

OFFICIAL
EXHIBITS

INTRODUCTION

IURC
PETITIONER'S

EXHIBIT NO. 3
5-13-21 LR
DATE REPORTER

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
6 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
11 modifications related to the estimated cost of gas that is the subject of this GCA 150
12 proceeding. Also, I describe the tariff sheets and supporting schedules reflecting the gas
13 cost adjustments that Citizens Gas proposes become effective for the months of June, July
14 and August 2021. In addition, my testimony discusses Petitioner's projection period,
15 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2 for gas injected into or withdrawn from storage.

3 2. Schedule 3, pages 1 through 3: revised to reflect updated estimates of commodity
4 rates and estimated purchases.

5 As a result of the above-referenced revisions to the identified Schedules, I also have
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**
10 **GCA?**

11 A5. Yes.

EXHIBITS AND SCHEDULES

12 **Q6. PLEASE IDENTIFY EXHIBIT NO. 3.**

13 A6. Exhibit No. 3 is my supplemental testimony.

14 **Q7. PLEASE PROVIDE A BRIEF EXPLANATION OF EACH ATTACHMENT KLK-**
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
18 Rider A are the result of all appropriate estimations and reconciliations, as previously
19 authorized by the Commission. Attachment KLK-6 shows the impact of the proposed GCA
20 rates on a residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms compared

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

3 Attachment KLK-7 consists of all schedules required in support of the proposed GCA rates
4 shown in Attachment KLK-5. These schedules were prepared in a manner consistent with
5 Petitioner's prior GCA filings and incorporate the changes approved on May 14, 1986 in
6 IURC Cause No. 37091. The schedules also are in compliance with the changes approved
7 on August 31, 2011 in IURC Cause No. 43975 and on August 27, 2014 in IURC Cause
8 No. 44374 and on November 28, 2018 in IURC Cause No. 37399 GCA140.

PROJECTION PERIOD

9 **Q8. HOW DID CITIZENS GAS PROJECT THE GAS COSTS FOR THE MONTHS OF**
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 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
8 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**
13 **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
20 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 reconciliation period are shown in Table 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 FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KLK-7 SCHEDULE 6D.

A18. The (22.37%) variance in February 2021 is due to the significant price volatility in the month of February. Petitioner's witness J.P. Ghio discussed the transactions that created the variance in his prefiled direct testimony.

Q19. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF ACTUAL COSTS TO ACTUAL RECOVERIES FOR THE MONTHS OF DECEMBER 2020, JANUARY AND FEBRUARY 2021?

A19. Yes. The proposed GCA rates to be effective for June, July and August 2021 include the 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 in Schedule 6, is shown in Table 3:

Table 3

	Net of Schedule 6 and 12C		Schedule 12
	Actual Gas Cost	Actual Recoveries	Cost in Excess of Recoveries
December 2020	\$14,769,386	\$14,876,283	(\$106,897)
January 2021	\$15,787,713	\$16,715,857	(\$928,144)
February 2021	\$6,743,835	\$17,470,052	(\$10,726,217)
Total	\$37,300,934	\$49,062,192	(\$11,761,258)

Q20. HAS PETITIONER RECEIVED ANY NEW REFUNDS THAT ARE INCLUDED IN THIS GCA?

A20. No.

MONTHLY PRICE UPDATE

Q21. CAN PRICING ASSUMPTIONS, INCLUDING PURCHASED VOLUMES, FIXED PRICE QUANTITIES AND PRICES, AND STORAGE VOLUMES, CHANGE AS A RESULT OF MAKING THE MONTHLY PRICE UPDATES WHICH WERE DESCRIBED IN YOUR APRIL 1, 2021 TESTIMONY FILED IN THIS CAUSE?

A21. Yes. The monthly flex mechanism applies to the Market Priced gas volumes shown on Attachment KKK-7, Schedule 3. Pursuant to the Commission's Order in Cause No. 44374, 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 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

Month Price Benchmark Prices								
	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?**

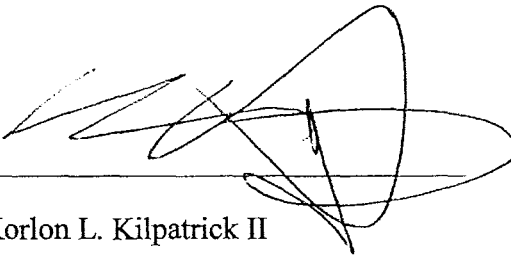
13 A24. Yes.

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

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

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	\$	0.0002	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0045	\$	0.0002	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0053	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0042			
Gas Rate No. D9	\$	0.0356	\$	0.0018	for Basic Delivery Service Option

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

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

Gas Rate No. D3	\$	0.0047	\$	0.0002	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	\$	0.0360	\$	0.0018	for Basic Delivery Service Option

Current rates effective pursuant to
I.U.R.C. Order in Cause No. 43975

Effective: July 1, 2021

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

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	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	for Basic Delivery Service Option

Current rates effective pursuant to
I.U.R.C. Order in Cause No. 43975

Effective: August 1, 2021

CITIZENS GAS

Impact Statement for Residential Heating Customers

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

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.7190	Bill At Current GCA Factor \$2.9830	Dollar Increase (Decrease)	Percent 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

Consumption Dth	Bill At Proposed GCA Factor \$3.7190	Bill At Prior Year's GCA Factor \$3.3760	Dollar Increase (Decrease)	Percent 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

Consumption Dth	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

Consumption Dth	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

Consumption Dth	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

Consumption Dth	Bill At Proposed GCA Factor \$4.2210	Bill At Prior Year's GCA Factor \$3.7610	Dollar Increase (Decrease)	Percent 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
<u>Estimated Cost of Gas</u>			
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)	<u>\$228,888</u>	<u>\$1,690,268</u>	<u>\$1,919,156</u>
9			
Net Write-Off Recovery Costs (ln 8 *1.10%)			<u>\$21,111</u>
10			
Total cost to be recovered through GCA (ln. 8 + ln 9)			<u><u>\$1,940,267</u></u>

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. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5
	<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
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	-	-	-
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	-	-	-
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 Quantities 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

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
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
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)	<u>216,907</u>	<u>343,556</u>	<u>167,983</u>	<u>16,920</u>
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)	<u>0.0490</u>	<u>0.0490</u>	<u>0.0490</u>	<u>0.0500</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>0.0417</u>	<u>\$0.0443</u>	<u>\$0.0518</u>	<u>\$0.3509</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.042</u>	<u>\$0.045</u>	<u>\$0.053</u>	<u>\$0.356</u>

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
	<u>Calculation of Basic Balancing Charge per unit (Dth)</u>				
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.

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)	<u>60,336</u>
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)	<u>211,423</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.902</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.915</u></u>
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)	<u>518,734</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$533,553
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 1)	<u>211,423</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.524</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.560</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.475</u></u>

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
<u>Estimated Cost of Gas</u>			
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)	<u>\$207,477</u>	<u>\$1,664,928</u>	<u>\$1,872,405</u>
9 Net Write-Off Recovery Costs (ln 8 * 1.10%)			<u>\$20,596</u>
10 Total cost to be recovered through GCA (ln. 8 + ln 9)			<u><u>\$1,893,001</u></u>

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

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)	(\$15)	(\$1,215)	-	-	-
12	Throughput excluding Basic - Dth (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	\$0.339	\$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
18	Dollars to be refunded ((ln 7) * Sch 2B, ln 24)	\$1	7,603	1,280	3,931	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col E) * (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
22	Total monthly non-demand costs per unit sales (ln 20 / ln 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 Unominated Quantities Retail Cost (Sch 4, pg 2 ln 8)	0.546	1.375	0.036	0.944	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 2, 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)	\$2.741	\$4.047	\$2.226	\$3.282	\$0.000
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 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
<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>					
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)	<u>216,757</u>	<u>330,648</u>	<u>166,353</u>	<u>16,864</u>
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)	<u>0.0540</u>	<u>0.0540</u>	<u>0.0540</u>	<u>0.0540</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>\$0.0467</u>	<u>\$0.0493</u>	<u>\$0.0568</u>	<u>\$0.3549</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.047</u>	<u>\$0.050</u>	<u>\$0.058</u>	<u>\$0.360</u>

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

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

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

Line
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)	<u>54,693</u>
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)	<u>206,365</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.912</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.925</u></u>
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)	<u>531,718</u>
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)	<u>206,365</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.651</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.689</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.614</u></u>

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

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, Page 3, ln 16)	\$926,817	\$5,635,178	\$6,561,995
2 PEPL Unnominated Quantities cost (Schedule 4 pg 3, ln 16 col A + ln 23)	-	622,038	622,038
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 9)	(703,460)	(4,277,270)	(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)
6 Total Balancing Demand variance (total of Sch 1 pg 2 ln 11 + Sch. 1, ln 28)		1,163	1,163
7 Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 29, col. F)	-	12,879	12,879
8 Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	\$223,357	\$1,695,969	\$1,919,326
9 Net Write-Off Recovery Costs (ln 8 * 1.10%)			\$21,113
10 Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$1,940,439</u>

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

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
	<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
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 Quantities 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

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 No.		A Gas Rate No. D3/No. D7	B Gas Rate No. D4	C Gas Rate No. D5	D Gas Rate No. D9
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
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)	<u>216,493</u>	<u>330,363</u>	<u>166,105</u>	<u>16,864</u>
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)	<u>0.0540</u>	<u>0.0540</u>	<u>0.0540</u>	<u>0.0550</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>\$0.0467</u>	<u>\$0.0493</u>	<u>\$0.0568</u>	<u>\$0.3558</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.047</u>	<u>\$0.050</u>	<u>\$0.058</u>	<u>\$0.361</u>

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

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

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

Line
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)	<u>58,878</u>
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)	<u>207,366</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.927</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.940</u></u>
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)	<u>546,724</u>
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)	<u>207,366</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.713</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.752</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.692</u></u>

Citizens Gas
Allocation of Monthly Demand Cost
June 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 Total
<u>Calculation of Demand Cost per Unit</u>							
1	Retail Peak day demand Allocation factors Cause No. 37399 GCA 140	0.003153	0.740425	0.006293	0.250139	-	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 (ln 17 * ln 3)	\$751	\$167,801	\$2,070	\$58,266	-	\$228,888
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	0	0	0	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 2B, ln 1)	3,815	349,491	80,087	151,936	-	564,729
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.197	\$0.480	\$0.041	\$0.361	-	\$0.405
9	Monthly balancing demand costs (ln 19 * 10%) * (Sch. 2C, ln 18)	0	0	0	0	0	0
10	Estimated monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	3,815	349,491	216,907	343,556	167,983	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

<u>Calculation of Monthly Demand Costs</u>		<u>Demand Cost</u>
12	Exelon Generation Company, LLC Nominated Demand Costs	\$ 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))	\$ 228,888
18	Unnominated Demand Costs (ln 13)	\$0
19	Total monthly demand costs (ln 17 + ln 18)	\$228,888

Citizens Gas
Allocation of Monthly Demand Cost
July 2021

Line No.	Calculation of Demand Cost per Unit	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. D6	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 (ln 1 * 79%) + (ln 2 * 21%)	0.003279	0.733115	0.009045	0.254561	-	-	1.000000
4	Monthly retail demand costs (ln 17 * ln 3)	\$680	\$152,104	\$1,977	\$52,816	-	-	\$207,477
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	0	0	0	0	-	-	0
6	Total monthly retail demand costs (ln 4 + ln 5)	\$680	\$152,104	\$1,977	\$52,816	-	-	\$207,477
7	Estimated monthly retail sales- Dth (Sch 2B, ln 2)	3,222	301,132	50,681	155,684	-	-	510,719
8	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)	0	0	0	0	0	0	0
10	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	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	Demand Cost
Exelon Generation Company, LLC	
12 Nominated Demand Costs	\$ 957,755
13 TGT Unnominated Demand Costs	\$ -
14 IMGPA Prepay Demand Costs	\$ 93,202
15 Demand Cost (Sch 3 ln 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

Line No.	Calculation of Demand Cost per Unit	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 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 (ln 1 * 75%) + (ln 2 * 25%)	0.003279	0.733115	0.009045	0.254561	-	-	1.000000
4	Monthly retail demand costs (ln 17 * ln 3)	\$732	\$163,747	\$2,020	\$56,858	-	-	\$223,357
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) + ln 3)	0	0	0	0	-	-	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
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.227	\$0.547	\$0.040	\$0.363	-	-	\$0.438
9	Monthly balancing demand costs (ln 18 * 10%) + (Sch. 2C, ln 20)	0	0	0	0	0	0	0
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	3,219	299,531	216,493	330,363	168,105	16,864	1,032,575
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

	Demand Cost
Exelon Generation Company, LLC	
12 Nominated Demand Costs	\$ 957,755
13 TGT Unnominated Demand Costs	\$ -
14 IMGPA Prepay Demand Costs	\$ 93,203
15 Demand Cost (Sch 3 ln 15 col G)	\$ (124,140)
16 Demand Cost (Sch 6 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	<u>(1,819,681)</u>	<u>(1,819,681)</u>	<u>(1,719,681)</u>	<u>(5,359,043)</u>
3	Total volume supplied - Dths	577,626	521,403	519,931	1,618,960
4	Less: Gas Division usage - Dths	<u>(5,147)</u>	<u>(3,688)</u>	<u>(2,839)</u>	<u>(11,674)</u>
5	Total volume of gas available for sale - Dths (ln 3 + ln 4)	572,479	517,715	517,092	1,607,286
6	UAF Percentage 1,360%	<u>1,360%</u>	<u>1,360%</u>	<u>1,360%</u>	
7	UAF Volumes - Dths (ln 5 * ln 6)	7,786	7,041	7,032	21,859
8	Average Commodity Rate - Schedule 3A	<u>\$2.3435</u>	<u>\$2.4557</u>	<u>\$2.5161</u>	
9	UAF Costs (ln 7 * ln 8)	\$18,246	\$17,291	\$17,693	\$53,230
10	Schedule 2B Retail sales volumes	<u>564,729</u>	<u>510,719</u>	<u>510,116</u>	1,585,564
11	UAF Component in rates - \$ per Dth (ln 9 / ln 10) 1/	\$0.0323	\$0.0339	\$0.0347	

1/ For informational purposes only.

Citizens Gas
Allocation of Net Write-Off Recovery Cost
June 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 Total
<u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u>						
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)	<u>\$0.023</u>	<u>\$0.055</u>	<u>\$0.001</u>	<u>\$0.011</u>	<u>\$0.000</u>	

Citizens Gas
Allocation of Net Write-Off Recovery Cost
July 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 Total
	<u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u>						
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)	<u>3,222</u>	<u>301,132</u>	<u>50,681</u>	<u>155,684</u>	<u>0</u>	<u>510,719</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.027</u>	<u>\$0.062</u>	<u>\$0.001</u>	<u>\$0.011</u>	<u>\$0.000</u>	

Citizens Gas
Allocation of Net Write-Off Recovery Cost
August 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 Total
	<u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u>						
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)	<u>3,219</u>	<u>299,531</u>	<u>50,603</u>	<u>156,763</u>	<u>0</u>	<u>510,116</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.028</u>	<u>\$0.064</u>	<u>\$0.001</u>	<u>\$0.011</u>	<u>\$0.000</u>	

Citizens Gas
Estimated Total Throughput for Twelve Months Ending May 2022

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 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	3,222	301,132	232,257	334,554	237,343	504,184	1,612,692
3	August 2021	3,219	299,531	231,993	334,269	236,809	727,126	1,833,139
4	First Quarter	10,256	950,154	696,697	1,016,339	713,895	1,956,122	5,343,563
5	September 2021	4,323	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	8,461	1,886,703	275,265	1,171,871	371,100	540,480	4,254,880
8	Second Quarter	18,760	2,919,992	771,719	2,215,870	925,951	2,044,422	8,896,714
9	December 2021	17,126	3,713,462	309,699	2,110,096	456,196	582,490	7,189,069
10	January 2022	19,845	4,078,254	299,937	2,539,510	480,438	592,266	8,010,270
11	February 2022	18,221	4,047,734	272,934	2,353,362	432,096	548,856	7,673,203
12	Third Quarter	55,192	11,839,450	882,570	7,002,968	1,368,730	1,723,632	22,872,542
13	March 2022	11,818	2,915,490	253,428	1,672,188	355,206	541,694	5,679,824
14	April 2022	8,216	1,971,127	249,589	1,076,511	312,360	761,460	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	5,630,922	751,173	3,327,877	960,198	2,074,806	12,830,369
17	Total Throughput - Dth	109,601	21,400,518	3,102,159	13,563,054	3,968,874	7,798,982	49,343,188
	<u>Quarterly Allocation Factor</u>							
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	0.233303	0.262140	0.178137
20	Third Quarter (line 12/line 17)	0.503572	0.552232	0.284503	0.516327	0.344866	0.221007	0.457971
21	Fourth Quarter (line 16/line 17)	0.231686	0.265924	0.242145	0.245363	0.241932	0.266035	0.256899
	<u>Current Throughput Allocation Factor</u>							
22	Allocation of June 2021 Estimated Throughput (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 2021 Estimated Throughput (line 3/line 3, column G)	0.001756	0.163400	0.126556	0.182150	0.129235	0.396700	1.000000
25	Allocation of Quarter Estimated Throughput (line 4/line 4, column G)	0.001919	0.177813	0.130381	0.190199	0.133618	0.366071	1.000000
	<u>Monthly Allocation Factors</u>							
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)	0.314156	0.316930	0.333359	0.329176	0.332415	0.257747	0.301801
28	August 2021 (line 3/line 4)	0.313865	0.315245	0.333990	0.328895	0.331808	0.371755	0.343852
29	Total Throughput Allocation Factor (line 17/line 17, col. G)	0.002195	0.428496	0.062114	0.371570	0.079468	0.156157	1.000000

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

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 Total Retail Sales Subject to GCA
	Estimated Retail Sales Volumes (Dth) for Twelve Months Ending May 2022						
1	June 2021	3,815	349,491	50,087	161,336	0	564,725
2	July 2021	3,222	301,132	50,681	155,684	0	510,719
3	August 2021	3,219	299,531	50,603	156,763	0	510,116
4	First Quarter	10,256	950,154	151,371	473,783	0	1,585,564
5	September 2021	4,333	355,340	47,787	184,824	0	592,284
6	October 2021	4,966	677,949	53,638	221,284	0	957,837
7	November 2021	9,161	1,886,703	44,029	538,133	0	2,478,326
8	Second Quarter	18,760	2,919,992	145,454	944,241	0	4,028,447
9	December 2021	17,126	3,713,462	50,283	1,202,698	0	4,983,569
10	January 2022	19,645	4,078,254	32,442	1,553,880	0	5,684,421
11	February 2022	18,221	4,047,734	21,497	1,523,445	0	5,610,897
12	Third Quarter	55,192	11,839,450	104,222	4,280,023	0	16,278,887
13	March 2022	11,818	2,815,490	17,424	993,046	0	3,837,778
14	April 2022	8,216	1,971,127	37,808	631,983	0	2,649,134
15	May 2022	5,359	904,305	52,866	294,517	0	1,257,047
16	Fourth Quarter	25,393	5,690,922	108,098	1,919,546	0	7,743,959
17	Total Retail Sales - Dth	109,601	21,400,518	509,145	7,617,593	0	29,636,857
	<u>Quarterly Retail Allocation Factor</u>						
18	First Quarter (line 4/line 17)	0.093576	0.044359	0.297304	0.062196	0.000000	0.053500
19	Second Quarter (line 8/line 17)	0.171166	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	0.349278
21	Fourth Quarter (line 16/line 17)	0.231586	0.265924	0.212313	0.251989	0.000000	0.261295
22	Annual (line 17 / line 17, Column F)	0.003698	0.722092	0.017179	0.257031	0.000000	1.000000
	<u>Current Retail Sales Allocation Factor</u>						
23	Allocation of June 2021 Estimated Throughput (line 1/line 1, column F)	0.006755	0.618646	0.088692	0.285687	0.000000	1.000000
24	Allocation of July 2021 Estimated Throughput (line 2/line 2, column F)	0.006309	0.589623	0.099235	0.304833	0.000000	1.000000
25	Allocation of August 2021 Estimated Throughput (line 3/line 3, column F)	0.005310	0.567182	0.099199	0.307309	0.000000	1.000000
26	Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F)	0.006468	0.599254	0.095468	0.298810	0.000000	1.000000
	<u>Monthly Retail Allocation Factors</u>						
27	June 2021 (line 1/line 4)	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)	0.312865	0.315245	0.334298	0.336875	0.000000	0.321725

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

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 Total Throughput Subject to GCA
	Estimated Total Throughput Excluding Basic Volume (Dth) for Twelve Months Ending May 2022							
1	June 2021	3,815	349,491	216,907	343,556	167,983	15,920	1,098,672
2	July 2021	3,222	301,132	216,757	330,648	166,353	16,864	1,034,976
3	August 2021	3,219	229,531	216,493	330,363	166,108	16,864	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	218,967	404,784	176,143	17,280	1,176,447
6	October 2021	4,966	677,949	246,240	630,177	208,196	18,910	1,786,438
7	November 2021	9,461	1,886,703	258,944	1,165,991	253,960	20,880	3,595,539
8	Second Quarter	18,760	2,919,992	723,751	2,200,953	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	January 2022	19,845	4,078,254	283,135	2,532,008	326,182	24,056	7,263,480
11	February 2022	18,221	4,047,734	256,337	2,346,586	294,056	22,624	6,985,558
12	Third Quarter	55,192	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	April 2022	8,216	1,971,127	233,511	1,071,471	214,560	19,200	3,518,085
15	May 2022	5,359	904,305	232,298	574,838	181,536	17,732	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	2,909,216	13,499,438	2,727,678	235,908	40,882,358
	<u>Current Throughput Excl. Basic Allocation Factor</u>							
18	Allocation of June 2021 Estimated Throughput (line 1/line 1, column G)	0.003472	0.318104	0.197427	0.312701	0.152896	0.015400	1.000000
19	Allocation of July 2021 Estimated Throughput (line 2/line 2, column G)	0.063113	0.290956	0.209432	0.319474	0.160731	0.016294	1.000000
20	Allocation of August 2021 Estimated Throughput (line 3/line 3, column G)	0.003117	0.290082	0.209663	0.319941	0.160365	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
	<u>Monthly Total Throughput less Basic</u>							
22	June 2021 (line 1/line 4)	0.371977	0.367825	0.333622	0.341994	0.339670	0.334070	0.346998
23	July 2021 (line 2/line 4)	0.314188	0.316930	0.333192	0.329145	0.332413	0.332965	0.326880
24	August 2021 (line 3/line 4)	0.312865	0.315245	0.332986	0.328661	0.331917	0.332965	0.326122

Citizens Gas
Purchased Gas Cost - Estimated
June 2021

Line No.	Month and Supplier	Estimated Purchases			Supplier Rates Estimated			Estimated Costs			Total (G+H+I)
		A Demand	B MCP	C DTH	D \$/DTH	E \$/DTH	F \$/MCF	G (A x D)	H (C x E)	I Other	
	June 2021										
Exelon	Generation Company, LLC										
1	Panhandle Eastern Pipeline - TOR			934,327		\$2.3882			2,231,360		2,231,360
2	Texas Gas Transmission - TOR			135,644		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		2.3285			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			-		2.2592			-		-
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	5,000			18.0390			90,195	-		90,195
15	Texas Gas - NNS - (Injections)/Withdrawals			(300,000)	0.3831	2.3435		(114,930)	(703,050)		(817,980)
16	Total			2,397,307				\$918,468	\$5,618,146	-	\$6,536,614

Citizens Gas
Purchased Gas Cost - Estimated
July 2021

		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
Line		Commodity			Demand	Commodity	Other	Demand	Commodity		Total
No.	Month and Supplier	Demand	MCF	DTH	\$/DTH	\$/DTH	\$/MCF	(A x D)	(C x E)	Other	(G+H+I)
<u>July 2021</u>											
Exelon 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		2.4105			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
12	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	5,000			18.6404			93,202	-		93,202
15	Texas Gas - NNS - (Injections)/Withdrawals			(400,000)	0.3834	2.4557		(153,360)	(982,280)		(1,135,640)
16	Total			<u>2,341,084</u>				<u>\$897,597</u>	<u>\$5,749,070</u>	<u>-</u>	<u>\$6,646,667</u>

Citizens Gas
Purchased Gas Cost - Estimated
August 2021

		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
		Commodity									
Line	Month and Supplier	Demand	MCF	DTH	Demand	Commodity	Other	Demand	Commodity	Other	Total
No.					\$/DTH	\$/DTH	\$/MCF	(A x D)	(C x E)		(G+H+I)
	August 2021										
Exelon	Generation Company, LLC										
1	Panhandle Eastern Pipeline - TOR			1,007,424		\$2.5330			\$2,551,805		\$2,551,805
2	Texas Gas Transmission - TOR			360,155		2.5724			926,463		926,463
3	TGT-REX			140,257		2.5119			352,312		352,312
4	Indiana Municipal Gas Purchasing Authority - TOR			-		2.5330			-		-
5	Indiana Municipal Gas Purchasing Authority - Prepay			149,513		2.2012			329,108		329,108
6	PEAK B			310,000		2.4425			757,175		757,175
7	Fockies Express Pipeline - TOR			220,000		2.1436			471,592		471,592
8	PEAK A			310,000		2.3150			717,650		717,650
9	Midwestern Gas Transmission Purchases			-		2.4797			-		-
10	Fixed Price Purchases										
11	Hedging Transaction Costs								171,906		171,906
12	Soil-off / Peaking purchase			42,263		2.6500			111,997		111,997
13	Net Demand Cost Charges - AMA							957,755	-		957,755
14	Demand Cost Charges -IMGPA - Prepay	5,000			18.6404			93,202	-		93,202
15	Texas Gas - NNS - (Injections)/Withdrawals			(300,000)	0.4138	2.5161		(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

Line No	Description	Jun 2021	Jul 2021	Aug 2021	Total
<u>Commodity Volumes (Dth)</u>					
Purchases for Retail:					
1	Panhandle TOR	934,327	903,357	1,007,424	2,845,108
2	IMGPA TOR	0	0	0	0
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	310,000	310,000	920,000
11	Texas Gas NNS	(300,000)	(400,000)	(300,000)	(1,000,000)
12	Boil-off/ Peaking purchases (Sch. 3)	42,263	42,263	42,263	126,789
13	Total Retail Volumes (Ln1 through Ln12)	2,397,307	2,341,084	2,239,612	6,978,003
<u>Demand Rate</u>					
14	Total Demand Costs (Sch. 3)	\$918,466	\$897,597	\$926,817	\$2,742,882
15	Demand Cost per Dth (Line 14 / Line 13)	\$0.3831	\$0.3834	\$0.4138	\$0.3931
<u>Commodity Rate</u>					
16	Panhandle TOR	\$2.3882	\$2.4947	\$2.6330	
17	IMGPA TOR	2.3882	2.4947	2.5330	
18	IMGPA Prepay	2.0564	2.1630	2.2012	
19	Annual Delivery Service - Midwestern Gas	2.2992	2.4475	2.4797	
20	Rockies Express TOR - Monthly	2.0763	2.1944	2.1436	
21	PEAK A	2.2010	2.2830	2.3150	
22	Fixed Price Purchases (Sch. 3)	0.0000	0.0000	0.0000	
23	Texas Gas TOR	2.4397	2.5353	2.5724	
24	TGT-Rex East	2.3311	2.4797	2.5118	
25	Texas Gas NNS	2.3435	2.4557	2.5181	
26	Boil-off/ Peaking purchases (Sch. 3)	2.5380	2.6180	2.6500	
27	PEAK B	2.3285	2.4105	2.4425	
<u>Commodity Costs</u>					
28	PEPL (Ln 1 x Ln 16)	\$2,231,360	\$2,253,605	\$2,551,805	\$7,036,770
29	IMGPA - TOR (Ln 2 x Ln 17)	0	0	0	0
30	IMGPA - Authority Prepay (Ln 3 x Ln 18)	287,541	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	471,592	2,650,830
33	PEAK A (Ln 6 X Ln 21)	660,300	707,730	717,650	2,085,680
34	Fixed Price Purchases (Ln 7 x Ln 22)	0	0	0	0
35	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 B (Ln 10 x Ln 27)	698,550	747,255	757,175	2,202,980
40	Hedging Transaction Costs (Sch 3)	141,898	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
42	Commodity Cost per Dth (Line 41/Line 13)	\$2.3435	\$2.4557	\$2.5181	\$2.4365
43	Total Average Rate per Dth (Line 15 + Line 42)	\$2.7266	\$2.8391	\$2.9299	\$2.8297

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

	A	B	C	D	E
Line No.	Jun 2021	Volumes in Dths	Commodity 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 ln 3 col B - Sch 4pg 1 ln 22 Col E
6	Storage Injection - Gross	(1,819,681)	\$ 2.3435	-315.03%	Sch 5 ln 3 col A - Sch 4 pg 1 ln 20 Col E
7	Total Net Purchases	577,626		100.00%	
	Jul 2021	Volumes in Dths	Commodity 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%	
	Aug 2021	Volumes in Dths	Commodity Cost per Dth	% of Total	
15	Fixed Price Purchases	-	\$ -	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)	\$ 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 Unominated Quantities Cost
June 2021

Ln. No.	Calc. of PEPL Unnom. Costs / Unit	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	Total
1	Retail seasonal demand allocation factor Cause No. 37399 GCA 140	0.003132	0.732262	0.003164	0.260446	0.000000	-	1.000000
2	PEPL retail demand costs (ln 17 * ln 1)	\$1,543	\$362,289	\$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	-	564,739
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.404	\$1.037	\$0.031	\$0.798	\$0.000	-	
5	PEPL monthly retail variable costs (ln 34 * ln 1)	\$176	\$41,219	\$176	\$14,641	\$0	-	\$56,214
6	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	3,815	349,491	50,087	161,336	0	-	564,739
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 PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.450	\$1.155	\$0.035	\$0.889	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 18)	\$170	\$15,548	\$9,650	\$15,284	\$7,473	\$753	\$48,878
10	Est. monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	3,815	349,491	216,907	343,556	167,983	16,920	1,098,672
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.045	\$0.044	\$0.044	\$0.044	\$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 Basic- 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 (ln 12 / ln 13)	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	\$0.005	
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

16	PEPL demand cost					A Monthly Fixed Costs	
	PEPL Retail Demand Costs						
17	(line 16 * 91%) 1/					\$494,211	
	PEPL Balancing Demand Costs						
18	(line 16 * 9%) 1/					\$48,878	

Calculation of Monthly Variable Costs

	A	B	C	D	E	F	G	H	I
	Volumes		Storage Rates			Costs			
June 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	PEPL Injections (Net)	700,000	0.0020			\$1,400			\$1,400
20	(100 - day firm) (Midpoint)	714,967	0.0094		19,681	6,712		\$53,662	60,374
21	PEPL Withdrawals (Gross)			0.0020			0		0
22	(100 - day firm) (Net)			0.0094	0		0	0	0
23	Total (ln 19 + ln 20 + ln 21 + ln 22)					\$8,112	\$0	\$53,662	\$61,774
	PEPL Retail Variable Costs								
24	(line 23 * 91%) 1/								\$56,214
	PEPL Balancing Variable Costs								
25	(line 23 * 9%) 1/								\$5,560

1/ Percentages from Balancing Study - 2 year average Apr., 2005 - Mar., 2010 PEPL-WSS

Citizens Gas
Allocation of Panhandle Unmineralized Quantities Cost
July 2021

Ln. No.	Calc. of PEPL Unnom. Costs / Unit	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. D8	Total
1	Retail seasonal demand allocation factor Cause No. 37399 GCA 140	0.003122	0.733266	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 2)	3,222	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	0	-	510,719
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.056	\$0.142	\$0.004	\$0.057	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.546	\$1.375	\$0.036	\$0.944	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 19)	\$156	\$14,566	\$10,485	\$15,594	\$8,047	\$816	\$50,064
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	3,222	301,132	216,757	339,648	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 (ln 25 * Sch 2C, ln 19)	\$18	\$1,675	\$1,206	\$1,840	\$926	\$94	\$5,759
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 2)	3,222	301,132	216,757	339,648	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 PEPL Balancing cost per unit throughput (ln 11 + ln 14)	\$0.054	\$0.054	\$0.054	\$0.054	\$0.054	\$0.054	

Calculation of Fixed Costs

16	PEPL demand cost					A Monthly Fixed Costs	
						\$556,253	
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	B	C	D	E	F	G	H	I
	Volumes		Storage Rates			Costs			
July 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	PEPL Injections (Net)								
20	(100 - day firm) (Midpoint)	700,000		0.0020		\$1,400			\$1,400
		714,967		0.0094	19,691	6,712		\$55,876	62,588
21	PEPL Withdrawals (Gross)		0	0.0020			0		0
22	(100 - day firm) (Net)		0	0.0094	0		0	0	0
23	Total (ln 19 + ln20 + ln21 + ln22)					\$8,112	\$0	\$55,876	\$63,988
24	PEPL Retail Variable Costs (line 23 * 91%) 1/								\$58,229
25	PEPL Balancing Variable Costs (line 23 * 9%) 1/								\$5,759

1/ Percentages from Balancing Study - 2 year average Apr., 2009 - Mar., 2010 PEPL-WSS

Citizens Gas
Allocation of Panhandle Unominated Quantities Cost
August 2021

Ln. No.	Calc. of PEPL Unnom. Costs / Unit	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	Total
1	Retail seasonal demand allocation 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)	\$0.481	\$1.239	\$0.032	\$0.841	\$0.000	-	
5	PEPL monthly 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	399,531	50,603	156,763	0	-	510,116
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.058	\$0.147	\$0.004	\$0.095	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.549	\$1.386	\$0.036	\$0.940	\$0.000	-	
9	PEPL balancing demand costs (ln 15* Sch 2C, ln 20)	\$156	\$14,521	\$10,497	\$16,013	\$8,054	\$812	\$50,064
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	3,219	399,531	216,493	230,363	166,105	16,864	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	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 20)	\$10	\$1,718	\$1,241	\$1,694	\$952	\$97	\$5,920
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 3)	3,219	399,531	216,493	230,363	166,105	16,864	1,032,575
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 PEPL Balancing cost per unit sales (ln 11 + ln 14)	\$0.054	\$0.054	\$0.054	\$0.054	\$0.054	\$0.055	

Calculation of Fixed 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	B	C	D	E	F	G	H	I
		Volumes		Storage Rates		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	PEPL Injections (Net)	700,000		0.0020			\$1,400			\$1,400
20	(100 - day firm) (Midpoint)	714,067		0.0094		19,681	6,712		\$57,663	64,375
21	PEPL Withdrawals (Gross)		0		0.0020			0		0
22	(100 - day firm) (Net)		0		0.0094	0		0	0	0
23	Total (ln 19 + ln 20 + ln 21 + ln 22)						\$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/									\$5,920

1/ Percentages from Balancing Study - 2 year average Apr., 2008 - Mar., 2010 PEPL-WSS

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

	A	B	C	D	E	F	G	H	I	
	Estimated Change		Estimated Cost of Gas							
Line No.	Injections	Withdrawals	Injections		Withdrawals		Net			
	Dth	Dth	Demand	Commodity	Demand	Commodity	Demand	Commodity	Total	
June 2021										
1	Greene Co.	1,100,000	0	\$421,410	\$2,577,850	\$0	\$0	(\$421,410)	(\$2,577,850)	(\$2,999,260)
2	PEPL WSS	700,000	0	268,170	1,640,450	0	0	(268,170)	(1,640,450)	(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	Greene Co.	1,100,000	0	421,740	2,701,270	0	0	(421,740)	(2,701,270)	(3,123,010)
5	PEPL WSS	700,000	0	268,380	1,718,990	0	0	(268,380)	(1,718,990)	(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	Greene Co.	1,000,000	0	413,800	2,516,100	0	0	(413,800)	(2,516,100)	(2,929,900)
8	PEPL WSS	700,000	0	289,660	1,761,270	0	0	(289,660)	(1,761,270)	(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)

Citizens Gas
Demand Allocation of Injections and Withdrawals
Greene Co.
For Three Months Ending August 31, 2021

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Comm \$/DTH
1 Beginning Balance @ June 2021	3,650,431	\$1,627,729	\$7,715,910	\$9,343,639	\$2.5596	\$2.1137
2 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	413,600	2,515,100	2,929,900	2.9299	2.5161
9 Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
10 Ending balance @ August 31, 2021	<u>6,850,431</u>	<u>\$2,884,679</u>	<u>\$15,511,130</u>	<u>\$18,395,809</u>	<u>\$2.6854</u>	<u>\$2.2643</u>

Citizens Gas
Demand Allocation of Injections and Withdrawals
From PEPL FS
For Three Months Ending August 31, 2021

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Comm \$/DTH
1 Beginning Balance @ June 2021	3,120,188	\$1,525,119	\$5,534,089	\$7,059,208	\$2.2624	\$1.7736
2 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	0	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
10 Ending balance @ August 31, 2021	<u>5,220,188</u>	<u>\$2,351,329</u>	<u>\$10,654,799</u>	<u>\$13,006,128</u>	<u>\$2.4915</u>	<u>\$2.0411</u>

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
<u>Calculation of Gas Supply Variance</u>							
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, ln 1 Col A)	\$7,365	\$1,646,576	\$20,315	\$571,744	\$0	\$2,246,000
6	Allocated other demand costs (ln 2 * (Schedule 7, pg. 1, ln 4 Col A))	2,865	538,596	14,807	207,035	0	763,303
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, ln 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 (ln 9 - ln 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
<u>Calculation of Balancing Demand Variance</u>								
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 (ln 17 + ln 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)

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
<u>Calculation of Allocation Factors</u>							
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 (ln 26+ ln 27 + ln 28)	20,713	3,589,273	306,555	1,993,881	394,020	7,084,941
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.004294</u>	<u>0.744135</u>	<u>0.011028</u>	<u>0.240543</u>	<u>0.000000</u>	<u>1.000000</u>
31	Throughput subject to Balancing GCA allocation factor (ln 29/ln 29, column G)	<u>0.002924</u>	<u>0.506605</u>	<u>0.043269</u>	<u>0.281425</u>	<u>0.055614</u>	<u>1.000000</u>
<u>Calculation of Gas Supply Charge Recovery</u>							
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)	<u>\$57,209</u>	<u>\$10,401,713</u>	<u>\$142,821</u>	<u>\$3,238,227</u>	<u>\$0</u>	<u>\$13,839,970</u>
<u>Calculation of Balancing Charge Recovery</u>							
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
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)			\$5	\$7	\$135	\$9,067
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$228</u>	<u>\$46,661</u>	<u>\$3,023</u>	<u>\$23,854</u>	<u>\$5,313</u>	<u>\$15,174</u>

1/ Line 36 Column C calculation is (259,642 * 0.01) + (42,118 * 0.01)

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
<u>Calculation of Gas Supply Variance</u>							
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 (ln 4 * Schedule 7 pg. 1, Col D ln 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, ln 2 + ln 4) * (Sch. 6B, ln 30))	47,665	8,350,222	91,139	2,990,884	0	11,479,910
9	Total actual cost of gas incurred (lns 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, ln 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
	<u>Calculation of Balancing Demand Variance</u>							
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)	<u>\$321</u>	<u>\$56,176</u>	<u>\$3,597</u>	<u>\$31,310</u>	<u>\$5,383</u>	<u>\$9,909</u>	<u>\$106,696</u>
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 ln 28)	<u>-</u>	<u>-</u>	<u>(2,054)</u>	<u>(12,751)</u>	<u>907</u>	<u>5,414</u>	<u>(8,484)</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln 21 - ln 22 - ln 23)	<u>\$340</u>	<u>\$64,138</u>	<u>\$4,323</u>	<u>\$37,236</u>	<u>\$3,952</u>	<u>\$9,566</u>	<u>\$119,555</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>(\$19)</u>	<u>(\$7,962)</u>	<u>(\$726)</u>	<u>(\$5,926)</u>	<u>\$1,431</u>	<u>\$343</u>	<u>(\$12,859)</u>

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
<u>Calculation of Allocation Factors</u>							
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	-	-	4,369	7,320	137,161	688,272	837,122
29 Total Throughput - Dths (ln 26 + ln 27 + ln 28)	23,189	4,062,595	260,066	2,264,251	389,298	716,573	7,715,972
Retail sales allocation factor (ln 29 / ln 26, col. G)	<u>0.004152</u>	<u>0.727377</u>	<u>0.007939</u>	<u>0.260532</u>	<u>0.000000</u>	<u>0.000000</u>	<u>1.000000</u>
Throughput subject to Balancing GCA allocation factor (ln 29 / ln 29, column G)	<u>0.003005</u>	<u>0.526517</u>	<u>0.033705</u>	<u>0.293450</u>	<u>0.050454</u>	<u>0.092869</u>	<u>1.000000</u>
<u>Calculation of Gas Supply Charge Recovery</u>							
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	
Gas Supply Charge Recovery (ln 26 * ln 32)	<u>\$61,683</u>	<u>\$11,533,707</u>	<u>\$ 133,552</u>	<u>\$3,792,097</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,521,039</u>
<u>Calculation of Balancing Charge Recovery</u>							
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	
Balancing GCA Charge Cause No. 37399 - GCA 148 Basic Delivery Customers (per Dth)	-	-	\$0.000	\$0.001	\$0.001	\$0.012	
Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$232	\$48,751	\$2,301	\$24,826	\$4,791	\$6,934	\$87,835
Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$0	\$7	\$137	\$8,259	\$8,403
Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$232</u>	<u>\$48,751</u>	<u>\$2,301</u>	<u>\$24,833</u>	<u>\$4,928</u>	<u>\$15,193</u>	<u>\$96,238</u>

1/ Line 36 Column C calculation is (219,264 * 0.009) + (36,433 * 0.009)

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 (ln 3 * Schedule 7 pg. 1, Col E ln 1)	\$7,044	\$1,574,859	\$19,430	\$546,841	\$0	\$2,148,174
6	Allocated other demand costs (ln 2 * (Schedule 7 pg. 1, Col E, ln 4))	5,556	1,044,275	28,710	401,418	0	1,479,959
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col F ln 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, ln 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	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 (ln 9 - ln 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
	<u>Calculation of Balancing Demand Variance</u>							
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)	<u>\$185</u>	<u>\$34,235</u>	<u>\$2,170</u>	<u>\$21,216</u>	<u>\$3,399</u>	<u>\$4,473</u>	<u>\$65,678</u>
19	Total actual Balancing Demand cost incurred (ln 17 + ln 18)	<u>\$287</u>	<u>\$53,143</u>	<u>\$3,369</u>	<u>\$32,934</u>	<u>\$5,276</u>	<u>\$6,943</u>	<u>\$101,952</u>
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)	<u>-</u>	<u>-</u>	<u>(1,859)</u>	<u>(11,817)</u>	<u>818</u>	<u>5,091</u>	<u>(7,767)</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23)	<u>\$279</u>	<u>\$56,432</u>	<u>\$3,627</u>	<u>\$34,344</u>	<u>\$3,857</u>	<u>\$7,387</u>	<u>\$105,926</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>\$8</u>	<u>(\$3,289)</u>	<u>(\$258)</u>	<u>(\$1,410)</u>	<u>\$1,419</u>	<u>(\$444)</u>	<u>(\$3,974)</u>

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 All GCA Classes
<u>Calculation of Allocation Factors</u>							
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	1,457,779
28	Basic Delivery - Dths	-	-	4,098	6,757	136,860	657,129
29	Total Throughput - Dths (ln 26 + ln 27 + ln 28)	22,222	4,105,806	260,298	2,544,577	407,666	7,877,015
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	0.003857	0.712552	0.009402	0.274189	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	1.000000
<u>Calculation of Gas Supply Charge Recovery</u>							
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
<u>Calculation of Balancing Charge Recovery</u>							
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
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$0	\$7	\$137	\$6,113
38	Total Balancing Charge Recovery (ln 36 + ln 37)	\$178	\$41,058	\$1,793	\$22,847	\$4,741	\$12,655

1/ Line 36 Column C calculation is (223,193 * 0.007) + (33,007 * 0.007)

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

Line No.		A January 2020	B February 2020	C March 2020	D April 2020	E May 2020	F June 2020	G July 2020	H August 2020	I September 2020	J October 2020	K November 2020	L December 2020	M January 2021	N February 2021
1	Actual Cost of Gas														
2	Variance														
	Total Sch 6 pg 1 In 9 + Sch 6 pg 2 In 19	\$12,791,023	\$12,620,659	\$7,383,182	\$4,317,200	\$2,906,287	\$1,331,877	\$1,368,247	\$1,630,453	\$2,062,291	\$5,105,863	\$8,250,758	\$14,609,825	\$15,617,099	\$6,671,569
	Total Sch 6 pg 1 In 16 + Sch 6 pg 2 In 25	(\$1,500,513)	(\$779,086)	(\$464,555)	(\$442,851)	\$179,518	(\$668,512)	(\$334,647)	(\$98,921)	(\$118,959)	(\$856,549)	(\$1,466,980)	(\$117,305)	(\$928,916)	(\$10,622,328)
3													\$74,377,655		
4													(\$6,669,360)		
5													-8.87%		
6														\$77,203,731	
7													(\$6,098,763)		
8													-7.90%		
9															\$71,254,641
10															(\$15,942,005)
11															-22.37%

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

Line No.		A	B	C	D	E	F
		December 2020		January 2021		February 2021	
		<u>Demand</u>	<u>Non-Demand</u>	<u>Demand</u>	<u>Non-Demand</u>	<u>Demand</u>	<u>Non-Demand</u>
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
4	Net cost of gas (injected into) withdrawn from storage (Schedule 10)	763,303	2,991,430	1,177,287	4,501,184	1,479,959	5,682,021
5	Total gas costs	<u>\$3,009,303</u>	<u>\$11,496,235</u>	<u>\$3,357,744</u>	<u>\$12,152,659</u>	<u>\$3,628,133</u>	<u>\$2,941,484</u>

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

Line No.		A <u>December 2020</u>	B <u>January 2021</u>	C <u>February 2021</u>
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	<u>\$104,287</u>	<u>\$106,696</u>	<u>\$101,952</u>

	A	B	C	D	E	F	G	H	I
Line No.	Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (E + G + H)
<u>Actual - November, 2020</u>									
Exelon Generation Company									
1	33,463	-	\$ 13.2172	\$ -	\$ -	\$ 442,288	\$ -	\$ -	\$ 442,288
2	1,350,000	-	0.0641	-	-	86,504	260	-	86,764
3	-	17,940	-	2,8347	-	-	50,854	-	50,854
4	17,090	494,760	18.0374	2,5016	-	308,200	1,237,710	-	1,545,970
5	1,303,050	-	0.3543	-	-	461,671	-	-	461,671
6	1,096,930	-	0.3540	-	-	388,649	-	-	388,649
7	-	-	-	-	-	-	-	-	-
8	(58,787)	(58,787)	0.1774	2,1870	-	(44,525)	(128,567)	-	(173,092)
9	281,601	281,601	0.3802	2,6980	-	107,065	759,760	-	866,825
10	-	-	-	-	-	-	-	-	-
11	-	294,118	-	2,7885	-	-	820,148	-	820,148
12	-	299,888	-	2,6620	-	-	798,300	-	798,300
13	-	-	-	-	-	-	-	-	-
14	20,000	-	16.7292	-	-	334,583	-	-	334,583
15	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-
17	-	693,259	-	1.6577	-	-	1,149,182	-	1,149,182
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	(54,911)	-	(54,911)
20	-	(2,656)	-	2.2428	-	-	(5,977)	-	(5,977)
21	-	-	-	-	-	(243,750)	-	-	(243,750)
22	-	-	-	-	-	-	-	-	-
23	16,000	257,563	11.4799	1.8589	-	183,678	478,780	-	662,458
24	-	299,368	-	663,679	-	-	-	-	663,679
25	-	40,121	-	2,9960	-	-	120,203	-	120,203
26	-	-	-	-	-	-	-	-	-
27	-	(17)	-	-	-	-	-	-	-
28	-	(49,261)	-	2,3211	-	-	(114,341)	-	(114,341)
29	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-
45	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-	-	-
48	-	-	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-	-	-
52	-	-	-	-	-	-	-	-	-
53	-	-	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-	-	-
55	-	-	-	-					

Citizens Gas Purchased Gas Cost - Per Books December 2020								
A	B	C	D	E	F	G	H	I
Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (F + G + H)
Actual - December, 2020								
Exelon Generation Company								
57 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13.3194	\$ -	\$ 445,707	\$ -		\$ 445,707
58 MGT Gas Pipeline -	1,395,000	-	0.0620	-	86,504	-		86,504
59 Indiana Municipal Gas Purchasing Authority - TOR	-	-	-	-	-	-		-
60 Indiana Municipal Gas Purchasing Authority - Prepay	17,090	511,252	18.6772	2.3773	318,338	1,215,392		1,533,730
61 Texas Gas Transmission - Unominated Demand	1,346,485	-	0.3543	-	477,060	-		477,060
62 Texas Gas Transmission - Unominated Demand	1,133,315	-	0.3543	-	401,604	-		401,604
63 Texas Gas Transmission - Commodity - TOR	-	-	-	-	-	-		-
64 Texas Gas Transmission - Unominated Injection	(388)	(388)	0.7577	2.3840	(294)	(925)		(1,219)
65 Texas Gas Transmission - Unominated Withdrawal	483,858	483,858	0.3764	2.5610	182,124	1,239,160		1,421,284
66 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-	-	-		-
67 Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	2.6885	-	833,435		833,435
68 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
70 Intraday Purchases	-	-	-	-	-	-		-
71 Fuel Retention Volumes	-	-	-	-	-	-		-
72 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	820,848	-	2.4668	-	2,024,853		2,024,853
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-	-	-		-
74 Hedging Transaction Cost	-	-	-	-	-	147,363		147,363
75 Imbalance	(13,087)	-	-	2.4097	-	(31,536)		(31,536)
76 Utilization Fee	-	-	-	-	(243,750)	-		(243,750)
77 Net Demand Cost Charges - AMA	-	-	-	-	-	-		-
78 REX Winter 2021	25,000	702,951	11.4799	2.3523	286,997	1,653,531		1,940,528
79 Third Party Supplier Balancing Gas Costs	-	(125,960)	-	-	-	(458,094)		(458,094)
80 Boil-off / Peaking purchase	-	57,639	-	2.8960	-	166,923		166,923
81 MGT Cash Out Imbalance	-	-	-	-	-	-		-
82 NSS Injection fuel loss	-	-	-	-	-	-		-
83 Backup Supply Sales	-	(116,445)	-	2.5059	-	(291,804)		(291,804)
84 Subtotal		3,250,668			\$ 2,288,873	\$ 7,833,168	\$ -	\$ 10,122,041
85 Total Purchased Costs (line 84 + line 56 - line 28)		3,257,030			\$ 2,286,160	\$ 7,856,465	\$ -	\$ 10,142,565
86 Total TGT Unominated Demand Cost (line 62 + line 34 - line 6)					\$ 401,604			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		3,257,030			\$ 1,884,556			
88 TGT Unominated Demand Cost - Retail (line 86 * 90%)					\$ 361,444			
89 Balancing Demand Cost (line 86 * 10%)					\$ 40,160			

Citizens Gas Purchased Gas Cost - Per Btu's January 2021									
Line No.	A Demand - Dth	B Commodity Dth	C Demand \$/Unit	D Commodity \$/Dth	E Other \$/Unit	F Demand (A x C)	G Commodity (B x D)	H Other	I Total (F + G + H)
Accrual - December, 2020									
Exelon Generation Company									
1 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13.3194	\$ -		\$ 445,707	\$ -		\$ 445,707
2 NGT Gas Pipeline -	1,395,000	-	0.0620	-		86,504	-		86,504
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		1,533,730
5 Texas Gas Transmission - Nominatd Demand	1,346,485	-	0.3543	-		477,060	-		477,060
6 Texas Gas Transmission - Unominated Demand	1,133,515	-	0.3543	-		401,604	-		401,604
7 Texas Gas Transmission - Commodity - TOR	-	-	-	-		-	-		-
8 Texas Gas Transmission - Unominated Injection	(388)	(388)	0.7577	2,3640		(294)	(925)		(1,219)
9 Texas Gas Transmission - Unominated Withdrawal	483,858	483,858	0.3764	2,5610		182,124	1,239,160		1,421,284
10 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-		-	-		-
11 Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	2,6885		-	833,435		833,435
12 Rockies Express - Delivered Supply - (BP PEAK A)	-	310,000	-	2,5610		-	793,910		793,910
13 Rockies Express - EAST	20,000	310,000	16.7292	1,7450		334,583	540,960		875,543
14 Intraday Purchases	-	-	-	-		-	-		-
15 Fuel Retention Volumes	-	-	-	-		-	-		-
16 TGT,PEPL, & NGT and REX Swing/Daily Gas (Commodity)	-	820,848	-	2,4668		-	2,024,853		2,024,853
17 TGT,PEPL, & NGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-	-		-
18 Hedging Transaction Cost	-	-	-	-		-	147,363		147,363
19 Imbalance	-	(13,087)	-	2,4097		-	(31,536)		(31,536)
20 Utilization Fee	-	-	-	-		-	-		-
21 Net Demand Cost Charges - AMA	-	-	-	-		(243,750)	-		(243,750)
22 REX Winter 2021	-	-	-	-		-	-		-
23 Third Party Supplier Balancing Gas Costs	25,000	702,951	11.4799	2,3523		286,997	1,653,531		1,940,528
24 Boil-off / Peaking purchase	-	(125,960)	-	-		-	(458,094)		(458,094)
25 NGT Cash Out Imbalance	-	57,639	-	2,8960		-	166,923		166,923
26 NSS Injection fuel loss	-	-	-	-		-	-		-
27 Backup Supply Sales	-	(116,445)	-	2,5059		-	(291,804)		(291,804)
28 Subtotal		3,250,668				\$ 2,288,873	\$ 7,835,168	\$ -	\$ 10,122,041
Actual - December, 2020									
29 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13.3194	-		\$ 445,707	\$ -		\$ 445,707
30 NGT Gas Pipeline -	1,395,000	-	0.0620	-		86,504	-		86,504
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		1,533,730
33 Texas Gas Transmission - Nominatd Demand	1,346,485	-	0.3543	-		477,060	-		477,060
34 Texas Gas Transmission - Unominated Demand	1,133,515	-	0.3543	-		401,604	-		401,604
35 Texas Gas Transmission - Commodity - TOR	-	-	-	-		-	-		-
36 Texas Gas Transmission - Unominated Injection	(188)	(388)	0.7577	2,3918		(294)	(928)		(1,222)
37 Texas Gas Transmission - Unominated Withdrawal	483,858	483,858	0.3764	2,5610		182,124	1,239,160		1,421,284
38 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-		-	-		-
39 Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	2,6885		-	833,435		833,435
40 Rockies Express - Delivered Supply - (BP PEAK A)	-	310,000	-	2,5610		-	793,910		793,910
41 Rockies Express - EAST	20,000	310,000	16.7292	1,7450		334,583	540,960		875,543
42 Intraday Purchases	-	-	-	-		-	-		-
43 Fuel Retention Volumes	-	-	-	-		-	-		-
44 TGT,PEPL, & NGT and REX Swing/Daily Gas (Commodity)	-	820,848	-	2,4668		-	2,024,853		2,024,853
45 TGT,PEPL, & NGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-	-		-
46 Hedging Transaction Cost	-	-	-	-		-	147,363		147,363
47 Imbalance	-	(10,998)	-	2,4178		-	(26,591)		(26,591)
48 Utilization Fee	-	-	-	-		(243,750)	-		(243,750)
49 Net Demand Cost Charges - AMA	-	-	-	-		-	-		-
50 REX Winter 2021	-	-	-	-		-	-		-
51 Third Party Supplier Balancing Gas Costs	25,000	697,069	11.4799	2,3891		286,997	\$1,665,256		1,952,353
52 Boil-off / Peaking purchase	-	(125,960)	-	-		-	(458,094)		(458,094)
53 NGT Cash Out Imbalance	-	57,639	-	2,8960		-	166,923		166,923
54 NSS Injection fuel loss	-	2,766	-	2,5000		-	6,915		6,915
55 Backup Supply Sales	-	(116,445)	-	2,5059		-	(291,804)		(291,804)
56 Subtotal		3,249,641				\$ 2,288,873	\$ 7,856,850	\$0	\$ 10,145,723

Citizens Gas Purchased Gas Cost - Per Books January 2021									
A	B	C	D	E	F	G	H	I	
Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (F + G + H)	
Accrual - January 2021									
Exelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13,3194	\$ -	\$ 445,707	\$ -		\$ 445,707	
58 NGT Pipeline	1,395,000	-	0.0620	-	86,504	-		86,504	
59 Indiana Municipal Gas Purchasing Authority - TOR		18,538	-	2.4199		44,861		44,861	
60 Indiana Municipal Gas Purchasing Authority - Prepay	17,090	511,252	18,6122	2.0871	318,082	1,067,050		1,385,132	
61 Texas Gas Transmission - Unominated Demand	1,346,485	-	0.3543	-	477,060	-		477,060	
62 Texas Gas Transmission - Unominated Demand	1,133,515	-	0.3543	-	401,604	-		401,604	
63 Texas Gas Transmission - Commodity - TOR	-	-	-	-	-	-		-	
64 Texas Gas Transmission - Unominated Injection	(1,236)	(1,236)	0.7330	2.1537	(905)	(2,662)		(3,568)	
65 Texas Gas Transmission - Unominated Withdrawal	296,323	296,323	0.3872	2.5947	114,736	768,869		883,605	
66 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-	-	-		-	
67 Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	2.2593	-	700,445		700,445	
68 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	2.1320	-	660,920		660,920	
69 Rockies Express - EAST	20,000	620,000	16.7292	2.0856	334,583	1,293,692		1,628,275	
70 Intraday Purchases	-	-	-	-	-	-		-	
71 Fuel Refetion Volatates	-	-	-	-	-	-		-	
72 TGT,PEPL, & NGT and REX Swing/Daily Gas (Commodity)	231,441	-	-	2.6174		605,765		605,765	
73 TGT,PEPL, & NGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-		-	
74 Hedging Transaction Cost	-	49	-	-	-	82,303		82,303	
75 Imbalance	-	-	-	2.2041	-	108		108	
76 Utilization Fee	-	-	-	-	(243,750)	-		(243,750)	
77 Net Demand Cost Charges - AMA	-	-	-	-	-	-		-	
78 REX Winter 2021	25,000	775,000	11.4799	2.0145	285,997	\$1,561,218		1,848,215	
79 Third Party Supplier Balancing Gas Costs	-	86,856	-	-	-	142,553		142,553	
80 Build-off / Peaking purchase	-	60,360	-	2.4670	-	148,908		148,908	
81 NGT Cash Out Imbalance	-	-	-	-	-	-		-	
82 NSG Injection fuel loss	-	-	-	-	-	-		-	
83 Backup Supply Sales	-	(49,422)	-	2.3978	-	(118,986)		(118,986)	
84 Subtotal		3,168,961			\$ 2,220,617	\$ 6,955,041	\$0	\$9,175,661	
85 Total Purchased Costs (line 84 + line 56 - line 28.)		3,167,934			\$3,220,617	\$6,978,726	\$0	\$9,199,343	
86 Total TGT Unominated Demand Cost (line 62 + line 34 - line 6)					401,604				
87 Total Purchase Cost excluding TGT Demand Unom. (ln 85 - ln 86)		3,167,934			\$1,819,013				
TGT Unominated Demand Cost - Retail									
88 (line 86 * 90%)					\$361,444				
89 Balancing Demand Cost									
(line 86 * 10%)					\$40,160				

Citizens Gas Purchased Gas Cost - Per Books February 2021									
	A	B	C	D	E	F	G	H	I
Line No.	Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (F + G + H)
<u>Accrual - January, 2021</u>									
Exelon Generation Company									
1 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13.3194	\$ -	-	\$ 445,707	\$ -	-	\$ 445,707
2 MGT Pipeline	1,395,000	-	\$ 0.0620	-	-	86,504	-	-	86,504
3 Indiana Municipal Gas Purchasing Authority - TOR	-	18,538	-	2.4199	-	-	44,861	-	44,861
4 Indiana Municipal Gas Purchasing Authority - Prepay	17,090	511,252	18.6122	2.0871	-	318,082	1,067,051	-	1,385,132
5 Texas Gas Transmission - Nominated Demand	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
6 Texas Gas Transmission - Unominated Demand	1,133,515	-	0.3543	-	-	401,604	-	-	401,604
7 Texas Gas Transmission - Commodity - TOR	-	-	-	-	-	-	-	-	-
8 Texas Gas Transmission - Unominated Injection	(1,236)	(1,236)	0.7330	2.1537	-	(906)	(2,662)	-	(3,568)
9 Texas Gas Transmission - Unominated Withdrawal	296,323	296,323	0.3872	2.5947	-	114,736	768,869	-	883,605
10 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-	-	-	-	-	-
11 Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	2.2595	-	-	700,445	-	700,445
12 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	2.1330	-	-	660,920	-	660,920
13 Rockies Express - EAST	20,000	620,000	16.7292	2.0866	-	334,583	1,293,692	-	1,628,275
14 Intraday Purchases	-	-	-	-	-	-	-	-	-
15 Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
16 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	231,441	-	2.6174	-	-	605,765	-	605,765
17 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-	-	-	-	-	-
18 Hedging Transaction Cost	-	-	-	-	-	-	82,303	-	82,303
19 Imbalance	-	49	-	2.2041	-	-	108	-	108
20 Utilization Fee	-	-	-	-	-	(243,750)	-	-	(243,750)
21 Net Demand Cost Charges - AMA	-	-	-	-	-	-	-	-	-
22 REX Winter 2021	25,000	775,000	11.4799	2.0145	-	286,997	1,561,218	-	1,848,215
23 Third Party Supplier Balancing Gas Costs	-	86,856	-	-	-	-	142,553	-	142,553
24 Boil-off / Peaking purchase	-	60,360	-	2.4670	-	-	148,908	-	148,908
25 MGT Cash Out Imbalance	-	-	-	-	-	-	-	-	-
26 NSS Injection fuel loss	-	-	-	-	-	-	-	-	-
27 Backup Supply Sales	-	(49,622)	-	2.3978	-	-	(118,986)	-	(118,986)
28 Sub-total	-	3,168,961	-	-	-	\$2,320,617	\$6,955,044	\$0	\$9,175,661
<u>Actual - January, 2021</u>									
Exelon Generation Company									
29 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 13.3194	\$ -	-	\$ 445,707	\$ -	-	\$ 445,707
30 MGT Pipeline	1,395,000	-	\$ 0.0620	-	-	86,504	-	-	86,504
31 Indiana Municipal Gas Purchasing Authority - TOR	-	18,538	-	2.4199	-	-	44,861	-	44,861
32 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 Demand	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
34 Texas Gas Transmission - Unominated Demand	1,133,515	-	0.3543	-	-	401,604	-	-	401,604
35 Texas Gas Transmission - Commodity - TOR	-	-	-	-	-	-	-	-	-
36 Texas Gas Transmission - Unominated Injection	(1,236)	(1,236)	0.7330	2.2144	-	(906)	(2,737)	-	(3,643)
37 Texas Gas Transmission - Unominated Withdrawal	296,323	296,323	0.3764	2.5610	-	111,536	758,883	-	870,419
38 Texas Gas Transmission - Unominated Seasonal GasStorage Refill	-	-	-	-	-	-	-	-	-
39 Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	2.2595	-	-	700,445	-	700,445
40 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	2.1330	-	-	660,920	-	660,920
41 Rockies Express - EAST	20,000	620,000	16.7292	2.0866	-	334,583	1,293,692	-	1,628,275
42 Intraday Purchases	-	-	-	-	-	-	\$0	-	-
43 Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
44 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	231,441	-	2.6174	-	-	605,765	-	605,765
45 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-	-	-	-	-	-
46 Hedging Transaction Cost	-	-	-	-	-	-	82,303	-	82,303
47 Imbalance	-	49	-	2.2449	-	-	110	-	110
48 Utilization Fee	-	-	-	-	-	(243,750)	-	-	(243,750)
49 Net Demand Cost Charges - AMA	-	-	-	-	-	-	-	-	-
50 REX Winter 2021	25,000	775,000	11.4799	2.2412	-	286,997	1,736,937	-	2,023,934
51 Third Party Supplier Balancing Gas Costs	-	86,856	-	-	-	-	142,553	-	142,553
52 Boil-off / Peaking purchase	-	60,360	-	2.4670	-	-	148,908	-	148,908
53 MGT Cash Out Imbalance	-	(216)	-	2.5926	-	-	(560)	-	(560)
54 NSS Injection fuel loss	-	-	-	-	-	-	-	-	-
55 Backup Supply Sales	-	(49,622)	-	2.3978	-	-	(118,986)	-	(118,986)
56 Sub-total	-	3,168,745	-	-	-	\$ 2,217,417	\$ 7,120,145	\$ -	\$ 9,337,562

Children Gas Purchased Gas Cost - Per Books February 2021									
Line No.	A	B	C	D	E	F	G	H	I
	Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (F + G + H)
<u>Actual - February, 2021</u>									
Exelon Generation Company									
57 Prehatch Eastern Pipeline - TOR	33,463	-	\$ 13.0129	\$ -		\$ 435,449	\$ -		\$ 435,449
58 MGT Pipeline	1,260,000	-	0.0687	-		86,504	-		86,504
59 Indiana Municipal Gas 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	1,875,545		1,362,821
61 Texas Gas Transmission - Noncontract Demand	1,216,180		0.3543	-		430,893			430,893
62 Texas Gas Transmission - Unominated Demand	1,023,820		0.3543	-		362,739			362,739
63 Texas Gas Transmission - Commodity - TOR		-	-	-			-		-
64 Texas Gas Transmission - Unominated Injection	(225)	(225)	0.9244	(2.3200)		(208)	522		314
65 Texas Gas Transmission - Unominated Withdrawal	506,756	506,756	0.4072	2.7660		207,165	1,407,219		1,614,384
66 Texas Gas Transmission - Unominated Seasonal GasStorage Refill			-	-		-	-		-
67 Rockies Express - Delivered Supply - (BP PEAK B)		280,000	-	2.5525		-	714,700		714,700
68 Rockies Express - Delivered Supply - (BP PEAK A)		280,000	-	2.4250		-	679,000		679,000
69 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
70 Intraday Purchases		88,367	-	11.3441			1,002,446		1,002,446
71 Fuel Retention Volumes		-	-	-			-		-
72 TGT,FEPL, & MGT and REX Swing/Daily Gas (Commodity)		880,356	-	(10.4604)			(9,208,909)		(9,208,909)
73 TGT,FEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-			-		-
74 Hedging Transaction Cost		-	-	-			289,115		289,115
75 Imbalance		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	85,000	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		-	-	-			-		-
82 NSS Injection fuel loss		-	-	-			-		-
83 Backup Supply Sales		(83,164)	-	2.9117			(242,150)		(242,150)
84 Sub-total		<u>2,657,830</u>				<u>2,187,648</u>	<u>(3,569,713)</u>	<u>\$ -</u>	<u>(1,382,065)</u>
85 Total Purchased Costs (line 56 + line 84 - line 28)		<u>2,657,614</u>				<u>\$2,184,448</u>	<u>(\$3,404,612)</u>	<u>\$0</u>	<u>(\$1,220,164)</u>
86 Total TGT Unominated Demand Cost (line 62 + line 34 - line 6)						<u>362,739</u>			
87 Total Purchase Cost excluding TGT Demand Unknown. (ln 85 - ln 86)		<u>2,657,614</u>				<u>\$1,821,709</u>			
88 TGT Unominated Demand Cost - Retail (line 86 * 90%)						<u>\$326,465</u>			
89 Balancing Demand Cost (line 86 * 10%)						<u>\$36,274</u>			

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

Line No.	A	B	C	D	E
	December 2020	Volumes in Dths	Commodity Cost per Dth	% of Total	Reference
1	Intraday Purchases	-	\$ -	0.00%	Sch8A, Ins 14, 42, 70
2	Index Purchases / Spot	1,447,134	\$ 2.3495	51.51%	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	Swing Gas	820,848	\$ 2.4668	29.22%	Sch8A, Ins 16, 44, 72
4	Boil off/Peaking Purchases	57,639	\$ 2.8960	2.05%	Sch8A, Ins 24, 52, 80
5	Unnominated Seasonal Gas Purchases	-	-	0.00%	
6	Storage Withdrawal	483,858	\$ 2.5610	17.22%	Sch8A, Ins 9, 37, 65
7	Total Purchases	2,809,479		100.00%	
8	REX Winter Purchases	702,951			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	-			Sch8A, Ins 15, 43, 71
12	MGT Cash Out Imbalance	480			Sch8A, Ins 25, 53, 81
13	Unnominated Seasonal Gas Payback	-			
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			
	January 2021	Volumes in Dths	Commodity Cost 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	-			
31	NNS Injection Loss	-			Sch8B, Ins 26, 54, 82
32	Backup Supply Sales	(49,622)			Sch8B, Ins 27, 55, 83
33	Storage Injection	(1,236)	\$ 2.1561		Sch8B, Ins 8, 36, 64
34	Net Purchases	3,167,934			
	February 2021	Volumes in Dths	Commodity Cost 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	-	-	0.00%	
40	Storage Withdrawal	508,756	\$ 2.7464	19.22%	Sch8C, Ins 9, 37, 65
41	Total Purchases	2,647,647		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			

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

Line No.	Description	December 2020			January 2021			February 2021		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	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-Day Purchases	-	-	-	-	-	-	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

Line No.	Description	November 2020			December 2020			January 2021		
		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)	-	-	-	-	-	-	-	-	-
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-Day Purchases	-	-	-	-	-	-	-	-	-
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

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual - November, 2020</u>						
PEPL						
1 Demand Cost		\$674,143				\$674,143
2 PEPL Injection fuel cost	157				477	477
3 PEPL Injection (Net)			5,659	\$0.0020		11
4 (100-day Firm) (Midpoint)			5,769	0.0094		54
5 PEPL Withdrawal fuel cost	4,624				9,923	9,923
6 PEPL Withdrawal (Midpoint)			201,673	0.0020		403
7 (100-day Firm) (Net)			200,059	0.0094		1,881
8 PEPL - Sub Total		<u>\$674,143</u>			<u>\$10,400</u>	<u>\$686,892</u>
<u>Actual - November, 2020</u>						
PEPL						
9 Demand Cost		\$674,143				\$674,143
10 PEPL Injection fuel cost	157				477	477
11 PEPL Injection (Net)			5,659	0.0020		11
12 (100-day Firm) (Midpoint)			5,769	0.0094		54
13 PEPL Withdrawal fuel cost	4,624				9,923	9,923
14 PEPL Withdrawal (Midpoint)			201,673	0.0020		403
15 (100-day Firm) (Net)			200,059	0.0094		1,881
16 PEPL - Sub Total		<u>\$674,143</u>			<u>\$10,400</u>	<u>\$686,892</u>
<u>Accrual - December, 2020</u>						
PEPL						
17 Demand Cost		\$687,317				\$687,317
18 PEPL Injection fuel cost	-				-	-
19 PEPL Injection (Net)			-	0.0020		-
20 (100-day Firm) (Midpoint)			-	0.0094		-
21 PEPL Withdrawal fuel cost	9,546				20,494	20,494
22 PEPL Withdrawal (Midpoint)			416,390	0.0020		833
23 (100-day Firm) (Net)			413,056	0.0094		3,883
24 PEPL - Sub Total		<u>\$687,317</u>			<u>\$20,494</u>	<u>\$712,527</u>
25 Total (line 24 + line 16 - line 8)		<u>\$687,317</u>			<u>\$20,494</u>	<u>\$712,527</u>
26 PEPL - Balancing Costs (ln 25 * 9%)						<u>\$64,127</u>
27 PEPL - Retail Costs (ln 25 * 91%)						<u>\$648,400</u>

Citizens Gas
PEPL Unnominated Quantities Cost
January 2021

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual - December, 2020</u>						
PEPL						
1 Demand Cost		\$687,317				\$687,317
2 PEPL Injection fuel cost	-				-	-
3 PEPL Injection (Net)			-	\$0.0020		-
4 (100-day Firm) (Midpoint)			-	0.0094		-
5 PEPL Withdrawal fuel cost	9,546				20,494	20,494
6 PEPL Withdrawal (Midpoint)			416,390	0.0020		833
7 (100-day Firm) (Net)			413,056	0.0094		3,883
8 PEPL - Sub Total		<u>\$687,317</u>			<u>\$20,494</u>	<u>\$712,527</u>
<u>Actual - December, 2020</u>						
PEPL						
9 Demand Cost		\$687,317				\$687,317
10 PEPL Injection fuel cost	-				-	-
11 PEPL Injection (Net)			-	0.0020		-
12 (100-day Firm) (Midpoint)			-	0.0094		-
13 PEPL Withdrawal fuel cost	9,546				20,494	20,494
14 PEPL Withdrawal (Midpoint)			416,390	0.0020		833
15 (100-day Firm) (Net)			413,056	0.0094		3,883
16 PEPL - Sub Total		<u>\$687,317</u>			<u>\$20,494</u>	<u>\$712,527</u>
<u>Accrual - January, 2021</u>						
PEPL						
17 Demand Cost		\$687,317				\$687,317
18 PEPL Injection fuel cost	-				-	-
19 PEPL Injection (Net)			-	0.0020		-
20 (100-day Firm) (Midpoint)			-	0.0094		-
21 PEPL Withdrawal fuel cost	19,677				42,245	42,245
22 PEPL Withdrawal (Midpoint)			858,623	0.0020		1,717
23 (100-day Firm) (Net)			851,755	0.0094		8,006
24 PEPL - Sub Total		<u>\$687,317</u>			<u>\$42,245</u>	<u>\$739,285</u>
25 Total (line 24+ line 16 - line 8)		<u>\$687,317</u>			<u>\$42,245</u>	<u>\$739,285</u>
26 PEPL Balancing Costs (In 25 * 9%)						<u>\$66,536</u>
27 PEPL Retail Costs (In 25 * 91%)						<u>\$672,749</u>

Citizens Gas
PEPL Unnominated Quantities Cost
February 2021

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

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

		A	B	C	D	E	F	G	H	I
		Estimated Change		Cost of Gas						
Line No.		Injections Dth	Withdrawals Dth	Injections		Withdrawals		Net		
				Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
<u>December 2020</u>										
1	UGS	26,108	1,243,332	\$17,990	\$63,372	\$573,798	\$2,375,510	\$555,808	\$2,312,138	\$2,867,946
2	PEPL	-	413,056	(17)	20	207,478	679,312	207,495	679,292	886,787
3	Subtotal	26,108	1,656,388	\$17,973	\$63,392	\$781,276	\$3,054,822	\$763,303	\$2,991,430	\$3,754,733
<u>January 2021</u>										
4	UGS	-	1,621,144	\$5	\$212	\$749,455	\$3,100,600	\$749,450	\$3,100,388	\$3,849,838
5	PEPL	-	851,755	-	-	427,837	1,400,796	427,837	1,400,796	1,828,633
6	Subtotal	-	2,472,899	5	212	1,177,292	4,501,396	1,177,287	4,501,184	5,678,471
<u>February 2021</u>										
7	UGS	30,144	1,794,797	\$24,811	(\$40,486)	\$830,094	\$3,432,549	\$805,283	\$3,473,035	\$4,278,318
8	PEPL	-	1,343,175	-	-	674,676	2,208,986	674,676	2,208,986	2,883,662
9	Subtotal	30,144	3,137,972	24,811	(40,486)	1,504,770	5,641,535	1,479,959	5,682,021	7,161,980
10	Grand Total	56,252	7,267,259	\$42,789	\$23,118	\$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	B	C	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						
3	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)	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	Less: 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	Prior mo. accrual reversal	-	-	-	-	-	-
24	Prior mo. actual	-	-	-	-	-	-
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	-	-	-	-	-	-
29	Prior mo. Actual - W/D	(9,546)	(4,795)	(15,699)	(20,494)	2.1469	1.6446
30	Prior mo. Actual - Injections	-	-	-	-	-	-
31	Current mo. accrual - Inj	-	-	-	-	-	-
32	Current mo. Accrual-W/D	(19,677)	(9,884)	(32,361)	(42,245)	2.1469	1.6446
33	Beginning balance @ February 2021	4,598,143	2,309,249	7,562,330	9,871,579	2.1469	1.6446
34	Less: Net W/D @ avg. unit cost						
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						
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	Current mo. accrual -Inj	-	-	-	-	-	-
48	Current mo. Accrual-W/D	(31,033)	(15,588)	(51,037)	(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

	A	B	C	D	E	F	
Line No.	Volume	Demand Cost	Commodity Cost	Total Cost	Total \$/Unit	Commodity \$/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						
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						
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

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
1	Volume of pipeline gas purchases - 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	<u>7,196,733</u>	<u>7,854,797</u>	<u>7,822,708</u>	<u>22,874,238</u>
7	Less: Gas Division usage	<u>(11,665)</u>	<u>(12,647)</u>	<u>(14,928)</u>	<u>(39,240)</u>
8	Total volume available for sale	7,185,068	7,842,150	7,807,780	22,834,998
9	Retail Volume of gas sold - Dths (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)	<u>2,261,524</u>	<u>2,130,707</u>	<u>2,114,908</u>	<u>6,507,139</u>
11	"Unaccounted for" gas (ln 8- ln 9 - ln 10)	<u>100,127</u>	<u>126,178</u>	<u>(69,235)</u>	<u>157,070</u>
12	Percentage of "unaccounted for" gas (line 11 / line 8)	<u>1.39%</u>	<u>1.61%</u>	<u>-0.89%</u>	<u>0.69%</u>

CITIZENS GAS
Initiation of Refund

Line No.	Refunds	
1	Supplier:	
2	Date received:	
3	Amount of refund:	\$0
4	Reason for Refund:	
5	Docket Number:	
6	Total to be refunded	<u>\$0</u>
<u>Distribution of Refunds to GCA Quarters</u>		
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)	<u>\$0</u>
11 Total		<u>\$0</u>
<u>Calculation of Refund to be Returned in this GCA</u>		
12 Refund from Cause No. 37399-GCA 147		\$0
13 Refund from Cause No. 37399-GCA 148		0
14 Refund from Cause No. 37399-GCA 149		40,033
15 Refund from this Cause (line 7)		<u>0</u>
16 Total to be refunded in this Cause (Sum of lines 12 through 15)		<u>\$40,033</u>

Citizens Gas
Allocation of Gas Supply Variance

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 Cost Variances
<u>Calculation of Total Gas Cost Variances</u>						
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, ln 19)	(820)	(85,083)	(788)	(5,298)	280	(91,709)
5 Annual Unaccounted for over-recovery (Sch 11a, ln 18, col. D * Sch 2B, ln 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)
<u>Distribution of variances to quarters by rate class</u>						
First quarter						
7 Total Gas Supply Variance (ln 6 * Sch 2B, ln 18)	(\$4,593)	(\$378,871)	(\$33,960)	(\$188,957)	\$0	(\$606,381)
Second quarter						
8 Total Gas Supply Variance (ln 6 * Sch 2B, ln 19)	(8,402)	(1,164,327)	(32,632)	(376,588)	0	(1,581,949)
Third quarter						
9 Total Gas Supply Variance (ln 6 * Sch 2B, ln 20)	(24,718)	(4,720,898)	(23,382)	(1,706,989)	0	(6,475,987)
Fourth quarter						
10 Total Gas Supply Variance (ln 6 * Sch 2B, ln 21)	(11,373)	(2,269,211)	(24,251)	(765,569)	0	(3,070,404)
<u>Calculation of variances for this Cause</u>						
Cause No. 37399 - GCA 147						
11 Total Gas Supply Variance (Sch 12B pg 1, ln 10)	(691)	(19,640)	(9,947)	(15,965)	0	(46,243)
Cause No. 37399 - GCA 148						
12 Total Gas Supply Variance (Sch 12B pg 1, ln 9)	(699)	(27,980)	(13,011)	(24,116)	0	(65,806)
Cause No. 37399 - GCA 149						
13 Total Gas Supply Variance (Sch 12B pg 1, ln 8)	(881)	(69,351)	(7,365)	(49,631)	0	(127,228)
This Cause						
14 Total Gas Supply Variance (line 7)	(4,593)	(378,871)	(33,960)	(188,957)	0	(\$606,381)
Total Gas Supply Variance to be included						
15 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								
<u>Allocation of Balancing Demand Cost Variance</u>								
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 Balancing Demand Cost Variance	
<u>Calculation of Total Balancing Demand Cost Variances</u>								
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)
<u>Distribution of variances to quarters by rate class</u>								
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 (ln 4 * Sch 2A, ln 21)	(\$6)	(\$5,068)	(\$382)	(\$2,968)	\$1,034	\$445	(\$6,945)
<u>Calculation of variances for this Cause</u>								
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 (ln 9 + ln 10 + ln 11 + ln 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

December 2020							
Line No.		A	B	C	D	E	F
		D1	D2	D3	D4	D5	Total
1	Actual Retail Sales in Dth (Sch 6A, line 26)	20,713	3,589,273	53,192	1,160,239	-	4,823,417
	Net Write-Off Gas Cost Component per Dth						
2	Cause No. 37399-GCA 148, MPU Sch 1 pg 2, ln 23	\$0.0380	\$0.0380	\$0.0070	\$0.0100	\$0.0000	
	Actual Net Write Off Gas Cost Recovery (ln 1 * ln 2)	\$787	\$136,392	\$372	\$11,602	\$0	\$149,153
	Net Write Off Recovery Allocation Factors						
4	Cause No. 43975	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
	Recoverable Net-Write Off Gas Costs (Sch 6A, ln 9, Total * 1.10% * ln 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
January 2021							
7	Actual Retail Sales in Dth (Sch 6B, line 26)	23,189	4,062,595	44,340	1,455,141	-	5,585,265
	Net Write-Off Gas Cost Component per Dth						
8	Cause No. 37399-GCA 148, MPU Sch 1 pg 2, ln 23	\$0.0360	\$0.0380	\$0.0120	\$0.0090	\$0.0000	
	Actual Net Write Off Gas Cost Recovery (ln 7 * ln 8)	\$835	\$154,379	\$532	\$13,096	\$0	\$168,842
	Net Write Off Recovery Allocation Factors						
10	Cause No. 43975	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
	Recoverable Net-Write Off Gas Costs (Sch 6B, ln 9, Total * 1.10% * ln 10)	\$717	\$155,085	\$440	\$14,253	\$119	\$170,614
12	Net Write Off Gas Cost Variance (over)/under recovery (ln 11 - ln 9)	(\$118)	\$706	(\$92)	\$1,157	\$119	\$1,772
February 2021							
13	Actual Retail Sales in Dth (Sch 6C, line 26)	22,222	4,105,806	54,175	1,579,904	-	5,762,107
	Net Write-Off Gas Cost Component per Dth						
14	Cause No. 37399-GCA 148, MPU Sch 1 pg 2, ln 23	\$0.0400	\$0.0390	\$0.0170	\$0.0090	\$0.0000	
	Actual Net Write Off Gas Cost Recovery (ln 13 * ln 14)	\$889	\$160,126	\$921	\$14,219	\$0	\$176,155
	Net Write Off Recovery Allocation Factors						
16	Cause No. 43975	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
	Recoverable Net-Write Off Gas Costs (Sch 6C, ln 9, Total * 1.10% * ln 16)	\$304	\$65,689	\$186	\$6,037	\$50	\$72,266
18	Net Write Off Gas Cost Variance (over)/under recovery (ln 17 - ln 15)	(\$585)	(\$94,437)	(\$735)	(\$8,182)	\$50	(\$103,889)
	Total Net Write Off Gas Cost Variance (over)/under recovery (ln 6 + ln 12 + ln 18)	(\$820)	(\$85,083)	(\$788)	(\$5,298)	280	(\$91,709)