

FILED
April 29, 2021
**INDIANA UTILITY
REGULATORY COMMISSION**

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF INDIANA GAS COMPANY, INC.)
D/B/A CENTERPOINT ENERGY INDIANA NORTH)
("CEI NORTH") FOR APPROVAL OF CHANGES) **CAUSE NO. 37394 GCA-150**
IN ITS GAS COST ADJUSTMENTS IN)
ACCORDANCE WITH I.C. 8-1-2-42(g))
and 8-1-2-42.3.)

INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR'S

**PUBLIC'S EXHIBIT NO. 1 – TESTIMONY OF OUCC WITNESS
HEATHER R. POOLE**

PUBLIC'S EXHIBIT NO. 2 – GCA-150 FACTOR CALCULATIONS

PUBLIC'S EXHIBIT NO. 3 – GCA-150 STATISTICAL CALCULATIONS

With the current requirement that all staff work from home, signatures for affirmations are not available at this time.

April 29, 2021

Respectfully submitted,



Scott C. Franson
Attorney No.27839-49
Deputy Consumer Counselor

**PUBLIC'S EXHIBIT NO. 1
TESTIMONY OF OUCC WITNESS HEATHER R. POOLE**

**CAUSE NO. 37394 GCA 150
INDIANA GAS COMPANY, INC. d/b/a CENTERPOINT ENERGY
INDIANA NORTH ("CEI NORTH")**

**INDIANA GAS COMPANY, INC.
D/B/A CENTERPOINT ENERGY INDIANA NORTH
CAUSE NO. 37394 GCA 150
TESTIMONY OF OUCC WITNESS HEATHER R. POOLE**

1 **Q: Please state your name and business address.**

2 A: My name is Heather R. Poole, and my business address is 115 West Washington
3 Street, Suite 1500 South, Indianapolis, IN 46204.

4 **Q: By whom are you employed and in what capacity?**

5 A: I am employed by the Indiana Office of Utility Consumer Counselor ("OUCC") as the
6 Assistant Director of the Natural Gas Division. I have worked as a member of the
7 OUCC's Natural Gas Division since December 2010.

8 **Q: Have you previously testified before the Indiana Utility Regulatory Commission**
9 **("Commission")?**

10 A: Yes. I have testified in Gas Cost Adjustment ("GCA") cases, rate cases, TDSIC
11 tracker cases, 7-Year Plan cases, tariff, gas demand side management, and special
12 contract cases involving gas and water utilities. I also provided extensive testimony in
13 the Commission's investigation into the existing GCA procedures and schedules.

14 **Q: What is the purpose of your testimony?**

15 A: The purpose of my testimony is to confirm the accuracy of calculations used to
16 establish the proposed GCA factors presented in Indiana Gas Company, Inc. d/b/a
17 CenterPoint Energy Indiana North's ("CEI North" or "Petitioner") Petition for
18 Approval of its proposed Gas Cost Adjustment in Cause No. 37394 GCA 150, to be
19 applicable in the billing cycles of June through August 2021.

20 **Q: Please describe the review and analysis you conducted to prepare your testimony.**

21 A: I reviewed the Petition, Direct Testimony, Schedules, Revised Schedules, Exhibits and
22 Workpapers submitted by Petitioner. Additionally, I reviewed CEI North's prior GCA

1 filings and prepared Public's Exhibit Nos. 2 and 3. I also performed an annual review
2 of Petitioner's books and records.

3 **Q: Please identify and explain Public's Exhibit No. 2.**

4 A: Public's Exhibit No. 2 (GCA 150 Factor Calculations) presents numerical information
5 provided and used by Petitioner in calculating the proposed GCA 150 monthly factors.

6 This Exhibit consists of the following schedules:

- 7 • Schedule 1 – Determination of Gas Cost Adjustment Charge;
- 8 • Schedule 2 – Net Operating Income Statement (Unaudited);
- 9 • Schedule 3 – Calculation of Excess Earnings Bank;
- 10 • Schedule 4 – Calculation of Excess Earnings and Total Gas Cost Variance; and
- 11 • Schedule 5 – Calculation of Actual Gas Cost Variance.

12 **Q: Please identify and explain Public's Exhibit No. 3.**

13 A: Public's Exhibit No. 3 (GCA 150 Statistical Calculations) presents certain data used in
14 calculating CEI North's GCA 150 proposed factors and the results of performing
15 certain statistical calculations on that data. The data for these calculations was
16 provided by CEI North in this and prior GCA petitions and was verified by the OUCC
17 during the OUCC's annual review. The calculations reflected in Public's Exhibit No. 3
18 address the following areas:

- 19 • General information;
- 20 • Estimation information;
- 21 • Effects on typical residential customers; and
- 22 • Comparison of Petitioner's variances with actual gas costs.

1 **Q: Have you conducted an examination of Petitioner's books and records for this**
2 **GCA, in accordance with Indiana Code § 8-1-2-42(g)(2)?**

3 A: Yes. The annual review allowed the OUCC to examine workpapers to verify the
4 accuracy of information Petitioner provided to the OUCC and used to calculate the
5 proposed GCA factors. The OUCC also verified the Commission-approved GCA
6 factors were billed to customers for the reconciliation period examined. The
7 reconciliation periods examined encompass January 2020 to December 2020. The
8 corresponding GCAs for these months are as follows: January, February, and March
9 (2020) for GCA 147; April, May, and June (2020) for GCA 148; July, August, and
10 September (2020) for GCA 149; and October, November, and December (2020) for
11 GCA 150.

12 **Q: Were there any discrepancies in CEI North's original exhibits for GCA 150, as**
13 **filed on April 1, 2021?**

14 A: CEI North failed to file a Schedule 7 in its original exhibits on April 1, 2021. I notified
15 CEI North of this error via email, and CEI North included Schedule 7 in its revised
16 exhibits filed on April 21, 2021.

17 **Q: Were there any discrepancies in CEI North's revised schedules for GCA 150, as**
18 **filed on April 21, 2021?**

19 A: No. The revisions made on April 21, 2021 were to reflect an updated cost of spot
20 market gas on Schedule 3. Based on the information provided by Petitioner, the
21 OUCC found nothing to indicate CEI North has not correctly calculated the proposed
22 GCA 150 factors in accordance with all applicable requirements.

23 **Q: Does this conclude your testimony?**

24 A: Yes.

**PUBLIC'S EXHIBIT NO. 2
GCA 150 FACTOR CALCULATIONS**

**CAUSE NO. 37394 GCA 150
INDIANA GAS COMPANY, INC. d/b/a CENTERPOINT ENERGY
INDIANA NORTH ("CEI NORTH")**

**PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37394 GCA 150
SCHEDULE 1**

**CEI NORTH
CAUSE NO. 37394 GCA 150
DETERMINATION OF GAS COST ADJUSTMENT CHARGE**

Line No.		Jun-21	Jul-21	Aug-21
1	Non-Demand Gas Costs - Estimated	\$2,977,982	\$3,192,305	\$3,193,536
2	Less: Cost of Trans. Cust. Co. Use Volumes	11,245	9,951	8,179
3	Add: Commodity Variance	88,507	88,507	88,507
4	Less: Commodity Refunds	587	587	587
5	Total Commodity Cost to be Recovered through GCA	\$3,054,657	\$3,270,274	\$3,273,277
6	Sales Subject to GCA	1,130,000	1,130,000	1,130,000
7	Total Commodity Cost to be Recovered per Dth	\$2.702	\$2.893	\$2.896
8	Demand Cost per Dth:			
8a	Rate 210/220/229	3.343	3.343	3.343
8b	Rate 240	1.337	1.337	1.337
9	Demand Variance per Dth	0.042	0.042	0.042
10	Bad Debt Cost Component per Dth	0.054	0.055	0.055
11	Total GCA Charges			
11a	Rate 210/220/229	\$6.141	\$6.333	\$6.336
11b	Rate 240	\$4.135	\$4.327	\$4.330
12	GCA Factor Modified for Utility Receipts Tax			
12a	Rate 210/220/229	\$6.233	\$6.427	\$6.431
12b	Rate 240	\$4.197	\$4.392	\$4.395

**PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37394 GCA 150
SCHEDULE 2**

**CEI NORTH
CAUSE NO. 37394 GCA 150
NET OPERATING INCOME STATEMENT
FOR THE TWELVE MONTHS ENDING FEBRUARY 28, 2021
(Unaudited)**

<u>Line No.</u>		
1	OPERATING REVENUES	\$703,590,859
2	OPERATING EXPENSES	
3	Purchased Gas	344,380,492
4	Cost of Gas for Interdepartmental Sales	0
5	Maintenance of Manufactured Gas Production	0
6	Underground Storage Expenses	3,528,498
7	Transmission Expenses	11,543,184
8	Distribution Expense	46,728,145
9	Customer Accounts Expenses	9,927,584
10	Customer Service & Info Expenses	618,276
11	Sales Expenses	5,356,871
12	General and Administrative Expenses	54,856,246
13	Depreciation Expense	104,238,296
14	Taxes Other Than Income Taxes	19,090,226
15	Income Taxes	12,884,712
16	TOTAL OPERATING EXPENSES	<u>613,152,529</u>
17	NET OPERATING INCOME	<u><u>\$90,438,331</u></u>

**PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37394 GCA 150
SCHEDULE 3**

**CEI NORTH
CAUSE NO. 37394 GCA 150
CALCULATION OF EXCESS EARNINGS BANK**

Line No.	Month	Year	GCA No.	Net Operating Income	Authorized	Differential	
1	February	2021	150	\$ 90,438,331	\$ 103,049,074	** \$ (12,610,743)	
2	November	2020	149	93,816,568	100,755,052	(6,938,484)	
3	August	2020	148	90,153,887	100,755,052	** (10,601,165)	
4	May	2020	147	91,484,314	97,936,937	(6,452,624)	
5	February	2020	146	70,621,506	97,936,937	** (27,315,431)	
6	November	2019	145	62,398,789	95,378,179	(32,979,390)	
7	August	2019	144	66,078,144	95,378,179	** (29,300,035)	
8	May	2019	143	65,072,223	91,378,819	(26,306,596)	
9	February	2019	142	81,659,085	91,378,819	** (9,719,734)	
10	November	2018	141	77,950,151	88,297,507	** (10,347,356)	
11	August	2018	140	78,242,404	84,453,268	(6,210,864)	
12	May	2018	139	79,584,615	84,453,268	(4,868,653)	
13	February	2018	138	75,099,538	84,453,268	** (9,353,730)	
14	November	2017	137	70,858,760	81,105,185	(10,246,425)	
15	August	2017	136	72,035,246	81,105,185	** (9,069,939)	
16	May	2017	135	71,258,694	78,075,123	(6,816,429)	
17	February	2017	134	69,189,527	78,075,123	** (8,885,596)	
18	November	2016	133	65,173,034	74,435,919	(9,262,885)	
19	August	2016	132	60,472,231	74,435,919	** (13,963,688)	
20	May	2016	131	59,812,181	70,548,532	** (10,736,351)	
21	February	2016	130	58,450,190	66,254,615	(7,804,425)	
22	November	2015	129	56,149,632	66,254,615	(10,104,983)	
23	August	2015	128	56,040,289	66,254,615	** (10,214,326)	
24	May	2015	127	55,514,478	64,145,883	(8,631,405)	
25	February	2015	126	55,857,037	64,145,883	** (8,288,846)	
26	November	2014	125	54,003,740	61,827,974	(7,824,234)	
27	August	2014	124	54,087,608	61,827,974	(7,740,366)	
28	May	2014	123	54,258,669	61,827,974	(7,569,305)	
29	February	2014	122	53,655,064	61,827,974	(8,172,910)	
30	November	2013	121	55,583,407	61,827,974	(6,244,567)	
31	August	2013	120	56,455,774	61,827,974	(5,372,200)	
32	May	2013	119	56,362,587	61,827,974	(5,465,387)	
33	February	2013	118	57,229,714	61,827,974	(4,598,260)	
34	November	2012	117	55,819,076	61,827,974	(6,008,898)	
35	August	2012	116	56,231,138	61,827,974	(5,596,836)	
36	May	2012	115	57,589,119	61,827,974	(4,238,855)	
37	February	2012	114	57,311,557	61,827,974	(4,516,417)	
38	November	2011	113	58,896,782	61,827,974	(2,931,192)	
39	August	2011	112	58,407,313	61,827,974	(3,420,661)	
40	May	2011	111	56,949,160	61,827,974	(4,878,814)	
41	February	2011	110	56,907,863	61,827,974	(4,920,111)	
42	November	2010	109	57,396,244	61,827,974	(4,431,730)	
43	August	2010	108	56,495,592	61,827,974	(5,332,382)	
44	May	2010	107	55,490,223	61,827,974	(6,337,751)	
45	February	2010	106	55,044,503	61,827,974	(6,783,471)	
46	November	2009	105	59,200,755	61,827,974	(2,627,219)	
47	August	2009	104	59,624,135	61,827,974	(2,203,839)	
48	May	2009	103	61,318,357	61,827,974	(509,617)	
49	February	2009	102	64,123,140	61,827,974	2,295,166	
50	November	2008	101	56,420,326	61,827,974	(5,407,648)	
51	August	2008	100	56,720,381	61,827,974	(5,107,593)	
52	May	2008	99	55,078,064	61,827,974	(6,749,910)	
53	February	2008	98	54,414,648	61,827,974	(7,413,326)	
54	Sum of Differentials						<u>\$ (447,138,437)</u>

** Authorized NOI increases approved in Cause No. 44430 TDSIC-1, TDSIC-2, TDSIC-3, TDSIC-4, TDSIC-5, TDSIC-6, TDSIC-7, TDSIC-8, TDSIC-9, TDSIC-10, TDSIC-11 TDSIC-12 and TDSIC-13.

PUBLIC'S EXHIBIT NO. 2
CAUSE NO. 37394 GCA 150
SCHEDULE 4

CEI NORTH
CAUSE NO. 37394 GCA 150
CALCULATION OF EXCESS EARNINGS AND TOTAL GAS COST VARIANCE

<u>Line</u> <u>No.</u>		
	Net Operating Income (Loss)	
1	For the Twelve Months Ending February 28, 2021	\$90,438,331
2	Net Operating Income Granted in Cause Nos. 43298 and 44430	<u>103,049,074</u>
3	Excessive Earnings (Deficit)	(\$12,610,743)
4	Cumulative Excess (Deficit) Earnings GCA 149	<u>(434,527,694)</u>
5	Cumulative Excess (Deficit) Earnings GCA 150	<u>(\$447,138,437)</u>
6	Excess Earnings Returned This Petition	\$0
7	Add Demand Variance:	
8	Variance From Cause No. 37394 GCA 147	18,920
9	Variance From Cause No. 37394 GCA 148	(1,852)
10	Variance From Cause No. 37394 GCA 149	114,307
11	Variance From Cause No. 37394 GCA 150	10,578
12	Add Commodity Variance:	
13	Variance From Cause No. 37394 GCA 147	(33,016)
14	Variance From Cause No. 37394 GCA 148	115,338
15	Variance From Cause No. 37394 GCA 149	54,472
16	Variance From Cause No. 37394 GCA 150	<u>128,726</u>
17	Total Gas Cost Variance	<u><u>\$407,473</u></u>

**CEI NORTH
CAUSE NO. 37394 GCA 150
CALCULATION OF ACTUAL GAS COST VARIANCE**

Line No.	Oct-20	Nov-20	Dec-20	Total
1 Actual Cost of Gas Incurred	\$12,190,077	\$21,507,241	\$37,252,471	\$70,949,789
2 Actual Incremental Cost of Gas Billed Excluding Gross/Utility Receipts Tax	\$12,690,908	\$24,158,262	\$32,431,236	\$69,280,406
3 Dollar Amount of Gas Cost Variance				
From Cause No. 37394, GCA 147	(21,243)	(54,942)	0	(76,185)
From Cause No. 37394, GCA 148	0	0	(28,692)	(28,692)
4 Refund Dollars				
From Cause No. 37394, GCA 147	(2,177)	(5,630)	0	(7,807)
From Cause No. 37394, GCA 148	0	0	(4,810)	(4,810)
5 Gas Costs Recovered to be Reconciled With Actual Gas Cost Incurred	\$12,714,328	\$24,218,834	\$32,464,738	\$69,397,900
6 Commodity and Demand Gas Cost Variance Subtotal	<u>(\$524,251)</u>	<u>(\$2,711,593)</u>	<u>\$4,787,733</u>	\$1,551,889
7 Add: LIFO Adjustment				1,101,888
8 Add: Annual UAF Adjustment - LIFO Adjusted				0
9 Add: Bad Debt Gas Cost Adjustment				7,384
10 Add: Bad Debt Gas Cost Adjustment - LIFO Adjusted				<u>10,058</u>
11 Total Commodity and Demand Variance				<u>\$2,671,219</u>
12 Variance Allocated to GCA 150				\$139,304
13 Variance Allocated to GCA 151				466,021
14 Variance Allocated to GCA 152				1,484,797
15 Variance Allocated to GCA 153				<u>581,097</u>
16 Total Variance Allocation				<u>\$2,671,219</u>

**PUBLIC'S EXHIBIT NO. 3
GCA 150 STATISTICAL CALCULATIONS**

**CAUSE NO. 37394 GCA 150
INDIANA GAS COMPANY, INC. d/b/a CENTERPOINT ENERGY
INDIANA NORTH ("CEI NORTH")**

GENERAL INFORMATION:

Petition Filed: April 1, 2021
Update Filed: April 21, 2021
Hearing Date: May 11, 2021
Estimation Months: June through August 2021
Reconciliation Months: October through December 2020
Pipeline Transporters: ANR Pipeline Company
Panhandle Eastern Pipeline Company
Rockies Express Pipeline
Texas Eastern Transmission Corporation
Texas Gas Transmission Corporation

ESTIMATION INFORMATION:

<u>June-21</u>	<u>Volumes in Dth</u>	<u>Commodity Cost per Dth</u>	<u>Percent of Total</u>
Fixed Purchases	1,880,000	\$2.7170	45.67%
Index Purchases	2,236,690	\$2.4669	54.33%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	<u>4,116,690</u>	<u>\$2.5811</u>	<u>100.0%</u>
Unnominated Seasonal Gas Payback (NNS)	(332,218)	\$2.5063	
Storage Injections	<u>(2,574,000)</u>	<u>\$2.7494</u>	
Net Purchased Gas	1,210,472	\$2.2437	
 <u>July-21</u>			
Fixed Purchases	1,935,000	\$2.7437	44.97%
Index Purchases	2,367,861	\$2.6177	55.03%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	<u>4,302,861</u>	<u>\$2.6743</u>	<u>100.0%</u>
Unnominated Seasonal Gas Payback (NNS)	(390,154)	\$2.5063	
Storage Injections	<u>(2,697,000)</u>	<u>\$2.8030</u>	
Net Purchased Gas	1,215,707	\$2.4429	
 <u>August-21</u>			
Fixed Purchases	1,935,000	\$2.7581	44.97%
Index Purchases	2,367,861	\$2.6438	55.03%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	<u>4,302,861</u>	<u>\$2.6952</u>	<u>100.0%</u>
Unnominated Seasonal Gas Payback (NNS)	(390,154)	\$2.5063	
Storage Injections	<u>(2,697,000)</u>	<u>\$2.8264</u>	
Net Purchased Gas	1,215,707	\$2.4647	
 <u>Quarterly Total</u>			
Fixed Purchases	5,750,000	\$2.7398	45.20%
Index Purchases	6,972,412	\$2.5782	54.80%
Unnominated Seasonal Gas Usage (NNS)	0	\$0.0000	0.00%
Storage Withdrawals	0	\$0.0000	0.00%
Total Purchases and Withdrawals	<u>12,722,412</u>	<u>\$2.6512</u>	<u>100.0%</u>
Unnominated Seasonal Gas Payback (NNS)	(1,112,526)	\$2.5063	
Storage Injections	<u>(7,968,000)</u>	<u>\$2.7936</u>	
Net Purchased Gas	3,641,886	\$2.3840	
Estimated Quarterly Sales (Dth):			3,390,000

BILL COMPARISONS
PROPOSED VS. CURRENTLY APPROVED GCA FACTORS

June 2021

Petitioner's Requested GCA Factor (\$/Dth) - June 2021	\$6.233
Current Commission Approved GCA Factor (GCA 149 - April 2021)	\$3.670
Increase (Decrease)	\$2.563

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$61.34	\$48.52	\$12.82	26.42%
10	\$101.82	\$76.19	\$25.63	33.64%
15	\$142.31	\$103.87	\$38.44	37.01%
20	\$182.80	\$131.54	\$51.26	38.97%
25	\$223.29	\$159.21	\$64.08	40.25%

July 2021

Petitioner's Requested GCA Factor (\$/Dth) - July 2021	\$6.427
Current Commission Approved GCA Factor (GCA 149 - April 2021)	\$3.670
Increase (Decrease)	\$2.757

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$62.31	\$48.52	\$13.79	28.42%
10	\$103.76	\$76.19	\$27.57	36.19%
15	\$145.22	\$103.87	\$41.35	39.81%
20	\$186.68	\$131.54	\$55.14	41.92%
25	\$228.14	\$159.21	\$68.93	43.30%

August 2021

Petitioner's Requested GCA Factor (\$/Dth) - August 2021	\$6.431
Current Commission Approved GCA Factor (GCA 149 - April 2021)	\$3.670
Increase (Decrease)	\$2.761

Consumption Dth	Bill at Proposed Factor	Bill at Current Factor	Increase (Decrease)	Percent Change
5	\$62.33	\$48.52	\$13.81	28.46%
10	\$103.80	\$76.19	\$27.61	36.24%
15	\$145.28	\$103.87	\$41.41	39.87%
20	\$186.76	\$131.54	\$55.22	41.98%
25	\$228.24	\$159.21	\$69.03	43.36%

BILL COMPARISONS
PROPOSED VS. PRIOR YEAR APPROVED GCA FACTORS

June 2021

Petitioner's Requested GCA Factor (\$/Dth) - June 2021	\$6.233
Prior Year Commission Approved GCA Factor (GCA 146 - June 2020)	\$5.651
Increase (Decrease)	\$0.582

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$61.34	\$56.82	\$4.51	7.95%
10	\$101.82	\$94.38	\$7.44	7.88%
15	\$142.31	\$131.95	\$10.37	7.86%
20	\$182.80	\$169.51	\$13.29	7.84%
25	\$223.29	\$207.07	\$16.22	7.83%

July 2021

Petitioner's Requested GCA Factor (\$/Dth) - July 2021	\$6.427
Prior Year Commission Approved GCA Factor (GCA 146 - July 2020)	\$5.542
Increase (Decrease)	\$0.885

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$62.31	\$56.28	\$6.03	10.72%
10	\$103.76	\$93.29	\$10.47	11.22%
15	\$145.22	\$130.31	\$14.91	11.44%
20	\$186.68	\$167.33	\$19.35	11.56%
25	\$228.14	\$204.35	\$23.79	11.64%

August 2021

Petitioner's Requested GCA Factor (\$/Dth) - August 2021	\$6.431
Prior Year Commission Approved GCA Factor (GCA 146 - August 2020)	\$5.790
Increase (Decrease)	\$0.641

Consumption Dth	Bill at Proposed Factor	Bill at Prior Year Factor	Increase (Decrease)	Percent Change
5	\$62.33	\$59.79	\$2.54	4.25%
10	\$103.80	\$98.04	\$5.76	5.87%
15	\$145.28	\$136.30	\$8.98	6.59%
20	\$186.76	\$174.56	\$12.20	6.99%
25	\$228.24	\$212.82	\$15.42	7.25%

ANALYSIS OF PETITIONER'S SCHEDULE 6 VARIANCE CALCULATION

GCA	135	135	135	136	136	136	137	137	137	138	138	138
Month	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Actual Gas Cost	39,532,385	26,824,148	29,047,293	13,249,507	11,629,987	7,272,038	6,890,590	6,985,080	7,175,663	11,952,056	27,419,769	42,295,300
Variance	(1,999,173)	796,479	708,595	1,480,543	1,159,629	(698,347)	(63,543)	(224,778)	1,922,069	(756,743)	(856,291)	229,101
Monthly % Variance	-5.06%	2.97%	2.44%	11.17%	9.97%	-9.60%	-0.92%	-3.22%	26.79%	-6.33%	-3.12%	0.54%
12 Mo. Avg.	5.93%	6.76%	6.54%	6.57%	6.01%	5.63%	5.30%	4.85%	4.74%	3.33%	2.68%	0.74%
GCA	139	139	139	140	140	140	141	141	141	142	142	142
Month	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Actual Gas Cost	55,046,170	33,480,340	33,856,788	21,198,657	8,088,618	7,329,249	6,779,836	7,299,497	8,031,713	15,813,539	35,567,995	39,017,452
Variance	5,622,323	(1,005,078)	(4,503,536)	(2,566,122)	2,959,096	488,692	139,539	475,636	3,153,534	1,257,810	642,640	(631,418)
Monthly % Variance	10.21%	-3.00%	-13.30%	-12.11%	36.58%	6.67%	2.06%	6.52%	39.26%	7.95%	1.81%	-1.62%
12 Mo. Avg.	3.79%	2.98%	0.90%	-0.66%	0.02%	0.48%	0.55%	0.82%	1.29%	2.02%	2.51%	2.22%
GCA	143	143	143	144	144	144	145	145	145	146	146	146
Month	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19
Actual Gas Cost	49,210,138	35,860,892	35,242,730	14,642,713	9,834,414	7,443,996	6,535,765	6,829,569	7,141,707	12,190,913	29,141,674	30,667,625
Variance	(12,290)	(896,777)	(1,747,933)	(638,014)	2,242,818	217,953	256,457	439,914	3,171,047	951,083	(3,024,767)	(152,292)
Monthly % Variance	-0.02%	-2.50%	-4.96%	-4.36%	22.81%	2.93%	3.92%	6.44%	44.40%	7.80%	-10.38%	-0.50%
12 Mo. Avg.	0.15%	0.19%	1.21%	1.97%	1.69%	1.59%	1.63%	1.62%	1.63%	1.54%	0.13%	0.33%
GCA	147	147	147	148	148	148	149	149	149	150	150	150
Month	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Actual Gas Cost	31,930,800	30,791,562	22,686,019	13,731,579	9,911,756	7,186,120	6,595,754	6,938,048	7,431,993	12,190,077	21,507,241	37,252,471
Variance	(500,191)	938,168	(698,566)	621,203	852,215	683,360	668,788	615,556	1,923,279	(524,251)	(2,711,593)	4,787,733
Monthly % Variance	-1.57%	3.05%	-3.08%	4.52%	8.60%	9.51%	10.14%	8.87%	25.88%	-4.30%	-12.61%	12.85%
12 Mo. Avg.	0.14%	0.97%	1.53%	2.14%	1.47%	1.69%	1.89%	1.97%	1.38%	0.67%	0.85%	3.20%

Note: Actual Gas Cost is the sum of Actual Demand Cost Incurred (line 4c) and Actual Commodity Cost Incurred (line 7) from Petitioner's Schedule 6.

Note: Variance is the Total Gas Cost Variance (line 11c) from Petitioner's Schedule 6.

CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing *TESTIMONY OF HEATHER R. POOLE* has been served upon the following counsel of record in the captioned proceeding by electronic service on April 29, 2021.

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