

IURC Cause No. 37399-GCA 150 Petitioner's Exhibit No. 3 Supplemental Testimony of Korlon L. Kilpatrick II Page 1 of 8

Introduction

IURC PETITIONER'S

- 1 Q1. PLEASE STATE YOUR NAME.
- 2 A1. Korlon L. Kilpatrick II.
- 3 Q2. DID YOU PREVIOUSLY SUBMIT TESTIMONY IN THIS PROCEEDING ON
- 4 BEHALF OF CITIZENS GAS?
- 5 A2. Yes. Petitioner's Exhibit No. 1 is my direct testimony in this proceeding, which was filed
- with the Indiana Utility Regulatory Commission ("Commission" or "IURC") on April 1,
- 7 2021.
- 8 Q3. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY IN THIS
- 9 **PROCEEDING?**
- 10 A3. The purpose of my supplemental testimony is to provide the Commission with
- modifications related to the estimated cost of gas that is the subject of this GCA 150
- proceeding. Also, I describe the tariff sheets and supporting schedules reflecting the gas
- cost adjustments that Citizens Gas proposes become effective for the months of June, July
- and August 2021. In addition, my testimony discusses Petitioner's projection period,
- reconciliation period and the Monthly Price Update.
- 16 Q4. DOES THIS SUPPLEMENTAL TESTIMONY REFLECT ANY MODIFICATIONS
- 17 TO THE ATTACHMENTS CITIZENS GAS FILED IN THIS CAUSE ON APRIL 1,
- 18 2021?
- 19 A4. Yes. The following modifications have been made to the referenced schedules, which
- 20 Citizens Gas filed on April 1, 2021:

1 1. Schedule 1A, pages 1 through 3, lines 15 and 16: revised to adjust the demand cost 2 for gas injected into or withdrawn from storage. 2. Schedule 3, pages 1 through 3: revised to reflect updated estimates of commodity 3 rates and estimated purchases. 4 As a result of the above-referenced revisions to the identified Schedules, I also have 5 6 updated Schedule 1, pages 1 through 5 for June, July and August 2021; Schedule 1B; 7 Schedule 1C, pages 1 through 3; Schedule 3A; Schedule 3B; Schedule 4, pages 1 through 8 3, Schedule 5. LOAD FORECAST 9 Q5. HAS THE ANNUAL LOAD FORECAST CHANGED SINCE THE PREVIOUS GCA? 10 A5. Yes. 11 EXHIBITS AND SCHEDULES 12 **O6.** PLEASE IDENTIFY EXHIBIT NO. 3. Exhibit No. 3 is my supplemental testimony. A6. 13 **Q7.** PLEASE PROVIDE A BRIEF EXPLANATION OF EACH ATTACHMENT KLK-14 15 5 THROUGH KLK-7 16 A7. Attachment KLK-5 includes Petitioner's GCA tariff sheets ("Rider A"), which are 17 proposed to be effective for June, July and August 2021. The rates shown on each monthly Rider A are the result of all appropriate estimations and reconciliations, as previously 18

authorized by the Commission. Attachment KLK-6 shows the impact of the proposed GCA

rates on a residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms compared

19

20

to the current rates found in the April 1, 2021 filing and compared to the rates in effect one
year ago.

Attachment KLK-7 consists of all schedules required in support of the proposed GCA rates
shown in Attachment KLK-5. These schedules were prepared in a manner consistent with
Petitioner's prior GCA filings and incorporate the changes approved on May 14, 1986 in
IURC Cause No. 37091. The schedules also are in compliance with the changes approved
on August 31, 2011 in IURC Cause No. 43975 and on August 27, 2014 in IURC Cause

PROJECTION PERIOD

8

9 Q8. HOW DID CITIZENS GAS PROJECT THE GAS COSTS FOR THE MONTHS OF

No. 44374 and on November 28, 2018 in IURC Cause No. 37399 GCA140.

10 JUNE, JULY AND AUGUST 2021?

11 A8. The majority of the gas costs for June, July and August 2021 were projected using the
12 NYMEX futures prices at Henry Hub for the three-month period. These indices are the
13 same indices by which Citizens Gas has priced its commodity purchases in the past. The
14 futures prices are adjusted for basis, fuel, and transportation for delivery to Citizens Gas'
15 city-gate.

Table 1

| NYMEX Price a | as of $4/7/21$ |
|---------------|----------------|
| June 2021 | \$2.536 |
| July 2021 | \$2.618 |
| August 2021 | \$2.650 |

16 Q9. UPON WHAT ARE THE GCA COMPUTATIONS CONTAINED IN 17 ATTACHMENT KLK-7 BASED?

| 1 | A9. | The rates and charges reflected in the transportation and storage costs are based upon |
|----|------|--|
| 2 | | pipeline tariffs. The other major components of estimated gas costs are non-pipeline gas |
| 3 | | costs, which are priced in accordance with the IURC's Order in Cause No. 37475, and |
| 4 | | purchases from gas suppliers other than pipelines, including fixed and financial hedge |
| 5 | | transactions. |
| 6 | Q10. | DO THE ESTIMATED GAS COSTS FOR THE MONTHS OF JUNE, JULY AND |
| 7 | | AUGUST 2021 INCLUDE FIXED AND/OR FINANCIALLY HEDGED |
| 8 | | TRANSACTIONS? |
| 9 | A10. | Yes. |
| 10 | Q11. | WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF FIXED |
| 11 | | HEDGED TRANSACTIONS FOR THE MONTHS OF JUNE, JULY AND AUGUST |
| 12 | | 2021? |
| 13 | A11. | Fixed hedged transactions account for 0.00% of the total purchases for the months of June, |
| 14 | | July and August 2021. |
| 15 | Q12. | WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF |
| 16 | | FINANCIALLY HEDGED TRANSACTIONS FOR THE MONTHS OF JUNE, |
| 17 | | JULY AND AUGUST 2021? |
| 18 | A12. | Financially hedged transactions account for 60.42% of total purchases for the months of |
| 19 | | June, July and August 2021. |
| 20 | Q13. | DO THE GAS COSTS IN THIS GCA INCLUDE CITIZENS GAS HEDGING |
| 21 | | TRANSACTION COSTS? |

- 1 A13. Yes. Attachment KLK-7, Schedule 3, pages 1, 2 and 3, as well as Schedules 8A, 8B, 8C,
- 2 contain hedging transaction costs. The hedging transaction costs shown in these schedules
- 3 consist of costs associated with Citizens Gas' financial hedge program.
- 4 Q14. DO PETITIONER'S GAS SUPPLIES INCLUDE ANY NON-TRADITIONAL
- 5 SUPPLIES OF GAS?
- 6 A14. No. But, if there were any non-traditional gas supplies included in the GCA computations,
- 7 they would be priced at the lesser of the equivalent cost of pipeline gas or the authorized
- per unit price, as prescribed by the Commission in Cause No. 37475.
- 9 Q15. DO YOU BELIEVE THAT THE PROPOSED GCA RATES FOR JUNE, JULY AND
- 10 AUGUST 2021 ARE ACCURATE?
- 11 A15. Yes, I do.

RECONCILIATION PERIOD

- 12 Q16. HAVE YOU COMPARED PETITIONER'S ESTIMATED GAS COSTS FOR THE
- PERIOD OF DECEMBER 2020, JANUARY AND FEBRUARY 2021 WITH
- 14 ACTUAL GAS COSTS EXPERIENCED FOR THAT RECOVERY PERIOD
- 15 PURSUANT TO IC 8-1-2-42(G)(3)(D)?
- 16 A16. Yes.
- 17 Q17. IN YOUR OPINION, ARE THE GAS COST VARIANCES INCLUDED WITHIN
- 18 THIS PROCEEDING ACCURATE AND REASONABLE?
- 19 A17. Yes. The resulting percentages of total monthly variance to the total gas costs incurred
- and the average variance percentage for the trailing 12-month period ending with each of

the three months December 2020, January and February 2021 presented in the GCA 1 reconciliation period are shown in Table 2: 2

Table 2

| Twelve Month Ending | Actual Gas Cost | Variance | % Variance |
|---------------------|-----------------|----------------|------------|
| December 2020 | \$74,377,655 | (\$6,669,360) | (8.97%) |
| January 2021 | \$77,203,731 | (\$6,098,763) | (7.90%) |
| February 2021 | \$71,254,641 | (\$15,942,005) | (22.37%) |

- Q18. PLEASE EXPLAIN PETITIONER'S TWELVE-MONTH TRAILING AVERAGES 3 FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT 4 ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KLK-7 SCHEDULE 5 6D. 6 7 The (22.37%) variance in February 2021 is due to the significant price volatility in the A18. month of February. Petitioner's witness J.P. Ghio discussed the transactions that created 8 9 the variance in his prefiled direct testimony. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF O19.
- 10 11 ACTUAL COSTS TO ACTUAL RECOVERIES FOR THE MONTHS OF **DECEMBER 2020, JANUARY AND FEBRUARY 2021?** 12

13

15

16

17

18

Yes. The proposed GCA rates to be effective for June, July and August 2021 include the A19. 14 effect of reconciling actual gas costs incurred for the months of December 2020, January and February 2021 to actual gas cost recoveries. In accordance with the Commission's August 14, 1986 Order in Cause No. 37091, the gas supply variance was calculated for each customer demand class and is summarized by class on attachment KLK-7, Schedule 12B, page 1, lines 1 through 5 and Schedule 12B, Page 2, lines 1 through 3. The actual

- gas supply cost incurred compared to actual gas supply revenue for each month, as depicted
- 2 in Schedule 6, is shown in Table 3:

Table 3

| Net of Sched | Schedule 12 | |
|-----------------|---|--|
| Actual Gas Cost | Actual Recoveries | Cost in Excess of Recoveries |
| \$14,769,386 | \$14,876,283 | (\$106,897) |
| \$15,787,713 | \$16,715,857 | (\$928,144) |
| \$6,743,835 | \$17,470,052 | (\$10,726,217) |
| \$37,300,934 | \$49,062,192 | (\$11,761,258) |
| | \$14,769,386 \$15,787,713 \$6,743,835 | \$14,769,386 \$14,876,283 \$15,787,713 \$16,715,857 \$6,743,835 \$17,470,052 |

3 Q20. HAS PETITIONER RECEIVED ANY NEW REFUNDS THAT ARE INCLUDED

4 IN THIS GCA?

A20. No.

MONTHLY PRICE UPDATE

- 5 Q21. CAN PRICING ASSUMPTIONS, INCLUDING PURCHASED VOLUMES, FIXED
- 6 PRICE QUANTITIES AND PRICES, AND STORAGE VOLUMES, CHANGE AS
- 7 A RESULT OF MAKING THE MONTHLY PRICE UPDATES WHICH WERE
- 8 DESCRIBED IN YOUR APRIL 1, 2021 TESTIMONY FILED IN THIS CAUSE?
- 9 A21. Yes. The monthly flex mechanism applies to the Market Priced gas volumes shown on
- Attachment KLK-7, Schedule 3. Pursuant to the Commission's Order in Cause No. 44374,
- 11 Citizens Gas has been authorized to change its mix of volumes between spot, fixed and
- storage volumes, as long as the total volumes remain unchanged from Petitioner's total
- volumes provided in the applicable GCA period information and approved by the
- 14 Commission in the Quarterly GCA process. Changes to the NYMEX prices used to
- determine index purchase prices are limited to \$1 per dekatherm, either up or down.

- 1 Q22. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A
- 2 REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT
- 3 ARE THE MONTHLY BENCHMARK PRICES FOR JUNE, JULY AND AUGUST
- 4 2021?
- 5 A22. Table 4 below shows the Monthly Benchmark Prices by pipeline for June, July and August
- 6 2021, which have been included in this GCA filing.

Table 4

| to the second | | S. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. | Mo | nth Price B | enchmark P | rices | | |
|---------------|----------------------|---|-------------------|---------------------|------------|----------------------------|----------|----------|
| | Panhandle Eastern | Texas Gas | Midwestern Gas | Panhandle PrePay | PEAK B | Rockies Express East | PEAK A | TGT-REX |
| Jun., 2021 | \$2.3882 | \$2.4397 | \$2.2992 | \$2.0564 | \$2.3285 | \$2.0763 | \$2.2010 | \$2.3311 |
| Jul., 2021 | \$2.4947 | \$2.5353 | \$2.4475 | \$2.1630 | \$2.4105 | \$2.1944 | \$2.2830 | \$2.4797 |
| Aug, 2021 | \$2.5330 | \$2.5724 | \$2.4797 | \$2.2012 | \$2.4425 | \$2.1436 | \$2.3150 | \$2.5119 |

CONCLUSION

- 7 Q23. HAS PETITIONER PROPERLY APPLIED ITS GCA RATES SINCE ITS LAST
- 8 FILED GCA?
- 9 A23. Yes.
- 10 Q24. ARE THE PETITIONER'S BOOKS AND RECORDS UNDER REVIEW BEING
- 11 KEPT ACCORDING TO THE UNIFORM SYSTEM OF ACCOUNTS AS
- 12 PRESCRIBED BY THE IURC?
- 13 A24. Yes.
- 14 Q25. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?
- 15 A25. Yes, it does.

VERIFICATION

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of his knowledge, information and belief.

Korlon L. Kilpatrick II

Effective: June 1, 2021

One-Hundred Seventeenth Revised Page No. 501 Superseding Substitute One-Hundred Sixteenth Revised Page No. 501

RIDER A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Utility's Gas Supply Services for all Therms delivered on or after June 1, 2021

1. Gas Rate No. S1 Variable Rate Supply: \$ per Therm

| Gas Rate No. D1 | Gas Supply Charge | \$ 0.2534 |
|-----------------|-------------------|--------------|
| Gas Rate No. D2 | Gas Supply Charge | \$ 0.3719 |
| Gas Rate No. D3 | Gas Supply Charge | \$ 0.2136 |
| Gas Rate No. D4 | Gas Supply Charge | \$ 0.3170 |
| Gas Rate No. D5 | Gas Supply Charge | \$ |
| Gas Rate No. D7 | Gas Supply Charge | \$ 0.2106 |

2. Gas Rate No. S2 Back-up Gas Supply Service: \$ per Therm

| Capacity | \$ 0.0915 |
|-------------------|--------------|
| Commodity | \$ 0.2560 |
| Gas Supply Charge | \$ 0.3475 |

3. Balancing Charges: \$ per Therm

| Gas Rate No. D3 | \$ 0.0042 | \$ 0.000 | 2 for Basic Delivery Service Option |
|-----------------|--------------|----------|-------------------------------------|
| Gas Rate No. D4 | \$ 0.0045 | \$ 0.000 | 2 for Basic Delivery Service Option |
| Gas Rate No. D5 | \$ 0.0053 | \$ 0.000 | 3 for Basic Delivery Service Option |
| Gas Rate No. D7 | \$ 0.0042 | | |
| Gas Rate No. D9 | \$ 0.0356 | \$ 0.003 | 8 for Basic Delivery Service Option |

Effective: July 1, 2021

One-Hundred Eighteenth Revised Page No. 501 Superseding One-Hundred Seventeenth Revised Page No. 501

RIDER A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Utility's Gas Supply Services for all Therms delivered on or after July 1, 2021

1. Gas Rate No. S1 Variable Rate Supply: \$ per Therm

| Gas Rate No. D1 | Gas Supply Charge | \$ 0.2780 |
|-----------------|-------------------|--------------|
| Gas Rate No. D2 | Gas Supply Charge | \$ 0.4104 |
| Gas Rate No. D3 | Gas Supply Charge | \$ 0.2258 |
| Gas Rate No. D4 | Gas Supply Charge | \$ 0.3329 |
| Gas Rate No. D5 | Gas Supply Charge | \$ - |
| Gas Rate No. D7 | Gas Supply Charge | \$ 0.2226 |

2. Gas Rate No. S2 Back-up Gas Supply Service: \$ per Therm

| Capacity | \$ 0.0925 |
|-------------------|--------------|
| Commodity | \$ 0.2689 |
| Gas Supply Charge | \$ 0.3614 |

3. Balancing Charges: \$ per Therm

| \$ 0.0047 | \$ 0.0002 | for Basic Delivery Service Option |
|----------------|-------------------------------------|---|
| \$ 0.0050 | \$ 0.0003 | for Basic Delivery Service Option |
| \$ 0.0058 | \$ 0.0003 | for Basic Delivery Service Option |
| \$ 0.0047 | | |
| \$ 0.0360 | \$ 0.0018 | for Basic Delivery Service Option |
| \$ \$ \$ | \$ 0.0050 \$ 0.0058 \$ 0.0047 | \$ 0.0050 \$ 0.0003 \$ 0.0058 \$ 0.0003 \$ 0.0047 |

Effective: August 1, 2021

One-Hundred Nineteenth Revised Page No. 501 Superseding One-Hundred Eighteenth Revised Page No. 501

RIDER A

CURRENT GAS SUPPLY CHARGES

Listed below are the charges applicable to the Utility's Gas Supply Services for all Therms delivered on or after August 1, 2021

1. Gas Rate No. S1 Variable Rate Supply: \$ per Therm

| Gas Rate No. D1 | Gas Supply Charge | \$ 0.2860 |
|-----------------|-------------------|--------------|
| Gas Rate No. D2 | Gas Supply Charge | \$ 0.4221 |
| Gas Rate No. D3 | Gas Supply Charge | \$ 0.2322 |
| Gas Rate No. D4 | Gas Supply Charge | \$ 0.3410 |
| Gas Rate No. D5 | Gas Supply Charge | \$ - |
| Gas Rate No. D7 | Gas Supply Charge | \$ 0.2289 |

2. Gas Rate No. S2 Back-up Gas Supply Service: \$ per Therm

| Capacity | \$ 0.0940 |
|-------------------|--------------|
| Commodity | \$ 0.2752 |
| Gas Supply Charge | \$ 0.3692 |

3. Balancing Charges: \$ per Therm

| Gas Rate No. D3 | \$ 0.0047 | \$ 0.0002 | 2 for Basic Delivery Service Option |
|-----------------|--------------|-----------|-------------------------------------|
| Gas Rate No. D4 | \$ 0.0050 | \$ 0.0003 | for Basic Delivery Service Option |
| Gas Rate No. D5 | \$ 0.0058 | \$ 0.0003 | for Basic Delivery Service Option |
| Gas Rate No. D7 | \$ 0.0047 | | |
| Gas Rate No. D9 | \$ 0.0361 | \$ 0.0018 | 3 for Basic Delivery Service Option |

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor June 2021 vs. Currently Approved GCA Factor April 2021

Table No. 1

| | Bill At | Bill At | | |
|-------------|------------|------------|------------|---------|
| | Proposed | Current | Dollar | |
| Consumption | GCA Factor | GCA Factor | Increase | Percent |
| Dth | \$3.7190 | \$2.9830 | (Decrease) | Change |
| 5 | \$46.75 | \$43.07 | \$3.68 | 8.54 % |
| 10 | \$77.01 | \$69.65 | \$7.36 | 10.57 % |
| 15 | \$107.26 | \$96.22 | \$11.04 | 11.47 % |
| 20 | \$137.52 | \$122.80 | \$14.72 | 11.99 % |
| 25 | \$167.77 | \$149.37 | \$18.40 | 12.32 % |

Proposed GCA Factor June 2021 vs. GCA Factor One Year Ago June 2020

Table No. 2

| | Bill At | Bill At | | |
|-------------|------------|--------------|------------|---------|
| | Proposed | Prior Year's | Dollar | |
| Consumption | GCA Factor | GCA Factor | Increase | Percent |
| Dth | \$3.7190 | \$3.3760 | (Decrease) | Change |
| 5 | \$46.75 | \$45.01 | \$1.74 | 3.87 % |
| 10 | \$77.01 | \$73.52 | \$3.49 | 4.75 % |
| . 15 | \$107.26 | \$102.03 | \$5.23 | 5.13 % |
| 20 | \$137.52 | \$130.54 | \$6.98 | 5.35 % |
| 25 | \$167.77 | \$159.05 | \$8.72 | 5.48 % |

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor July 2021 vs. Currently Approved GCA Factor April 2021

Table No. 1

| ConsumptionDth | Bill At Proposed GCA Factor \$4.1040 | Bill At Current GCA Factor \$2.9830 | Dollar Increase (Decrease) | Percent Change |
|----------------|---|--|----------------------------------|-------------------|
| 5 | \$48.68 | \$43.07 | \$5.61 | 13.03 % |
| 10 | \$80.86 | \$69.65 | \$11.21 | 16.09 % |
| 15 | \$113.04 | \$96.22 | \$16.82 | 17.48 % |
| 20 | \$145.22 | \$122.80 | \$22.42 | 18.26 % |
| 25 | \$177.40 | \$149.37 | \$28.03 | 18.77 % |

Proposed GCA Factor July 2021 vs. GCA Factor One Year Ago July 2020

Table No. 2

| ConsumptionDth | Bill At Proposed GCA Factor \$4,1040 | Bill At Prior Year's GCA Factor \$3.5750 | Dollar Increase (Decrease) | Percent Change |
|----------------|---|---|----------------------------------|-------------------|
| 5 | \$48.68 | \$46.00 | \$2.68 | 5.83 % |
| 10 | \$80.86 | \$75.51 | \$5.35 | 7.09 % |
| 15 | \$113.04 | \$105.01 | \$8.03 | 7.65 % |
| 20 | \$145.22 | \$134.52 | \$10.70 | 7.95 % |
| 25 | \$177.40 | \$164.02 | \$13.38 | 8.16 % |

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor August 2021 vs. Currently Approved GCA Factor April 2021

Table No. 1

| ConsumptionDth | Bill At Proposed GCA Factor \$4.2210 | Bill At Current GCA Factor \$2.9830 | Dollar Increase (Decrease) | Percent Change |
|-----------------|---|--|----------------------------------|-------------------|
| 5 | \$49.26 | \$43.07 | \$6.19 | 14.37 % |
| 10 | \$82.03 | \$69.65 | \$12.38 | 17.77 % |
| 15 ⁻ | \$114.79 | \$96.22 | \$18.57 | 19.30 % |
| 20 | \$147.56 | \$122.80 | \$24.76 | 20.16 % |
| 25 | \$180.32 | \$149.37 | \$30.95 | 20.72 % |

Proposed GCA Factor August 2021 vs. GCA Factor One Year Ago August 2020

Table No. 2

| | Bill At | Bill At | | |
|-------------|------------|--------------|------------|---------|
| | Proposed | Prior Year's | Dollar | |
| Consumption | GCA Factor | GCA Factor | Increase | Percent |
| Dth | \$4.2210 | \$3.7610 | (Decrease) | Change |
| 5 | \$49.26 | \$46.93 | \$2.33 | 4.96 % |
| 10 | \$82.03 | \$77.37 | \$4.66 | 6.02 % |
| 15 | \$114.79 | \$107.80 | \$6.99 | 6.48 % |
| 20 | \$147.56 | \$138.24 | \$9.32 | 6.74 % |
| 25 | \$180.32 | \$168.67 | \$11.65 | 6.91 % |

Citizens Gas Determination of Gas Supply Charge with Demand Cost Allocated Estimated For June 2021

| Line No. | _ | A Demand | B Commodity and Other | C Total |
|-------------|--|-------------|-----------------------------|-------------|
| | Estimated Cost of Gas | | | |
| 1 | Purchased gas cost (Schedule 3, Page 1, ln 16) | \$918,468 | \$5,618,146 | \$6,536,614 |
| 2 | PEPL Unnominated Quantities cost (Schedule 4 pg 1, ln 16 col a + ln 23) | - | 604,863 | 604,863 |
| 3 | Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 3) | (689,580) | (4,218,300) | (4,907,880) |
| 4 | Total estimated gas cost (ln 1 through ln 3) | \$228,888 | \$2,004,709 | \$2,233,597 |
| 5 | Total Gas Supply variance (Sch 1, June, total of ln 17) | - | (301,101) | (301,101) |
| 6 | Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28) | - | 919 | 919 |
| 7 | Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 27, col. F) | | 14,259 | 14,259 |
| 8 | Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7) | \$228,888 | \$1,690,268 | \$1,919,156 |
| 9 | Net Write-Off Recovery Costs (ln 8 *1.10*) | | | \$21,111 |
| 10 | Total cost to be recovered through GCA (ln. 8 + ln 9) | | | \$1,940,267 |

Citizens Gas Determination of Gas Supply Charge with Demand Cost Allocated Estimated For June 2021 To Be Applied To June 2021

| Line No. | | A Gas Rate No. Dl | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|
| | Calculation of Gas Supply Charge per Unit (Dth) | | | | | |
| 11 | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22) | (\$19) | (\$1,410) | - | - | - |
| 12 | Throughput excluding Basic - Dth (Sch 2C, ln 1) | 3,815 | 349,491 | | <u> </u> | - |
| 13 | Total Balancing Demand Cost variance per unit of throughput (ln 11/ ln 12) | (\$0.005) | (\$0.004) | - | - | |
| 14 | Retail demand cost per unit sales (Sch 1A, pg 1 ln 8) | 0.197 | 0.480 | 0.041 | 0.361 | _ |
| 15 | Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 1, ln 11) | 0.000 | 0.000 | | <u> </u> | |
| 16 | Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15) | \$0.192 | \$0.476 | \$0.041 | \$0.361 | \$0.000 |
| 17 | Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 27) | (2,553) | (182,383) | (21,271) | (94,894) | 0 |
| 18 | Dollars to be refunded ((ln 7) * Sch 2B, ln 23) | 96 | 8,824 | 1,265 | 4,074 | 0 |
| 19 | Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 23) | 9,456 | 866,317 | 124,155 | 399,918 | 0 |
| 20 | Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19) | \$6,807 | \$675,110 | \$101,619 | \$300,950 | \$0 |
| 21 | Sales subject to GCA ~ Dth (Schedule 2B, ln 1) | 3,815 | 349,491 | 50,087 | 161,336 | 0 |
| 22 | Total monthly non-demand costs per unit sales (ln 20 / ln 21) | \$1.784 | \$1.932 | \$2.029 | \$1.865 | \$0.000 |
| 23 | Net Write-Off Recovery Cost (Sch 1C, pg 1, ln 4) | 0.023 | 0.055 | 0.001 | 0.011 | 0.000 |
| 24 | PEPL Unnominated Quantites Retail Cost (Schedule 4, pg. 1 ln 8) | 0.450 | 1.155 | 0.035 | 0.889 | 0.000 |
| 25 | PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 1, ln 15) | 0.050 | 0.049 | | | |
| 26 | Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25) | \$2.499 | \$3.667 | \$2.106 | \$3.126 | \$0.000 |
| 27 | Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%)) | \$2.534 | \$3.719 | \$2.136 | \$3.170 | \$0.000 |

IURC Cause No. 37399-GCA 150 Attachment KLK - 7, Page 2 of 68 Schedule 1, Page 2 of 5, June

Citizens Gas Determination of Balancing Demand Charge per Unit (Dth) Estimated for the Period June 2021 To Be Applied to the June 2021 Throughput

| Line No. | | A Gas Rate No. D3/No. D7 | B Gas Rate No. D4 | C Gas Rate No. D5 | D Gas Rate No. D9 |
|-------------|---|--------------------------------|-------------------------|-------------------------|-------------------------|
| | Calculation of Balancing Demand Charge per Unit (Dth) | | | | |
| 28 | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22) | (\$1,592) | (\$1,623) | \$472 | \$5,091 |
| 29 | Throughput excluding Basic - Dth (Sch 2C, ln 1) | 216,907 | 343,556 | 167,983 | 16,920 |
| 30 | Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29) | (\$0.0073) | (\$0.0047) | \$0.0028 | \$0.3009 |
| 31 | Monthly balancing demand charge per unit of throughput (Sch 1A, pg 1, ln 11) | 0.000 | 0.000 | 0.000 | 0.000 |
| 32 | PEPL balancing demand charge per unit of throughput (Sch 4, pg 1, ln 15) | 0.0490 | 0.0490 | 0.0490 | 0.0500 |
| 33 | Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32) | 0.0417 | \$0.0443 | \$0.0518 | \$0.3509 |
| 34 | Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%)) | \$0.042 | \$0.045 | \$0.053 | \$0.356 |

Citizens Gas Determination of Basic Balancing Charge Estimated for June 2021 To Be Applied to June 2021

| Line No. | | A Gas Rate No. D3/No. D7 | B Gas Rate No. D4 | C Gas Rate No. D5 | D Gas Rate No.D9 |
|-------------|---|--------------------------------|-------------------------|-------------------------|------------------------|
| | Calculation of Basic Balancing Charge per unit (Dth) | | | | |
| 35 | Basic balancing charge per unit ((Sch 1, ln 30 + ln 31 + ln 32) * .05) | 0.0021 | 0.0022 | 0.0026 | 0.0175 |
| 36 | Basic balancing charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%)) | \$0.002 | \$0.002 | \$0.003 | \$0.018 |

Citizens Gas Determination of Back-up Gas Supply Charge Estimated for June 2021 To Be Applied to June 2021

| Line | |
|------|--|
| No | |

| No. | | |
|-----|---|-----------|
| | Calculation of Back-up Gas Supply Charge per unit (Dth) | |
| 37 | PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 1, ln 2) | \$130,279 |
| 38 | Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 1, ln 6) | 60,336 |
| 39 | Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + \ln 38) | \$190,615 |
| 40 | Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 1) | 211,423 |
| 41 | Back-up supply capacity charge per unit (ln 39 / ln 40) | \$0.902 |
| 42 | Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%)) | \$0.915 |
| 43 | PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 1, ln 5) | \$14,819 |
| 44 | Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 19 - ln 18) | 518,734 |
| 45 | Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44) $^{\circ}$ | \$533,553 |
| 46 | Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 1) | 211,423 |
| 47 | Back-up supply commodity charge per unit (ln 45 / ln 46) | \$2.524 |
| 48 | Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%)) | \$2.560 |
| 49 | Total Back-up Gas Supply Charge (ln 42 + ln 48) | \$3.475 |

Citizens Gas Determination of Gas Supply Charge with Demand Cost Allocated Estimated for July 2021

| Line No. | | A Demand | B Commodity and Other | C Total |
|-------------|--|-------------|-----------------------------|---------------|
| | Estimated Cost of Gas | | | |
| 1 | Purchased gas cost (Schedule 3, Page 2, ln 16) | \$897,597 | \$5,749,070 | \$6,646,667 |
| 2 | PEPL Unnominated Quantities cost (Schedule 4 pg 2, ln 16 col A + ln 23) | - | 620,251 | \$620,251 |
| 3 | Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 6) | (690,120) | (4,420,260) | (\$5,110,380) |
| 4 | Total estimated gas cost (ln 1 through ln 3) | \$207,477 | \$1,949,061 | \$2,156,538 |
| 5 | Total Gas Supply variance (Sch 1, July, total of ln 17) | - | (272,396) | (\$272,396) |
| 6 | Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28) | | 1,158 | \$1,158 |
| 7 | Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 28, col. F) | | 12,895 | \$12,895 |
| 8 | Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7) | \$207,477 | \$1,664,928 | \$1,872,405 |
| 9 | Net Write-Off Recovery Costs (ln 8 * 1.10%) | | | \$20,596 |
| 10 | Total cost to be recovered through GCA (ln. 8 + ln 9) | | : | \$1,893,001 |

Citizens Gas Determination of Gas Supply Charge with Demand Cost Allocated Estimated for July 2021 To Be Applied to July 2021 Sales

| | | TO De Api | Direct to dury 201 | 1 54163 | | |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|
| Line No. | | A Gas Rate No. D1 | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 |
| | Calculation of Gas Supply Charge per Unit (Dth) | | | | | |
| 11 | Balancing Demand Cost Variance (Sch 12B, pg 2, ln 13 * Sch 2C, ln 23) | (\$1.5) | (\$1,215) | - | - | • |
| 12 | Throughput excluding Basic - Oth (Sch 2C, ln 2) | 3,222 | 301,132 | | - | |
| 13 | Total Balancing Demand Cost per unit of throughput (ln 11 /ln 12) | (\$0.005) | (\$0.004) | - | - | - |
| 14 | Retail demand cost per unit sales (Sch 1A, pg 2 ln 8) | 0.211 | 0.505 | 0.037 | 0.339 | - |
| 15 | Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 2, ln 11) | 0.000 | 0.000 | | - | |
| 16 | Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15) | \$0.206 | \$0.501 | \$0.037 | ş0.339 | \$0.000 |
| 17 | Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 28) | (2,156) | (157, 147) | (21,523) | (91,570) | 0 |
| 16 | Dollars to be refunded ((ln 7) * Sch 2B, ln 24) | 81 | 7,603 | 1,280 | 3,931 | 0 |
| 1.9 | Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 24) | 8.383 | 783,498 | 131,864 | 405,065 | 0 |
| 20 | Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19) | \$6,146 | \$618,748 | \$109,061 | \$309,564 | \$0 |
| 21 | Sales subject to GCA - Dth (Schedule 2B, ln 2) | 3,222 | 301,132 | 50,681 | 155,684 | 0 |
| 32 | Total monthly non-demand costs per unit sales (in 20 / in 21) | \$1.908 | \$2.055 | \$2.152 | \$1.988 | \$0.000 |
| 23 | Net Write-Off Recovery Cost (Sch 1C, pg 2, ln 4) | 0.027 | 0.062 | 0.001 | \$0.011 | \$0.000 |
| 24 | PEPL Unnominated Quantites Retail Cost (Sch 4, pg 2 ln 8) | 0.546 | 1.375 | 0.036 | 0.944 | 0.000 |
| 35 | PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 2, ln 15) | 0.054 | 0.054 | | <u> </u> | |
| 26 | Gas Supply Charge to be recovered through GCA (in 16 + in 22 + in 23 + in 24 + in 25) | \$2.741 | \$4.047 | \$2.226 | \$3.262 | \$0.000 |
| 27 | Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (l - 1.40%)) | \$2.780 | \$4.104 | \$2.258 | \$3.329 | \$0.000 |

Citizens Gas

Determination of Balancing Demand Charge per Unit (Dth) Estimated for July 2021 To Be Applied to the July 2021 Throughput

| Line No. | | A Gas Rate No. D3/No. D7 | B Gas Rate No. D4 | C Gas Rate No. D5 | D Gas Rate No. D9 |
|-------------|---|--------------------------------|-------------------------|-------------------------|-------------------------|
| | Calculation of Balancing Demand Charge per Unit (Dth) | | | | |
| 28 | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 23) | (\$1,591) | (\$1,562) | \$467 | \$5,074 |
| 29 | Throughput excluding Basic - Dth (Sch 2C, ln 2) | 216,757 | 330,648 | 166,353 | 16,864 |
| 30 | Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29) | (\$0.0073) | (\$0.0047) | \$0.0028 | \$0.3009 |
| 31 | Monthly balancing demand charge per unit of throughput (Sch 1A, pg 2, ln 11) | 0.000 | 0.000 | 0.000 | 0.000 |
| 32 | PEPL balancing demand charge per unit of throughput (Sch 4, pg 2, ln 15) | 0.0540 | 0.0540 | 0.0540 | 0.0540 |
| 33 | Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32) | \$0.0467 | \$0.0493 | \$0.0568 | \$0.3549 |
| 34 | Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%)) | \$0.047 | \$0.050 | \$0.058 | \$0.360 |

Citizens Gas Determination of Basic Balancing Charge Estimated for July 2021 To Be Applied to July 2021

| Line No. | | A Gas Rate No. D3/No. D7 | B Gas Rate No. D4 | C Gas Rate No. D5 | D Gas Rate No. D9 |
|-------------|--|--------------------------------|-------------------------|-------------------------|-------------------------|
| | Calculation of Basic Balancing Charge per unit (Dth) | | | | |
| 35 | Basic balancing charge per unit ((Sch 1, ln 30 + ln 31 + ln 32) * .05) | 0.0023 | 0.0025 | 0.0028 | 0.0177 |
| 36 | Basic balancing charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%)) | \$0.002 | \$0.003 | \$0.003 | \$0.018 |

Citizens Gas Determination of Back-up Gas Supply Charge Estimated for July 2021 To Be Applied to July 2021

Line No.

| No. | | |
|-----|---|-----------|
| | Calculation of Back-up Gas Supply Charge per unit (Dth) | |
| 37 | PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 2) | \$133,440 |
| 38 | Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 2, ln 6) | 54,693 |
| 39 | Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38) | \$188,133 |
| 40 | Estimated Monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 2) | 206,365 |
| 41 | Back-up supply capacity charge per unit (ln 39 / ln 40) | \$0.912 |
| 42 | Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%)) | \$0.925 |
| 43 | PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 5) | \$15,350 |
| 44 | Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 19 - ln 18) | 531,718 |
| 45 | Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44) | \$547,068 |
| 46 | Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 2) | 206,365 |
| 47 | Back-up supply commodity charge per unit (ln 45 / ln 46) | \$2.651 |
| 48 | Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%)) | \$2.689 |
| 49 | Total Back-up Gas Supply Charge (ln 42 + ln 48) | \$3.614 |

Citizens Gas Determination of Gas Supply Charge with Demand Cost Allocated Estimated for August 2021

| Line | | A | B Commodity | C |
|------|--|-------------|----------------|-------------|
| No. | ~ | Demand | and Other | Total |
| | Estimated Cost of Gas | | | |
| | Purchased gas cost | | | |
| 1 | (Schedule 3, Page 3, ln 16) | \$926,817 | \$5,635,178 | \$6,561,995 |
| | PEPL Unnominated Quantities cost | | | |
| 2 | (Schedule 4 pg 3, ln 16 col A + ln 23) | ** | 622,038 | 622,038 |
| | Gas (injected into) withdrawn from storage - net | | 4 | |
| 3 | cost (Schedule 5, ln 9) | (703,460) | (4,277,370) | (4,980,830) |
| | | | | |
| 4 | Total estimated gas cost (ln 1 through ln 3) | \$223,357 | \$1,979,846 | \$2,203,203 |
| 5 | Total Gas Supply variance (Sch 1, August, total of ln 17) | - | (272,161) | (272,161) |
| | Total Balancing Demand variance (total of Sch 1 pg 2 ln 11 + | | | |
| 6 | Sch. 1, ln 28) | | 1,163 | 1,163 |
| | Dollars to be refunded (Schedule 12A, ln 16 * | | | |
| 7 | Sch 2B, ln 29, col. F) | | 12,879 | 12,879 |
| | Total cost to be recovered through GCA | | | |
| 8 | (ln 4 + ln 5 + ln 6 - ln 7) | \$223,357 | \$1,695,969 | \$1,919,326 |
| 9 | Net Write-Off Recovery Costs | | | \$21,113 |
| • | (ln 8 * 1.10%) | | | |
| 1.0 | Total cost to be recovered through GCA (ln. 8 + ln 9) | | | \$1,940,439 |

Citizens Gas Determination of Gas Supply Charge with Demand Cost Allocated Estimated for August 2021 To Be Applied to August 2021 Sales

| | | To Be Ap | plied to August 2 | 021 Sales | | |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|
| Line No. | | A Gas Rate No. Dl | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 |
| | Calculation of Gas Supply Charge per Unit (Dth) | | | | | |
| 11 | Balancing Demand Cost Variance (Sch 12B, pg 2, ln 13 * Sch 2C, ln 24) | (\$17) | (\$1,209) | - | - | - |
| 12 | Throughput excluding Basic - Dth (Sch 2C, ln 3) | 3,219 | 299,531 | | - | - |
| 13 | Total Balancing Demand Cost per unit of throughput (ln 11/ln 12) | (\$0.005) | (\$0.004) | - | - | ••• |
| 14 | Retail demand cost per unit sales (Sch 1A, pg 3 ln 8) | \$0.227 | \$0.547 | \$0.040 | \$0.363 | - |
| 15 | Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 3, ln 11) | 0.000 | 0.000 | | , | |
| 16 | Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15) | \$0.222 | \$0.543 | \$0.040 | \$0.363 | \$0.000 |
| 17 | Total variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 29) | (2,155) | (156,312) | (21,489) | (92,205) | 0 |
| 18 | Dollars to be refunded ((ln 7) * Sch 2B, ln 25) | 81 | 7,562 | 1,278 | 3,958 | 0 |
| 19 | Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 25) | 8,568 | 797,280 | 134,693 | 417,267 | 0 |
| 20 | Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19) | \$6,332 | \$633,406 | \$111,926 | \$321,104 | \$0 |
| 21 | Sales subject to GCA - Dth (Schedule 2B, ln 3) | 3,219 | 299,531 | 50,603 | 156,763 | 0 |
| 22 | Total monthly non-demand costs per unit sales (ln 20 / ln 21) | \$1.967 | \$2.115 | \$2.212 | \$2.048 | \$0.000 |
| 23 | Net Write-Off Recovery Cost (Sch 1C, pg 3 ln 4) | 0.028 | 0.064 | 0.001 | 0.011 | 0.000 |
| 24 | PEPL Unnominated Quantites Retail Cost (Sch 4, pg 3 ln 8) | 0.549 | 1.386 | 0.036 | 0.940 | 0.000 |
| 25 | PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 3, ln 15) | 0.054 | 0.054 | | - | |
| 26 | Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25) | \$2.820 | \$4.162 | \$2.289 | \$3.362 | \$0.000 |
| 27 | Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%)) | \$2.860 | \$4,221 | \$2.322 | \$3.410 | \$0,000 |

IURC Cause No. 37399-GCA 150 Attachment KLK - 7, Page 12 of 68 Schedule 1, Page 2 of 5, August

Citizens Gas

Determination of Balancing Demand Charge per Unit (Dth) Estimated For the Period August 2021

To Be Applied to the August 2021 Throughput

| Line | | A Gas Rate | B Gas Rate No. D4 | C Gas Rate | D Gas Rate |
|------|---|---------------|-------------------------|---------------|---------------|
| No. | | No. D3/No. D7 | NO. D4 | No. D5 | No. D9 |
| | Calculation of Balancing Demand Charge per Unit (Dth) | • | | | |
| 28 | Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 24) | (\$1,589) | (\$1,561) | \$466 | \$5,073 |
| 29 | Throughput excluding Basic - Dth (Sch 2C, ln 3) | 216,493 | 330,363 | 166,105 | 16,864 |
| 30 | Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29) | (\$0.0073) | (\$0.0047) | \$0.0028 | \$0.3008 |
| 31 | Monthly balancing demand charge per unit of throughput (Sch 1A, pg 3, ln 11) | 0.000 | 0.000 | 0.000 | 0.000 |
| 32 | PEPL balancing demand charge per unit of throughput (Sch 4, pg 3, ln 15) | 0.0540 | 0.0540 | 0.0540 | 0.0550 |
| 33 | Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32) | \$0.0467 | \$0.0493 | \$0.0568 | \$0.3558 |
| 34 | Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%)) | \$0.047 | \$0.050 | \$0.058 | \$0.361 |

Citizens Gas Determination of Basic Balancing Charge Estimated for August 2021 To Be Applied to August 2021

| Line No. | | A Gas Rate No. D3/No. D7 | B Gas Rate No. D4 | C Gas Rate No. D5 | D Gas Rate No. D9 |
|-------------|---|--------------------------------|-------------------------|-------------------------|-------------------------|
| | Calculation of Basic Balancing Charge per unit (Dth) | | | | |
| 35 | Basic Balancing Charge per unit ((Sch 1, ln 30 + ln 31 + ln 32) * .05) | 0.0023 | 0.0025 | 0.0028 | 0.0178 |
| 36 | Basic Balancing Charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%)) | \$0.002 | \$0.003 | \$0.003 | \$0.018 |

Citizens Gas Determination of Back-up Gas Supply Charge Estimated for August 2021 To Be Applied to August 2021

| Line |
|------|
| No. |

| No. | | |
|-----|---|-----------|
| | Calculation of Back-up Gas Supply Charge per unit (Dth) | |
| 37 | PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 3, ln 2) | \$133,440 |
| 38 | Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 3, ln 6) | 58,878 |
| 39 | Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38) | \$192,318 |
| 40 | Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 3) | 207,366 |
| 41 | Back-up supply capacity charge per unit (ln 39 / ln 40) | \$0.927 |
| 42 | Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%)) | \$0.940 |
| 43 | PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 3, ln 5) | \$15,778 |
| 44 | Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 19 - ln 18) | 546,724 |
| 45 | Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44) | \$562,502 |
| 46 | Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 3) | 207,366 |
| 47 | Back-up supply commodity charge per unit (ln 45 / ln 46) | \$2.713 |
| 48 | Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%)) | \$2.752 |
| 49 | Total Back-up Gas Supply Charge (ln 42 + ln 48) | \$3.692 |

Citizens Gas Allocation of Monthly Demand Cost June 2021

| Lin- | | A Gas Rate No. Dl | B Gas Rete No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | Gas Rate No. D5 | P Gas Rate No. D9 | G Total |
|------|---|-------------------------|-------------------------|--------------------------------|-------------------------|--------------------|-------------------------|------------|
| 1 | Retail Peak day demand allocation factors Cause No. 37399 GCA 140 | 0.003153 | 0.740425 | 0.006293 | 0.250129 | - | - | 1.000000 |
| 2 | Retail Throughput demand allocation factors Cause No. 37399 GCA 140 | 0.003754 | 0.705611 | 0.019399 | 0.271236 | • | ÷ | 1.000000 |
| 3 | Peak day / Throughput allocation factors (In 1 * 7981 + (In 2 * 218) | 0.093279 | 0.733115 | 0.009045 | 0.254561 | - | - | 1.000000 |
| 4 | Monthly retail demand costs (in 17 * in 3) | \$751 | \$167,801 | \$2,070 | \$59,266 | | - | \$228,888 |
| 5 | Monthly TGT Unnom. demand costs - retail (ln 18 * 905) * ln 3) | 0 | 0 | C | 0 | | - | 0 |
| 6 | Total monthly retail demand costs (ln 4 + ln 5) | \$751 | \$167,801 | \$2,070 | \$58,266 | * | - | \$228,888 |
| 7 | Estimated monthly retail sales Dth (Sch 25, lm 1) | 3,815 | 349,491 | 50,087 | 181,336 | | | 564,729 |
| e | Monthly retail demand cost per unit sales (ln 6 / ln 7) | \$0.197 | \$0.460 | \$0.041 | \$0.361 | | | \$0.405 |
| 9 | Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 18) | o | 0 | 0 | 0 | o | o | 0 |
| 10 | Estimated monthly total throughput excl. Basic - Dth (Sch 2C, ln 1) | 3,915 | 349,491 | 216,907 | 343,556 | 167,983 | 16,920 | 1,098,672 |
| 11 | Monthly balancing demand cost per unit of throughput ($\ln 9$ / $\ln 10$) | \$0.000 | \$0,000 | \$0.000 | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

| | Calculation of Monthly Demand Costs | | mand ost |
|----|--|-----------|-------------|
| | Exelon Generation Company, LLC | | |
| 12 | Nominated Demand Coats | \$ | 943,203 |
| 13 | TGT Unnominated Demand Costs | \$ | - |
| 14 | IMGPA Prepay Demand Costs | \$ | 90,195 |
| 15 | Demand Cost (Sch 3 ln 15 col G) | \$ | (114,930) |
| 16 | Demand Cost (Sch 5 ln 3 col G) | _\$ | (689,580) |
| 17 | Monthly retail demand costs (ln 12 + sum(ln14 + ln15 + ln16)) | <u>\$</u> | 228,888 |
| 18 | Unnominated Demand Costs (1n 13) | | \$0 |
| 19 | Total monthly demand costs (ln 17 + ln 18) | | \$228,888 |

Citizens Gas Allocation of Monthly Demand Cost July 2021

| Lin No. | | A Gas Rate No. Dl | B Gas Rate No. D2 | C Gas Rate No. <u>D3/No. D7</u> | D Gas Rate No. D4 | E Gas Rate No. D5 | F Gas Rate No. D9 | G Total |
|------------|--|-------------------------|-------------------------|---------------------------------------|-------------------------|-------------------------|-------------------------|------------|
| 1 | Retail Peak day demand allocation factors Cause No. 37399 GCA 140 | 0.003153 | 0.740425 | 0.006293 | 0.250129 | • | - | 1.000000 |
| 2 | Retail Throughput demand allocation factors Cause No. 37399 GCA 140 | 0.003754 | 0.705611 | 9.019399 | 0.271236 | - | Ā | 1.000000 |
| 3 | Peak day / Throughput allocation factors (ln 1 * 79%) + (ln 2 * 21%) | 0.003279 | 0.733115 | 0.009045 | 0.254561 | - | - | 1.000000 |
| 4 | Monthly retail demand costs (in 17 * in 3) | \$680 | \$152,104 | \$1,877 | \$52,816 | - | - | \$207,477 |
| 5 | Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3) | | 0 | 0 | 0 | | ~ | 0 |
| 6 | Total monthly retail demand costs (ln 4 + ln 5) | \$680 | \$153,104 | \$1,877 | \$52,016 | - | | \$207,477 |
| 7 | Estimated monthly retail sales- Dth (Sch 2B, ln 2) | 3,222 | 301,132 | 50,681 | 155,684 | | | 510,719 |
| в | Monthly retail demand cost per unit sales ($\ln 6 / \ln 7$) | \$0.211 | \$0.505 | \$0.037 | \$0.339 | | | \$0.406 |
| 9 | Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 19) | o | 0 | 0 | G | G | 0 | o |
| 10 | Estimated monthly total throughput - Dth (Sch 2C, ln 2) | 3,222 | 301.132 | 216,757 | 330,648 | 166,353 | 16,064 | 1,034,976 |
| 11 | Monthly balancing demand cost per unit of throughput (ln 9 / ln 10) | \$0.000 | \$0.000 | \$0.000 | \$0.000 | \$0.000 | \$0 ,050 | \$0,000 |

| | Calculation of Monthly Demand Costs | Demand Cost |
|-----|---|----------------|
| | Exelon Generation Company, LLC | |
| 1.2 | Nominated Demand Costs | \$ 957,755 |
| 13 | TGT Unnominated Demand Costs | ş - |
| 14 | IMGPA Prepay Demand Costs | \$ 93,202 |
| 15 | Demand Cost (Sch 3 in 15 col G) | \$ (153,360) |
| 16 | Demand Cost (Sch 5 Ln 6 Col G) | \$ (690,120) |
| 17 | Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16)) | \$ 207,477 |
| 18 | Unnominated Demand Costs (ln 13) | \$0 |
| 19 | Total Monthly demand costs (ln 17 + ln 18) | \$ 207,477 |

Citizens Gas Allocation of Monthly Demand Cost August 2021

| Lin No. | e Calculation of Demand Cost per Unit | A Gas Rate No. Dl | B Gas Rate No. D2 | C Gas Kate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 | F Gas Rate No. D9 | G Total |
|------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|------------|
| 1 | Retail Peak day demand allocation factors Cause No. 37399 GCR 140 | 0.003153 | 0.740425 | 0.006293 | 0.250129 | - | | 1.000000 |
| 2 | Retail Throughput demand allocation factors Cause No. 37399 GCA 140 | 0.003754 | 0.705611 | 0.019399 | 0.271236 | - | - | 1.000000 |
| 3 | Peak day / Throughput allocation factors (ln 1 * 79%) + (ln 2 * 21%) | 0.003279 | 0.733115 | 0.009045 | 0.254561 | | - | 1.000000 |
| 4 | Monthly retail demand costs (in 17 * in 3) | \$732 | \$163,747 | \$2,030 | \$56,855 | - | - | \$223,357 |
| 5 | Monthly TGT Unnow. demand costs - retail (ln 18 * 905) * ln 3) | c | 0 | 0 | <u>0</u> | • | | 0 |
| 6 | Total monthly retail demand costs (ln 4 + ln 5) | \$732 | \$163,747 | \$2,020 | \$56,858 | | | \$223,357 |
| 7 | Estimated monthly retail sales- Dth (Sch 2B, ln 3) | 3,219 | 299,531 | 50,603 | 156,763 | | | 510,116 |
| B | Monthly retail demand cost per unit sales (lu ε / ln 7) | \$0.227 | \$0.547 | \$0.040 | ş0.363 | - | | \$0.438 |
| 9 | Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 20) | o | 0 | 0 | o | 0 | 0 | o |
| 10 | Estimated monthly total throughput - Dth (Sch 2C, ln 3) | 3,219 | 299,531 | 216,493 | 330,363 | 166,105 | 16,864 | 1,032,575 |
| 11 | Monthly balancing demand cost per unit of throughput (ln 9 / ln 10) | \$0.060 | \$0.000 | \$0.000 | \$0.000 | \$0.000 | \$0.000 | \$0.000 |

| | Calculation of Monthly | | Demand |
|-----|---|---|-----------|
| | Demand Costs | *************************************** | Cost |
| | Exelon Generation Company, LLC | | |
| 12 | Nominated Demand Costs | \$ | 957,755 |
| 13 | TGT Unnominated Demand Costs | \$ | - |
| 1.4 | IMGPA Prepay Demand Costs | \$ | 93,203 |
| 15 | Demand Cost (Sch 3 ln 15 col G) | \$ | (124,140) |
| 15 | Demand Cost (Sch 5 Ln 9 Col G) | \$ | (703,460) |
| 17 | Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16)) | _\$_ | 223,357 |
| 18 | Unnominated Demand Costs (ln 13) | | \$0 |
| 19 | Total Monthly demand costs (ln 17 + ln 18) | | \$223,357 |

Citizens Gas Determination of Gas Cost Adjustment (GCA) Estimation Period June 1, 2021 through August 31, 2021 UAF Component in Rates (\$/DTH)

| Line No. | | A June 2021 | B July 2021 | C August 2021 | D Total |
|-------------|---|----------------|----------------|------------------|-------------|
| 1 | Volume of pipeline gas purchases (Sch. 3) - Dths | 2,397,307 | 2,341,084 | 2,239,612 | 6,978,003 |
| 2 | Volume of Gas (injected into) withdrawn from storage (See Schedule 3B) - Dths | (1,819,681) | (1,819,681) | (1,719,681) | (5,359,043) |
| 3 | Total volume supplied - Oths | 577,626 | 521,403 | 519,931 | 1,618,960 |
| 4 | Less: Gas Division usage - Dths | (5,147) | (3,688) | (2,839) | (11,674) |
| 5 | Total volume of gas available for sale - Dths (In 3 + In 4) | 572,479 | 517,715 | 517,092 | 1,607,286 |
| 6 | UAF Percentage 1.360% | 1,360% | 1.360% | 1.360% | |
| 7 | UAF Volumes - Dths (in 5 * in 6) | 7,786 | 7,041 | 7,032 | 21,859 |
| 8 | Average Commodity Rate - Schedule 3A | \$2,3435 | \$2.4557 | \$2.5161 | |
| 9 | UAF Costs (In7 ~ In8) | \$18,246 | \$17,291 | \$17,693 | \$53,230 |
| 10 | Schedule 28 Retail sales volumes | 564,729 | 510,719 | 510,116 | 1,585,564 |
| 11 | UAF Component in rates - \$ per Dth (In9 / In10) 1/ | \$0,0323 | \$0.0339 | \$0,0347 | |

^{1/} For informational purposes only.

| Line No. | | A Gas Rate No. Dl | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 | F Total |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|------------|
| 1 | Net Write-Off Recovery allocation factors Cause No. 43975 | 0.004201 | 0.908991 | 0.002576 | 0.083537 | 0.000695 | 1.000000 |
| 2 | Net Write-Off Recovery cost (Sch. 1, ln 9) * ln 1 | \$89 | \$19,189 | \$54 | \$1,764 | \$15 | \$21,111 |
| 3 | Estimated retail sales- Dth (Sch 2B, ln 1) | 3,815 | 349,491 | 50,087 | 161,336 | 0 | 564,729 |
| 4 | Net Write-Off Recovery cost per unit sales (ln 2 / ln 3) | \$0.023 | \$0.055 | \$0.001 | \$0.011 | \$0.000 | |

| Line No. | | A Gas Rate No. Dl | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 | F Total |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|------------|
| 1 | Net Write-Off Recovery allocation factors Cause No. 43975 | 0.004201 | 0.908991 | 0.002576 | 0.083537 | 0.000695 | 1.000000 |
| 2 | Net Write-Off Recovery cost (Sch. 1, ln 9) * ln 1 | \$87 | \$18,721 | \$53 | \$1,721 | \$14 | \$20,596 |
| 3 | Estimated retail sales- Dth (Sch 2B, ln 2) | 3,222 | 301,132 | 50,681 | 155,684 | 0 | 510,719 |
| 4 | Net Write-Off Recovery cost per unit sales (ln 2 / ln 3) | \$0.027 | \$0.062 | \$0.001 | \$0.011 | \$0.000 | |

IURC Cause No. 37399-GCA 150 Attachment KLK - 7, Page 21 of 68 Schedule 1C, Page 2 of 3

Citizens Gas Allocation of Net Write-Off Recovery Cost August 2021

| Line No. | • - | A Gas Rate | B Gas Rate | C Gas Rate | D Gas Rate | E Gas Rate | F |
|-------------|--|---------------|---------------|---------------|---------------|---------------|----------|
| | Calculation of Net Write-Off Recovery Cost per Unit (Dth) | No. Dl | No. D2 | No. D3/No. D7 | No. D4 | No. D5 | Total |
| 1 | Net Write-Off Recovery allocation factors Cause No. 43975 | 0.004201 | 0.908991 | 0.002576 | 0.083537 | 0.000695 | 1.000000 |
| 2 | Net Write-Off Recovery cost (Sch. 1, ln 9) * ln 1 | \$89 | \$19,191 | \$54 | \$1,764 | \$15 | \$21,113 |
| 3 | Estimated retail sales- Dth (Sch 2B, ln 3) | 3,219 | 299,531 | 50,603 | 156,763 | 0 | 510,116 |
| 4 | Net Write-Off Recovery cost per unit sales (ln 2 / ln 3) | \$0.028 | \$0.064 | \$0.001 | \$0.011 | \$0.000 | |

Citizens Gas Estimated Total Throughput for Twelve Months Ending May 2022

| | | A | В | С | Đ | E | F | G |
|-------------|--|--------------------|------------------------|---------------------------|------------------------|--------------------|--------------------|---------------------------------------|
| Line No. | | Gas Rate No. Dl | Gas Rate No. D2 | Gas Rate No. D2/No. D7 | Gas Rate No. D4 | Gas Rate | Gas Rate No. D9 | Total Throughput Subject to GCA |
| | Estimated Total Throughput Volumes (Dth) for Twelve Months Ending May 2022 | | | | | | | |
| 1 | June 2021 | 3,815 | 349,491 | 232,447 | 347,516 | 239,743 | 724,740 | 1,897,752 |
| 2 | July 2021 August 2021 | 3,232 3,219 | 301,132 299,531 | 232,257 231,993 | 334,554 334,269 | 237,343 236,909 | 504,184 727,198 | 1,612,692 1,833,119 |
| 4 | First Quarter | 10,556 | 950,154 | 696,697 | 1,016,339 | 713,995 | 1,956,122 | 5,343,563 |
| 5 | September 2021 | 4,333 | 355,340 | 234,167 | 408,924 | 252,043 | 717,720 | 1,972,527 |
| 6 | October 2021 | 4,966 | 677,949 | 262,287 | 635,075 | 302,808 | 786,222 | 2,669,307 |
| 7 | November 2021 | 9,461 | 1,886,703 | 275,265 | 1,171,871 | 371,100 | 540,480 | 4,254,880 |
| 8 | Sacond Quarter | 18,760 | 2,919,992 | 771,719 | 2,215,870 | 925, 951 | 2,044,422 | 8,896,714 |
| 9 | Decamber 2021 | 17,126 | 3,713,462 | 309,699 | 2,110,096 | 456,196 | 582,490 | 7,189,069 |
| 10 11 | January 2022 February 2022 | 19,845 18,221 | 4,078,254 4,047,734 | 299,937 272,934 | 2,539,510 2,353,362 | 480,438 432,096 | 592,286 548,856 | 8,010,270 7,673,203 |
| 12 | Third Quarter | 55, 192 | 11,839,450 | 882,570 | 7,002,966 | 1,368,730 | 1,723,632 | 22,872,542 |
| | | | | | | | | |
| 13 14 | March 2022 April 2022 | 11,818 8,216 | 2,815,490 1,971,127 | 253,428 249,589 | 1,672,188 1,076,511 | 385,206 312,360 | 541,694 761,460 | 5,679,824 4,379,263 |
| 15 | May 2022 - | 5,359 | 904,305 | 248,156 | 579,178 | 262,632 | 771,652 | 2,771,262 |
| 16 | Fourth Quarter | 25,393 | 5,690,922 | 751,173 | 3,327,877 | 960,198 | 2,074,806 | 12,830,369 |
| 17 | Total Throughput - Dth | 109,601 | 21,460,518 | 3,102,159 | 13,563,054 | 3,968,874 | 7,798,982 | 49,943,188 |
| | Quartaxly Allocation Factor | | | | | | | |
| 18 | First Quarter (line 4/line 17) | 0.093576 | 0.044399 | 0.224585 | 0.074935 | 0.179899 | 0.250818 | 0.106993 |
| 19 | Second Quarter (line 8/line 17) | 0.171166 | 0.136445 | 0.248768 | 0,163375 | 6.233303 | 0.262140 | 0.178137 |
| 20 | Third Quarter (line 12/line 17) | 0.503572 | 0.553232 | 0.284502 | 0.516327 | 0.344866 | 0.221007 | 0.457971 |
| 21 | Fourth Quarter (line 16/line 17) | 0.231686 | 0.365924 | 0.242145 | 0.245363 | 0.241932 | 0.266035 | 0.256899 |
| | | | | | | | | |
| | Current Throughput Allocation Factor | | | | | | | |
| | Allocation of June 2021 Estimated Throughput | | | | | | | |
| 22 | (line 1/line 1, column G) | 0.002010 | 0.184161 | 0.122485 | 0.183120 | 0.126330 | 0.381894 | 1.000000 |
| 23 | Allocation of July 2021 Estimated Throughput (line 2/line 2, column G) | 0.001998 | 0.186726 | 0.144013 | 0.207451 | 0.147172 | 0.312635 | 1.000000 |
| 24 | Allocation of August 3021 Estimated Throughput (line 3/line 3, column G) | 0.001756 | 0.163400 | 0.126556 | 0.182350 | 0.129238 | 0.396700 | 1.900000 |
| 25 | Allocation of Quarter Estimated Throughput (line 4/line 4, column G) | 0.001919 | 0.177812 | 0.130381 | 0.190199 | 0.133618 | 0.366071 | 1.000000 |
| | Monthly Allocation Factors | | | | | | | |
| 26 | June 2021 (line 1/line 4) | 0.371977 | 0.367825 | 0.333641 | 0.341929 | 0.335777 | 0.370498 | 0,355147 |
| 27 | July 2021 (line 2/line 4) | 0.314158 | 0.316930 | 0.333369 | 0.329176 | 0.332415 | 0.257747 | 0.301801 |
| 28 | August 2021 (line 3/line 4) | 0.313865 | 0.315245 | 0.332990 | 0.328895 | 0.331808 | 0.371755 | 0.343052 |
| 29 | Total Throughput Allocation Factor (line 17/line 17, col. G) | 0.002195 | 0.428496 | 0.062114 | 0.271570 | 0.079468 | 0.156157 | 1.000000 |

IURC Cause No. 37399-GCA 150 Attachment KLK - 7, Page 23 of 68 Schedule 2A

Citizens Gas Estimated Retail Sales Volume for Twelve Months Ending May 2022

| ## 100. D1 No. D2 No. D2 No. D7/No. D7 No. D6 No. D | | | A | 8 | С | D | E | F Total Retail |
|--|----|--|--------------------|---|---------------------------|--------------------|--------------------|-------------------------|
| Retrieted Retail Balea Volumes (Deh) Control Months Working Retail Salea Volumes (Deh) Control Months Working Retail Salea Volumes (Deh) Control Months Working Retail Salea Volumes (Deh) Retail Salea Volume (Deh) Retail Salea (Deh) Retail Retail Salea (Retail Salea (Retail Salea (Retail Retail Salea (Retail Salea (Retail Salea (Retail Salea (Retai | | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Pate No. D4 | Gas Rate No. DS | Sales Subject to GCA |
| 2 | | for Twelve Months Ending | | | | | | |
| August 2011 First Quarter 10,255 September 2021 4,333 35,340 47,761 184,824 0 559,285 6 October 2021 4,433 35,340 47,763 5 September 2021 4,436 677,949 53,636 221,284 0 597,285 8 Second Quarter 18,750 1,281 1,285,793 112,455 9 Light 1,285,793 112,455 9 Light 1,285,793 112,455 9 Light 1,285,793 1 Light 5,512 1 Light 6,793 1 Light 5,512 1 Light 6,793 2 Light 6,79 | 1 | June 2021 | 3,815 | 349,491 | 50,087 | 161,336 | 0 | 564,729 |
| ## Piret Quarter 10,286 950,154 151,171 472,783 0 1,585,560 September 2021 4,333 355,340 47,767 164,824 0 579,286 Coccher 2021 4,966 677,489 51,688 221,244 0 579,286 December 2021 4,966 677,489 51,688 221,244 0 579,286 Second Quarter 18,760 2,919,990 145,484 594,241 0 4,058,441 December 2021 17,126 3,773,462 50,283 1,202,688 0 4,933,684 December 2021 17,126 3,773,462 50,283 1,202,688 0 4,933,684 December 2021 17,126 3,773,462 50,283 1,202,688 0 4,933,684 December 2021 19,883 4,778,284 22,442 1,533,880 0 5,641,422 Petroary 2022 19,832 4,078,284 22,442 1,533,880 0 5,641,422 Third Quarter 55,190 11,899,450 19,222 4,260,023 0 162,288,884 Apperl 2022 5,190 13,93,450 19,222 4,260,023 0 162,288,884 Apperl 2022 5,236 1,971,127 17,688 511,693 0 2,693,314 By 2022 5,236 1,971,127 17,688 511,693 0 2,693,314 By 2022 5,236 1,971,127 17,688 511,693 0 2,693,314 Constructly Resisl Allocation Factor 18 First Quarter (line 4/line 17) 0,09376 0,041299 0,267304 0,942196 0,000000 0,183524 Descended Quarter (line 4/line 17) 0,29376 0,59322 0,207700 0,58880 0,000000 0,183524 20 Third Quarter (line 1//line 17) 0,293766 0,18480 0,207700 0,58880 0,000000 0,183524 21 Annuel (line 17 / line 17, Column F) 0,00075 0,618066 0,000700 0,58880 0,000000 0,000000 Allocation of Jours 2021 Retireted Throughput (line 1/line 4) 0,00010 0,000000 0,000000 1,000000 Allocation of Jours 2021 Retireted Throughput (line 1/line 4) 0,0000000 0,000000 0,0000000 0,00000000 | | | | | | | | 510,719 |
| 5 September 2021 | .3 | August 2021 | | *************************************** | | | | 310,220 |
| 6 October 2021 3,966 677,949 51,038 221,283 0 957,837 8 November 2021 9,466 1,886,703 43,025 538,133 0 2,478,245 9 Second Quarter 18,760 2,919,992 115,451 944,281 0 4,026,455 9 December 2021 17,126 3,713,462 50,283 1,202,698 0 4,983,965 10 January 2022 19,445 4,078,244 23,442 1,553,489 0 5,684,421 11 Pabrowary 2022 19,445 4,078,244 23,442 1,553,489 0 5,684,421 12 Third Quarter 55,130 11,839,459 104,222 4,280,922 0 16,279,867 13 March 2022 11,818 2,815,490 104,222 4,280,923 0 16,279,867 14 March 2022 11,818 2,815,490 13,434 393,046 0 3,879,77 15 May 2023 5,239 384,303 53,666 224,517 0 2,657,647 16 Pourth Quarter 25,333 5,650,222 108,098 1,919,546 0 7,733,257 17 Total Retail Sales - Dth 109,601 21,400,518 509,145 7,617,593 0 22,6316,857 Ouarterly Retail Allocation Factor 18 First Quarter (line 4/line 17) 0,29376 0,04399 0,297304 0,062196 0,000000 0,083507 20 Third Quarter (line 8/line 17) 0,29376 0,130499 0,297304 0,062196 0,000000 0,083507 21 Pourth Quarter (line 12/line 17) 0,030572 0,553232 0,207700 0,58460 0,000000 0,583507 22 Annual (line 17 / line 17, Column P) 0,003698 0,722092 0,91779 0,257031 0,000000 0,583507 23 Annual (line 17 / line 17, Column P) 0,00399 0,359823 0,099199 0,304833 0,000000 1,000000 24 Allocation of June 2021 Retinated Throughput 0,000300 0,58502 0,99199 0,307309 0,000000 1,000000 25 (line 4/line 4, column F) 0,000300 0,587825 0,000000 0,000000 1,000000 1,0000000 26 (line 4/line 4, column F) 0,000300 0,587825 0,000000 0,388827 0,000000 0,000000 1,0000000 1,0000000 0,0000000000 | 4 | First Quarter | 10,256 | 950,154 | 151,371 | 473,783 | 0 | 1,585,564 |
| Second Quarter 18,760 1,885,703 14,029 534,131 0 2,742,132 | 5 | September 2021 | 4,333 | 355,340 | 47,787 | 184,824 | 0 | 592,284 |
| Second Quarter 18.760 2.919,992 115,454 914,211 0 0.028,455 | 6 | | | | | | | 957,837 |
| 9 December 2021 17,126 3,713,462 50,283 1,202,698 0 4,993,66 10 January 2022 19,145 4,076,254 32,442 1,553,800 0 5,684,42 11 Tebruary 2022 19,145 4,076,254 32,442 1,553,800 0 5,684,42 12 Third Quarter 55,1952 11,899,609 104,222 4,280,023 0 16,279,809 13 March 2022 11,818 2,815,490 17,424 993,046 0 3,837,77 14 April 2022 11,818 2,815,490 17,424 993,046 0 3,837,77 14 April 2022 11,818 2,815,490 17,424 993,046 0 3,837,77 15 New 2022 1,150 2,15 | 7 | November 2021 | 9,461 | 1,885,703 | 44,029 | 538,133 | | 2,479,326 |
| 10 Samusary 2022 19,845 4,078,754 21,472 1,553,880 0 5,684,872 19,221 4,077,734 21,472 1,553,485 0 5,680,875 12 Third Quarter 55,152 11,839,450 104,222 4,286,023 0 16,279,887 12 Third Quarter 55,152 11,839,450 17,424 593,046 0 3,837,777 14 April 2022 8,156 1,971,127 37,888 631,983 0 2,649,131 189,2022 5,353 304,305 532,866 224,4517 0 1,257,047 15 May 2022 5,353 304,305 532,866 224,4517 0 1,257,047 16 Fourth Quarter 25,333 5,650,922 108,098 1,915,546 0 7,743,557 17 Total Retail Sales - bth 109,601 22,400,518 509,145 7,617,593 0 22,436,857 17 Total Retail Sales - bth 109,601 22,400,518 509,145 7,617,593 0 22,436,857 18 First Quarter (line 4/line 17) 0.093578 0.004359 0.257304 0.062196 0.000000 0.053501 18 First Quarter (line 8/line 17) 0.503572 0.552312 0.204700 0.561860 0.000000 0.135927 19 Third Quarter (line 12/line 17) 0.503572 0.552312 0.204700 0.561860 0.000000 0.261297 19 Third Quarter (line 16/line 17) 0.201686 0.265924 0.212313 0.251889 0.000000 0.261297 10 10 10 10 10 10 10 1 | 9 | Second Quarter | 18,760 | 2,919,992 | 145,454 | 944,241 | <u> </u> | 4,026,447 |
| 11 Pebruary 2022 18.221 4.047,734 21.497 1.523.445 0 5.630,897 12 Third Quarter 55.192 11.839,450 104.222 4.220,023 0 16.278,887 13 March 2022 11.612 2.815,400 17.434 593,046 0 3.837,731 14 March 2022 15.134 1.971,127 17.000 631.993 0 2.649,137 15 May 2022 5.129 904,305 52,866 224,517 0 1.257,047 16 Pourth Quarter 25.293 5.690,922 108,098 1,919,546 0 7.743,595 17 Total Retail Sales - Dth 109,601 21.400,518 509,145 7,617,593 0 29,636,857 18 First Quarter (line 4/line 17) 0.093576 0.044359 0.287394 0.062196 0.000000 0.053505 19 Second Quarter (line 4/line 17) 0.503572 0.555232 0.204700 0.561860 0.000000 0.135927 20 Third Quarter (line 12/line 17) 0.503573 0.555232 0.204700 0.561860 0.000000 0.584927 21 Pourth Quarter (line 16/line 17) 0.231686 0.265924 0.212313 0.291889 0.000000 0.261251 22 Annual (line 17 / line 17, Column F) 0.003658 0.722092 0.017179 0.257031 0.000000 1.000000 Allocation of June 2021 Setimated Throughput (line 2/line 2, column F) 0.006105 0.589623 0.099235 0.304833 0.000000 1.000000 Allocation of August 2021 Setimated Throughput (line 2/line 2, column F) 0.006105 0.589623 0.099255 0.304833 0.000000 1.000000 Allocation of August 2021 Setimated Throughput (line 2/line 2, column F) 0.006105 0.587182 0.099199 0.307309 0.000000 1.000000 Allocation of Guarter Retinated Retail Sales 0.006468 0.399254 0.098468 0.298810 0.000000 1.000000 Allocation of Guarter Retinated Retail Sales 0.006468 0.399254 0.098468 0.298810 0.000000 1.000000 Monthly Retail Allocation Factors Allocation of June 2021 (line 1/line 4) 0.371977 0.367825 0.310889 0.340927 0.000000 0.35861 | 9 | December 2021 | 17,126 | 3,713,462 | 50,283 | 1,202,698 | 0 | 4,983,569 |
| Third Quarter | | January 2022 | | 4,078,254 | 32,442 | | | 5,684,421 |
| 13 March 2022 | 11 | rebruary 2022 | 18,221 | 4,047,734 | 21,497 | 1,523,445 | | 5,610,897 |
| April 2022 5,255 1,971,127 37,808 631,983 0 2,659,125 158,902 158,903 158,005 | 12 | Third Quarter | 55,192 | 11,839,450 | 104,222 | 4,280,023 | 0 | 16,279,887 |
| April 2022 5,255 1,971,127 37,808 631,983 0 2,659,125 158,902 158,903 158,005 | 13 | March 2022 | 11,818 | 2,815,490 | 17,424 | 993.046 | 0 | 3,837,778 |
| 16 Fourth Quarter 25,293 5,690,922 108,098 1,919,546 0 7,743,695 17 Total Retail Sales - Dth 109,601 21,400,518 509,145 7,617,593 0 29,636,857 18 First Quarter (line 4/line 17) 0.093576 0.044399 0.297304 0.062196 0.000000 0.053501 19 Second Quarter (line 8/line 17) 0.171166 0.136345 0.285683 0.123955 0.000000 0.135927 19 Fourth Quarter (line 12/line 17) 0.503572 0.553212 0.204700 0.561860 0.000000 0.549277 10 Fourth Quarter (line 16/line 17) 0.231686 0.265924 0.212313 0.251989 0.000000 0.261295 11 Fourth Quarter (line 16/line 17) 0.231686 0.265924 0.212313 0.251989 0.000000 0.261295 12 Annual (line 17 / line 17, Column F) 0.003698 0.722092 0.017179 0.257031 0.000000 0.261295 23 Annual (line 17 / line 1, column F) 0.006755 0.618666 0.088692 0.285687 0.000000 1.000000 24 Allocation of July 2021 Estimated Throughput (line 2/line 2, column F) 0.006109 0.589623 0.099225 0.304893 0.000000 1.000000 25 Allocation of August 2021 Estimated Throughput (line 3/line 3, column F) 0.006109 0.587182 0.099199 0.307309 0.000000 1.000000 26 Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F) 0.006468 0.589254 0.095468 0.298810 0.000000 1.000000 26 Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F) 0.006468 0.589254 0.095468 0.298810 0.000000 1.000000 0.3564000000 0.3564000000000000000000000000000000000000 | 14 | April 2022 | 8,216 | 1,971,127 | 37,808 | 631,983 | 0 | 2,649,134 |
| 17 Total Retail Sales - Dth 109,601 21,400,518 509,145 7,617,593 0 29,636,857 Obstantiv Retail Allocation Factor 18 First Quarter (line 4/line 17) 0.093576 0.044399 0.267304 0.062196 0.000000 0.053601 19 Second Quarter (line 8/line 17) 0.171165 0.136445 0.285683 0.123955 0.000000 0.135927 20 Third Quarter (line 12/line 17) 0.503572 0.553232 0.204700 0.561860 0.000000 0.849274 21 Pourth Quarter (line 16/line 17) 0.231686 0.265924 0.212313 0.251989 0.000000 0.261292 22 Annual (line 17 / line 17, Column F) 0.003696 0.722092 0.017179 0.257031 0.000000 1.000000 Current Retail Sales Allocation Factor Allocation of June 2021 Setimated Throughput (line 1/line 1, column F) 0.006755 0.618666 0.088692 0.285687 0.000000 1.000000 Allocation of July 2021 Setimated Throughput (line 1/line 2, column F) 0.006303 0.589623 0.099235 0.304833 0.000000 1.000000 Allocation of August 2021 Setimated Throughput (line 3/line 3, column F) 0.006304 0.587182 0.099199 0.307309 0.000000 1.000000 Allocation of Quarter Retimated Retail Sales (line 4/line 4, column F) 0.006468 0.599254 0.095468 0.298810 0.000000 1.000000 Boothly Retail Allocation Factors Boothly Retail Allocation Factors 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35616 | 15 | May 2022 | 5,359 | 904,305 | 52,866 | 294,517 | | 1,257,047 |
| Obstrarly Retail Allocation Factor 18 First Quarter (line 4/line 17) | 16 | Fourth Quarter | 25,393 | 5,690,922 | 108,098 | 1,919,546 | 0 | 7,743,959 |
| 18 First Quarter (line 4/line 17) | 17 | Total Retail Sales - Dth | 109,601 | 21,400,518 | 509,145 | 7,617,593 | 0 | 29,636,857 |
| 9 Second Quarter (line 8/line 17) | | Quarterly Retail Allocation Factor | | | | | | |
| 20 Third Quarter (line 12/line 17) | 18 | First Quarter (line 4/line 17) | 0.093576 | 0.044399 | 0.297304 | 0.062196 | 0.000000 | 0.053500 |
| 21 Pourth Quarter (line 16/line 17) | 19 | Second Quarter (line 8/line 17) | 0.171166 | 0.136445 | 0.285683 | 0.123955 | 0.000000 | 0.135927 |
| 22 Annual (line 17 / line 17, Column F) | 20 | Third Quarter (line 12/line 17) | 0.503572 | 0.553232 | 0.204700 | 0.561860 | 0.000000 | 0.549278 |
| Allocation of June 2021 Setimated Throughput 0.006755 0.618666 0.088692 0.285687 0.000000 1.0000000 | 21 | Fourth Quarter (line 16/line 17) | 0.231586 | 0.265924 | 0.212313 | 0.251989 | 0.000000 | 0.261295 |
| Allocation of June 2021 Setimated Throughput 0.006755 0.618666 0.088692 0.285687 0.000000 1.0000000 | 22 | annual (line 17 / line 17 Column F) | 0.003698 | 0.722092 | 0.017179 | 0.257031 | 0.000000 | 1.000000 |
| Allocation of June 2021 Estimated Throughput 23 (line l/line 1, column F) 0.006755 0.618866 0.088692 0.285687 0.000000 1.000000 Allocation of July 2021 Estimated Throughput 24 (line 2/line 2, column F) 0.006309 0.589623 0.099235 0.304833 0.000000 1.000000 Allocation of August 2021 Estimated Throughput 25 (line 3/line 3, column F) 0.005310 0.587182 0.099199 0.307309 0.000000 1.000000 Allocation of Quarter Estimated Retail Sales 26 (line 4/line 4, column F) 0.006468 0.599254 0.095468 0.298810 0.000000 1.000000 Monthly Retail Allocation Factors 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35616 | | | | | | | | |
| 24 (line 2/line 2, column F) 0.006309 0.583623 0.099235 0.304833 0.000000 1.0000000 Allocation of August 2021 Estimated Throughput (line 3/line 3, column F) 0.005310 0.587182 0.099199 0.307309 0.000000 1.000000 Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F) 0.006468 0.599254 0.095468 0.298810 0.000000 1.000000 Monthly Retail Allocation Factors 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35616 | 23 | Allocation of June 2021 Estimated Throughput | 0.006755 | 0.618866 | 0.088692 | 0.285687 | 0.00000 | 1.000000 |
| 25 (line 3/line 3, column F) 0.005310 0.587182 0.099199 0.307309 0.000000 1.000000 Allocation of Quarter Estimated Retail Sales 26 (line 4/line 4, column F) 0.006468 0.599254 0.095468 0.298810 0.000000 1.000000 Monthly Retail Allocation Factors 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35616 | 24 | | 0.006309 | 0.589623 | 0.099235 | 0.304833 | 0.000000 | 1.000000 |
| 26 (line 4/line 4, column F) 0.006468 0.599254 0.095468 0.298810 0.000000 1.000000 Honthly Retail Allogation Factors 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35610 | 25 | | 0.005310 | 9.567182 | 0.099199 | 0.307309 | 0.000000 | 1.000000 |
| 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35610 | 26 | | 0.006468 | 0.599254 | U.095468 | 0.298810 | 0.000000 | 1.000000 |
| 27 June 2021 (line 1/line 4) 0.371977 0.367825 0.330889 0.340527 0.000000 0.35610 | | Monthly Retail Allocation Factors | | | | | | |
| 28 July 2021 (line 2/line 4) 0.314158 0.316930 0.334813 0.328596 0.000000 0.32210 | 27 | | 0.371977 | 0.367825 | 0.330889 | 0.340527 | 0.000000 | 0.356169 |
| | 28 | July 2021 (line 2/line 4) | 0.314158 | 0.316930 | 0.334813 | 0.328598 | 0.000000 | 0.322106 |
| 29 August 2021 (line 3/line 4) 0.313865 0.315245 0.334298 0.336875 0.000000 0.32173 | 29 | August 2021 (line 3/line 4) | 0.313865 | 0.315245 | 0.334298 | 0.330875 | 0.000000 | 0.321725 |

Citizens Gas Estimated Total Throughput Excluding Basic Volume (Dth) for Twelve Months Ending May 2022

| | | A | 8 | c | D | £ | F | G Total Throughput |
|-------------|--|--------------------|----------------------|---------------------------|------------------------|--------------------|--------------------|------------------------|
| Line No. | | Gas Rate No. Dl | Gae Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | Subject to GCA |
| | Estimated Total Throughput Excluding Basic Volumes (Dth) for Twelve Months Ending May 2022 | | | | | | | |
| 1 | June 2021 | 3,815 | 349,491 | 215,907 | 343,556 | 167,983 | 15,920 | 1,098,672 |
| 2 | July 2021 August 2021 | 3,222 3,219 | 301,132 299,531 | 216,757 216,493 | 330,648 330,263 | 166,353 166,105 | 16,864 16,864 | 1,034,976 1,032,575 |
| 4 | First Quarter | 10,256 | 950,154 | 650,157 | 1,004,567 | 500,441 | 50,648 | 3,166,223 |
| 5 | September 2021 | 4,333 | 355,340 | 218,567 | 404,784 | 176,143 | 17,280 | 1,176,447 |
| 6 7 | October 2021 November 2021 | 4,966 9,461 | 677,949 1,886,703 | 245,240 258,944 | 630,177 1,165,991 | 208,196 253,560 | 18,910 20,880 | 1,786,438 |
| 8 | Second Quarter | 18,760 | 2,919,992 | 723,751 | 2,200,952 | 637,899 | 57,070 | 6,558.424 |
| 9 | December 2021 | 17,126 | 3,713,462 | 293,023 | 2,102,966 | 310,062 | 23,312 | 6,459,951 |
| 10 11 | January 2022 Pebruary 2022 | 19,845 18,221 | 4,078,254 | 283,135 256,337 | 2,532,008 2,346,586 | 326,182 294,056 | 24,056 22,624 | 7,263,480 6,985,558 |
| 12 | Third Quarter | 55,193 | 11,839,450 | 832,495 | 6,981,560 | 930,300 | 69,992 | 20,708,989 |
| 13 | March 2022 | 11,818 | 2,815,490 | 237,003 | 1,666,050 | 262,942 | 21,266 | 5,014,569 |
| 14 15 | April 2022 May 2022 | 8,216 5,359 | 1,971,127 904,305 | 233,511 232,298 | 1,071,471 574,838 | 214,560 181,536 | 19,200 17,732 | 3,518,055 1,915,068 |
| 16 | Fourth Quarter | 25,393 | 5,690,922 | 702,812 | 3,312,359 | 659,038 | 58,198 | 10,448,722 |
| 17 | Total Throughput excl. Basic - Dth | 109,601 | 21,400,518 | 2,909,215 | 13,499,438 | 2,727,678 | 235,908 | 40,882,358 |
| | Current Throughput Excl. Basic Allocation Fact | ior | | | | | | |
| 16 | Allocation of June 2021 Estimated Throughput (line 1/line 1, column G) | 0.003472 | 0.318104 | 0.197427 | 0.312701 | 0.152996 | 0.015400 | 1.00000 |
| 19 | Allocation of July 2021 Estimated Throughput (line 2/line 2, column G) | 0.003113 | 0.290956 | 0.209432 | 0.319474 | 0.160731 | 0.016294 | 1.000000 |
| 20 | Allocation of August 2021 Estimated Throughput (line 3/line 3, column \mathcal{G}) | 0.003117 | 0.290082 | 0.209663 | 0.319941 | 0.160865 | 0.016332 | 1.000000 |
| 21 | Total Throughput Excl. Basic Allocation Factor (line 17/line 17, col. G) | 0.002681 | 0.523466 | 0.071161 | 0.330202 | 0.066720 | 0.005770 | 1.000000 |
| | Monthly Total Throughput less Basic | | | | | | | |
| 22 | June 2021 (line 1/line 4) | 0.371977 | 0.367825 | 0.333622 | 0.341994 | 0.335670 | 0.334070 | 0.346998 |
| 23 | July 2021 (line 2/line 4) | 0.314158 | 0.316930 | 0.333392 | 0.329145 | 0.332413 | 0.332965 | 0.326880 |
| 24 | August 2021 (line 3/line 4) | 0.313865 | 0.315245 | 0.332986 | 0.329861 | 0.331917 | 0.332965 | 9.326122 |

Citizens Gas Purchased Gas Cost - Estimated June 2021

| | | A B C Estimated Purchases | | | D E F Supplier Rates Estimated | | | G H I Estimated Costs | | | J | |
|-------------|---|------------------------------|---|-----------|-----------------------------------|---------------------|-----------------|------------------------|----------------------|-------|------------------|--|
| Line No. | Month and Supplier | Demand | C | DTH | Demand \$/DTH | Commodity \$/DTH | Other \$/MCF | Demand (A × D) | Commodity (C x E) | Other | Total (G+H+I) | |
| | June 2021 | | | | | | | | | | | |
| Exel | on Generation Company, LLC | | | | | | | | | | | |
| 1 | Panhandle Eastern Pipeline - TOR | | | 934,327 | | \$2.3882 | | | 2,231,360 | | 2,231,360 | |
| 2 | Texas Gas Transmission - TOR | | | 335,644 | | 2.4397 | | | 818,871 | | 818,871 | |
| 3 | TGT-REX | | | 140,383 | | 2.3311 | | | 327,247 | | 327,247 | |
| 4 | Indiana Municipal Gas Purchasing Authority - TOR | | | - | | 2.3882 | | | - | | 0 | |
| 5 | Indiana Municipal Gas Purchasing Authority - Prepay | | | 144,690 | | 2.0564 | | | 297,541 | | 297,541 | |
| 6 | PEAK B | | | 300,000 | | 2.3295 | | | 698,550 | | 698,550 | |
| 7 | Rockies Express Pipeline - TOR | | | 500,000 | | 2.0763 | | | 1,038,150 | | 1,038,150 | |
| 8 | PEAK A | | | 300,000 | | 2.2010 | | | 660,300 | | 660,300 | |
| 9 | Midwestern Gas Transmission Purchases | | | - | | 2.2992 | | | - | | - | |
| 10 | Fixed Price Purchases | | | | | | | | - | | - | |
| 11 | Hedging Transaction Costs | | | | | | | | 141,998 | | 141,998 | |
| 12 | Boil-off / Peaking purchase | | | 42,263 | | 2.5360 | | | 107,179 | | 107,179 | |
| 13 | Net Demand Cost Charges - AMA | | | | | | | 943,203 | - | | 943,203 | |
| 14 | Demand Cost Charges -IMGPA - Prepay | 5,00 | 0 | | 18.0390 | | | 90,195 | - | | 90,195 | |
| 1.5 | Texas Gas - NNS - (Injections)/Withdrawls | | | (300,000) | 0.3831 | 2.3435 | | (114,930) | (703,050) | | (317,980) | |
| 16 | Total | | _ | 2,397,307 | | | | \$918,468 | \$5,618,146 | | \$6,536,614 | |

Citizens Gas Purchased Gas Cost - Estimated July 2021

| | | A B C Estimated Purchases | | D E F Supplier Rates Estimated | | G | H I Estimated Costs | | J | | |
|------|---|------------------------------|-----|-----------------------------------|---------|-----------|------------------------|-----------|-------------|-------|-------------|
| | | | | Commodity | | | | | | | |
| Line | | D d | Mon | p.mix | Demand | Commodity | Other | Demand | Commodity | 0.1 | Total |
| No. | Month and Supplier | Demand | MCF | DTH | \$/DTH | \$/DTH | \$/MCF | (A × D) | (C x E) | Other | (G+H+I) |
| | July 2021 | | | | | | | | | | |
| Exel | on Generation Company, LLC | | | | | | | | | | |
| 1 | Panhandle Eastern Pipeline - TOR | | | 903,357 | | \$2.4947 | | | 2,253,605 | | 2,253,605 |
| 2 | Texas Gas Transmission - TOR | | | 365,694 | | 2.5353 | | | 927,144 | | 927,144 |
| 3 | TGT-REX | | | 140,257 | | 2.4797 | | | 347,795 | | 347,795 |
| 4 | Indiana Municipal Gas Purchasing Authority - TOR | | | - | | 2.4947 | | | | | _ |
| 5 | Indiana Municipal Gas Purchasing Authority - Prepay | | | 149,513 | | 2.1630 | | | 323,397 | | 323,397 |
| 6 | PEAK B | | | 310,000 | | 2.4109 | | | 747,255 | | 747,255 |
| 7 | Rockies Express Pipeline - TOR | | | 520,000 | | 2.1944 | | | 1,141,088 | | 1,141,088 |
| 8 | PEAK A | | | 310,000 | | 2.2830 | | | 707,730 | | 707,730 |
| 9 | Midwestern Gas Transmission Purchases | | | | | 2.4475 | | | •• | | |
| 10 | Fixed Price Purchases | | | | | | | | - | | - |
| 11 | Hedging Transaction Costs | | | | | | | | 172,691 | | 172,691 |
| 1.2 | Boil-off / Peaking purchase | | | 42,263 | | 2.6180 | | | 110,645 | | 110,645 |
| 13 | Net Demand Cost Charges - AMA | | | | | | | 957,755 | - | | 957,755 |
| 14 | Demand Cost Charges -IMGPA - Prepay | 5,00 | 0 | | 18.6404 | | | 93,202 | - | | 93,202 |
| 15 | Texas Gas - NNS - (Injections)/Withdrawls | | | (400,000) | 0.3834 | 2.4557 | | (153,360) | (982,280) | | (1,135,640) |
| | | | | | | | | | | | |
| 16 | Total | | | 2,341,084 | | | _ | \$897,597 | \$5,749,070 | | \$6,646,667 |

Citizens Gas Purchased Gas Cost - Estimated August 2021

| | | A | В | С | D | 5 | F | G | H | I | J |
|-------------|---|--------|------------|-----------------|------------------|------------------------|-----------------|-------------------|----------------------|-------|------------------|
| | | Esti | mated Purc | chases | Suppli | er Rates Estimated | <u> </u> | · | Estimated (| losts | |
| Line No. | Month and Suppliar | Demand | C | ommodity DTH | Demand \$/DTH | Commencedity \$/DTH | Other \$/MCF | Demand (A x D) | Commodity (C x E) | Other | Total (G+H+1) |
| | | | | | | | | | | | |
| | August 2021 | | | | | | | | | | |
| Exelor | Generation Company, LLC | | | | | | | | | | |
| 1 | Panhandle Eastern Pipeline - TOR | | | 1,007,424 | | \$2.533 | 0 | | \$2,551,805 | | \$2,551,805 |
| 2 | Texas Gas Transmission - TOR | | | 360,155 | | 2.572 | | | 926,463 | | 926,463 |
| 3 | TGT-REX | | | 140,257 | | 2.511 | | | 352,312 | | 352,312 |
| 4 | Indiana Municipal Gas Purchasing Authority - TOP. | | | - | | 2.533 | | | - | | - |
| 5 | Indiana Municipal Gas Purchasing Authority - Prepay | | | 149,513 | | 2.201 | | | 329,108 | | 329,108 |
| 6 | PEAK B | | | 310,000 | | 2.442 | | | 757,175 | | 757,175 |
| 7 | Fockies Express Pipeline - TOR | | | 220,000 | | 2.143 | | | 471,592 | | 471,592 |
| B | PEAK A | | | 310,000 | | 2.315 | | | 717,650 | | 717,650 |
| 9 | Midwestern Gas Transmission Purchases | | | | | 2.479 | 7 | | | | - |
| 10 | Fixed Price Purchases | | | | | | | | | | |
| 11 | Hedging Transaction Costs | | | | | | | | 171,906 | | 171,906 |
| 12 | Boil-off / Peaking purchase | | | 42,263 | | 2.650 | 0 | | 111,997 | | 111,997 |
| 13 | Net Demand Cost Charges - AMA | | | | | | | 957,755 | - | | 957,755 |
| 14 | Demand Cost Charges - IMGPA - Prepay | 5,00 | Ď | | 18.6404 | | | 93,202 | | | 93,202 |
| 15 | Texas Gas - NNS - (Injections)/Withdrawls | | | (300,000) | 0.4138 | 2.516 | 1 | (124,140) | (754,830) | | (878,970) |
| 16 | Total | | **** | 2,239,612 | | | | \$926,817 | \$5,635,178 | ** | \$6,561,995 |

Citizens Gas Calculation of the Projected Average Pipeline Rates Non-pipeline Supplies, Storage Injections, and Company Usage

| | Non-pipeline | Supplies, Storage Injections, and Company Usage | | | |
|------------|---|---|----------------------|----------------------|------------------------|
| Line No | Description | Jun 2021_ | Jul 2021 | Aug 2021 | Total |
| | Commodity Volumes (Dth) | | | | |
| | | | | | |
| 4 | Purchases for Retail: Panhandle TOR | 934,327 | 903,357 | 1,007,424 | 2,845,108 |
| 2 | IMGPA TOR | 934,327 | 903,357 | 1,007,424 | 2,045,108 |
| 3 | IMGPA Prepay | 144,690 | 149,513 | 149,513 | 443,716 |
| 4 | Midwestern Gas | 0 | 0 | 0 | 0 |
| 5 | Rockies Express TOR - Monthly | 500,000 | 520,000 | 220,000 | 1,240,000 |
| 6 | PEAK A | 300,000 | 310,000 | 310,000 | 920,000 |
| 7 | Fixed Price Purchases (Sch. 3) | 0 | 0 | 0 | 0 |
| 8 | Texas Gas TOR | 335,644 | 365,694 | 360,155 | 1,061,493 |
| 9 | TGT-Rex East | 140,383 | 140,257 | 140,257 | 420,897 |
| 10 | PEAK B | 300,000 (300,000) | 310,000 (400,000) | 310,000 (300.000) | 920,000 (1,000,000) |
| 11 12 | Texas Gas NNS Boil-off/ Peaking purchases (Sch. 3) | (300,000) | 42,263 | 42,263 | 126,789 |
| | Total Retail Volumes | | | | |
| 13 | (Ln1 through Ln12) | 2,397,307 | 2,341,084 | 2,239,612 | 6,978,003 |
| | Demand Rate | | | | |
| 14 | Total Demand Costs (Sch. 3) | \$918,468 | \$897,597 | \$926,817 | \$2,742,882 |
| | , | | | | |
| 15 | Demand Cost per Dth (Line 14 / Line 13) | \$0,3831 | \$0.3834 | \$0,4138 | \$0,3931 |
| | Commodity Odlo | | | | |
| | Commodity Rate | | | | |
| 16 | Panhandle TOR | \$2,3882 | \$2.4947 | \$2,5330 | |
| 17 | IMGPA TOR | 2,3882 | 2.4947 | 2,5330 | |
| 18 | MGPA Prepay | 2,0564 | 2.1630 | 2.2012 | |
| 19 | Annual Delivery Service - Midwestern Gas | 2,2992 2,0763 | 2,4475 | 2,4797 2,1436 | |
| 20 21 | Rockies Express TOR - Monthly PEAK A | 2,2010 | 2,1944 2,2830 | 2,3150 | |
| 22 | Fixed Price Purchases (Sch. 3) | 0,000 | 0.0000 | 0.0000 | |
| 23 | Texas Gas TOR | 2,4397 | 2.5353 | 2,5724 | |
| 24 | TGT-Rex East | 2,3311 | 2,4797 | 2,5119 | |
| 25 | Texas Gas NNS | 2,3435 | 2,4557 | 2,5161 | |
| 26 | Boil-off/ Peaking purchases (Sch. 3) | 2,5360 | 2.6180 | 2,6500 | |
| 27 | PEAK B | 2.3285 | 2:4105 | 2.4425 | |
| | Commodity Costs | | | | |
| 28 | PEPL (Ln 1 x Ln 16) | \$2,231,360 | \$2,253,605 | \$2,551,805 | \$7,036,770 |
| 29 | 1MGPA - TOR (Ln 2 x Ln 17) | 0 | 0 | 0 | 0 |
| 30 | IMGPA - Authority Prepay (Ln 3 x Ln 18) | 297,541 | 323,397 | 329,108 | 950,046 |
| 31 | Midwestern (Ln 4 x Ln 19) | 0 | 0 | 0 | 0 |
| 32 | Rockies Express TOR (Ln 5 X Ln 20) | 1,038,150 | 1,141,088 707,730 | 471,592 717,650 | 2,650,830 2,085,680 |
| 33 | PEAK A (Ln 6 X Ln 21) | 660,300 0 | 101,730 | 717,030 | 2,085,080 |
| 34 35 | Fixed Price Purchases (Ln 7 x Ln 22) Texas Gas (Ln 8 x Ln 23) | 818,871 | 927,144 | 926.463 | 2.672.478 |
| 36 | TGT-Rex East (Ln 9 x Ln 24) | 327,247 | 347,795 | 352,312 | 1,027,354 |
| 37 | Texas Gas -Unnominated Gas (Ln 11 x Ln 25) | (703,050) | (982,280) | (754,830) | (2,440,160) |
| 38 | Boil-off/ Peaking purchases (Ln 12 x Ln 26) | 107,179 | 110,645 | 111,997 | 329.821 |
| 39 | PEAK 8 (Ln 10 x Ln 27) | 698,550 | 747,255 | 757,175 | 2,202,980 |
| 40 | Hedging Transaction Costs (Sch 3) | 141,998 | 172,691 | 171,906 | 486,595 |
| 41 | Subtotal(Ln 28 through Ln 40) | \$5,618,146 | \$5,749,070 | \$5,635,178 | \$17,002,394 |
| | Commodity Cost per 17th | | | | |
| 42 | (Line 41/Line 13) | \$2,3435 | \$2,4557 | \$2,5161 | \$2,4366 |
| 43 | Total Average Rate per Dth (Line 15 + Line 42) | \$2.7266 | \$2,8391 | \$2.9299 | \$2.8297 |
| 73 | (mile to , mile 4%) | \$2,7200 | 42,0001 | 42.0200 | 42,323 |

Citizens Gas Projected Information For Three Months Ending August 31, 2021

| | А | В | | C Commodity | D | Е |
|----------|---------------------------------------|-----------------|----|----------------|--------------|--|
| Line No. | Jun 2021 | Volumes in Dths | | Cost per Dth | % of Total | Reference |
| 1 | Fixed Price Purchases | • | \$ | - | 0.00% | Sch 3 pg 1 line 10 |
| 2 | Monthly Spot Market - Index Purchases | 2,655,044 | \$ | 2.3405 | 459.65% | Sch 3 pg 1 (line 16 - line 10 - line 12 - line 15) |
| 3 | Boil off/Peaking Purchases | 42,263 | \$ | 2.5360 | 7.32% | Sch 3 pg 1 line 12 |
| 4 | Unnominated Seasonal Gas Purchases | (300,000) | \$ | 2.3435 | -51.94% | Sch 3 pg 1 line 15 |
| 5 | Storage Withdrawal - Net | - | \$ | - | 0.00% | Sch 5 In 3 col B - Sch 4pg 1 In 22 Col E |
| 6 | Storage Injection - Gross | (1,819,681) | \$ | 2.3435 | -315.03% | Sch 5 In 3 col A - Sch 4 pg 1 In 20 Col E |
| 7 | Total Net Purchases | 577,626 | | | 100.00% | |
| | | | | | | |
| | | | | Commodity | | |
| | Jul 2021 Volumes in | | | Cost per Dth | % of Total | |
| 8 | Fixed Price Purchases | - | \$ | - | 0.00% | Sch 3 pg 2 line 10 |
| 9 | Monthly Spot Market - Index Purchases | 2,698,821 | \$ | 2.4532 | 517.61% | Sch 3 pg 2 (line 16 - line 10 - line 12 - line 15) |
| 10 | Boil off/Peaking Purchases | 42,263 | \$ | 2.6180 | 8.11% | Sch 3 pg 2 line 12 |
| 11 | Unnominated Seasonal Gas Purchases | (400,000) | \$ | 2.4557 | -76.72% | Sch 3 pg 2 line 15 |
| 12 | Storage Withdrawal - Net | - | \$ | - | 0.00% | Sch 5 line 6 col B - Sch 4pg 2 ln 22 Col E |
| 13 | Storage Injection - Gross | (1,819,681) | \$ | 2.4557 | -349.00% | Sch 5 line 6 col A - Sch 4 pg 2 ln 20 Col E |
| 14 | Total Net Purchases | 521,403 | | | 100.00% | |
| | | | | | | |
| | . 2024 | VII - In Oil | | Commodity | 04 -6 T -1 1 | |
| 4.5 | Aug 2021 | Volumes in Dths | | Cost per Dth | % of Total | 6 1 2 . 2 1 . 40 |
| 15 | Fixed Price Purchases | 2 107 2 10 | \$ | 2 = 122 | 0.00% | Sch 3 pg 3 line 10 |
| 16 | Monthly Spot Market - Index Purchases | 2,497,349 | \$ | 2.5139 | 480.32% | Sch 3 pg 3 (line 16 - line 10 - line 12 - line 15) |
| 17 | Boil off/Peaking Purchases | 42,263 | \$ | 2.6500 | 8.13% | Sch 3 pg 3 line 12 |
| 18 | Unnominated Seasonal Gas Purchases | (300,000) | | 2.5161 | -57.70% | Sch 3 pg 3 line 15 |
| 19 | Storage Withdrawal - Net | | \$ | - | 0.00% | Sch 5 line 9 col B - Sch 4pg 3 ln 22 Col E |
| 20 | Storage Injection - Gross | (1,719,681) | ۶. | 2.5161 _ | -330.75% | Sch 5 line 9 col A - Sch 4 pg 3 ln 20 Col E |
| 21 | Total Net Purchases | 519,931 | | | 100.00% | |

Citizens Gas Allocation of Panhandle Unnominated Quantities Cost June 2021

| Ln. No. | Calc. of PEPL Unnom. Costs / Unit | Gas Rate No. Dl | Gas Rate No. D2 | Gas Race No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | | Total | |
|------------|--|--------------------|--------------------|---------------------------|--------------------|-----------------------------|--------------------|-------------------|--------------------|-------------------|
| 1 | Retail seasonal demand allocation factor Cause No. 37399 GCA 140 | 9.003122 | 0.733268 | 0.003164 | 0.260446 | 0.000000 | - | | 1.000000 | |
| 2 | PEPL retail demand costs (ln 17 * ln 1) | \$1,543 | \$363,389 | \$1,564 | \$128,715 | \$0 | - | | \$494,211 | |
| 3 | Estimated monthly retail sales- Dth (Sch 2B, ln 1) | 3,815 | 349,491 | 50,087 | 161,336 | 0_ | | | 564,729 | |
| 4 | Fixed cost per unit retail eales (ln 2 / ln 3) | \$0.404 | \$1.037 | \$9.031 | \$0.798 | \$0.000 | | | | |
| 8 | PEPL monthly retail variable costs (ln 24 * ln 1) | \$176 | \$41,219 | \$176 | \$14,641 | \$0 | | | \$56,214 | |
| 6 | Estimated monthly retail sales- Dth (Sch 25, ln 1) | 3,815 | 349,491 | 50,087 | 161,336 | 0 | | | 564,729 | |
| 7 | Net monthly retail variable costs per unit sales (ln 5 / ln 6) | \$0.046 | \$0.118 | \$0.004 | \$0.091 | \$0.000 | | | | |
| 8 | Total PSPL coat per unit retail sales (ln 4 * ln 7) | \$0.450 | \$1.155 | \$0.035 | \$0.889 | \$0.000 | <u></u> | | | |
| 9 | PEPL balancing demand costs (in 18 * Sch 2C, in 18) | \$170 | \$15,548 | \$9,650 | \$15,284 | \$7,473 | \$753 | | \$48,878 | |
| 10 | Est, monthly total throughput exel. Basic - Dth (Sob 2C, \ln 1) | 3,815 | 349,491 | 216,907 | 343,556 | 167,983 | 16,920 | | 1,098,672 | |
| 1.1 | Fixed balancing cost per unit throughput (ln 9 / ln 10) | \$0.045 | \$0.044 | \$0.044 | 50.044 | \$0.044 | \$0.045 | | | |
| 12 | PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 18) | \$19 | \$1,768 | \$1,098 | \$1,739 | \$850 | \$86 | | \$5,560 | |
| 13 | Estimated monthly total throughput excl Essic- Dth (Sch 2C, ln 1) | 3,815 | 349,491 | 216,907 | 343,556 | 167,983 | 16,920 | | 1,098,672 | |
| 14 | Net monthly balancing variable costs per unit throughput (ln12 / ln13) | \$0.005 | \$0.005 | \$0.005 | \$0.005 | \$0.005 | \$9.005 | | | |
| 15 | Total PEPL Balancing cost per unit throughput (ln 11 + ln 14) | \$0.050 | \$0.049 | \$0.049 | \$0.049 | \$0.049 | \$0.050 | | | |
| | Calculation of Monthly Fixed Costs | | | | • | A Monthly Fixed Costs | | | | |
| 16 | PEPL demand cost | | | | | \$543,089 | | | | |
| 17 | PEPL Retail Demand Costs (line 16 * 91%) 1/ | | | | | \$494,211 | | | | |
| 18 | PEPL Balancing Demand Costs (line 16 * 9%) 1/ | | | | _ | \$48,878 | | | | |
| | | A | В | С | D | Е | F | G | н | Ť |
| | Calculation of Menthly Variable Costs | Volumes | | Storage Rates | | | | | Costs | |
| | June 2031 | inject. | W/Drl. | Inject. | W/Drl. | Comp. Fuel | Inject. (A x C) | W/Drl. (S x D) | Compressor Fuel | Total (F+G+H) |
| 19 20 | PEPL Injections (Net) (100 - day firm) (Midpoint) | 700,000 714,067 | | 0.0020 0.0094 | | 19,681 | \$1,400 6,712 | | \$53,662 | \$1,400 60,374 |
| 21 22 | PSPL Withdrawals (Gross) (100 - day firm) (Net) | | 0 | | 0.0020 0.0094 | Ó | | 0 | 0 | 0 |
| 23 | Total (ln 19 + ln20 + ln21 • ln22) | | | | | | \$8,112 | \$0 | \$53,662 | \$61,774 |
| 24 | PEPL Retail Variable Costs (line 23 * 91%) 1/ | | | | | | | | | \$56,214 |
| 25 | PEPL Balancing Variable Costs (line 23. 9t) 1/ | | | | | | | | | \$5,560 |

Citizens Gas Allocation of Panhandle Unnominated Quantities Cost July 2021

| Ln. No. | Calc. of PEFL Unnom. Costs / Unit | Gas Rate No. Dl | Gas Rate No. D2 | Ges kate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | | Total | |
|------------|--|--------------------|--------------------|---------------------------|--------------------|-----------------------------|--------------------|---------|------------|-------------------|
| 1 | Retail seasonal demand allocation factor Cauge No. 37299 GCA 140 | 0.003122 | 0.733268 | 0.003164 | 0.260446 | 0.000000 | - | | 1.000000 | |
| 2 | PEPL retail demand costs (lm 17 * lm 1) | \$1,580 | \$371,179 | \$1,602 | \$131,838 | \$0 | | | \$506,199 | |
| 3 | Estimated monthly retail sales - Dth (Sch 2B, ln 2) | 3,322 | 301,132 | 50,681 | 155,684 | 0 | | | 510,719 | |
| 4 | Fixed cost per unit retail sales (ln 2 / ln 3) | \$0.490 | \$1.233 | \$0.032 | \$0.847 | \$0.000 | | | | |
| 5 | PEPL monthly retail variable costs (ln 24 * ln 1) | \$182 | \$42,697 | \$184 | \$15,166 | \$0 | | | \$58,229 | |
| 6 | Estimated monthly retail sales - Dth (Sch 2B, ln 2) | 3,222 | 301,132 | 50,681 | 155,684 | | | | 510,719 | |
| 7 | Net monthly retail variable costs per unit sales (ln 5 / ln 6) | \$0.056 | \$0.142 | \$5.004 | \$0.097 | 80.000 | - | | | |
| 8 | Total PEPL cost per unit retail sales (ln 4 * ln 7) | \$0,546 | \$1.375 | \$0.036 | \$0.944 | \$0.000 | | | | |
| ٩ | PSFL balancing demand costs (ln 18 * Sch 2C, ln 19) | \$156 | \$14,566 | \$10,485 | \$15,994 | \$8,047 | \$816 | | \$50,064 | |
| 1.0 | Estimated monthly total throughput - Dth (Sch 2C, ln 2) | 3,222 | 301,132 | 216,757 | 330,648 | 166,353 | 16,864 | | 1,034,976 | |
| 11 | Fixed balancing cost per unit throughput (ln 9 / ln 10) | \$0.048 | \$0.048 | \$0.048 | \$0.048 | \$0.048 | \$0.048 | | | |
| 12 | PEPL monthly balancing variable costs (in 25 * Sch 2C, in 19) | \$18 | \$1,675 | \$1,206 | \$1,940 | \$926 | \$94 | | \$5,759 | |
| 13 | Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 2) | 3,222 | 301,132 | 216,757 | 330,648 | 166,353 | 16,864 | | 1,034,976 | |
| 14 | Net monthly balancing variable costs per unit throughput (ln 12 / ln 13) | \$0.006 | \$0.006 | \$0.006 | \$0.006 | \$0.006 | \$0.006 | | | |
| 15 | Total PEFL Balancing cost per unit throughput (ln 11 + ln 14) | \$0.054 | \$0.054 | \$0.054 | \$0.054 | \$0.054 | \$0.054 | | | |
| | Calculation of Faxed Costs | | | | | A Monthly Fixed Costs | | | | |
| 16 | PEPL demand cost | | | | | \$556,263 | | | | |
| 17 | PEPL Retail Demand Costs (line 16 * 91%) 1/ | | | | | \$506,199 | | | | |
| 18 | PEPL Balancing Demand Costs (line 16 * 9%) 1/ | | | | | \$50,064 | | | | |
| | Calculation of Monthly Variable Costs | A _Volumes | В | C Storage Rate | D | В | F | G . | H Costs | 1 |
| | | | | | | | Inject. | W/Drl. | Compressor | Total |
| | July 2021 | Inject. | W/Drl. | Inject. | W/Drl. | Comp. Fuel | (A z C) | (B x D) | Fuel | (F+G+H) |
| 19 20 | PBPL Injections (Net) (100 - day firm) (Midpoint) | 700,000 714,067 | | 0.0020 0.0094 | | 19,681 | \$1,400 6,712 | | \$55,876 | \$1,400 62,588 |
| 21 22 | PEPL Withdrawals (Gross) (100 - day firm) (Net) | | . 0 | | 0.0020 0.0094 | 0 | | . 0 | 0 | 0 0 |
| 23 | Total (ln 19 + ln20 + ln21 + ln22) | | | | | | \$8,112 | \$C | \$55,876 | \$63,988 |
| 24 | PEPL Retail Variable Costs (line 23 * 91%) 1/ | | | | | | | | | \$58,229 |
| 25 | PBPL Balancing Variable Coats (line 23 * 9%) 1/ | | | | | | | | | \$5,759 |

Citizens Gas Allocation of Panhandle Unnominated Quantities Cost August 2021

| Ln. No. | Calc. of PEPL Unnom.Coets / Unit | Gas Rate No. Dl | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Race No. DS | Gas Rate No. D9 | | Total | |
|------------|--|--------------------|--------------------|---------------------------|--------------------|------------------------|--------------------|-------------------|--------------------|-------------------|
| 1 | Retail seasonal demand ellocation factor Cause No. 37399 GCA 140 | 0.003122 | 0.733268 | 0.003164 | 0.260446 | 0.000000 | * | | 1.000000 | |
| 2 | PEPL retail demand costs (ln 17 * ln 1) | \$1,580 | \$371,179 | \$1,602 | \$131,838 | \$0 | | | \$506,199 | |
| 3 | Estimated monthly retail sales- Dth (Sch 2B, ln 3) | 3,219 | 399,531 | 50,603 | 156,763 | 0 | - | | 510,116 | |
| 4 | Fixed cost per unit retail sales (ln 2 / ln 3) | \$0.491 | \$1.239 | \$0.032 | \$0.841 | \$0.000 | - | | | |
| 5 | PEPL wonthly retail variable costs (ln 24 * ln 1) | \$187 | \$43,690 | \$189 | \$15,589 | \$0 | | | \$59,855 | |
| 6 | Estimated monthly retail sales- Dth (Sch 2B, ln 3) | 3,219 | 299,531 | 50,603 | 156,763 | | | | 510,116 | |
| 7 | Net monthly retail variable costs per unit sales (ln 5 / ln 6) | \$0.058 | \$0.147 | \$0.004 | \$0.099 | \$0.000 | | | | |
| 8 | Total PEPL cost per unit retail sales (in 4 · in 7) | \$0.549 | \$1.386 | \$0.036 | \$0.940 | \$0.000 | | | | |
| 9 | PEPL balancing demand costs (ln 18* Sch 2C, ln 20) | \$156 | \$14,521 | \$10,497 | \$16,018 | \$8,054 | \$818 | | \$50,064 | |
| 10 | Estimated monthly total throughput - Dth (Sch 2C, ln 3) | 3,219 | 299,531 | 216,493 | 330,363 | 166,105 | 15,864 | | 1,032,575 | |
| 11 | Fixed balancing cost per unit throughput (ln 9 / ln 10) | \$0.048 | \$0.048 | \$0.048 | \$0,048 | \$0.048 | \$0.049 | | | |
| | PEPL monthly balancing variable costs | | | | | | | | | |
| 12 | (ln 25 * Sch 2C, ln 20) | \$18 | \$1,718 | \$1,241 | \$1,894 | \$952 | \$97 | | \$5,920 | |
| 13 | Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 3) | 3,219 | 299,531 | 216,493 | 330,363 | 166,105 | 16,864 | | 1,032,575 | |
| 14 | Net monthly balancing variable costs per unit throughput (ln 12 / ln 13) | \$0.005 | \$0.006 | \$0.006 | \$0.006 | \$0.006 | \$0.006 | | | |
| 15 | Total PEPL Balancing cost per unit sales (ln 11 + ln 14) | \$0.054 | \$0.054 | \$0.054 | \$0.054 | \$0.054 | \$0.055 | | | |
| | | | | | | A | | | | |
| | Calculation of Fixed Costs | | | | | Monthly Fixed Coets | | | | |
| 16 | PEPL demand cost | | | | | \$556,263 | | | | |
| 17 | PEPL Retail Demand Costs (line 16 * 91%) 1/ | | | | | \$506,199 | | | | |
| 18 | PEPL Balancing Demand Cosus (line 16 * 9%) 1/ | | | | | \$50,064 | | | | |
| | | | | | | | | | | |
| | | Α | В | C | D | E | F | G | н | I |
| | Calculation of Monthly Variable Costs | Volumes | | Storage Rate | s | | | ···· | Costs | |
| | August 2021 | Inject. | W/Drl. | Inject. | W/Drl. | Comp. Fuel | Inject. (A x C) | W/Drl. (B x D) | Compressor Fuel | Total (F+G+H) |
| 19 20 | PEPL Injections (Net) (100 - day firm) (Midpoint) | 700,000 714,067 | | 0.0020 0.0094 | | 19,681 | \$1,400 €,712 | | \$57,663 | \$1,400 64,375 |
| 21 22 | PEPL Withdrawals (Grose) (100 - day firm) (Net) | | 0 0 | | 0.0020 0.0094 | 0 | | 0 G | 0 | 0 |
| 23 | Total (ln 19 + ln20 + ln21 + ln22) | | | | | | \$8,112 | \$0 | \$57,663 | \$65,775 |
| 24 | PEPL Retail Variable Costs (line 23 * 91%) 1/ | | | | | | | | | \$59,855 |
| 25 | PEPL & 3 Balancing Variable Costs (line 23 * 9%) 1/ | | | | | | | | | \$5,930 |

Citizens Gas Estimated Cost of Gas Injections and Withdrawals For Three Months Ending August 31, 2021

A B C D E F G H

| | Estimated Change | | | Estimated Cost of Gas | | | | | | | | |
|-------------|------------------------|----------------------|--------------------|-----------------------|--------------------------|----------|-----------|--------------------------|------------------------------|------------------------------|--|--|
| | | | | Injections | | Withdraw | als | | Net | | | |
| Line No. | | Injections Dth | Withdrawals Dth | Demand | Commodity | Demand | Commodity | Demand | Commodity | Total | | |
| | June 2021 | | | | | | | | | | | |
| 1 2 | Greene Co. PEPL WSS | 1,100,000 700,000 | o 0 | \$421,410 268,170 | \$2,577,850 1,640,450 | \$0 0 | \$0 0 | (\$421,410) (268,170) | (\$2,577,850) (1,640,450) | (\$2,999,260) (1,908,620) | | |
| 3 | Subtotal | 1,800,000 | 0 | 689,580 | 4,218,300 | 0 | 0 | (689,580) | (4,218,300) | (4,907,880) | | |
| | July 2021 | | | | | | | | | | | |
| 4 5 | Greene Co. PEPL WSS | 1,100,000 700,000 | o o | 421,740 268,380 | 2,701,270 1,718,990 | 0 | 0 | (421,740) (268,380) | (2,701,270) (1,718,990) | (3,123,010) (1,987,370) | | |
| 6 | Subtotal | 1,800,000 | 0 | 690,120 | 4,420,260 | 0 | 0 | (690,120) | (4,420,260) | (5,110,380) | | |
| | August 2021 | | | | | | | | | | | |
| 7 8 | Greene Co. PEPL WSS | 1,000,000 | 0 | 413,800 289,660 | 2,516,100 1,761,270 | 0 0 | 0 | (413,800) (289,660) | (2,516,100) (1,761,270) | (2,929,900) (2,050,930) | | |
| 9 | Subtotal | 1,700,000 | 0 | 703,460 | 4,277,370 | 0 | 0 | (703,460) | (4,277,370) | (4,980,830) | | |
| 10 | Grand Total | 5,300,000 | 0 | \$2,083,160 | \$12,915,930 | \$0 | \$0 | (\$2,083,160) | (\$12,915,930) | (\$14,999,090) | | |

For Three Months Ending August 31, 2021

| | | A | В | C | D | E | F |
|------|--|-----------|-------------|--------------|--------------|----------|----------|
| Line | e | Volume | Demand | Commodity | Total | Total | Comm |
| No. | _ | DTH | Cost | Cost | Cost | \$/DTH | \$/DTH |
| 1 | Beginning Balance & June 2021 | 3,650,431 | \$1,627,729 | \$7,715,910 | \$9,343,639 | \$2.5596 | \$2.1137 |
| | Add: Net injections at cost | 1,100,000 | 421,410 | 2,577,850 | 2,999,260 | 2.7266 | 2.3435 |
| 3 | Less: Gross withdrawals - avg. unit cost | 0 | 0 | 0 | 0 | 0.0000 | 0.0000 |
| 4 | Beginning Balance @ July 2021 | 4,750,431 | 2,049,139 | 10,293,760 | 12,342,899 | 2.5983 | 2.1669 |
| 5 | Add: Net injections at cost | 1,100,000 | 421,740 | 2,701,270 | 3,123,010 | 2.8391 | 2.4557 |
| 6 | Less: Gross withdrawals - avg. unit cost | 0 | 0 | 0 | 0 | 0.0000 | 0.0000 |
| 7 | Beginning Balance @ August 2021 | 5,850,431 | 2,470,879 | 12,995,030 | 15,465,909 | 2.6436 | 2.2212 |
| 8 | Add: Net injections at cost | 1,000,000 | 413,890 | 2,516,100 | 2,929,900 | 2.9299 | 2.5161 |
| 9 | Less: Gross withdrawals - avg. unit cost | 0 | 0 | 0 | 0 | 0.0000 | 0.0000 |
| 1.0 | Ending balance @ August 31, 2021 | 6,850,431 | \$2,884,679 | \$15,511,130 | \$18,395,809 | \$2.6854 | \$2.2643 |

Citizens Gas Demand Allocation of Injections and Withdrawals From PEPL FS

For Three Months Ending August 31, 2021

| | | A | В | C | ט | E. | r |
|-----|--|-----------|-------------|--------------|--------------|----------|----------|
| Lin | | Volume | Demand | Commodity | Total | Total. | Comm |
| No. | <u>-</u> | DTH | Cost | Cost | Cost | \$/DTH | \$/DTH |
| 1 | Beginning Balance @ June 2021 | 3,120,188 | \$1,525,119 | \$5,534,089 | \$7,059,208 | \$2.2624 | \$1.7736 |
| | Add: Net injections at cost | 700,000 | 268,170 | 1,640,450 | 1,908,620 | 2.7266 | 2.3435 |
| 3 | Less: Gross withdrawals - avg. unit cost | Ù | 0 | 0 | 0 | 0.0000 | 0.0000 |
| 4 | Beginning Balance @ July 2021 | 3,820,188 | 1,793,289 | 7,174,539 | 8,967,828 | 2.3475 | 1.8781 |
| 5 | Add: Net injections at cost | 700,000 | 268,380 | 1,718,990 | 1,987,370 | 2.8391 | 2.4557 |
| 6 | Less: Gross withdrawals - avg. unit cost | 0 | 0 | 0 | 0 | 0.0000 | 0.0000 |
| 7 | Beginning Balance @ August 2021 | 4,520,188 | 2,061,669 | 8,893,529 | 10,955,198 | 2,4236 | 1.9675 |
| 8 | Add: Net injections at cost | 700,000 | 289,660 | 1,761,270 | 2,050,930 | 2.9299 | 2.5161 |
| 9 | Less: Gross withdrawals - avg. unit cost | 0 | 0 | 0 | 0 | 0.0000 | 0.0000 |
| 1.0 | Ending balance @ August 31, 2021 | 5,220,188 | \$2,351,329 | \$10,654,799 | \$13,006,128 | \$2.4915 | \$2.0411 |

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance December 2020

| Line No_ | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | All GCA Classes |
|-------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| | Calculation of Gas Supply Variance | | | | | | |
| 1 | Retail Peak day demand allocation factor Cause No. 37399 - GCA 140 | 0.003153 | 0.740425 | 0.006293 | 0.250129 | 0.000000 | 1.000000 |
| 2 | Retail Throughput demand allocation factor Cause No. 37399 - GCA 140 | 0.003754 | 0.705611 | 0.019399 | 0.271236 | 0,000000 | 1.000000 |
| 3 | Retail Peak day/Retail throughput demand allocation factor (In 1 * 79%) + (In 2 * 21%) | 0.003279 | 0,733115 | 0.009045 | 0.254561 | 0.000000 | 1.000000 |
| 4 | Normalized Retail Seasonal Demand Allocation Factor Cause No. 37399 - GCA 140 | 0.003122 | 0.733268 | 0.003164 | 0.260446 | 0.000000 | 1.000000 |
| 5 | Actual net Demand cost allocated (In 3 * Schedule 7, pg. 1, In 1 Col A) | \$7,365 | \$1,646,576 | \$20,315 | \$571,744 | \$0 | \$2,246,000 |
| 6 | Allocated other demand costs (In 2 * (Schedule 7, pg. 1, In 4 Col A) | 2,865 | 538,596 | 14,807 | 207,035 | 0 | 763,303 |
| 7 | Allocated contracted storage costs (In 4 * Schedule 7 pg. 1, In 3 Col B)) | 2,024 | 475,451 | 2,052 | 168,873 | 0 | \$648,400 |
| 8 | Actual other non-demand gas costs (Sch. 7 pg. 1, Col B, ln 2 + ln 4) * (Sch. 6A, ln 30)) | 46,581 | 8,072,253 | 119,630 | 2,609,371 | 0 | 10,847,835 |
| 9 | Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8) | \$58,835 | \$10,732,876 | \$156,804 | \$3,557,023 | \$0 | \$14,505,538 |
| 10 | Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6A, ln 33) | \$57,209 | \$10,401,713 | \$142,821 | \$3,238,227 | \$0 | \$13,839,970 |
| 11 | Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%)) | 56,408 | 10,256,088 | 140,822 | 3,192,892 | 0 | 13,646,210 |
| 12 | Net - Write Off Recovered (Sch 12 C ln 3) | 787 | 136,392 | 372 | 11,602 | 0 | 149,153 |
| 13 | Variance from Cause No. 37399-GCA 148 Filing (Sch. 1, pg. 2 Dec., 2020 ln 17) | (5,095) | (724,418) | (8,789) | (377,500) | 0 | (1,115,802) |
| 14 | Refund from cause No. 37399- GCA 148 Filing (Sch. 1, pg. 2 Dec., 2020 ln 18) | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14) | 60,716 | 10,844,114 | 149,239 | 3,558,790 | 0 | 14,612,859 |
| 16 | Gas cost variance (over)/underrecovery (In 9 - In 15) | (\$1,881) | (\$111,238) | \$7,565 | (\$1,767) | \$0 | (\$107,321) |

Citizens Gas Calculation of Actual Gas Cost Variance December 2020

| Line No | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | All GCA Classes |
|------------|--|--------------------|--------------------|------------------------|--------------------|--------------------|--------------------|--------------------|
| | Calculation of Balancing Demand Variance | | | | | | | |
| 17 | Allocated actual Balancing Demand cost (Sch. 7, pg. 2, Col A ln 1 * ln 31) | \$117 | \$20,346 | \$1,738 | \$11,302 | \$2,233 | \$4,424 | \$40,160 |
| 18 | Allocated PEPL Balancing Demand & variable cost (Sch. 7, pg. 2, Col A ln 2 * ln 31) | 188 | 32,487 | 2,775 | 18,047 | 3,566 | 7,064 | 64,127 |
| 19 | Total actual Balancing Demand cost incurred (In 17 + In 18) | 305 | 52,833 | 4,513 | 29,349 | 5,799 | 11,488 | 104,287 |
| 20 | Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (Sch. 6A, ln 38) | \$228 | \$46,661 | \$3,023 | \$23,854 | \$5,313 | \$15,174 | \$94,253 |
| 21 | Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%)) | 225 | 46,008 | 2,981 | 23,520 | 5,239 | 14,962 | 92,935 |
| 22 | Balancing Demand Cost Variance from Cause No. 37399 - GCA 148 (Sch. 1, pg. 2 Dec., 2020 ln 11) | (96) | (14,632) | | | | | (14,728) |
| 23 | Balancing Demand Cost Variance from Cause No. 37399 - GCA 148 (Sch. 1, pg. 3 Dec., 2020 ln 28) | | | (2,125) | (10,591) | 862 | 5,246 | (6,608) |
| 24 | Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23) | \$321 | \$60,640 | \$5,106 | \$34,111 | \$4,377 | \$9,716 | \$114,271 |
| 25 | Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24) | (\$16) | (\$7,807) | (\$593) | (\$4,762) | \$1,422 | \$1,772 | (\$9,984) |

IURC Cause No. 37399 - GCA 150 Attachment KLK - 7, Page 38 of 68 Schedule 6A, Page 2 of 3

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance December 2020

| Line No. | | A Gas Rate No. D1 | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 | F Gas Rate No. D9 | G All GCA Classes |
|-----------------|---|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 26 | Retail gas sales - Dths | 20,713 | 3,589,273 | 53,192 | 1,160,239 | - | | 4,823,417 |
| 27 | Standard Delivery - Dths | • | | 248,568 | 826,970 | 258,902 | 24,925 | 1,359,365 |
| 28 | Basic Delivery - Dths | | | 4,795 | 6,672 | 135,118 | 755,574 | 902,159 |
| 29 | Total Throughput - Dths (in 26+ in 27 + in 28) | 20,713 | 3,589,273 | 306,555 | 1,993,881 | 394,020 | 780,499 | 7,084,941 |
| 30 | Retail sales allocation factor (ln 26 / ln 26, col. G) | 0.004294 | 0.744135 | 0.011028 | 0.240543 | 0.000000 | 0.000000 | 1.000000 |
| 31 | Throughput subject to Balancing GCA allocation factor (ln 29/ln 29, column G) | 0.002924 | 0.506605 | 0.043269 | 0,281425 | 0.055614 | 0.110163 | 1.000000 |
| | Calculation of Gas Supply Charge Recovery | | | | | | | |
| 32 | Gas Supply Charge Cause No. 37399 - GCA 148 (D1 & D2 excludes balancing charges) per Dth | \$2.762 | \$2.898 | \$2,685 | \$2.791 | \$0.000 | \$0.000 | |
| 33 ⁻ | Gas Supply Charge Recovery (ln 26 * ln 32) | \$57,209 | \$10,401,713 | \$142,821 | \$3,238,227 | \$0 | - | \$13,839,970 |
| | Calculation of Balancing Charge Recovery | | | | | | | |
| 34 | Balancing GCA Charge Cause No. 37399 - GCA 148 Standard & Retail Customers (per Dth) | \$0.011 | \$0.013 | \$0.010 | \$0.012 | \$0.020 | \$0.245 | |
| 35 | Balancing GCA Charge Cause No. 37399 - GCA 148 Basic Delivery Customers (per Dth) | | | \$0.001 | \$0.001 | \$0.001 | \$0.012 | |
| 36 | Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34) | \$228 | \$46,661 | \$3,018 | \$23,847 | \$5,178 | \$6,107 | \$85,039 |
| 37 | Balancing Charge Recovery - Basic (ln 28 * ln 35) | | | \$5 | \$7 | \$135 | \$9,067 | \$9,214 |
| 38 | Total Balancing Charge Recovery (ln 36 + ln 37) | \$228 | \$46,661 | \$3,023 | \$23,854 | \$5,313 | \$15,174 | \$94,253 |

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance January 2021

| Line No | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | All GCA Classes |
|------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| | Calculation of Gas Supply Variance | | | | | | |
| 1 | Retail Peak day demand allocation factor Cause No. 37399 - GCA 140 | 0.003153 | 0.740425 | 0.006293 | 0.250129 | 0.000000 | 1.000000 |
| 2 | Retail Throughput demand allocation factor Cause No. 37399 - GCA 140 | 0.003754 | 0.705611 | 0.019399 | 0.271236 | 0.000000 | 1.000000 |
| 3 | Retail Peak day/Retail throughput demand allocation factor (ln 1 * 79%) + (ln 2 * 21%) | 0.003279 | 0.733115 | 0.009045 | 0.254561 | 0.000000 | 1.000000 |
| 4 | Normalized Retail Seasonal Demand Allocation Factor Cause No. 37399 - GCA 140 | 0.003122 | 0.733268 | 0.003164 | 0,260446 | 0.000000 | 1.000000 |
| 5 | Actual net Demand cost allocated (ln 3 * Schedule 7, pg. 1,Col C ln 1) | \$7,150 | \$1,598,526 | \$19,722 | \$555,059 | \$0 | \$2,180,457 |
| 6 | Allocated other demand costs (ln 2 * ((Schedule 7 pg. 1, Col C ln 4)) | 4,420 | 830,706 | 22,838 | 319,323 | 0 | 1,177,287 |
| 7 | Allocated contracted storage costs (In 4 * Schedule 7 pg. 1, Col D In 3)) | 2,100 | 493,305 | 2,129 | 175,215 | 0 | 672,749 |
| 8 | Actual other non-demand gas costs (Sch. 7 pg. 1, Col D, in 2 + in 4) * (Sch. 6B, in 30)) | 47,665 | 8,350,222 | 91,139 | 2,990,884 | 0 | 11,479,910 |
| 9 | Total actual cost of gas incurred (Ins 5+6+7+8) | \$61,335 | \$11,272,759 | \$135,828 | \$4,040,481 | \$0 | \$15,510,403 |
| 10 | Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6B, in 33) | \$61,683 | \$11,533,707 | \$133,552 | \$3,792,097 | \$0 | \$15,521,039 |
| 11 | Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%)) | 60,819 | 11,372,235 | 131,682 | 3,739,008 | 0 | 15,303,744 |
| 12 | Net - Write Off Recovered (Sch 12 C ln 9) | 835 | 154,379 | 532 | 13,096 | 0 | 168,842 |
| 13 | Variance from Cause No. 37399-GCA 148 Filing (Sch. 1, pg. 2 Jan., 2021 ln 17) | (5,903) | (795,604) | (5,990) | (485,061) | 0 | (1,292,558) |
| 14 | Refund from cause No. 37399- GCA 148 Filing (Sch. 1, pg. 2 Jan., 2021 ln 18) | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14) | \$65,887 | \$12,013,460 | \$137,140 | \$4,210,973 | \$0 | \$16,427,460 |
| 16 | Gas cost variance (over)/underrecovery (ln 9 - ln 15) | (\$4,552) | (\$740,701) | (\$1,312) | (\$170,492) | \$0 | (\$917,057) |

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance January 2021

| Line No | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | All GCA Classes |
|------------|---|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
| | Calculation of Balancing Demand Variance | | | | | | | |
| 17 | Allocated actual Balancing Demand cost ((Sch. 7, pg. 2, Col B ln 1 *) *ln 31) | \$121 | \$21,144 | \$1,354 | \$11,785 | \$2,026 | \$3,730 | \$40,160 |
| 18 | Allocated ADS2 Balancing Demand & variable cost ((Sch. 7, pg. 2, Col B ln 2) * ln 31) | 200 | 35,032 | 2,243 | 19,525 | 3,357 | 6,179 | 66,536 |
| 19 | Total actual Balancing Demand cost incurred ($\ln 17 + \ln 18$) | \$321 | \$56,176 | \$3,597 | \$31,310 | \$5,383 | \$9,909 | \$106,696 |
| 20 | Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (Sch. 6B, ln 38) | \$232 | \$48,751 | \$2,301 | \$24,833 | \$4,928 | \$15,193 | \$96,238 |
| 21 | Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%)) | 229 | 48,068 | 2,269 | 24,485 | 4,859 | 14,980 | 94,890 |
| 22 | Balancing Demand Cost Variance from Cause No. 37399 - GCA 148 (Sch. 1, pg. 2 Jan., 2021 ln 11) | (111) | (16,070) | - | - | - | - | (16,181) |
| 23 | Balancing Demand Cost Variance from Cause No. 37399 - GCA 148 (Sch. 1, pg. 3 Jan., 2021 in 28) | | - | (2,054) | (12,751) | 907 | 5,414 | (8,484) |
| 24 | Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln 21 - ln 22 - ln 23) | \$340 | \$64,138 | \$4,323 | \$37,236 | \$3,952 | \$9,566 | \$119,555 |
| 25 | Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24) | (\$19) | (\$7,962) | (\$726) | (\$5,926) | \$1,431 | \$343 | (\$12,859) |

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance January 2021

| Line No. | | A Gas Rate No. D1 | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 | F Gas Rate No. D9 | G All GCA Classes |
|-------------|--|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 26 | Retail gas sales - Dths | 23,189 | 4,062,595 | 44,340 | 1,455,141 | 0 | 0 | 5,585,265 |
| 27 | Standard Delivery - Dths | | - | 211,357 | 801,790 | 252,137 | 28,301 | 1,293,585 |
| 28 | Basic Delivery - Dths | <u> </u> | | 4,369 | 7,320 | 137,161 | 688,272 | 837,122 |
| 29 | Total Throughput - Dths (in 26 + in 27 + in 28) | 23,189 | 4,062,595 | 260,066 | 2,264,251 | 389,298 | 716,573 | 7,715,972 |
| 30 | Retail sales allocation factor (ln 26 / ln 26, col. G) | 0.004152 | 0.727377 | 0.007939 | 0.260532 | 0.000000 | 0.000000 | 1.000000 |
| 31 | Throughput subject to Balancing GCA allocation factor (ln 29 / ln 29, column G) | 0.003005 | 0.526517 | 0.033705 | 0.293450 | 0.050454 | 0.092869 | 1.000000 |
| | Calculation of Gas Supply Charge Recovery | | | | | | | |
| 32 | Gas Supply Charge Cause No. 37399 - GCA 148 (D1 & D2 excludes balancing charges) per Dth | \$2.660 | \$2.839 | \$3.012 | \$2,606 | \$0,000 | \$0.000 | |
| 33 | Gas Supply Charge Recovery (ln 26* ln 32) | \$61,683 | \$11,533,707 | \$ 133,552 | \$3,792,097 | \$0 | \$0 | \$15,521,039 |
| | Calculation of Balancing Charge Recovery | | | | | | | |
| 34 | Balancing GCA Charge Cause No. 37399 - GCA 148 Standard & Retail Customers (per Dth) | \$0.010 | \$0.012 | \$0.009 | \$0.011 | \$0.019 | \$0.245 | |
| 35 | Balancing GCA Charge Cause No. 37399 - GCA 148 Basic Delivery Customers (per Dth) | - | - | \$0.000 | \$0,001 | \$0.001 | \$0.012 | |
| 36 | Balancing Charge Recovery - Standard & Retail (in 26 + in 27) * (in 34) | \$232 | \$48,751 | \$2,301 | \$24,826 | \$4,791 | \$6,934 | \$87,835 |
| 37 | Balancing Charge Recovery - Basic (ln 28 * ln 35) | | • | \$0 | \$7 | \$137 | \$8,259 | \$8,403 |
| 38 | Total Balancing Charge Recovery (ln 36 + ln 37) | \$232 | \$48,751 | \$2,301 | \$24,833 | \$4,928 | \$15,193 | \$96,238 |

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance February 2021

| Line No | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | All GCA Classes |
|------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|
| | Calculation of Gas Supply Variance | | | | • | | |
| 1 | Retail Peak day demand allocation factor Cause No. 37399 - GCA 140 | 0.003153 | 0.740425 | 0.006293 | 0.250129 | 0.000000 | 1,000000 |
| 2 | Retail Throughput demand allocation factor Cause No. 37399 - GCA 140 | 0,003754 | 0.705611 | 0.019399 | 0.271236 | 0.000000 | 1.000000 |
| 3 | Retail Peak day/Retail throughput demand allocation factor ($\ln 1 * 79\%$) + ($\ln 2 * 21\%$) | 0.003279 | 0.733115 | 0.009045 | 0.254561 | 0.000000 | 1.000000 |
| 4 | Normalized Retail Seasonal Demand Allocation Factor Cause No. 37399 - GCA 140 | 0.003122 | 0.733268 | 0.003164 | 0.260446 | 0,000000 | 1.000000 |
| 5 | Actual net Demand cost allocated (In 3 * Schedule 7 pg. 1, Col E in 1) | \$7,044 | \$1,574,859 | \$19,430 | \$546,841 | \$0 | \$2,148,174 |
| 6 | Allocated other demand costs (In 2 * (Schedule 7 pg. 1, Col E, In 4)) | 5,556 | 1,044,275 | 28,710 | 401,418 | 0 | 1,479,959 |
| 7 | Allocated contracted storage costs (In 4 * Schedule 7 pg. 1,Col F In 3) | 2,073 | 486,945 | 2,101 | 172,956 | 0 | 664,075 |
| 8 | Actual other non-demand gas costs ((Sch. 7 pg. 1, ln 2 + ln 4) * (Sch. 6C, ln 30)) | 8,784 | 1,622,773 | 21,412 | 624,440 | 0 | 2,277,409 |
| 9 | Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8) | \$23,457 | \$4,728,852 | \$71,653 | \$1,745,655 | \$0 | \$6,569,617 |
| 10 | Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6C, ln 33) | \$61,622 | \$11,861,674 | \$190,750 | \$4,205,704 | \$0 | \$16,319,750 |
| 11 | Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%)) | 60,759 | 11,695,611 | 188,080 | 4,146,824 | 0 | 16,091,274 |
| 12 | Net - Write Off Recovered (Sch 12 C ln 15) | 889 | 160,126 | 921 | 14,219 | 0 | 176,155 |
| 13 | Variance from Cause No. 37399-GCA 148 Filing (Sch. 1, pg. 2 Feb, 2021, In 17) | (\$5,420) | (\$789,652) | (\$4,184) | (\$473,596) | \$0 | (1,272,852) |
| 14 | Refund from cause No. 37399- GCA 148 Filing (Sch. 1, pg. 2 Feb, 2021, ln 18) | 0 | 0 | 0 | 0 | 0 | |
| 15 | Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14) | \$65,290 | \$12,325,137 | \$191,343 | \$4,606,201 | \$0 | \$17,187,971 |
| 16 | Gas cost variance (over)/underrecovery (In 9 - In 15) | (\$41,833) | (\$7,596,285) | (\$119,690) | (\$2,860,546) | \$0 | (\$10,618,354) |

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
February 2021

| Line No | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | All GCA Classes |
|------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|
| | Calculation of Balancing Demand Variance | | | | | | | |
| 17 | Allocated actual Balancing Demand cost (Sch. 7, pg. 2, ln 1 * ln 31) | \$102 | \$18,908 | \$1,199 | \$11,718 | \$1,877 | \$2,470 | \$36,274 |
| 18 | Allocated ADS2 Balancing Demand cost (Sch. 7, pg. 2, ln 2 * ln 31) | \$185 | \$34,235 | \$2,170 | \$21,216 | \$3,399 | \$4,473 | \$65,678 |
| 19 | Total actual Balancing Demand cost incurred (ln 17 + ln 18) | \$287 | \$53,143 | \$3,369 | \$32,934 | \$5,276 | \$6,943 | \$101,952 |
| 20 | Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (ln 38) | \$178 | \$41,058 | \$1,793 | \$22,847 | \$4,741 | \$12,655 | \$83,272 |
| 21 | Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%)) | 176 | 40,483 | 1,768 | 22,527 | 4,675 | 12,478 | 82,107 |
| 22 | Balancing Demand Cost Variance from Cause No. 37399 - GCA 148 (Sch. 1, pg. 2 Feb, 2021 ln 11) | (103) | (15,949) | - | - | - | - | (16,052) |
| 23 | Balancing Demand Cost Variance from Cause No. 37399 - GCA 148 (Sch. 1, pg. 3 Feb, 2021 ln 28) | | | (1,859) | (11,817) | 818 | 5,091 | (7,767) |
| 24 | Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23) | \$279 | \$56,432 | \$3,627 | \$34,344 | \$3,857 | \$7,387 | \$105,926 |
| 25 | Balancing Demand cost variance (over)/underrecovery (in 19 - ln 24) | \$8 | (\$3,289) | (\$258) | (\$1,410) | \$1,419 | (\$444) | (\$3,974) |

Citizens Gas Calculation of Actual Gas Supply and Balancing Demand Cost Variance February 2021

| Line No. | | A Gas Rate No. D1 | B Gas Rate No. D2 | C Gas Rate No. D3/No. D7 | D Gas Rate No. D4 | E Gas Rate No. D5 | F Gas Rate No. D9 | G Ali GCA Classes |
|-------------|---|-------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | Calculation of Allocation Factors | 110. 21 | 110. DZ | 110. 25/110. 27 | 110, 154 | 110.05 | 110.07 | 0183503 |
| 26 | Retail gas sales - Dth | 22,222 | 4,105,806 | 54,175 | 1,579,904 | - | - | 5,762,107 |
| 27 | Standard Delivery - Dths | - | | 202,025 | 957,916 | 270,806 | 27,032 | 1,457,779 |
| 28 | Basic Delivery - Oths | - | | 4,098 | 6,757 | 136,860 | 509,414 | 657,129 |
| 29 | Total Throughput - Dths (ln 26 + ln 27 + ln 28) | 22,222 | 4,105,806 | 260,298 | 2,544,577 | 407,666 | 536,446 | 7,877,015 |
| 30 | Retail sales allocation factor (In 26 / In 26, col. G) | 0.003857 | 0.712552 | 0.009402 | 0.274189 | 0.000000 | 0.000000 | 1.000000 |
| 31 | Throughput subject to Balancing GCA allocation factor (ln 29 / 29, column G) | 0.002821 | 0.521239 | 0.033045 | 0.323038 | 0.051754 | 0.068103 | 1.000000 |
| | Calculation of Gas Supply Charge Recovery | | | | | | | |
| 32 | Gas Supply Charge Cause No. 37399 - GCA 148 (D1 & D2 excludes balancing charges) per Dth | \$2.773 | \$2.889 | \$3.521 | \$2.662 | \$0.000 | \$0.000 | |
| 33 | Gas Supply Charge Recovery (ln 26 * ln 32) | \$61,622 | \$11,861,674 | \$190,750 | \$4,205,704 | - | - | \$16,319,750 |
| | Calculation of Balancing Charge Recovery | | | | | | | |
| 34 | Balancing GCA Charge Cause No. 37399 - GCA 148 Standard & Retail Customers (per Dth) | \$0,008 | \$0,010 | \$0.007 | \$0.009 | \$0.017 | \$0.242 | |
| 35 | Balancing GCA Charge Cause No. 37399 - GCA 148 Basic Delivery Customers (per Dth) | - | - | \$0.000 | \$0.001 | \$0.001 | \$0.012 | |
| 36 | Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34) | \$178 | \$41,058 | \$1,793 | \$22,840 | \$4,604 | \$6,542 | \$77,015 |
| 37 | Balancing Charge Recovery - Basic (ln 28 * ln 35) | | - | \$0 | \$7 | \$137 | \$6,113 | \$6,257 |
| 38 | Total Balancing Charge Recovery (ln 36 + ln 37) | \$178 | \$41,058 | \$1,793 | \$22,847 | \$4,741 | \$12,655 | \$83,272 |

Citizens Gas Trailing Twelve Month Variance For January 2020 through February 2021

| Line No. | | A January 2020 | B February 2020 | C March 2020 | 0 April 2020 | E May 2020 | June 2020 | G July 2020 | H August 2020 | September 2020 | J October 2020 | K November 2020 | L. December 2020 | M January 2021 | N February 2021 |
|---------------------------------|---|-------------------------------|-----------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|---------------------------|--|----------------------------|------------------------------|---|---|---|
| Actual Cost of Gas Variance | Total Sch 6 pg 1 ln 9 + Sch 6 pg 2 ln 19 Total Sch 6 pg 1 ln 16 + Sch 6 pg 2 ln 25 | \$12,791,023 (\$1,500,513) | \$12,620,659 (\$779,086) | \$7,383,182 (\$464,555) | \$4,317,200 (\$442,851) | \$2,906,287 \$179,518 | \$1,331,877 (\$668,512) | \$1,368,247 {\$334,647} | \$1,630,453 (\$98,921) | \$2,062,291 (\$118,959) | \$5,105,853 (\$856,549) | \$8,250,758 (\$1,466,980) | \$14,609,825 (\$117,305) | \$15,617,099 (\$929,916) | \$6,671,569 (\$10,622,328) |
| 3 4 5 | | | | | | | | | Variance Trailing T | fwelve Months (In 1, welve Months (In 2, ve Months % Varian | col A-L) | | \$74,377,655 (\$6,669,360) -8.97% | | |
| 6 7 8 | | | | | | | | | Variance Trailing T | l welve Months (In 1, welve Months (In 2, ve Months % Varian | col B-M) | | | \$77,203,731 (\$6,098,763) -7,90% | |
| 9 10 11 | | | | | | | | | Variance Trailing T | Fwelve Months (In 1, welve Months (In 2, ve Months % Varian | col C-N) | | | | \$71,254,641 (\$15,942,005) -22,37% |

Citizens Gas
Determination of Actual Retail Gas Costs
For Three Months Ending February 28, 2021

| | | A | В | С | D | E | F |
|-------------|---|-------------|--------------|-------------|--------------|-------------|-------------|
| | | Decemb | per 2020 | Januar | y 2021 | Februa | ary 2021 |
| Line No. | | Demand | Non-Demand | Demand | Non-Demand | Demand | Non-Demand |
| 1 | Demand gas costs (Sch. 8) | \$2,246,000 | - | \$2,180,457 | - | \$2,148,174 | - |
| 2 | Pipeline non-demand gas costs (Schedule 8) | - | 7,856,405 | - | 6,978,726 | - | (3,404,612) |
| 3 | PEPL Contracted storage and related transportation costs (Sch. 9) | - | 648,400 | - | 672,749 | - | 664,075 |
| | Net cost of gas (injected into) withdrawn from storage | | | | | | |
| 4 | (Schedule 10) | 763,303 | 2,991,430 | 1,177,287 | 4,501,184 | 1,479,959 | 5,682,021 |
| 5 | Total gas costs | \$3,009,303 | \$11,496,235 | \$3,357,744 | \$12,152,659 | \$3,628,133 | \$2,941,484 |

Citizens Gas
Determination of Actual Balancing Costs
For Three Months Ending February 28, 2021

| Line No. | | A December 2020 | B January 2021 | C February 2021 |
|-------------|---|-----------------|-------------------|--------------------|
| 1 | Balancing Demand Costs (Schedule 8) | \$40,160 | \$40,160 | \$36,274 |
| 2 | PEPL Balancing Demand Costs (Sch. 9) | 64,127 | 66,536 | 65,678 |
| 3 | Total Balancing Costs | \$104,287 | \$106,696 | \$101,952 |

Citizens Gas Purchased Gas Cost - Per Books <u>December 2020</u>

| | | A | В | c | D | E | F | G | H | 1 |
|--|--|---|--|---|--|------------------|---|--|-------|---|
| Line No. | | Demand - Dth | Commodity Dth | Demand \$/Unit | Commodity S/Dth | Other \$/Unit | Demand (A x C) | Commodity (B x D) | Other | Total (F + G + H) |
| | Accrust -November, 2020 | | | | | | | | | |
| | Exclon Generation Company | | | | | | | | | |
| 1 | Parhandle Eastern Pipeline - TOR MOT Pipeline - | 33,463 1,350,000 | | \$ 13.2172 | s - | 1 | | s - | | S -442,288 |
| 2 | MGT Pipetine - Indiana Municipal Gut Purchasing Authority - TOR | 1,350,000 | 17,940 | 0.0641 | 2.8347 | | 86,504 | 260 50,854 | | 86,764 50,854 |
| 4 | Indiana Municipal Gas Purchasing Authority - Fronzy | 17.090 | 494,760 | 18.0374 | 2.5016 | | 308.260 | 1,237,710 | | 1,545,970 |
| 5 | Texas Gas Transmission - Nominated Demand | 1,303,050 | 151(700 | 0.3543 | | | 461,671 | 1,231,710 | | 461,671 |
| 6 | Texas Gas Transmission - Unnominated Demand | 1,096,950 | | 0,3543 | _ | | 388,649 | | | 388,649 |
| 7 | Texas Gas Transmission - Commodity - TOR | | | | | | | - | | |
| 8 | Texas Gas Transmission - Unnominated Injection | (58,787) | (58,787) | 0,7574 | 2,1870 | | (44,525) | (128,567) | | (173,092) |
| 9 | Texas Gas Transmission - Uncominated Withdrawal | 281,601 | 281,601 | 0.3802 | 2.6980 | | 107,065 | 759,760 | | 866,825 |
| 10 | Texas Gas Transmission - Unomminated Seasonal GasStorage Refill | | | - | - | | - | | | - |
| 11 | Rockies Express - Delivered Supply - (BP PEAK B) | | 294,118 | - | 2.7865 | | - | 820,148 | | 820,148 |
| 12 | Rockies Express - Delivered Supply - (BP PEAK A) | | 299,888 | - | 2,6620 | | | 798,300 | | 798,300 |
| 13 | Rockies Express - EAST | 20,000 | - | 16,7292 | - | | 334,583 | • | | 334,583 |
| 14 | Intraday Purchases | | - | - | - | | | • | | • |
| 15 16 | Fuel Retention Volumes TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 693,259 | : | 1.6577 | | | 1,149,182 | | 1,149,182 |
| 17 | TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 021,239 | : | 1.65// | | | 1,149,182 | | 1.149.182 |
| 18 | Hodging Transaction Cost | | | | - | | | (54,911) | | (54,911) |
| 19 | Imbalance | | (2,656) | _ | 2.2428 | | | (5,957) | | (5,957) |
| 20 | Utilization Fee | | | | - | | (243,750) | | | (243,750) |
| 21 | Net Demand Cost Charges - AMA | | | | | | | | | |
| 22 | REX Winter 2021 | 16,000 | 257,563 | 11.4799 | 1.8589 | | 183,678 | 478.780 | | 662,458 |
| 23 | Third Party Supplier Balancing Gas Costs | | 299,368 | - | | | - | 663,679 | | 663,679 |
| 24 | Boil-off / Peaking purchase | | 40,121 | - | 2.9960 | | - | 120,203 | | 120,203 |
| 25 | MGT Cash Out Imbalance | | - | - | - | | | - | | • |
| 26 | NSS Injection fuel loss | - | (17) | • | | | - | | | |
| 27 | Backup Supply Sales | | (49,261) | | 2.3211 | | | (114,341) | | (114,341) |
| 28 | Subtotal | | 2,567,897 | | | _ | \$2,024,423 | \$5,775,100 | \$0 | \$7,799,523 |
| | Actual -November, 2020 | | | | | | | | | |
| | Exelon Generation Company | | | | _ | _ | | _ | | |
| 29 | Panhandle Eastern Pipeline - TOR | 33,463 | • | \$ 13.2172 | s - | 5 | | s - | | \$ 442,288 |
| 30 31 | MGT Pipeline - Indiana Municipal Gas Purchasing Authority - TOR | 1,350,000 | 17,940 | 0.0641 | 2,8347 | | 86,504 | 260 50,854 | | 86,764 |
| 32 | Indiana Municipal Gas Purchasing Authority - Prepay | 17,090 | | | | | | | | |
| 33 | Texas Clas Transmission - Nominated Demand | | 494 760 | 18 1425 | | | 310.056 | 1 237 710 | | 50,854 1 547 766 |
| | | 1.303.050 | 494,760 | 18.1425 0.3543 | 2.5016 | | 310,056 461,671 | 1,237,710 | | 1,547,766 |
| 34 | Texas Gas Transmission - Unsuminated Demand | 1,303,050 1,096,950 | 494,760 | 18.1425 0.3543 0.3543 | | | 310,056 461,671 388,649 | 1,237,710 | | 1,547,766 461,671 |
| 34 35 | | | 494,760 | 0,3543 | 2.5016 | | 461,671 | 1,237,710 | | 1,547,766 |
| 35 36 | Texas Gas Transmission - Umonnitated Demand Texas Gas Transmission - Commodity - TOR Texas Gas Transmission - Umonnitated Injection | 1,096,950 (58,787) | (58,787) | 0.3543 0.3543 - 0.8341 | 2.5016 - - - - 2.1977 | | 461,671 388,649 (49,034) | (129,196) | | 1,547,766 461,671 388,649 - (178,230) |
| 35 36 37 | Texas Gas Transmission - Unsominated Demand Texas Gas Transmission - Commodity - TOR Texas Gas Transmission - Unsominated Injection Texas Gas Transmission - Unsominated Withdrawal | 1,096,950 | - | 0,3543 0,3543 - | 2.5016 - - - | | 461,671 388,649 | - | | 1,547,766 461,671 388,649 |
| 35 36 37 38 | Toxas Gas Transmission - Venominated Demand Toxas Gas Transmission - Commodity - TOR Toxas Gas Transmission - Uncominated piection Toxas Gas Transmission - Uncominated Wilderwal Toxas Gas Transmission - Venominated Wilderwal | 1,096,950 (58,787) | (58,787) 281,601 | 0,3543 0,3543 - 0,8341 0,3802 | 2.5016 - - 2.1977 2.6980 | | 461,671 388,649 (49,034) | (129,196) 759,760 | | 1,547,766 461,671 388,649 - (178,230) 866,825 |
| 35 36 37 38 39 | Trass Ges Tratembision - Unwombuted Demand Trass Ges Tratembision - Commodify: "TOR Trass Ges Tratembision - Commodifice University of the Trass Ges Tratembision - Unwombuted University of Traces Ges Tratembision - Unwombuted University of Traces Ges Tratembision - Unwombuted Seatonal Ges Storage Refill Trass Ges Tratembision - University of Universi | 1,096,950 (58,787) | (58,787) 281,601 300,000 | 0.3543 0.3543 - 0.8341 0.3802 | 2.5016 - - - 2.1977 2.6980 - 2.7885 | | 461,671 388,649 (49,034) | (129,196) 759,760 - 836,550 | | 1,547,766 461,671 388,649 - (178,230) 866,825 |
| 35 36 37 38 39 40 | Toxas Gas Trausmission - Unwonitanted Demand Toxas Gas Trausmission - Commodify - TOR Toxas Gas Trausmission - Unwonitanted Injection Toxas Gas Trausmission - Unwonitanted Wilhelmwal Toxas Gas Trausmission - Unwonitanted Wilhelmwal Toxas Gas Trausmission - Unwonitanted Seasonal Gas Storage Refüll Reckloss Express - Delivered Supply - (BP PEAK & B) Recklos Express - Delivered Supply - (BP PEAK & A) | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 - 0.8341 0.3802 - - | 2.5016 - - 2.1977 2.6980 - 2.7885 2.6620 | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 | | 1,547,766 461,671 388,649 (178,230) 866,825 - 836,550 798,300 |
| 35 36 37 38 39 40 41 | Trass Ges Traismission - Unwomitated Demand Trass Ges Traismission - Commodify: "TOR Trass Ges Traismission - Commodifies Trass Ges Traismission - Unwomitated bijection Trass Ges Traismission - Unwomitated bijection Trass Ges Traismission - Unwomitated Withdrawal Trass Ges Traismission - Unwomitated Seasonal Ges Storage Refill Reddie Express - Delivered Supply - (GP PEAK B) Reddie Express - Delivered Supply - (GP PEAK A) Reddie Express - Delivered Supply - (GP PEAK A) Reddie Express - EAST | 1,096,950 (58,787) | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 - 0.8341 0.3802 - - - 16.7292 | 2.5016 - - 2.1977 2.6980 - 2.7885 2.6620 | | 461,671 388,649 (49,034) | (129,196) 759,760 - 836,550 | | 1,547,766 461,671 388,649 - (178,230) 866,825 |
| 35 36 37 38 39 40 41 42 | Trass Gas Trautmission - Unsondisted Demand Trass Gas Trautmission - Commodify - TOR Trass Gas Trautmission - Commodify Trass Gas Trautmission - Unsonitated Spriction Trass Gas Trautmission - Unsonitated Spriction Trass Gas Trautmission - Unsonitated Spriction Trass Gas Trautmission - Unsonitated Spring Trass Gas Trautmission - Unsonitated Spring Trass Gas Trautmission - Unsonitated Spring Trass Gastonal Gas Storage Refill Reckles Experts - Delivered Supply - (BP PEAK A) Reckles Experts - EAST Intrastay Purchases | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 - 0.8341 0.3802 - - - 16.7292 | 2.5016 - - 2.1977 2.6980 - 2.7885 2.6620 | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 - 836,550 | | 1,547,766 461,671 388,649 (178,230) 866,825 - 836,550 798,300 |
| 35 36 37 38 39 40 41 42 43 | Trasa Gra Tratembision - Unwombuted Demand Trasa Gra Tratembision - Commodify - TOR Trasa Gra Tratembision - Commodific - TOR Trasa Gra Tratembision - Unwombuted bijection Trasa Gra Tratembision - Unwombuted Vibidrawal Trasa Gra Tratembision - Unwombuted Seatonal GraStonege Refill Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK A) Resclair Express - Delivered Supply - (BP PEAK A) Resclair Express - EAST Intraday Purchases Facility Research Volumes | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 - 0.8341 0.3802 - - - 16.7292 | 2.5016 - - 2.1977 2.6980 - 2.7885 2.6620 - | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 - 836,550 798,300 | | 1,547,766 461,671 388,649 - (178,230) 866,825 - 936,550 798,300 334,583 |
| 35 36 37 38 39 40 41 42 43 44 | Trass Gas Trautmission - Unsominated Demand Trass Gas Trautmission - Commodify - TOR Trass Gas Trautmission - Commodify Trass Gas Trautmission - Unsominated Spriction Trass Gas Trautmission - Unsominated Spriction Trass Gas Trautmission - Unsominated Substand GasStorage Refull Reckies Experes - Delivered Supply - (BP PEAK &) Reckies Experes - Delivered Supply - (BP PEAK A) Reckies Experes - Existred Supply - (BP PEAK A) Traday Purchases Fuel Retestion Volumes TOT, PEPT_& NOT and REX Swingl Daily One (Commodity) | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 - 0.8341 0.3802 | 2.5016 - - 2.1977 2.6980 - 2.7885 2.6620 | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 - 836,550 | | 1,547,766 461,671 388,649 (178,230) 866,825 - 836,550 798,300 |
| 35 36 37 38 39 40 41 42 43 44 | Trasa Gas Tratambision - Unwombisted Dennad Trasa Gas Tratambision - Commodify: "TOR Trasa Gas Tratambision - Commodify: TOR Trasa Gas Tratambision - Unwombisted bijection Trasa Gas Tratambision - Unwombisted Withdrawal Trasa Gas Tratambision - Unwombisted Seatonal Gas Storage Refill Readois Expers - Delivered Supply - (BP PEAK B) Readois Expers - Delivered Supply - (BP PEAK A) Readois Expers - Delivered Supply - (BP PEAK A) Readois Expers - EaST Intraday Purchase For Retestion Volumes For Retestion Volumes TOT, PETL, & MOT and REX Swing/Daily Gas (Commodity) TOT, PETL, & MOT and REX Swing/Daily Gas (Demond) | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 - 0.8341 0.3802 | 2.5016 - - 2.1977 2.6980 2.7885 2.6620 - - 1.6577 | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 - 836,550 798,300 - - 1,149,182 | | 1.547.766 461.671 388.649 - (178.230) 866.825 - 98.300 334.583 - 1,149.182 |
| 35 36 37 38 39 40 41 42 43 44 45 | Trass Gas Trautembision - Unwordisted Demand Trass Gas Trautembision - Commodify - TOR Trass Gas Trautembision - Commodify - TOR Trass Gas Trautembision - Unwordisated Injection Trass Gas Trautembision - Unwordisated Wilderwall Track Gas Trautembision - Unwordisated Wilderwall Tracked Purchases Fuel Retestion Volumes TGT_FET_L & MOT and REX Swing/Daily Clas (Commodify) TGT_FET_L & MOT and REX Swing/Daily Clas (Commod) Hedging Transscrience Gast | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 - - - 693,259 | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 836,550 798,300 | | 1,547,766 461,671 388,649 |
| 35 36 37 38 39 40 41 42 43 44 | Trasa Gas Tratambision - Unwombisted Dennad Trasa Gas Tratambision - Commodify: "TOR Trasa Gas Tratambision - Commodify: TOR Trasa Gas Tratambision - Unwombisted bijection Trasa Gas Tratambision - Unwombisted Withdrawal Trasa Gas Tratambision - Unwombisted Seatonal Gas Storage Refill Readois Expers - Delivered Supply - (BP PEAK B) Readois Expers - Delivered Supply - (BP PEAK A) Readois Expers - Delivered Supply - (BP PEAK A) Readois Expers - EaST Intraday Purchase For Retestion Volumes For Retestion Volumes TOT, PETL, & MOT and REX Swing/Daily Gas (Commodity) TOT, PETL, & MOT and REX Swing/Daily Gas (Demond) | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 - - 2.1977 2.6980 2.7885 2.6620 - - 1.6577 | | 461,671 388,649 (49,034) 107,065 | (129,196) 759,760 - 836,550 798,300 - - 1,149,182 | | 1.547.766 461.671 388.649 - (178.230) 866.825 - 98.300 334.583 - 1,149.182 |
| 35 36 37 38 39 40 41 42 43 44 45 46 | Trasa Gas Transmission - Unwomitated Dennard Trasa Gas Transmission - Commodify: "TOR Trasa Gas Transmission - Chromodificated bijection Trasa Gas Transmission - Unwomitated bijection Trasa Gas Transmission - Unwomitated Withdrawal Trasa Gas Transmission - Unwomitated Seasonal Gas Storage Refill Resclair Express - Delivered Supply - (BP PEAK B) | 1,096,950 (58,787) 281,601 | (58,787) 281,601 300,000 299,888 - - - 693,259 | 0.3543 0.3543 0.8341 0.3802 - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - - 334,583 | (129,196) 759,760 836,550 798,300 | | 1,547,66 401,671 188,649 (178,230) 866,825 836,550 798,300 334,583 1,149,182 (54,911) (5,982) (243,750) |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 | Trass Gas Transmission - Unwonibuted Demand Trass Gas Transmission - Commodify - TOR Trass Gas Transmission - Unwonibuted Injection Trass Gas Transmission - Unwonibuted Wilderwall Trass Gas Transmission - Unwonibuted Seatonal Gas Storage Refull Reachine Experts - Delivered Supply - (BP PEAK &) Reachine Experts - Delivered Supply - (BP PEAK A) Reachine Experts - Delivered Supply - (BP PEAK A) Reachine Experts - EAST Intributely Purchases Full Retestion Volumes TGT,PEFL, & NGT and REX Swing/Daily Cas (Commodity) TGT,PEFL, & NGT and REX Swing/Daily Cas (Commodity) TGT,PEFL, & NGT and REX Swing/Daily Cas (Demand) Hedging Transmission Cast Imbalance Utilization Fee Net Demand Cost Charges - AMA REX Willer, 2021 | 1,096,950 (58,787) 281,601 | (58,787) 281,601 3100,000 299,888 693,259 (2,556) | 0.3543 0.3543 0.8341 0.3802 - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - - 334,583 | (129,196) 759,760 836,550 798,300 - 1,149,182 (54,911) (5,982) | | 1,547,766 461,671 388,649 (178,230) 866,825 836,550 798,300 334,583 - 1,149,182 (54,911) (5,982) (243,750) |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 | Trasa Gra Tratembision - Unwombisted Dennard Trasa Gra Tratembision - Commodify: "TOR Trasa Gra Tratembision - Commodify: "TOR Trasa Gra Tratembision - Unwombisted bijection Trasa Gra Tratembision - Unwombisted Withdrawal Trasa Gra Tratembision - Unwombisted Withdrawal Trasa Gra Tratembision - Unwombisted Seasonal GraStorage Refill Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Delivered Supply - (GP PEAK B) Resclair Express - Supply - (GP PEAK B) Re | 1,096,950 (\$8,787) 281,501 20,000 | (5£,787) 281,601 300,000 299,888 693,259 (2,656) 257,563 | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - 334,583 | (129,196) 759,760 816,550 798,300 1,149,182 (54,911) (5,982) - | | 1,547,766 401,671 388,649 (178,230) 866,825 836,550 798,300 334,583 1,149,182 (243,750) 668,724 663,679 |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 | Trasa Gar Trautemission - Unwordisated Demand Trasa Gar Trautemission - Commodify - TOR Trasa Gar Trautemission - Unwordisated Injection Trasa Gar Trautemission - Unwordisated Wilderward Rackine Experts - Deliveruf Supply - (BP FEAK B) Rackine Experts - Deliveruf Supply - (BP FEAK B) Rackine Experts - Deliveruf Supply - (BP FEAK A) Rackine Experts - Deliveruf Supply - (BP FEAK A) Rackine Experts - Deliveruf Supply - (BP FEAK A) Rackine Experts - EAST Intraday Purchases Full Reception Violance TOT, FETL, & NOT and REX Swing/Daily Che (Demand) Hedging Transaction Cost Imbalance Utilization Fee Not Demand Cost Charges - AMA REX Willer 2021 Third Party Supplier Balancing Gas Costs Boll-off / Feaking purchase | 1,096,950 (\$8,787) 281,501 20,000 | (58,787) 281,601 300,000 259,888 693,259 (2.656) 257,563 299,168 40,121 | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - 334,583 | (123,196) 759,760 815,550 798,300 798,300 1,149,182 (54,911) (5,982) 485,046 663,679 120,203 | | 1,547,766 461,671 388,649 (178,230) 866,825 826,550 798,300 334,583 - 1,149,182 - (54,911) (5,982) (243,750) 668,724 663,679 120,209 |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 | Trasa Gas Transmission - Unwomitated Dennard Trasa Gas Transmission - Commodity - TOR Trasa Gas Transmission - Chromoditated Unifersion Texas Gas Transmission - Unwomitated Unifersion Texas Gas Transmission - Unwomitated Withdrawal Texas Gas Transmission - Unwomitated Seasonal Gas Storage Refull Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Restlair Transmission - Commodity TOT,PEPL, & MOT and REX Swing/Daily Cas (Commodity) TOT,PEPL, & MOT and REX Swing/Daily Cas (Demand) Hedging Transmission Cost Imbalance Unitization Fee Net Demand Cost Charges - AMA REX White; 2021 Third Party Supplier Balassing Gas Costs Boil-edf' Peaking purchase MOT Cost Dot Unitablance | 1,096,950 (\$8,787) 281,501 20,000 | (5£,787) 281,601 300,000 295,858 693,259 (2,656) 257,563 299,168 40,121 480 | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - 334,583 | (129,196) 759,760 816,550 798,300 1,149,182 (54,911) (5,982) - | | 1,547,06 401,071 188,649 (178,230) 866,825 836,550 798,300 334,583 - 1,149,182 (34,911) (5,982) (243,750) |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 | Trass Gas Transmission - Unwonfusted Demand Trass Gas Transmission - Commodify - TOR Trass Gas Transmission - Unwonfusted bijection Texas Gas Transmission - Unwonfusted Deficien Texas Gas Transmission - Unwonfusted Seatonal Gas Storage Refull Reaction Express - Deliverul Supply - (BP EAK B) Reaction Express - Deliverul Supply - (BP PEAK B) Reaction Express - Deliverul Supply - (BP PEAK A) Reaction Express - Deliverul Supply - (BP PEAK A) Reaction Express - South Control of the Commodify Total PETA & NOT and REX Swing/Daily Cas (Commodify) TOT,PETA, & NOT and REX Swing/Daily Cas (Commodify) TOT,PETA, & NOT and REX Swing/Daily Cas (Commodify) TOT,PETA, & NOT and REX Swing/Daily Cas (Demand) Hedging Transmission Gas! Imbalance Unitiation fee Nat Demand Cost Charges - AMA REX Willier 2021 Third Perv Supplier Balancing Cas Costs Boilentif / Peaking purchase NOT Cash Out Imbalance NOT Cash Out Imbalance NOT Cash Out Imbalance | 1,096,950 (\$8,787) 281,501 20,000 | (58,787) 281,601 300,000 299,888 693,259 (2.656) 257,563 299,168 40,121 480 (17) | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - 334,583 | (129,196) 759,760 8156,550 798,300 798,300 798,300 (54,911) (5,982) 485,046 663,679 120,203 1,223 | | 1,547,766 461,671 388,649 (178,230) 866,825 798,300 334,535 1,149,182 (54,911) (5,982) (243,759) 668,724 663,679 12,233 |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 | Trasa Gas Transmission - Unwomitated Dennard Trasa Gas Transmission - Commodity - TOR Trasa Gas Transmission - Chromoditated Unifersion Texas Gas Transmission - Unwomitated Unifersion Texas Gas Transmission - Unwomitated Withdrawal Texas Gas Transmission - Unwomitated Seasonal Gas Storage Refull Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Delivered Supply - (BP PEAK B) Resclair Express - Restlair Transmission - Commodity TOT,PEPL, & MOT and REX Swing/Daily Cas (Commodity) TOT,PEPL, & MOT and REX Swing/Daily Cas (Demand) Hedging Transmission Cost Imbalance Unitization Fee Net Demand Cost Charges - AMA REX White; 2021 Third Party Supplier Balassing Gas Costs Boil-edf' Peaking purchase MOT Cost Dot Unitablance | 1,096,950 (\$8,787) 281,501 20,000 | (5£,787) 281,601 300,000 295,858 693,259 (2,656) 257,563 299,168 40,121 480 | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | | 461,671 388,649 (49,034) 107,065 - - 334,583 | (123,196) 759,760 815,550 798,300 798,300 1,149,182 (54,911) (5,982) 485,046 663,679 120,203 | | 1,547,766 461,671 388,649 (178,230) 866,825 836,550 798,300 334,583 - 1,149,182 (54,911) (5,982) (243,750) 668,724 663,679 120,200 |
| 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 | Trass Gas Transmission - Unwonfusted Demand Trass Gas Transmission - Commodify - TOR Trass Gas Transmission - Unwonfusted bijection Texas Gas Transmission - Unwonfusted Deficien Texas Gas Transmission - Unwonfusted Seatonal Gas Storage Refull Reaction Express - Deliverul Supply - (BP EAK B) Reaction Express - Deliverul Supply - (BP PEAK B) Reaction Express - Deliverul Supply - (BP PEAK A) Reaction Express - Deliverul Supply - (BP PEAK A) Reaction Express - South Control of the Commodify Total PETA & NOT and REX Swing/Daily Cas (Commodify) TOT,PETA, & NOT and REX Swing/Daily Cas (Commodify) TOT,PETA, & NOT and REX Swing/Daily Cas (Commodify) TOT,PETA, & NOT and REX Swing/Daily Cas (Demand) Hedging Transmission Gas! Imbalance Unitiation fee Nat Demand Cost Charges - AMA REX Willier 2021 Third Perv Supplier Balancing Cas Costs Boilentif / Peaking purchase NOT Cash Out Imbalance NOT Cash Out Imbalance NOT Cash Out Imbalance | 1,096,950 (\$8,787) 281,501 20,000 | (58,787) 281,601 300,000 299,888 693,259 (2.656) 257,563 299,168 40,121 480 (17) | 0.3543 0.3543 0.8341 0.3802 - - 16.7292 | 2.5016 | Ξ | 461,671 388,649 (49,034) 107,065 - - 334,583 | (129,196) 759,760 8156,550 798,300 798,300 798,300 (54,911) (5,982) 485,046 663,679 120,203 1,223 | 50 | 1,547,766 461,671 388,649 (178,230) 866,825 798,300 334,535 1,149,182 (54,911) (5,982) (243,759) 668,724 663,679 12,233 |

Citizens Gus Purchased Gus Cost - Per Books <u>December 2020</u>

| | | A | В | c | D | E | F | G | Н | | 1 |
|-----|---|--------------|------------------|------------------|---------------------|------------------|-------------------|----------------------|-------------|----------|-------------------|
| | | Demand - Dth | Commodity Dth | Demand S/Unit | Commodity \$/Dth | Other \$/Unit | Demand (A x C) | Commodity (8 x D) | Other | | Total + G + H) |
| | Acerual - December, 2020 | | | | | | | | | | |
| | Exclon Generation Company | | | | | | | | | | |
| 57 | Parhandle Eastern Pipeline - TOR | 33,463 | | \$ 13,3194 | s - | | \$ 445,707 | s - | | S | 445,707 |
| 58 | MGT Gas Pipeline - | 1,395,000 | | 0.0620 | | | 86,504 | | | | 86,504 |
| 59 | Indiana Municipal Gas Purchasing Authority - TOR | | | | | | | | | | - |
| 60 | | 17,090 | 511,252 | 18.6272 | 2.3773 | | 318,338 | 1,215,392 | | | 1,533,730 |
| 61 | Texas Gas Transmission - Nominated Demand | 1,346,485 | | 0,3543 | | | 477,060 | | | | 477,060 |
| 62 | Texas Cas Transmission - Urmominated Demand | 1,133,515 | - | 0.3543 | | | 401,604 | | | | 401,604 |
| 63 | Texas Gus Transmission - Commodity - TOR | | - | | | | | _ | | | |
| 64 | Texas Gas Transmission - Unnominated Injection | (388) | (388) | 0.7577 | 2,3840 | | (294) | (925) | | | (1,219) |
| 65 | Texas Gas Transmission - Unnominated Withdrawal | 483,858 | 483,858 | 0.3764 | 2,5610 | | 182,124 | 1,239,160 | | | 1,421,284 |
| 66 | Texas Gas Transmission - Unomminated Seasonal GasStorage Rafill | | | | | | | | | | |
| 67 | | | 310.000 | | 2,6885 | | | 833.435 | | | 833,435 |
| | Rockies Express - Delivered Supply - (BP PEAK A) | | 310,000 | | 2,5610 | | | 793,910 | | | 793,910 |
| 69 | Rockies Express - EAST | 20,000 | 310,000 | 16,7292 | 1.7450 | | 334,583 | 540,960 | | | 875,543 |
| | Intraday Purchases | 20,000 | 310,000 | 10.1272 | | | 34,70.1 | 344,700 | | | 212,243 |
| | Fuel Retention Volumes | | | | | | | | | | |
| | TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 820,848 | _ | 2,4668 | | | 2,024,853 | | | 2,024,853 |
| | TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand) | | | _ | | | | 2,02 1,035 | | | 1,014,055 |
| | Hodging Transaction Cost | | | | | | | 147,363 | | | 147,363 |
| | Imbalance | | (13,087) | | 2.4097 | | | (31,536) | | | (31,536) |
| | Utilization Fee | | (13,007) | | 21.1077 | | (243,750) | (31,330) | | | (243,750) |
| | Net Demand Cost Charges - AMA | | | | _ | | (245,750) | | | | (243,730) |
| | REX Winter 2021 | 25.000 | 702,951 | 11.4799 | 2,3523 | | 286,997 | 1,653,531 | | | 1,940,528 |
| | Third Party Supplier Baiancing Gas Costs | 25,500 | (125,960) | 11.1122 | 2.7723 | | 240,237 | (458,094) | | | (458,094) |
| 80 | | | \$7,639 | | 2.8960 | | | 166,923 | | | 166,923 |
| | MGT Cash Out Imbalance | | 37,033 | - | 2.3500 | | | 100,723 | | | 100.92. |
| | NSS Injection fuel loss | | | | | | | • | | | - |
| | Backup Supply Sales | | (116,445) | · - | 2,5059 | | • | (291,804) | | | (291.804) |
| 0.7 | Dankop outpri outco | | (110,413) | | 1.7033 | | | (251,004) | | | (251.804) |
| 84 | Subtotal | | 3,250,668 | | | | \$ 2,288,873 | \$ 7,833,168 | <u>s</u> - | S | 10,122,041 |
| 85 | Total Purchased Costs (line 84 + line 56 - line 28) | | 3,257,030 | | | | \$ 2,286,160 | \$ 7,856,405 | <u>s - </u> | <u>s</u> | 10,142,565 |
| 86 | Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6) | | | | | | \$ 401,604 | | | | |
| 87 | Total Purchase Cost excluding TGT Demand Union. (In 85 - In 86) | | 3,257,030 | | | | \$ 1,884,556 | | | | |
| 88 | TGT Umominated Demand Cost - Retail | | | | | | | | | | |
| | (line R6 * 90%) | | | | | | \$ 361,444 | | | | |
| 89 | Balancing Dermand Cost (line 86 * 10%) | | | | | | \$ 40,160 | | | | |

Citizens Gas Purchased Gas Cost - Per Books <u>January 2021</u>

| | Α | В | c | D | E | F | G | н | 1 |
|---|------------------|--------------------|------------------|---------------------|------------------|-------------------|----------------------|----------|----------------------|
| Line No. | Demand - Dth | Commodity Dth | Demand S/Unit | Commodity \$/Dth | Other \$/Unit | Demand (A x C) | Commodity (B x D) | Other | Total (F + G + H) |
| Accrual - December, 2020 | | | | | | (01.0.2) | | | |
| Exclon Generation Company | | | | | | | | | |
| 1 Panhandle Eastern Pipeline - TOR | 33,463 | - | \$ 13.3194 | s - | 5 | 445,707 | - 2 | | \$ 445,70 |
| 2 MGT Gas Pipeline - | 1,395,000 | - | 0.0620 | | | 86,504 | - | | 86,50 |
| 3 Indiana Municipal Gas Purchasing Authority - TOR | | | • | | | | | | |
| 4 Indiana Municipal Gas Purchasing Authority - Prepay | 17,090 | 511,252 | 18.6272 | 2,3773 | | 318,338 | 1,215,392 | | 1,533,73 |
| 5 Texas Gns Transmission - Numinated Demand | L,346,485 | | 0.3543 | • | | 477,060 | | | 477,06 |
| 6 Texas Gas Transmission - Unwominated Demand | 1,133,515 | - | 0.3543 | - | | 401,604 | | | 401,60 |
| 7 Texas Gaz Transmission - Commodity - TOR | | | • | * | | | | | |
| 8 Texas Gas Transmission - Unnominated Injection | (38R) | (388) | 0.7577 | 2.3840 | | (294) | (925) | | (1.21 |
| 9 Texas Gas Transmission - Uncommuted Withdrawal | 483,858 | 483,R58 | 0.3764 | 2,5610 | | 182,124 | 1,239,160 | | 1,421,28 |
| 10 Texas Gas Trausmission - Unomminuted Seasonal GasStorage Refill | | | • | - | | - | | | |
| 11 Rockies Express - Delivered Supply - (BP PEAK B) | | 310,000 | | 2,6885 | | | 833,435 | | 833,43 |
| 12 Rockies Express - Delivered Supply - (BP PEAK A) | 20,000 | 310,000 310,000 | 16.7292 | 2.5610 1.7450 | | 10.000 | 793,910 | | 793.91 |
| 13 Rockies Express - EAST 14 Intraday Purchases | 20,000 | 3 [0,000 | 16.7292 | 1.7450 | | 334,583 | 540,960 | | 875,54 |
| 15 Fuel Retention Volumes | | - | - | | | | - | | |
| 16 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 820,848 | | 2,4668 | | | 2,024,853 | | 2,024.85 |
| 17 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 820,848 | • | 2,400a - | | | 2,024,833 | | 2,024.83 |
| 18 Hedging Transaction Cost | | | • | | | | 147,363 | | 147.36 |
| 19 Imbalance | | (13,087) | - | 2,4097 | | | (31,536) | | (31,53 |
| 20 Utilization Fee | | (15,047) | | 2.4077 | | (243,750) | (31,230) | | (243,75 |
| 21 Net Demand Cost Charges - AMA | | | | | | (245,750) | | | (243,73 |
| 22 REX Winter 2021 | 25,000 | 702,951 | 11.4799 | 2,3523 | | 286,997 | 1,653,531 | | 1,940,52 |
| 23 Third Party Supplier Balancing Gas Costs | 23,500 | (125,960) | | 2, | | 200,557 | (458,094) | | (458,05 |
| 24 Boil-off / Peaking purchase | | 57,639 | _ | 2,8960 | | | 166,923 | | 166,92 |
| 25 MGT Cash Out Imbalance | | | | - | | | | | , |
| 26 NSS lajection fuel loss | | | | - | | | | | |
| 27 Backup Supply Sales | | (116,445) | | 2,5059 | | | (291,804) | | (291,80 |
| 28 Subiotal | | 3,250,668 | | | | 2,288,873 | \$ 7,833,168 | <u> </u> | \$ 10,122,04 |
| Actual - December, 2020 | | | | | | | | | |
| 29 Panhandle Eastern Pipeline - TOR | 33,463 | - | \$ 13.3194 | - | Ś | 445,707 | s - | | \$ 445,70 |
| 30 MGT Gas Pipeline - | 1,395,000 | - | 0.0620 | - | | 86,504 | - | | 86.50 |
| 31 Indiana Municipal Gas Purchasing Authority - TOR | | - | • | • | | | - | | |
| 32 Indiana Municipal Gas Purchasing Authority - Prepay | 17,090 | 511,252 | 18.6272 | 2.3773 | | 318,338 | 1,215,392 | | 1,533,73 |
| 33 Texas Gas Transmission - Nominated Demand | 1,346,485 | - | 0.3543 | • | | 477,060 | | | 477.06 |
| 34 Texas Gas Transmission - Unnominated Demand | 1,133,515 | • | 0.3543 | - | | 401,604 | | | 401,60 |
| 35 Texas Gas Transmission - Conuncity + TOR | | | | .* | | | | | |
| 36 Texas Gas Transmission - Unnominated Injection 37 Texas Gas Transmission - Unnominated Withdrawal | (388) 483,858 | (388) 483.858 | 0.7577 0.3764 | 2.3918 2.5610 | | (294) | (928) | | (1,2) |
| 38 Texas Gas Transmission - Uncomminated Withdrawal 38 Texas Gas Transmission - Uncomminated Seasonal GasStorage Refill | 483,638 | 483,838 | 0.3764 | 2.3619 | | 182,124 | 1,239,160 | | 1,421,28 |
| 39 Ruckies Express - Delivered Supply - (BP PEAK B) | | 310,000 | | 2,6885 | | | 833,435 | | 833,43 |
| 40 Rockies Express - Delivered Supply - (BP PEAK A) | | 310,000 | | 2.5610 | | | 793,910 | | 793,9 |
| 41 Rockies Express - EAST | 20,000 | 310,000 | 16.7292 | 1.7450 | | 334,583 | 540,960 | | 875,54 |
| 42 Intraday Purchases | 20,000 | ,110,000 | 10.7292 | | | 334,363 | 340,700 | | 675,54 |
| 43 Fuel Retention Volumes | | | | | | - | | | |
| 44 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commedity) | | 820,848 | | 2,4668 | | | 2,024,853 | | 2,024,85 |
| 45 TGT.PEPL, & MGT and REX Swing/Daily Gas (Demand) | | 620,046 | | 2,4000 | | | 1,024,033 | | 2,024,03 |
| 46 Hedging Transaction Cost | | · | | - | | | 147,363 | | 147,30 |
| 47 Imbalance | | (10,998) | | 2,4178 | | | (26,591) | | (26,59 |
| 48 Utilization Fee | | (14,550) | _ | - | | (243,750) | (==,>>) | | (243,7 |
| 49 Net Demand Cost Charges - AMA | | | | - | | (| | | (1 |
| 50 REX Winter 2021 | 25,000 | 697,069 | 11,4799 | 2,3891 | | 286,997 | \$1,665,356 | | 1,952,3 |
| 51 Third Party Supplier Balancing Gas Costs | | (125,960) | • | ****** | | | (458,094) | | (458,09 |
| 52 Boil-off'/ Peaking purchase | | 57,639 | | 2.8960 | | | 166.923 | | 166,93 |
| 53 MGT Cash Out Imbalance | | 2,766 | | 2.5000 | | | 6,915 | | 6.91 |
| 54 NSS Injection fuel loss | | - | | | | | , | | |
| 55 Backup Supply Sales | | (116,445) | | 2.5059 | | | (291,804) | | (291.80 |
| 56 Subtotal | | 3,249,641 | | | š | 2,268,873 | \$ 7,856,850 | \$0 | \$ 10,145,72 |
| | | | | | | | | | |

Purchased Gas Cost - Per Books January 2021

| | A | В | С | D | E | F | G | H | 1 |
|---|--------------|--------------------|-------------------|-----------|---------|--------------------|--------------|-------|----------------------|
| | | Commodity | Demand | Commodity | Other | Demand | Commodity | | Total |
| | Demand - Dth | Duh | \$/Unit | \$/Dth | \$/Unit | (A x C) | (B x D) | Other | (F + G + H) |
| Accrual - January, 2021 | | | | | | | | | |
| | | | | | | | | | |
| Exclon Generation Company | | | | | | | | | |
| 57 Panhandle Eastern Pipeline + TOR | 33,463 | - | \$ 13.3194 | s - | 5 | | s - | | \$ 445,707 |
| 58 MGT Pipeline | 1,395,000 | | 0.0620 | - | | 86,504 | | | 86,504 |
| 59 Indiana Municipal Gas Purchasing Authority - TOR | | 18,538 | | 2.4199 | | 710.000 | 44,861 | | 44,861 |
| 60 Indiana Municipal Gas Purchasing Authority - Prepay | 17,090 | 511,252 | 18.6122 0.3543 | 2,0871 | | 318,082 477,060 | 1,067,050 | | 1,385,132 477,060 |
| 61 Texas Gas Transmission - Nominated Demand 62 Texas Gas Transmission - Unrominated Demand | 1,346,485 | | 0.3543 | : | | 401,604 | | | 401,604 |
| | 1,133,515 | • | 0.3543 | | | 401,604 | | | 401,604 |
| 63 Texas Gas Transmission - Commodity - TOR | | | 0.7330 | 2.1537 | | 40/451 | 40.550 | | (3,568) |
| 64 Texas Gas Transmission - Unnominated Injection | (1,236) | (1,236) | 0.7330 0.3872 | 2.1537 | | (906) | (2,662) | | |
| 65 Texas Gas Transmission - Unrominated Withdrawal | 296,323 | 296,323 | | | | 114,736 | 768,869 | | 883,605 |
| 66 Texas Gas Transmission - Unorminated Seasonal GasStorage Refill | | | • | 2.2595 | | - | 700,445 | | 700,445 |
| 67 Rockies Express - Delivered Supply - (BP PEAK B) | • | 310,000 | - | 2,2393 | | - | 660,920 | | 660,920 |
| 68 Rockies Express - Delivered Supply - (BP PEAK) | 20,000 | 310,000 620,000 | 16.7292 | 2.0866 | | 334,583 | 1,293,692 | | 1,628,275 |
| 69 Roukies Express - EAST | 20,000 | 620,000 | | 2.0830 | | 234,262 | 1,293,092 | | 1,020,273 |
| 70 Intraday Purchases 71 Fuel Retention Volumes | | • | : | | | | • | | - |
| | | 231,441 | : | 2.6174 | | | 605,765 | | 605,765 |
| 72 TGT,PEPL & MGT and REX Swing/Daily Gas (Commodity) | | 231,441 | • | | | | 003,763 | | 005,703 |
| 73 TGT PEPL, & MGT and REX Swing/Daily Gas (Demand) | | | - | : | | | 82,303 | | 82,303 |
| 74 Hedging Transaction Cost | | 49 | : | 2.2041 | | | 108 | | 108 |
| 75 Imhalaucc | | 49 | • | 2.2041 | | (243,750) | 108 | | (243,750) |
| 76 Utilization Fee 77 Net Demand Cost Charges - AMA | | | : | : | | (243,730) | | | (243,730) |
| 78 REX Winter 2021 | 25,000 | 775,000 | 11.4799 | 2.0145 | | 286,997 | \$1,561,218 | | 1,848,215 |
| 79 Third Party Supplier Balancing Cas Costs | 25,000 | 86,856 | | 20145 | | 240,237 | 142,553 | | 142,553 |
| 80 Buil-oft/ Peaking purchase | | 60,360 | | 2.4670 | | | 148,908 | | 148,908 |
| 81 MGT Cash Out Imbalance | | 00,500 | | | | | 140,500 | | , 10p 11 |
| 82 NSS Injection fuel loss | | _ | | | | | | | |
| 83 Backup Supply Sales | | (49,622) | | 2,3978 | | | (118,986) | | (118,986) |
| s.) Dackoft pupply pages | | (47,022) | | 20071 | | | (111,500) | | (114,700) |
| 84 Subtotal | | 3,168,961 | | | | 2,220,617 | \$ 6,955,044 | \$0 | \$9,175,661 |
| | | | | | _ | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 85 Total Purchased Costs (line 84 + line 56 - line 28.) | | 3,167,934 | | | | \$2,220,617 | \$6,978.726 | 02 | \$9,199,343 |
| | | | | | _ | | | | |
| 86 Total TGT Unnominated Domand Cost (line 62 + line 34 - line 6) | | | | | _ | 401,604 | | | |
| | | | | | | | | | |
| 87 Total Purchase Cost excluding TGT Demand Unnorn. (In 85 - In 86) | | 3,167,934 | | | _ | \$1,819,013 | | | |
| TGT Unnominated Demand Cost - Retail | | | | | | | | | |
| 88 (line 86 • 90%) | | | | | | \$361,444 | | | |
| no (me un . 5050) | | | | | *** | 4301,444 | | | |
| 89 Balancing Demand Cost | | | | | | | | | |
| (line 86 * 10%) | | | | | | \$40,160 | | | |
| (| | | | | | | | | |

Citizens Gas Purchased Gas Cost - Per Books <u>February 2021</u>

| | A | В | c | D | Ε | F | G | н | τ |
|--|--------------|--|-------------------------|--|---------|-------------|--|-------|--|
| Line | | Commodity | Demand | Commodity | Other | Domand | Commodity | | Total |
| No. | Demand - Dth | Dth | \$/Unit | \$/Dth | \$/Unit | (A x C) | (B x D) | Other | (F+G+H) |
| Accrual - January, 2021 | | | | | | | | | |
| Exelon Generation Company | ** *** | | | _ | | | _ | | |
| 1 Panhandle Eastern Pipeline - TOR | 33,463 | • | \$ 13,3194 \$ 0,0620 | s - | | \$ 445,707 | s - | | \$ 445,707 |
| 2 MGT Pipeline 3 Indiana Municipal Gas Purchasing Authority - TOR | 1,395,000 | 18,538 | \$ 0,0620 | 2,4199 | | 86,504 | 44,861 | | 86,504 44,861 |
| 4 Indiana Municipal Gas Purchasing Authority - Propav | 17,090 | 511.252 | 18.6122 | 2.0871 | | 318,082 | 1,067,050 | | 1,385,137 |
| 5 Texas Gas Transmission - Nominated Demand | 1,346,485 | 511.232 | 0.3543 | 2.0671 | | 477,060 | 1,007,030 | | 477,060 |
| 6 Texas Gas Transmission - Unnominated Demand | 1,133,515 | - | 0.3543 | - | | 401,604 | | | 401,604 |
| 7 Texas Gas Transmission - Commodity - TOR | 1135,513 | | | | | 101,00 | | | |
| 8 Texas Gas Transmission - Unnominated Injection | (1,236) | (1,236) | 0.7330 | 2.1537 | | (906) | (2,662) | | (3,56) |
| 9 Texas Gas Transmission - Unnominated Withdrawal | 296,323 | 296,323 | 0,3872 | 2.5947 | | 114,736 | 768,869 | | 883,60 |
| 10 Texas Gas Transmission - Unonuninated Seasonal GasStorage Refill | | | | - | | | | | |
| 11 Rockies Express - Delivered Supply - (BP PEAK B) | - | 310,000 | - | 2,2595 | | | 700,445 | | 700,44 |
| 12 Rackies Express - Delivered Supply - (BP PEAK) | | 310,000 | | 2.1320 | | - | 660,920 | | 660,92 |
| 3 Rockies Express - EAST | 20,000 | 620,000 | 16,7292 | 2.0866 | | 334,583 | 1,293,692 | | 1,628,27 |
| 4 Intraday Purchases | - | | - | - | | | | | |
| 5 Fuel Retention Volumes | | • | - | | | - | - | | |
| 16 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 231,441 | - | 2.6174 | | - | 605,765 | | 605,76 |
| 7 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand) | - | - | - | | | - | - | | |
| 8 Hedging Transaction Cost | - | | - | - | | | 82,303 | | 82,30 |
| 9 Imbalance | | 49 | | 2.2041 | | | 108 | | 10 |
| 0 Utilization Fee | - | - | - | - | | (243,750) | | | (243,75) |
| 11 Net Demand Cost Charges - AMA | - | - | - | - | | | | | |
| 22 REX Winter 2021 | 25,000 | 775,000 | 11.4799 | 2,0145 | | 286,997 | 1,561,218 | | 1,848,21 |
| 3 Third Party Supplier Balancing Gas Costs | - | 86,856 | - | | | | 142,553 | | 142,55 |
| 24 Boll-off / Peaking purchase | • | 60,360 | - | 2.4670 | | - | 148,908 | | 148,90 |
| 5 N/GT Cash Out Imbalance | • | • | - | | | | | | |
| to NSS ligitation fuel loss | | | | | | | | | |
| 27 Backup Supply Sales | | (49,622) | | 2.3978 | | - | (118,986) | | (118,986 |
| 28 Sub-total | | 3,168,961 | | | _ | \$2,220,617 | \$6,955,044 | 20 | \$9,175,66 |
| Actual - January, 2021 | | | | | | | | | |
| Exelon Generation Company | | | | | | | | | |
| 29 Panhandle Eastern Pipeline - TOR | 33,463 | | \$ 13,3194 | s - | | \$ 445,707 | ٠ | | \$ 445,707 |
| 30 MGT Pipeline | 1,395,000 | - | 0.0620 | | | 86,504 | - | | 86,504 |
| 11 Indiana Municipal Gas Purchasing Authority - TOR | | 18.538 | - | 2,4199 | | | 44,861 | | 44,861 |
| 2 Indiana Municipal Gas Purchasing Authority - Prepay | 17,090 | 511.252 | 18.6122 | 2,0871 | | 318,082 | 1,067,051 | | 1,385,133 |
| 33 Texas Gas Transmission - Nominated Domand | 1,346,485 | | 0.3543 | • | | 477,060 | | | 477.06 |
| 4 Texas Gas Transmission - Unnominated Demand | 1,133,515 | | 0.3543 | • | | 401,604 | | | 401,60 |
| 55 Texas Gas Tearsmission - Commodity - TOR | | - | • | | | | - | | |
| 6 Texas Gas Transmission - Unnominated Injection | (1,236) | (1.236) | 0.7330 | 2.2144 | | (906) | (2.737) | | (3.64 |
| 77 Texas Gas Transmission - Unnominated Withdrawal | 296,323 | 296,323 | 0.3764 | 2.5610 | | 111,536 | 758,883 | | 870,41 |
| 8 Texas Gas Transmission - Unomminated Seasonal GasStorage Refill | | | | | | - | | | |
| 9 Rockies Express - Delivered Supply - (BP PEAK B) | - | 310,000 | - | 2.2595 | | • | 700,445 | | 700,44 |
| | | | | | | | | | 660,92 |
| | - | 310,000 | - | 2.1320 | | | 660,920 | | |
| 11 Rockies Express - EAST | 20,000 | 310,000 620,000 | 16.7292 | 2.1320 2.0866 | | 334,583 | 1,293,692 | | |
| 1 Rockies Express - EAST 12 Intraday Purchases | 20,000 | | - | 2.0866 | | 334,583 | | | |
| 1 Rockies Express - EAST 2 Intraday Purchases 3 Fuel Retention Volumes | 20,000 | 620,000 | : | 2.0866 | | 334,583 | 1,293,692 \$0 | | 1,628.27 |
| II Rockies Express - EAST Iz Intraday Purchates Is Fuel Relention Volumes 4 TGT, PEPL, & NGT and REX Swing/Daily Gas (Commodity) | 20,000 | | - | 2.0866 - - 2.6174 | | 334,583 | 1,293,692 | | 1,628.27 |
| il Rockies Express - EAST I Introday Purchates I Fuel Retension Volumes I TOT, FEPL, & MIOT and REX Swing/Daily Gas (Commodity) I TOT, FEPL, & MIOT and REX Swing/Daily Gas (Commodity) | 20,000 | 620,000 | : | 2.0866 | | 334,583 | 1,293,692 \$0 605,765 | | 605,76 |
| Rockies Express - EAST 2 Intraday Purchases 3 Fuel Retention Volumes 4 TGT.PEPL, & NGT and REN Swing/Daily Cas (Commodity) 5 TGT.PEPL, & NGT and REN Swing/Daily Gas (Commodity) 6 Hedging Transaction Cost | 20,000 | 620,000 - - 231,441 | : | 2.0866 - - 2.6174 | | 334,583 | 1,293,692 \$0 605,765 82,303 | | 1,628.27 605,76 82,30 |
| Rockies Express - EAST Justady Parchases Fool Retention Volumes Roll Retention Volumes TOT, PEPL, & MOT and REX Swing/Daily Oss (Commodity) TOT, PEPL, & MOT and REX Swing/Daily Oss (Demant) Heldging Transaction Cost Tubulance Tubulance Tubulance | 20,000 | 620,000 | : | 2.0866 - 2.6174 - 2.2449 | | | 1,293,692 \$0 605,765 | | 1,628.27 605.76 82.30 |
| Rockies Express - EAST 2 Intraday Purchases J Full Retention Volumes J Full Retention Volumes 4 TGT.PEPL, & MOT and REX Swing/Daily Cas (Commodity) 5 TGT.PEPL, & MOT and REX Swing/Daily Gas (Demand) 6 Hodging Transaction Cost 7 Inhalance 8 Unilization Fee | 20,000 | 620,000 - - 231,441 | : | 2.0866 - - 2.6174 | | 334,583 | 1,293,692 \$0 605,765 82,303 | | 1,628.27 605,76 82,30 |
| Rockies Express - EAST Justicaly Purchases Paul Relatinium Volumes TGT, PEPL, & MGT and REX. Swing/Daily Cas (Commodity) TGT, PEPL, & MGT and REX. Swing/Daily Cas (Demand) TGT, PEPL, & MGT and REX. Swing/Daily Cas (Demand) Heiging Transaction Cust Tubulance K Julikasilon Fee P Net Demand Cost Charges - AMA | | 620.000 - - 231,441 49 | | 2.0866 - 2.6174 - 2.2449 | | (243,750) | 1,293,692 \$0 605,765 82,303 110 | | 1,628.27 605,76 82,30 11 (243,75 |
| II. Rockies Express - EAST I. Brustady Parchases II. Fuel Retersion Volumes II. TOTT.PEPL, & MOT and REN Swing/Daily Cas (Commodity) II. TOTT.PEPL, & MOT and REN Swing/Daily Gas (Demand) II. TOTT.PEPL, & MOT and REN Swing/Daily Gas (Demand) II. Malbance III. Malbance III. Millianine Fee III. M | 20,000 | 620.000 - 231,441 49 775,000 | 11.4799 | 2.0866 - 2.6174 - 2.2449 | | | 1,293,692 80 605,765 82,303 110 1,736,937 | | 1,628.27 605,76 82,30 11 (243.75 2,023.93 |
| Il Rockies Express - EAST Juntardy Prechases Di Full Returnion Volumes TOTT, PEPL, & MOT and REN Swing/Daily Gas (Commodity) TOTT, PEPL, & MOT and REN Swing/Daily Gas (Demand) Hedging Transaction Cost Tulnslaince Whilitation Fee Not Demand Cost Charges - AMA REN Winter 2021 Third Party Supplier Balancing Gas Costs | | 620,000 - 231,441 49 775,000 86,856 | 11.4799 | 2.0866 - 2.6174 - 2.2449 - 2.2412 | | (243,750) | 1,293,692 50 605,765 82,303 110 1,736,937 142,553 | | 1,628.27 605,76 82,30 11 (243.75 2,023.93 142.55 |
| Il Rockies Express - EAST J. Fund Returnium Volumes J. Fund Returnium Volumes J. Fund Returnium Volumes J. Tort, PEPL, & MOT and REN Swing/Daily Cas (Commodity) J. TOT, PEPL, & MOT and REN Swing/Daily Ger (Demand) Hedging Transaction Cost I Inhalance J. Milliarulon fee J. Mill | | 620,000 - 231,441 49 775,000 86,856 60,360 | 11.4799 | 2.0866 - - 2.6174 - - 2.2449 - - 2.2412 2.4670 | | (243,750) | 1,293,692 50 605,765 82,303 110 1,736,937 142,553 148,908 | | 1,628,27 605,76 82,30 11 (243,75 2,023,93 142,55, |
| 41 Rockies Express - EAST 41 Fuel Returnion Volumes 43 Fuel Returnion Volumes 44 TOTT,FEPL, & AIOT and REX Swing/Daily Gas (Commodity) 45 TOT,FEPL, & AIOT and REX Swing/Daily Gas (Domand) 46 Hedging Transaction Gast 47 Inhalance 48 Unikazion Fee 49 Nat Demand Cost Charges - AMA 50 REX Water 2021 51 Third Forty Supplier Balancing Gas Costs 52 Bail-Of / Feaking purchase 53 Boll-Of / Peaking purchase 54 INTC Cast Out Imbalance | | 620,000 - 231,441 49 775,000 86,856 | 11.4799 | 2.0866 - 2.6174 - 2.2449 - 2.2412 | | (243,750) | 1,293,692 50 605,765 82,303 110 1,736,937 142,553 | | 1,628.27: 605,76: 82,30: 11: (243,75: 2,023,93: 142,55: 148,90: |
| 41 Rockler Express - EAST 41 Packler Express - EAST 43 Fuel Retention Volumes 43 Fuel Retention Volumes 44 TOT,PEPL, & NIOT and REX Swing/Daily Cas (Commodity) 45 TOT,PEPL, & NIOT and REX Swing/Daily Gas (Demand) 46 Total Retention Cost of Hodging Transaction Cost of Hodging Transaction Cost of Hodging Transaction Cost of Unitarion Fee 49 Net Demand Cost Charges - AMA 50 FEX Water 2012 Blancing Gas Costs 51 Bridd Party Supplier Blancing Gas Costs 52 Boil-off / Packing purchase 53 MGT Costs Out Imbalance 54 NSS Injection foul loss | | 620,000 | 11.4799 | 2.0866 - 2.6174 - 2.2449 - 2.2412 2.4670 2.5926 | | (243,750) | 1,293,692 \$0 605,765 82,303 110 1,736,937 142,553 148,908 (560) | | 1,628,275 605,765 82,303 110 (243,750 2,023,934 142,553 148,908 (560 |
| 40 Rockies Express - Delivered Supply - (BP PEAK) 41 Rockies Express - EAST 42 Intraday Purchases 43 Fold Restering Volumes 44 TGT, FEPL, a. MOT and REX Swing/Dolly Gas (Commodity) 45 TGT, FEPL, a. MOT and REX Swing/Dolly Gas (Domand) 46 Hodging Transaction Cost 47 Infablance 48 Nel Demand Cost Charges - AMA 50 REX Water 2021 51 Third Party Supplier Balancing Gas Costs 53 MGT Cash Out Imbalance 54 NSI hijector fixel Issues 55 Backup Supply Seles | | 620,000 - 231,441 49 775,000 86,856 60,360 | 11.4799 | 2.0866 - - 2.6174 - - 2.2449 - - 2.2412 2.4670 | | (243,750) | 1,293,692 50 605,765 82,303 110 1,736,937 142,553 148,908 | | 1,628,275 605,765 82,303 110 (243,750 2,023,934 142,553 148,908 (560 (118,986 |

Chizens Gas Purchased Gas Cost - Per Books <u>February 2021</u>

| .ine | A | В | С | D | E | F | G | н | 1 |
|--|--------------|-----------|------------|-----------|---------|-------------|---------------|-------|---------------|
| No. | | Commodity | Demand | Commodity | Other | Demand | Commodity | | Total |
| | Demand - Dih | Dth | \$/Unit | \$/Dth | \$/Unit | (A x C) | (B x D) | Other | (F + G + H) |
| Accrual -February, 2021 | | | | | | | | | |
| Exclon Generation Company | | | | | | | | | |
| 57 Panhandle Eastern Pipeline - TOR | 33,463 | - | \$ 13.0129 | s - | | \$ 435,449 | ٠ . | | \$ 435,449 |
| 58 MGT Pipeline | 1,260,000 | - | 0.0687 | - | | 86,504 | | | 86,504 |
| 59 Indiana Municipal Gus Purchasing Authority - TOR | | 12,558 | - | 3,5569 | | | 44,668 | | 44,668 |
| 60 Indiana Municipal Gas Purchasing Authority - Prepay | 17,090 | 460,975 | 16.8096 | 2.3332 | | 287,276 | 1,075,545 | | 1.362,821 |
| 61 Texas Gaz Transmission - Nominated Demand | 1,216,180 | | 0.3543 | | | 430,893 | | | 430,893 |
| 62 Texas Gas Transmission - Unnominated Demand | 1,023,820 | | 0.3543 | - | | 362,739 | | | 362,739 |
| 63 Texas Gos Transmission - Commodity - TOR | | | | - | | | | | |
| 64 Texas Gas Transmission - Unnominated Injection | (225) | (225) | 0.9244 | (2,3200) | | (208) | 522 | | 314 |
| 65 Texas Gas Transmission - Urmominated Withdrawal | 506,756 | 508,756 | 0.4072 | 2,7660 | | 207,165 | 1,407,219 | | 1,614,384 |
| 66 Texas Gas Transmission - Unomminated Seasonal GasStorage Refill | | | | - | | | | | |
| 67 Rockies Express - Delivered Supply - (BP PEAK B) | | 280,000 | _ | 2,5525 | | | 714,700 | | 714,700 |
| 68 Ruckies Express - Delivered Supply - (BP PEAK A) | | 280,000 | | 2,4250 | | | 679,000 | | 679,000 |
| 69 Ruckies Express - EAST | 20,000 | - | 16,7292 | 2.7220 | | 334,583 | 0,2,000 | | 334,583 |
| 70 Intraday Purchases | 20,000 | 88.367 | 10,7292 | 11,3441 | | 234,262 | 1,002,446 | | 1.002,446 |
| 71 Fuel Retoration Volumes | | 00,501 | | 11.541 | | | 1.002,440 | | 1.002,440 |
| 72 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity) | | 880,356 | | (10,4604) | | | (9,208,909) | | 40 24F 000) |
| 73 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand) | | No(2) | | (10.4604) | | | (9,200,909) | | (9.208,909) |
| | | | - | • | | | ***** | | |
| 74 Hedging Transaction Cost 75 Imbalance | | | - | | | | 289,115 | | 289,115 |
| | | 8.569 | - | (1.3431) | | | (11,509) | | (11,509) |
| 76 Utilization Fee | | | - | - | | (243,750) | | | (243,750) |
| 77 Net Demand Cost Charges - AMA | | | - | - | | - | | | - |
| 78 REX Winter Purchases | 25,000 | R5,000 | 11,4799 | 5.1171 | | 286,997 | 434,952 | | 721,949 |
| 79 Third Party Supplier Balancing Gas Costs | | 3 | - | | | | (132,425) | | (132,425) |
| 80 Boil-off / Peaking purchase | | 136,635 | - | 2.7600 | | | 377,113 | | 377,113 |
| 81 MGT Cash Out Imbalance | | | | - | | | - | | |
| R2 NSS Injection fuel loss | | - | | | | | | | |
| 83 Backup Supply Sales | | (83,164) | | 2.9117 | | | (242,150) | | (242,150) |
| 84 Sub-total | | 2,657.830 | | | | 2,187,648 | (3,569,713) | s - | (1.382,065) |
| | | | | | | | | | |
| 85 Total Purchased Costs (line 56 + line 84 - line 28) | | 2,657,614 | | | | \$2,184,448 | (\$3,404,612) | 50 | (\$1,220,164) |
| 86 Total TGT Unnominated Demand Cost (line 62+ line 34 - line 6) | | | | | | 362,739 | | | |
| 87 Total Purchase Cost excluding TGT Demand Unnom. (In 85 - In 86) | | 2,657,614 | | | | \$1,821,709 | | | |
| 88 TGT Unnominated Demand Cost - Retail | | | | | | | | | |
| (line 86 * 90%) | | | | | | \$326,465 | | | |
| 89 Belancing Demand Cost (line 86 * 10%) | | | | | | \$36,274 | | | |

Citizens Gas Actual Information For Three Months Ending February 28, 2021

| | Α | В | | С | D | E |
|--------|---|-------------------|----------|------------------|------------------|---|
| | | Volumes in | | ommodity | | D / |
| | December 2020 | Dths | | st per Dth | % of Total | Reference |
| 1 | Intraday Purchases | 4 447 404 | \$ | 0.0405 | 0.00% | Sch8A, Ins 14, 42, 70 |
| 2 | Index Purchases / Spot | 1,447,134 | \$ | 2,3495 2,4668 | 51.51% 29.22% | Sch8A, Ins 1,2,3,4,7,11,12,13,29,30,31,32,35,39,40,41,57,58,59,60,63,67,68,69 |
| 3 4 | Swing Gas Boil off/Peaking Purchases | 820,848 57,639 | \$ \$ | 2,4668 | 2,05% | Sch8A, Ins 16, 44, 72 Sch8A, Ins 24, 52, 80 |
| 5 | Unnominated Seasonal Gas Purchases | 57,039 | Φ | 2,0300 | 0.00% | 3010A, (1)5 24, 32, 60 |
| 6 | Storage Withdrawal | 483,858 | \$ | 2,5610 | 17,22% | Sch8A, Ins 9, 37, 65 |
| 7 | Total Purchases | 2,809,479 | Ψ | 2,3010 | 100.00% | 3010A, (113 3, 37, 03 |
| 8 | REX Winter Purchases | 702,951 | | | 100,0070 | Sch8A, Ins 22,50,78 |
| 9 | Third Party | (125,960) | | | | Sch8A, Ins 23, 51, 79 |
| 10 | Imbalance | (13,087) | | | | Sch8A, Ins 19, 47, 75 |
| 11 | Fuel Retention | (10,007) | | | | Sch8A, Ins 15, 43, 71 |
| 12 | MGT Cash Out Imbalance | 480 | | | | Sch8A, Ins 25, 53, 81 |
| 13 | Unnominated Seasonal Gas Payback | | | | | 001.01 (11.00.20) 01 |
| 14 | NNS Injection Loss | _ | | | | Sch8A, Ins 26, 54, 82 |
| 15 | Backup Supply Sales | (116,445) | | | | Sch8A, Ins 27, 55, 83 |
| 16 | Storage Injection | (388) | \$ | 4.0052 | | Sch8A, Ins 8, 36, 64 |
| 17 | Net Purchases | 3,257,030 | • | | | |
| ., | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | -1211 | | | | |
| | | Volumes in | C | ommodity | | · |
| | January 2021 | Dths | Co | st per Dth | % of Total | |
| 18 | Intraday Purchases | - | \$ | - | 0.00% | Sch8B, Ins 14, 42, 70 |
| 19 | Index Purchases | 1,769,790 | \$ | 2.1285 | 75.05% | Sch8B, Ins 1,2,3,4,7,11,12,13,29,30,31,32,35,39,40,41,57,58,59,60,63,67,68,69 |
| 20 | Swing Gas | 231,441 | \$ | 2.6174 | 9.82% | Sch8B, Ins 16, 44, 72 |
| 21 | Boil off/Peaking Purchases | 60,360 | \$ | 2.4670 | 2.56% | Sch8B, Ins 24, 52, 80 |
| 22 | Unnominated Seasonal Gas Purchases | - | | | 0.00% | |
| 23 | Storage Withdrawal | 296,323 | \$ | 2.5947 | 12.57% | Sch8B, Ins 9, 37, 65 |
| 24 | Total Purchases | 2,357,914 | | | 100,00% | |
| 25 | REX Winter Purchases | 769,118 | | | | Sch8B, Ins 22,50,78 |
| 26 | Third Party | 86,856 | | | | Sch8B, Ins 23, 51, 79 |
| 27 | Imbalance | 2,138 | | | | Sch8B, Ins 19, 47, 75 |
| 28 | Fuel Retention | - | | | | Sch8B, Ins 15, 43, 71 |
| 29 | MGT Cash Out Imbalance | 2,766 | | | | Sch8B, Ins 25, 53, 81 |
| 30 | Unnominated Seasonal Gas Payback | - | | | | 0 100 1 00 51 00 |
| 31 | NNS Injection Loss | (40.000) | | | | Sch8B, Ins 26, 54, 82 |
| 32 | Backup Supply Sales | (49,622) | | 0.4504 | | Sch8B, Ins 27, 55, 83 |
| 33 | Storage Injection | (1,236) | \$ | 2.1561 | | Sch8B, Ins 8, 36, 64 |
| 34 | Net Purchases | 3,167,934 | | | | |
| | | Volumes in | 0 | ommodity | | |
| | February 2021 | Dths | | est per Dth | % of Total | |
| 35 | Intraday Purchases | 88,367 | \$ | 11.3441 | 3.34% | Sch8C, Ins 14, 42, 70 |
| 36 | Index Purchases | 1,033,533 | \$ | 2.4324 | 39.03% | Sch8C, Ins 1,2,3,4,7,11,12,13,29,30,31,32,35,39,40,41,57,58,59,60,63,67,68,69 |
| 37 | Swing Gas | 880,356 | \$ | (10.4604) | 33,25% | Sch8C, Ins 16, 44, 72 |
| 38 | Boil off/Peaking Purchases | 136,635 | \$ | 2.7600 | 5.16% | Sch8C, Ins 24, 52, 80 |
| 39 | Unnominated Seasonal Gas Purchases | 100,000 | • | 2.7000 | 0.00% | 00100, 110 24, 02, 00 |
| 40 | Storage Withdrawal | 508,756 | \$ | 2.7464 | 19,22% | Sch8C, Ins 9, 37, 65 |
| 41 | Total Purchases | 2,647,647 | | 2 | 100.00% | |
| 42 | REX Winter Purchases | 85,000 | | | | Sch8C, Ins 22,50,78 |
| 43 | Third Party | 3 | | | | Sch8C, Ins 23, 51, 79 |
| 44 | Imbalance | 8,569 | | | | Sch8C, Ins 19, 47, 75 |
| 45 | Fuel Retention | | | | | Sch8C, Ins 15, 43, 71 |
| 46 | MGT Cash Out Imbalance | (216) | | | | Sch8C, Ins 25, 53, 81 |
| 47 | Unnominated Seasonal Gas Payback | ` '' | | | | · · |
| 48 | NNS Injection Loss | - | | | | Sch8C, Ins 26, 54, 82 |
| 49 | Backup Supply Sales | (83,164) | | | | Sch8C, Ins 27, 55, 83 |
| 50 | Storage Injection | (225) | \$ | (1.9867) | | Sch8C, Ins 8, 36, 64 |
| 51 | Net Purchases | 2,657,614 | | | | |
| | | | | | | |

IURC Cause No. 37399 - GCA 150 Attachment KLK - 7, Page 55 of 68 Schedule 8D

Citizens Gas Calculation of the Average Accrual Pipeline Rate Non-pipeline Supplies, Storage Injection, and Company Usage

| | | December 2020 January 2021 | | | | | February 2021 | | | |
|------|--|----------------------------|------------|---------------|-----------|------------|---------------|-----------|------------|----------------|
| Line | D. controller | D.f. | Data | A | Dth | Data | A | Dth | D-4- | A |
| No. | Description | Dth | Rate | Amount | Din . | Rate | Amount | Din | Rate | Amount |
| 1 | Panhandle Eastern Pipeline - Demand | 33,463 | \$ 13.3194 | \$ 445,707 | 33,463 | \$ 13.3194 | \$ 445,707 | 33,463 | \$ 13.0129 | \$ 435,449 |
| 2 | MGT Pipeline - Demand | 1,395,000 | 0.0620 | 86,504 | 1,395,000 | 0.0620 | 86,504 | 1,260,000 | 0.0687 | 86,504 |
| 3 | Indiana Municipal Gas Purchasing Authority - Demand | 17,090 | 18.6272 | 318,338 | 17,090 | 18.6122 | 318,082 | 17,090 | 16.8096 | 287,276 |
| 4 | Texas Gas Transmission - Nominated Demand | 1,346,485 | 0.3543 | 477,060 | 1,346,485 | 0.3543 | 477,060 | 1,216,180 | 0.3543 | 430,893 |
| 5 | Texas Gas Transmission - Unnominated Demand | 1,133,515 | 0.3543 | 401,604 | 1,133,515 | 0.3543 | 401,604 | 1,023,820 | 0.3543 | 362,739 |
| 6 | Texas Gas Transmission - Unnominated Injections | (388) | 0.7577 | (294) | (1,236) | 0,7330 | (906) | (225) | 0.9244 | (208) |
| 7 | Texas Gas Transmission - Unnominated Withdrawal | 483,858 | 0.3764 | 182,124 | 296,323 | 0.3872 | 114,736 | 508,756 | 0.4072 | 207,165 |
| 8 | Rockies express - Delivered Supply - (BP REX) | - | - | | | _ | - | | - | - |
| 9 | Rockies Express - EAST (Demand) | 20,000 | 16.7292 | 334,583 | 20,000 | 16.7292 | 334,583 | 20,000 | 16.7292 | 334,583 |
| 10 | TGT-PEPL-MGT-REX- Swing Gas (Demand) | - | - | - | | ~ | - | - | - | _ |
| 11 | Utilization Fee | - | - | (243,750) | - | - | (243,750) | - | | (243,750) |
| 12 | REX Winter Purchases | 25,000 | 11.4799 | 286,997 | 25,000 | 11.4799 | 286,997 | 25,000 | 11.4799 | 286,997 |
| 13 | Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity | 310,000 | 1.7450 | 540,960 | 620,000 | 2.0866 | 1,293,692 | | - | - |
| 14 | Indiana Municipal Gas Purchasing Authority - Commodity | - | - | - | 18,538 | 2.4199 | 44,861 | 12,558 | 3.5569 | 44,668 |
| 15 | Indiana Municipal Gas Purchasing Authority - Prepay Commodity | 511,252 | 2.3773 | 1,215,392 | 511,252 | 2.0871 | 1,067,050 | 460,975 | 2.3332 | 1,075,545 |
| 16 | Texas Gas Transmission - Commodity | - | - | - | - | - | | - | - | - |
| 17 | Texas Gas Transmission - Unnominated Injection - Commodity | (388) | 2.3840 | (925) | (1,236) | 2.1537 | (2,662) | (225) | (2.3200) | 522 |
| 18 | Texas Gas Transmission - Unnominated Withdrawal - Commodity | 483,858 | 2.5610 | 1,239,160 | 296,323 | 2.5947 | 768,869 | 508,756 | 2.7660 | 1,407,219 |
| 19 | Rockies Express - Delivered Supply - (BP PEAK B) | 310,000 | 2.6885 | 833,435 | 310,000 | 2,2595 | 700,445 | 280,000 | 2.5525 | 714,700 |
| 20 | Rockies Express - Delivered Supply - (BP PEAK A) | 310,000 | 2.5610 | 793,910 | 310,000 | 2.1320 | 660,920 | 280,000 | 2.4250 | 679,000 |
| 21 | Intra-DayPurchases | | - | • | - | - | | 88,367 | 11.3441 | 1,002,446 |
| 22 | TGT-PEPL-MGT-REX- Swing Gas (Commodity) | 820,848 | 2.4668 | 2,024,853 | 231,441 | 2.6174 | 605,765 | 880,356 | (10.4604) | (9,208,909) |
| 23 | Hedging Transaction Cost | - | - | 147,363 | - | | 82,303 | - | | 289,115 |
| 24 | Imbalance | (13,087) | 2.4097 | (31,536) | 49 | 2.2041 | 108 | 8,569 | (1.3431) | (11,509) |
| 25 | REX Winter Purchases | 702,951 | 2.3523 | 1,653,531 | 775,000 | 2.0145 | 1,561,218 | 85,000 | 5.1171 | 434,952 |
| 26 | Third Party Supplier Balancing Gas Costs | (125,960) | | (458,094) | 86,856 | | 142,553 | 3 | | (132,425) |
| 27 | Boil-off / Peaking purchase | 57,639 | 2.8960 | 166,923 | 60,360 | 2.4670 | 148,908 | 136,635 | 2.7600 | 377,113 |
| 28 | MGT Cash Out Imbalance | - | - | - | - | - | - | - | - | - |
| 29 | Fuel Retention Volumes | - | - | | - | - | | - | - | - |
| 30 | NSS Injection fuel loss | | | - | - | | | _ | | • |
| 31 | Backup Supply Sales | (116,445) | 2.5059 | (291,804) | (49,622) | 2.3978 | (118,986) | (83,164) | 2.9117 | (242,150) |
| 32 | Current Pipeline Rate Per Dth | 3,250,668 | \$3.1138 | \$ 10,122,041 | 3,168,961 | \$2,8955 | \$ 9,175,661 | 2,657,830 | (\$0.5200) | \$ (1,382,065) |
| 33 | Current Commodity Rate Per Dth | 3,250,668 | \$2.4097 | \$7,833,168 | 3,168,961 | \$2.1947 | \$6,955,044 | 2,657,830 | (\$1.3431) | (3,569,713) |

Lines 4 & 16 - includes TGT Unnom. Storage Refill Adjustment

Citizens Gas Calculation of the Average Actual Pipeline Rate Non-pipeline Supplies, Storage Injection, and Company Usage

| | | November 2020 | | | | December 2020 | | January 2021 | | | |
|-------------|--|---------------|------------|--------------|-----------|---------------|---------------|--------------|------------|--------------|--|
| Line No. | Description | Dth | Rate | Amount | Dth | Rate | Amount | Dth | Rate | Amount | |
| 1 | Panhandle Eastern Pipeline - Demand | 33,463 | \$ 13.2172 | \$ 442,288 | 33,463 | \$ 13.3194 | \$ 445,707 | 33,463 | \$ 13.3194 | \$ 445,707 | |
| 2 | MGT Pipeline - Demand | 1,350,000 | 0.0641 | 86,504 | 1,395,000 | 0.0620 | 86,504 | 1,395,000 | 0.0620 | 86,504 | |
| 3 | Indiana Municipal Gas Purchasing Authority - Demand | 17,090 | 18.1425 | 310,056 | 17,090 | 18.6272 | 318,338 | 17,090 | 18.6122 | 318,082 | |
| 4 | Texas Gas Transmission - Nominated Demand | 1,303,050 | 0.3543 | 461,671 | 1,346,485 | 0.3543 | 477,060 | 1,346,485 | 0.3543 | 477,060 | |
| 5 | Texas Gas Transmission - Unnominated Demand | 1,096,950 | 0.3543 | 388,649 | 1,133,515 | 0.3543 | 401,604 | 1,133,515 | 0.3543 | 401,604 | |
| 6 | Texas Gas Transmission - Unnominated Injections | (58,787) | 0.8341 | (49,034) | (388) | 0.7577 | (294) | (1,236) | 0.7330 | (906) | |
| 7 | Texas Gas Transmission - Unnominated Withdrawal | 281,601 | 0.3802 | 107,065 | 483,858 | 0.3764 | 182,124 | 296,323 | 0.3764 | 111,536 | |
| 8 | Rockies express - Delivered Supply - (BP REX) | *1 | - | - | | - | - | - | | - | |
| 9 | Rockies Express - EAST- (Demand) | 20,000 | 16.7292 | 334,583 | 20,000 | 16.7292 | 334,583 | 20,000 | 16.7292 | 334,583 | |
| 10 | TGT-PEPL-MGT-REX- Swing Gas (Demand) | · - | - | - | | - | - | - | - | | |
| 11 | Utilization Fee | - | - | (243,750) | - | - | (243,750) | - | | (243,750) | |
| 12 | REX Winter Purchases | 16,000 | 11.4799 | 183,678 | 25,000 | 11.4799 | 286,997 | 25,000 | 11.4799 | 286,997 | |
| 13 | Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity | - | - | 260 | 310,000 | 1.7450 | 540,960 | 620,000 | 2.0866 | 1,293,692 | |
| 14 | Indiana Municipal Gas Purchasing Authority - Commodity | 17,940 | 2.8347 | 50,854 | • | - | • | 18,538 | 2.4199 | 44,861 | |
| 15 | Indiana Municipal Gas Purchasing Authority - Prepay Commodity | 494,760 | 2.5016 | 1,237,710 | 511,252 | 2.3773 | 1,215,392 | 511,252 | 2.0871 | 1,067,051 | |
| 16 | Texas Gas Transmission - Commodity | - | - | | · . | | | | - | - | |
| 17 | Texas Gas Transmission - Unnominated Injection - Commodity | (58,787) | 2.1977 | (129, 196) | (388) | 2.3918 | (928) | (1,236) | 2,2144 | (2,737) | |
| 18 | Texas Gas Transmission - Unnominated Withdrawal - Commodity | 281,601 | 2,6980 | 759,760 | 483,858 | 2.5610 | 1,239,160 | 296,323 | 2.5610 | 758,883 | |
| 19 | Rockies Express - Delivered Supply - (BP PEAK B) | 300,000 | 2.7885 | 836,550 | 310,000 | 2.6885 | 833,435 | 310,000 | 2.2595 | 700,445 | |
| 20 | Rockies Express - Delivered Supply - (BP PEAK A) | 299,888 | 2.6620 | 798,300 | 310,000 | 2.5610 | 793,910 | 310,000 | 2.1320 | 660,920 | |
| 21 | Intra-DayPurchases | - | - | - | - | - | - | - | - | - | |
| 22 | TGT-PEPL-MGT-REX- Swing Gas (Commodity) | 693,259 | 1,6577 | 1,149,182 | 820,848 | 2.4668 | 2,024,853 | 231,441 | 2.6174 | 605,765 | |
| 23 | Hedging Transaction Cost | - | - | (54,911) | - | | 147,363 | | - | 82,303 | |
| 24 | Imbalance | (2,656) | 2.2523 | (5,982) | (10,998) | 2.4178 | (26,591) | 49 | 2.2449 | 110 | |
| 25 | REX Winter Purchases | 257,563 | 1.8832 | 485,046 | 697,069 | 2.3891 | 1,665,356 | 775,000 | 2.2412 | 1,736,937 | |
| 26 | Third Party Supplier Balancing Gas Costs | 299,368 | | 663,679 | (125,960) | | (458,094) | 86,856 | | 142,553 | |
| 27 | Boil-off / Peaking purchase | 40,121 | 2,9960 | 120,203 | 57,639 | 2.8960 | 166,923 | 60,360 | 2.4670 | 148,908 | |
| 28 | MGT Cash Out Imbalance | 480 | 2.5479 | 1,223 | 2,766 | 2,5000 | 6,915 | (216) | 2.5926 | (560) | |
| 29 | Fuel Retention Volumes | - | - | - | - | - | - | · - | - | ` - | |
| 30 | NSS Injection fuel loss | (17) | - | - | - | | - | - | - | - | |
| 31 | Backup Supply Sales | (49,261) | 2,3211 | (114,341) | (116,445) | 2.5059 | (291,804) | (49,622) | 2.3978 | (118,986) | |
| 32 | Current Pipeline Rate Per Dth | 2,574,259 | \$3.0378 | \$ 7,820,047 | 3,249,641 | \$3.1221 | \$ 10,145,723 | 3,168,745 | \$2.9468 | \$ 9,337,562 | |
| 33 | Current Commodity Rate Per Dth | 2,574,259 | \$2.2524 | 5,798,337 | 3,249,641 | \$2.4178 | 7,856,850 | 3,168,745 | \$2,2470 | 7,120,145 | |

Lines 4 & 16 - includes TGT Unnom. Storage Refill Adjustment

Citizens Gas PEPL Unnominated Quantities Cost December 2020

| | | A | В | С | D | E | F |
|----------------------------------|---|----------------------|------------------------|--------------------------------------|--|--------------------------------|---|
| Lin No. | | Compres. Fuel-Dth | Demand Costs | Volumes | Storage Rates | Compres. Fuel | Total |
| 2 3 4 5 | Accrual -November, 2020 PEPL Demand Cost PEPL Injection fuel cost PEPL Injection (Net) (100-day Firm) (Midpoint) PEPL Withdrawal fuel cost PEPL Withdrawal (Midpoint) (100-day Firm) (Net) PEPL - Sub Total | 157 4,624 | \$674,143 | 5,659 5,769 201,673 200,059 | \$0.0020 0.0094 0.0020 0.0094 | 477 9,923 \$10,400 | \$674,143 477 11 54 9,923 403 1,881 |
| 10 11 12 13 | Actual -November, 2020 PEPL Demand Cost PEPL Injection fuel cost PEPL Unjection (Net) (100-day Firm) (Midpoint) PEPL Withdrawal fuel cost PEPL Withdrawal (Midpoint) (100-day Firm) (Net) PEPL - Sub Total | 157 4,624 | \$674,143 \$674,143 | 5,659 5,769 201,673 200,059 | 0.0020 0.0094 0.0020 0.0094 | 9,923 \$10,400 | \$674,143 477 11 54 9,923 403 1,881 |
| 18 19 20 21 22 23 | , , , , | - 9,546 | \$687,317 \$687,317 | - - 416,390 413,056 | 0.0020 0.0094 0.0020 0.0094 | 20,494 \$20,494 \$20,494 | \$687,317 |
| | PEPL - Balancing Costs (ln 25 * 9%) PEPL - Retail Costs (ln 25 * 91%) | | | | • | | \$64,127 \$648,400 |

Citizens Gas PEPL Unnominated Quantities Cost January 2021

| | A | В | С | D | E | F |
|--|----------------------|-----------------|------------------------------|--|--------------------|---|
| Line No. | Compres. Fuel-Dth | Demand Costs | Volumes | Storage Rates | Compres. Fuel | Total |
| Accrual - December, 2020 PEPL Demand Cost PEPL Injection fuel cost PEPL Injection (Net) (100-day Firm) (Midpoint) PEPL Withdrawal fuel cost PEPL Withdrawal (Midpoint) (100-day Firm) (Net) PEPL Sub Total Actual - December, 2020 | - 9,546 | \$687,317 | - - 416,390 413,056 | \$0,0020 0,0094 0,0020 0,0094 | 20,494 \$20,494 | \$687,317 - - 20,494 833 3,883 - \$712,527 |
| PEPL 9 Demand Cost 10 PEPL Injection fuel cost 11 PEPL Injection (Net) 12 (100-day Firm) (Midpoint) 13 PEPL Withdrawal fuel cost 14 PEPL Withdrawal (Midpoint) 15 (100-day Firm) (Net) 16 PEPL - Sub Total | - 9,546 | \$687,317 | - - 416,390 413,056 | 0.0020 0.0094 0.0020 0.0094 | 20,494 \$20,494 | \$687,317 - - - 20,494 833 3,883 \$712,527 |
| Accrual - January, 2021 PEPL 17 Demand Cost 18 PEPL Injection fuel cost 19 PEPL Injection (Net) 20 (100-day Firm) (Midpoint) 21 PEPL Withdrawal fuel cost 22 PEPL Withdrawal (Midpoint) 23 (100-day Firm) (Net) 24 PEPL - Sub Total | - 19,677 | \$687,317 | - - 858,623 851,755 | 0.0020 0.0094 0.0020 0.0094 | 42,245 \$42,245 | \$687,317 |
| 25 Total (line 24+ line 16 - line 8) | | \$687,317 | | | \$42,245 | \$739,285 |
| 26 PEPL Balancing Costs (ln 25 * 9%) | | | | | | \$66,536 |
| 27 PEPL Retail Costs (ln 25 * 91%) | | | | | | \$672,749 |

Citizens Gas PEPL Unnominated Quantities Cost February 2021

| | A | В | С | Ď | E | F |
|--|----------------------|------------------------|----------------------------------|--|--------------------|--|
| Line No. | Compres. Fuel-Dth | Demand Costs | Volumes | Storage Rates | Compres. Fuel | Total |
| Accrual - January, 2021 PEPL 1 Demand Cost 2 PEPL Injection Fuel Cost 3 PEPL Injection (Net) 4 (100-day Firm) (Midpoint) 5 PEPL Withdrawal Fuel Cost 6 PEPL Withdrawal (Midpoint) 7 (100-day Firm) (Net) 8 PEPL Total | 19,677 | \$687,317 \$687,317 | - - 858,623 851,755 | \$0.0020 0.0094 0.0020 0.0094 | 42,245 \$42,245 | \$687,317 - - 42,245 1,717 8,006 \$739,285 |
| Actual - January, 2021 PEPL 9 Demand Cost 10 PEPL Injection Fuel Cost 11 PEPL Injection (Net) 12 (100-day Firm) (Midpoint) 13 PEPL Withdrawal Fuel Cost 14 PEPL Withdrawal (Midpoint) 15 (100-day Firm) (Net) | 19,677 | \$687,317 | - - 858,623 851,755 | \$0.0020 0.0094 0.0020 0.0094 | 42,245 \$42,245 | \$687,317 42,245 1,717 8,006 |
| Accrual -February, 2021 PEPL 17 Demand Cost 18 PEPL Injection Fuel Cost 19 PEPL Injection (Net) 20 (100-day Firm) (Midpoint) 21 PEPL Withdrawal fuel cost 22 PEPL Withdrawal (Midpoint) 23 (100-day Firm) (Net) 24 PEPL Total | 31,033 | \$647,794 | - - 1,354,006 1,343,175 | \$0,0020 0,0094 0,0020 0,0094 | 66,625 \$66,625 | \$647,794 - - - 66,625 2,708 12,626 \$729,753 |
| 25 Total (line 24 + line 16 - line 8) | | \$647,794 | | | \$66,625 | \$729,753 |
| 26 PEPL Balancing Costs (ln 25 * 9%) | | | | | - | \$65,678 |
| 27 PEPL Retail Costs (ln 25 * 91%) | | | | | = | \$664,075 |

Citizens Gas Cost of Gas Injections and Withdrawals For the period December 1, 2020 - February 28, 2021

С E F G В D Η I Α Estimated Change Cost of Gas Withdrawals Net Injections Withdrawals Line Injections No. Dth Dth Demand Commodity Demand Commodity Demand Commodity Total December 2020 \$17,990 \$63,372 \$573,798 \$2,375,510 1 UGS 26,108 1,243,332 \$555,808 \$2,312,138 \$2,867,946 2 PEPL 413,056 (17) 20 207,478 679,312 207,495 679,292 886,787 26,108 1,656,388 \$17,973 \$63,392 \$781,276 \$3,054,822 \$763,303 \$2,991,430 \$3,754,733 3 Subtotal January 2021 \$5 \$749,450 4 UGS 1,621,144 \$212 \$749,455 \$3,100,600 \$3,100,388 \$3,849,838 5 PEPL 427,837 1,400,796 427,837 1,400,796 1,828,633 851,755 2,472,899 212 1,177,292 4,501,396 1,177,287 4,501,184 5,678,471 6 Subtotal February 2021 UGS 30,144 1,794,797 \$24,811 (\$40,486) \$830,094 \$3,432,549 \$805,283 \$3,473,035 \$4,278,318 PEPL 674,676 2,208,986 2,208,986 1,343,175 674,676 2,883,662 9 30,144 3,137,972 24,811 (40,486)1,504,770 5,641,535 1,479,959 5,682,021 7,161,980 Subtotal

\$23,118

56,252

10 Grand Total

7,267,259

\$42,789

\$3,463,338

\$13,197,753

3,420,549

13,174,635

16,595,184

Citizens Gas Demand Allocation of Injections and Withdrawals From PEPL For Three Months Ending February 28, 2021

| | | A | В | С | D | E | F |
|-------------|---|---------------|----------------|-------------------|----------------------|-----------------|---------------------|
| Line No. | - | Volume DTH | Demand Cost | Commodity Cost | Total Cost | Total \$/DTH | Commodity \$/DTH |
| 1 | Beginning balance @ December 2020 | 5,892,177 | \$2,959,259 | \$9,690,479 | \$12,649,738 | \$2,1469 | \$1.6446 |
| 2 | Less: Net W/D @ avg. unit cost Prior mo. accrual reversal | 200,059 | 100,410 | 328,917 | 429,327 | 2,1460 | 1.6441 |
| 4 | Prior mo, actual | (200,059) | (100,410) | (328,917) | 429,327 (429,327) | 2.1460 | 1.6441 |
| 5 | Current mo. accrual | (413,056) | (207,478) | (679,312) | (886,790) | 2.1469 | 1.6446 |
| 6 | Add: Gross Injections | | | | | | |
| 7 | Prior mo. accrual reversal | (5,816) | (4,585) | (13,080) | (17,665) | 3.0373 | 2.2490 |
| 8 | Prior mo. actual | 5,816 | 4,568 | 13,100 | 17,668 | 3.0378 | 2.2524 |
| 9 | Current mo. accrual | • | - | - | • | - | - |
| 10 | Loss: Compressor Fuel | | | | | | |
| 11 | Prior mo. accrual reversal - W/D | 4,624 | 2,321 | 7,602 | 9,923 | 2.1460 | 1.6441 |
| 12 | Prior mo. accrual reversal - Injections | 157 | 124 | 353 | 477 | 3.0373 | 2.2490 |
| 13 | Prior mo. Actual - W/D | (4,624) | (2,321) | (7,602) | (9,923) | 2.1460 | 1.6441 |
| 14 | Prior mo. Actual - Injections | (157) | (123) | (354) | (477) | 3.0378 | 2.2524 |
| 15 | Current mo. Accrual -Inj | - | - | - | - | - | - |
| 16 | Current mo. Accrual-W/D | (9,546) | (4,795) | (15,699) | (20,494) | 2,1469 | 1.6446 |
| 17 | Beginning balance (@ January 2021 | 5,469,575 | 2,746,970 | 8,995,487 | 11,742,457 | 2.1469 | 1.6446 |
| 18 | Less: Net W/D @ avg. unit cost | *** *** | | | | | |
| 19 | Prior mo. accrual reversal | 413,056 | 207,478 | 679,312 | 886,790 | 2.1469 | 1.6446 |
| 20 | Prior mo, actual | (413,056) | (207,478) | (679,312) | (886,790) | 2.1469 | 1.6446 |
| 21 | Current mo, accrual | (851,755) | (427,837) | (1,400,796) | (1,828,633) | 2.1469 | 1.6446 |
| 22 | Add: Gross Injections | | | | | | |
| 23 24 | Prior mo. accrual reversal Prior mo. accual | ~ | • | - | - | - | - |
| 25 | Current mo. accrual | - | - | - | • | - | - |
| 26 | Less: Compressor Fuel | - | - | - | - | - | - |
| 27 | Prior mo. accrual reversal - W/D | 9,546 | 4,795 | 15,699 | 20,494 | 2.1469 | 1,6446 |
| 28 | Prior mo, accrual reversal - Inj | 5,540 | 4,775 | 15,075 | 20,777 | 2.1402 | 1.0170 |
| 29 | Prior mo. Actual - W/D | (9,546) | (4,795) | (15,699) | (20,494) | 2.1469 | 1.6446 |
| 30 | Prior mo. Actual - Injections | (-)/ | (1).7-7 | - | (~-, -, -, | - | - |
| 31 | Current mo, accrual - Inj | • | - | | - | - | - |
| 32 | Current mo. Accrual-W/D | (19,677) | (9,884) | (32,361) | (42,245) | 2.1469 | 1.6446 |
| | | | | | | | |
| 33 34 | Beginning balance @ February 2021 Less: Net W/D @ avg. unit cost | 4,598,143 | 2,309,249 | 7,562,330 | 9,871,579 | 2.1469 | 1.6446 |
| 35 | Prior mo. accrual reversal | 851,755 | 427,837 | 1,400,796 | 1,828,633 | 2.1469 | 1,6446 |
| 36 | Prior mo. actual | (851,755) | (427,837) | (1,400,796) | (1,828,633) | 2.1469 | 1.6446 |
| 37 | Current mo, accrual | (1,343,175) | (674,676) | (2,208,986) | (2,883,662) | 2.1469 | 1.6446 |
| 38 | Add: Gross Injections | (1,5.1.5) | (4. 134. 13 | (2,2,) | (2,000) | -11.107 | 2.01.0 |
| 39 | Prior mo. accrual reversal | _ | _ | - | _ | _ | _ |
| 40 | Prior mo. actual | - | - | - | - | - | _ |
| 41 | Current mo, Accrual | - | - | - | - | - | - |
| 42 | Less: Compressor Fuel | | | | | | |
| 43 | Prior mo. accrual reversal - W/D | 19,677 | 9,884 | 32,361 | 42,245 | 2.1469 | 1.6446 |
| 44 | Prior mo. accrual reversal - Inj | - | - | - | - | • | - |
| 45 | Prior mo. Actual - W/D | (19,677) | (9,884) | (32,361) | (42,245) | 2,1469 | 1.6446 |
| 46 | Prior mo. Actual - Injections | - | - | - | • | - | - |
| 47 48 | Current mo, accrual -Inj Current mo, Accrual-W/D | (31,033) | (15,588) | (51,03 <i>7</i>) | (66,625) | 2,1469 | 1.6446 |
| - | | | | | | | |
| 49 | Ending balance @ February 28, 2021 | 3,223,935 | 1,618,985 | 5,302,307 | 6,921,292 | \$2,1468 | \$1.6447 |

Citizens Gas

Demand Allocation of Injections and Withdrawals

From UGS

For Three Months Ending February 28, 2021

| | | Α | В | С | D | Е | F |
|------|--|-------------|----------------|--------------|--------------|----------|------------|
| Line | | Wallana | Demand Cost | Commodity | Total | Total | Commodity |
| No. | _ | Volume | Cost | Cost | Cost | \$/Unit | \$/Unit |
| 1 | Beginning balance @ December 2020 | 8,087,547 | \$3,732,614 | \$15,451,765 | \$19,184,379 | \$2.3721 | \$1.9106 |
| 2 | Add: Gross Injections | | | | | | |
| 3 | Less: Prior mo. accrual | (135,082) | (106,486) | (303,799) | (410,285) | 3.0373 | 2.2490 |
| 4 | Add: Prior mo. actual | 135,082 | 106,093 | 304,259 | 410,352 | 3.0378 | 2.2524 |
| 5 | Add: Current mo. accrual | 26,108 | 18,383 | 62,912 | 81,295 | 3.1138 | 2.4097 |
| 6 | Less: Net Withdrawals | | | | | | |
| 7 | Prior mo. accrual reversal | 104,727 | 47,756 | 199,484 | 247,240 | 2.3608 | 1.9048 |
| 8 | Prior mo. Actual | (104,727) | (47,756) | (199,484) | (247,240) | 2.3608 | 1.9048 |
| 9 | Current mo. accrual | (1,243,332) | (573,798) | (2,375,510) | (2,949,308) | 2.3721 | 1.9106 |
| 10 | Less: Blowoff | | | | | | |
| 11 | Current mo. Blowoff | (6,087) | (2,809) | (11,630) | (14,439) | 2.3721 | 1.9106 |
| 12 | Beginning balance @ January 2021 | 6,864,236 | 3,173,997 | 13,127,997 | 16,301,994 | 2.3749 | 1.9125 |
| 13 | Add: Gross Injections | | | | | | |
| 14 | Less: Prior mo. accrual | (26,108) | (18,383) | (62,912) | (81,295) | 3.1138 | 2.4097 |
| 15 | Add: Prior mo. actual | 26,108 | 18,388 | 63,124 | 81,512 | 3.1221 | 2.4178 |
| 16 | Add: Current mo. accrual | - | - | - | - | - | - |
| 17 | Less: Net Withdrawals | | | | | | |
| 18 | Prior mo. accrual reversal | 1,243,332 | 573,798 | 2,375,510 | 2,949,308 | 2,3721 | 1.9106 |
| 19 | Prior mo. actual | (1,243,332) | (573,798) | (2,375,510) | (2,949,308) | 2.3721 | 1.9106 |
| 20 | Current mo, accrual | (1,621,144) | (749,455) | (3,100,600) | (3,850,055) | 2.3749 | 1.9126 |
| 21 | Less: Blowoff | , , , , | , , , | , , , , | , , , | | |
| 22 | Current mo. Blowoff | (8,106) | (3,747) | (15,504) | (19,251) | 2,3749 | 1.9126 |
| 23 | Beginning balance @ February 2021 | 5,234,986 | 2,420,800 | 10,012,105 | 12,432,905 | 2,3750 | 1.9125 |
| 24 | Add: Injections | ., ,- | • • • | , , , | , , | | |
| 25 | Less: Prior mo. accrual | - | _ | - | - | - | _ |
| 26 | Prior mo, actual | - | - | - | _ | _ | - |
| 27 | Current mo. accrual | 30,144 | 24,811 | (40,486) | (15,675) | (0.5200) | (1.3431) |
| 28 | Less: Withdrawals | -,1 | , | (1-,14-) | (,) | () | (112 12 1) |
| 29 | Prior mo. accrual reversal | 1,621,144 | 749,455 | 3,100,600 | 3,850,055 | 2,3749 | 1.9126 |
| 30 | Prior mo. actual | (1,621,144) | (749,455) | (3,100,600) | (3,850,055) | 2,3749 | 1.9126 |
| 31 | Current mo. Accrual | (1,794,797) | (830,094) | (3,432,549) | (4,262,643) | 2.3750 | 1.9125 |
| 32 | Less: Blowoff | (1,754,757) | (050,054) | (5,452,545) | (4,202,043) | 2.5750 | 1.7123 |
| 33 | Current mo. Blowoff | (8,823) | (4,081) | (16,874) | (20,955) | 2.3750 | 1.9125 |
| 34 | Ending balance @ February 28, 2021 | 3,461,510 | 1,611,436 | 6,522,196 | 8,133,632 | \$2,3497 | \$1.8842 |
| 54 | Ending condition to 1 contain 1 20, 2021 | 3,101,310 | 1,011,150 | <u> </u> | 3,122,032 | 92,3127 | Ψ1,00 ξ2 |

Citizens Gas

Determination of "Unaccounted For" Percentage and Manufacturing / Steam Division Costs

For Three Months Ending February 28, 2021

| Line No. | | A December 2020 | B January 2021 | C February 2021 | D Total |
|-------------|--|--------------------|-------------------|--------------------|------------|
| <u></u> | Volume of pipeline gas purchases - | | | | |
| 1 | Dths (See Schedule 8) | 3,257,030 | 3,167,934 | 2,657,614 | 9,082,578 |
| 2 | Gas (injected into) withdrawn from storage (See Schedule 10) | 1,630,280 | 2,472,899 | 3,107,828 | 7,211,007 |
| 3 | Transported gas received | 2,183,463 | 2,300,820 | 2,057,269 | 6,541,552 |
| 4 | Transported gas (injected into) withdrawn from storage | 0 | 0 | 0 | 0 |
| 5 | Reverse transport imbalance already on Sch 8 | 125,960 | (86,856) | (3) | 39,101 |
| 6 | Total volume supplied | 7,196,733 | 7,854,797 | 7,822,708 | 22,874,238 |
| 7 | Less: Gas Division usage | (11,665) | (12,647) | (14,928) | (39,240) |
| 8 | Total volume available for sale | 7,185,068 | 7,842,150 | 7,807,780 | 22,834,998 |
| | Retail Volume of gas sold - Dths | | | | |
| 9 | (Schedule 6, Page 3, ln 26) | 4,823,417 | 5,585,265 | 5,762,107 | 16,170,789 |
| 10 | Total Transport Usage (Sch 6, Page 3, ln 27 + ln 28) | 2,261,524 | 2,130,707 | 2,114,908 | 6,507,139 |
| 11 | "Unaccounted for" gas (In 8- ln 9 - ln 10) | 100,127 | 126,178 | (69,235) | 157,070 |
| 12 | Percentage of "unaccounted for" gas (line 11 / line 8) | 1.39% | 1.61% | -0.89% | 0.69% |

CITIZENS GAS Initiation of Refund

| Line No. | _ | Refunds | |
|-----------------------|--|--|------------------------------------|
| 1 2 3 4 5 | Supplier: Date received: Amount of refund: Reason for Refund: Docket Number: | | \$0 |
| 6 | Total to be refunded | Distribution of Refunds to GCA Quarters | \$0 |
| | Quarter | A Sales % (All GCA Classes) | B Refund (line 6 * column A) |
| 7 | June 2021 - August 2021 | 5.3500% (Sch. 2B, ln 18) | \$0 |
| 8 | Sept., 2021 - Nov., 2021 | 13.5927% (Sch. 2B, ln 19) | \$0 |
| 9 | Dec., 2021- Feb., 2022 | 54.9278% (Sch. 2B, ln 20) | \$0 |
| 10 | March 2022 - May 2022 | 26.1295% (Sch. 2B, ln 21) | \$0 |
| 11 | Total | | <u>\$0</u> |
| | | Calculation of Refund to be Returned in this GCA | |
| 12 | Refund from Cause No. 37399-G0 | CA 147 | \$0 |
| 13 | Refund from Cause No. 37399-G0 | CA 148 | 0 |
| 14 | Refund from Cause No. 37399-G0 | CA 149 | 40,033 |
| 15 | Refund from this Cause (line 7) | | 0 |
| 16 | Total to be refunded in this Cause (Sum of lines 12 through 15) | | \$40,033 |

Citizens Gas Allocation of Gas Supply Variance

| | | A | В | С | a | E | F |
|------|---|--------------------|--------------------|---------------------------|--------------------|--------------------|-----------------------|
| Lin- | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Cost Variances |
| | Calculation of Total Gas Cost Variances | | | | | | |
| 1 | Dec., 2020 Total Gas Supply Variance (Sch 6A, pg. 1,ln 16) | (1,881) | (111,238) | 7,565 | (1,767) | 0 | (107,321) |
| 2 | Jan., 2021 Total Gas Supply Variance (Sch 6B, pg. 1, ln 16) | (4,552) | (740,701) | (1,312) | (170,492) | 0 | (917,057) |
| 3 | Feb, 2021 Total Gas Supply Variance (Sch 6C, pg. 1, ln 16) | (41,833) | (7,596,285) | (119,690) | (2,860,546) | 0 | (10,618,354) |
| 4 | Total Net Write Off Gas Cost Variance (over)/under recover (Sch 12C, In19) | (820) | (85,083) | (788) | (5,298) | 280 | (91,709) |
| 5 | Annual Unaccounted for over-recovery (Sch 11a, in 18, col. D * Sch 2B, in 22) | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Sub-Total Gas Supply Variance (over)/underrecovery ($\ln 1 + \ln 2 + \ln 3 + \ln 4 + \ln 5$) | (\$49,086) | (\$8,533,307) | (\$114,225) | (\$3,038,103) | \$280 | (11,734,441) |
| 7 | <u>Distribution of variances to quarters by rate class</u> First quarter Total Gas Supply Variance (ln 6 * Sch 2B, ln 18) | (\$4,593) | (\$378,871) | (\$33,960) | (\$188,957) | \$0 | (\$606,381) |
| 8 | Second quarter Total Gas Supply Variance (ln 6 * Sch 2B, ln 19) | (8,402) | (1,164,327) | (32,632) | (376,588) | 0 | (1,581,949) |
| 9 | Third quarter Total Gas Supply Variance (ln 6 * Sch 2B, ln 20) | (24,718) | (4,720,898) | (23,382) | (1,706,989) | 0 | (6,475,987) |
| 10 | Fourth quarter Total Gas Supply Variance (ln 6 * Sch 2B, ln 21) | (11,373) | (2,269,211) | (24,251) | (765,569) | 0 | (3,070,404) |
| | Calculation of variances for this Cause | | | | | | |
| 11 | Cause No. 37399 - GCA 147 Total Gas Supply Variance (Sch 12B pg 1, ln 10) | (691) | (19,640) | (9,947) | (15,965) | 0 | (46,243) |
| 12 | Cause No. 37399 - GCA 148 Total Gas Supply Variance (Sch 12B pg 1, in 9) | (699) | (27,980) | (13,011) | (24,116) | 0 | (65,806) |
| 13 | Cause No. 37399 - GCA 149 Total Gas Supply Variance (Sch 12B pg 1, ln 8) | (881) | (69,351) | (7,365) | (49,631) | 0 | (127,228) |
| 14 | This Cause Total Gas Supply Variance (line 7) | (4,593) | (378,871) | (33,960) | (188,957) | 0 | (\$606,381) |
| 15 | Total Gas Supply Variance to be included in GCA (Over)/Underrecovery (ln 11 + ln 12 + ln 13 + ln 14) | (\$6,864) | (\$495,842) | (\$64,283) | (\$278,669) | \$0 | (\$845,658) |

Citizens Gas Allocation of Balancing Demand Cost Variance

| | | A | В | С | D | Е | ţ. | G |
|-------------|--|--------------------|--------------------|---------------------------|--------------------|--------------------|--------------------|-----------------------------------|
| Line No. | | Gas Rate No. D1 | Gas Rate No. D2 | Gas Rate No. D3/No. D7 | Gas Rate No. D4 | Gas Rate No. D5 | Gas Rate No. D9 | Balancing Demand Cost Variance |
| | Calculation of Total Balancing Demand Cost Variances | | | | | | | |
| 1 | Dec., 2020 Total Balancing Demand Cost Variance (Sch 6A, pg. 2, ln 25) | (\$16) | (\$7,807) | (\$593) | (\$4,762) | \$1,422 | \$1,772 | (\$9,984) |
| 2 | Jan., 2021 Total Balancing Demand Cost Variance (Sch 6B, pg. 2, ln 25) | (\$19) | (\$7,962) | (\$726) | (\$5,926) | \$1,431 | \$343 | (\$12,859) |
| 3 | Feb, 2021 Total Balancing Demand Cost Variance (Sch 6C, pg. 2, ln 25) | \$8 | (\$3,289) | (\$258) | (\$1,410) | \$1,419 | (\$444) | (\$3,974) |
| 4 | Balancing Demand Cost Variance (Line 1 + Line 2 + Line 3) | (\$27) | (\$19,058) | (\$1,577) | (\$12,098) | \$4,272 | \$1,671 | (\$26,817) |
| | Distribution of variances to quarters by rate class | | | | | | | |
| 5 | First quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 18) | (\$2) | (\$847) | (\$354) | (\$906) | \$768 | \$419 | (\$922) |
| 6 | Second quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 19) | (\$5) | `(\$2,600) | (\$392) | (\$1,977) | \$997 | \$438 | (\$3,539) |
| 7 | Third quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 20) | (\$14) | (\$10,543) | (\$449) | (\$6,247) | \$1,473 | \$ 369 | (\$15,411) |
| 8 | Fourth quarter Total Balancing Demand Cost Variance (In 4 * Sch 2A, In 21) | (\$6) | (\$5,068) | (\$382) | (\$2,968) | \$1,034 | \$445 | (\$6,945) |
| | Calculation of variances for this Cause | | | | | | | |
| 9 | Cause No. 37399 - GCA 147 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 8) | (\$2) | (\$429) | \$24 | (\$367) | \$972 | \$6,023 | \$6,221 |
| 10 | Cause No. 37399 - GCA 148 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 7) | (\$21) | (\$904) | (\$2,473) | (\$1,546) | (\$403) | \$5,645 | \$298 |
| 11 | Cause No. 37399 - GCA 149 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 6) | (\$26) | (\$1,654) | (\$1,969) | (\$1,927) | \$68 | \$3,151 | (\$2,357) |
| 12 | This Cause Total Current Balancing Demand Cost Variance (line 5) | (\$2) | (\$847) | (\$354) | (\$906) | \$768 | \$419 | (\$922) |
| 13 | Total Balancing Demand Cost Variance to be included in GCA (Over)/Underrecovery (In 9 + In 10 + In 11 + In 12) | (\$51) | (\$3,834) | (\$4,772) | (\$4,746) | \$1,405 | \$15,238 | \$3,240 |

CITIZENS GAS SCHEDULE 12C DETERMINATION OF NET WRITE-OFF GAS COST RECOVERIES

| | | Decem | ber 2020 | | | | |
|--------|--|--------------|-----------------|--------------|------------------------|----------|---------------------------|
| ine No | | A | В | C | <u> </u> | <u>E</u> | F |
| 1 | Actual Retail Sales in Dth (Sch 6A, line 26) | D1 20,713 | D2 3,589,273 | D3 53,192 | D4 1,160,239 | D5 - | Total 4,823,417 |
| 2 | Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 148, MPU Sch 1 pg 2, in 23 | \$0.0380 | \$0,0380 | \$0.0070 | \$0.0100 | \$0.0000 | |
| 3 | Actual Net Write Off Gas Cost Recovery (In I * In 2) | \$787 | \$136,392 | \$372 | \$11,602 | \$0 | \$149,153 |
| 4 | Net Write Off Recovery Allocation Factors Cause No. 43975 | 0.004201 | 0.908991 | 0.002576 | 0.083537 | 0.000695 | 1.000000 |
| 5 | Recoverable Net-Write Off Gas Costs (Sch 6A, In 9, Total * 1.10% * in 4) | \$670 | \$145,040 | \$411 | \$13,329 | \$111 | \$159,561 |
| 6 | Net Write Off Gas Cost Variance (over)/under recovery (ln 5 - ln 3) | (\$117) | \$8,648 | \$39 | \$1,727 | \$111 | \$10,408 |
| | | Janua | ry 2021 | | | | |
| 7 | Actual Retail Sales in Dth (Sch 6B, line 26) | 23,189 | 4,062,595 | 44,340 | 1,455,141 | - | 5,585,265 |
| 8 | Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 148, MPU Sch 1 pg 2, ln 23 | \$0,0360 | \$0.0380 | \$0.0120 | \$0.0090 | \$0,000 | |
| 9 | Actual Net Write Off Gas Cost Recovery (In 7 * In 8) | \$835 | \$154,379 | \$532 | \$13,096 | 20 | \$168,842 |
| 10 | Net Write Off Recovery Allocation Factors Cause No. 43975 | 0.004201 | 0.908991 | 0.002576 | 0.083537 | 0.000695 | 1.000000 |
| 11 | Recoverable Net-Write Off Gas Costs (Sch 6B, in 9, Total * 1.10% * In 10) | \$717 | \$155,085 | \$440 | \$14,253 | \$119 | \$170,614 |
| 12 | Net Write Off Gas Cost Variance (over)/under recovery (In 11 - In 9) | (\$118) | \$706 | (\$92) | \$1,157 | \$119 | \$1,772 |
| | | Februa | ıry 2021 | | | | |
| 13 | Actual Retail Sales in Dth (Sch 6C, line 26) | 22,222 | 4,105,806 | 54,175 | 1,579,904 | • | 5,762,107 |
| 14 | Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 148, MPU Sch 1 pg 2, in 23 | \$0.0400 | \$0.0390 | \$0.0170 | \$0.0090 | \$0.0000 | |
| 15 | Actual Net Write Off Gas Cost Recovery (In 13 * In 14) | \$889 | \$160,126 | \$921 | \$14,219 | \$0 | \$176,135 |
| 16 | Net Write Off Recovery Allocation Factors Cause No. 43975 | 0.004201 | 0.908991 | 0.002576 | 0.083537 | 0.000695 | 1,000000 |
| 17 | Recoverable Net-Write Off Gas Costs (Sch 6C, ln 9, Total * 1.10% * ln 16) | \$304 | \$65,689 | \$186 | \$6,037 | \$50 | \$ 72, 2 66 |
| 18 | Net Write Off Gas Cost Variance (over)/under recovery (In 17 - In 15) | (\$585) | (\$94,437) | (\$735) | (58,182) | \$50 | (\$103,889) |
| 19 | Total Net Write Off Gas Cost Variance (over)/under recovery (In 6 + In 12 + In 18) | (\$820) | (\$85,083) | (\$788) | (\$5,298) | 280 | (\$91,709) |