010). NOAA updates the HDD 30-year average every decade. The NTA measures actual heating degree day variations from normal heating degree days and also factors in test year sales. The billed amounts for Residential Sales (RS), General Sales (GS), and General Sales-Large (GS) are subject to the NTA for each bill rendered during the billing months of October through April for South Eastern. Applicant's use of the 1981-2010 30-year average was approved in Cause No. 45027.

Applicant's Adjustment 1 - Weather Normalized (NTA) Sales Adjustment, Page 28a, as originally filed, had multiple errors in the calculation. First, Applicant used 1971-2000 for the historical 30-year period for the test year calculation. Applicant should have used 1981-2010, as approved in Cause No. 45027. The OUCC asked about this discrepancy and the source for Applicant's "Actual NOAA Days" data in discovery. Applicant admitted in response that both the 1971-2000 header and data were incorrect. (Attachment OUCC-3, page 2; South Eastern Response to OUCC Informal DR 8.2.) In its revised filing submitted to the OUCC on August 14, South Eastern corrected the header and 30-year average data. (Attachment OUCC-2, page 28a.) The OUCC accepts the updated header and updated 30-year average data for 1981-2010.

Second, the "Actual NOAA Days" data for both the test year and pro forma calculations could not be verified with information from the National Oceanic Atmospheric Administration ("NOAA"). The OUCC asked South Eastern for the source of this information, and Applicant's response included an Excel file titled "Greater Cincinnati Heating Degree Days as of April 2024.xlsx" with data taken from [www.climate-zone.com](http://www.climate-zone.com) as the source. (Attachment OUCC-3; pages 2-3; South Eastern Response to OUCC Informal DR 8.2.) The OUCC went to the actual

NOAA

site

([https://ftp.cpc.ncep.noaa.gov/htdocs/products/analysis\\_monitoring/cdus/degree\\_days/archives/Heating%20degree%20Days/Monthly%20City/2023/](https://ftp.cpc.ncep.noaa.gov/htdocs/products/analysis_monitoring/cdus/degree_days/archives/Heating%20degree%20Days/Monthly%20City/2023/)) to compare “Actual NOAA Days” data to Applicant’s (Attachment OUCC-3; pages 4-17). The Applicant’s “Actual NOAA Days” data did not match the NOAA site data, as shown in the table below:

<b>2023 NOAA Actual HDD for Cincinnati</b>			
<b>MONTH</b>	<b>ACTUAL NOAA HDD</b>	<b>ACTUAL HDD Per Applicant</b>	<b>DIFFERENCE</b>
January	820	1,144	-324
February	631	930	-299
March	656	682	-26
April	326	354	-28
October	283	327	-44
November	603	621	-18
December	941	977	-36
<b>Totals</b>	<b>4,260</b>	<b>5,035</b>	<b>-755</b>

The OUCC has used the actual NOAA HDD information from the NOAA website in its calculation. (Attachment OUCC-3, lines 1-12.)

Next, per Applicant’s NTA tariff, the NTA averages July and August Baseload Sales across all rate classes to provide the average sales in Dekatherms (“Dth”) in the non-heating months. (Attachment OUCC-3, pages 18-19; South Eastern NTA Tariff.) Baseload Sales data comes from the monthly Statistical Reports provided by the Applicant in its quarterly Gas Cost Adjustment (“GCA”) filings in Cause No. 37785. Applicant’s original Baseload Sales calculation, page 28a, line 39, improperly included June. Applicant also included the incorrect sales data for General Sales (GS) for July (1,239 Dth) and August (1,286 Dth) and General Sales-Large (GS) for the month July (9,953 Dth). The OUCC asked about these discrepancies in discovery. Applicant responded that June was incorrectly included. Applicant provided corrected data for General Sales (GS) for July (900 Dth) and August (940 Dth) and General Sales-Large (GS) for July (1,452 Dth). (OUCC Attachment 3, pages 20-21; South Eastern Response to Informal OUCC DR 8.4.) In its Revised Application, June was removed from the baseload calculation, and South Eastern had revised the sales Dths for July and August to match the sales from the GCA. (Attachment OUCC-2, page 28a.) The OUCC accepts Applicant’s revisions for these items.

Next, the Baseload Sales Dth average for each rate class is subtracted from the test year monthly sales for each rate class creating Dth Sales less Baseload Sales Dth (Attachment OUCC-3, lines 14-25). This table takes the total sales volume in Dth from the monthly Statistical Reports provided by the Applicant in its quarterly Gas Cost Adjustment (“GCA”) filings in Cause No. 37785. Baseload Sales Dth averages are then subtracted from the sales for the NTA months (January-April and October-December). The OUCC’s review did not raise concerns with Applicant’s revised Dth Sales less Baseload Sales Dth.

Lastly, the monthly “HDD % Variance” from each of the 30-Year period tables is then multiplied by the test year monthly Dth Sales less Baseload Sales Dth amounts for each rate class. These tables reflect the non-baseload sales Dth compared with the expected non-baseload sales Dth for each of the two 30-Year period averages. The monthly totals for each rate class for the current 30-Year period (1991-2020) are then subtracted from the monthly totals for each rate class for the historic 30-Year period (1981-2010) resulting in the “Impact of 30-Year NOAA HDD Average Change in Sales Dth.” The total difference for each rate class is then multiplied by the highest consumption volumetric rate block from Applicant’s current tariff. Applicant’s “Total Adjustment” calculation of “Impact of 30-Year NOAA HDD Average Change in Sales Dth” contained errors in volumetric rates for all three rate classes in both the Original and the Revised Applications. Specifically, Applicant used per therm rates of \$0.43375 for Residential Sales and \$0.28443 for both General Sales and General Sales-Large. However, the volumetric data contained within the NTA is expressed in Dth, not Therms. Therefore, the correct method for calculating the adjustment for each rate class would be to multiply the 12-month totals by the volumetric rate in Dth, \$4.3375 Dth for Residential Sales and \$2.8443 Dth for both General Sales and General Sales-Large.

The accurate adjustment for each rate class results in a revenue increase of \$5,561 for Residential Sales, \$1,224 for General Sales, and \$1,092 for General Sales-Large, with a total NTA Adjustment increase of \$7,878 to Applicant’s test year revenues. (Attachment OUCC-3, page 1.) Applicant should also update its Normal Degree Days in Appendix D of its tariff to reflect the new 30-year heating degree day averages.

Revenue Normalization Adjustment – South Eastern did not recommend an adjustment in its Original Application for the change in tariff revenue during the test year. In September 2023, South Eastern filed a compliance filing in Cause No. 45027 to reduce base rates to remove the amortization of rate case expense. In November 2023, South Eastern filed a thirty-day filing in TD 50688 to remove the energy efficiency rider charge. The OUCC inquired about the change in tariffs in discovery, and South Eastern confirmed both tariff changes were incorrectly excluded from the Original Application. (Attachment OUCC-4, page 2; South Eastern Response to OUCC Informal DRs 8.24 and 8.25.) In its Revised Application, South Eastern included a reduction to revenue of \$25,602 on page 28b. (Attachment OUCC-2.)

The OUCC agrees with the revenue increase for the energy efficiency rider, as the amount reflects the refund South Eastern paid to customers during the test year. The OUCC does not agree with the revenue decrease for the rate case expense collected in the test year. South Eastern included \$4,814.43 each month for January through September 2023. This is the amount of rate case expense the company had on its books and records, but this was not the amount of rate case expense recovered from customers during that time frame. Per the compliance filing in Cause No. 45027, the total annual rate case expense included in base rates was \$46,500. (Attachment OUCC-4, pages 3-5.) Dividing this amount by twelve indicates South Eastern’s customers paid \$3,875 per month in base rates for this expense. South Eastern should have reduced revenue by \$34,875 (\$3,875 per month multiplied by 9 months for January through September 2023) instead of \$43,330 (the amount included on its books and records). The OUCC recalculated this revenue adjustment, netting the \$34,875 rate case expense collected in the test year with the \$17,728

energy efficiency rider refund in the test year, to arrive at a (\$17,147) revenue adjustment. (Attachment OUCC-4, page 1.)

Removal of Gas Cost Adjustment (“GCA”) Sales Revenue – South Eastern proposed an \$802,284 reduction to GCA revenue by netting the (\$1,401,730) adjusted present rate sales of gas with \$599,446 estimated test year GCA revenue. The OUCC does not agree with this amount of GCA revenue being deducted from revenue requirements. Applicant calculates the test year tracking revenue by taking test year sales volume multiplied by the December 2023 GCA factor. The December 2023 GCA factor was not charged to customers during every month of the test year – only the last month of the test year. The OUCC recommends a reduction of \$813,982 to Applicant’s test year revenue. (Attachment OUCC-5, page 1.) This recommendation is based on analysis of the “Gas Cost Collected” contained in Schedule 6 of Applicant’s GCA filings. Since revenue from gas sales is recovered from customers through GCA rates, this revenue should be excluded from Applicant’s test year revenue calculations. The OUCC’s adjustment more closely aligns with the actual gas cost revenue collected from customers by including the actual sales for each month multiplied by that month’s GCA factor.

### **Distribution and Customer Expenses**

Payroll Expense – In Adjustment 5, page 32, Column O, line 10, Applicant included a (\$4,934) decrease in payroll for Hourly Pay. This amount includes a \$19,012 distribution expense increase and a \$23,946 customer expense decrease. Applicant provided a workpaper titled “SEI Total Payroll 2021 2022 2023” in response to OUCC discovery for total payroll incurred for the last three fiscal years. (Attachment OUCC-6, pages 2-3; South Eastern Response to OUCC Informal DR 4.8.) The OUCC also asked Applicant to explain why the 2023 payroll of \$411,267.98 does not match the combined \$69,870 Test Year Salary on page 31, Column B, line 4 plus \$385,617 Test Year Wages on page 32, Column L, line 13 (totaling \$385,617). Applicant replied: “The superintendent position was moved from hourly to salaried on April 30, 2023. The superintendent’s hourly wages were not included on page 32 and totaled \$27,616.40 for the months of January through April 2023.” (Attachment OUCC-6, page 4; South Eastern Response to OUCC Informal DR 9.3.)

South Eastern did not remove the \$27,616 test year payroll expense currently embedded in operating expenses from the January 1, 2023 through the December 31, 2023 period. If no adjustment is made to remove this test year payroll expense, the full \$27,616 would be recovered in rates, as well as the entire new amount of the superintendent’s salary, overstating the superintendent’s salary going forward by \$27,616. The superintendent was considered a field staff member, meaning this expense should be pulled out of the distribution expense portion of the payroll adjustment. The OUCC recalculated South Eastern’s payroll expense adjustment, removing hourly wages of \$27,616 from test year payroll distribution expense. Applying the same capitalization percentage as South Eastern results in a total pro forma operating payroll expense adjustment of (\$30,893), broken down as a \$6,947 decrease to distribution expense and a \$23,946 decrease to customer expense. (Attachment OUCC-6, page 1.)

401(k) Contribution and Health Insurance Expense – In Adjustment 6, page 32a, line 5, Applicant included a \$1,057 Employer 401(k) Expense adjustment. Applicant also included a (\$36,525) health insurance adjustment on line 9 of page 32a. Applicant combined these amounts for a \$35,468 decrease and distributed that decrease to distribution expense and customer accounts expense.

Combining South Eastern’s \$22,551 superintendent salary adjustment on page 31 of the Application and the OUCC’s (\$30,894) hourly payroll expense adjustment calculated above results in an (\$8,343) pro forma wage adjustment for salaried and hourly employees. Applying the 6% contribution percentage to the wage decrease results in a (\$501) 401(k) expense pro forma adjustment. The OUCC does not dispute the health insurance adjustment Applicant proposed. Combining the two adjustment results in a (\$37,026) 401(k) and health insurance adjustment. Applying Applicant’s allocation between distribution expense and customer expense results in a (\$25,860) distribution expense adjustment and a (\$11,166) customer expense adjustment. (Attachment OUCC-7, page 1.)

FICA Tax – In Adjustment 10, page 36, line 1, Applicant included Pro Forma Salaries and Wages Subject to FICA Limits of \$17,617. The OUCC recalculated FICA Tax using the 7.65% FICA tax rate and the OUCC’s proposed pro forma payroll expense adjustment for total salaried and hourly wages of (\$8,343), as discussed above. This results in a (\$638) total pro forma payroll tax adjustment, broken down between as a (\$446) distribution expense adjustment and a (\$192) customer expense adjustment. (Attachment OUCC-8, page 1.)

### **Administrative and General Expense**

Rate Case Expense – In Adjustment 7, page 33, Applicant proposed \$83,200 for rate case expense on line 6, made up of \$40,000 in legal fees, \$8,200 in HG4 Accountant fees for rate case preparation, and \$35,000 in consultant fees for rate case preparation. This amount was amortized over three years, for an annual rate case expense of \$27,733. The OUCC does not dispute this amount but recommends a five-year amortization period (\$16,640/year) instead of Applicant’s proposed three-year period (\$27,733/year). This pending case was filed May 17, 2024. South Eastern’s current base rates were approved by the Commission in Cause No. 45027 on October 3, 2018 with total rate case expense to be amortized over five years. South Eastern’s second previous rate case, Cause No. 44128, was approved by the Commission on November 7, 2012 with total rate case expense to be amortized over five years. The OUCC’s proposed five-year period is more reasonable because it is consistent with Applicant’s rate case expense amortization period from each of its previous two rate base cases and the general time period between its rate case filings. In both instances, Applicant has fully recovered the amortized rate case amount prior to filing its next rate case.

In addition, South Eastern did not remove test year rate case expense of \$60,049 currently embedded in operating expenses from the January 1, 2023 through December 31, 2023 period. In response to OUCC discovery, Applicant recognized this amount as amortization of prior rate case expense authorized in Cause No. 45027, which was fully recovered in 2023. Applicant

characterized the \$60,049 as an “extraordinary expense” that was excluded on page 33 of the application because it was not typical operating expense related to the current rate case. (Attachment OUCC-9, page 2; South Eastern Response to OUCC Informal DR 9.2.) Including the fully amortized rate case expense in test year expenses is not extraordinary. The amount included in the test year is the remaining rate case amortization South Eastern recorded on its books and records in the fifth year of amortization from Cause No. 45027. Both the Settlement Agreement and Final Order in Cause No. 45027 required Applicant to remove rate case expense recovery from its revenue requirement on or before October 3, 2023. If the \$60,049 is not removed as a test year expense, South Eastern will continue to recover this amount in base rates every year, without a matching expense, in addition to recovering its current request for rate case expense of \$27,733.

The OUCC’s proposed \$16,640 annual rate case expense less the \$60,049 test year expense yields a (\$43,409) rate case expense adjustment. (Attachment OUCC-9, page 1.)

The OUCC recommends Applicant file a revised tariff if new base rates have not gone into effect at the end of the five-year amortization period to remove rate case expense from Applicant’s base rates. If such an adjustment is required, the OUCC supports an adjustment to Applicant’s rates and charges on an across-the-board basis.

Miscellaneous Expense – Upon thorough examination of South Eastern’s general ledger, the OUCC inquired about various charges in numerous expense accounts, as detailed in OUCC discovery. (Attachment OUCC-10, pages 2-29; South Eastern Response to OUCC Informal DR’s 8.7-8.17 and 8.19-8.21.) The OUCC found various expenses relating to retirement gifts, meals, Christmas décor, a grill with accessories, charitable contributions/donations, military holiday packages and advertisements. South Eastern has not provided evidence showing these expenses were necessary for the provision of gas service. Therefore, the OUCC has determined these expenses should be removed from Applicant’s revenue requirements, resulting in a decrease of \$3,588 to Applicant’s operating expenses. (Attachment OUCC-10, page 1.)

Outside Services – Upon thorough examination of South Eastern’s general ledger, the OUCC inquired about various charges in account 923-001 – Outside Services as detailed in OUCC discovery. Upon examination of the requested invoices, the OUCC identified numerous legal and accounting invoices where the detailed descriptions of services provided were redacted. The OUCC was unable to determine if the redacted invoices included allowable expenses. (Attachment OUCC-11, pages 2-18, South Eastern Response to OUCC Informal DR 3.2.)

The OUCC’s adjustment to remove outside services is a \$17,457 expense decrease. (Attachment OUCC-11, page 1.) In the absence of supporting documentation and detailed descriptions of the work performed, the OUCC cannot determine the reasonableness of the costs included in these invoices. Therefore, all costs included in the redacted invoices should be removed from base rates.

Energy Efficiency Rebates – Upon thorough examination of South Eastern’s general ledger, the OUCC inquired about various energy efficiency rebates paid to customers. (Attachment OUCC-



12, page 2; South Eastern Response to OUCC Informal DR 9.10.) Per the Commission’s Order in Cause No. 43109, in exchange for the implementation of the NTA program, South Eastern is required to contribute a total of \$3,100 in annual contributions toward energy efficiency appliance rebate programs, which must be made available to all of its customers. (Attachment OUCC-12, pages 3-4; Cause No. 43109 Testimony of Duane C. Mercer.) Any funds that remain at the end of the year must be carried forward to the next year. Since South Eastern is required to pay out \$3,100 in energy efficiency rebates per year, the OUCC has made an expense adjustment resulting in a decrease of \$3,100 to remove the total amount of rebates required to be paid out each year. (Attachment OUCC-12, page 1.) As noted above, this amount was required to be paid out in exchange for the NTA program. As South Eastern is still using the NTA program, it should not be allowed to recover these amounts from customers in base rates.

### **Depreciation Expense**

Applicant included a \$13,330 depreciation expense adjustment for Pro Forma Additional Plant Placed in Service After December 31, 2023 on page 40a of its Original Application. However, depreciation rates in Column F on Page 40a did not match the depreciation rates on page Gen Info 5 of the Application, or those depreciation rates from the last rate case in Cause No. 45027. In response to a data request, Applicant stated: “Column F depreciation rates on Page 40a are incorrect as noted. It was discovered that a line was dropped when the depreciation rates were copied over to Page 40a.” (Attachment OUCC 13, page 1; South Eastern Response to OUCC Informal DR-2.2). Applicant updated its depreciation expense adjustment from \$13,330 to \$2,727 on page 40a of the Revised Application, correcting the error noted above and updating from a September 30, 2024 to a June 30, 2024 rate base cut-off. (Attachment OUCC-2.) The OUCC reviewed Applicant’s updated information and accepts the revised depreciation expense adjustment.

### **IURC Fee**

Applicant’s Adjustment 9 – Adjustment to IURC Fee, on page 35 of the schedules attached to South Eastern’s Original Application, uses a “Current IURC Fee” of 0.1467603%. Likewise, Applicant’s original Rate Increase Adjustment B – Expense on Proposed Revenue Increase, line 7 on page 42, shows a “Current IURC Rate” of “0.146760%.” Effective July 1, 2024, the new IURC fee rate is 0.1500000%. South Eastern’s Revised Application uses the new IURC fee rate of 0.1500000% for each adjustment discussed above. The OUCC uses the new IURC fee rate in the Gross Revenue Conversion Factor on Attachment OUCC-1, Schedule 1, page 2, and in the IURC Fee expense adjustment on Schedule 6, page 2.

In addition to the revised IURC fee rate, the OUCC used Pro Forma Present Rate Revenue rather than Applicant’s use of its test year gas revenue. Pro Forma Present Rate Revenue includes the updated weather normalized (NTA) sales adjustment to which the OUCC’s corrected gas cost revenue adjustment, to reflect normalized revenue from tracking (Attachment OUCC-1, Schedule 5.), is added back to get pro forma present rate revenues subject to the IURC Fee.

Finally, Applicant's IURC fee expense adjustment did not deduct bad debt expense from applicable revenues at present rates. The OUCC deducted Applicant's test year bad debt expense from Pro Forma Present Rate Revenue in the IURC fee expense adjustment on Attachment OUCC-1, Schedule 6, page 2. In this case, Applicant's test year bad debt account showed a credit balance of \$3,184 for the twelve months ending June 30, 2024, so a negative amount was subtracted from the applicable Pro Forma Present Rate Revenue. The effect is an increase to Pro Forma Present Rate Revenue due to a negative bad debt expense. This treatment is consistent with the Commission's Public Utility Fee Report where it clearly states a credit balance in Uncollectible Accounts should be entered as a positive number. (Attachment OUCC-14, page 1.)

### **State and Federal Income Taxes**

Applicant's Adjustments 13 and 14 – Adjustment of State Income Tax on page 39 and Adjustment of Federal Income Tax on page 40, each use an appropriate method for calculating pro forma present rate Net Operating Income Before Income Taxes ("NOIBIT") on line 2 of Applicant's adjustments. The OUCC used the same method to determine the appropriate Pro Forma Present Rate NOIBIT for each income tax calculation, inclusive of the OUCC's pro forma adjustments to revenue and expenses. The OUCC's pro forma NOIBIT is derived from adjusted pro forma revenues and expenses in the Pro Forma at Present Rates column of Attachment OUCC-1, Schedule 4. These pro forma adjusted amounts are reflected in the Income Tax Expense Adjustment shown on Attachment OUCC-1, Schedule 6, page 3.

The OUCC disagreed with two items in Applicant's pro forma income tax calculations. First, for a tax deduction for interest expense, Applicant used the synchronized interest calculation based on the December 31, 2023 Capital Structure shown on page 48 of its Original Application. In its Revised Application, the Utility based the synchronized interest calculation on the June 30, 2024 Capital Structure to determine the interest deduction in the income tax calculations. This coincides with Applicant's revised Original Cost Rate Base as of June 30, 2024 on page 47 of the Revised Application. The second item relates to Applicant's State Income Tax calculation on page 39 where Applicant erroneously added synchronized interest to NOIBIT rather than deducting synchronized interest from NOIBIT to determine State taxable income. Applicant correctly deducted synchronized interest in the Federal Income Tax calculation on page 40 to determine Federal taxable income.

The OUCC's recommended income tax expense calculations on Attachment OUCC-1, Schedule 6, page 3 include synchronized interest deductions from NOIBIT to determine both State and Federal taxable income. Also, the OUCC's synchronized interest expense calculation shown on Attachment OUCC-1, Schedule 8 is based on Applicant's June 30, 2024 Capital Structure from the Utility's Revised Application.

Accumulated Deferred Income Tax ("ADIT") Amortization – Applicant's Adjustment 14– Adjustment to Federal Income Tax, on page 40 of the revenue requirement schedules attached to the Original Application, and Revised Application, reflects an adjustment pertaining to

amortization of ADIT. The Tax Cuts and Jobs Act of 2017 necessitated a regulatory liability to give back excess deferred income taxes to customers through lower rates. Applicant's annual ADIT refund was set at \$8,968. Applicant's Adjustment 14 correctly includes the ADIT amortization as a reduction to Applicant's federal income tax expense. The OUCC agrees with Applicant's treatment of ADIT in this filing.

### **Other Income and Expenses**

“Below the Line” Other Income and Expenses – Applicant included \$3,196 in other income and expenses in its test year present rates and pro forma proposed rates on page 27 of its Application. These other items represent Interest and Dividend Income of (\$731), Miscellaneous Non-Operating Income of (\$2,058), Miscellaneous Income Deductions of \$52, and Other Interest Expense of \$5,933 totaling \$3,196. (Attachment OUCC-15, page 1.) These items are non-operating income or expenses and were improperly included in Applicant's revenue requirements for recovery in rates. The OUCC made a pro forma adjustment removing Applicant's \$3,196 from the revenue requirements calculation, as shown on Attachment OUCC-1, Schedule 6, page 3.

### **Rate Base**

Applicant originally filed using a rate base cut-off period of September 30, 2024. The Revised Application changed the rate base cut-off period from September 30, 2024 to June 30, 2024. (Attachment OUCC-2.) South Eastern's rate base calculation can be found on page 47 of both its Original Application and Revised Application.

South Eastern proposed utility plant in service of \$5,477,426 as of December 31, 2023 in both the Original Application and Revised Application. This amount tied to the general ledger provided by South Eastern. In South Eastern's Original Application, it requested additional utility plant in service from January 1, 2024 through September 30, 2024 of \$308,900. In the Revised Application, it requested additional utility plant in service from January 1, 2024 to June 30, 2024 of \$39,323. This amount tied to the general ledger provided by South Eastern for these additions from the end of the test year to the end of the rate base cut-off period.

South Eastern proposed accumulated depreciation of \$3,136,777 as of December 31, 2023 in both the Original Application and Revised Application. This amount tied to the general ledger provided by South Eastern. In South Eastern's Original Application, it requested additional accumulated depreciation from January 1, 2024 through September 30, 2024 of \$118,136. In the Revised Application, it requested additional accumulated depreciation from January 1, 2024 through June 30, 2024 of \$78,483. This amount tied to the general ledger provided by South Eastern for this additional accumulated depreciation from the end of the test year to the end of the rate base cut-off period.

In the Revised Application, South Eastern proposed to add gas stored underground as of June 30, 2024 of \$153,770. In response to OUC discovery, South Eastern provided its storage calculation for the December 2022 through June 2024 period. (Attachment OUC-16, pages 2-3; South Eastern Response to OUC Informal DR 11-1.) The \$153,770 included in rate base for gas stored underground is the balance as of June 30, 2024. It does not represent a 13-month average, which should be used in rate base. The OUC recalculated the 13-month average to be \$160,254. (Attachment OUC-16, page 1.)

South Eastern included a 13-month average of materials and supplies in its calculation of rate base in its Revised Application of \$92,534. This amount was verified in Applicant's general ledger.

South Eastern included a working capital amount of \$144,174 in its Original Application and Revised Application. South Eastern calculated this amount by taking the pro forma at present rates totals for distribution expense, customer expense, sales expense, and administrative and general expense divided by 8. This is the equivalent to dividing 360 days by 45 and is an acceptable method for calculating working capital absent a lead-lag study. The OUC agrees with this methodology, but not the amount of working capital. Due to the changes in various expenses proposed by the OUC in this case, working capital has been calculated at \$128,575. (Attachment OUC-1, Schedule 7.)

The OUC's overall rate base as of June 30, 2024 is \$2,682,852, as shown on Attachment OUC-1, Schedule 7.

### **Capital Structure and Weighted Cost of Capital**

Capital Structure –South Eastern's Original Application used a Capital Structure cut-off period of September 30, 2024. In the Revised Application, Applicant changed the Capital Structure cut-off period from September 30, 2024 to June 30, 2024. (Attachment OUC-2, page 48 and 48a.)

Common Equity – The OUC agrees with Applicant's proposed amount of common equity and the cost of equity of 10.1%. A 10.1% cost of equity will allow Applicant to maintain its financial integrity and reflects a fair rate of return for Applicant's level of investment risk. The 10.1% cost of equity is the same cost of equity ordered by the Commission for two other small gas utilities in Cause Nos. 44062 Indiana Utilities and 44063 Midwest Natural Gas Corporation.

Customer Deposits – South Eastern's Original Application included customer deposits of \$93,766 at a cost of 6.0% as of September 30, 2024 in the capital structure. The OUC agrees with the 6.0% cost of customer deposits, as that cost is prescribed in 170 IAC 5-1-15(f)(1) since Applicant has less than 35,000 customers. In the Revised Application, Applicant updated its customer deposit amount to \$108,875 as of June 30, 2024. This amount tied to the general ledger provided by Applicant.

Deferred Tax – South Eastern’s Original Application included deferred tax of \$201,725 as of September 30, 2024 in its capital structure at zero cost. In the Revised Application, Applicant included deferred tax of \$286,016 as of June 30, 2024 in its capital structure at zero cost. This amount tied to the general ledger provided by Applicant.

Weighted Cost of Capital – The OUCC agrees to the 8.27% weighted cost of capital resulting from Applicant’s revised capital structure. The OUCC uses the 8.27% weighted coat of capital to calculate the revenue requirement as shown on Attachment OUCC-1, Schedule 1, page 1.

Synchronized Interest – South Eastern’s Original Application used a synchronized interest calculation based on a December 31, 2023 capital structure applied to a rate base as of September 30, 2024 to determine the interest deduction for income tax purposes. Transactional relationships between the capital structure and rate base should come from the same balance sheet with the same period end. South Eastern’s Revised Application uses the June 30, 2024 cut-off date for both rate base and capital structure. The OUCC agrees with Applicant’s methodology of calculating its revised Calculation of Synchronized Interest using the weighted cost of debt from the capital structure for the period ending June 30, 2024 applied to a rate base as of the period ending June 30, 2024. Applicant’s synchronized interest calculation uses a weighted cost of debt of 0.36% as of June 30, 2024 applied to the total original cost rate base from the same period end, resulting in synchronized interest expense of \$9,691. However, changes in the OUCC’s rate base calculation impact the synchronized interest calculation. The OUCC’s calculation results in synchronized interest of \$9,623. (Attachment OUCC-17, page 1.)

### **Monthly Customer Charge and Across-the-Board Rate Design**

Monthly Customer Charge – The monthly customer charge for Rate RS and the smallest meter size (250 cfh) of Rate GS was set to \$13.00/month in 2018 (Cause No. 45027, Commission’s Final Order, October 3, 2018.). The monthly customer charges for all rates were reduced twice since 2018, to \$12.82/month for removal of Utility Receipts Tax in June 2022 (TD 50554), and to \$12.33/month for removal of fully amortized rate case expense in October 2023 (Cause No. 45027).

The following are the present rates for the other meter sizes:

- Rate GS and Rate STS meter size 251cfh to 800 cfh: \$22.76/month
- Rate GS and Rate STS meter size 801 cfh and above: \$75.89/month

Applicant’s proposal is to increase the customer charge by 33.1%, which would increase South Eastern’s proposed monthly customer charges from \$12.33 to \$16.41 for Rate RS and the smallest meter size of Rate GS and Rate STS meters. Meter sizes between 251 cfh to 800 cfh for Rate GS and STS would increase from \$22.76 to \$30.29 per month. Meter sizes over 800 cfh would increase from \$75.89 to \$101.00 per month.

The OUCC recommends no changes to the monthly customer charges for all meter sizes. Increasing the customer charges would make it more difficult for customers to reduce their bills through conservation. Individual customers are unable to control the fixed portion of their bill;

the only portion of the bill the customer has some control over is in the variable, or volumetric, portion of the bill. As the fixed or customer charge increases in relation to the volumetric charge, the financial incentive for customers to conserve or invest in more efficient equipment is reduced since there is no way to avoid the increased charge.

Across-the-Board Rate Design – As shown on Applicant’s Schedule of Present and Proposed Rates (Attachment OUCC-2, page 26 of the Revised Application), Applicant proposes an across-the-board rate design, where the increase to each customer charge and volumetric rate for each class of customers is the same. These equal the margin increase of 33.1%

The OUCC recommends the following alternative: The monthly customer charge increase should be zero and the volumetric increases should be greater than the margin increase percentage as set in the Commission’s final order to make up for no increase to the customer charge.

Holding the customer charge without increase allows the consumer more control over their cost by increasing or decreasing consumption. Additionally, as discussed above, having the margin increase in the volumetric portion of rates should favor energy efficiency and conservation.

The overall across-the-board rate increases would be the summation of volumetric rates and monthly customer charge; so the *entirety* of each rate class percentage revenue requirement increase is equal to the other rate class’s percentage increase. The volumetric rate component will be larger than the approved margin increase because the OUCC recommends no increase to any monthly customer charge.

### **Revenue Proof and NTA**

Revenue Proof – In its original filing, South Eastern did not provide its revenue proof consistent with the proposed rate design as shown in its filed red-line tariff. In response to discovery, (Attachment OUCC-18, pages 1-2; South Eastern Response to OUCC Informal DR 5.3), Applicant provided a revenue proof indicating a total revenue of \$1,706,637 which is consistent with the total revenue found in Applicant’s schedules in its Original Application (Schedule of Present and Proposed Rate, Page 27, Pro Forma Proposed Rates Column G, Row 6 = \$1,706,136.).

In its response to OUCC Informal DR 5.3, the volumetric rate blocks for both Rate RS and Rate GS did not equal the volumetric rate blocks found in Applicant’s red-line tariff. Upon discussion with Applicant, it recognized issues in its revenue proof and provided an updated rate design in the Revised Application. This updated rate design is across-the-board with customer charges and the volumetric rates getting the same percent increase, Applicant’s proposed margin increase of 33.1%.

After the Commission issues its Order, the OUCC recommends Applicant provide an updated redlined tariff and updated revenue proof using the approved Commission margin increase so

that each customer class receives the same percentage increase, taking into account no increase to the monthly customer charges.

### **Cost of Service**

Applicant did not provide a Cost of Service Study (“COSS”), which avoids additional rate case expense and is preferred when there has been little change in billing determinants. Applicant’s most recent COSS was performed in 2018 in Cause No. 45027 (Commission’s Final Order, October 3, 2018.). As discussed below, the OUCC reviewed the billing determinants (customer count and customer volume) included in the revenue proof against the prior rate case determinants and found the new billing determinants to be comparable.

The OUCC agrees with Applicant not doing a COSS in this Small U Application because there has been little change in cost causation determinants since 2018 (Cause No. 45027, Kerry A. Heid, Exhibits KAH 1-10). The residential rate class (Rate RS) makes up approximately 86% of all customers of South Eastern’s customer base which is approximately equal to the 85% residential customer count in 2018. The other rate class, General Service (Rate GS) has the remaining 14% of customers. Combined, both rate classes had approximately a 12% increase in total number of customers since 2018 with the residential class adding 13% and the general service class adding 7%. There are no current customers in Rate STS, and there were no Rate STS customers in 2018.

The OUCC’s analysis indicates the annual consumption increases are incremental and consistent with the customer count growth. The annual consumption of Rate RS increased 7% and the annual consumption of Rate GS increased 13% with total annual natural gas use increasing 10% in comparison to Cause No. 45027. (*Id.* Heid, KAH-2, Schedule 2.) Forecasted average customer annual consumption decreases per customer in Rate RS and there is slight increase for Rate GS. The OUCC considers Applicant’s new estimates to be reasonable.

In Cause No. 45027, Applicant reduced subsidies received by Rate RS from Rate GS by 10%; thus moving Rate RS closer to its cost causation. In that rate design, the Residential rate class received approximately 10% of the 2018 COSS results necessary for equalized returns. In other words, Rate GS paid 90% of its cost causation. The OUCC’s analysis indicates the past magnitude of subsidy, or any potential change in subsidy, does not warrant a COSS in this small U filing.

The OUCC is satisfied with no COSS being performed in this case for three reasons: 1) the prior COSS continues to represent cost causation, 2) the prior rate case reduced subsidy exchange, and 3) not performing a COSS in this case reduces the total cost of consulting fees and rate case expense.

## **Tariff Changes**

South Eastern's changes to the Tariff language are limited to rate class numbering, dates, meter designations, improved size designation, and a change to use more recent 30-year NOAA data in Appendix D – NTA. The OUCC has no issues with the tariff changes presented in this Small Utility filing.

## **Reliability and Resilience**

The OUCC reviewed South Eastern's Annual Reports (PHMSA Form F 7100.1-1) for the prior five calendar years. Since 2019, Applicant has decreased the number of coated steel services from 393 to 262. This and other service replacements (Adyl-A & PVC) indicate a 70% replacement of services for vintage years 1960 – 1979. (PHMSA Form F 7100.1-1.) These replacements indicate the probability for reduced leaks from service pipe corrosion, pipe welds, couplings, and brittleness which should translate to greater reliability and resiliency.

## **Summary**

As a result of its analysis of South Eastern's Original Application, Revised Application, books, records, informal discovery responses, and discussions with the Utility, the OUCC makes the following recommendations:

1. An 8.27% weighted cost of capital applied to an original cost rate base of \$2,682,852, resulting in a recommended revenue increase of \$267,806 equating to a 21.81% increase net of gas cost revenue. Details of the revenue requirement calculation are presented in Attachment OUCC-1.
2. South Eastern update its Normal Degree Days in Appendix D of its rate tariff to incorporate the NOAA 30-year heating degree day averages into its NTA rate calculations.
3. South Eastern file a revised tariff if new base rates have not gone into effect at the end of a 5-year amortization period to remove rate case expense from the Utility's base rates.
4. The across-the-board overall percentage rate increase approved by the Commission apply to all rate classes, with no increase applied to the monthly customer service charges as shown on Attachment OUCC-1, Schedule 9, yielding a larger percentage increase applied to the volumetric charges than the overall percentage rate increase.
5. South Eastern file a revenue proof and a complete red-lined and clean copy of the tariff after a Final Order is issued by the Commission.



**South Eastern Indiana Natural Gas Co., Inc.**  
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**Comparison of Applicant's and OUCC's  
Revenue Requirements**

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>Sch Ref</u>	<u>OUCC More (Less)</u>
Original Cost Rate Base	\$ 2,691,967	\$ 2,682,852	7	\$ (9,115)
Times: Weighted Cost of Capital	8.27%	8.27%	8	0.00%
Net Operating Income Required for Return on Original Cost Rate Base	222,626	221,872		(754)
Less: Adjusted Net Operating Income	(80,889)	20,973	4	101,862
Net Revenue Increase Required	303,515	200,899		(102,616)
Gross Revenue Conversion Factor	133.3044%	133.3044%	1	0.00%
Recommended Revenue Increase	<u>\$ 404,599</u>	<u>\$ 267,806</u>		<u>\$ (136,793)</u>
Percentage Increase (Net of Gas Cost Revenue)	<u>33.09%</u>	<u>21.81%</u>		<u>-11.28%</u>

**South Eastern Indiana Natural Gas Co., Inc.**  
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**Gross Revenue Conversion Factor**

	<u>Per Applicant</u>	<u>Per OUCC</u>	
1 Gross Revenue Change	100.0000%	100.0000%	\$ 267,806
2 Less: Bad Debt Rate	<u>0.000000%</u>	<u>0.000000%</u>	-
3 Sub-total	100.0000%	100.0000%	
4 Less: IURC Fee	<u>0.150000%</u>	<u>0.150000%</u>	402
5 Income Before State Income Taxes	99.850000%	99.850000%	
6 Less: State Income Tax (4.9% of Line 5)	4.892650%	4.892650%	13,103
7 Utility Receipts Tax (0.00% of Line 3)	<u>0.000000%</u>	<u>0.000000%</u>	0
8 Income Before Federal Income Taxes	94.957350%	94.957350%	
9 Less: Federal Income Tax (21% of Line 8)	<u>19.941044%</u>	<u>19.941044%</u>	<u>53,404</u>
10 Change in Operating Income	<u>75.016306%</u>	<u>75.016306%</u>	<u>\$ 200,897</u>
11 Gross Revenue Conversion Factor	<u>133.3044%</u>	<u>133.3044%</u>	

**South Eastern Indiana Natural Gas Co., Inc.**  
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**Comparison of Net Operating Income Statement Adjustments**  
**Pro Forma Present Rates**

	<b>Applicant's Pro Forma Adjustments</b>	<b>OUCC's Pro Forma Adjustments</b>	<b>Difference Increase/ (Decrease)</b>
<b>Operating Revenues</b>			
Weather Normalized Sales Adjustment	\$ (917)	\$ 7,878	\$ 8,795
Normalization Adjustments	\$ (25,602)	\$ (17,147)	8,455
Remove Gas Cost Sales Revenue	(802,284)	(813,982)	(11,698)
Total Revenue Adjustments	<u>(828,803)</u>	<u>(823,251)</u>	<u>5,552</u>
<b>Operation and Maintenance Expense</b>			
Natural Gas Purchased	(1,373,880)	(1,373,880)	-
Distribution Expense			
Payroll Increase and Pension Contribution (Sal	22,551	22,551	-
Payroll Increase (Hourly)	19,012	(6,947)	(25,959)
401K Contribution and Health Insurance	(24,771)	(25,860)	(1,089)
FICA Tax	941	(446)	(1,387)
Customer Expense			
Payroll Increase (Hourly)	(23,946)	(23,946)	-
401K Contribution and Health Insurance	(10,696)	(11,166)	(470)
FICA Tax	407	(192)	(599)
Sales Expense	-	-	-
Administrative and General Expense			
Rate Case Expense	27,733	(43,409)	(71,142)
Misc. and General Expenses	-	(3,588)	(3,588)
Outside Services	-	(17,457)	(17,457)
Energy Efficiency Rebates	-	(3,100)	(3,100)
Insurance Expense	475	475	-
Lobbying Expense	(145)	(145)	-
Total O&M Expense Adjustments	<u>(1,362,319)</u>	<u>(1,487,110)</u>	<u>(124,791)</u>
<b>Depreciation Expense</b>			
Depreciation Expense	2,727	2,727	-
Total Depreciation Expense Adjustment	<u>2,727</u>	<u>2,727</u>	<u>0</u>
<b>Taxes Other Than Income Taxes</b>			
IURC Fee	(2,966)	(2,975)	(9)
Utility Receipts Tax	-	-	-
Property Taxes	9,268	9,268	-
Total Other Tax Adjustments	<u>6,302</u>	<u>6,293</u>	<u>(9)</u>
<b>Federal and State Income Tax Expense</b>			
State Income Tax	27,671	33,112	5,441
Federal Income Tax	100,928	127,173	26,245
Total Income Tax Adjustments	<u>128,599</u>	<u>160,285</u>	<u>31,686</u>
<b>Below the Line Other Income and Expenses</b>			
	-	(3,196)	(3,196)
Total Operating Expense Adjustments	<u>(1,224,691)</u>	<u>(1,321,001)</u>	<u>(96,310)</u>
<b>Net Operating Income</b>	<u>\$ 395,888</u>	<u>\$ 497,750</u>	<u>\$ 101,862</u>

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**BALANCE SHEET**  
**As of December 31, 2023**

**ASSETS**

UTILITY PLANT IN SERVICE

Total Utility Plant in Service	\$5,477,426
Construction Work in Progress	73,634
Accumulated Depreciation	(3,136,777)
Total Utility Plant	<u>2,414,283</u>

CURRENT AND ACCRUED ASSETS

Cash	133,021
Working Funds	15,182
Accounts Receivable	38,732
Accumulated Provision for Uncollectible Accounts	6,205
Receivables from Associated Companies	(62)
Materials and Supplies	113,347
Gas Stored Underground	-
Prepayments	7,654
Accrued Utility Revenues	37,415
Total Current and Accrued Assets	<u>351,494</u>

DEFERRED DEBITS

Extraordinary Property Losses	72
Miscellaneous Deferred Debits	3,942
Total Deferred Debits	<u>4,014</u>

Total Assets and Other Debits	<u>\$2,769,791</u>
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**LIABILITIES AND SHAREHOLDERS' EQUITY**

PROPRIETARY CAPITAL

Common Stock	\$162,400
Appropriated Retained Earnings	1,817,094
Unappropriated Retained Earnings	(631,191)
Total Proprietary Capital	<u>1,348,303</u>

LONG-TERM DEBT

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DEFERRED INCOME TAXES

<u>286,016</u>
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DEFERRED CREDITS

<u>295,110</u>
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CURRENT LIABILITIES

Accounts Payable	114,166
Payable to Associated Companies	73,654
Customer Deposits	122,990
Taxes Accrued	(175,726)
Interest Accrued	21,384
Tax Collections Payable	2,137
Miscellaneous Current and Accrued Liabilities	681,757
Total Current and Accrued Liabilities	<u>840,362</u>

Total Liabilities and Shareholders' Equity	<u>\$2,769,791</u>
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**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**INCOME STATEMENT**  
**Twelve Months Ended December 31, 2023**

OPERATING REVENUES

Gas Sales	\$2,051,384
Other Operating Revenues	20,438
Total Operating Revenues	<u>2,071,822</u>

OPERATING EXPENSES

Purchased Gas Costs	1,373,880
Distribution Expense	415,882
Customer Expense	179,294
Sales Expense	-
Administrative and General Expense	546,656
Depreciation Expense	153,071
Taxes Other Than Income Taxes	36,086
State and Federal Income Taxes	(166,227)
Deferred Income Taxes	6,761
Total Operating Expenses	<u>2,545,403</u>

Net Operating Income: (473,581)

OTHER INCOME AND EXPENSE

Interest and Dividend Income	(731)
Miscellaneous Non-Operating Income	(2,058)
Miscellaneous Income Deductions	52
Other Interest Expense	5,933
Total Other Income and Expense - Net	<u>3,196</u>

Net Income (\$476,777)

South Eastern Indiana Natural Gas Co., Inc.  
Cause Number 46074 U

Pro Forma Net Operating Income Statement

	Test Year Unadjusted	Pro Forma Adjustments	Sch Ref	Pro Forma at Present Rates	Increase / (Decrease)	Sch Ref	Pro Forma at Proposed Rates
<b>OPERATING REVENUES</b>							
Gas Sales	\$ 2,051,384			1,228,133	\$ 267,806		\$ 1,495,939
Weather Normalized Sales Adjustment		7,878	5-1(a)				
Normalization Adjustments		(17,147)	5-1(b)				
Remove Gas Cost Sales Revenue		(813,982)	5-1(c)				
Other Operating Revenues	20,438			20,438			20,438
Total Revenue	2,071,822	(823,251)		1,248,571	267,806	1	1,516,377
<b>OPERATING EXPENSES</b>							
Natural Gas Purchased	1,373,880	(1,373,880)	App.	-			-
Distribution Expense	415,882			405,180			405,180
Payroll Increase and Pension Contribution (Salaried)		22,551	App.				
Payroll Increase (Hourly)		(6,947)	6-1(a)				
401K Contribution and Health Insurance		(25,860)	6-1(b)				
FICA Tax		(446)	6-1(c)				
Customer Expense	179,294			143,990			143,990
Payroll Increase (Hourly)		(23,946)	App.				
401K Contribution and Health Insurance		(11,166)	6-1(b)				
FICA Tax		(192)	6-1(c)				
Sales Expense	-	-		-			-
Administrative and General Expense	546,656			479,432	0	1	479,432
Rate Case Expense		(43,409)	6-2(a)				
Misc. and General Expenses		(3,588)	6-2(b)				
Outside Services		(17,457)	6-2(c)				
Energy Efficiency Rebates		(3,100)	6-2(d)				
Insurance Expense		475	App.				
Lobbying Expense		(145)	App.				
Depreciation Expense	153,071	2,727	App.	155,798			155,798
Taxes Other Than Income Taxes	36,086			42,379			42,781
IURC Fee		(2,975)	6-3		402	1	
Utility Receipts Tax		-	App.		-	1	
Property Taxes		9,268	App.				
Income Taxes							
State Income Tax	(32,516)	33,112	6-4	596	13,103	1	13,699
Federal Income Tax	(133,711)	127,173	6-4	(6,538)	53,404	1	46,866
Deferred Income Tax	6,761	-		6,761			6,761
Below the Line Other Income and Expenses	3,196	(3,196)	6-5	-			-
Total Operating Expenses	2,548,599	(1,321,001)		1,227,598	66,909.00		1,294,507
<b>Net Operating Income</b>	<b>\$ (476,777)</b>	<b>\$ 497,750</b>		<b>\$ 20,973</b>	<b>\$ 200,897</b>		<b>\$ 221,870</b>

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**OUCC Revenue Adjustments**

**(1)**

**Revenue Adjustments**

**(a) Weather Normalization**

OUCC adjustment to reflect new Heating Degree Day normal temperatures.  
(Public's Exhibit No. 1, Attachment OUCC-3, page 1)

Adjustment Increase (Decrease) \$ 7,878

**(b) Revenue Normalization**

OUCC adjustment to reflect revenue effects from removal of rate case expense collected and Energy Efficiency Rider refund.  
(Public's Exhibit No. 1, Attachment OUCC-4, page 1)

Adjustment Increase (Decrease) \$ (17,147)

**(c) GCA Revenue**

OUCC adjustment to eliminate GCA revenue from base rates.  
(Public's Exhibit No. 1, Attachment OUCC-5, page 1)

Adjustment Increase (Decrease) \$ (813,982)

**South Eastern Indiana Natural Gas Co., Inc.**  
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**OUCC Expense Adjustments**

(1)

**Distribution and Customer Expenses**

**(a) Hourly Wage Payroll Expense**

Reflects OUCC adjustment to Hourly Wage Payroll. (Public's Exhibit No. 1, Attachment OUCC-6, page 1)

OUCC's Adjustment Increase (Decrease) - Distribution Expense Portion	(6,947)
Applicant's Adjustment Increase (Decrease) - Customer Expense Portion	(23,946)
Combined Adjustment Increase (Decrease)	<u>\$ (30,893)</u>

**(b) 401(k) and Health Insurance Expenses**

Reflects OUCC adjustment to 401(k) and Health Insurance. (Public's Exhibit No. 1, Attachment OUCC-7, page 1)

OUCC's Adjustment Increase (Decrease) - Distribution Expense Portion	(25,860)
OUCC's Adjustment Increase (Decrease) - Customer Expense Portion	(11,166)
Combined Adjustment Increase (Decrease)	<u>\$ (37,026)</u>

**(c) FICA Tax**

Reflects OUCC adjustment to FICA Tax. (Public's Exhibit No. 1, Attachment OUCC-8, page 1)

OUCC's Adjustment Increase (Decrease) - Distribution Expense Portion	(446)
OUCC's Adjustment Increase (Decrease) - Customer Expense Portion	(192)
Combined Adjustment Increase (Decrease)	<u>\$ (638)</u>

(2)

**Administrative and General Expenses**

**(a) Rate Case Expense**

Reflects OUCC adjustment to rate case expense. (Public's Exhibit No. 1, Attachment OUCC-9, page 1)

Adjustment Increase (Decrease)	<u>\$ (43,409)</u>
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**(b) Miscellaneous General Expenses**

Reflects OUCC adjustment to miscellaneous and general expenses. (Public's Exhibit No. 1, Attachment OUCC-10, page 1)

Adjustment Increase (Decrease)	<u>\$ (3,588)</u>
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**(c) Outside Services Expense**

Reflects OUCC adjustment to Outside Services expense. (Public's Exhibit No. 1, Attachment OUCC-11, page 1)

Adjustment Increase (Decrease)	<u>\$ (17,457)</u>
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**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**OUCC Expense Adjustments**

(2)

**Administrative and General Expenses (cont'd)**

**(d) Energy Efficiency Rebates**

Reflects OUCC adjustment to Energy Efficiency Rebates. (Public's Exhibit No. 1, Attachment OUCC-12, page 1)

Adjustment Increase (Decrease)	\$ (3,100)
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(3)

**IURC Fee**

To reflect IURC fee associated with estimated pro forma operating revenues

Pro Forma Present Rate Revenue (incl. gas costs) from Schedule 4	\$ 2,062,553
Less: Forfeited Discounts	(11,483)
Less: Miscellaneous Service Revenues	(8,955)
Less: Bad Debt Expense	3,184
 Pro Forma Revenues Subject to IURC Fee	 2,045,299
Times: 2024-2025 IURC Fee	0.1500000%
Pro Forma IURC Fee	3,068
Less: Test Year IURC Fee	6,043

Adjustment Increase (Decrease)	(2,975)
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**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**OUCC Expense Adjustments**

(4)

**Income Tax Expense**

To reflect pro forma income tax expense.

	<u>Federal</u>	<u>State</u>
Operating Revenue	\$ 1,248,571	\$ 1,248,571
O&M Expenses	1,028,602	1,028,602
Depreciation Expense	155,798	155,798
Taxes Other Than Income Taxes	42,379	42,379
State Income Tax	596	
Subtotal	<u>21,196</u>	<u>21,792</u>
Less: Synchronized interest	(9,623)	(9,623)
State Taxable Income		<u>12,169</u>
Taxable Income	11,573	
Taxes Rate	<u>21.0%</u>	<u>4.9%</u>
Tax at Present Rate	2,430	596
Less: Excess ADIT	<u>(8,968)</u>	
Adjusted Tax at Present Rate	(6,538)	
Less Test Period Expense	<u>(133,711)</u>	<u>(32,516)</u>
Income Tax Adjustments	<u>\$ 127,173</u>	<u>\$ 33,112</u>

(5)

**Other Income and Expenses**

Reflects OUCC adjustment to Other Income and Expenses. (Public's Exhibit No. 1, Attachment OUCC-15, page 1)

Adjustment Increase (Decrease) \$ (3,196)

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**Calculation of Pro Forma Original Cost Rate Base**

	<u>Per Applicant</u>	<u>Per OUCC</u>	<u>OUCC More (Less)</u>
Utility Plant in Service as of December 31, 2023	\$ 5,477,426	\$ 5,477,426	\$ -
Increase in Rate Base January 1, 2024 through June 30, 2024	39,323	39,323	
Less: Accumulated Depreciation as of December 31, 2023	(3,136,777)	(3,136,777)	-
Less: Accum. Depr. January 1, 2024 through June 30, 2024	<u>(78,483)</u>	<u>(78,483)</u>	<u>-</u>
Net Utility Plant in Service	2,301,489	2,301,489	-
Add: Working Capital 1,028,602 / 8	144,174	128,575	(15,599)
Materials & Supplies (13 Month Average)	92,534	92,534	-
Gas in Storage	<u>153,770</u>	<u>160,254</u>	<u>6,484</u>
Total Original Cost Rate Base	<u>\$ 2,691,967</u>	<u>\$ 2,682,852</u>	<u>\$ (9,115)</u>

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

**Pro forma Capital Structure**  
**As of June 30, 2024**

	<u>Amount</u>	<u>Percent of Total</u>	<u>Cost</u>	<u>Weighted Cost</u>
Common Equity	\$ 1,426,271	78.32%	10.10%	7.91%
Long-Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	108,875	5.98%	6.00%	0.36%
Deferred Income Taxes	286,016	15.71%	0.00%	0.00%
Total Capital	<u>\$ 1,821,162</u>	<u>100.00%</u>		<u>8.2700%</u>

**Synchronized Interest Calculation**

Long-Term Debt	0.00%	0.00%	0.00%
Customer Deposits	5.98%	6.00%	0.36%
Total			<u>0.36%</u>
Total Original Cost Rate Base			<u>\$ 2,682,852</u>
Synchronized Interest Expense			<u>\$ 9,623</u>

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause Number 46074 U**

Current and Proposed Monthly Service Charges

	<u>Current</u>	<u>Applicant's Proposed</u>	<u>OUCC's Proposed</u>	<u>More (Less)</u>
<b>Residential Sales Service - Rate RS</b>	\$ 12.33	\$ 16.41	\$ 12.33	\$ (4.08)
<b>General Sales Service - Rate GS</b>				
Meter Size 250 cfh and below	\$ 12.33	\$ 16.41	\$ 12.33	\$ (4.08)
Meter Size 251 cfh to 800 cfh	\$ 22.76	\$ 30.29	\$ 22.76	\$ (7.53)
Meter Size 801 cfh and above	\$ 75.89	\$ 101.00	\$ 75.89	\$ (25.11)
<b>School Transportation Service - Rate STS</b>				
Meter Size 250 cfh and below	\$ 12.33	\$ 16.41	\$ 12.33	\$ (4.08)
Meter Size 251 cfh to 800 cfh	\$ 22.76	\$ 30.29	\$ 22.76	\$ (7.53)
Meter Size 801 cfh and above	\$ 75.89	\$ 101.00	\$ 75.89	\$ (25.11)

# SMALL UTILITY RATE APPLICATION

## INVESTOR OWNED GAS

South Eastern Indiana Natural Gas Company, Inc.

**NAME OF UTILITY**

312 West Carr Street

**STREET ADDRESS**

Milan, IN 47031

**CITY, STATE & ZIP CODE**

[www.seingas.net](http://www.seingas.net)

**WEBSITE URL:**

INDIANA UTILITY REGULATORY COMMISSION



PERSON TO WHOM CORRESPONDENCE CONCERNING THIS REPORT SHOULD BE ADDRESSED:

NAME: Gregory Roach TITLE: Chief Financial Officer TELE. NO.: 765-595-8049

ADDRESS: 111 Energy Park Drive, Winchester, Indiana 47394

E-MAIL ADDRESS: [greg.roach@ovgas.com](mailto:greg.roach@ovgas.com)

DATE SUBMITTED: May 17, 2024

**South Eastern Indiana Natural Gas Company, Inc.**  
**312 West Carr Street**  
**Milan, IN 47031**

**General Instructions**

The following forms developed by the Indiana Utility Regulatory Commission Energy Division. The purpose of these forms is to provide the Energy Division Staff with the necessary general information required in the processing of a Small Gas Utility rate case.

The information provided on the completed forms should reflect the test year, or otherwise requested, data. It is in the best interest of all parties involved that the information provided be as complete and accurate as possible.

**South Eastern Indiana Natural Gas Company, Inc.**  
**312 West Carr Street**  
**Milan, IN 47031**

**General Information**

**A. 1.) Name and Address of Utility**

South Eastern Indiana Natural Gas Company, Inc.

312 West Carr Street

Milan, IN 47031

**2.) Telephone Number:**

765-595-8049

**3.) Contact Person:**

Gregory Roach

**4.) Last Rate Case:**

a.) Cause No.

45027

b.) Filing Date

12/20/2017

c.) Approval Date

10/3/2018

d.) Revenue Level Requested

\$1,387,001

e.) Revenue Level Granted

\$1,282,266

**5.) Gas Supplied by:**

Texas Gas, Inc.

**6.) Number of employees:**

7

**B. Service Area**

**1.) What towns and counties are served?**

**Towns:** Milan and Versailles, Indiana

**Counties:** Dearborn and Ripley Counties

**2.) How many customers are served?**

a.) Residential

1,872

b.) Commercial

304

c.) Industrial

0

Total

2,176

**3.) How old is the system?**

The initial system was built in 1967-1968.



South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

General Information (Continued)

**C. Unaccounted for Gas (UAFG):**

What is the percentage of UAFG for the last 5 years?

	<u>Year</u>	<u>UAFG %</u>
1.)	<u>2019</u>	<u>-0.22%</u>
2.)	<u>2020</u>	<u>2.29%</u>
3.)	<u>2021</u>	<u>-8.16%</u>
4.)	<u>2022</u>	<u>4.12%</u>
5.)	<u>2023</u>	<u>0.71%</u>

What efforts are being made to control UAFG?

- 1.) Leakage Surveys distributed as necessary.
- 2.) Prompt repair of leaks reported by the public.
- 3.) Installation of ultrasonic meters enhance meter accuracy and reduce meter error.

**D. Weather Adjustment to Sales:**

- 1.) Is petitioner proposing weather adjustment of sales?

Yes

No

X

NTA Participant - Cause No. 43109

- 2.) If answer is yes in (1) above:

a.) What weather station was used

\_\_\_\_\_

b.) Provide all workpapers supporting the weather adjustment

**E. Rate Base:**

- 1.) What is the value & breakdown of materials & supplies?

Materials and Supplies as of 12/31/2023: \$81,434; Gas Storage as of 12/31/2023: \$288,980.

- 2.) What is the value and breakdown of transportation accounts that are carried on the books?

\$245,470 including all types of transportation equipment.

**South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031**

**General Information (Continued)**

**Meter Testing:**

A.) Please provide an overview of the Utility's meter testing program.  
South Eastern Indiana Natural Gas Company has previously used outside sources for  
this purpose; however, the overall cost of meter testing is approximately the same  
as replacement with a new meter, and new meter warranties exceed the time period  
that testing is required. As such, it is more cost effective to replace a residential meter  
than to test it. Thus, no residential meter testing is being conducted at this time.

B.) Number of employees used? None

In-House or Contracted? None - see above.

C.) Total number of meters on system 2,176

1.) Number of residential meters 1,872

Number of commercial and industrial meters 304

a.) Who tests the commercial and industrial meters? N/A - meters replaced.  
b.) Cost per commercial and industrial meter test? N/A - see A.) above.

D.) If the Utility is using sampling (e.g. Military Standard 414 or 105D) for meter testing, please provide copies of the sampling tests for the last two years.

E.) For the past five (5) years, please provide the number of residential meters tested and the number of those tested that were rejected. Also provide the total cost of testing.

<u>Year Tested</u>	<u># Rejected</u>	<u>Cost /Meter</u>	<u>Total Cost</u>
<u>No residential meter testing has been done over the past five years. See above.</u>			
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

**South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031**

**General Information (Continued)**

- F.) For the next two (2) years please provide the number of residential meters scheduled to be tested and the total cost of testing

<u>Year</u>	<u># to be Tested</u>	<u>Cost/Meter</u>	<u>Total Cost</u>
N/A - See Page 3 of 6 for details			

- G.) If the Utility has its own testing equipment please attach copies of the current prover's certificate(s).

South Eastern Indiana Natural Gas does not have its own testing equipment.

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**Extensions and Replacements (NOT APPLICABLE TO INVESTOR OWNED UTILITIES)**

- A.) For the past two and half (2 1/2) years please attach capital improvement expenditures by account number on an annual basis as well as the individual projects completed and their associated costs. This should be separated into transmission, distribution system and general plant extensions

N/A

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- B.) Please attach the Utility's future work plan that includes scheduled capital improvement expenditures by account number on an annual basis as well as the individual projects scheduled and their estimated costs. This should be separated into transmission, distribution system and general plant extensions and replacement.

N/A

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- C.) For capital improvement expenditures, what is the approximate ratio of projects funded through rates to projects funded through debt?

N/A

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**South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031**

**General Information (Continued)**

A.) When was the last time a Cost of Service Study was performed for the Utility?

\_\_\_\_\_ The last Cost of Service Study was performed as part of Cause No. 45027 in 2018.

B.) Who performed the study in (1) above.

\_\_\_\_\_ Kerry Heid, P.E.

C.) Has a Cost of Service Study been prepared for this proceeding?

\_\_\_\_\_ No.

D.) If the answer for C. above is yes, please provide:

1.) The Cost of Service Study and all work papers support the Cost of Service Study;

\_\_\_\_\_ N/A

2.) An explanation as to how subsidy/excess revenues are treated.

\_\_\_\_\_ N/A

E.) If any rate design changes are made, e.g. changes in rate blocks, etc., please provide a copy of the bill frequency analysis used to arrive at the new design.

\_\_\_\_\_ N/A

**Tariff Administration**

A.) Provide all rates in tariff format, using a separate sheet to identify GCAs and non-recurring charges.

*\* Note: These tariffs will be for the use of Commission Staff. A set of tariffs, in duplicate, will need to be filed at a later date pursuant to a Commission Order.*

B.) If any changes are proposed for non-recurring charges, please provide all workpapers and cost information supporting the proposed change.

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

COMPARATIVE BALANCE SHEET  
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A	Column B	Column C
			As of 12/31/2022	As of 12/31/2023	As of 6/30/2024
<b>ASSETS AND OTHER DEBITS</b>					
<b>UTILITY PLANT</b>					
1	Utility plant in service	101	\$ 5,202,346	\$ 5,477,426	\$ 5,516,749
2	Accumulated provision for depreciation, amortization, & depletion	108	(2,986,803)	(3,136,777)	(3,215,260)
3	<b>Net utility plant in service</b>		<u>\$ 2,215,543</u>	<u>\$ 2,340,649</u>	<u>\$ 2,301,489</u>
4	Utility plant leased to other	104	\$ -	\$ -	\$ -
5	Property held for future use	105	-	-	-
6	Production property held for future use	105.1	-	-	-
7	Completed construction not classified	106	209,864	-	-
8	Construction work in progress	107	28,073	73,634	156,617
9	Utility plant acquisition adjustments	114	-	-	-
10	Other utility plant adjustments	116	-	-	-
11	Gas stored underground-noncurrent	117	-	-	-
12	Accumulated provision for depreciation, amortization, & depletion	109 -115	-	-	-
13	<b>Total Utility Plant</b>		<u>\$ 2,453,480</u>	<u>\$ 2,414,283</u>	<u>\$ 2,458,106</u>
<b>OTHER PROPERTY AND INVESTMENTS</b>					
14	Nonutility property	121	\$ -	\$ -	\$ -
15	Accumulated provision for depreciation & amortization on nonutility property	122	-	-	-
16	Investment in associated companies	123	-	-	-
17	Investment in subsidiary companies	123.1	-	-	-
18	Other investments	124	-	-	-
19	Special funds	125,126,128	-	-	-
20	<b>Total Other Property And Investments</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

COMPARATIVE BALANCE SHEET  
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A As of 12/31/2022	Column B As of 12/31/2023	Column C As of 6/30/2024
<b>CURRENT AND ACCRUED ASSETS</b>					
21	Cash	131	\$ 399,527	\$ 133,021	\$ 406,720
22	Special deposits	132, 133, 134	-	-	-
23	Working funds	135	8,781	15,182	10,816
24	Temporary cash investments	136	-	-	-
25	Notes receivable	124	-	-	-
26	Accounts receivable	142,143	190,979	38,732	(117,780)
27	Accumulated provision for uncollectible accounts - credit	144	3,201	6,205	7,621
28	Receivables from associated companies	146	(62)	(62)	(62)
29	Materials and supplies	151-156, 163	60,146	113,347	137,373
30	Gas stored underground-current	164	-	-	-
31	Liquified natural gas stored	165	-	-	-
32	Prepayments	166	-	7,654	-
33	Advance payment for gas development and production	167	-	-	-
34	Other advance payments for gas	168	-	-	-
35	Interest and dividends receivable	171	-	-	-
36	Rent receivable	172	-	-	-
37	Accrued utility revenues	173	71,661	37,415	5,429
38	Miscellaneous Current and Accrued Assets	174	-	-	-
39	<b>Total Current and Accrued Assets</b>		<u>\$ 734,232</u>	<u>\$ 351,495</u>	<u>\$ 450,117</u>
<b>DEFERRED DEBITS</b>					
40	Unamortized debt discount and expense	181	\$ -	\$ -	\$ -
41	Extraordinary property losses	182	-	72	32,643
42	Preliminary survey and investment charges	183.1, 183.2	-	-	-
43	Clearing accounts	184	-	-	-
44	Temporary facilities	185	-	-	-
45	Miscellaneous deferred debits	186	81,322	3,942	-
46	Research and development expenditures	187	-	-	-
47	<b>Total Deferred Debits</b>		<u>\$ 81,322</u>	<u>\$ 4,014</u>	<u>\$ 32,643</u>
48	<b>Total Assets and Other Debits</b>		<u>\$ 3,269,035</u>	<u>\$ 2,769,791</u>	<u>\$ 2,940,866</u>

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

COMPARATIVE BALANCE SHEET  
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A	Column B	Column C
			As of 12/31/2022	As of 12/31/2023	As of 6/30/2024
<b>LIABILITIES AND OTHER CREDITS</b>					
<b>PROPRIETARY CAPITAL</b>					
1	Common stock	201	\$ 162,400	\$ 162,400	\$ 162,400
2	Preferred Stock	204	-	-	-
3	Capital stock subscribed	202, 205	-	-	-
4	Stock liability on conversion	203, 206	-	-	-
5	Premium on capital stock	207	-	-	-
6	Other paid-in capital	208, 211	-	-	-
7	Installments received on capital stock	212	-	-	-
8	Discount on capital stock	213	-	-	-
9	Capital stock expense	214	-	-	-
10	Unappropriated undistributed subsidiary earnings	215.1	-	-	-
11	Unappropriated retained earnings	216	(18,054)	(631,191)	(553,223)
12	Reacquired capital stock	217	-	-	-
13	Appropriated retained earnings	218	1,817,094	1,817,094	1,817,094
14	<b>Total Proprietary Capital</b>		<b>\$ 1,961,440</b>	<b>\$ 1,348,304</b>	<b>\$ 1,426,271</b>
<b>LONG-TERM DEBT</b>					
15	Bond (221) Less \$0.00 reacquired	222	\$ -	\$ -	\$ -
16	Advances from associated companies	223	-	-	-
17	Other long-term debt	224	-	-	-
18	<b>Total Long-Term Debt</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>					
19	Notes payable	231	\$ -	\$ -	\$ -
20	Accounts payable	232	183,228	114,166	386,870
21	Payable to associated companies	234	385,666	73,654	75,486
22	Customer deposits	235	128,850	122,990	108,875
23	Taxes accrued	236	18,490	(175,726)	(145,625)
24	Interest accrued	237	20,599	21,384	20,399
25	Dividends declared	238	-	-	-
26	Matured long-term debt	239	-	-	-
27	Matured interest	240	-	-	-
28	Tax collections payable	241	3,817	2,137	2,137
29	Miscellaneous current and accrued liabilities	242	25,464	681,757	519,680
30	<b>Total Current And Accrued Liabilities</b>		<b>\$ 766,115</b>	<b>\$ 840,362</b>	<b>\$ 967,822</b>



South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

COMPARATIVE BALANCE SHEET  
AS OF DECEMBER 31, 2022 AND DECEMBER 31, 2023

Line Number	Description	Account Number	Column A As of 12/31/2022	Column B As of 12/31/2023	Column C As of 6/30/2024
<b>DEFERRED CREDITS</b>					
31	Unamortized premium on debt	251	\$ -	\$ -	\$ -
32	Customer advances for construction	252	-	-	-
33	Other deferred credits	253.1	121,732	122,414	117,930
34	Accumulated deferred investment tax credits	253.2	140,492	172,696	142,827
35	<b>Total Deferred Credits</b>		<u>\$ 262,224</u>	<u>\$ 295,110</u>	<u>\$ 260,757</u>
<b>OPERATING PROVISIONS</b>					
36	Accumulated provision for property insurance	261	\$ -	\$ -	\$ -
37	Accumulated provision for injuries and damages	262	-	-	-
38	Accumulated provision for pensions and benefits	263	-	-	-
39	Accumulated provision for operating provisions	265	-	-	-
40	<b>Total Operating Provisions</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>					
41	Accumulated deferred Income taxes-accelerated amortization	281	\$ -	\$ -	\$ -
42	Accumulated deferred income taxes-liberal depreciation	282	279,256	286,016	286,016
43	Accumulated deferred income taxes-other	283	-	-	-
44	<b>Total Accumulated Deferred Income Taxes</b>		<u>\$ 279,256</u>	<u>\$ 286,016</u>	<u>\$ 286,016</u>
45	<b>Total Liabilities and Other Credits</b>		<u>\$ 3,269,035</u>	<u>\$ 2,769,791</u>	<u>\$ 2,940,866</u>
16	<b>Total Difference - Assets versus Liabilities</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>







South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

ANALYSIS OF UTILITY PLANT IN SERVICE  
FROM JANUARY 1, 2022 TO JUNE 30, 2024

Line Number	Description	Account Number	Column A.	Column B.	Column C.	Column D.	Column E.	Column F.	Column G.	Column H.	Column I.	Column J.	Column K.	Column L.	Column M.
			Beginning Balance (1) 1/1/2022	Additions	Retirements	Other (*)	Balance (2) 12/31/2022	Additions	Retirements	Other (*)	Balance (3) 12/31/2023	Additions	Retirements	Other (*)	Balance (4) 6/30/2024
<b>OTHER STORAGE</b>															
64	Land and land rights	(360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	Structures and improvements	(361)	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Gas holders	(362)	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Other equipment	(363)	-	-	-	-	-	-	-	-	-	-	-	-	-
68	<b>Total Other Storage</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TRANSMISSION PLANT</b>															
69	Land and land rights	(365.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	Rights-of-way	(365.2)	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Structures and improvements	(366)	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Mains	(367)	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Compressor station equipment	(368)	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Measuring & regulating station equipment	(369)	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Communication equipment	(370)	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Other equipment	(371)	-	-	-	-	-	-	-	-	-	-	-	-	-
77	<b>Total Transmission Plant</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DISTRIBUTION PLANT</b>															
78	Land and land rights	(374)	\$ 9,359	\$ -	\$ -	\$ -	\$ 9,359	\$ -	\$ -	\$ -	\$ 9,359	\$ -	\$ -	\$ -	\$ 9,359
79	Structures and improvements	(375)	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Mains	(376)	2,148,502	-	-	-	2,148,502	145,036	-	-	2,293,537	3,407	-	-	2,296,944
81	Compressor station equipment	(377)	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Equipment General	(378)	41,978	-	-	-	41,978	-	-	-	41,978	793	-	-	42,771
83	Measuring & regulating station equipment-city gate check stations	(379)	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Services	(380)	1,494,407	-	-	-	1,494,407	122,865	-	-	1,617,271	13,012	-	-	1,630,283
85	Meters	(381)	581,473	54,246	-	-	635,719	-	-	-	635,719	-	-	-	635,719
86	Meter installation	(382)	-	-	-	-	-	-	-	-	-	-	-	-	-
87	House regulators	(383)	166,012	-	-	-	166,012	7,181	-	-	173,193	-	-	-	173,193

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

ANALYSIS OF UTILITY PLANT IN SERVICE  
FROM JANUARY 1, 2022 TO JUNE 30, 2024

Line Number	Description	Account Number	Column A.	Column B.	Column C.	Column D.	Column E.	Column F.	Column G.	Column H.	Column I.	Column J.	Column K.	Column L.	Column M.
			Beginning Balance (1) 1/1/2022	Additions	Retirements	Other (*)	Balance (2) 12/31/2022	Additions	Retirements	Other (*)	Balance (3) 12/31/2023	Additions	Retirements	Other (*)	Balance (4) 6/30/2024
88	House regulator installation	(384)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	Industrial measuring regulating station equipment	(385)	5,041	-	-	-	5,041	-	-	-	5,041	-	-	-	5,041
90	Other property on customer's premises	(386)	-	-	-	-	-	-	-	-	-	-	-	-	-
91	Other equipment	(387)	-	-	-	-	-	-	-	-	-	-	-	-	-
92	<b>Total Distribution Plant</b>		<u>\$ 4,446,772</u>	<u>\$ 54,246</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,501,018</u>	<u>\$ 275,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,776,098</u>	<u>\$ 17,212</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,793,310</u>
<b>GENERAL PLANT</b>															
93	Land and land rights	(389)	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
94	Structures and improvements	(390)	187,357	-	-	-	187,357	-	-	-	187,357	-	-	-	187,357
95	Office furniture and equip.	(391)	11,377	-	-	-	11,377	-	-	-	11,377	-	-	-	11,377
96	Transportation equipment	(392)	192,673	52,796	-	-	245,470	-	-	-	245,470	-	-	-	245,470
97	Stores equipment	(393)	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Tools, ship and garage equip.	(394)	23,777	15,378	-	-	39,155	-	-	-	39,155	22,111	-	-	61,266
99	Laboratory equipment	(395)	-	-	-	-	-	-	-	-	-	-	-	-	-
100	Power operated equipment	(396)	58,118.61	-	-	-	58,118.61	-	-	-	58,119	-	-	-	58,119
101	Communication equipment	(397)	17,936	-	-	-	17,936	-	-	-	17,936	-	-	-	17,936
102	Miscellaneous equipment	(398)	3,433	-	-	-	3,433	-	-	-	3,433	-	-	-	3,433
103	Other equipment including computer equipment	(399)	75,071	3,411	-	-	78,482	-	-	-	78,482	-	-	-	78,482
104	<b>Total General Plant</b>		<u>\$ 619,743</u>	<u>\$ 71,585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,328</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,328</u>	<u>\$ 22,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 713,439</u>
105	<b>Total Utility Plant In Service</b>		<u>\$ 5,076,515</u>	<u>\$ 125,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,202,346</u>	<u>\$ 275,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,477,426</u>	<u>\$ 39,323</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,516,749</u>
							(4)				(5)				(6)

(1) This should be the date of the beginning of the first year.  
(2) This should be the date of the end of the first year.  
(3) This should be the date of the end of the test year.  
(4) This amount should agree with the amount on page 1, column A, line 1.  
(5) This amount should agree with the amount on page 1, column B, line 1.  
(6) This amount should agree with amount on page 1, column C, line 1  
\* Please detail.

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

Analysis of Accumulated Provision for Depreciation  
From January 1, 2022 to June 30, 2024

Line Number	Description	Amount
1	<b><u>Year Ending December 31, 2022:</u></b>	
2	Beginning Balance - January 1, 2022	\$ 2,844,140
3	Accruals	142,662
4	Retirements	-
5	Transportation expenses-clearing	-
6	Other *	-
		<hr/>
7	<b>Ending Balance - December 31, 2022:</b>	<b><u>\$ 2,986,803</u></b>
8	<b><u>Year Ending December 31, 2023:</u></b>	
9	Beginning Balance - January 1, 2023	\$ 2,986,803
10	Accruals	149,975
11	Retirements	-
12	Transportation expenses-clearing	-
13	Other *	-
		<hr/>
14	<b>Ending Balance - December 31, 2023:</b>	<b><u>\$ 3,136,777</u></b>
15	Year Ending June 30, 2024	
16	Beginning Balance - January 1, 2024	\$ 3,136,777
17	Accruals	\$ 78,482.76
18	Retirements	-
19	Transportation expenses-clearing	-
20	Other *	-
		<hr/>
21	<b>Ending Balance - June 30, 2024:</b>	<b><u>\$ 3,215,260</u></b>

\* Please detail

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
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Analysis of Unappropriated Retained Earnings  
From January 1, 2022 to June 30, 2024

Line Number	Description	Account Number	Amount
1	<b><u>Year Ending December 31, 2022:</u></b>		
2	Beginning Balance - January 1, 2022	216	\$ 33,687
3	Balance transferred from income	435	3,259
4	Appropriations of retained earnings	436	-
5	Dividends declared-preferred stock	437	-
6	Dividends declared	438	(55,000)
7	Adjustments to retained earnings	439	-
8	<b>Ending Balance - December 31, 2022:</b>	216	<u>\$ (18,054)</u>
9	<b><u>Year Ending December 31, 2023:</u></b>		
10	Beginning Balance - January 1, 2023	216	\$ (18,054)
11	Balance transferred from income	435	(476,777)
12	Appropriations of retained earnings	436	-
13	Dividends declared-preferred stock	437	-
14	Dividends declared-preferred stock	438	(136,360)
15	Adjustments to retained earnings	439	-
16	<b>Ending Balance - December 31, 2023:</b>	216	<u>\$ (631,191)</u>
17	<b><u>Year Ending June 30, 2024:</u></b>		
18	Beginning Balance - January 1, 2024	216	\$ (631,191)
19	Balance transferred from income	435	101,968
20	Appropriations of retained earnings	436	-
21	Dividends declared-preferred stock	437	-
22	Dividends declared-preferred stock	438	(24,000)
23	Adjustments to retained earnings	439	-
24	<b>Ending Balance - June 30, 2024:</b>	216	<u>\$ (553,223)</u>



South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
1	<b>OPERATING REVENUES</b>				
2	Sales of gas	400-601 - 400-608	\$ 2,436,673	\$ 2,051,384	\$ 1,704,754
3	Other operating revenues	400-487,400-488	36,777	20,438	18,197
4	<b>Total Operating Revenues</b>		<u>\$ 2,473,450</u>	<u>\$ 2,071,822</u>	<u>\$ 1,722,950</u>
5	<b>OPERATING EXPENSES</b>				
6	Purchased Gas Costs	401-803 - 401-805	\$ 1,165,466	\$ 1,373,880	\$ 1,210,465
7	Distribution Expense	401-870 - 401-894	292,571	415,882	381,102
8	Customer Expense	401-901 - 401-907	163,985	179,294	150,581
9	Sales Expense	401-914 - 401-915	(3,216)	-	-
10	Administrative and General Expense	920-001 - 932-001	599,434	546,656	442,564
11	Depreciation expense	403-000	147,966	153,071	158,097
12	Amortization of limited-term and other utility plant	404-001, 405-001	-	-	-
13	Amortization of utility plant acquisition adjustments	406-001	-	-	-
14	General Taxes Other Than Income Tax	408-003 - 408-712	58,687	36,086	34,101
15	State and Federal Income Taxes	409-001, 409-002	2,716	(166,227)	(201,076)
16	Deferred Income Taxes	410-001 - 410-010	37,627	6,761	6,761
17	Provision for deferred income taxes utility operating income	411-001	-	-	-
18	Income taxes deferred in prior years - credit utility operating	412-001	-	-	-
19	Investment tax credits, utility operations deferred to future	412-002	-	-	-
20	Investment tax credits, utility operations restored to	412-003	-	-	-
21	<b>Total Operating Expenses</b>		<u>\$ 2,465,236</u>	<u>\$ 2,545,403</u>	<u>\$ 2,182,594</u>
22	<b>Net Operating Income (Loss)</b>		<u>\$ 8,169</u>	<u>\$ (473,581)</u>	<u>\$ (459,644)</u>
23	<b>OTHER INCOME</b>				
24	Costs and expenses of merchandising, jobbing, and contract	416-001	\$ -	\$ -	\$ -
25	Income from nonutility operations	417-001	-	-	-
26	Nonoperating rental income	418-001	-	-	-
27	Interest and dividend income	419-001	(181)	(731)	(1,602)
28	Allowance for funds used during construction	420-000	(167)	-	-
29	Miscellaneous nonoperating income	421-001 - 421-009	(1,322)	(2,058)	(12,271)
30	Gains (loss) from disposition of property	422-001	-	-	-
31	<b>Total Other Income</b>		<u>\$ (1,670)</u>	<u>\$ (2,789)</u>	<u>\$ (13,874)</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
28	<b>OTHER INCOME DEDUCTIONS</b>				
29	Miscellaneous amortization	425-001	\$ -	\$ -	\$ -
30	Miscellaneous income deductions	426-000	160	52	3,314
31	Taxes for non-operating income	408-200	-	-	-
32	Interest on long-term debt	427-001	-	-	-
33	Amortization of debt discount and expense	428-001	-	-	-
34	Amort. of premium on debt-credit	429-001	-	-	-
35	Interest on debt to associated companies	430-001	-	-	-
36	Other interest expense	431-001	6,420	5,933	5,541
37	Interest Expense on Loans Outstanding	431-003	-	-	37,764
38	<b>Total Other Income Deductions</b>		<u>\$ 6,580</u>	<u>\$ 5,986</u>	<u>\$ 46,619</u>
39	<b>Net Income (Loss)</b>		<u>\$ 3,259</u>	<u>\$ (476,777)</u>	<u>\$ (492,390)</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
1	<b>OPERATING REVENUES</b>				
2	<b>SALES OF GAS</b>				
3	Residential sales	400-601, 400-602	\$ 1,502,384	\$ 1,328,236	\$ 1,113,213
4	Commercial sales	400-603, 400-604	492,134	409,088	318,411
5	Industrial Sales	400-605	418,083	348,306	268,997
6	Other sales of public authorities	400-607	-	-	-
7	Net Unbilled Revenue	400-608	24,072	(34,246)	4,133
8	<b>Total Sales of Gas</b>		<u>\$ 2,436,673</u>	<u>\$ 2,051,384</u>	<u>\$ 1,704,754</u>
9	<b>OTHER OPERATING REVENUES</b>				
10	Forfeited discounts	400-487	\$ 12,133	\$ 11,483	\$ 9,652
11	Miscellaneous service revenues	400-488	24,644	8,955	8,544
12	Revenues from transportation of gas of others	400-489	-	-	-
13	Sales of products extracted from natural gas	400-490	-	-	-
14	Revenues from natural gas processed by others	400-491	-	-	-
15	Incidental gasoline and oil sales	400-492	-	-	-
16	Rent from gas property	400-493	-	-	-
17	Interdepartmental rents	400-494	-	-	-
18	Other gas revenue	400-495	-	-	-
19	<b>Total Other Operating Revenues</b>		<u>\$ 36,777</u>	<u>\$ 20,438</u>	<u>\$ 18,197</u>
20	<b>Total Operating Revenues</b>		<u>\$ 2,473,450</u>	<u>\$ 2,071,822</u>	<u>\$ 1,722,950</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
1	<b>PRODUCTION EXPENSES</b>				
2	<b>MANUFACTURED GAS PRODUCTION EXPENSES</b>				
3	<b>STEAM PRODUCTION</b>				
4	<b>OPERATION</b>				
5	Operation supervision and engineering	401-700	\$ -	\$ -	\$ -
6	Operation labor	401-701	-	-	-
7	Boiler fuel	401-702	-	-	-
8	Miscellaneous	401-703	-	-	-
9	Steam transferred-credit	401-704	-	-	-
10	<b>Total Operation</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
11	<b>MAINTENANCE</b>				
12	Maintenance supervision and engineering	401-705	\$ -	\$ -	\$ -
13	Maintenance of structures and improvements	401-706	-	-	-
14	Maintenance of boiler plant equipment	401-707	-	-	-
15	Maintenance of other steam plant	401-708	-	-	-
16	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
17	<b>Total Steam Production</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
18	<b>MANUFACTURED GAS PRODUCTION</b>				
19	<b>OPERATION</b>				
20	Operation supervision and engineering	401-710	\$ -	\$ -	\$ -
21	Steam expenses	401-711	-	-	-
22	Other power expenses	401-712	-	-	-
23	Coke oven expenses	401-713	-	-	-
24	Producer gas expenses	401-714	-	-	-
25	Water gas generating expenses	401-715	-	-	-
26	Oil gas generating expenses	401-716	-	-	-
27	Liquefied petroleum gas expenses	401-717	-	-	-
28	Other process production expenses	401-718	-	-	-

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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
29	<b>PRODUCTION EXPENSES (Continued)</b>				
30	<b>MANUFACTURED GAS PRODUCTION (Continued)</b>				
31	<b>OPERATION (Continued)</b>				
32	<b>GAS FUELS</b>				
33	Fuel under coke ovens	401-719	\$ -	\$ -	\$ -
34	Producer gas fuel	401-720	-	-	-
35	Water gas generator fuel	401-721	-	-	-
36	Fuel for oil gas	401-722	-	-	-
37	Fuel for liquefied petroleum gas process	401-723	-	-	-
38	Other gas fuels	401-724	-	-	-
39	<b>GAS RAW MATERIALS</b>				
40	Coal carbonized in coke ovens	401-725	\$ -	\$ -	\$ -
41	Oil for water gas	401-726	-	-	-
42	Oil for oil gas	401-727	-	-	-
43	Liquefied petroleum gas	401-728	-	-	-
44	Raw materials for other gas processes	401-729	-	-	-
45	Residuals expenses	401-730	-	-	-
46	Residuals produced-credit	401-731	-	-	-
47	Purification expenses	401-732	-	-	-
48	Gas mixing expenses	401-733	-	-	-
49	Duplicate charges-credit	401-734	-	-	-
50	Miscellaneous production expenses	401-735	-	-	-
51	Rents	401-736	-	-	-
52	<b>Total Operation</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
53	<b>MAINTENANCE</b>				
54	Maintenance supervision and engineering	401-740	\$ -	\$ -	\$ -
55	Maintenance of structures and improvements	401-741	-	-	-
56	Maintenance of production equipment	401-742	-	-	-
57	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
58	<b>Total Manufactured Gas Production Expenses</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
53	<b>PRODUCTION EXPENSES (Continued)</b>				
54	<b>NATURAL GAS PRODUCTION EXPENSES</b>				
55	<b><u>NATURAL GAS PRODUCTION AND GATHERING</u></b>				
56	<b>OPERATING</b>				
57	Operation supervision and engineering	401-750	\$ -	\$ -	\$ -
58	Production maps and records	401-751	-	-	-
59	Gas wells expenses	401-752	-	-	-
60	Field lines expenses	401-753	-	-	-
61	Field compressor station expenses	401-754	-	-	-
62	Field compressor station fuel and power	401-755	-	-	-
63	Field measuring and regulating station expenses	401-756	-	-	-
64	Purification expenses	401-757	-	-	-
65	Gas wells royalties	401-758	-	-	-
66	Other expenses	401-759	-	-	-
67	Rents	401-760	-	-	-
68	<b>Total Operation</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
69	<b>MAINTENANCE</b>				
70	Maintenance supervision and engineering	401-761	\$ -	\$ -	\$ -
71	Maintenance of structures and improvements	401-762	-	-	-
72	Maintenance of producing gas wells	401-763	-	-	-
73	Maintenance of field lines	401-764	-	-	-
74	Maintenance of field compressor station equipment	401-765	-	-	-
75	Maintenance of field measuring and regulatory station equipment	401-766	-	-	-
76	Maintenance of purification equipment	401-767	-	-	-
77	Maintenance of drilling and cleaning equipment	401-768	-	-	-
78	Maintenance of other equipment	401-769	-	-	-
79	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
80	<b>Total Natural Gas Production and Gathering</b>		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
81	<b>PRODUCTION EXPENSES (Continued)</b>				
82	<b>NATURAL GAS PRODUCTION EXPENSES (Continued)</b>				
83	<b><u>PRODUCT EXTRACTION</u></b>				
84	<b>OPERATION</b>				
85	Operation supervision and engineering	401-770	\$ -	\$ -	\$ -
86	Operation labor	401-771	-	-	-
87	Gas shrinkage	401-772	-	-	-
88	Fuel	401-773	-	-	-
89	Power	401-774	-	-	-
90	Materials	401-775	-	-	-
91	Operation supplies and expenses	401-776	-	-	-
92	Gas processed by others	401-777	-	-	-
93	Royalties on products extracted	401-778	-	-	-
94	Marketing expenses	401-779	-	-	-
95	Products purchased for resale	401-780	-	-	-
96	Variation in productions inventory	401-781	-	-	-
97	Extracted products used by the utility-credit	401-782	-	-	-
98	Rents	401-783	-	-	-
99	<b>Total Operation</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
100	<b>MAINTENANCE</b>				
101	Maintenance supervision and engineering	401-784	\$ -	\$ -	\$ -
102	Maintenance of structures and Improvements	401-785	-	-	-
103	Maintenance of extraction and refining equipment	401-786	-	-	-
104	Maintenance of pipelines	401-787	-	-	-
105	Maintenance of extracted product storage equipment	401-788	-	-	-
106	Maintenacne of compressor equipment	401-789	-	-	-
107	Maintenance of gas measuring and regulating equipment	401-790	-	-	-
108	Maintenance of other equipment	401-791	-	-	-
109	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
110	<b>Total Products Extraction</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b><u>EXPLORATION AND DEVELOPMENT EXPENSES</u></b>				
111	Delay rentals	401-795	\$ -	\$ -	\$ -
112	Nonproductive well drilling	401-796	-	-	-
113	Abandoned leases	401-797	-	-	-
114	Other Exploration	401-798	-	-	-
115	<b>Total Exploration and Development Expenses</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
116	<b>PRODUCTION EXPENSES (Continued)</b>				
117	<b>NATURAL GAS PRODUCTION EXPENSES (Continued)</b>				
118	<b><u>OTHER GAS SUPPLY EXPENSES</u></b>				
119	Natural gas well head purchases	401-800	\$ -	\$ -	\$ -
120	Natural gas field line purchases	401-801	-	-	-
121	Natural gas gasoline plant outlet purchases	401-802	-	-	-
122	Natural gas transmission line purchases	401-803	-	-	-
123	Natural gas city gate purchases	401-804	983,489	1,341,676	1,330,359
124	Other gas purchases	401-805	181,977	32,204	(119,894)
125	Exchange gas	401-806	-	-	-
126	Purchases gas expenses	401-807	-	-	-
127	Gas withdrawn from storage-debit	401-808	-	-	-
128	Gas delivered to storage-credit	401-809	-	-	-
129	Gas used for copressor station credit	401-810	-	-	-
130	Gas used in product extraction-credit	401-811	-	-	-
131	Gas used for other utility operations-credit	401-812	-	-	-
132	Other gas supply expenses	401-813	-	-	-
133	<b>Total Other Gas Supply Expenses</b>		<u>\$ 1,165,466</u>	<u>\$ 1,373,880</u>	<u>\$ 1,210,465</u>
134	<b>Total Natural Gas Production Expenses</b>		<u>\$ 1,165,466</u>	<u>\$ 1,373,880</u>	<u>\$ 1,210,465</u>



South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
135	<b>NATURAL GAS STORAGE EXPENSES</b>				
136	<b><u>UNDERGROUND STORAGE EXPENSES</u></b>				
137	<b>OPERATION</b>				
138	Operation supervision and engineering	401-814	\$ -	\$ -	\$ -
139	Maps and records	401-815	-	-	-
140	Wells and expenses	401-816	-	-	-
141	Lines expenses	401-817	-	-	-
142	Compressor station expenses	401-818	-	-	-
143	Compressor station fuel and power	401-819	-	-	-
144	Measuring and regulating station expenses	401-820	-	-	-
145	Purification expenses	401-821	-	-	-
146	Exploration and development	401-822	-	-	-
147	Gas losses	401-823	-	-	-
148	Other expenses	401-824	-	-	-
149	Storage well royalties	401-825	-	-	-
150	Rents	401-826	-	-	-
151	<b>Total Operation</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
151	<b>MAINTENANCE</b>				
152	Maintenance supervision and engineering	401-830	\$ -	\$ -	\$ -
153	Maintenance of structures and Improvements	401-831	-	-	-
154	Maintenance of reservoirs and wells	401-832	-	-	-
155	Maintenance of lines	401-833	-	-	-
156	Maintenance of compressor station equipment	401-834	-	-	-
157	Maintenance of measuring and regulating equipment	401-835	-	-	-
158	Maintenance of purification equipment	401-836	-	-	-
159	Maintenance of other equipment	401-837	-	-	-
160	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
161	<b>Total Underground Storage Expenses</b>		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
162	<b>NATURAL GAS STORAGE EXPENSES (Cont)</b>				
163	<b><u>OTHER STORAGE EXPENSES</u></b>				
164	<b>OPERATION</b>				
165	Operation supervision and engineering	401-840	\$ -	\$ -	\$ -
166	Operation labor and expenses	401-841	-	-	-
167	Rents	401-842	-	-	-
168	Fuel	401-842.1	-	-	-
169	Power	401-842.2	-	-	-
170	Gas losses	401-842.3	-	-	-
171	<b>Total Operation</b>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
172	<b>MAINTENANCE</b>				
173	Maintenance supervision and engineering	401-843	\$ -	\$ -	\$ -
174	Maintenance of structures and Improvements	401-844	-	-	-
175	Maintenance of gas holders	401-845	-	-	-
176	Maintenance of purification equipment	401-846	-	-	-
177	Maintenance of liquefaction equipment	401-847	-	-	-
178	Maintenancce of vaporizing equipment	401-848	-	-	-
179	Maintenance of compressor equipment	401-848.1	-	-	-
180	Maintenance of measuring and regulating equipment	401-848.2	-	-	-
181	Maintenance of other equipment	401-848.3	-	-	-
182	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
183	<b>Total Other Storage Expenses</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
184	<b>Total Natural Gas Storage Expenses</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
185	<b>TRANSMISSION EXPENSES</b>				
186	<b>OPERATION</b>				
187	Operation supervision and engineering	401-850	\$ 45	\$ -	\$ -
188	System control and load dispatching	401-851	-	-	-
189	Communications system expenses	401-852	-	-	-
190	Compressor station labor and expenses	401-853	-	-	-
191	Gas for compressor station fuel	401-854	-	-	-
192	Other fuel and power for comopressor station	401-855	-	-	-
193	Mains expenses	401-856	-	-	-
194	Measuring and regulating station expenses	401-857	-	-	-
195	Transmission and compression of gas by others	401-858	-	-	-
196	Other expenses	401-859	-	-	-
197	Rents	401-860	-	-	-
198	<b>Total Operation</b>		<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>
199	<b>MAINTENANCE</b>				
200	Maintenance supervision and engineering	401-861	\$ -	\$ -	\$ -
201	Maintenance of structures and Improvements	401-862	-	-	-
202	Maintenance of mains	401-863	-	-	-
203	Maintenance of compressor station equipment	401-864	-	-	-
204	Maintenance of measuring and regulating station equipment	401-865	-	-	-
204	Maintenance of communciations equipment	401-866	-	-	-
206	Maintenance of other equipment	401-867	-	-	-
207	<b>Total Maintenance</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
208	<b>Total Transmission Expenses</b>		<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>

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Comparative Income Statement  
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Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
209	<b><u>DISTRIBUTION EXPENSES</u></b>				
210	<b>OPERATION</b>				
211	Operation supervision and engineering	401-870	\$ 37,311	\$ 55,814	\$ 56,985
212	Distribution load dispatching	401-871	-	-	-
213	Compressor station labor and expenses	401-872	-	-	-
214	Compressor station fuel and power	401-873	-	-	-
215	Mains and services expenses	401-874	77,611	70,385	82,618
216	Measuring and regulating station expenses - general	401-875	3,731	4,035	3,464
217	Measuring and regulating station expenses - industrial	401-876	-	-	-
218	Measuring and regulating station expenses - city gate check station	401-877	-	-	-
219	Meter and house regulator expense	401-878	16,727	50,934	55,311
220	Customer installations expense	401-879	20,147	18,958	18,820
221	Other expenses	401-880	1,710	-	-
222	Rents	401-881	325	575	325
223	<b>Total Operation</b>		<u>\$ 157,563</u>	<u>\$ 200,700</u>	<u>\$ 217,523</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Comparative Income Statement  
For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
224	<b>DISTRIBUTION EXPENSES (Continued)</b>				
225	<b>MAINTENANCE</b>				
226	Maintenance supervision and engineering	402-885	\$ -	\$ -	\$ 2,099
227	Maintenance of structures and improvements	402-886	12,783	2,017	1,048
228	Maintenance of mains	402-887	41,000	125,806	89,809
229	Maintenance of compressor station equipment	402-888	-	-	-
230	Maintenance of measuring and regulating station equipment - general	402-889	945	8,322	8,445
231	Maintenance of measuring and regulating station equipment - industrial	402-890	-	5,238	4,542
232	Maintenance of measuring and regulating station equipment - city gate check stations	402-891	449	1,610	699
233	Maintenance of service	402-892	48,138	52,060	12,754
234	Maintenance of meters and house regulators	402-893	29,559	18,217	42,317
235	Maintenance of other equipment	402-894	2,134	1,912	1,868
236	<b>Total Maintenance</b>		<u>\$ 135,008</u>	<u>\$ 215,182</u>	<u>\$ 163,580</u>
237	<b>Total Distribution Expenses</b>		<u>\$ 292,571</u>	<u>\$ 415,882</u>	<u>\$ 381,102</u>
238	<b><u>CUSTOMER ACCOUNTS EXPENSE</u></b>				
239	Supervision	401-901	\$ -	\$ 4,803	\$ 6,063
240	Meter reading expense	401-902	13,821	13,030	12,407
241	Customer records and collection expenses	401-903	85,134	94,731	90,738
242	Uncollectible accounts	401-904	-	(3,373)	(3,184)
243	Miscellaneous customer accounts expenses	401-905	3,053	2,519	1,507
244	Billing	401-907	61,977	67,585	43,050
245	<b>Total Customer Accounts Expenses</b>		<u>\$ 163,985</u>	<u>\$ 179,294</u>	<u>\$ 150,581</u>

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For the Twelve Months Ending December 31, 2022 and June 30, 2024

Line Number	Description	Account Number(s)	Twelve Months Ended 12/31/2022	Twelve Months Ended 12/31/2023	Twelve Months Ended 6/30/2024
246	<b>CUSTOMER SERVICE EXPENSES</b>				
247	Supervision	401-909	\$ -	\$ -	\$ -
248	Customer assistance expenses	401-910	-	-	-
249	Informational advertising exps	401-911	-	-	-
250	Miscellaneous customer service expenses	401-912	-	-	-
251	<b>Total Customer Service Expenses</b>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
252	<b>SALES PROMOTION EXPENSES</b>				
253	M and J Work Reimbursement	401-914	\$ (3,216)	\$ -	\$ -
254	M and J Work Expenses	401-915	-	-	-
255	Promotional advertising exps.	401-917	-	-	-
256	Miscellaneous promotion exps.	401-918	-	-	-
257	<b>Total Sales Promotion Expenses</b>		<u>\$ (3,216)</u>	<u>\$ -</u>	<u>\$ -</u>
258	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>				
259	<b>OPERATION</b>				
260	Administrative and general salaries	920-001 - 920-002	\$ 18,415	\$ 33,455	\$ 33,803
261	Office supplies and expenses	921-001 - 921-023	16,871	31,869	29,772
262	Utility services expense	922-100	12,743	12,207	16,278
263	Outside service employed	923-001	231,752	92,858	60,540
264	Property insurance	924-001	1,527	1,929	1,929
265	Injuries and damages	925-001 - 925-004	26,178	20,303	19,896
266	Employee pensions and benefits	926-001 - 926-026	183,825	274,153	226,676
267	Franchise requirements	927-001	-	-	-
268	Regulating commission expenses	928-000	102,049	72,963	44,869
269	Duplicate charges - credit	929-001	-	-	-
270	General advertising expense	930-001	3,182	1,448	1,608
271	Miscellaneous general expenses	930-002	2,894	2,362	2,263
272	Rents	931-001	-	-	-
273	<b>Total Operation</b>		<u>\$ 599,434</u>	<u>\$ 543,547</u>	<u>\$ 437,634</u>
274	<b>MAINTENANCE</b>				
275	Maintenance of general office and property	932-001	\$ -	\$ 3,108	\$ 4,929
276	<b>Total Operation and Maintenance Expenses</b>		<u>\$ 599,434</u>	<u>\$ 546,656</u>	<u>\$ 442,564</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Schedule of Present and Proposed Rates

Line Number	Description	Column A	Column B	Column C	Column D	Column E	Column F
		Present Rates (1)	Roll-In (2)	Adjusted Present Rates	Proposed Rates	Increase Amount	Increase Percent
1	<b>Rate RS - Residential Sales Service</b>						
2	Customer Charge	\$ 12.33	\$ -	\$ 12.33	\$ 16.41	\$ 4.08	33.1%
3	First 51 therms per month	\$ 0.62747	\$ -	\$ 0.62747	\$ 0.83507	\$ 0.20760	33.1%
4	Over 51 therms per month	0.43775	-	0.43775	0.58265	0.14490	33.1%
5	<b>Rate GS - General Sales Service</b>						
6	Customer Charge - Meter Size 250 cfh and below	\$ 12.33	\$ -	\$ 12.33	\$ 16.41	\$ 4.08	33.1%
7	Customer Charge - Meter Size 251 cfh to 800 cfh	22.76	-	22.76	30.29	7.53	33.1%
8	Customer Charge - Meter Size greater than 801 cfh	75.89	-	75.89	101.00	25.11	33.1%
9	First 51 therms per month	\$ 0.51993	\$ -	\$ 0.51993	\$ 0.69193	\$ 0.17200	33.1%
10	Next 205 therms per month	0.36753	-	0.36753	0.48913	0.12160	33.1%
11	Over 256 therms per month	0.28443	-	0.28443	0.37853	0.09410	33.1%
12	<b>Rate STS - School Transportation Service</b>						
13	Customer Charge - Meter Size 250 cfh and below	\$ 12.33	\$ -	\$ 12.33	\$ 16.41	\$ 4.08	33.1%
14	Customer Charge - Meter Size 251 cfh to 800 cfh	22.76	-	22.76	30.29	7.53	33.1%
15	Customer Charge - Meter Size greater than 801 cfh	75.89	-	75.89	101.00	25.11	33.1%
16	First 51 therms per month	\$ 0.51993	\$ -	\$ 0.51993	\$ 0.69193	\$ 0.17200	33.1%
17	Next 205 therms per month	0.36753	-	0.36753	0.48913	0.12160	33.1%
18	Over 256 therms per month	0.28443	-	0.28443	0.37853	0.09410	33.1%
19	Monitoring Charge - per meter:	\$ 40.55	\$ -	\$ 40.55	\$ 53.97	\$ 13.42	33.1%

South Eastern Indiana Natural Gas Company, Inc.  
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Schedule of Present and Proposed Rates

Line Number	Description	Column A Test Year Present Rates as of 12/31/2023	Column B Pro Forma Adjustments Made	Column C Adjustment Reference Number	Column D Pro Forma Present Rates as of 12/31/2023	Column E Adjustment for Proposed Rates	Column F Proposed Rates Reference Number	Column G Pro Forma Proposed Rates	Column H Pro Forma Increase Percent
1	<b>OPERATING REVENUES</b>								
2	Sales of gas	\$ 2,051,384	\$ (828,803)	(1), (2)	\$ 1,222,581	\$ 404,599	(A)	\$ 1,627,180	33.09%
3	Other operating revenues	20,438			20,438			20,438	0.00%
4	Other operating revenues				-			-	0.00%
5	Other operating revenues				-			-	0.00%
6	<b>Total Operating Revenues</b>	<u>\$ 2,071,822</u>	<u>\$ (828,803)</u>		<u>\$ 1,243,019</u>	<u>\$ 404,599</u>		<u>\$ 1,647,618</u>	<u>32.55%</u>
7	<b>OPERATING EXPENSES</b>								
8	Purchased gas costs	\$ 1,373,880	\$ (1,373,880)	(3)	\$ -			\$ -	0.00%
9	Distribution expense	415,882	17,733	(4), (5), (6), (10)	433,615			433,615	0.00%
10	Customer expense	179,294	(34,235)	(5), (6), (10)	145,059			145,059	0.00%
11	Sales expense	-			-			-	0.00%
12	Administrative and general expense	546,656	28,063	(7), (8), (16)	574,719	-	(B)	574,719	0.00%
13	Depreciation expense	153,071	2,727	(15)	155,798			155,798	0.00%
14	General taxes other than income tax	36,086	6,302	(9), (11), (12)	42,388	607	(B), (C), (D)	42,995	1.43%
15	State and federal income tax	(166,227)	128,599	(13), (14)	(37,628)	100,477	(E), (F)	62,849	-267.03%
16	Deferred income tax	6,761			6,761			6,761	0.00%
17	Other items	3,196			3,196			3,196	0.00%
18	<b>Total Operating Expenses</b>	<u>\$ 2,548,599</u>	<u>\$ (1,224,691)</u>		<u>\$ 1,323,908</u>	<u>\$ 101,084</u>		<u>\$ 1,424,992</u>	<u>7.64%</u>
19	<b>Net Operating Income (Loss)</b>	<u>\$ (476,777)</u>	<u>\$ 395,888</u>		<u>\$ (80,889)</u>	<u>\$ 303,515</u>		<u>\$ 222,626</u>	<u>-375.22%</u>



South Eastern Indiana Natural Gas Company, Inc.  
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Adjustment of Test Year Sales to Reflect Normalized Sales Volume due to Abnormal Test Year Weather

**NOTE: ADJUSTMENT NOT USED DUE TO NORMAL TEMPERATURE ADJUSTMENT IN USE**

Line Number	Description	Residential Heat Column A	Small Com. Heat Column B	Large Com. Heat Column C	Grand Total Column D
1	<b>Sales Volume:</b> June (A)	1,352.373	995.625	1,584.677	3,932.675
2	July (A)	904.820	721.564	1,452.172	3,078.556
3	August (A)	960.296	755.775	1,342.373	3,058.444
4	<b>Total Sales Volume for Base Load Months:</b>	3,217.489	2,472.964	4,379.222	10,069.675
5	Annualize (x4)	x 4	x 4	x 4	x 4
6	<b>Base load</b>	12,869.956	9,891.856	17,516.888	40,278.700
7	Annual sales per class	99,212.077	39,238.052	43,350.742	181,800.871
8	Less: base load	12,869.956	9,891.856	17,516.888	40,278.700
9	Heat sensitive sales	86,342.121	29,346.196	25,833.854	141,522.171
10	Divide by percent from normal -19.30%	(447,374.441)	(152,054.847)	(133,855.943)	(733,285.231)
11	<b>Normal test year sales (Line 8 + Line 10)</b>	(434,504.485)	(142,162.991)	(116,339.055)	(693,006.531)
12	Normal Sales (Line 11)	(434,504.485)	(142,162.991)	(116,339.055)	(693,006.531)
13	Less: Test Year Sales (Line 7)	99,212.077	39,238.052	43,350.742	181,800.871
14	<b>Total difference from normal</b>	(533,716.562)	(181,401.043)	(159,689.797)	(874,807.402)
15	Times rate (B)	\$ 0.62747	\$ 0.51993	\$ 0.51933	
16	<b>Adjustment to revenue</b>	\$ (334,891)	\$ (94,316)	\$ (82,932)	\$ (512,139)
17	<b>Adjustment to Use to revenue</b>	\$ -	\$ -	\$ -	\$ -
<b><u>DETERMINATION OF PERCENT FROM NORMAL</u></b>					
18	Test year actual degree days		3,969	(C)	
19	- 30 year normal degree days		4,918	(C)	
20	Percent from normal		-19.30%		

(A) Monthly volume should be selected by choosing the lowest three consecutive months sales volume as they are related to sales sales revenues booked.

(B) The rate(s) applied here would be the last most used rate step from the base rate schedule. Some analysis is necessary; do not include tracking rates here.

Degree Day information obtained at <https://www.climate-zone.com/climate/united-states/ohio/greater-cincinnati-airport/#:~:text=Days%20with%20Min%20Temp%20Below%20Freezing%2C%2026.0%2C,0.0%2C%200.0%2C%2051.0%2C%20327%2C%20621%2C%20977%2C%205248.>

(C) 621%2C%20977%2C%205248.

Note: This adjustment is not used due to the Normal Temperature Adjustment (NTA) in use.

South Eastern Indiana Natural Gas Company, Inc.  
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Weather Normalized (NTA) Sales Adjustment

Line Number	Month	NOAA Average 1981-2010 for Cincinnati				NOAA Average 1991-2020 for Cincinnati				
		Actual NOAA Days	30 Year Average	Variance	Percentage of Variance	Month	Actual NOAA Days	30 Year Average	Variance	Percentage of Variance
1	January	1,144	1,058	(86)	-8.13%	January	1,144	1,043	(101)	-9.68%
2	February	930	855	(75)	-8.77%	February	930	847	(83)	-9.80%
3	March	682	666	(16)	-2.40%	March	682	665	(17)	-2.56%
4	April	354	341	(13)	-3.81%	April	354	328	(26)	-7.93%
5	May	-	-	-	0.00%	May	-	-	-	0.00%
6	June	-	-	-	0.00%	June	-	-	-	0.00%
7	July	-	-	-	0.00%	July	-	-	-	0.00%
8	August	-	-	-	0.00%	August	-	-	-	0.00%
9	September	-	-	-	0.00%	September	-	-	-	0.00%
10	October	327	304	(23)	-7.57%	October	327	296	(31)	-10.47%
11	November	621	598	(23)	-3.85%	November	621	617	(4)	-0.65%
12	December	977	958	(19)	-1.98%	December	977	911	(66)	-7.24%
13										
14	<b>Totals:</b>	<u>5,035</u>	<u>4,780</u>	<u>(255)</u>	<u>-5.33%</u>	<b>Totals:</b>	<u>5,035</u>	<u>4,707</u>	<u>(328)</u>	<u>-6.97%</u>

Line Number	Month	Difference in Weather Multiplied by Dth Sales Less Baseload			Difference in Weather Multiplied by Dth Sales Less Baseload			
		Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	Month	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)
15								
16								
17								
18								
19								
20	January	(1,826)	(699)	(522)	January	(2,174)	(832)	(621)
21	February	(1,466)	(531)	(419)	February	(1,638)	(593)	(469)
22	March	(360)	(122)	(130)	March	(385)	(130)	(139)
23	April	(234)	(71)	(95)	April	(488)	(147)	(197)
24	May	-	-	-	May	-	-	-
25	June	-	-	-	June	-	-	-
26	July	-	-	-	July	-	-	-
27	August	-	-	-	August	-	-	-
28	September	-	-	-	September	-	-	-
29	October	(183)	(41)	(41)	October	(254)	(56)	(56)
30	November	(234)	(73)	(56)	November	(39)	(12)	(9)
31	December	(303)	(101)	(81)	December	(1,108)	(371)	(298)
32								
33	<b>Totals:</b>	<u>(4,606)</u>	<u>(1,638)</u>	<u>(1,345)</u>	<b>Totals:</b>	<u>(6,084)</u>	<u>(2,142)</u>	<u>(1,790)</u>

Line Number	Month	Baseload Sales		
		Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)
34				
35				
36				
37				
38				
39	July	919	900	1,452
40	August	968	940	1,342
41	<b>Totals:</b>	<u>1,888</u>	<u>1,840</u>	<u>2,795</u>
42				
43	<b>Monthly Average:</b>	<u>944</u>	<u>920</u>	<u>1,397</u>

Line Number	Month	Dth Sales Less Baseload			Impact of 30 Year Average Change on Sales			
		Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	Month	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)
44								
45								
46								
47								
48								
49	January	22,457	8,598	6,420	January	(348)	(133)	(100)
50	February	16,712	6,056	4,782	February	(172)	(62)	(49)
51	March	15,020	5,074	5,418	March	(24)	(8)	(9)
52	April	6,150	1,855	2,485	April	(253)	(76)	(102)
53	May	-	-	-	May	-	-	-
54	June	-	-	-	June	-	-	-
55	July	-	-	-	July	-	-	-
56	August	-	-	-	August	-	-	-
57	September	-	-	-	September	-	-	-
58	October	2,423	539	538	October	(70)	(16)	(16)
59	November	6,069	1,891	1,461	November	194	61	47
60	December	15,297	5,118	4,115	December	(805)	(269)	(216)
61								
62	<b>Totals:</b>	<u>84,127</u>	<u>29,131</u>	<u>25,219</u>	<b>Total Therms:</b>	<u>(1,478)</u>	<u>(505)</u>	<u>(445)</u>
63					<b>Rate/Therm:</b>	<u>0.43775</u>	<u>0.28443</u>	<u>0.28443</u>
64					<b>Impact by Category:</b>	<u>\$ (647)</u>	<u>\$ (143)</u>	<u>\$ (127)</u>
65								
66					<b>Total Adjustment:</b>		<u>\$ (917)</u>	

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Normalization Adjustments

Line Number	Description				
1	Energy Efficiency Rider Refunded in Test Year:				
2		<u>Month</u>	<u>Customers</u>	<u>Rate</u>	<u>Revenue</u>
3					
4	January	1,855	\$ (0.83)	\$ (1,539.65)	
5	February	1,846	(0.83)	(1,532.18)	
6	March	1,865	(0.83)	(1,547.95)	
7	April	1,844	(0.83)	(1,530.52)	
8	May	1,846	(0.83)	(1,532.18)	
9	June	1,814	(0.83)	(1,505.62)	
10	July	1,806	(0.83)	(1,498.98)	
11	August	1,802	(0.83)	(1,495.66)	
12	September	1,806	(0.83)	(1,498.98)	
13	October	1,836	(0.83)	(1,523.88)	
14	November	1,835	(0.83)	(1,523.05)	
15	December	1,850	(0.54)	(999.00)	
16	<b>Totals:</b>			<u>\$ (17,727.65)</u>	
17	Rate Case Expense Collected in Test Year:				
18		<u>Month</u>		<u>Revenue</u>	
19					
20	January			\$ 4,814.43	
21	February			4,814.43	
22	March			4,814.43	
23	April			4,814.43	
24	May			4,814.43	
25	June			4,814.43	
26	July			4,814.43	
27	August			4,814.43	
28	September			4,814.43	
29	October			-	
30	November			-	
31	December			-	
32	<b>Totals:</b>			<u>\$ 43,329.87</u>	
1	<b>Total Normalization Adjustment</b>				<u><u>\$ (25,602.22)</u></u>

**South Eastern Indiana Natural Gas Company, Inc.**  
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**Adjustment of Operating Revenues to Reflect Normalized Revenue from Tracking**

Line Number	Description	Totals	Notes
1	Adjusted cost of purchased gas	\$ -	(A)
2	Adjustment (if needed)	(654,784)	
3	Less: Unaccounted for gas	<u>5,130</u>	(B)
4	<b>Net cost of gas</b>	<u>\$ 649,654</u>	
5	Less: Demand cost	<u>-</u>	
6	Commodity cost (Line 4 - Line 5)	<u>\$ 649,654</u>	
7	Adjusted Present Rate Sales of Gas (Line 6 less Page 27, Line 2, Column A)	\$ (1,401,730)	
8	Add: Demand cost/unit sold	<u>-</u>	
9	Adjusted Present Rate Sales (Line 7 plus Line 8)	\$ (1,401,730)	
10	Less: Base cost of gas from last rate case	<u>-</u>	
11	Total Adjusted Present Rate Pro Forma base cost of gas:	<u>\$ (1,401,730)</u>	
12	Adjusted GCA rate (December, 2023 GCA Factor)	\$ 3.2535	
13	Times sales volume (Page 30, Line 1)	<u>184,246.564</u>	
14	Pro-forma annual GCA revenue (Line 12 Times Line 13)	\$ 599,446	
15	Less: Test year tracking revenue	<u>0</u>	(C)
16	Total Pro Forma Annual GCA Revenue (Line 14 Plus Line 15)	<u>\$ 599,446</u>	
17	<b>Total Gas Revenue Adjustment (Line 11 Plus Line 16):</b>	<u>\$ (802,284)</u>	

**Notes:**

- (A) This total should be zero, unless other pro forma adjustments are made.  
(B) Should be the same volume used in Page 30, Line 5, Purchased Gas Adjustment.  
(C) This figure reflects the tracking revenues for the test year as billed to the customers.

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Adjustment of Purchased Natural Gas to Reflect Degree Day Normalization  
and Annualized Current Costs

Line Number	Description	Totals	Grand Totals	Note
1	Sales of gas for test year - Therms	184,246.564		(A)
2	Add: Results from Adjustment (Page 28), Column D, Line 14	-		
3	Net storage activity	65,004.000		
4	Company use	77.309		(B)
5	Unaccounted for gas	1,252.000		
6	Pro Forma Volume Purchased	250,579.873		
7	Total Pro Forma Cost of Purchased Gas (reduced to zero)	\$ -	\$ -	
8	Less: Test Year Purchased Gas		1,373,880	
9	Total Adjustment to Natural Gas Purchase - Increase/(Decrease)		\$ (1,373,880)	

**Note:**

- (A) Actual total test year sales of gas that is consistent with booked revenues.
- (B) Usage as per South Eastern Indiana Natural Gas calculations of company uses for January-December 2023.

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Adjustment of Operation and Maintenance Expense for the Annualization  
of Payroll Wage Increase and Pension Contribution for Salaried Employees

Line Number	Salaried Employee Title	Column A Proposed Salary	Column B Test Year Salary	Column C Difference (Col. A - Col. B)	Column D Percent Expensed	Column E Adjustment (Col. C X Col. D)
1	Superintendent	\$ 96,400	\$ 69,870	\$ 26,530	85.00%	\$ 22,551
2				-	0.00%	-
3				-	0.00%	-
4	<b>Totals:</b>	<u>\$ 96,400</u>	<u>\$ 69,870</u>	<u>\$ 26,530</u>		<u>\$ 22,551</u>
5				Distribution Expense Portion:		<u>100.00%</u>

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Adjustment of Operation and Maintenance Expense for the Annualization  
of Payroll Wage Increase for Hourly Paid Employees

Line Number	Hourly Employee Title	Column A Test Year Regular Hours	Column B Test Year OT Hours	Column C Test Year Regular Rate	Column D Test Year OT Rate	Column E Proposed Regular Hours	Column F Proposed OT Hours	Column G Proposed Regular Rate	Column H Proposed OT Rate	Column I Proposed Wages (Col. E X Col. G)	Column J OT Wages (Col. F X Col. H)	Column K Total Wages (Col. I + Col. J)	Column L Test Year Wages	Column M Difference (Col. K - Col. L)	Column N Percent Expensed	Column O (1) Adjustment (Col. M X Col. N)
1	Field Staff	1,606.50	77.00	\$ 33.43	\$ 50.15	2,080.00	65.00	\$ 33.43	\$ 50.15	\$ 69,534	\$ 3,259	\$ 72,793	\$ 57,566	\$ 15,227	94.00%	\$ 14,313
2	Field Staff	1,796.00	48.00	23.58	35.37	-	-	-	-	-	-	-	44,047	(44,047)	94.00%	(41,405)
3	Field Staff	224.00	14.00	27.79	41.69	2,080.00	65.00	27.81	41.72	57,845	2,711	60,556	6,809	53,747	94.00%	50,523
4	Field Staff	1,269.00	62.00	26.18	39.27	2,080.00	65.00	25.00	37.50	52,000	2,438	54,438	35,657	18,781	94.00%	17,654
5	Field Staff	702.00	-	33.45	50.18	-	-	-	-	-	-	-	23,482	(23,482)	94.00%	(22,073)
6	Customer Service	2,080.00	266.00	33.88	50.82	2,080.00	100.00	24.00	36.00	49,920	3,600	53,520	83,989	(30,469)	94.00%	(28,640)
7	Customer Service	2,078.00	91.25	22.43	33.65	2,080.00	90.00	24.72	37.08	51,418	3,337	54,755	49,680	5,075	94.00%	4,771
8	Customer Service	1,091.50	-	13.30	19.95	1,040.00	-	13.88	20.82	14,435	-	14,435	14,517	(82)	94.00%	(77)
9																-
10	<b>Totals</b>	<u>10,847.00</u>	<u>558.25</u>			<u>11,440.00</u>	<u>385.00</u>			<u>\$ 295,152</u>	<u>\$ 15,345</u>	<u>\$ 310,497</u>	<u>\$ 315,747</u>	<u>\$ (5,250)</u>		<u>\$ (4,934)</u>
11	Distribute to various expense categories in same proportion as test year.									Distribution Expense Portion:		60.48%	\$ 167,562	\$ 20,225		\$ 19,012
12										Customer Expense Portion:		39.52%	148,185	(25,475)		(23,946)
13												100.00%	<u>\$ 315,747</u>	<u>\$ (5,250)</u>		<u>\$ (4,934)</u>

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Adjustment of Operation and Maintenance Expense for 401(k) Contribution and Health Insurance

Line Number	Description	Totals	Grand Totals
1	<b>401(k) Expense Adjustment:</b>		
2	Pro Forma Wage Adjustment for Salaried and Hourly Employees	\$ 17,617	
3	Employer 401(k) Contribution Percentage	6.00%	
4	Pro Forma Adjustment to 401(k) Expense - Increase/(Decrease)		\$ 1,057
5	Total Pro Forma Adjustment to 401(k) Expense - Increase/(Decrease)		\$ 1,057
6	<b>Health Insurance Expense Adjustment:</b>		
7	Pro Forma Health Insurance Expense	\$ 91,880	
8	Test Year Health Insurance Expense	128,405	
9	Total Adjustment to Health Insurance Expense - Increase/(Decrease)		\$ (36,525)
10	<b>Total Adjustment - 401(k) and Health Insurance Expense:</b>		\$ (35,468)
11	<b>Distribution to Proper Expense Categories:</b>		
12	Distribution Expense Portion (salaried and hourly employees):	69.84%	\$ (24,771)
13	Customer Expense Portion (hourly employees):	30.16%	(10,696)
14		100.00%	\$ (35,467)



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**Adjustment of Operating Revenues for Amortization of Rate Case Expense**

Line Number	Description	Totals	Grand Total
1	Legal fees	\$ 40,000	
2	HG4 Accountant - Rate Case Preparation	8,200	
3	Engineering fees	-	
4	Consultant - Rate Case Preparation	35,000	
5	Other	-	
6	<b>Total:</b>	<u>\$ 83,200</u>	
7	Divide by three (3) years	<u>3.0</u>	
8	Annual amortization	<u><u>\$ 27,733</u></u>	
9	Less: Test year expense	<u>\$ -</u>	
10	<b>Adjustment:</b>		<u><u>\$ 27,733</u></u>

South Eastern Indiana Natural Gas Company, Inc.  
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Adjustment of Operating Revenues for Pro Forma Insurance Expense

Line Number	Type of Insurance	Column A Current Cost	Column B Test Year Expense	Column C Adjustment (Col. B - Col. A)
1	Workman's Compensation	\$ 5,561		
2	Liability	3,665		
3	Comprehensive	2,520		
4	Property	1,929		
5	Vehicle	3,314		
6	Other - Umbrella Coverage	2,769		
7	Total Current Insurance Expense:	<u>\$ 19,757</u>		
8	Less: Test Year Insurance Expense:		<u>\$ 19,282</u>	
9	Pro Forma Adjustment - Insurance Expense:			<u><u>\$ 475</u></u>

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Adjustment of IURC Fee to Reflect Adjustments to Revenue

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	Applicable Revenues at Present Rates	\$ 2,051,384	
2	Current IURC Fee (effective as of 7/1/2023)	<u>0.1500000%</u>	
3	Total Pro Forma IURC Fee at Present Rates	<u>\$ 3,077</u>	
4	Less: Test Year IURC Fee	<u>\$ 6,043</u>	
5	<b>Total Adjustment - IURC Fees:</b>		<u><u>\$ (2,966)</u></u>

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Adjustment of Taxes Other Than Income Taxes for FICA Tax

Line Number	Description	Totals	Grand Total
1	<b><u>FICA Tax:</u></b>		
2	Pro Forma Salaries and Wages Subject to FICA Limits	\$ 17,617	
3	FICA Tax Rate	<u>7.65%</u>	
4	<b>Adjustment for FICA Tax (Line 2 * Line 3):</b>		<u><u>\$ 1,348</u></u>
5	<b><u>Distribution to Proper Expense Categories:</u></b>		
6	Distribution Expense Portion (salaried and hourly employees):	69.84%	\$ 941
7	Customer Expense Portion (hourly employees):	<u>30.16%</u>	<u>407</u>
8		<u><u>100.00%</u></u>	<u><u>\$ 1,348</u></u>

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Adjustment of Taxes Other Than Income Taxes for Gross Receipts Tax

Line Number	Description	Totals	Grand Total
1	<b>Gross Receipts Tax:</b>		
2	Pro-forma (present rates) Operating Revenues	\$ 1,243,019	
3	Less: Interstate toll	-	
4	Less: Exemption	1,000	
5	Less: Bad Debts	3,005	
6	Utility Revenues Subject to Gross Receipts Tax	\$ 1,239,014	
7	Current Gross Receipts Tax Rate	0.00%	
8	Pro-forma (Present Rates) Gross Receipts Tax	\$ -	
9	Less: Test Year Gross Receipts Tax	-	
10	<b>Adjustment for Gross Receipts Tax:</b>		<b>\$ -</b>

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Adjustment of Taxes Other Than Income Taxes - Property Tax

Line Number	Description	Totals	Grand Total
1	<b>Property Tax:</b>		
2	Property Tax Assessment	\$ 1,751,611	
3	Weighted Tax Rate	<u>2.2283%</u>	
4	Pro Forma Property Tax	<u>\$ 39,031</u>	
5	<b>Property Tax for Plant Additions January 1 - June 30, 2024:</b>		
6	Plant Additions Made January 1 - June 30, 2024	\$ 39,323	
7	Times: Average Property Tax Assessment Percentage:	<u>31.98%</u>	
8	Property Tax Assessment for Plant Additions:	\$ 12,575	
9	Weighted Tax Rate	<u>2.2283%</u>	
10	Pro Forma Property Tax - Plant Additions	<u>\$ 280</u>	
11	Total Pro Forma Property Tax	<u>\$ 39,311</u>	
12	Less: Test Year Property Tax Expense	<u>30,043</u>	
13	<b>Adjustment for Property Tax:</b>		<u>\$ 9,268</u>

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**Adjustment of State Income Tax**

Line Number	Description	Totals	Grand Total
1	<b>State Income Tax:</b>		
2	Net Operating Income Before Income Taxes	\$ (108,560)	
3	Plus: Utility Receipts Tax	-	
4	Plus: Synchronized Interest as of June 30, 2024	<u>9,691</u>	
5	State Taxable Income	\$ (98,869)	
6	State Income Tax Rate	<u>4.90%</u>	
7	Pro-forma (Present Rates) State Income Tax	(4,845)	
8	Less: Test year State Income Tax	<u>(32,516)</u>	
9	<b>Adjustment for State Income Tax:</b>		<u><u>\$ 27,671</u></u>

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Adjustment of Federal Income Tax

Line Number	Description	Totals	Grand Total
1	<b>Federal Income Tax:</b>		
2	Net Operating Income Before Income Taxes	\$ (108,560)	
3	Less: Adjusted State Income Tax Expense	(4,845)	
	Less: Synchronized Interest as of June 30, 2024	9,691	
4	Federal Taxable Income	\$ (113,406)	
5	Federal Income Tax Rate	21.00%	
6	Pro-forma (Present Rates) Federal Income Tax Expense	(23,815)	
7	Less: Amortization of Investment Tax Credit	-	
8	Less: Excess ADIT	8,968	
9	Adjusted Federal Income Tax Expense	(32,783)	
10	Less: Test Year Federal Income Tax	(133,711)	
11	<b>Adjustment for Federal Income Tax:</b>		<u>\$ 100,928</u>



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Pro Forma Adjustment of Utility Plant In Service and Depreciation Expense  
For Pro Forma Additional Plant Placed in Service From January 1, 2024 to June 30, 2024

Line Number	Description of Plant Asset Category	Column A Plant Account Number	Column C Additional Plant Added	Column F Depreciation Rate	Column G Pro Forma Depreciation
1	Organization	(301)	\$ -	0.00%	\$ -
2	Land and land rights	(374)	-	0.00%	-
4	Mains	(376)	3,407	3.00%	102
5	Equipment General	(378)	793	3.00%	24
7	Services	(380)	13,012	3.00%	390
8	Meters	(381)	-	3.00%	-
9	House Regulators	(383)	-	3.00%	-
10	Regulating Station Equipment	(385)	-	3.00%	-
11	Land and land rights	(389)	-	0.00%	-
12	Structures and improvements	(390)	-	3.00%	-
13	Office Furniture and Equipment	(391)	-	10.00%	-
14	Transportation Equipment	(392)	-	20.00%	-
15	Tools and Shop Equipment	(394)	22,111	10.00%	2,211
16	Power Operated Equipment	(396)	-	10.00%	-
17	Communication equipment	(397)	-	10.00%	-
18	Miscellaneous equipment	(398)	-	10.00%	-
19	Computer Equipment	(399)	-	10.00%	-
20	<b>Total Pro Forma Plant and Depreciation</b>		<u>\$ 39,323</u>		<u>\$ 2,727</u>

South Eastern Indiana Natural Gas Company, Inc.  
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Adjustment of Operating Expenses for Miscellaneous Expense Elimination

Line Number	Description	Totals	Grand Totals
1	<b><u>Elimination of IEA Dues Deemed Lobbying Expense:</u></b>		
2	Indiana Energy Association - March 31, 2023	\$ 97	
3	Indiana Energy Association - June 15, 2023	287	
4	Indiana Energy Association - September 15, 2023	287	
5	Indiana Energy Association - November 1, 2023	<u>295</u>	
6	Total Indiana Energy Association Dues Paid - 2023:	<u>\$ 965</u>	
7	Portion Considered Non-Deductible (15%):	<u>\$ 145</u>	
8	Adjustment of 15% of IEA Dues Deemed Lobbying Expense:		<u>\$ (145)</u>
9	Adjustment of Indiana Energy Association Dues that OUCC		
10	deems to be Lobbying Expense (15% of total dues)		

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Adjustment of Operating Revenues for Proposed Rate Increase

Line Number	Description	Totals	Grand Total
1	<b><u>Operating Revenue Increase:</u></b>		
2	Adjusted Sales of Gas at Present Rates	\$ 1,222,581	
3	Add: Requested Rate Increase	<u>33.09%</u>	
4	<b>Adjustment to Operating Revenue:</b>		<u><u>\$ 404,599</u></u>

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**Adjustment to Bad Debt and IURC Fee Expense Items as a Result of Proposed Rate Increase**

Line Number	Description	Totals	Grand Total
1	<b><u>Operation and Maintenance Expense - Bad Debt Increase:</u></b>		
2	Proposed Revenue Increase	\$ 404,599	
3	Average Bad Debt Percentage	<u>0.000000%</u>	
4	<b>Adjustment to O&amp;M Expense - Bad Debt:</b>		<u><u>\$ -</u></u>
5	<b><u>Operation and Maintenance Expense - IURC Fee:</u></b>		
6	Proposed Revenue Increase	404,599	
7	Current IURC Rate	<u>0.150000%</u>	
8	<b>Adjustment to O&amp;M Expense - IURC Fee:</b>		<u><u>\$ 607</u></u>
9	<b>Total Adjustment to O&amp;M Expense - Bad Debt and IURC Fee:</b>		<u><u>\$ 607</u></u>

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Adjustment for Gross Receipts Tax on Proposed Revenue Increase

Line Number	Description	Totals	Grand Total
1	<b>Gross Receipts Tax:</b>		
2	Proposed Revenue Increase	\$ 404,599	
3	Less: Bad Debt Expense on Proposed Revenue Increase	-	
4	Utility Revenues Subject to Gross Receipts Tax	\$ 404,599	
5	Current Gross Receipts Tax Rate	0.00%	
6	<b>Adjustment for Gross Receipts Tax on Proposed Revenue Increase:</b>		<u>\$ -</u>

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Adjustment for Property Tax on Proposed Revenue Increase

Line Number	Description	Totals	Grand Total
1	<b>Property Tax:</b>		
2	Property Tax Assessment	\$ 1,764,186	
3	Weighted Tax Rate	<u>2.2283%</u>	
4	Pro Forma Property Tax after Proposed Revenue Increase	<u>\$ 39,311</u>	
5	Less: Pro Forma Property Tax Expense	<u>39,311</u>	
6	<b>Adjustment for Property Tax on Proposed Revenue Increase:</b>		<u><u>\$ -</u></u>

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Adjustment of State Income Tax for Proposed Revenue Increase

Line Number	Description	Totals	Grand Total
1	<b>State Income Tax:</b>		
2	Proposed Revenue Increase	\$ 404,599	
3	Less: IURC Fee on Proposed Revenue Increase	607	
4	Less: Bad Debt Expense on Proposed Revenue Increase	-	
5	State Taxable Income	\$ 403,992	
6	State Income Tax Rate	4.90%	
7	<b>Adjustment for State Income Tax on Proposed Revenue Increase:</b>		<b>\$ 19,796</b>

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Adjustment of Federal Income Tax on Proposed Revenue Increase

Line Number	Description	Totals	Grand Total
1	<b>Federal Income Tax:</b>		
2	Proposed Revenue Increase	\$ 404,599	
3	Less: Increase in IURC Fee on Proposed Revenue Increase	607	
4	Less: Increase in Bad Debt Expense on Proposed Revenue Increase	-	
5	Less: Increase in Utility Receipts Tax on Proposed Revenue Increase	-	
6	Less: Increase in State Income Tax on Proposed Revenue Increase	<u>19,796</u>	
7	Federal Taxable Income on Proposed Revenue Increase	\$ 384,196	
8	Federal Income Tax Rate	<u>21.00%</u>	
9	<b>Adjustment for Federal Income Tax on Proposed Revenue Increase:</b>		<u><u>\$ 80,681</u></u>



**South Eastern Indiana Natural Gas Company, Inc.**  
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**Original Cost Rate Base as of December 31, 2023, with updates through June 30, 2024**

Line Number	Description	Column A Test Year Ended 12/31/2023	Column B Test Year Ended 6/30/2024	Column C Pro Forma Proposed Rates
1	Utility Plant in Service as of December 31, 2023	\$ 5,477,426	\$ 5,477,426	\$ 5,477,426
1a	Pro Forma Utility Plant Added in Service - January 1 - June 30, 2024		39,323	39,323
2	Less: Accumulated Depreciation as of December 31, 2023	3,136,777	3,136,777	3,136,777
2a	Less: Accumulated Depreciation - January 1 - June 30, 2024		78,483	78,483
3	Net Gas Plant In Service	<u>\$ 2,340,649</u>	<u>\$ 2,301,489</u>	<u>\$ 2,301,489</u>
4	Add: Add: Gas stored underground	\$ 288,980	\$ 153,770	\$ 153,770
5	Add: Working Capital (O&M Expenses / 8)	144,174	144,174	144,174
6	Add: Material and supplies (13 Month Average)	<u>79,418</u>	<u>92,534</u>	<u>92,534</u>
7	Total Original Cost Rate Base	<u>\$ 2,853,221</u>	<u>\$ 2,691,967</u>	<u>\$ 2,691,967</u>
8	Net operating income			
9	(Pro-Forma proposed rates)	<u>\$ (476,777)</u>	<u>\$ (80,889)</u>	<u>\$ 222,626</u>
10	Rate of return on original cost			
11	(Line 7 divided by Line 6)	<u>-16.71%</u>	<u>-3.00%</u>	<u>8.27%</u>

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

A. Capital Structure as of December 31, 2023

Line Number	Class of Capital	Column A Amount as of 12/31/2023	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,348,304	100.00%	10.10%	10.10%
4	<b>Totals</b>	<u>\$ 1,348,304</u>	<u>100.00%</u>		<u>10.10%</u>

B. Capital Structure - For Presentation

Line Number	Class of Capital	Column A Amount as of 12/31/2023	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Post-1970 ITC	-	0.00%	0.00%	0.00%
4	Common Equity	1,348,304	76.73%	10.10%	7.75%
5	Deferred Taxes	286,016	16.28%	0.00%	0.00%
6	Customer Deposits	122,990	7.00%	6.00%	0.42%
7	<b>Totals</b>	<u>\$ 1,757,310</u>	<u>100.00%</u>		<u>8.17%</u>

C. Calculation of Synchronized Interest

Line Number	Class of Capital	Column A Amount as of 12/31/2023	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,348,304	76.73%	10.10%	7.75%
4	Deferred Taxes	286,016	16.28%	0.00%	0.00%
5	Customer Deposits	122,990	7.00%	6.00%	0.42%
6	<b>Totals</b>	<u>\$ 1,757,310</u>	<u>100.00%</u>		<u>8.17%</u>

Rate Base		\$ 2,691,967
Weighted cost debt	(x)	0.42%
Synchronized interest		<u>\$ 11,306</u>

Note: Use total weighted cost rate found in "A" to be shown in "B" line 3.

Apply the Line 1 weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return on Original Cost" page to find the synchronized interest to use for tax calculations.

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

A. Capital Structure as of June 30, 2024

Line Number	Class of Capital	Column A Amount as of 6/30/2024	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,426,271	100.00%	10.10%	10.10%
4	<b>Totals</b>	<u>\$ 1,426,271</u>	<u>100.00%</u>		<u>10.10%</u>

B. Capital Structure - For Presentation

Line Number	Class of Capital	Column A Amount as of 6/30/2024	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Post-1970 ITC	-	0.00%	0.00%	0.00%
4	Common Equity	1,426,271	78.32%	10.10%	7.91%
5	Deferred Taxes	286,016	15.71%	0.00%	0.00%
6	Customer Deposits	108,875	5.98%	6.00%	0.36%
7	<b>Totals</b>	<u>\$ 1,821,162</u>	<u>100.00%</u>		<u>8.27%</u>

C. Calculation of Synchronized Interest

Line Number	Class of Capital	Column A Amount as of 6/30/2024	Column B Percent of Total	Column C Cost Percentage	Column D Weighted Cost
1	Long Term Debt	\$ -	0.00%	0.00%	0.00%
2	Preferred Equity	-	0.00%	0.00%	0.00%
3	Common Equity	1,426,271	78.32%	10.10%	7.91%
4	Deferred Taxes	286,016	15.71%	0.00%	0.00%
5	Customer Deposits	108,875	5.98%	6.00%	0.36%
6	<b>Totals</b>	<u>\$ 1,821,162</u>	<u>100.00%</u>		<u>8.27%</u>

Rate Base		\$ 2,691,967
Weighted cost debt	(x)	0.36%
Synchronized interest		<u>\$ 9,691</u>

Note: Use total weighted cost rate found in "A" to be shown in "B" line 3.

Apply the Line 1 weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return on Original Cost" page to find the synchronized interest to use for tax calculations.

**South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031**

**Calculation of Gross Revenue Conversion Factor**

Line Number	Description	Totals	Grand Total
1	<b>Tax Gross-Up Calculation:</b>		
2	Gross Revenue Change	100.0000%	
3	Less: Uncollectible Expense	0.000000%	
4	Total Before Gross Up and IURC Fees	<u>100.0000%</u>	
5			
6	Less: IURC Fee	0.150000%	
	Total Before State and Federal Tax Gross Up	<u>99.8500%</u>	
7			
8	Less: State Income Tax @ 2021 Rate of 4.9% (effective as of 7/1/2021)	4.8927%	
	Less: Gross Income Tax @ 0.00% (effective as of 7/1/2022)	0.0000%	
9	Income Before Federal Income Taxes	<u>94.9573%</u>	
10	Less: Federal Income Tax @ 21.0%	<u>19.9410%</u>	
11	Income after Income Taxes	<u>75.0163%</u>	
12	Gross Revenue Conversion Factor		<u><u>133.3044%</u></u>

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

Revenue Requirement Calculation

Line Number	Description	Totals	Grand Total
1	Total rate base		\$ 2,691,967
2	Total weighted cost of capital	(x %)	<u>8.27%</u>
3	Pro-Forma net operating income		<u>\$ 222,626</u>
4	Less: Pro-forma net operating income (pro forma present rates)		<u>\$ (80,889)</u>
5	Difference		\$ 303,515
6	Revenue conversion factor		<u>133.3044%</u>
7	Revenue Deficit (Excess)		<u>\$ 404,599</u>

**South Eastern Indiana Natural Gas Company Inc.**  
Cause No. 46074 U  
Weather Normalized (NTA) Sales Adjustment  
(1)

NOAA AVERAGE 1981-2010					
Line Number	Cincinnati MONTH	ACTUAL	30-YEAR	HDD	HDD
		NOAA HDD 2023	AVERAGE NOAA HDD	VARIANCE	% VARIANCE
1	January	820	1,058	-238	-22.50%
2	February	631	855	-224	-26.20%
3	March	656	666	-10	-1.50%
4	April	326	341	-15	-4.40%
5	May	0	0	0	0
6	June	0	0	0	0
7	July	0	0	0	0
8	August	0	0	0	0
9	September	0	0	0	0
10	October	283	304	-21	-6.91%
11	November	603	598	5	0.84%
12	December	941	958	-17	-1.77%
13	<b>TOTAL</b>	<b>4,260</b>	<b>4,780</b>	<b>(520)</b>	

NOAA AVERAGE 1991-2020					
Cincinnati MONTH	ACTUAL	30-YEAR	HDD	HDD	
	NOAA HDD 2023	AVERAGE NOAA HDD	VARIANCE	% VARIANCE	
January	820	1,043	-223	-21.38%	
February	631	847	-216	-25.50%	
March	656	665	-9	-1.35%	
April	326	328	-2	-0.61%	
May	0	0	0	0	
June	0	0	0	0	
July	0	0	0	0	
August	0	0	0	0	
September	0	0	0	0	
October	283	296	-13	-4.39%	
November	603	617	-14	-2.27%	
December	941	911	30	3.29%	
<b>TOTAL</b>	<b>4,260</b>	<b>4,707</b>	<b>(447)</b>		

Baseload Sales Dth				
	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	
14	July	919	900	1,452
15	August	968	940	1,342
16	<b>Total</b>	<b>1,888</b>	<b>1,840</b>	<b>2,795</b>
17	<b>Average</b>	<b>944</b>	<b>920</b>	<b>1,397</b>

Dth Sales less Baseload Sales Dth			
	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)
January	22457	8599	6420
February	16712	6056	4782
March	15020	5074	5418
April	6150	1855	2485
May	0	0	0
June	0	0	0
July	0	0	0
August	0	0	0
September	0	0	0
October	2423	539	538
November	6069	1891	1461
December	15297	5118	4115

HDD % Variance Multiplied by Dth Sales Less Baseload Sales Dth (1981-2010)				
MONTH	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	
26	January	-5,053	-1,935	-1,444
27	February	-4,379	-1,587	-1,253
28	March	-225	-76	-81
29	April	-271	-82	-109
30	May	0	0	0
31	June	0	0	0
32	July	0	0	0
33	August	0	0	0
34	September	0	0	0
35	October	-167	-37	-37
36	November	51	16	12
37	December	-271	-91	-73
38	<b>TOTAL</b>	<b>-10,314</b>	<b>-3,791</b>	<b>6,523</b>

HDD % Variance Multiplied by Dth Sales Less Baseload Sales Dth (1991-2020)			
MONTH	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)
January	-4,801	-1,838	-1,373
February	-4,262	-1,544	-1,219
March	-203	-68	-73
April	-38	-11	-15
May	0	0	0
June	0	0	0
July	0	0	0
August	0	0	0
September	0	0	0
October	-106	-24	-24
November	-138	-43	-33
December	503	168	135
<b>TOTAL</b>	<b>-9,044</b>	<b>-3,361</b>	<b>5,683</b>

Impact of 30-Year NOAA HDD Average Change in Sales Dth				
MONTH	Residential Sales (RS)	General Sales (GS)	General Sales-Large (GS)	
39	January	252	96	72
40	February	117	42	33
41	March	23	8	8
42	April	233	70	94
43	May	0	0	0
44	June	0	0	0
45	July	0	0	0
46	August	0	0	0
47	September	0	0	0
48	October	61	14	14
49	November	-189	-59	-45
50	December	774	259	208
51	Difference	1,270	430	384
52	Vol. Rate Dth	\$ 4,3775	\$ 2,8443	\$ 2,8443
53	Total Adjustment	\$ 5,561	\$ 1,224	\$ 1,092
54	Per Rate Class			
	<b>Total NTA Adjustment</b>		<b>\$ 7,878</b>	

- Q 8.2:** Referring to the Application, page 28a, Adjustment 1 - Normalized Sales Adjustment (page 2 of 2), please see the data section titled “NOAA Average from 1971-2000 for Cincinnati.” Applicant apparently presents this data to calculate the change in heating degree days between the previous NOAA 30-year average (1981-2010) and the current NOAA 30-year average (1991-2020).
- a. Please confirm both the header and data in this section are correct.
  - b. If subpart a. is confirmed, please explain why Applicant is using 1971-2000 data for Cincinnati in this table and not the 30-year NOAA Average 1981-2010 for Cincinnati (used in Applicant’s most recent Rate Case, Cause No. 45027).
  - c. If subpart a. is not confirmed, please provide the correct header, data, supporting workpaper, and an explanation and corrected numbers for any computation that changes as result of this correction.
  - d. Please provide the source of the data presented in the columns “Actual NOAA Days,” and “30 Year Average.”

**Response:**

- a. **The header and data reflect “NOAA Average 1971-2000 for Cincinnati”. This is incorrect. It should reflect “NOAA Average 1981-2000 for Cincinnati”. The header and data have been corrected to reflect NOAA Average for 1981-2000 for Cincinnati. The update is included in the response to Q 8.4, which updates the Revenue Requirement file for all updates made as a result of corrections made relative to Q 8.2, 8.3, and 8.4.**
- b. **See response to a. above.**
- c. **See response to a. above.**
- d. **Please see attached files “Greater Cincinnati Heating Degree Days as of April 2024.xlsx” for Actual NOAA Days data and attached file NOAA HDD 1991-2020 30 Yr Average - Cincinnati - April 2024.xlsx” for 30 Year Average information for 1991-2020. 30 Year Average information for 1981-2010 was taken from Cause No. 45027 file data.**

## Greater Cincinnati Airport

The tables below display average monthly climate and weather indicators in Greater Cincinnati Airport Ohio.

[Temperature by: Fahrenheit / Centigrade](#)

Greater Cincinnati Airport Temperature	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Avg. Temperature	28.1	31.8	43	53.2	62.9	71	75.1	73.5	67.3	55.1	44.3	33.5	53.2
Avg. Max Temperature	36.6	40.8	53	64.2	74	82	85.5	84.1	77.9	66	53.3	41.5	63.2
Avg. Min Temperature	19.5	22.7	33.1	42.2	51.8	60	64.8	62.9	56.6	44.2	35.3	25.3	43.2
Days with Max Temp of 90 F or Higher	0	0	0	0	< 0.5	4	8	6	2	0	0	0	19
Days with Min Temp Below Freezing	26	22	16	5	< 0.5	0	0	0	< 0.5	3	13	22	106

Greater Cincinnati Airport Heating and Cooling	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Heating Degree Days	1144	930	682	354	151	11	0	0	51	327	621	977	5248
Cooling Degree Days	0	0	0	0	86	191	313	266	120	20	0	0	996

Greater Cincinnati Airport Precipitation	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Precipitation (inches)	2.6	2.7	4.2	3.8	4.3	3.8	4.2	3.4	2.9	2.9	3.5	3.2	41.3
Days with Precipitation 0.01 inch or More	12	11	13	13	12	11	10	9	8	8	11	12	131
Monthly Snowfall (inches)	7.2	5.7	4.5	0.5	0	< 0.05	< 0.05	0	0	0.3	2	3.7	23.9

Other Greater Cincinnati Airport Weather Indicators	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
Average Wind Speed	10.5	10.4	11	10.6	8.7	7.9	7.2	6.8	7.4	8.1	9.7	10	9
Clear Days	5	5	5	6	6	7	8	8	10	10	6	5	81
Partly Cloudy Days	6	6	7	8	10	10	12	12	9	7	6	6	98
Cloudy Days	20	17	19	17	15	13	12	11	11	13	18	20	186
Percent of Possible Sunshine	33	40	48	56	57	61	61	61	61	54	36	31	50
Avg. Relative Humidity	58	73.5	71	68	67.5	69.5	71.5	73	73.5	70.5	68	71.5	75.5

File location:  
<https://www.climate-zone.com/climate/united-states/ohio/greater-cincinnati-airport/#:~:text=Days%20with%20Min%20Temp%20Below%20Freezing%2C%2026.0%2C,0.0%2C%200.0%2C%2051.0%2C%20327%2C%20621%2C%20977%2C%205248.>



HEATING DEGREE DAY DATA MONTHLY SUMMARY  
CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA

MONTHLY DATA FOR JAN 2023

ACCUMULATIONS ARE FROM JULY 1, 2022

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM L YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	441	-250	-244	1395	-389	-9	-22	-1
AL HUNTSVILLE	HSV	489	-291	-315	1631	-418	-95	-20	-6
AL MOBILE	MOB	243	-212	-285	782	-330	-190	-30	-20
AL MONTGOMERY	MGM	346	-222	-229	1100	-322	-54	-23	-5
AL MUSCLE SHOALS	MSL	478	-300	-271	1619	-436	78	-21	5
AL TUSCALOOSA	TCL	422	-201	-202	1312	-258	-4	-16	0
AK ANCHORAGE	ANC	1267	-259	-58	5788	-443	-187	-7	-3
AK BARROW	BRW	2207	-233	-180	9246	-1676	-813	-15	-8
AK BETHEL	BET	1690	-123	-159	6800	-472	-694	-6	-9
AK BETTLES	BTT	2087	-278	-269	8528	-751	-595	-8	-7
AK BIG DELTA	BIG	1778	-436	-223	7463	-1256	-666	-14	-8
AK COLD BAY	CDB	1161	19	21	4858	-401	-308	-8	-6
AK CORDOVA	CDV	957	-296	-136	4818	-644	-704	-12	-13
AK FAIRBANKS	FAI	2013	-302	-195	7701	-1001	-336	-12	-4
AK GULKANA	GKN	1875	-288	-159	8067	-423	-287	-5	-3
AK HOMER	HOM	1023	-267	-245	4968	-651	-757	-12	-13
AK JUNEAU	JNU	935	-284	-123	4540	-459	-316	-9	-7
AK KENAI	ENA	1284	-317	-148	6190	-367	-401	-6	-6
AK KETCHIKAN	KTN	790	-183	-96	3699	-376	-395	-9	-10
AK KING SALMON	AKN	1273	-265	-283	5776	-609	-1218	-10	-17
AK KODIAK	ADQ	947	-149	-105	4311	-666	-551	-13	-11
AK KOTZEBUE	OTZ	1898	-194	-488	7897	-647	-1258	-8	-14
AK MCGRATH	MCG	1894	-329	23	7886	-584	-6	-7	0
AK NOME	OME	1798	-38	-177	7033	-634	-1131	-8	-14
AK NORTHWAY	ORT	2147	-376	-293	8763	-756	-573	-8	-6
AK ST PAUL ISLAND	SNP	1161	-59	-144	5422	-395	-250	-7	-4
AK SITKA	SIT	707	-228	-159	3489	-570	-441	-14	-11
AK TALKEETNA	TKA	1340	-336	-99	6208	-599	-321	-9	-5
AK UNALAKLEET	UNK	1744	-171	-235	6976	-843	-1201	-11	-15
AK VALDEZ	VWS	867	-469	-71	3890	-1826	-187	-32	-5
AK YAKUTAT	YAK	965	-251	-143	4661	-629	-584	-12	-11
AZ DOUGLAS	DUG	202	-393	90	387	-1280	189	-77	95
AZ FLAGSTAFF	FLG	614	-485	-48	1796	-2105	227	-54	14
AZ PHOENIX	PHX	335	13	125	772	-8	372	-1	93
AZ TUCSON	TUS	407	6	86	962	-64	362	-6	60
AZ WINSLOW	INW	881	-80	-5	2718	-179	232	-6	9
AZ YUMA	NYL	264	36	90	610	41	255	7	72
AR EL DORADO	ELD	480	-183	-175	1521	-181	161	-11	12
AR FAYETTEVILLE	FYV	719	-234	-177	2207	-385	235	-15	12
AR FORT SMITH	FSM	604	-247	-204	1776	-436	153	-20	9
AR HARRISON	HRO	397	-535	-209	1260	-1284	264	-50	27
AR LITTLE ROCK	LIT	497	-273	-210	1586	-343	50	-18	3
AR TEXARKANA	TXK	373	-269	-204	1194	-428	93	-26	8
CA BAKERSFIELD	BFL	443	-78	-12	1342	-65	110	-5	9
CA BLYTHE	BLH	289	-54	107	808	-79	386	-9	91
CA EUREKA	EKA	520	-10	-34	2684	227	-29	9	-1
CA FRESNO	FAT	454	-124	6	1404	-202	152	-13	12
CA IMPERIAL	IPL	299	-10	45	688	-85	179	-11	35
CA LOS ANGELES	LAX	299	47	128	695	64	85	10	14
CA MT SHASTA	MHS	497	-424	39	1603	-1785	217	-53	16

OH CLEVELAND	CLE	883	-322	-396	2842	-602	-139	-17	-5
OH COLUMBUS	CMH	856	-298	-371	2813	-414	-26	-13	-1
OH CINCINNATI	CVG	820	-290	-329	2670	-410	14	-13	1
OH DAYTON	DAY	849	-336	-378	2790	-549	-45	-16	-2
OH FINDLAY	FDY	896	-359	-389	2873	-740	-79	-20	-3
OH MANSFIELD	MFD	726	-520	-371	2148	-1485	-113	-41	-5
OH TOLEDO	TOL	921	-360	-414	2898	-819	-145	-22	-5
OH YOUNGSTOWN	YNG	916	-327	-416	3093	-569	-81	-16	-3
OH LANCASTER	LHQ	855	-339	-380	2982	-418	88	-12	3
OK GAGE	GAG	537	-460	-62	1440	-1342	358	-48	33
OK HOBART	HBR	675	-198	-165	2041	-247	310	-11	18
OK MCALESTER	MLC	624	-185	-147	1890	-176	304	-9	19
OK OKLAHOMA CITY	OKC	688	-196	-173	2147	-181	343	-8	19
OK PONCA CITY	PNC	453	-515	-134	1345	-1207	362	-47	37
OK TULSA	TUL	717	-181	-131	2101	-228	363	-10	21
OR ASTORIA	AST	648	-47	32	2506	-283	-144	-10	-5
OR BAKER	BKE	1132	-87	-153	4178	-115	2	-3	0
OR BURNS	BNO	1309	50	122	4566	-42	593	-1	15
OR EUGENE	EUG	712	-57	4	2424	-280	118	-10	5
OR MEDFORD	MFR	716	-88	33	2300	-375	-35	-14	-1
OR NORTH BEND	OTH	298	-290	-13	1017	-1463	235	-59	30
OR PENDLETON	PDT	798	-173	-163	2937	-251	-26	-8	-1
OR PORTLAND	PDX	666	-99	-52	2242	-278	15	-11	1
OR REDMOND	RDM	611	-374	-161	2274	-1316	159	-37	8
OR SALEM	SLE	677	-88	-22	2313	-380	101	-14	5
PA ALLENTOWN	ABE	820	-339	-408	2931	-434	-64	-13	-2
PA ALTOONA	AOO	1198	31	-496	5361	1942	-1075	57	-17
PA BRADFORD	BFD	992	-375	-441	3544	-808	-170	-19	-5
PA DU BOIS	DUJ	922	-364	-407	3250	-661	-92	-17	-3
PA ERIE	ERI	946	-250	-323	3032	-380	150	-11	5
PA HARRISBURG	CXY	731	-345	-373	2476	-549	-85	-18	-3
PA PHILADELPHIA	PHL	679	-341	-332	2208	-525	-61	-19	-3
PA PITTSBURGH	PIT	871	-292	-418	3028	-329	4	-10	0
PA SCRANTON	AVP	825	-389	-470	2882	-686	-173	-19	-6
PA WILLIAMSPORT	IPT	829	-382	-462	2941	-579	-141	-16	-5
RI PROVIDENCE	PVD	844	-281	-305	2643	-570	-112	-18	-4
SC CHARLESTON	CHS	292	-231	-261	930	-332	-201	-26	-18
SC COLUMBIA	CAE	427	-201	-230	1401	-233	-33	-14	-2
SC FLORENCE	FLO	427	-207	-217	1380	-233	43	-14	3
SC GREENVILLE	GSP	535	-215	-227	1839	-180	101	-9	6
SD ABERDEEN	ABR	1582	-96	-70	4955	-108	524	-2	12
SD HURON	HON	1510	-62	-18	4641	-89	593	-2	15
SD PIERRE	PIR	1005	-458	-54	3104	-1294	604	-29	24
SD RAPID CITY	RAP	1187	-127	9	4215	-14	579	0	16
SD SIOUX FALLS	FSD	1457	-109	6	4357	-362	585	-8	16
SD WATERTOWN	ATY	1579	-130	-113	4953	-351	430	-7	10
TN BRISTOL	TRI	400	-539	-263	1210	-1502	-40	-55	-3
TN CHATTANOOGA	CHA	520	-277	-252	1720	-412	-17	-19	-1
TN CROSSVILLE	CSV	359	-569	-252	1071	-1577	-25	-60	-2
TN JACKSON	MKL	601	-241	-285	2039	-171	117	-8	6
TN KNOXVILLE	TYS	622	-219	-262	2068	-208	23	-9	1
TN MEMPHIS	MEM	513	-257	-257	1644	-300	131	-15	9
TN NASHVILLE	BNA	557	-302	-321	1806	-470	-32	-21	-2
TX ABILENE	ABI	435	-243	-191	1382	-368	286	-21	26
TX ALICE	ALI	75	-250	-241	466	-253	31	-35	7
TX AMARILLO	AMA	750	-170	-97	2355	-330	458	-12	24
TX AUSTIN	AUS	304	-171	-159	929	-191	215	-17	30
TX BROWNSVILLE	BRO	68	-138	-79	335	-132	150	-28	81
TX COLLEGE STATION	CLL	113	-359	-40	386	-727	208	-65	117
TX CORPUS CHRISTI	CRP	133	-166	-166	534	-129	100	-19	23
TX DALHART	DHT	417	-562	-84	1251	-1701	406	-58	48
TX DALLAS FT WORTH	DFW	408	-242	-186	1241	-346	220	-22	22
TX DEL RIO	DRT	191	-232	-97	725	-291	293	-29	68
TX EL PASO	ELP	520	-112	-63	1446	-293	250	-17	21
TX GALVESTON	GLS	133	-183	-124	511	-168	166	-25	48

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Cause No. 46074 U

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HEATING DEGREE DAY DATA MONTHLY SUMMARY  
CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA

MONTHLY DATA FOR FEB 2023

ACCUMULATIONS ARE FROM JULY 1, 2022

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM L YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	282	-232	-139	1677	-621	-148	-27	-8
AL HUNTSVILLE	HSV	343	-244	-201	1974	-662	-296	-25	-13
AL MOBILE	MOB	155	-171	-175	937	-501	-365	-35	-28
AL MONTGOMERY	MGM	194	-221	-117	1294	-543	-171	-30	-12
AL MUSCLE SHOALS	MSL	323	-250	-214	1942	-686	-136	-26	-7
AL TUSCALOOSA	TCL	273	-157	-138	1585	-415	-142	-21	-8
AK ANCHORAGE	ANC	1237	-58	211	7025	-501	24	-7	0
AK BARROW	BRW	2160	-107	-111	11406	-1783	-924	-14	-7
AK BETHEL	BET	1517	-91	56	8317	-563	-638	-6	-7
AK BETTLES	BTT	2059	18	-27	10587	-733	-622	-6	-6
AK BIG DELTA	BIG	1719	-61	47	9182	-1317	-619	-13	-6
AK COLD BAY	CDB	909	-139	59	5767	-540	-249	-9	-4
AK CORDOVA	CDV	1017	-41	153	5835	-685	-551	-11	-9
AK FAIRBANKS	FAI	1808	-118	3	9509	-1119	-333	-11	-3
AK GULKANA	GKN	1600	-133	243	9667	-556	-44	-5	0
AK HOMER	HOM	1058	-67	182	6026	-718	-575	-11	-9
AK JUNEAU	JNU	980	-30	125	5520	-489	-191	-8	-3
AK KENAI	ENA	1293	-64	208	7483	-431	-193	-5	-3
AK KETCHIKAN	KTN	826	21	88	4525	-355	-307	-7	-6
AK KING SALMON	AKN	1247	-137	286	7023	-746	-932	-10	-12
AK KODIAK	ADQ	941	-42	166	5252	-708	-385	-12	-7
AK KOTZEBUE	OTZ	1953	35	-59	9850	-612	-1317	-6	-12
AK MCGRATH	MCG	1737	-110	86	9623	-694	80	-7	1
AK NOME	OME	1722	59	154	8755	-575	-977	-6	-10
AK NORTHWAY	ORT	1890	-151	70	10653	-907	-503	-8	-5
AK ST PAUL ISLAND	SNP	1036	-138	-41	6458	-533	-291	-8	-4
AK SITKA	SIT	799	-11	104	4288	-581	-337	-12	-7
AK TALKEETNA	TKA	1372	-19	265	7580	-618	-56	-8	-1
AK UNALAKLEET	UNK	1629	-74	-6	8605	-917	-1207	-10	-12
AK VALDEZ	VWS	865	-261	211	4755	-2087	24	-31	1
AK YAKUTAT	YAK	970	-57	85	5631	-686	-499	-11	-8
AZ DOUGLAS	DUG	136	-306	24	523	-1586	213	-75	69
AZ FLAGSTAFF	FLG	592	-338	38	2388	-2443	265	-51	12
AZ PHOENIX	PHX	214	27	51	986	19	423	2	75
AZ TUCSON	TUS	319	44	28	1281	-20	390	-2	44
AZ WINSLOW	INW	790	77	40	3508	-102	272	-3	8
AZ YUMA	NYL	214	100	72	824	141	327	21	66
AR EL DORADO	ELD	352	-120	-201	1873	-301	-40	-14	-2
AR FAYETTEVILLE	FYV	505	-205	-221	2712	-590	14	-18	1
AR FORT SMITH	FSM	424	-187	-214	2200	-623	-61	-22	-3
AR HARRISON	HRO	237	-458	-227	1497	-1742	37	-54	3
AR LITTLE ROCK	LIT	364	-185	-197	1950	-528	-147	-21	-7
AR TEXARKANA	TXK	278	-160	-197	1472	-588	-104	-29	-7
CA BAKERSFIELD	BFL	422	98	117	1764	33	227	2	15
CA BLYTHE	BLH	256	72	170	1064	-7	556	-1	109
CA EUREKA	EKA	600	149	82	3284	376	53	13	2
CA FRESNO	FAT	443	66	131	1847	-136	283	-7	18
CA IMPERIAL	IPL	262	90	66	950	5	245	1	35
CA LOS ANGELES	LAX	277	72	120	972	136	205	16	27
CA MT SHASTA	MHS	497	-256	201	2100	-2041	418	-49	25

OH CLEVELAND	CLE	753	-272	-231	3595	-874	-370	-20	-9
OH COLUMBUS	CMH	679	-261	-237	3492	-675	-263	-16	-7
OH CINCINNATI	CVG	631	-250	-218	3301	-660	-204	-17	-6
OH DAYTON	DAY	682	-291	-243	3472	-840	-288	-19	-8
OH FINDLAY	FDY	777	-264	-205	3650	-1004	-284	-22	-7
OH MANSFIELD	MFD	563	-482	-237	2711	-1967	-350	-42	-11
OH TOLEDO	TOL	809	-270	-201	3707	-1089	-346	-23	-9
OH YOUNGSTOWN	YNG	774	-283	-216	3867	-852	-297	-18	-7
OH LANCASTER	LHQ	692	-288	-221	3674	-706	-133	-16	-3
OK GAGE	GAG	359	-384	-133	1799	-1726	225	-49	14
OK HOBART	HBR	590	-47	-138	2631	-294	172	-10	7
OK MCALESTER	MLC	470	-110	-165	2360	-286	139	-11	6
OK OKLAHOMA CITY	OKC	584	-64	-160	2731	-245	183	-8	7
OK PONCA CITY	PNC	335	-384	-158	1680	-1591	204	-49	14
OK TULSA	TUL	556	-102	-140	2657	-330	223	-11	9
OR ASTORIA	AST	649	66	76	3155	-217	-68	-6	-2
OR BAKER	BKE	1014	87	-154	5192	-28	-152	-1	-3
OR BURNS	BNO	1146	164	245	5712	122	838	2	17
OR EUGENE	EUG	694	79	70	3118	-201	188	-6	6
OR MEDFORD	MFR	670	60	80	2970	-315	45	-10	2
OR NORTH BEND	OTH	333	-152	66	1350	-1615	301	-54	29
OR PENDLETON	PDT	778	31	23	3715	-220	-3	-6	0
OR PORTLAND	PDX	653	48	67	2895	-230	82	-7	3
OR REDMOND	RDM	604	-183	23	2878	-1499	182	-34	7
OR SALEM	SLE	687	64	97	3000	-316	198	-10	7
PA ALLENTOWN	ABE	804	-163	-105	3735	-597	-169	-14	-4
PA ALTOONA	AOO	756	-227	-604	6117	1715	-1679	39	-22
PA BRADFORD	BFD	883	-285	-169	4427	-1093	-339	-20	-7
PA DU BOIS	DUJ	783	-299	-224	4033	-960	-316	-19	-7
PA ERIE	ERI	832	-214	-132	3864	-594	18	-13	0
PA HARRISBURG	CXY	640	-261	-142	3116	-810	-227	-21	-7
PA PHILADELPHIA	PHL	622	-236	-86	2830	-761	-147	-21	-5
PA PITTSBURGH	PIT	718	-261	-213	3746	-590	-209	-14	-5
PA SCRANTON	AVP	802	-225	-126	3684	-911	-299	-20	-8
PA WILLIAMSPORT	IPT	782	-232	-156	3723	-811	-297	-18	-7
RI PROVIDENCE	PVD	852	-113	-20	3495	-683	-132	-16	-4
SC CHARLESTON	CHS	160	-234	-114	1090	-566	-315	-34	-22
SC COLUMBIA	CAE	250	-235	-108	1651	-468	-141	-22	-8
SC FLORENCE	FLO	278	-195	-71	1658	-428	-28	-21	-2
SC GREENVILLE	GSP	338	-248	-159	2177	-428	-58	-16	-3
SD ABERDEEN	ABR	1396	84	-4	6351	-24	520	0	9
SD HURON	HON	1299	57	-11	5940	-32	582	-1	11
SD PIERRE	PIR	856	-281	-52	3960	-1575	552	-28	16
SD RAPID CITY	RAP	1045	-16	-86	5260	-30	493	-1	10
SD SIOUX FALLS	FSD	1251	15	-6	5608	-347	579	-6	12
SD WATERTOWN	ATY	1396	50	-62	6349	-301	368	-5	6
TN BRISTOL	TRI	200	-545	-154	1410	-2047	-194	-59	-12
TN CHATTANOOGA	CHA	334	-284	-169	2054	-696	-186	-25	-8
TN CROSSVILLE	CSV	188	-539	-134	1259	-2116	-159	-63	-11
TN JACKSON	MKL	459	-168	-219	2498	-339	-102	-12	-4
TN KNOXVILLE	TYS	397	-255	-175	2465	-463	-152	-16	-6
TN MEMPHIS	MEM	383	-182	-201	2027	-482	-70	-19	-3
TN NASHVILLE	BNA	395	-269	-205	2201	-739	-237	-25	-10
TX ABILENE	ABI	412	-65	-165	1794	-433	121	-19	7
TX ALICE	ALI	58	-139	-266	524	-392	-235	-43	-31
TX AMARILLO	AMA	590	-109	-218	2945	-439	240	-13	9
TX AUSTIN	AUS	271	-48	-159	1200	-239	56	-17	5
TX BROWNSVILLE	BRO	116	-9	-86	451	-141	64	-24	17
TX COLLEGE STATION	CLL	104	-205	-79	490	-932	129	-66	36
TX CORPUS CHRISTI	CRP	151	-40	-183	685	-169	-83	-20	-11
TX DALHART	DHT	294	-462	-203	1545	-2163	203	-58	15
TX DALLAS FT WORTH	DFW	370	-78	-158	1611	-424	62	-21	4
TX DEL RIO	DRT	201	-61	-89	926	-352	204	-28	28
TX EL PASO	ELP	422	-2	-74	1868	-295	176	-14	10
TX GALVESTON	GLS	158	-62	-105	669	-230	61	-26	10

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Cause No. 46074 U

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**HEATING DEGREE DAY DATA MONTHLY SUMMARY**  
**CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA**

Attachment OUCC-3  
 Cause No. 46074 U  
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**MONTHLY DATA FOR MAR 2023**

ACCUMULATIONS ARE FROM JULY 1, 2022

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM L YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	255	-84	-3	1932	-705	-151	-27	-7
AL HUNTSVILLE	HSV	318	-86	-22	2292	-748	-318	-25	-12
AL MOBILE	MOB	122	-60	-31	1059	-561	-396	-35	-27
AL MONTGOMERY	MGM	177	-73	-9	1471	-616	-180	-30	-11
AL MUSCLE SHOALS	MSL	302	-86	-7	2244	-772	-143	-26	-6
AL TUSCALOOSA	TCL	237	-21	-13	1822	-436	-155	-19	-8
AK ANCHORAGE	ANC	1222	10	226	8247	-491	250	-6	3
AK BARROW	BRW	2104	-319	-87	13510	-2102	-1011	-13	-7
AK BETHEL	BET	1420	-146	66	9737	-709	-572	-7	-6
AK BETTLES	BTT	1863	-25	160	12450	-758	-462	-6	-4
AK BIG DELTA	BIG	1587	6	105	10769	-1311	-514	-11	-5
AK COLD BAY	CDB	958	-111	-109	6725	-651	-358	-9	-5
AK CORDOVA	CDV	1078	24	191	6913	-661	-360	-9	-5
AK FAIRBANKS	FAI	1632	-38	52	11141	-1157	-281	-9	-2
AK GULKANA	GKN	1523	-20	153	11190	-576	109	-5	1
AK HOMER	HOM	1097	-6	203	7123	-724	-372	-9	-5
AK JUNEAU	JNU	1048	75	180	6568	-414	-11	-6	0
AK KENAI	ENA	1328	41	250	8811	-390	57	-4	1
AK KETCHIKAN	KTN	860	46	95	5385	-309	-212	-5	-4
AK KING SALMON	AKN	1300	14	166	8323	-732	-766	-8	-8
AK KODIAK	ADQ	987	-2	112	6239	-710	-273	-10	-4
AK KOTZEBUE	OTZ	1864	-144	47	11714	-756	-1270	-6	-10
AK MCGRATH	MCG	1605	-48	68	11228	-742	148	-6	1
AK NOME	OME	1663	-47	178	10418	-622	-799	-6	-7
AK NORTHWAY	ORT	1717	-12	65	12370	-919	-438	-7	-3
AK ST PAUL ISLAND	SNP	1087	-163	-138	7545	-696	-429	-8	-5
AK SITKA	SIT	867	57	129	5155	-524	-208	-9	-4
AK TALKEETNA	TKA	1259	-58	222	8839	-676	166	-7	2
AK UNALAKLEET	UNK	1518	-167	71	10123	-1084	-1136	-10	-10
AK VALDEZ	VWS	858	-233	226	5613	-2320	250	-29	5
AK YAKUTAT	YAK	1114	90	216	6745	-596	-283	-8	-4
AZ DOUGLAS	DUG	33	-314	7	556	-1900	220	-77	65
AZ FLAGSTAFF	FLG	433	-447	12	2821	-2890	277	-51	11
AZ PHOENIX	PHX	109	-16	55	1095	3	478	0	77
AZ TUCSON	TUS	178	-16	43	1459	-36	433	-2	42
AZ WINSLOW	INW	611	31	48	4119	-71	320	-2	8
AZ YUMA	NYL	87	14	45	911	155	372	21	69
AR EL DORADO	ELD	233	-53	-92	2106	-354	-132	-14	-6
AR FAYETTEVILLE	FYV	466	-54	-7	3178	-644	7	-17	0
AR FORT SMITH	FSM	351	-58	-31	2551	-681	-92	-21	-3
AR HARRISON	HRO	211	-292	29	1708	-2034	66	-54	4
AR LITTLE ROCK	LIT	290	-53	-24	2240	-581	-171	-21	-7
AR TEXARKANA	TXK	174	-87	-75	1646	-675	-179	-29	-10
CA BAKERSFIELD	BFL	348	112	188	2112	145	415	7	24
CA BLYTHE	BLH	56	-52	56	1120	-59	612	-5	120
CA EUREKA	EKA	641	166	95	3925	542	148	16	4
CA FRESNO	FAT	354	71	190	2201	-65	473	-3	27
CA IMPERIAL	IPL	121	5	67	1071	10	312	1	41
CA LOS ANGELES	LAX	290	90	153	1262	226	358	22	40
CA MT SHASTA	MHS	514	-224	331	2614	-2265	749	-46	40

OH CLEVELAND	CLE	780	-67	53	4375	-941	-317	-18	-7
OH COLUMBUS	CMH	699	-32	82	4191	-707	-181	-14	-4
OH CINCINNATI	CVG	656	-14	122	3957	-674	-82	-15	-2
OH DAYTON	DAY	690	-70	88	4162	-910	-200	-18	-5
OH FINDLAY	FDY	765	-74	107	4415	-1078	-177	-20	-4
OH MANSFIELD	MFD	547	-315	81	3258	-2282	-269	-41	-8
OH TOLEDO	TOL	775	-103	67	4482	-1192	-279	-21	-6
OH YOUNGSTOWN	YNG	834	-45	86	4701	-897	-211	-16	-4
OH LANCASTER	LHQ	715	-75	81	4389	-781	-52	-15	-1
OK GAGE	GAG	240	-325	9	2039	-2051	234	-50	13
OK HOBART	HBR	475	27	21	3106	-267	193	-8	7
OK MCALESTER	MLC	369	1	-12	2729	-285	127	-9	5
OK OKLAHOMA CITY	OKC	465	19	9	3196	-226	192	-7	6
OK PONCA CITY	PNC	159	-335	-18	1839	-1926	186	-51	11
OK TULSA	TUL	464	27	40	3121	-303	263	-9	9
OR ASTORIA	AST	659	86	64	3814	-131	-4	-3	0
OR BAKER	BKE	1004	199	231	6196	171	79	3	1
OR BURNS	BNO	1191	322	453	6903	444	1291	7	23
OR EUGENE	EUG	666	102	185	3784	-99	373	-3	11
OR MEDFORD	MFR	687	137	239	3657	-178	284	-5	8
OR NORTH BEND	OTH	301	-197	156	1651	-1812	457	-52	38
OR PENDLETON	PDT	687	64	140	4402	-156	137	-3	3
OR PORTLAND	PDX	600	64	138	3495	-166	220	-5	7
OR REDMOND	RDM	512	-236	140	3390	-1735	322	-34	10
OR SALEM	SLE	675	101	202	3675	-215	400	-6	12
PA ALLENTOWN	ABE	766	-31	40	4501	-628	-129	-12	-3
PA ALTOONA	AOO	815	-7	-41	6932	1708	-1720	33	-20
PA BRADFORD	BFD	960	-52	95	5387	-1145	-244	-18	-4
PA DU BOIS	DUJ	859	-63	72	4892	-1023	-244	-17	-5
PA ERIE	ERI	874	-26	99	4738	-620	117	-12	3
PA HARRISBURG	CXY	635	-88	53	3751	-898	-174	-19	-4
PA PHILADELPHIA	PHL	614	-67	81	3444	-828	-66	-19	-2
PA PITTSBURGH	PIT	773	-15	74	4519	-605	-135	-12	-3
PA SCRANTON	AVP	794	-63	61	4478	-974	-238	-18	-5
PA WILLIAMSPORT	IPT	770	-54	42	4493	-865	-255	-16	-5
RI PROVIDENCE	PVD	772	-45	59	4267	-728	-73	-15	-2
SC CHARLESTON	CHS	169	-73	34	1259	-639	-281	-34	-18
SC COLUMBIA	CAE	238	-83	23	1889	-551	-118	-23	-6
SC FLORENCE	FLO	254	-48	49	1912	-476	21	-20	1
SC GREENVILLE	GSP	333	-87	29	2510	-515	-29	-17	-1
SD ABERDEEN	ABR	1468	396	414	7819	372	934	5	14
SD HURON	HON	1290	286	290	7230	254	872	4	14
SD PIERRE	PIR	1059	119	527	5019	-1456	1079	-22	27
SD RAPID CITY	RAP	1177	252	239	6437	222	732	4	13
SD SIOUX FALLS	FSD	1168	179	234	6776	-168	813	-2	14
SD WATERTOWN	ATY	1407	279	298	7756	-22	666	0	9
TN BRISTOL	TRI	207	-354	80	1617	-2401	-114	-60	-7
TN CHATTANOOGA	CHA	325	-107	21	2379	-803	-165	-25	-6
TN CROSSVILLE	CSV	173	-384	40	1432	-2500	-119	-64	-8
TN JACKSON	MKL	431	-1	42	2929	-340	-60	-10	-2
TN KNOXVILLE	TYS	411	-56	48	2876	-519	-104	-15	-3
TN MEMPHIS	MEM	320	-46	9	2347	-528	-61	-18	-3
TN NASHVILLE	BNA	391	-71	47	2592	-810	-190	-24	-7
TX ABILENE	ABI	216	-83	-58	2010	-516	63	-20	3
TX ALICE	ALI	54	-9	-55	578	-401	-290	-41	-33
TX AMARILLO	AMA	487	-55	-26	3432	-494	214	-13	7
TX AUSTIN	AUS	83	-80	-73	1283	-319	-17	-20	-1
TX BROWNSVILLE	BRO	28	-17	-23	479	-158	41	-25	9
TX COLLEGE STATION	CLL	22	-127	-17	512	-1059	112	-67	28
TX CORPUS CHRISTI	CRP	37	-40	-81	722	-209	-164	-22	-19
TX DALHART	DHT	187	-432	-35	1732	-2595	168	-60	11
TX DALLAS FT WORTH	DFW	186	-62	-50	1797	-486	12	-21	1
TX DEL RIO	DRT	69	-42	-28	995	-394	176	-28	21
TX EL PASO	ELP	191	-81	-79	2059	-376	97	-15	5
TX GALVESTON	GLS	47	-47	-35	716	-277	26	-28	4

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**HEATING DEGREE DAY DATA MONTHLY SUMMARY**  
**CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA**

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**MONTHLY DATA FOR APR 2023**

ACCUMULATIONS ARE FROM JULY 1, 2022

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM L YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	83	-71	-31	2015	-776	-182	-28	-8
AL HUNTSVILLE	HSV	153	-27	-22	2445	-775	-340	-24	-12
AL MOBILE	MOB	21	-36	-23	1080	-597	-419	-36	-28
AL MONTGOMERY	MGM	33	-65	-40	1504	-681	-220	-31	-13
AL MUSCLE SHOALS	M5L	150	-19	33	2394	-791	-110	-25	-4
AL TUSCALOOSA	TCL	73	-20	-26	1895	-456	-181	-19	-9
AK ANCHORAGE	ANC	958	97	173	9205	-394	423	-4	5
AK BARROW	BRW	2014	47	134	15524	-2055	-877	-12	-5
AK BETHEL	BET	1418	243	441	11155	-466	-131	-4	-1
AK BETTLES	BTT	1589	309	377	14039	-449	-85	-3	-1
AK BIG DELTA	BIG	1286	244	207	12055	-1067	-307	-8	-2
AK COLD BAY	CDB	937	-8	41	7662	-659	-317	-8	-4
AK CORDOVA	CDV	802	-19	15	7715	-680	-345	-8	-4
AK FAIRBANKS	FAI	1273	274	197	12414	-883	-84	-7	-1
AK GULKANA	GKN	1118	100	63	12308	-476	172	-4	1
AK HOMER	HOM	899	39	109	8022	-685	-263	-8	-3
AK JUNEAU	JNU	730	2	-33	7298	-412	-44	-5	-1
AK KENAI	ENA	1020	106	124	9831	-284	181	-3	2
AK KETCHIKAN	KTN	665	4	-19	6050	-305	-231	-5	-4
AK KING SALMON	AKN	1125	168	238	9448	-564	-528	-6	-5
AK KODIAK	ADQ	848	15	60	7087	-695	-213	-9	-3
AK KOTZEBUE	OTZ	1840	234	459	13554	-522	-811	-4	-6
AK MCGRATH	MCG	1371	293	370	12599	-449	518	-3	4
AK NOME	OME	1676	315	568	12094	-307	-231	-2	-2
AK NORTHWAY	ORT	1231	177	15	13601	-742	-423	-5	-3
AK ST PAUL ISLAND	SNP	1040	-57	12	8585	-753	-417	-8	-5
AK SITKA	SIT	651	-21	-7	5806	-545	-215	-9	-4
AK TALLEKETA	TKA	999	76	140	9838	-600	306	-6	3
AK UNALASKA	UNK	1560	289	525	11683	-795	-611	-6	-5
AK VALDEZ	VWS	683	-138	173	6296	-2458	423	-28	7
AK YAKUTAT	YAK	794	-43	-28	7539	-639	-311	-8	-4
AZ DOUGLAS	DUG	5	-170	5	561	-2070	225	-79	67
AZ FLAGSTAFF	FLG	165	-503	53	2986	-3393	330	-53	12
AZ PHOENIX	PHX	16	-13	14	1111	-10	492	-1	79
AZ TUCSON	TUS	31	-45	21	1490	-81	454	-5	44
AZ WINSLOW	INW	315	-42	84	4434	-113	404	-2	10
AZ YUMA	NYL	15	-8	13	926	147	385	19	71
AR EL DORADO	ELD	121	20	4	2227	-334	-128	-13	-5
AR FAYETTEVILLE	FYV	241	-5	24	3419	-649	31	-16	1
AR FORT SMITH	FSM	132	-40	-4	2683	-721	-96	-21	-3
AR HARRISON	HRO	23	-210	-26	1731	-2244	40	-56	2
AR LITTLE ROCK	LIT	97	-31	-33	2337	-612	-204	-21	-8
AR TEXARKANA	TXK	60	-31	-5	1706	-706	-184	-29	-10
CA BAKERSFIELD	BFL	132	13	68	2244	158	483	8	27
CA BLYTHE	BLH	0	-40	-3	1120	-99	609	-8	119
CA EUREKA	EKA	520	90	-13	4445	632	135	17	3
CA FRESNO	FAT	124	-16	56	2325	-81	529	-3	29
CA IMPERIAL	IPL	30	-17	26	1101	-7	338	-1	44
CA LOS ANGELES	LAX	189	48	96	1451	274	454	23	46
CA MT SHASTA	MHS	180	-383	33	2794	-2648	782	-49	39

OH CLEVELAND	CLE	408	-108	-113	4783	-1049	-430	-18	-8
OH COLUMBUS	CMH	345	-70	-110	4536	-777	-291	-15	-6
OH CINCINNATI	CVG	326	-42	-69	4283	-716	-151	-14	-3
OH DAYTON	DAY	353	-74	-84	4515	-984	-284	-18	-6
OH FINDLAY	FDY	386	-106	-85	4801	-1184	-262	-20	-5
OH MANSFIELD	MFD	200	-325	-91	3458	-2607	-360	-43	-9
OH TOLEDO	TOL	407	-110	-92	4889	-1302	-371	-21	-7
OH YOUNGSTOWN	YNG	423	-107	-111	5124	-1004	-322	-16	-6
OH LANCASTER	LHQ	376	-90	-102	4765	-871	-154	-15	-3
OK GAGE	GAG	39	-242	6	2078	-2293	240	-52	13
OK HOBART	HBR	217	15	67	3323	-252	260	-7	8
OK MCALESTER	MLC	186	42	53	2915	-243	180	-8	7
OK OKLAHOMA CITY	OKC	224	27	64	3420	-199	256	-5	8
OK PONCA CITY	PNC	15	-200	-3	1854	-2126	183	-53	11
OK TULSA	TUL	189	10	10	3310	-293	273	-8	9
OR ASTORIA	AST	526	34	-15	4340	-97	-19	-2	0
OR BAKER	BKE	679	86	-96	6875	257	-17	4	0
OR BURNS	BNO	668	7	-101	7571	451	1190	6	19
OR EUGENE	EUG	423	-20	-81	4207	-119	292	-3	7
OR MEDFORD	MFR	375	-27	-75	4032	-205	209	-5	5
OR NORTH BEND	OTH	130	-315	-34	1781	-2127	423	-54	31
OR PENDLETON	PDT	456	23	-119	4858	-133	18	-3	0
OR PORTLAND	PDX	403	3	-48	3898	-163	172	-4	5
OR REDMOND	RDM	287	-286	-97	3677	-2021	225	-35	7
OR SALEM	SLE	456	4	-32	4131	-211	368	-5	10
PA ALLENTOWN	ABE	343	-127	-130	4844	-755	-259	-13	-5
PA ALTOONA	AOO	1285	810	589	8217	2518	-1131	44	-12
PA BRADFORD	BFD	466	-181	-130	5853	-1326	-374	-18	-6
PA DU BOIS	DUJ	416	-149	-154	5308	-1172	-398	-18	-7
PA ERIE	ERI	459	-108	-75	5197	-728	42	-12	1
PA HARRISBURG	CXY	227	-163	-137	3978	-1061	-311	-21	-7
PA PHILADELPHIA	PHL	227	-135	-109	3671	-963	-175	-21	-5
PA PITTSBURGH	PIT	387	-75	-111	4906	-680	-246	-12	-5
PA SCRANTON	AVP	329	-181	-145	4807	-1155	-383	-19	-7
PA WILLIAMSPORT	IPT	336	-135	-138	4829	-1000	-393	-17	-8
RI PROVIDENCE	PVD	416	-78	-18	4683	-806	-91	-15	-2
SC CHARLESTON	CHS	39	-56	-31	1298	-695	-312	-35	-19
SC COLUMBIA	CAE	87	-44	-26	1976	-595	-144	-23	-7
SC FLORENCE	FLO	97	-18	-4	2009	-494	17	-20	1
SC GREENVILLE	GSP	177	-20	-4	2687	-535	-33	-17	-1
SD ABERDEEN	ABR	818	227	53	8637	599	987	7	13
SD HURON	HON	629	62	-62	7859	316	810	4	11
SD PIERRE	PIR	335	-201	3	5354	-1657	1082	-24	25
SD RAPID CITY	RAP	692	97	-60	7129	319	672	5	10
SD SIOUX FALLS	FSD	546	-22	-92	7322	-190	721	-3	11
SD WATERTOWN	ATY	757	94	-68	8513	72	598	1	8
TN BRISTOL	TRI	27	-279	-35	1644	-2680	-149	-62	-8
TN CHATTANOOGA	CHA	147	-48	-19	2526	-851	-184	-25	-7
TN CROSSVILLE	CSV	14	-287	-23	1446	-2787	-142	-66	-9
TN JACKSON	MKL	203	19	-43	3132	-321	-103	-9	-3
TN KNOXVILLE	TYS	196	-31	-38	3072	-550	-142	-15	-4
TN MEMPHIS	MEM	134	-10	-2	2481	-538	-63	-18	-2
TN NASHVILLE	BNA	161	-56	-43	2753	-866	-233	-24	-8
TX ABILENE	ABI	88	-25	55	2098	-541	118	-21	6
TX ALICE	ALI	18	9	18	596	-392	-272	-40	-31
TX AMARILLO	AMA	268	-23	72	3700	-517	286	-12	8
TX AUSTIN	AUS	39	-5	36	1322	-324	19	-20	1
TX BROWNSVILLE	BRO	8	1	8	487	-157	49	-24	11
TX COLLEGE STATION	CLL	1	-39	1	513	-1098	113	-68	28
TX CORPUS CHRISTI	CRP	12	-7	12	734	-216	-152	-23	-17
TX DALHART	DHT	73	-293	48	1805	-2888	216	-62	14
TX DALLAS FT WORTH	DFW	58	-16	35	1855	-502	47	-21	3
TX DEL RIO	DRT	7	-20	5	1002	-414	181	-29	22
TX EL PASO	ELP	38	-62	17	2097	-438	114	-17	6
TX GALVESTON	GLS	2	-13	2	718	-290	28	-29	4

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**HEATING DEGREE DAY DATA MONTHLY SUMMARY**  
**CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA**

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**MONTHLY DATA FOR OCT 2023**

ACCUMULATIONS ARE FROM JULY 1, 2023

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM L YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	78	-55	-48	78	-66	-56	-46	-42
AL HUNTSVILLE	HSV	118	-47	-43	118	-65	-54	-36	-31
AL MOBILE	MOB	8	-43	-40	8	-45	-40	-999	-999
AL MONTGOMERY	MGM	37	-47	-56	37	-50	-56	-999	-999
AL MUSCLE SHOALS	MSL	117	-54	-45	117	-72	-53	-38	-31
AL TUSCALOOSA	TCL	42	-60	-62	42	-63	-64	-60	-60
AK ANCHORAGE	ANC	948	-9	89	1921	-15	174	-1	10
AK BARROW	BRW	1560	-4	309	3887	-271	243	-7	7
AK BETHEL	BET	1081	-4	110	2316	9	144	0	7
AK BETTLES	BTT	1427	-10	142	2605	-89	145	-3	6
AK BIG DELTA	BIG	1230	-6	114	2353	-222	248	-9	12
AK COLD BAY	CDB	773	-1	90	2087	-61	94	-3	5
AK CORDOVA	CDV	788	-4	99	1920	-52	174	-3	10
AK FAIRBANKS	FAI	1277	-10	158	2180	-126	290	-5	15
AK GULKANA	GKN	1189	-10	61	2332	-145	17	-6	1
AK HOMER	HOM	839	-5	103	1964	-81	233	-4	13
AK JUNEAU	JNU	696	-8	116	1562	-140	145	-8	10
AK KENAI	ENA	951	-2	52	2157	8	203	0	10
AK KETCHIKAN	KTN	594	-3	125	1257	-143	233	-10	23
AK KING SALMON	AKN	980	-4	118	2033	-79	37	-4	2
AK KODIAK	ADQ	763	-3	131	1836	-47	320	-2	21
AK KOTZEBUE	OTZ	1290	-7	115	2588	-139	-77	-5	-3
AK MCGRATH	MCG	1226	-7	143	2282	-54	177	-2	8
AK NOME	OME	1121	-13	110	2584	-47	186	-2	8
AK NORTHWAY	ORT	1351	-9	109	2392	-157	107	-6	5
AK ST PAUL ISLAND	SNP	824	-4	32	2429	-89	-3	-4	0
AK SITKA	SIT	582	-6	148	1347	-116	237	-8	21
AK TALKEETNA	TKA	1037	-6	108	2032	-61	123	-3	6
AK UNALAKLEET	UNK	1193	1	153	2479	-27	198	-1	9
AK VALDEZ	VWS	826	-6	280	1812	-216	761	-11	72
AK YAKUTAT	YAK	740	-2	124	1873	-92	282	-5	18
AZ DOUGLAS	DUG	70	-31	70	70	-35	70	-33	-999
AZ FLAGSTAFF	FLG	549	-5	441	792	-75	677	-9	589
AZ PHOENIX	PHX	0	-11	0	0	-11	0	-999	-999
AZ TUCSON	TUS	0	-33	-17	0	-33	-17	-999	-999
AZ WINSLOW	INW	277	-13	-1	283	-39	5	-12	2
AZ YUMA	NYL	0	-5	0	0	-5	0	-999	-999
AR EL DORADO	ELD	55	-39	-47	55	-45	-52	-45	-49
AR FAYETTEVILLE	FYV	183	-34	-16	183	-80	-39	-30	-18
AR FORT SMITH	FSM	90	-55	-16	90	-78	-16	-46	-15
AR HARRISON	HRO	172	-31	126	172	-77	126	-31	274
AR LITTLE ROCK	LIT	55	-44	-34	55	-52	-35	-49	-39
AR TEXARKANA	TXK	31	-47	-35	31	-54	-35	-999	-999
CA BAKERSFIELD	BFL	18	-37	-9	18	-39	-9	-999	-999
CA BLYTHE	BLH	0	-17	-2	0	-17	-2	-999	-999
CA EUREKA	EKA	322	-4	-69	924	-48	-82	-5	-8
CA FRESNO	FAT	43	-30	12	43	-33	12	-999	-999
CA IMPERIAL	IPL	0	-12	-2	0	-12	-2	-999	-999
CA LOS ANGELES	LAX	1	-20	-1	8	-16	6	-999	-999
CA MT SHASTA	MHS	447	-4	395	621	-157	569	-20	1094

OH CLEVELAND	CLE	392	3	51	454	-69	31	-13	7
OH COLUMBUS	CMH	312	-35	-23	333	-104	-70	-24	-17
OH CINCINNATI	CVG	283	-36	-11	295	-96	-54	-25	-15
OH DAYTON	DAY	352	-6	38	383	-74	0	-16	0
OH FINDLAY	FDY	394	-14	63	448	-89	45	-17	11
OH MANSFIELD	MFD	411	1	275	486	-99	334	-17	220
OH TOLEDO	TOL	401	-30	65	460	-124	52	-21	13
OH YOUNGSTOWN	YNG	435	-4	9	533	-100	-3	-16	-1
OH LANCASTER	LHQ	374	-12	-49	417	-76	-102	-15	-20
OK GAGE	GAG	183	-29	172	183	-65	172	-26	1564
OK HOBART	HBR	93	-33	-32	93	-50	-32	-35	-26
OK MCALESTER	MLC	70	-42	-58	70	-62	-58	-47	-45
OK OKLAHOMA CITY	OKC	102	-50	-37	108	-74	-31	-41	-22
OK PONCA CITY	PNC	121	-39	104	121	-69	104	-36	612
OK TULSA	TUL	88	-64	-40	88	-93	-40	-51	-31
OR ASTORIA	AST	381	-5	100	775	-89	259	-10	50
OR BAKER	BKE	569	-4	42	810	-157	114	-16	16
OR BURNS	BNO	633	-5	155	967	-169	348	-15	56
OR EUGENE	EUG	382	12	175	474	-87	228	-16	93
OR MEDFORD	MFR	301	-15	148	323	-79	161	-20	99
OR NORTH BEND	OTH	322	-5	315	652	-193	625	-23	2315
OR PENDLETON	PDT	392	-8	188	459	-85	232	-16	102
OR PORTLAND	PDX	327	8	179	379	-60	224	-14	145
OR REDMOND	RDM	470	-6	408	650	-174	582	-21	856
OR SALEM	SLE	371	-5	186	456	-109	249	-19	120
PA ALLENTOWN	ABE	395	3	-25	453	-68	-52	-13	-10
PA ALTOONA	AOO	395	-15	-491	468	-74	-1236	-14	-73
PA BRADFORD	BFD	555	-4	22	800	-134	66	-14	9
PA DU BOIS	DUJ	485	-7	17	622	-89	28	-13	5
PA ERIE	ERI	357	-29	-38	417	-104	-72	-20	-15
PA HARRISBURG	CXY	325	-13	40	348	-43	22	-11	7
PA PHILADELPHIA	PHL	232	-37	-8	235	-76	-24	-24	-9
PA PITTSBURGH	PIT	382	-15	-58	434	-87	-102	-17	-19
PA SCRANTON	AVP	416	-15	26	498	-98	18	-16	4
PA WILLIAMSPORT	IPT	416	-1	10	487	-64	5	-12	1
RI PROVIDENCE	PVD	367	-10	71	420	-70	60	-14	17
SC CHARLESTON	CHS	16	-53	-58	16	-55	-65	-999	-999
SC COLUMBIA	CAE	66	-55	-52	66	-63	-60	-49	-48
SC FLORENCE	FLO	55	-68	-71	55	-73	-79	-57	-59
SC GREENVILLE	GSP	138	-40	-72	138	-59	-100	-30	-42
SD ABERDEEN	ABR	562	-7	39	731	-82	89	-10	14
SD HURON	HON	525	-5	53	656	-83	93	-11	17
SD PIERRE	PIR	467	-7	374	545	-103	452	-16	486
SD RAPID CITY	RAP	514	-7	45	666	-82	105	-11	19
SD SIOUX FALLS	FSD	520	1	101	647	-78	153	-11	31
SD WATERTOWN	ATY	606	-5	57	838	-98	151	-10	22
TN BRISTOL	TRI	301	-2	247	314	-46	260	-13	481
TN CHATTANOOGA	CHA	144	-36	-29	144	-52	-39	-27	-21
TN CROSSVILLE	CSV	268	-28	229	281	-81	242	-22	621
TN JACKSON	MKL	122	-53	-89	122	-72	-115	-37	-49
TN KNOXVILLE	TYS	187	-23	-64	187	-45	-92	-19	-33
TN MEMPHIS	MEM	65	-56	-40	65	-69	-43	-51	-40
TN NASHVILLE	BNA	158	-31	0	158	-55	-12	-26	-7
TX ABILENE	ABI	30	-63	-22	30	-81	-22	-73	-42
TX ALICE	ALI	0	-7	-14	0	-7	-14	-999	-999
TX AMARILLO	AMA	204	-35	10	205	-92	9	-31	5
TX AUSTIN	AUS	0	-32	-21	0	-34	-21	-999	-999
TX BROWNSVILLE	BRO	0	-6	0	0	-6	0	-999	-999
TX COLLEGE STATION	CLL	0	-25	0	0	-25	0	-999	-999
TX CORPUS CHRISTI	CRP	0	-12	-10	0	-12	-10	-999	-999
TX DALHART	DHT	287	-8	265	303	-59	281	-16	1277
TX DALLAS FT WORTH	DFW	19	-33	-28	19	-35	-28	-999	-999
TX DEL RIO	DRT	0	-24	-15	0	-26	-15	-999	-999
TX EL PASO	ELP	53	-36	-22	53	-45	-22	-999	-999
TX GALVESTON	GLS	0	-6	-11	0	-6	-11	-999	-999

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HEATING DEGREE DAY DATA MONTHLY SUMMARY  
CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA

MONTHLY DATA FOR NOV 2023

ACCUMULATIONS ARE FROM JULY 1, 2023

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM L YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	351	-8	41	429	-74	-15	-15	-3
AL HUNTSVILLE	HSV	411	-6	56	529	-71	2	-12	0
AL MOBILE	MOB	177	-31	9	185	-76	-31	-29	-14
AL MONTGOMERY	MGM	261	-17	9	298	-67	-47	-18	-14
AL MUSCLE SHOALS	MSL	402	-12	42	519	-84	-11	-14	-2
AL TUSCALOOSA	TCL	286	-19	-18	328	-82	-82	-20	-20
AK ANCHORAGE	ANC	1294	-3	79	3215	-18	253	-1	9
AK BARROW	BRW	1977	-1	411	5864	-272	654	-4	13
AK BETHEL	BET	1422	-6	109	3738	3	253	0	7
AK BETTLES	BTT	1977	2	205	4582	-87	350	-2	8
AK BIG DELTA	BIG	1819	-6	252	4172	-228	500	-5	14
AK COLD BAY	CDB	904	-11	112	2991	-72	206	-2	7
AK CORDOVA	CDV	1042	-6	81	2962	-58	255	-2	9
AK FAIRBANKS	FAI	1878	-4	210	4058	-130	500	-3	14
AK GULKANA	GKN	1777	-9	157	4109	-154	174	-4	4
AK HOMER	HOM	1066	-3	71	3030	-84	304	-3	11
AK JUNEAU	JNU	947	-6	-5	2509	-146	140	-5	6
AK KENAI	ENA	1286	-11	-9	3443	-3	194	0	6
AK KETCHIKAN	KTN	778	-8	-39	2035	-151	194	-7	11
AK KING SALMON	AKN	1249	-5	114	3282	-84	151	-2	5
AK KODIAK	ADQ	929	-2	55	2765	-49	375	-2	16
AK KOTZEBUE	OTZ	1697	-6	147	4285	-145	70	-3	2
AK MCGRATH	MCG	1770	-9	95	4052	-63	272	-2	7
AK NOME	OME	1437	-7	131	4021	-54	317	-1	9
AK NORTHWAY	ORT	2037	5	127	4429	-152	234	-3	6
AK ST PAUL ISLAND	SNP	957	0	89	3386	-89	86	-3	3
AK SITKA	SIT	767	-4	42	2114	-120	279	-5	15
AK TALLEKETA	TKA	1422	-3	110	3454	-64	233	-2	7
AK UNALAKLEET	UNK	1567	-5	179	4046	-32	377	-1	10
AK VALDEZ	VWS	1095	-6	253	2907	-222	1014	-7	54
AK YAKUTAT	YAK	979	-1	54	2852	-93	336	-3	13
AZ DOUGLAS	DUG	370	-5	327	440	-40	397	-8	923
AZ FLAGSTAFF	FLG	854	4	366	1646	-71	1043	-4	173
AZ PHOENIX	PHX	102	-27	-43	102	-38	-43	-27	-30
AZ TUCSON	TUS	181	-14	-20	181	-47	-37	-21	-17
AZ WINSLOW	INW	648	-1	-67	931	-40	-62	-4	-6
AZ YUMA	NYL	46	-44	-55	46	-49	-55	-999	-999
AR EL DORADO	ELD	332	-19	-49	387	-64	-101	-14	-21
AR FAYETTEVILLE	FYV	527	-9	16	710	-89	-23	-11	-3
AR FORT SMITH	FSM	430	-18	46	520	-96	30	-16	6
AR HARRISON	HRO	522	-7	228	694	-84	354	-11	104
AR LITTLE ROCK	LIT	370	-13	-11	425	-65	-46	-13	-10
AR TEXARKANA	TXK	307	-18	24	338	-72	-11	-18	-3
CA BAKERSFIELD	BFL	300	7	-30	318	-32	-39	-9	-11
CA BLYTHE	BLH	119	-45	-58	119	-62	-60	-34	-34
CA EUREKA	EKA	420	-3	-131	1344	-51	-213	-4	-14
CA FRESNO	FAT	361	7	-1	404	-26	11	-6	3
CA IMPERIAL	IPL	88	-41	-92	88	-53	-94	-38	-52
CA LOS ANGELES	LAX	101	-20	-33	109	-36	-27	-25	-20
CA MT SHASTA	MHS	747	-6	332	1368	-163	901	-11	193

OH CLEVELAND	CLE	687	7	116	1141	-62	147	-5	15
OH COLUMBUS	CMH	635	-19	61	968	-123	-9	-11	-1
OH CINCINNATI	CVG	603	-23	44	898	-119	-10	-12	-1
OH DAYTON	DAY	677	7	109	1060	-67	109	-6	11
OH FINDLAY	FDY	722	-6	142	1170	-95	187	-8	19
OH MANSFIELD	MFD	731	11	310	1217	-88	644	-7	112
OH TOLEDO	TOL	732	-13	146	1192	-137	198	-10	20
OH YOUNGSTOWN	YNG	724	1	114	1257	-99	111	-7	10
OH LANCASTER	LHQ	682	-4	63	1099	-80	-39	-7	-3
OK GAGE	GAG	601	-7	299	784	-72	471	-8	150
OK HOBART	HBR	473	-5	7	566	-55	-25	-9	-4
OK MCALESTER	MLC	399	-15	-50	469	-77	-108	-14	-19
OK OKLAHOMA CITY	OKC	474	-8	-52	582	-82	-83	-12	-12
OK PONCA CITY	PNC	523	-5	235	644	-74	339	-10	111
OK TULSA	TUL	457	-11	-12	545	-104	-52	-16	-9
OR ASTORIA	AST	547	5	-66	1322	-84	193	-6	17
OR BAKER	BKE	907	-2	-154	1717	-159	-40	-8	-2
OR BURNS	BNO	962	-6	-236	1929	-175	112	-8	6
OR EUGENE	EUG	605	11	-91	1079	-76	137	-7	15
OR MEDFORD	MFR	628	-4	-22	951	-83	139	-8	17
OR NORTH BEND	OTH	458	-3	124	1110	-196	749	-15	207
OR PENDLETON	PDT	709	-2	-136	1168	-87	96	-7	9
OR PORTLAND	PDX	569	9	-35	948	-51	189	-5	25
OR REDMOND	RDM	775	-4	87	1425	-178	669	-11	88
OR SALEM	SLE	588	-4	-80	1044	-113	169	-10	19
PA ALLENTOWN	ABE	683	8	89	1136	-60	37	-5	3
PA ALTOONA	AOO	685	-4	-458	1153	-78	-1694	-6	-60
PA BRADFORD	BFD	846	-3	154	1646	-137	220	-8	15
PA DU BOIS	DUJ	775	-8	122	1397	-97	150	-6	12
PA ERIE	ERI	658	-21	60	1075	-125	-12	-10	-1
PA HARRISBURG	CXY	615	-6	126	963	-49	148	-5	18
PA PHILADELPHIA	PHL	528	-17	110	763	-93	86	-11	13
PA PITTSBURGH	PIT	674	-3	67	1108	-90	-35	-8	-3
PA SCRANTON	AVP	701	-10	137	1199	-108	155	-8	15
PA WILLIAMSPORT	IPT	720	10	125	1207	-54	130	-4	12
RI PROVIDENCE	PVD	631	-6	114	1051	-76	174	-7	20
SC CHARLESTON	CHS	199	-30	48	215	-85	-17	-28	-7
SC COLUMBIA	CAE	303	-22	41	369	-85	-19	-19	-5
SC FLORENCE	FLO	285	-22	45	340	-95	-34	-22	-9
SC GREENVILLE	GSP	412	-5	48	550	-64	-52	-10	-9
SD ABERDEEN	ABR	1068	2	40	1799	-80	129	-4	8
SD HURON	HON	1006	10	24	1662	-73	117	-4	8
SD PIERRE	PIR	945	-6	196	1490	-109	648	-7	77
SD RAPID CITY	RAP	944	10	-82	1610	-72	23	-4	1
SD SIOUX FALLS	FSD	1005	10	129	1652	-68	282	-4	21
SD WATERTOWN	ATY	1094	-9	73	1932	-107	224	-5	13
TN BRISTOL	TRI	575	5	333	889	-41	593	-4	200
TN CHATTANOOGA	CHA	436	-6	73	580	-58	34	-9	6
TN CROSSVILLE	CSV	538	-7	327	819	-88	569	-10	228
TN JACKSON	MKL	435	-9	-27	557	-81	-142	-13	-20
TN KNOXVILLE	TYS	475	5	60	662	-40	-32	-6	-5
TN MEMPHIS	MEM	373	-8	-8	438	-77	-51	-15	-10
TN NASHVILLE	BNA	466	6	75	624	-49	63	-7	11
TX ABILENE	ABI	332	-21	-37	362	-102	-59	-22	-14
TX ALICE	ALI	29	-94	-143	29	-101	-157	-78	-84
TX AMARILLO	AMA	592	-2	-9	797	-94	0	-11	0
TX AUSTIN	AUS	152	-53	-80	152	-87	-101	-36	-40
TX BROWNSVILLE	BRO	0	-69	-112	0	-75	-112	-999	-999
TX COLLEGE STATION	CLL	147	-56	60	147	-81	60	-36	69
TX CORPUS CHRISTI	CRP	28	-75	-123	28	-87	-133	-76	-83
TX DALHART	DHT	658	-7	332	961	-66	613	-6	176
TX DALLAS FT WORTH	DFW	294	-18	-22	313	-53	-50	-14	-14
TX DEL RIO	DRT	146	-37	-82	146	-63	-97	-30	-40
TX EL PASO	ELP	365	-21	19	418	-66	-3	-14	-1
TX GALVESTON	GLS	26	-86	-105	26	-92	-116	-78	-82

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**HEATING DEGREE DAY DATA MONTHLY SUMMARY**  
**CLIMATE PREDICTION CENTER-NCEP-NWS-NOAA**

**MONTHLY DATA FOR DEC 2023**

ACCUMULATIONS ARE FROM JULY 1, 2023

-999 = NORMAL LESS THAN 100 OR RATIO INCALCULABLE

STATE CITY	CALL	MONTH TOTAL	MON DEV FROM NORM	MON DEV FROM YR	CUM TOTAL	CUM DEV FROM NORM	CUM DEV FROM L YR	CUM DEV FROM NORM PRCT	CUM DEV FROM L YR PRCT
AL BIRMINGHAM	BHM	597	7	-227	1026	-67	-242	-6	-19
AL HUNTSVILLE	HSV	674	5	-229	1203	-66	-227	-5	-16
AL MOBILE	MOB	387	-9	-296	572	-85	-327	-13	-36
AL MONTGOMERY	MGM	494	5	-262	792	-62	-309	-7	-28
AL MUSCLE SHOALS	MSL	669	-5	-174	1188	-89	-185	-7	-13
AL TUSCALOOSA	TCL	525	-12	-183	853	-94	-265	-10	-24
AK ANCHORAGE	ANC	1468	-4	-86	4683	-22	167	0	4
AK BARROW	BRW	2348	2	302	8212	-270	956	-3	13
AK BETHEL	BET	1719	-5	-29	5457	-2	224	0	4
AK BETTLES	BTT	2256	11	-74	6838	-76	276	-1	4
AK BIG DELTA	BIG	2113	8	14	6285	-220	514	-3	9
AK COLD BAY	CDB	1045	-9	97	4036	-81	303	-2	8
AK CORDOVA	CDV	1178	-11	52	4140	-69	307	-2	8
AK FAIRBANKS	FAI	2205	6	-41	6263	-124	459	-2	8
AK GULKANA	GKN	2071	7	-192	6180	-147	-18	-2	0
AK HOMER	HOM	1210	-5	-17	4240	-89	287	-2	7
AK JUNEAU	JNU	1117	-8	-60	3626	-154	80	-4	2
AK KENAI	ENA	1497	-13	-130	4940	-16	64	0	1
AK KETCHIKAN	KTN	905	-11	-100	2940	-162	94	-5	3
AK KING SALMON	AKN	1480	-1	69	4762	-85	220	-2	5
AK KODIAK	ADQ	1061	-6	84	3826	-55	459	-1	14
AK KOTZEBUE	OTZ	2021	-1	76	6306	-146	146	-2	2
AK MCGRATH	MCG	2141	9	-159	6193	-54	113	-1	2
AK NOME	OME	1748	-8	95	5769	-62	412	-1	8
AK NORTHWAY	ORT	2423	8	-67	6852	-144	167	-2	2
AK ST PAUL ISLAND	SNP	1120	-2	104	4506	-91	190	-2	4
AK SITKA	SIT	888	-2	-30	3002	-122	249	-4	9
AK TALKEETNA	TKA	1607	-6	-16	5061	-70	217	-1	4
AK UNALAKLEET	UNK	1819	-7	101	5865	-39	478	-1	9
AK VALDEZ	VWS	1241	-10	64	4148	-232	1078	-5	35
AK YAKUTAT	YAK	1120	-9	-21	3972	-102	315	-3	9
AZ DOUGLAS	DUG	588	-4	113	1028	-44	510	-4	98
AZ FLAGSTAFF	FLG	1077	-8	219	2723	-79	1262	-3	86
AZ PHOENIX	PHX	324	6	-314	426	-32	-357	-7	-46
AZ TUCSON	TUS	398	1	-284	579	-46	-321	-7	-36
AZ WINSLOW	INW	951	-14	-159	1882	-54	-221	-3	-11
AZ YUMA	NYL	225	-21	-356	271	-70	-411	-21	-60
AR EL DORADO	ELD	581	-7	-208	968	-71	-309	-7	-24
AR FAYETTEVILLE	FYV	834	-6	-105	1544	-95	-128	-6	-8
AR FORT SMITH	FSM	740	-5	-188	1260	-101	-158	-7	-11
AR HARRISON	HRO	829	-5	97	1523	-89	451	-6	42
AR LITTLE ROCK	LIT	662	-7	-219	1087	-72	-265	-6	-20
AR TEXARKANA	TXK	560	-10	-159	898	-82	-170	-8	-16
CA BAKERSFIELD	BFL	549	13	-273	867	-19	-312	-2	-26
CA BLYTHE	BLH	347	-16	-4	466	-78	-64	-14	-12
CA EUREKA	EKA	525	-7	-270	1869	-58	-483	-3	-21
CA FRESNO	FAT	609	11	-220	1013	-15	-209	-1	-17
CA IMPERIAL	IPL	316	-7	103	404	-60	9	-13	2
CA LOS ANGELES	LAX	228	-6	-354	337	-42	-381	-11	-53
CA MT SHASTA	MHS	936	0	77	2304	-163	978	-7	74

OH CLEVELAND	CLE	1046	10	-104	2187	-52	43	-2	2
OH COLUMBUS	CMH	966	-16	-192	1934	-139	-201	-7	-9
OH CINCINNATI	CVG	941	-12	-188	1839	-131	-198	-7	-10
OH DAYTON	DAY	1040	13	-128	2100	-54	-19	-3	-1
OH FINDLAY	FDY	1083	-10	-32	2253	-105	155	-4	7
OH MANSFIELD	MFD	1086	4	54	2303	-84	698	-4	43
OH TOLEDO	TOL	1107	0	-61	2299	-137	137	-6	6
OH YOUNGSTOWN	YNG	1073	10	-123	2330	-89	-12	-4	-1
OH LANCASTER	LHQ	1023	-4	-78	2122	-84	-117	-4	-5
OK GAGE	GAG	922	-7	156	1706	-79	627	-4	58
OK HOBART	HBR	782	-12	-142	1348	-67	-167	-5	-11
OK MCALESTER	MLC	701	-10	-146	1170	-87	-254	-7	-18
OK OKLAHOMA CITY	OKC	787	7	-224	1369	-75	-307	-5	-18
OK PONCA CITY	PNC	860	-6	96	1504	-80	435	-5	41
OK TULSA	TUL	782	0	-213	1327	-104	-265	-7	-17
OR ASTORIA	AST	680	-8	-242	2002	-92	-49	-4	-2
OR BAKER	BKE	1197	-1	-141	2914	-160	-181	-5	-6
OR BURNS	BNO	1240	-5	-223	3169	-180	-111	-5	-3
OR EUGENE	EUG	785	5	-153	1864	-71	-16	-4	-1
OR MEDFORD	MFR	831	-6	-120	1782	-89	19	-5	1
OR NORTH BEND	OTH	578	-8	-51	1688	-204	698	-11	71
OR PENDLETON	PDT	962	0	-219	2130	-87	-123	-4	-5
OR PORTLAND	PDX	765	9	-239	1713	-42	-50	-2	-3
OR REDMOND	RDM	1001	-1	-58	2426	-179	611	-7	34
OR SALEM	SLE	765	-6	-174	1809	-119	-5	-6	0
PA ALLENTOWN	ABE	1016	6	-167	2152	-54	-130	-2	-6
PA ALTOONA	AOO	1013	-8	-410	2166	-86	-2104	-4	-49
PA BRADFORD	bfd	1200	-2	-77	2846	-139	143	-5	5
PA DU BOIS	DUJ	1118	-13	-94	2515	-110	56	-4	2
PA ERIE	ERI	997	-19	-184	2072	-144	-196	-6	-9
PA HARRISBURG	CXY	936	-1	-184	1899	-50	-36	-3	-2
PA PHILADELPHIA	PHL	851	-6	-216	1614	-99	-130	-6	-7
PA PITTSBURGH	PIT	1002	6	-190	2110	-84	-225	-4	-10
PA SCRANTON	AVP	1037	-10	-162	2236	-118	-7	-5	0
PA WILLIAMSPORT	IPT	1061	13	-145	2268	-41	-15	-2	-1
RI PROVIDENCE	PVD	960	-1	-165	2011	-77	9	-4	0
SC CHARLESTON	CHS	446	7	-304	661	-78	-321	-11	-33
SC COLUMBIA	CAE	552	0	-330	921	-85	-349	-8	-27
SC FLORENCE	FLO	539	-5	-255	879	-100	-289	-10	-25
SC GREENVILLE	GSP	664	9	-287	1214	-55	-339	-4	-22
SD ABERDEEN	ABR	1514	8	-180	3313	-72	-51	-2	-2
SD HURON	HON	1432	9	-184	3094	-64	-67	-2	-2
SD PIERRE	PIR	1331	-5	-11	2821	-114	637	-4	29
SD RAPID CITY	RAP	1242	9	-259	2852	-63	-236	-2	-8
SD SIOUX FALLS	FSD	1440	7	-131	3092	-61	151	-2	5
SD WATERTOWN	ATY	1552	-4	-67	3484	-111	157	-3	5
TN BRISTOL	TRI	853	10	29	1742	-31	622	-2	56
TN CHATTANOOGA	CHA	696	-1	-215	1276	-59	-181	-4	-12
TN CROSSVILLE	CSV	807	-6	86	1626	-94	655	-5	67
TN JACKSON	MKL	723	-7	-226	1280	-88	-368	-6	-22
TN KNOXVILLE	TYS	743	10	-231	1405	-30	-263	-2	-16
TN MEMPHIS	MEM	668	9	-256	1106	-68	-307	-6	-22
TN NASHVILLE	BNA	756	12	-192	1380	-37	-129	-3	-9
TX ABILENE	ABI	596	-12	-234	958	-114	-293	-11	-23
TX ALICE	ALI	215	-49	-304	244	-150	-461	-38	-65
TX AMARILLO	AMA	866	-8	-178	1663	-102	-178	-6	-10
TX AUSTIN	AUS	396	-10	-306	548	-97	-407	-15	-43
TX BROWNSVILLE	BRO	113	-73	-423	113	-148	-535	-57	-83
TX COLLEGE STATION	CLL	391	-22	-62	538	-103	-2	-16	0
TX CORPUS CHRISTI	CRP	213	-36	-393	241	-123	-526	-34	-69
TX DALHART	DHT	944	-2	219	1905	-68	832	-3	78
TX DALLAS FT WORTH	DFW	565	-6	-215	878	-59	-265	-6	-23
TX DEL RIO	DRT	389	5	-253	535	-58	-350	-10	-40
TX EL PASO	ELP	602	-21	-225	1020	-87	-228	-8	-18
TX GALVESTON	GLS	213	-32	-287	239	-124	-403	-34	-63

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**PETITION OF SOUTH EASTERN INDIANA )  
NATURAL GAS COMPANY, INC. FOR )  
AUTHORITY TO CHANGE ITS RATES, ) CAUSE NO.: 45027  
CHARGES, TARIFFS, RULES, AND )  
REGULATIONS )**

**COMPLIANCE TARIFF**

Comes now South Eastern Indiana Natural Gas Company, Inc. ("Petitioner"), by counsel and submits its Compliance Tariff pursuant to the Commission's Order of October 3, 2018, in this Cause. Petitioner attaches in support of this Tariff the Comparison of Margins at Present and Approved Rates (Exhibit KAH-1S).

Respectfully submitted,



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Attorney for Petitioner  
South Eastern Indiana Natural Gas Company, Inc.

**APPENDIX D**  
**NORMAL TEMPERATURE ADJUSTMENT**

The billed amount for each Rate RS, Rate GS or Rate STS Customer shall be subject to a Normal Temperature Adjustment (NTA) for each bill rendered during the billing months of October through April inclusive.

The NTA adjusts each Customer's monthly billed amount to reverse the impact on margin recovery caused by non-normal temperatures during the billing period, as measured by actual heating degree day variations from normal heating degree days.

**NTA COMPUTATION**

The NTA for each Customer's monthly billing shall be computed as follows:

$$\text{NTA} = \text{NTA Therms} \times \text{NTA Margin}$$

**NTA THERMS**

The NTA Therms usage for each Customer to which the NTA Margin shall be applied is computed as follows:

$$\text{NTA Therms} = \frac{[\text{Actual Usage} - \text{Base Load Usage}] \times [\text{Normal Degree Days} - \text{Actual Degree Days}]}{\text{Actual Degree Days}}$$

**NTA MARGIN**

The NTA Margin shall be the margin (non-gas cost) component of the tail block rate (Base Rate Less Base Rate Cost of Gas) for the applicable Rate Schedule.

**BASE LOAD THERMS**

Base Load Therms shall be Customer's average daily therms usage for the previous summer months (months of July and August) multiplied by the number of days in the billing period.

For Customers whose Base Load Usage cannot be accurately determined (e.g., new Customers without two months of summer usage history), an estimated Average Daily Therms shall be used.

**NORMAL AND ACTUAL DEGREE DAYS**

Normal Degree Days for each Customer's billing period shall be as set forth in the tables on the following pages.

Actual Degree Days for each Customer's billing period shall be taken from the actual heating degree days reported each day by the National Weather Service at Cincinnati, Ohio.

Normal Degree Days and Actual Degree Days are based on Heating Degree Days as reported for Cincinnati, Ohio.

Effective: \_\_\_\_\_, \_\_\_\_\_

Issued by: Jason L. Wortman, Vice President

Base rates as approved, Cause No. 45027, October 3, 2018



- Q 8.4:** Referring to page 28a, Adjustment 1 - Normalized Sales Adjustment (page 2 of 2), Baseload Sales (Lines 34-44):
- a. Please confirm Applicant's approved tariff, "Normal Temperature Adjustment", "Base Load Therms", states: "Base Load Therms shall be Customer's average daily therms usage for the previous summer months (months of July and August) multiplied by the number of days in the billing period."
  - b. If subpart a. is confirmed, please explain why June (line 39) data was included.
  - c. If subpart a. is confirmed, please provide the correct data, supporting workpaper, and an explanation and corrected numbers for any computation that changes as result of this correction.
  - d. If subpart a. is not confirmed, please explain the basis for Applicant including June in this calculation.
  - e. In Cause No. 37785 GCA 129, Applicant provided a workpaper titled "Statistical Report" "Consumption and Billing Month" for July 2023 detailing Dth sold per rate class. The combined sales for General Small (319.502 Dth) and General Med. (508.522 Dth) total 900.024 Dth. For Baseload Sales, July 2023 (Line 40), General Sales (GS) column, Applicant shows total 1,239 Dth. Please confirm the Baseload Sales, General Sales (GS) column is intended to reflect the sum of General Small and General Med. Sales for that month.
  - f. If subpart e. is not confirmed, please explain why Applicant's July 2023 General Sales (GS) shows 1,239 Dth and not 900 Dth as reflected in GCA 129.
  - g. If subpart e. is confirmed, please provide the data, supporting workpaper, and an explanation and corrected numbers for any computation that changes as result of this correction.
  - h. In Cause No. 37785 GCA 129, Applicant provided a workpaper titled "Statistical Report" "Consumption and Billing Month" for July 2023 detailing Dth sold per rate class. The Dth sales for General Sales-Large (GS) is listed as 1,452.172. For Baseload Sales, July 2023 (Line 40), General Sales-Large (GS) column, Applicant shows total 9,953 Dth. Please confirm Applicant included the revenue amount of \$9,953.49 for General July 2023 General Sales-Large (GS) instead of the 1,452.172 total Dth sold as shown in the "Statistical Report" workpaper provided in GCA 129.
  - i. If subpart h. is confirmed, please provide the data, supporting workpaper, and an explanation and corrected numbers for any computation that changes as result of this correction.
  - j. If subpart h. is not confirmed, please explain why Applicant's July General Sales – Large (GS) shows 9,953 Dth and not 1,452 Dth as reflected in GCA 129.
  - k. In Cause No. 37785 GCA 129, Applicant provided a workpaper titled "Statistical Report" "Consumption and Billing Month" for August 2023 detailing Dth sold per rate class. The combined sales for General Small (317.175 Dth) and General Med. (622.634 Dth), for a total of 939.809 Dth. For Baseload Sales, August 2023 (Line 41), General Sales (GS) column, Applicant shows a total of 1,286 Dth. Please confirm the Baseload Sales, General Sales (GS) column is intended to reflect the sum of General Small and General Med. Sales for that month.
  - l. If subpart k. is not confirmed, please explain why Applicant's August 2023 General Sales (GS) shows 1,286 Dth and not 939.809 Dth as reflected in GCA 129.

- m. If subpart k. is confirmed, please provide the data, supporting workpaper, and an explanation and corrected numbers for any computation that changes as result of this correction.

**Response:**

- a. **Confirmed.**
- b. **June was incorrectly included and will be removed and reflected in the revised submittal included as “South Eastern Indiana Natural Gas Company Small U Filing 2024 REVISED 7.11.2024.xlsx”. This file is located on the main page of the OUCC Data Request Response files SharePoint site.**
- c. **The revised submittal referenced in b. above updates Proforma Adjustments Made (Column B) to Sales of Gas on page 27, and updates calculations on the following pages of the revised revenue requirement: Pages 27, 39, 40, 40a, 41, 42, 43, 45, 46, 47, and 50.**
- d. **Not Applicable.**
- e. **Confirmed.**
- f. **Not Applicable.**
- g. **Numbers have been updated in the revised submittal.**
- h. **Confirmed.**
- i. **Numbers have been updated in the revised submittal.**
- j. **Not Applicable.**
- k. **Confirmed.**
- l. **Not Applicable.**
- m. **Numbers have been updated in the revised submittal.**

**South Eastern Indiana Natural Gas Company Inc.**  
**Cause No. 46074 U**  
**Revenue Normalization Adjustment**  
**(2)**

**Energy Efficiency Rider Refunded in Test Year:**

<u>Month</u>	<u>Customers</u>	<u>Rate</u>	<u>Revenue</u>
January	1,855	\$ (0.83)	\$ (1,539.65)
February	1,846	(0.83)	(1,532.18)
March	1,865	(0.83)	(1,547.95)
April	1,844	(0.83)	(1,530.52)
May	1,846	(0.83)	(1,532.18)
June	1,814	(0.83)	(1,505.62)
July	1,806	(0.83)	(1,498.98)
August	1,802	(0.83)	(1,495.66)
September	1,806	(0.83)	(1,498.98)
October	1,836	(0.83)	(1,523.88)
November	1,835	(0.83)	(1,523.05)
December	1,850	(0.54)	(999.00)
<b>Totals:</b>			<b>\$ (17,727.65)</b>

**Rate Case Expense Collected in Test Year:**

<u>Month</u>	<u>Revenue</u>
January	\$ 3,875.00
February	3,875.00
March	3,875.00
April	3,875.00
May	3,875.00
June	3,875.00
July	3,875.00
August	3,875.00
September	3,875.00
October	-
November	-
December	-
<b>Totals:</b>	<b>\$ 34,875.00</b>

**Total OUCC Normalization Adjustment Increase (Decrease) \$ (17,147)**

46074 – South Eastern Small-U Filing – DR-8 to South Eastern

**Q 8.24:** Please confirm Applicant filed a compliance filing in Cause No. 45027 on September 5, 2023 to reduce base rates to remove the amortization of rate case expense. If confirmed, please explain why Applicant did not make a revenue adjustment to reflect these reduced rates. If not confirmed, please explain why not.

**Response:**

**Confirmed. An adjustment to normalize revenue was incorrectly excluded in the original filing. Page 28b has been added to include this adjustment in the revised submittal included as “South Eastern Indiana Natural Gas Company Small U Filing 2024 REVISED 7.11.2024.xlsx”. This file is located on the main page of the OUCC Data Request Response files SharePoint site.**

**Q 8.25:** Please confirm Applicant filed a thirty day filing in TD 50688 to remove the energy efficiency rider. If confirmed, please explain why Applicant did not make a revenue adjustment to reflect these reduced rates. If not confirmed, please explain why not.

**Response:**

**Confirmed. An adjustment to normalize revenue was incorrectly excluded in the original filing. Page 28b has been added to include this adjustment in the revised submittal included as “South Eastern Indiana Natural Gas Company Small U Filing 2024 REVISED 7.11.2024.xlsx”. This file is located on the main page of the OUCC Data Request Response files SharePoint site.**

**FILED**  
September 5, 2023  
**INDIANA UTILITY  
REGULATORY COMMISSION**

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**PETITION OF SOUTH EASTERN INDIANA )  
NATURAL GAS COMPANY, INC. FOR )  
AUTHORITY TO CHANGE ITS RATES ) CAUSE NO. 45027  
AND CHARGES, TARIFFS, RULES AND )  
REGULATIONS )**

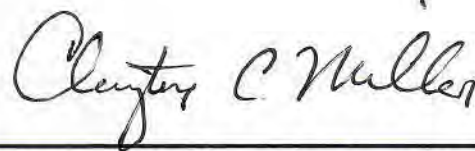
**COMPLIANCE FILING / TARIFF MODIFICATION**

The petitioner, South Eastern Indiana Natural Gas Company, Inc. ("SEING") settled this rate case with the Indiana Office of Utility Consumer Counselor in 2018. The settlement called for SEING to, among other things, amortize over five years its total rate case expense of \$232,500. This resulted in including one-fifth of that amount, \$46,500, in SEING's annual revenue requirement on which its base rates were determined.

The Commission's October 3, 2018 order approving the parties' settlement includes the following language on page 9: "[T]he Parties agree that following five full years of recovery of the agreed-upon rate case expense here, if [SEING] has not filed for a new base rate case it will file a change to its tariff to remove the element associated with rate case expense recovery in its revenue requirement." Ordering paragraph #4 on page 11 of that same order specifies that "On or before October 3, 2023, [SEING] shall file a Petition for a new base rate case or a compliance filing under this Cause to remove the amount associated with recovery of rate case expense from this proceeding." In

compliance with that order, SEING now submits the attached amended tariff in both clean and redlined versions containing reduced rates based on the removal of the amount associated with recovery of rate case expense approved in this cause from SEING's annual revenue requirement.

Respectfully submitted,



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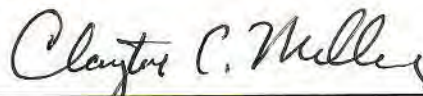
Clayton C. Miller, Att'y No. 17466-49  
CLAYTON MILLER LAW, P.C.  
P.O. Box 441159  
Indianapolis, IN 46244  
[clay@claytonmillerlaw.com](mailto:clay@claytonmillerlaw.com)  
(317) 220-8154

*Attorney for South Eastern Indiana  
Natural Gas Company*

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of this supplemental testimony and revised exhibits was served upon the following attorney at the Indiana Office of Utility Consumer Counselor by electronic mail this 5<sup>th</sup> day of September, 2023:

Randall C. Helmen ([rhelmen@oucc.IN.gov](mailto:rhelmen@oucc.IN.gov))



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Clayton C. Miller

**Cause No. 45027**  
**Calculation to remove Rate Case Expense from Rates**  
**October 3, 2023**

Annual Rate Case Expense 46,500 3.74% percentage to reduce  
Total Margin from Rates \$ 1,240,454

	Order				Reduction 3.74%	Current *		Proposed	
	Number of Bills	Billing Quantities	Margin	Rates	Adjustment	Rates	Margin	Rates	Margin
<b>Rate RS</b>	19,855		\$ 258,115	\$ 13.00	\$ (0.49)	\$ 12.82	\$ 254,541	\$ 12.33	\$ 244,886
Customer Charge		521,559	\$ 352,018	\$ 0.67493	\$ (0.02525)	\$ 0.65272	\$ 340,432	\$ 0.62747	\$ 327,264
First 51 therms		519,517	\$ 244,622	\$ 0.47086	\$ (0.01761)	\$ 0.45536	\$ 236,567	\$ 0.43775	\$ 227,417
Over 51 therms									
<b>Rate GS</b>									
Customer Charge - Meter Size 250 cfh or under	1,896		\$ 24,648	\$ 13.00	\$ (0.49)	\$ 12.82	\$ 24,307	\$ 12.33	\$ 23,385
Customer Charge - Meter Size 250 cfh to 800 cfh	1,188		\$ 28,512	\$ 24.00	\$ (0.90)	\$ 23.66	\$ 28,108	\$ 22.76	\$ 27,042
Customer Charge - Meter Size 800 cfh and above	324		\$ 25,920	\$ 80.00	\$ (2.99)	\$ 78.88	\$ 25,557	\$ 75.89	\$ 24,588
First 51 therms		99,176	\$ 55,361	\$ 0.55821	\$ (0.02088)	\$ 0.54081	\$ 53,635	\$ 0.51993	\$ 51,565
Next 205 therms		340,831	\$ 134,489	\$ 0.39459	\$ (0.01476)	\$ 0.38229	\$ 130,296	\$ 0.36753	\$ 125,266
Over 256 therms		391,413	\$ 119,525	\$ 0.30537	\$ (0.01142)	\$ 0.29585	\$ 115,800	\$ 0.28443	\$ 111,329
<b>Rate STS</b>									
Customer Charge - Meter Size 250 or under	-		\$ -	\$ 13.00	\$ (0.49)	\$ 12.82	\$ -	\$ 12.33	\$ -
Customer Charge - Meter Size 250 to 800	-		\$ -	\$ 24.00	\$ (0.90)	\$ 23.66	\$ -	\$ 22.76	\$ -
Customer Charge - Meter Size over 800	-		\$ -	\$ 80.00	\$ (2.99)	\$ 78.88	\$ -	\$ 75.89	\$ -
First 51 therms		-	\$ -	\$ 0.56	\$ (0.02088)	\$ 0.54081	\$ -	\$ 0.51993	\$ -
Next 205 therms		-	\$ -	\$ 0.39	\$ (0.01476)	\$ 0.38229	\$ -	\$ 0.36753	\$ -
Over 256 therms		-	\$ -	\$ 0.31	\$ (0.01142)	\$ 0.29585	\$ -	\$ 0.28443	\$ -
Monitoring Charge		-	\$ -	\$ 42.75	\$ (1.60)	\$ 42.15	\$ -	\$ 40.55	\$ -
<b>Total</b>	<b>23,263</b>	<b>1,872,496</b>	<b>\$ 1,243,210</b>				<b>\$ 1,209,243</b>		<b>\$ 1,162,740</b>
								Reduction from Current Rates	\$ (46,504)

\*Includes all prior adjustments to rates since Oct 3, 2018

**South Eastern Indiana Natural Gas Company Inc.**  
**Cause No. 46074 U**  
**Removal of Gas Cost Adjustment (GCA) Sales Revenue**  
**(3)**

<b>Month</b>	<b>GCA</b>	<b>Amount</b>
January	127	\$ 239,463
February	127	178,417
March	128	160,487
April	128	39,351
May	128	24,954
June	129	10,696
July	129	7,517
August	129	7,597
September	130	8,386
October	130	8,583
November	130	38,113
December	131	90,418
<b>OUCC Adjustment Increase (Decrease)</b>		<b>\$ (813,982)</b>

Note: All data taken from Schedule 6 of the test year GCA filings.



South Eastern Indiana Natural Gas Company  
Cause No. 46074 U

OUCC Adjustment for Hourly Personnel Pay Expenses

Line Number	Hourly Employee Title	Column A Test Year Regular Hours	Column B Test Year OT Hours	Column C Test Year Regular Rate	Column D Test Year OT Rate	Column E Proposed Regular Hours	Column F Proposed OT Hours	Column G Proposed Regular Rate	Column H Proposed OT Rate	Column I Proposed Wages (Col. E X Col. G)	Column J OT Wages (Col. F X Col. H)	Column K Total Wages (Col. I + Col. J)	Column L Test Year Wages	Column M Difference (Col. K - Col. L)	Column N Percent Expensed	Column O (1) Adjustment (Col. M X Col. N)	
1	Field Staff	1,606.50	77.00	33.43	50.15	2,080.00	65.00	33.43	50.15	69,534	3,259	72,793	\$ 57,566	\$ 15,227	94.00%	\$ 14,313	
2	Field Staff	1,796.00	48.00	23.58	35.37	-	-	-	-	-	-	-	44,047	(44,047)	94.00%	(41,404)	
3	Field Staff	224.00	14.00	27.79	41.69	2,080.00	65.00	27.81	41.72	57,845	2,711	60,556	6,809	53,747	94.00%	50,522	
4	Field Staff	1,269.00	62.00	26.18	39.27	2,080.00	65.00	25.00	37.50	52,000	2,438	54,438	35,657	18,781	94.00%	17,654	
5	Field Staff	702.00	-	33.45	50.18	-	-	-	-	-	-	-	23,482	(23,482)	94.00%	(22,073)	
6	Customer Service	2,080.00	266.00	33.88	50.82	2,080.00	100.00	24.00	36.00	49,920	3,600	53,520	83,989	(30,469)	94.00%	(28,641)	
7	Customer Service	2,078.00	91.25	22.43	33.65	2,080.00	90.00	24.72	37.08	51,418	3,337	54,755	49,080	5,075	94.00%	4,771	
8	Customer Service	1,091.50	-	13.30	19.95	1,040.00	-	13.88	20.82	14,435	-	14,435	14,517	(82)	94.00%	(77)	
9	Superintendent	-	-	-	-	-	-	-	-	-	-	-	27,616	(27,616)	94.00%	(25,959)	
10	<b>Totals</b>	<b>10,847.00</b>	<b>558.25</b>			<b>11,440.00</b>	<b>385.00</b>			<b>\$ 295,152</b>	<b>\$ 15,345</b>	<b>\$ 310,497</b>	<b>\$ 343,363</b>	<b>\$ (32,866)</b>		<b>\$ (30,894)</b>	
11	Distribute to various expense categories in same proportion as test year.																
12																	
13																	

Distribution Expense Portion:  
Customer Expense Portion:

	\$ 60.48%	\$ 195,177	\$ (7,390)
	39.52%	148,186	259
	<b>100.00%</b>	<b>\$ 343,363</b>	<b>\$ (7,131)</b>

**Q 4.8:** Please provide the total amount of overtime paid to employees and total payroll incurred for each of the last five fiscal years.

**Response:** Please “OUCC DR 4.8 SEI Overtime 2022-2023.pdf” and “OUCC DR 4.8 SEI Total Payroll 2021 2022 2023.pdf”. Information is not available from the prior owners of South Eastern Indiana Natural Gas Company for fiscal years 2019 and 2020.

## Total Annual Payroll - SEI

Year	Payroll
2021	\$ 424,896.10
2022	\$ 414,916.27
2023	\$ 411,267.98

**Q 9.3:** Referencing Applicant's response to OUCC DR 4.8 SEI Total Payroll 2021 2022 2023, please explain why 2023 payroll of \$411,267.98 does not match the combined Test Year Salary shown on page 31, Column B, line 4 of \$69,870 and Test Year Wages shown on page 32, Column L, line 13 of \$315,747 (totaling \$385,617) of the application.

**Response:** The superintendent position was moved from hourly to salaried on April 30, 2023. The superintendent's hourly wages were not included on page 32 and totaled \$27,616.40 for the months of January through April 2023.

**South Eastern Indiana Natural Gas Company  
Cause No. 46074 U**

**OUCC Adjustment for 401(k) Expense Employer Contribution**

<b>Line Number</b>	<b>Description</b>	<b>Totals</b>	<b>Grand Totals</b>
1	<b><u>401(k) Expense Adjustment:</u></b>		
2	Pro Forma Wage Adjustment for Salaried and Hourly Employees	\$ (8,343)	
3	Employer 401(k) Contribution Percentage	6%	
4	Pro Forma Adjustment to 401(k) Expense - Increase/(Decrease)		\$ (501)
5	Total Pro Forma Adjustment to 401(k) Expense - Increase/(Decrease)		\$ (501)
6	<b><u>Health Insurance Expense Adjustment:</u></b>		
7	Pro Forma Health Insurance Expense	\$ 91,880	
8	Test Year Health Insurance Expense	128,405	
9	Total Adjustment to Health Insurance Expense - Increase/(Decrease)		\$ (36,525)
10	<b>Total Adjustment - 401(k) and Health Insurance Expense:</b>		\$ (37,026)
11	<b><u>Distribution to Proper Expense Categories:</u></b>		
12	Distribution Expense Portion (salaried and hourly employees):	69.84%	\$ (25,860)
13	Customer Expense Portion (hourly employees):	30.16%	(11,166)
14		100.00%	\$ (37,026)
		\$ 284,187	69.84%
		122,710	30.16%
		\$ 406,897	100.00%

South Eastern Indiana Natural Gas Company, Inc.  
312 West Carr Street  
Milan, IN 47031

Adjustment of Taxes Other Than Income Taxes for FICA Tax

<u>Line Number</u>	<u>Description</u>	<u>Totals</u>	<u>Grand Total</u>
1	<b><u>FICA Tax:</u></b>		
2	Pro Forma Salaries and Wages Subject to FICA Limits	\$ (8,343)	
3	FICA Tax Rate	<u>7.65%</u>	
4	<b>Adjustment for FICA Tax (Line 2 * Line 3):</b>		<u>\$ (638)</u>
5	<b><u>Distribution to Proper Expense Categories:</u></b>		
6	Distribution Expense Portion (salaried and hourly employees):	69.84%	\$ (446)
7	Customer Expense Portion (hourly employees):	<u>30.16%</u>	<u>(192)</u>
8		<u>100.00%</u>	<u>\$ (638)</u>

**South Eastern Indiana Natural Gas Company  
Cause No. 46074 U**

**OUCC Rate Case 5 Year Amortization**

<b>Line Number</b>	<b>Description</b>	<b>Totals</b>
1	Legal fees	\$ 40,000
2	HG4 Accountant - Rate Case Preparation	8,200
3	Engineering fees	-
4	Consultant - Rate Case Preparation	35,000
5	Other	-
6	<b>Total:</b>	<u>\$ 83,200</u>
7	Amortization Period	<u>5.0</u>
8	OUCC Annual Amortization Adjustment	\$ 16,640
9	Less: Test year expense	<u>60,049</u>
10	<b>Adjustment to Operating and Expenses:</b>	<u><u>\$ (43,409)</u></u>

**Q 9.2:** Referring to general ledger account 928-000, please provide a detailed explanation of the amortized rate case expense totaling \$60,049 for the year. If this was amortization of prior rate case expense from Cause No. 45027, please explain why it was not deducted as a test year expense on page 33 – “Adjustment of Operating Revenues for Amortization of Rate Case Expense” of the Application.

**Response:** **This was amortization of prior rate expense from Cause No. 45027. The rate case amortization was set to amortize over 5 years, ending in 2023. This was excluded on Page 33 because it was an extraordinary expense that was not typical operating expense related to the current rate case.**



**South Eastern Indiana Natural Gas Company Inc.**  
**Cause No. 46074 U**  
**Miscellaneous General Expenses**  
**(1a)**

<u>Line No.</u>	<u>Business</u>	<u>Month/Year</u>	<u>GL Account</u>	<u>Per Petitioners' General Ledger</u>	<u>Non-Recoverable</u>
1	Retirement Gift for Fred	Feb-23	921-002	270	270
2	Jay C	Jan-23	921-003	72	72
3	Jay C	Mar-23	921-003	40	40
4	Amazon (Grill Access.)	Mar-23	921-003	27	27
5	Amazon (Grill)	Feb-23	921-003	352	352
6	Amazon (Grill Seasoning)	Feb-23	921-003	11	11
7	Lowes (Christmas Décor.)	Nov-23	921-003	181	181
8	Arby's	Jan-23	921-021	26	26
9	Cracker Barrell	Nov-23	921-021	33	33
10	Nickelos Pizza	Nov-23	921-021	11	11
11	Burger King	Dec-23	921-021	10	10
12	A&B Café	Nov-23	921-021	43	43
13	Hoppy's Pub & Grill	Dec-23	921-021	14	14
14	Team Lunch	Jan-23	921-021	44	44
15	Alejandra's Mexican	Mar-23	926-007	32	32
16	Jay C	Apr-23	926-007	31	31
17	The Reservation Restaurant	Apr-23	926-007	26	26
18	The Reservation Restaurant	May-23	926-007	28	28
19	Jay C	Jun-23	926-007	64	64
20	The Reservation Restaurant	Jul-23	926-007	36	36
21	The Reservation Restaurant	Aug-23	926-007	44	44
22	Nickelos Pizza	Aug-23	926-007	56	56
23	Nickelos Pizza	Aug-23	926-007	39	39
24	The Reservation Restaurant	Sep-23	926-007	47	47
25	Nickelos Pizza	Dec-23	926-007	48	48
26	Nickelos Pizza	Dec-23	926-007	59	59
27	Donation (Milan County Schools)	Apr-23	930-001	75	75
28	Donation (Milan Cares)	May-23	930-001	100	100
29	Tri-Kappa Hole Sponsorship	May-23	930-001	50	50
30	Ripley County Chamber Dinner	Oct-23	930-001	120	120
31	Military Holiday Packages	Nov-23	930-001	268	268
32	2024 Calendar Advert.	Dec-23	930-001	305	305
33	Universal Avert. Assoc.	May-23	930-001	410	410
34	Military Holiday Packages	Dec-23	930-002	450	450
35	Ripley County Chamber Seminar	Sep-23	930-002	169	169
36	Totals			<u>3,588</u>	<u>3,588</u>
37	<b>OUCC Adjustment - Increase (Decrease)</b>				<b><u>\$ (3,588)</u></b>

46074 – South Eastern Small-U Filing – DR-8 to South Eastern

**Q 8.7:** Referring to general ledger account 921-001 - Corporate Officer Expenses (Travel, office, etc.), please provide all invoices and/or receipts for the following vouchers: 90 39074 for \$3,875.00, 90 46377 for \$281.35, and 90 48136 for \$54.98.

**Response:** Please review folder “Q8.7”.

**Q 8.8:** Referring to general ledger account 921-002, Employee Expenses (Travel, food, lodging, etc.), please provide all invoices and/or receipts for the following vouchers: 90 39074 for \$794.21, 90 39768 for \$259.21, 90 39762 for \$823.07, 90 41515 for \$170.72, 90 41514 for \$510.62, 90 45617 for \$1,115.73, and 90 44108 for \$566.53. Additionally, please provide receipt(s) for a purchase of \$17.53 “food for travel” accounting date of Nov/30/2023.

**Response:** Please review folder “Q8.8”.

**Q 8.9:** Referring to general ledger account 921-002, Employee Expenses (Travel, food, lodging, etc.), please provide detail and invoices for the Logan food for training in Winchester charges with an accounting date of Feb/28/2023.

**Response:** Please review PDF “Q8.9”. Some receipts do not contain tip amounts. We are missing two receipts, one from El Carreton for \$20.24 and Root by Tree for \$27.03.

**Q 8.10:** Referring to general ledger account 921-002, Employee Expenses (Travel, food, lodging, etc.), please provide an explanation on how the “Retirement gift for Fred” in the amount of \$270 relates to the provision of natural gas service and whether this cost was left in the revenue requirements requested in this case.

**Response:** This was a transactional error. The amount of \$270 was left in the revenue requirement.

**Q 8.11:** Referring to general ledger account 921-003, please provide an explanation as to how each of the following items relates to the provision of natural gas service. Please also provide detail and invoices for the following items:

- a. Snacks for Breakroom on Jan/31/2023 for \$71.73;
- b. Amazon Subscription on Jan/31/2023 for \$14.99;
- c. Snacks on Mar/31/2023 for \$39.65;
- d. Grill accessories on Mar/31/2023 for \$26.69;
- e. Grill on Mar/31/2023 for \$351.62;
- f. Grill seasoning on Mar/31/2023 for \$10.67;
- g. Snacks on Aug/31/2023 for \$4.27;
- h. Vinyl decal on Oct/31/2023 for \$16.50;
- i. Calendars on Oct/31/2023 for \$141.18; and
- j. Christmas décor on Nov/30/2023 for \$180.83.

**Response:**

- a. Snacks are for the crew members doing work in the field or in the office.
- b. Subscription for Amazon provides the company with access to office supplies for the office and crew members. No receipt provided.
- c. Snacks are for the crew members doing work in the field or in the office.
- d. Grill accessories provide the team with a way to cook food instead of purchasing meals.
- e. Grill provides the team with a way to cook food instead of purchasing meals.
- f. Grill seasoning provides the team with a way to cook food instead of purchasing meals.
- g. No receipt could be found.
- h. Decals for office.
- i. Calendars purchased for office.
- j. Christmas decor purchased for office.
- k. Please review folder "Q8.11"

**Q 8.12:** Referring to general ledger account 921-004, please provide an explanation and invoices for the following items. Please also indicate whether these are recurring charges every year, or if they are one-time expenses.

- a. Voucher 90 45005 for \$767.74; and
- b. Voucher 90 45267 for \$12,203.00.

**Response:**

- a. Voucher 45005 was a purchase for Dell Memory for a specific computer. This will not be a recurring charge for this specific computer but may be needed for other computers in use. Please review folder "Q8.12".
- b. Voucher 45267 is a subscription to Datamatic for software license. This is a subscription up to 2024. Please review folder "Q8.12".

**Q 8.13:** Referring to general ledger account 921-021, Employee Meals and Entertainment, please provide all invoices and/or receipts for all purchases totaling \$177.06.

**Response:** Please review folder "Q8.13". Receipt for the amount of \$43.86 could not be found.

**Q 8.14:** Referring to general ledger account 921-022, Employee Transportation / Mileage / Airfare, please provide all invoices and/or receipts for the following vouchers: 90 37999 for \$55.00, 90 39371 for \$45.00, 90 45456 for \$43.23, 90 45950 for \$455.88, 90 46702 for \$200.69, 90 47858 for \$105.85, 90 47857 for \$58.95, and 90 48804 for \$198.73.

**Response: Please review folder “8.14”.**

**Q 8.15:** Referring to general ledger account 925-003, Safety Training (Tool Box Talks and More), please provide all invoices and/or receipts for the following vouchers: 90 39074 for \$2,145.99, 90 39766 for \$85.00, 90 45000 for \$85.00, and 90 47845 for \$77.03.

**Response: Please review folder “Q8.15”.**

**Q 8.16:** Referring to general ledger account 926-007, General Employee Group Meeting Expenses, please provide all invoices and/or receipts for all “Team Lunch”, “Meeting”, “food for superintendent meeting”, “Superintendent meeting” totaling \$658.75 and for voucher 90 41514 for \$58.30.

**Response: Please review folder “Q8.16”.**

**Q 8.17:** Referring to general ledger account 926-009, Employee Training and Education, please provide all invoices and/or receipts for the following vouchers: 90 39768 for \$910.64, 90 39762 for \$701.17, 90 41515 for \$2,451.25, 90 41514 for \$2,653.31, 90 42617 for \$449.63, 90 49079 for \$419.77, and 90 49778 for \$690.72.

**Response: Please review folder “Q8.17”.**

**Q 8.19:** Referring to general ledger account 930-001, General Advertising Expense, please provide all invoices and/or receipts and samples of all advertisements (if applicable) for the following:

- a. “Donation” for \$75.00, accounting date of Apr/30/2023.
- b. “Donation” for \$150.00, accounting date of May/31/2023.
- c. “Chamber Dinner” for \$120.00, accounting date of Oct/31/2023.
- d. “Military Holiday Packages” for \$268.11, accounting date of Nov/30/2023.
- e. “2024 Calander Advertisement” for \$305.00, accounting date of Dec/31/2023.
- f. Vouchers: 90 39765 for \$120.00, and 90 41915 for \$409.50.

**Response:**

- a. **“Donation” for \$75.00 was for Milan Community Schools for their robotic program. No receipt provided.**
- b. **“Donation” for \$150.00 was for Tri-Kappa Hole Sponsor for \$50.00 and Milan Cares for \$100. No receipts provided.**
- c. **“Chamber Dinner” was for the Ripley County Chamber Dinner for \$120. No receipt provided.**
- d. **“Military Holiday Packages” amounting in \$286.11 was care packages for military personnel. No receipt provided.**
- e. **“2024 Calander Advertisement” for \$305 was for the Versailles Volunteer Fire Department. No receipt provided.**
- f. **Please review folder “Q.19”.**

**Q 8.20:** Referring to general ledger account 930-002, Miscellaneous General Expenses, please provide invoices and/or receipts for the following vouchers: 90 45975 for \$332.21. Additionally, please provide invoices and receipts for the “Management Seminar” in the amount of \$169.00, accounting date Sep/30/2023, “Christmas boxes for military and membership dues” relating to the amount of \$700.00, accounting date Dec/31/2023, and “deposit on account” in the amount of \$195.84, accounting date Apr/30/2023.

**Response:** “Christmas boxes for military and membership dues” consist of a \$450 for boxes for Christmas party and \$250 to the Ripley County Chamber of Commerce. No Receipt provided for these transactions. The amount of \$169 was for a Ripley County Chamber Seminar no receipt provided. The amount of \$195.84 was deposit to account, no receipt provided. For all other inquiries please review folder “Q8.20”.

**Q 8.21:** Referring to general ledger account 932-001, Maintenance of General Office and Property:

- a. Please provide an explanation for the work Meneca Burress does for the utility.
- b. Please provide an explanation for the work Steve Narwold does for the utility.

**Response:**

- a. **Meneca Burress cleans the South Eastern office.**
- b. **Steve Narwold mows grass, weed eats and maintains the lawn at South Eastern.**



807 Warpath Rd  
 812-654-2405  
 Your cashier was zachary

SC Fuel Points  
 EEG HUNT CANDY PC 10.99 B  
 SC PLUS CARD SAVINGS 2.00  
 ANGSFT BATH TISSUEPC 11.99 I  
 SC PLUS CARD SAVINGS 0.80  
 ANGSFT BATH TISSUEPC 11.99 T  
 SC PLUS CARD SAVINGS 0.80  
 COOKIE CONTAINER PC 2.09 T  
 SC PLUS CARD SAVINGS 0.90  
 JayC Plus Customer \*\*\*\*\*1608  
 TAX 2.59  
 \*\*\*\* BALANCE 39.65

Debit Purchase  
 \*\*\*\*\*0442 - C  
 REF#: 070815 TOTAL: 39.65  
 PURCHASE: 39.65 CASHBACK: 0.00  
 AID: A000000042203  
 TC: 337C3ACC3ABB6B41  
 VERIFIED BY PIN

DEBIT 39.65  
 CHANGE 0.00  
 TOTAL NUMBER OF ITEMS SOLD = 4  
 JAY C PLUS & STR CPNS \$ 4.50  
 TOTAL SAVINGS (10 pct.) \$ 4.50  
 03/07/23 09:44am 17 4 52 155

\*\*\*\*\*  
 Annual Card Savings \$180.40  
 \*\*\*\*\*

Fuel Points Earned Today: 37  
 Total March Fuel Points: 119  
 \*\*\*\*\*

Remaining February Fuel Points: 801  
 \*\*\*\*\*

Gaming - Points Rewards Plus  
 Every \$40 Spent on participating  
 items earns Reward Points.  
 Look for printout at checkout  
 with Rewards Points Pin Code.

Your Rewards spending: \$26.95  
 Expires on 3/31/2023  
 \*\*\*\*\*

\*\*\*\*\*  
 TELL US HOW WE ARE DOING!!  
 Go to [www.krogerfeedback.com](http://www.krogerfeedback.com)

Date: 03/07/23  
 Time: 09:44AM  
 Entry ID: 024-112-52-17-4-56

No purchase necessary  
 See website for official rules  
 \*\*\*\*\*

BASKETBALL FAN REWARDS  
 Points earned this order: 0  
 Total Points earned\*: 301  
 \*May not reflect recent redemptions  
 Visit [www.kroger.com/FanRewards](http://www.kroger.com/FanRewards).  
 Redeem points through December 6th  
 \*\*\*\*\*

With Our Low Prices, You Saved  
**\$4.50**  
 Fresh opportunity awaits  
 Join our team today!



[jobs.jaycfoods.com](http://jobs.jaycfoods.com)  
[www.jaycfoods.com](http://www.jaycfoods.com)

**Final Details for Order #113-7486033-3486617**[Print this page for your records.](#)**Order Placed:** February 28, 2023**Amazon.com order number:** 113-7486033-3486617**Order Total:** \$26.69**Shipped on March 3, 2023****Items Ordered****Price**

1 of: *Blackstone 5017 Grease Cup Liners for Rear Grease Griddles - 10-Pack* \$4.97  
 Part 1 of 1 - [Blackstone 4114 Griddle Seasoning and Cast Iron Conditioner, 6.5 Ounce \(Pack of 1\) & 5017 Grease Cup Liners for Rear Grease Griddles - 10-Pack](#)

Sold by: Amazon.com Services LLC

Condition: New

1 of: *Blackstone 1542 Flat top Griddle Professional Grade Accessory Tool Kit (5 Pieces) 16 oz Bottle, Two Spatulas, Chopper/Scraper and One Cookbook-Perfect for Cooking Indoor or Outdoor, Multicolor* \$19.97

Sold by: Amazon.com Services LLC

Condition: New

**Shipping Address:**

todd j fisk  
 4016 S CAVE HILL RD  
 VERSAILLES, IN 47042-8118  
 United States

**Shipping Speed:**

Two-Day Shipping

**Payment information****Payment Method:**

Debit Card | Last digits: 6208

Item(s) Subtotal: \$24.94

Shipping &amp; Handling: \$0.00

-----

**Billing address**

Todd Fisk  
 106 E MAIN ST  
 MORRISTOWN, IN 46161-9660  
 United States

Total before tax: \$24.94

Estimated tax to be collected: \$1.75

-----

**Grand Total: \$26.69**To view the status of your order, return to [Order Summary](#).



**Final Details for Order #113-5958662-4232223**

[Print this page for your records.](#)

**Order Placed:** February 28, 2023  
**Amazon.com order number:** 113-5958662-4232223  
**Order Total:** \$351.62

<b>Shipped on February 28, 2023</b>	
<p><b>Items Ordered</b></p> <p>1 of: <i>Blackstone 1883 Gas Hood &amp; Side Shelves Heavy Duty Flat Top Griddle Grill Station for Kitchen, Camping, Outdoor, Tailgating, Countertop 28 inch Black</i></p> <p>Sold by: MaxWarehouse (<a href="#">seller profile</a>)</p> <p>Condition: New</p>	<p><b>Price</b></p> <p>\$328.62</p>
<p><b>Shipping Address:</b> todd j fisk 4016 S CAVE HILL RD VERSAILLES, IN 47042-8118 United States</p>	
<p><b>Shipping Speed:</b> Standard Shipping</p>	

*Grill Company use.*

<b>Payment information</b>	
<p><b>Payment Method:</b> Debit Card   Last digits: 6208</p>	<p>Item(s) Subtotal: \$328.62 Shipping &amp; Handling: \$0.00 ----- Total before tax: \$328.62 Estimated tax to be collected: \$23.00 ----- <b>Grand Total: \$351.62</b></p>
<p><b>Billing address</b> Todd Fisk 106 E MAIN ST MORRISTOWN, IN 46161-9660 United States</p>	
<p><b>Credit Card transactions</b>      MasterCard ending in 6208: February 28, 2023: \$351.62</p>	

To view the status of your order, return to [Order Summary](#).

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*Jeff's Debit Card*



**Details for Order #113-8038513-1331445**

[Print this page for your records.](#)

**Order Placed:** February 28, 2023  
**Amazon.com order number:** 113-8038513-1331445  
**Order Total:** \$10.67

<b>Shipping now</b>	
<p><b>Items Ordered</b></p> <p>1 of: <i>Blackstone 4114 Griddle Seasoning and Cast Iron Conditioner, 6.5 Ounce (Pack of 1)</i></p> <p>Part 2 of 2 - <a href="#">Blackstone 4114 Griddle Seasoning and Cast Iron Conditioner, 6.5 Ounce (Pack of 1) &amp; 5017 Grease Cup Liners for Rear Grease Griddles - 10-Pack</a></p> <p>Sold by: Amazon.com Services LLC</p> <p>Condition: New</p>	<p><b>Price</b></p> <p>\$9.97</p>
<p><b>Shipping Address:</b> todd j fisk 4016 S CAVE HILL RD VERSAILLES, IN 47042-8118 United States</p> <p><b>Shipping Speed:</b> Amazon Day Delivery</p>	

<b>Payment information</b>	
<p><b>Payment Method:</b> Debit Card   Last digits: 6208</p> <p><b>Billing address</b> Todd Fisk 106 E MAIN ST MORRISTOWN, IN 46161-9660 United States</p>	<p>Item(s) Subtotal: \$9.97</p> <p>Shipping &amp; Handling: \$0.00</p> <p>-----</p> <p>Total before tax: \$9.97</p> <p>Estimated tax to be collected: \$0.70</p> <p>-----</p> <p><b>Grand Total: \$10.67</b></p>

To view the status of your order, return to [Order Summary](#).

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LOVE'S HOME CENTERS, LLC  
970 W. EADS PARKWAY  
LAWRENCEBURG, IN 47025 (812) 532-2400

- SALE -

SALES#: FSTLAN02 4016286 TRANS#: 176039125 11-04-23

5280871 HL 66-IN SANTA/HOUSE LADD 169.00

SUBTOTAL:	169.00
TOTAL TAX:	11.83
INVOICE 98066 TOTAL:	180.83
DEBITMC:	180.83
CHANGE:	0.00

DEBITMC: XXXXXXXXXXXX0442 AMOUNT: 180.83 AUTHCD:  
CHIP REFID:252224066628 11/04/23 13:07:00  
\*PIN VERIFIED

TRACE : 066628 RETRIEVAL: 252224066628  
PURCHASE CASH BACK TOTAL DEBIT  
180.83 0.00 180.83  
TUR : 8000048800  
TST : 6800 AID : A0000000042203

STORE: 2522 TERMINAL: 24 11/04/23 13:07:15  
# OF ITEMS PURCHASED: 1  
EXCLUDES FEES, SERVICES AND SPECIAL ORDER ITEMS



THANK YOU FOR SHOPPING LOVE'S.  
FOR DETAILS ON OUR RETURN POLICY, VISIT  
LOVES.COM/RETURNS  
A WRITTEN COPY OF THE RETURN POLICY IS AVAILABLE  
AT OUR CUSTOMER SERVICE DESK

LOWEST PRICE GUARANTEE  
FOR MORE DETAILS, VISIT [LOVES.COM/LOWESTPRICEGUARANTEE](http://LOVES.COM/LOWESTPRICEGUARANTEE)

\*\*\*\*\*  
\* SHARE YOUR FEEDBACK! \*  
\* ENTER FOR A CHANCE TO BE \*  
\* ONE OF FIVE \$500 WINNERS DRAWN MONTHLY! \*  
\* ENTRE EN EL SORTEO MENSUAL \*  
\* PARA SER UNO DE LOS CINCO GANADORES DE \$500! \*  
\* \*  
\* ENTER BY COMPLETING A SHORT SURVEY \*  
\* WITHIN ONE WEEK AT: [www.loves.com/survey](http://www.loves.com/survey) \*  
\* Y O U R I D #980667 252263 082954 \*  
\* \*  
\* NO PURCHASE NECESSARY TO ENTER OR WIN. \*  
\* VOID WHERE PROHIBITED. MUST BE 18 OR OLDER TO ENTER. \*  
\* OFFICIAL RULES & WINNERS AT: [www.loves.com/survey](http://www.loves.com/survey) \*  
\*\*\*\*\*  
STORE: 2522 TERMINAL: 24 11/04/23 13:07:15

ARG-06733-IN-Winchester

Restaurant #06733  
803 E Washington St  
Winchester, IN 47394  
Phone (765) 584-0115

1/17/2023 12:10:03 PM  
Order Id: AAATMLAUAGBD  
DT345 - DT  
Employee: Emily  
Total Items: 11

DT345

2 BnC Classic (@4.99)	\$9.98
1 Small Curly Fry	\$1.99
1 BnC Double Meal	\$9.98
1 BNC Double-SM	
1 Curly Fry-SM	
1 Drink-SM	
ADD Coke	\$0.00
1 Small Drink	\$1.99
ADD Sprite	\$0.00
4 Honey Mst Dip Cup (@0)	\$0.00
Sub Total	\$23.85
SALES TAX	\$1.67
Order Total	\$25.52
MasterCard	\$25.52
AUTHORIZED AMOUNT	\$25.52
Card#: *****6208	
Authorization:	

AID: A0000000042203

--> Order Closed <--

*Jeff's  
Master  
Card*

How'd we do? Scan the QR code below or  
visit [www.arbys.com/feedback](http://www.arbys.com/feedback) to take a  
brief survey and let us know.



*OVG  
OTM Review  
Winchester, IN  
Lunde  
Clay + Jeff*

Cracker Barrel  
CB0156

Terre Haute IN

Dine-In

Table Number: 154 Terminal: CB015602 Guest: 2  
11/9/2023 06:26 PM

ITEM NAME	QTY	PRICE	TOTAL
900000257			
Coke	1	3.29	3.29
900000258			
Diet Coke	1	3.29	3.29
CB Faves Chicken n	1	9.49	9.49
Honnas Pancakes	1	8.99	8.99

Restaurant 25.06

Subtotal	\$ 25.06
Shipping Charges	
State & Local Tax	\$ 2.00
Tip	\$ 5.41
Total	\$ 32.47
Card payment MC	\$ 32.47

\*\*\*\*\*  
\* Take Care of Everyone on Your List. \*  
\* Give a Gift They're Sure to Love! \*  
\* Purchase a Gift Card today! \*  
\*\*\*\*\*



CUSTOMER COPY

Thank You!

TransID: 1114MDJJUXX3FQ  
Ref #: 331816335546  
Code: 148012  
Resp: APPROVAL 148012

Total 10.08  
Percent Tip \$1.21  
15% 9.28  
20% \$1.61  
25% \$2.01

Tip Suggestions

BASE AMT: \$7.76  
Non Cash Adj \$0.31  
SUB TOTAL: \$8.07  
TIP AMT: \$  
TOTAL AMT: \$

MASTERCARD  
Manual  
\*\*\*\*\*0390 \*\*/\*\*

Trans #: 3 Batch #: 266

Sale

11/14/2023 10:27

Nickelos Pizza  
530 Wapath Dr  
Mian IN 47031  
(812)654-3260

Burger King  
29836



120 State Road 46 West  
Batesville, IN 47006  
Ph: (812)932-0079

**ORDER 53**

DRIVE THRU - Lane 1

~~WHOPPER CHS~~ 9.59

\*WHOPPER CHS

\*SM FRY

\*SM COKE

Survey Code: 73592-33221-37809-131606

SUBTOTAL	9.59
7.0% TAX	0.67
-----	
TOTAL	10.26
CREDIT CARD	10.26
CHANGE	0.00

\*\*\*\*\*  
TOTAL CHARGE 10.26

**MASTERCARD**

AcctNum: \*\*\*\*\*6208  
Auth: 053870  
Type: CREDIT  
CTroutd: 69786  
Merchant Id: 456207928999

RETAIN THIS COPY FOR YOUR RECORDS  
CUSTOMER COPY

\*\*\*\*\*

Subject: Your MasterCard. Call your Whopper! Mr. Tyme Me Oves. Call your Whopper! Mr. Tyme Me Oves. Call your Whopper! Mr. Tyme Me Oves. Call your Whopper!

**A & B Cafe**

Sports Bar  
110 N. Main St.  
Winchester, Indiana 47394

**765.584.2690**

Date: Nov30'23 06:23PM  
Card Type: Mastercard  
Acct #: XXXXXXXXXXXX6208  
Card Entry: SWIPED  
Trans Type: PURCHASE  
Auth Code: 064616  
Check: 3807  
Check TO: 9D  
Server: 119 Jordan H

Subtotal: 27.91

TIP: 15.00

TOTAL: 42.91

PLEASE KEEP THIS COPY FOR YOUR

PERSONAL RECORDS

THANK YOU

HOPPY'S PUB & GRILL

888 E WASHINGTON ST  
WITCHESTER IA 47394  
260-726-5455

12/04/2023 17:40

Sale

Trans:50 Batch:5  
MASTERCARD CHIP  
\*\*\*\*\*6203  
AMOUNT: \$13.43  
Non-Cash Charge \$0.54  
SUB TOTAL: \$13.97

TIP:

TOTAL:

13.97

Resp: APPROVE  
Code: 048983  
Ref#: 333817883353  
App Name: Mastercard Debit  
ATD: A0000000041010  
TVK: 0000008000  
TSI: E800

Cardholder acknowledges  
receipt of goods and  
obligations set forth  
by the cardholder's  
agreement with issuer.

CUSTOMER COPY

Thank You

Powered By ValorPay(v1.3.38)



\*\*\* TO GO \*\*\*  
Alejandra's Mexican Restaurant  
16947 Manchester St.  
Moore's Hill 47032  
812-363-1484

CHECK# 4204.1  
Closed to Credit Card

DATE/TIME: 3/23/2023 11:47:56 AM  
SERVER: DELFINO  
STATION: 01

Item Count: 11

1 SD MEXICAN RICE*	\$4.98
W Cheese Dip	
1 BURRITO 1	\$7.74
Chicken	
W Cheese Dip	
1 L TACO SALAD*	\$8.50
Ground Beef	
1 L TACO SALAD*	\$9.00
Ground Beef	
TO GO	
TO GO	

Subtotal	\$30.22
Tax	\$2.12
Total before tip:	\$32.34

Tip amount: \_\_\_\_\_

Grand total: \_\_\_\_\_

Credit \$32.34

CREDIT CARD PURCHASE \$32.34  
Card Type: MasterCard  
\*\*\*\*\*0442 XX/XX  
Name: JEWETT, DANA  
Transaction Type: PRE-AUTH  
Ref Num: 1  
Auth Code: 027385  
Gateway Txn ID: 1089414715  
Card Entry Method : CHIP

App Name: Mastercard Debit  
ID: A000000041010

AM

Donuts for  
Superintendent



FRESH mtg  
FOR  
EVERYONE™

807 Warpath Rd  
812-654-2405

Your cashier was zachary

BFG BOX DNT 12CT	8.99 F
BFG BOX DNT 12CT	8.99 F
BFG BOX DNT 12CT	8.99 F
4 @ 0.89	
BKRY DONUT	3.56 F
JayC Plus Customer	*****1608
TAX	0.00
**** BALANCE	30.53

Debit Purchase

\*\*\*\*\*0442 - C  
REF#: 794431 TOTAL: 30.53  
PURCHASE: 30.53 CASHBACK: 0.00  
AID: A000000042203  
IC: 4396863859385185  
VERIFIED BY PIN

DEBIT	30.53
CHANGE	0.00

TOTAL NUMBER OF ITEMS SOLD = 7  
04/13/23 07:08am 17 4 3 155  
\*\*\*\*\*

BASKETBALL FAN REWARDS  
Points earned this order: 0  
Total Points earned\*: 329  
\*May not reflect recent redemptions  
Visit [www.kroger.com/FanRewards](http://www.kroger.com/FanRewards).  
Redeem points through 4/23/23  
\*\*\*\*\*

Dana's  
Debit  
CARD

Fresh opportunity awaits  
Join our team today!



[jobs.jaycfoods.com](http://jobs.jaycfoods.com)  
[www.jaycfoods.com](http://www.jaycfoods.com)

**The Reservation Restaurant**

1001 N Warpath Dr                      April 19, 2023  
MILAN, IN                                      11:28 AM  
47031

---

Receipt: rA1y  
Ticket: Chris  
Authorization: 074689

Mastercard Debit  
AID A0 00 00 00 04 10 10

---

FOR HERE

---

Fies Chic Salad	\$12.99
1\2 Chicstrip Hog	\$6.49
4oz Dressing	\$1.49
Mini Pack Donut	\$3.00
Subtotal	\$23.97
Sales Tax	\$1.68
<b>Total</b>	<b>\$25.65</b>
MasterCard 0442 (Chip)	\$25.65
Dana Jewett	

**The Reservation Restaurant**

1001 N Warpath Dr                      May 3, 2023  
MILAN, IN                                      11:39 AM  
47031

---

Receipt: BoM6  
Ticket: Chris  
Authorization: 008485

Mastercard Debit  
AID A0 00 00 00 04 10 10

---

FOR HERE

---

Chic Breast Thigh × 2	\$5.98
Prem Side × 2	\$7.98
2oz Dressing × 4	\$3.16
ChicStrip Hog	\$9.29
Subtotal	\$26.41
Sales Tax	\$1.85
<hr/>	
<b>Total</b>	<b>\$28.26</b>
MasterCard 0442 (Chip)	\$28.26
Dana Jewett	

---



FRESH FOR EVERYONE™

807 Warpath Rd  
812-654-2405  
Your cashier was zachary

SC	Fuel Points		
SC	Baseball Points		
	VLSC PICKLES	PC	3.29 F
	PLUS CARD SAVINGS	0.70	
SC	HEINZ RELISH	PC	2.19 F
	PLUS CARD SAVINGS	0.60	
SC	FRENCHS MUSTARD	PC	1.79 F
	PLUS CARD SAVINGS	1.20	
SC	HEINZ KETCHUP	PC	3.99 F
	PLUS CARD SAVINGS	0.30	
SC	KRFT SNGLES AMERC		4.69 F
	HS BF PTY 8GL 20F		10.00 F
	RESR POTL SL		9.99 F
0.45	lb @ 2.29 /lb		
WT	TOMATOES		1.03 F
0.53	lb @ 0.99 /lb		
WT	ONIONS WHITE		0.52 F
	KRO BBQ POTATO CHI		1.99 F
	KRO CHOSC ROGS PT		1.99 F
	HF ECO FOIL BKWARE		3.49 F
	ECK JAL CHDR	PC	3.00 F
SC	PLUS CARD SAVINGS	1.29	
	ECK SM SAUG	PC	3.00 F
SC	PLUS CARD SAVINGS	1.29	
	KRO RHNY HOT DOG BPC		1.79 F
SC	PLUS CARD SAVINGS	0.20	
	KRO WHITE HAM BN BPC		1.79 F
SC	PLUS CARD SAVINGS	0.20	
	KRO RHNY HOT DOG BPC		1.79 F
SC	PLUS CARD SAVINGS	0.20	
	KRO WHITE HAM BN BPC		1.79 F
SC	PLUS CARD SAVINGS	0.20	
	EDL KNIFE SET		5.49 F
	JayC Plus Customer	*****1608	
	TAX		0.63
	**** BALANCE		64.24

Debit Purchase  
\*\*\*\*\*0442 - C  
REF#: 941844 TOTAL: 64.24  
PURCHASE: 64.24 CASHBACK: 0.00  
AID: A0000000042203  
TC: C0A927E394B9AAEC  
VERIFIED BY PIN  
DEBIT CHANGE 64.24  
TOTAL NUMBER OF ITEMS SOLD = 19  
JAY C PLUS & STR CPNS \$ 6.18  
TOTAL SAVINGS (8 pct.) \$ 6.18  
06/07/23 10:22am 17 4 82 155  
\*\*\*\*\*  
Annual Card Savings \$344.19  
\*\*\*\*\*  
Fuel Points Earned Today: 64

*Employee Appreciation*  
*Kinche*  
*Jeff Fish*

**LOS POTROS**  
488 COUNTRY CLUB DRIVE  
MILAN, IN 47031  
8126547118

**ORDER: A-6 - A**  
**Dine In**

Cashier: Ricardo  
24-Apr-2023 11:38:35A

1	Marvin's Burrito	\$8.99
	Ground Beef	\$0.00
1	Marvin's Burrito	\$8.99
	Shredded Chicken	\$0.00
	Subs. Cheese Sauce for Red Sauce	\$1.00
	no salsa con queso	
1	Coke	\$2.75
1	Queso Small	\$3.99
<b>Subtotal</b>		<b>\$25.72</b>
Sales Tax	7%	\$1.80
<b>Total</b>		<b>\$27.52</b>

Point iPhone camera at QR code to pay



Clover ID: 8HRXV7SM4270T

Clover Privacy Policy  
<https://clover.com/privacy>

**The Reservation Restaurant**

1001 N Warpath Dr                      July 11, 2023  
MILAN, IN                                      11:18 AM  
47031

---

Receipt: ZyFb  
Ticket: Chris  
Authorization: 082216

Mastercard Debit  
AID A0 00 00 00 04 10 10

---

FOR HERE

---

ChicStrip Hog	\$9.29
Fies Chic Salad	\$12.99
4oz Dressing	\$1.49
Fies Chic Wrap	\$8.99
2oz Dressing	\$0.79

Subtotal	\$33.55
Sales Tax	\$2.35

---

<b>Total</b>	<b>\$35.90</b>
MasterCard 0442 (Chip)	\$35.90
Dana Jewett	

**The Reservation Restaurant**

1001 N Warpath Dr      August 10, 2023  
MILAN, IN                      12:12 PM  
47031

---

Receipt: 9gPB  
Ticket: Donna  
Authorization: 025262

---

Mastercard Debit  
AID AO 00 00 00 04 10 10

---

## FOR HERE

Grilled Bowl	\$8.99
Prem Side	\$3.99
Drinks	\$2.99
Crispy Bowl	\$8.99
Reg Sides	\$3.49
Drinks	\$2.99
Small Gravy	\$2.49
<hr/>	
Subtotal	\$33.93
Sales Tax	\$2.38
Tip	\$7.26
<hr/>	
<b>Total</b>	<b>\$43.57</b>
MasterCard 0442 (Chip)	\$43.57
Dana Jewett	



Nickelos Pizza  
530 Warpath Dr  
Milan IN 47031  
(812)654-3260

08/15/2023 8:56

Sale

Trans #: 1 Batch #: 175

MASTERCARD Manual  
\*\*\*\*\*0442 \*\*/\*\*

BASE AMT: \$44.72

Non Cash Adj \$1.77

SUB TOTAL: \$46.49

TIP AMT: \$ 9.29

TOTAL AMT: \$ 55.78

Tip Suggestions

Percent	Tip	Total
15%	\$6.97	53.46
20%	\$9.29	55.78
25%	\$11.62	58.11

Resp: APPROVAL 052758  
Code: 052758  
Ref #: 322714166027  
TransID: 0815MDBIHIFG5

Thank You!

COPY

*Crew Lunch*

Nickelos Pizza  
 530 Harpath Dr  
 Milan IN 47031  
 (812)654-3260

08/16/2023

11:23

Sale

Trans #: 8 Batch #: 176

MASTERCARD

CHIP

\*\*\*\*\*6208

\*\*/\*\*

BASE AMT: \$37.59

Non Cash Adj \$1.48

SUB TOTAL: \$39.07

TAX: \$

TOTAL AMT: \$

## Tip Suggestions

Percent	Tip	Total
15%	\$5.86	44.93
20%	\$7.81	46.88
25%	\$9.76	48.83

Resp: APPROVAL 032096

Code: 032096

Ref #: 322817334261

TransID: 0816MDRMOP009

App Name: Mastercard

Debit

AID: 000000000041010

TUR: 000000000000

ESI: 0800

*J. Fish*

Thank You!

CUSTOMER COPY



Nickelos Pizza  
530 Warpath Dr  
Milan IN 47031  
(812)654-3260

12/14/2023 12:40

Sale

Trans #: 10 Batch #: 295

MASTERCARD CHIP  
\*\*\*\*\*6208 \*\*/\*\*

*Jeff*

BASE AMT: \$45.90

Non Cash Adj \$1.81

SUB TOTAL: \$47.71

TIP AMT: \$-----

TOTAL AMT: \$-----

Tip Suggestions

Percent	Tip	Total
15%	\$7.15	54.86
20%	\$9.54	57.25
25%	\$11.92	59.63

Resp: APPROVAL 082545  
Code: 082545  
Ref #: 334818831684  
TransID: 1214MDBXB9469

App Name: Mastercard  
Debit  
AID: A0000000041010  
TUR: 0000008000  
TSI: E800

Thank You!  
CUSTOMER COPY

*multiview  
Training  
Dinner/lunch*

Nickelos Pizza  
530 Warpath Dr  
Milan IN 47031  
(812)654-3260

12/13/2023 11:22

Sale

Trans #: 4 Batch #: 294

MASTERCARD CHIP  
\*\*\*\*\*6208 \*\*/\*\*

*Jeff*

BASE AMT: \$56.86

Non Cash Adj \$2.25

SUB TOTAL: \$59.11

TIP AMT: \$-----

TOTAL AMT: \$-----

Tip Suggestions

Percent	Tip	Total
15%	\$8.86	67.97
20%	\$11.82	70.93
25%	\$14.77	73.88

Resp: APPROVAL 034882  
Code: 034882  
Ref #: 334717166164  
TransID: 1213MDBX9XB6M

App Name: Mastercard  
Debit  
AID: A0000000041010  
TUR: 0000008000  
TSI: E800

Thank You!  
CUSTOMER COPY

*Contractor  
Christmas  
Dinner/lunch*

**Universal Advertising Associates, Inc.**

2822 Mack Rd.  
 Fairfield, OH 45014  
 800-322-8224 Fax: 513-522-5530  
 E-Mail: info@uaai.com  
 Website: www.uaai.com



<b>Sold To</b>	539189 SOUTHEASTERN INDIANA NATURAL GAS 312 W. CARR ST. MILAN IN 46164	<b>Ship To</b>	
----------------	--	----------------	--

<b>Date</b>	<b>Rep ID</b>	<b>Order No</b>	<b>Ord Date</b>	<b>Ship Via</b>	<b>Terms</b>	<b>Invoice No</b>
05/31/23	C23/YES	00085217			C.O.D.	41518417

<i>Item/Description</i>	<i>Quantities</i>	<i>Units</i>	<i>Price</i>	<i>Amount</i>
Set Number: 415184	1	Size 5X3	399.50	399.50
Advertising: VERSAILLES, RIPLEY CO., IN. Maps				
Telephone: (812) 654-2444 Authorizer: DANA Sold By: ED MILLER EXT.2116 Directions: Special Info: @, 5-30-2023 OK LV				

CUT HERE TO REMIT

CUT HERE TO REMIT

<i>Non-Taxable</i>	<i>Taxable</i>	<i>Sales Tax</i>	<i>Freight</i>	<i>Misc</i>	<i>Invoice Total</i>
399.50	.00	.00	10.00	.00	409.50

**THANK YOU FOR YOUR BUSINESS****PLEASE PROCESS CHECK****PAYMENT FOR THIS PRODUCT IS DUE UPON DELIVERY**

**CUSTOMER # 539189**  
**SOUTHEASTERN INDIANA NATURAL**  
**INVOICE # 41518417**

**YOU MAY PAY ONLINE AT**  
**[www.uaai.com/payment.htm](http://www.uaai.com/payment.htm)**

Accounting Copy

**South Eastern Indiana Natural Gas Company Inc.**

**Cause No. 46074 U**

**Outside Services**

**(1b)**

To adjust other operations and maintenance expense for outside services.

LWG CPAS & Advisors Invoice No: 36314	\$	1,025
LWG CPAS & Advisors Invoice No: 36357		125
LWG CPAS & Advisors Invoice No: 36427		125
LWG CPAS & Advisors Invoice No: 36542		4,425
LWG CPAS & Advisors Invoice No: 36897		100
LWG CPAS & Advisors Invoice No: 37305		300
LWG CPAS & Advisors Invoice No: 37112		100
Clay Miller Law, P.C. Invoice No: March 21, 2023		2,045
Clay Miller Law, P.C. Invoice No: May 14, 2023		7,426
Clay Miller Law, P.C. Invoice No: January 10, 2024		<u>1,786</u>
<b>OUCC Adjustment - Increase (Decrease)</b>	<b>\$</b>	<b><u><u>(17,457)</u></u></b>

**Q 3.2:** Please provide unredacted copies of all contracts, letters of engagement, quotes, invoices and supporting details for all Outside Services incurred in the test year in account 923-001.

**Response:**

\*Note: No written response provide to OUCC Informal Question 3.2, attachment were provided.



SOUTH EASTERN INDIANA NATURAL GAS C  
P.O. BOX 1007  
106 E. Main Street  
MORRISTOWN, IN 46161

Client No: 9506.001  
Date: 01/31/2023  
Invoice No: 36314

---

[REDACTED]	\$	900.00
[REDACTED]		<u>125.00</u>
Current Amount Due	\$	<u>1,025.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,025.00	0.00	0.00	0.00	0.00	1,025.00

**Go Paperless!**

Email is an easy and secure way to receive your bill each month. Just email [Kathleen.Schultz@lwgcpa.com](mailto:Kathleen.Schultz@lwgcpa.com) to have your invoice set up.





SOUTH EASTERN INDIANA NATURAL GAS C  
PO Box 469  
Winchester, IN 47394

Client No: 9506.001  
Date: 02/28/2023  
Invoice No: 36357

[REDACTED]

\$ 125.00

Current Amount Due \$ 125.00

**RECEIVED**  
MAR 02 2023  
BY: \_\_\_\_\_

9020 923-001 #125.00

V. HG 40024

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
125.00	1,025.00	0.00	0.00	0.00	1,150.00

**Go Paperless!**

Email is an easy and secure way to receive your bill each month. Just email  
Kathleen.Schultz@lwgcpa.com to have your invoice set up.



SOUTH EASTERN INDIANA NATURAL GAS C  
PO Box 469  
Winchester, IN 47394

Client No: 9506.001  
Date: 03/31/2023  
Invoice No: 36427

[REDACTED]

\$ 125.00

Current Amount Due \$ 125.00

9020 923-001 #125.00

**RECEIVED**  
APR 04 2023  
BY: \_\_\_\_\_

V. HG 40024

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
125.00	125.00	0.00	0.00	0.00	250.00

**Go Paperless!**

Email is an easy and secure way to receive your bill each month. Just email [Kathleen.Schultz@lwgcpa.com](mailto:Kathleen.Schultz@lwgcpa.com) to have your invoice set up.



SOUTH EASTERN INDIANA NATURAL GAS C  
PO Box 469  
Winchester, IN 47394

Client No: 9506.001  
Date: 04/30/2023  
Invoice No: 36542

---

[REDACTED]	\$ 125.00
[REDACTED]	1,300.00
[REDACTED]	1,200.00
[REDACTED]	1,300.00
[REDACTED]	<u>500.00</u>
Current Amount Due	\$ <u>4,425.00</u>

**RECEIVED**  
MAY 08 2023  
BY: \_\_\_\_\_

9020 923-001 #4425.00 <sup>200</sup> 5/9/23  
V.HG 40024

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
4,425.00	0.00	0.00	0.00	0.00	4,425.00

**Go Paperless!**  
Email is an easy and secure way to receive your bill each month. Just email  
Kathleen.Schultz@lwgcpa.com to have your invoice set up.



SOUTH EASTERN INDIANA NATURAL GAS C  
PO Box 469  
Winchester, IN 47394

Client No: 9506.001  
Date: 06/30/2023  
Invoice No: 36897

---

[REDACTED]	\$ 100.00
Current Amount Due	\$ 100.00

**RECEIVED**  
JUL 10 2023  
BY: \_\_\_\_\_

9020 923-001 \$100.00

V. HG40024

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
100.00	0.00	0.00	0.00	0.00	100.00

**Go Paperless!**  
Email is an easy and secure way to receive your bill each month. Just email  
Kathleen.Schultz@lwgcpa.com to have your invoice set up.

RECEIVED

SEP 14 2023



BY: \_\_\_\_\_

SOUTH EASTERN INDIANA NATURAL GAS C  
PO Box 469  
Winchester, IN 47394

Client No: 9506.001  
Date: 08/31/2023  
Invoice No: 37035

---

\_\_\_\_\_ \$ 300.00

Current Amount Due \$ 300.00

V. HG40024 9020 923-001 \$300.00

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
300.00	0.00	0.00	0.00	0.00	300.00

**Go Paperless!**  
Email is an easy and secure way to receive your bill each month. Just email [Kathleen.Schultz@lwgcpa.com](mailto:Kathleen.Schultz@lwgcpa.com) to have your invoice set up.



SOUTH EASTERN INDIANA NATURAL GAS C  
PO Box 469  
Winchester, IN 47394

Client No: 9506.001  
Date: 09/30/2023  
Invoice No: 37112

---

[REDACTED] \$ 100.00

Current Amount Due \$ 100.00

**RECEIVED**  
OCT 06 2023  
BY: \_\_\_\_\_

9020 923-001 \$100.00

V.HG40024

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
100.00	0.00	0.00	0.00	0.00	100.00

**Go Paperless!**

Email is an easy and secure way to receive your bill each month. Just email [Kathleen.Schultz@lwgcpa.com](mailto:Kathleen.Schultz@lwgcpa.com) to have your invoice set up.



## Clayton Miller Law, P.C.

P.O. Box 441159, Indianapolis, IN 46244 (317) 220-8154  
[clay@claytonmillerlaw.com](mailto:clay@claytonmillerlaw.com)

VIA EMAIL to cc: [ovq.accounts.payable@ovgas.com](mailto:ovq.accounts.payable@ovgas.com)

South Eastern Indiana Natural Gas Co., Inc.  
Attn: Accounts Payable  
P.O. Box 469  
Winchester, IN 47394

**General Regulatory**

### Invoice

March 21, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
1/2	0.1	[REDACTED]
1/19	0.4	[REDACTED]
2/2	0.2	[REDACTED]
2/3	4.1	[REDACTED]
2/8	0.2	[REDACTED]
2/10	0.1	[REDACTED]
2/12	1.3	[REDACTED]
2/13	0.8	[REDACTED]
2/15	0.2	[REDACTED]

**RECEIVED**  
MAR 22 2023

9020 923-001 # 2044.50

V. HG 40099

2/20 0.4

[REDACTED]

2/21 0.9

[REDACTED]

[REDACTED]

Subtotal: \$4,089  
         ÷ 2  
\$2,044.50

**TOTAL FOR THIS INVOICE IS:   \$2,044.50**

*Please remit payment by check payable to Clayton Miller Law, P.C. mailed to:*

*Clayton Miller Law, P.C.  
P.O. Box 441159  
Indianapolis, IN 46244*





## Clayton Miller Law, P.C.

P.O. Box 441159, Indianapolis, IN 46244 (317) 220-8154  
[clay@claytonmillerlaw.com](mailto:clay@claytonmillerlaw.com)

VIA EMAIL to cc: [ovq.accounts.payable@ovgas.com](mailto:ovq.accounts.payable@ovgas.com)

South Eastern Indiana Natural Gas Co., Inc.  
Attn: Accounts Payable  
P.O. Box 469  
Winchester, IN 47394

### General Regulatory

### Invoice

May 14, 2023

<u>Date</u>	<u>Hours</u>	<u>Description</u>
3/1	4.6	[REDACTED]
3/2	2.8	[REDACTED]
3/6	0.4	[REDACTED]
3/8	3.4	[REDACTED]
3/9	0.5	[REDACTED]
3/10	1.4	[REDACTED]

V. HG40099

9020 923-001 # 7426.00

ALJ Sparks Drake; attend GCA hearings.

3/22 0.3 [REDACTED]

4/18 0.8 [REDACTED]

4/19 2.4 [REDACTED]

[REDACTED]

3/3 0.4 [REDACTED]

3/4 1.3 [REDACTED]

3/6 3.6 [REDACTED]

3/7 2.2 [REDACTED]

South Eastern Ind. Natural Gas-only hours: 7.5    Hourly rate: \$470    Subtotal: \$3,525

[REDACTED]

*Please remit payment by check payable to Clayton Miller Law, P.C. mailed to:*

*Clayton Miller Law, P.C.  
P.O. Box 441159  
Indianapolis, IN 46244*



## Clayton Miller Law, P.C.

P.O. Box 441159, Indianapolis, IN 46244 (317) 220-8154  
[clay@claytonmillerlaw.com](mailto:clay@claytonmillerlaw.com)

VIA EMAIL to cc: [ovq.accounts.payable@ovgas.com](mailto:ovq.accounts.payable@ovgas.com)

South Eastern Indiana Natural Gas Co., Inc.  
Attn: Accounts Payable  
P.O. Box 469  
Winchester, IN 47394

General Regulatory

### Invoice

January 10, 2024

Date Hours Description

12/4 1.5

[REDACTED]

12/11 3.4

[REDACTED]

12/14 0.7

[REDACTED]

Hours for South Eastern Ind. Natural Gas only:

12/6 0.1

[REDACTED]

12/19 0.5

[REDACTED]

**RECEIVED**  
JAN 16 2024

9020 923-001 #1786.00

BY: \_\_\_\_\_

V. HG40099

12/20 0.4



Total hours: 3.8    Hourly rate: \$470    TOTAL FOR THIS INVOICE IS:    \$1,786

*Please remit payment by check payable to Clayton Miller Law, P.C. mailed to:*

*Clayton Miller Law, P.C.  
P.O. Box 441159  
Indianapolis, IN 46244*

***PLEASE BE ADVISED THAT MY HOURLY RATE BEGINNING 1/1/2024 HAS INCREASED TO \$485.***



## Clayton Miller Law, P.C.

P.O. Box 441159  
Indianapolis, IN 46244  
[clay@claytonmillerlaw.com](mailto:clay@claytonmillerlaw.com)  
(317) 220-8154

December 12, 2021

*Via Email to [jerry.klinker@ftgas.net](mailto:jerry.klinker@ftgas.net)*

Jerry Klinker  
General Manager  
Fountaintown Gas Company  
106 E. Main Street  
Morristown, IN 46161

RE: Engagement letter for Fountaintown Gas and South Eastern Indiana Gas

Dear Jerry:

Thank you for asking me to serve as Indiana regulatory counsel for Fountaintown Gas Company and South Eastern Indiana Gas Company. I am pleased to confirm in writing my engagement to represent both utilities before the Indiana Utility Regulatory Commission.

Following are the obligations we will have to each other relating to the legal service to be provided to you, including calculation and payment of fees, and other relevant matters.

### **Attorney's Fees**

I will perform services at my standard hourly rate for utility clients, which is for 2021 is \$445. Beginning January 1, 2022, my standard hourly rate for utility clients will be \$455. This hourly rate may increase again in subsequent calendar years. You will receive a monthly invoice describing services performed, corresponding charges and expenses incurred. Invoices are due upon receipt.

### **Expenses**

I may incur various expenses in providing legal services for you. You agree to pay all such expenses and to reimburse me for all out-of-pocket expenses that I pay on your behalf. A non-exhaustive list of examples of expenses that may be incurred include filing fees, recording fees,

legal notice publication fees, external copy charges, travel expenses (including mileage), postage and delivery charges.

Failure to make timely payments of fees and expenses, or to make any required retainer deposit, may, upon notice, result in my termination of this engagement to provide legal services to you. In that event, you will still be obligated to reimburse me for fees and expenses incurred up to the date of termination.

### **Client Cooperation**

We will keep each other advised during the course of this engagement. You agree to cooperate fully in providing documents and information and in answering questions related to this matter.

### **File Materials**

I will send you electronic or hard copy records pertaining to this matter from time to time. You should keep these records throughout this engagement. I will retain such records for at least three years following the conclusion of this engagement, after which time those records from this engagement in my possession may be destroyed.

### **Your Right to Terminate This Engagement**

You may terminate my engagement to provide legal service to you at any time with or without cause by notifying me in writing of your desire to do so. Upon my receipt of your notice to terminate this engagement, I will stop all legal work on your behalf as quickly as the rules governing lawyers will allow. You will be responsible for paying all legal fees and expenses incurred on your behalf in this matter before the date of written notice of termination was received by me. And if I am required by a court or the rules applicable to lawyers to complete tasks on your behalf after notice of termination, you will be required to pay for the associated legal fees and expenses.

### **My Right to Terminate This Engagement**

To the extent permitted by ethical and court rules, I may terminate this engagement at any time if you breach any material term of this engagement or fail to cooperate or follow my advice on a material matter, or if a conflict of interest develops or is discovered or if there exists at any time any fact or circumstance that would, in my opinion, render my continuing representation of you unlawful, unethical or otherwise inappropriate. If I elect to terminate this engagement you will take all steps reasonably necessary and cooperate as reasonably required to free me of any further obligation to perform legal services to you, including the execution of any documents necessary to complete my withdrawal from representation of you pursuant to this engagement. In such event, you agree to pay for all legal services performed and expenses incurred pursuant to this engagement.

### **Conclusion**

If any of the terms stated in this letter is not consistent with your understanding of our engagement, or if you have any questions, please contact me. If it is acceptable, please sign and date in the space below and return your signed page to me.

I appreciate the opportunity to provide legal services to you and I look forward to working with you.

Sincerely,



Clayton C. Miller  
Clayton Miller Law, P.C.

~

I, Jerry Klinker, am the General Manager of both Fountaintown Gas Company and South Eastern Indiana Gas Company. I have reviewed and agree with the terms of this engagement letter.

Date: \_\_\_\_\_

\_\_\_\_\_  
Jerry Klinker

**South Eastern Indiana Natural Gas Company Inc.**  
**Cause No. 46074 U**  
**Energy Efficiency Rebates**  
**(1c)**

To adjust other operations and maintenance expense for energy efficiency rebates.

Required Annual Energy Efficiency Rebates for NTA program (Cause No. 43103)	<u>\$ 3,100</u>
OUCC Adjustment - Increase (Decrease)	<u><u>\$ (3,100)</u></u>



46074 – South Eastern Small-U Filing – DR-9 to South Eastern

**Q 9.10:** Referring to Account 401-905, please provide supporting documentation for all rebate amounts paid. (\$400 in January 2023, \$650 in February 2023, \$200 in April 2023, \$350 in June 2023, and \$425 in July 2023.)

**Response:** Please review folder “Q9.10”. There was not an amount of \$425 in July 2023 in account 401-905. That amount was in November 2023.

**COPY**

**Petitioner's Exhibit – DCM**

**DIRECT TESTIMONY  
OF  
DUANE C. MERCER**

**FILED**

**OCT 16 2006**

**INDIANA UTILITY  
REGULATORY COMMISSION**

**ON BEHALF OF  
CONSOLIDATED PETITIONERS**

**Midwest Natural Gas Corporation (Cause No. 43090)  
Indiana Utilities Corporation (Cause No. 43107)  
South Eastern Indiana Natural Gas Company (Cause No. 43109)  
Fountaintown Gas Company, Inc. (Cause No. 43110)  
Community Natural Gas Company (Cause No. 43129)  
Boonville Natural Gas Corporation (Cause No. 43135)  
Chandler Natural Gas Corporation (Cause No. 43136)  
Indiana Natural Gas Corporation (Cause No. 43137)**

**SPONSORING**

**PETITIONERS' EXHIBIT NOS. DCM-1 THROUGH DCM-17**

**ON**

**NORMAL TEMPERATURE ADJUSTMENT**

1 fact, the Governor's "Hoosier Homegrown Energy" plan calls for use of  
 2 alternative pricing regulatory mechanisms that encourage utilities'  
 3 promotion of energy efficiency. That same plan recognizes the need to  
 4 move consumers towards use of more energy efficient appliances and  
 5 equipment. As part of this particular NTA proposal, Petitioners will be  
 6 contributing a portion of its authorized NOI to an appliance rebate program  
 7 designed to encourage their customers to switch to more energy efficient  
 8 gas burning appliances and equipment.

9  
 10 27. Q. **HOW MUCH IS EACH PETITIONER CONTRIBUTING TO THE**  
 11 **APPLIANCE REBATE PROGRAM?**

12 A. In total the Petitioner's are contributing \$74,900 towards an energy  
 13 efficient gas appliance rebate program specifically for customers within its  
 14 service program. The following is the list of each Petitioner's annual  
 15 contribution to the fund:

<u>Utility</u>	<u>Annual Rebate Fund</u>
Midwest Natural Gas	\$ 25,000
Indiana Utilities Corporation	\$ 7,600
South Eastern Indiana Natural Gas	\$ 3,100
Fountaintown Natural Gas	\$ 10,800
Community Natural Gas	\$ 11,300
Boonville Natural Gas	\$ 5,700
Chandler Natural Gas	\$ 800
Indiana Natural Gas	\$ 10,600
<b>Total</b>	<b>\$ 74,900</b>

46074 – South Eastern Small-U Filing – DR-2 to South Eastern

**Q 2.2:** See Applicant’s Adjustment 15 - Adjustment to Depreciation Expense on page 40a, Pro Forma Adjustment of Utility Plant in Service and Depreciation Expense For Pro Forma Additional Plant Placed in Service After December 31, 2023. The Column F depreciation rates for the following accounts do not match the depreciation rates for those same accounts on Exhibit A - General Information page 5:

- |         |   |                 |                                     |
|---------|---|-----------------|-------------------------------------|
| Line 11 | Structures and improvements (Plant Account Number 390)    | Col. F – 0.00%  | General Information page 5 – 3.00%  |
| Line 12 | Office Furniture and Equipment (Plant Account Number 391) | Col. F – 3.00%  | General Information page 5 – 10.00% |
| Line 13 | Transportation Equipment (Plant Account Number 392)       | Col. F – 10.00% | General Information page 5 – 20.00% |
| Line 14 | Tools and Shop Equipment (Plant Account Number 394)       | Col. F – 20.00% | General Information page 5 – 10.00% |

Please confirm the Column F depreciation rates for accounts identified above should reflect the General Information page 5 depreciation rates. If not confirmed please explain why. If confirmed please provide corrected copies of page 40a and all other items affected by this correction.

**Response:** **Column F depreciation rates on Page 40a are incorrect as noted. It was discovered that a line was dropped when the depreciation rates were copied over to Page 40a. Please see attached file “Updated Page 40a Revised as of 6-19-2024” for a corrected copy. The correction impacts depreciation expense shown as part of the rate case, decreasing the depreciation expense shown on Page 40a from \$13,330 to \$10,940, or decreasing it by \$2,390.**



**PUBLIC UTILITY FEE REPORT – GAS UTILITIES FILING CLASS A-B REPORTS**

State Form 50494 (R17 / 02-24)  
INDIANA UTILITY REGULATORY COMMISSION

**CALENDAR YEAR 2023**

IURC Utility ID:

Look up Utility IDs at: <https://www.in.gov/iurc/home/utility-ids/>

Industry:

Gas

Utility Name:

Street Address (number and street):

City, State and ZIP code:

Email Address (Required):

Telephone Number:

**\*\*\*Please submit completed forms no later than May 1, 2024\*\*\***

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL OPERATING REVENUE	TOTAL INTRA-STATE REVENUE
480	Residential Sales	\$	\$
481	Commercial And Industrial Sales	\$	\$
482	Other Sales To Public Authorities	\$	
483	Sales For Resale	\$	
484	Interdepartmental Sales	\$	
487	Forfeited Discounts	\$	
488	Miscellaneous Service Revenues	\$	
489	Revenues From Transportation of Gas of Others	\$	\$
490	Sales of Products Extracted From Natural Gas	\$	\$
491	Revenues From Natural Gas Processed By Others	\$	\$
492	Incidental Gasoline And Oil Sales	\$	\$
493	Rent From Gas Property	\$	
494	Interdepartmental Rents	\$	
495	Other Gas Revenues	\$	
904	Uncollectible Accounts- Debit *	\$	\$
<b>TOTAL</b>		<b>\$</b>	<b>\$</b>

**\* PLEASE NOTE:** If this is a debit it should be entered as a negative number. If this is a credit it should be entered as a positive number.

I certify that the foregoing information is accurate and is in agreement with the books and records of the utility for the year ended December 31, 2023.

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

**Fee Reports will no longer be accepted via email, mail, or fax. Return Completed Forms at <https://iurc.portal.in.gov> File a Document > General Submission**

**Address to send fee bill to (if different than above):**

Name: \_\_\_\_\_  
Business Name: \_\_\_\_\_  
Street Address (number and street): \_\_\_\_\_  
City, State and ZIP code: \_\_\_\_\_  
Email Address (Required): \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

Questions can be directed to [feebilling@urc.in.gov](mailto:feebilling@urc.in.gov)

**South Eastern Indiana Natural Gas Company**  
**Cause No. 46074 U**

**Pro Forma Operating Expenses to Remove Below the Line Other Income and Expenses**

**Application Page #**

12	Interest and Dividend Income	(\$731)
12	Misc. Nonoperating Income	(2,058)
13	Misc. Income Deductions	52
13	Other Interest Expense	<u>5,933</u>
	<b>Total Other Income and Expenses</b>	<u><u>\$3,196</u></u>
	OUCC Pro Forma Adjustment	<u><u>(\$3,196)</u></u>

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause 46074 U**  
**OUCC Gas Stored Underground 13-Month Average**

<b>Month</b>	<b>Price</b>	<b>DTH in Storage at End of Month</b>	<b>Total</b>
June 2023	2.99600	52,345	156,826
July 2023	2.99600	63,999	191,741
August 2023	2.99600	75,899	227,393
September 2023	2.99600	82,351	246,724
October 2023	2.99600	84,825	254,136
November 2023	3.08440	78,317	241,561
December 2023	3.08440	65,004	200,498
January 2024	3.08440	33,095	102,078
February 2024	3.08440	17,533	54,079
March 2024	3.08440	19,059	58,786
April 2024	3.08440	24,859	76,675
May 2024	3.08440	38,593	119,036
June 2024	3.08440	49,854	153,770
<b>Gas Stored Underground (13 Month Average)</b>			<b>\$ 160,254</b>

46074 – South Eastern Small-U Filing – DR-11 to South Eastern

- Q 11.1:** Referring to Applicant’s Revised Application sent to the OUCC on August 15, 2024, page 47, “Original Cost Rate Base as of December 31, 2023 with updates through June 30, 2024:”
- a. Please explain why the amounts for line 4 (gas storage underground) and line 6 (materials and supplies – 13-month average) changed in Column A for the Test Year Ended 12/31/2023.
  - b. Please provide the calculation and supporting documentation for the amounts in Column A for lines 4 and 6.
  - c. Please explain how the amounts on line 4 (gas stored underground) and line 6 (materials and supplies – 13-month average) were calculated as of June 30, 2024 in column B.
  - d. Please provide supporting documentation for the amounts on line 4 and 6 in column B, including, but not limited to, ending monthly general ledger balances for the months of June 2023 through June 2024.

**RESPONSE:**

- a. **The injection price decreased to \$3.0844 for June 30, 2024. In December the injection price was \$4.44557. Please review Excel workbook “29. South Eastern 2023 Storage Activity”.**
- b. **Please review Excel workbook, “29. South Eastern Breakdown of Materials & Supplies”.**
- c. **Please review Excel workbooks “29. South Eastern Breakdown of Material and Supplies” and “29. South Eastern 2023 Storage Activity”.**
- d. **Please review Excel workbooks “29. South Eastern Breakdown of Materials**
- e. **& Supplies” and “29. South Eastern 2023 Storage Activity”. An updated GL has been provided with the earlier submission on August 15, 2024.**



**South Eastern Indiana Natural Gas Co., Inc.**  
**Storage Activity for 2023**

DATE	Injection Volume	Injection Price	Injection Cost	Withdrawal (Borrow) Volume	Withdrawal Price	Withdrawal Cost	Monthly Net Change In Borrowed Amount	DTH in Storage at END of Month	\$ Balance of Borrowed Storage Calculated	Borrowed DTH	Weighted Average Cost per DTH Borrowed (excluding transport)
12/31/2022	13,495	6.27096	\$ 84,626.61	31,174	2.99600	\$ 93,397.30	\$ 8,770.69	53,116	\$ (297,054.49)	29,496	(10.07101)
1/31/2023	16,740	4.51449	\$ 75,572.56	28,228	2.99600	\$ 84,571.09	\$ 8,998.53	41,628	\$ (288,055.96)	40,984	(7.02850)
2/28/2023	13,748	3.38222	\$ 46,498.76	21,193	2.99600	\$ 63,494.23	\$ 16,995.47	34,183	\$ (271,060.49)	48,429	(5.59707)
3/31/2023	10,633	3.50913	\$ 37,312.58	22,675	2.99600	\$ 67,934.30	\$ 30,621.72	22,141	\$ (240,438.77)	60,471	(3.97610)
4/30/2023	22,460	2.85972	\$ 64,229.31	10,948	2.99600	\$ 32,800.21	\$ (31,429.10)	33,653	\$ (271,867.87)	48,959	(5.55297)
5/31/2023	12,648	3.50913	\$ 44,383.48	3,600	2.99600	\$ 10,785.60	\$ (33,597.88)	42,701	\$ (305,465.75)	39,911	(7.65367)
6/30/2023	10,770	6.44595	\$ 69,422.88	1,126	2.99600	\$ 3,373.50	\$ (66,049.38)	52,345	\$ (371,515.13)	30,267	(12.27459)
7/31/2023	12,648	5.94307	\$ 75,167.95	994	2.99600	\$ 2,978.02	\$ (72,189.93)	63,999	\$ (443,705.06)	18,613	(23.83845)
8/31/2023	12,648	6.53144	\$ 82,609.65	748	2.99600	\$ 2,241.01	\$ (80,368.64)	75,899	\$ (524,073.70)	6,713	(78.06848)
9/30/2023	12,240	7.61663	\$ 93,227.55	5,788	2.99600	\$ 17,340.85	\$ (75,886.70)	82,351	\$ (599,960.40)	261	(2,298.69885)
10/31/2023	8,835	5.98986	\$ 52,920.41	6,361	2.99600	\$ 19,057.56	\$ (33,862.85)	84,825	\$ (633,823.25)	(2,213)	286.40906
11/30/2023	9,350	4.44557	\$ 41,566.08	15,858	3.08440	\$ 48,912.42	\$ 7,346.34	78,317	\$ (626,476.91)	4,295	(145.86191)
12/31/2023	10,595	4.44557	\$ 47,100.81	23,908	3.08440	\$ 73,741.84	\$ 26,641.03	65,004	\$ (599,835.88)	17,608	(34.06610)
1/31/2024		3.08440			3.08440			33,095			
2/29/2024		3.08440			3.08440			17,533			
3/31/2024		3.08440			3.08440			19,059			
4/30/2024		3.08440			3.08440			24,859			
5/31/2024		3.08440			3.08440			38,593			
6/30/2024		3.08440			3.08440			49,854			
<b>Net Activity</b>			<u>\$ 730,012.02</u>			<u>\$ 427,230.63</u>		<u>23,376</u>	<u>\$ (5,176,279.17)</u>	<u>314,298</u>	
<b>Maximum Storage</b>	82,612										
<b>Ending Month Storage Average</b>		48,061					Value of Gas as of 12/31/2023:		<u>\$ 288,979.83</u>		
<b>Gas Stored Underground as of December 31, 2023</b>			\$ 288,980								
<b>Gas Stored Underground as of June 30, 2024</b>			\$ 153,770								

In January 2024 South Eastern Indiana started calculating storage gas differently. To calculate "Gas Stored Underground" only DTH Storage at end of month an price was needed.

To investigate further into the storage methodology change please review Cause No. 37785 GCA 131-S1

**South Eastern Indiana Natural Gas Co., Inc.**  
**Cause 46074 U**  
**Synchronized Interest Calculation**

	<b><u>Percent of</u></b> <b><u>Total</u></b>	<b><u>Cost</u></b> <b><u>Percentage</u></b>	<b><u>Weighted</u></b> <b><u>Cost</u></b>
Long-Term Debt	0.00%	0.00%	0.00%
Customer Deposits	5.98%	6.00%	0.36%
Weighted Cost of Debt			<u>0.36%</u>
Total Original Cost Rate Base - Attachment OUCC-1, Schedule 7)			<u>\$ 2,682,852</u>
Synchronized Interest Expense			<u><u>\$ 9,623</u></u>

**Q 5.3:** Please provide the revenue proof using Applicant's proposed rates and the proforma rate class consumption volumes and number of customers.

**Response:** Please see Excel spreadsheet "Response to Q5.3 - South Eastern Indiana Natural Gas - Revenue Proof.xlsx".

South Eastern Indiana Natural Gas Company, Inc.  
 312 West Carr Street  
 Milan, IN 47031

Comparison of Margins at Present and Proposed Rates as of December 31, 2023

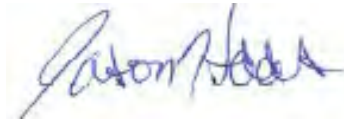
Line Number	Description	Number of Bills	Billing Quantities (Therms)	Present Rates as of 12/31/2023	Present Rate Revenue as of 12/31/2023	Proposed Rates	Revenue at Proposed Rates	Total Revenue Adjustment	Percentage of Revenue Adjustment
1									
2	<b>Rate RS - Residential Sales Service</b>								
3	Customer Charge per month	22,092		\$ 11.89	\$ 262,692	\$ 16.50	\$ 364,518	\$ 101,826	38.8%
4	First 51 therms per month		58,366,239	\$ 0.64496	\$ 376,441	\$ 0.83947	\$ 489,967	\$ 113,526	30.2%
5	Over 51 therms per month		40,989,659	0.45164	185,126	0.58565	240,056	54,930	29.7%
6	Normal Temperature Adjustment (NTA) - Rate RS		12,484,285	0.44208	55,190	0.59159	73,855	18,665	33.8%
7	<b>Total Billing Quantities and Revenues - Rate RS:</b>	<u>22,092</u>	<u>111,840,183</u>		<u>\$ 879,449</u>		<u>\$ 1,168,396</u>	<u>\$ 288,947</u>	<u>32.9%</u>
8	<b>Rate GS - General Sales Service</b>								
9	Customer Charge - Meter Size 250 cfh and below	2,548		\$ 12.70	\$ 32,357	\$ 16.50	\$ 42,042	\$ 9,685	29.9%
10	Customer Charge - Meter Size 251 cfh to 800 cfh	820		23.44	19,217	30.45	24,969	5,752	29.9%
11	Customer Charge - Meter Size greater than 801 cfh	290		71.59	20,762	101.53	29,444	8,682	41.8%
12	First 51 therms per month		11,234,344	\$ 0.55167	\$ 61,977	\$ 0.69563	\$ 78,149	\$ 16,172	26.1%
13	Next 205 therms per month		23,146,186	0.37860	87,632	0.49173	113,817	26,185	29.9%
14	Over 256 therms per month		51,868,981	0.29329	152,128	0.38053	197,377	45,249	29.7%
15	Normal Temperature Adjustment (NTA) - Rate RS		8,136,297	0.29395	23,916	0.39336	32,005	8,089	33.8%
16	<b>Total Billing Quantities and Revenues - Rate GS:</b>	<u>3,658</u>	<u>94,385,808</u>		<u>\$ 397,989</u>		<u>\$ 517,803</u>	<u>\$ 119,814</u>	<u>30.1%</u>
17	<b>Rate STS - School Transportation Service</b>								
18	Customer Charge - Meter Size 250 cfh and below	-		\$ 12.33	\$ -	\$ 16.50	\$ -	\$ -	0.0%
19	Customer Charge - Meter Size 251 cfh to 800 cfh	-		22.76	-	30.45	-	-	0.0%
20	Customer Charge - Meter Size greater than 801 cfh	-		75.89	-	25.64	-	-	0.0%
21	First 51 therms per month	-		\$ 0.51993	\$ -	\$ 0.69563	\$ -	\$ -	0.0%
22	Next 205 therms per month	-		0.36753	-	0.49173	-	-	0.0%
23	Over 256 therms per month	-		0.28443	-	0.09610	-	-	0.0%
24	Monitoring Charge - per meter:	-		\$ 40.55	\$ -	\$ 13.70	\$ -	\$ -	0.0%
25	<b>Total Billing Quantities and Revenues - Rate STS:</b>	<u>-</u>	<u>-</u>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
26	<b>Total from Gas Sales:</b>	<u>25,750</u>	<u>206,225,991</u>		<u>\$ 1,277,438</u>		<u>\$ 1,686,199</u>	<u>\$ 408,761</u>	<u>32.0%</u>
33	<b>Miscellaneous Revenue:</b>						20,438	-	0.0%
34	<b>Total Revenue:</b>				<u>\$ 1,297,876</u>		<u>\$ 1,706,637</u>	<u>\$ 408,761</u>	<u>31.5%</u>
35	<b>Net Unbilled Revenue:</b>				(34,246)		(34,246)		
36	<b>Total Revenue:</b>				<u>\$ 1,263,630</u>		<u>\$ 1,672,391</u>		
37	<b>Revenue Per Rate Case:</b>				<u>\$ 1,267,386</u>		<u>\$ 1,688,685</u>		
38	<b>Difference:</b>				<u>\$ (3,756)</u>		<u>\$ (16,294)</u>		
39	<b>Percentage of Difference:</b>				<u>-0.30%</u>		<u>-0.96%</u>		

## CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor's Public's Exhibit No. 2 OUCC Consumer Comments* has been served upon the following counsel of record on September 20, 2024.

Lauren Aguilar  
**Barnes & Thornburg LLP**  
Email: Lauren.Aguilar@btlaw.com

Clayton Miller  
**Clayton Miller Law**  
Email: clay@claytonmillerlaw.com



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T. Jason Haas  
Senior Deputy Consumer Counselor

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