

OFFICIAL
EXHIBITS

INTRODUCTION

IURC
PETITIONER'S
EXHIBIT NO. 3
5-9-22 AT
DATE REPORTER

1 Q1. PLEASE STATE YOUR NAME.

2 A1. John F. Lamb

3 Q2. DID YOU PREVIOUSLY SUBMIT TESTIMONY IN THIS PROCEEDING ON
4 BEHALF OF CITIZENS GAS?

5 A2. Yes. Petitioner's Exhibit No. 2 is my direct testimony in this proceeding, which was filed
6 with the Indiana Utility Regulatory Commission ("Commission" or "IURC") on April 1,
7 2022.

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 154
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 2022. In addition, my testimony discusses Petitioner's projection period,
15 reconciliation period and the Monthly Price Update.

16 Q4. DOES YOUR SUPPLEMENTAL TESTIMONY REFLECT ANY
17 MODIFICATIONS TO THE ATTACHMENTS CITIZENS GAS FILED IN THIS
18 CAUSE ON APRIL 1, 2022?

19 A4. Yes. The following modifications have been made to the referenced schedules, which
20 Citizens Gas filed on April 1, 2022:

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2 for gas injected into or withdrawn from storage.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 2022; 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 JFL-4**
15 **THROUGH JFL-6**

16 A7. Attachment JFL-4 includes Petitioner's GCA tariff sheets ("Rider A"), which are proposed
17 to be effective for June, July and August 2022. The rates shown on each monthly Rider A
18 are the result of all appropriate estimations and reconciliations, as previously authorized
19 by the Commission. Attachment JFL-5 shows the impact of the proposed GCA rates on a
20 residential heating customer's bill at 5, 10, 15, 20 and 25 dekatherms compared to the

1 current rates found in the April 1, 2022 GCA filing and compared to the rates in effect one
2 year ago.

3 Attachment JFL-6 consists of all Schedules required in support of the proposed GCA rates
4 shown in Attachment JFL-4. 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 2022?**

11 A8. The majority of the gas costs for June, July and August 2022 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 were adjusted for basis, fuel, and transportation for delivery to Citizens Gas'
15 city-gate.

Table 1

NYMEX Price as of 4/8/22	
June 2022	\$6.436
July 2022	\$6.499
August 2022	\$6.502

16 **Q9. UPON WHAT ARE THE GCA COMPUTATIONS CONTAINED IN**
17 **ATTACHMENT JFL-6 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 2022 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 **2022?**

13 A11. Fixed hedged transactions account for 0.00% of the total purchases for the months of June,
14 July and August 2022.

15 **Q12. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF**
16 **FINANCIALLY HEDGED TRANSACTIONS FOR THE MONTHS OF JUNE,**
17 **JULY AND AUGUST 2022?**

18 A12. Financially hedged transactions account for 21.27% of total purchases for the months of
19 June, July and August 2022.

20 **Q13. DO THE GAS COSTS IN THIS GCA INCLUDE CITIZENS GAS HEDGING**
21 **TRANSACTION COSTS?**

1 A13. Yes. Attachment JFL-6, 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 2022 ARE ACCURATE?**

11 A15. Yes, I do.

RECONCILIATION PERIOD

12 **Q16. HAVE YOU COMPARED PETITIONER'S ESTIMATED GAS COSTS FOR THE**
13 **PERIOD OF SEPTEMBER, OCTOBER AND NOVEMBER 2021 WITH ACTUAL**
14 **GAS COSTS EXPERIENCED FOR THAT RECOVERY PERIOD PURSUANT TO**
15 **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

1 the three months December 2021, January and February 2022 presented in the GCA
2 reconciliation period are shown in Table 2:

Table 2

Twelve Month Ending	Actual Gas Cost	Variance	% Variance
December 2021	\$91,294,723	(\$7,043,992)	(7.72%)
January 2022	\$102,950,989	(\$7,544,397)	(7.33%)
February 2022	\$118,731,838	\$3,399,518	2.86%

3 **Q18. PLEASE EXPLAIN PETITIONER'S TWELVE-MONTH TRAILING AVERAGES**
4 **FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT**
5 **ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT JFL-6 SCHEDULE**
6 **6D.**

7 A18. The 12-month trailing averages for each of the months in the reconciliation period do not
8 exceed the Commission approved level of +/- 10%

9 **Q19. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF**
10 **ACTUAL COSTS TO ACTUAL RECOVERIES FOR THE MONTHS OF**
11 **DECEMBER 2021, JANUARY AND FEBRUARY 2022?**

12 A19. Yes. The proposed GCA rates to be effective for June, July and August 2022 include the
13 effect of reconciling actual gas costs incurred for the months of December 2021, January
14 and February 2022 to actual gas cost recoveries. In accordance with the Commission's
15 August 14, 1986 Order in Cause No. 37091, the gas supply variance was calculated for
16 each customer demand class and is summarized by class on attachment JFL-6, Schedule
17 12B, page 1, lines 1 through 5 and Schedule 12B, Page 2, lines 1 through 3. The actual
18 gas supply cost incurred compared to actual gas supply revenue for each month, as depicted
19 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 2021	\$17,854,580	\$16,918,873
January 2022	\$27,572,173	\$28,983,737
February 2022	\$22,698,284	\$22,339,870
Total	\$68,125,037	\$68,242,480
		(\$117,443)

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

A20. No.

MONTHLY PRICE UPDATE

3 **Q21. CAN PRICING ASSUMPTIONS, INCLUDING PURCHASED VOLUMES, FIXED**
 4 **PRICE QUANTITIES AND PRICES, AND STORAGE VOLUMES, CHANGE AS**
 5 **A RESULT OF MAKING THE MONTHLY PRICE UPDATES WHICH WERE**
 6 **DESCRIBED IN YOUR APRIL 1, 2022 TESTIMONY FILED IN THIS CAUSE?**

7 A21. Yes. The monthly flex mechanism applies to the Market Priced gas volumes shown on
 8 Attachment JFL-6, Schedule 3. Pursuant to the Commission's Order in Cause No. 44374,
 9 Citizens Gas has been authorized to change its mix of volumes between spot, fixed and
 10 storage volumes, as long as the total volumes remain unchanged from Petitioner's total
 11 volumes provided in the applicable GCA period information and approved by the
 12 Commission in the Quarterly GCA process. Changes to the NYMEX prices used to
 13 determine index purchase prices are limited to \$1 per dekatherm, either up or down.

14 **Q22. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A**
 15 **REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT**

1 **ARE THE MONTHLY BENCHMARK PRICES FOR JUNE, JULY AND AUGUST**
2 **2022?**

3 A22. Table 4 below shows the Monthly Benchmark Prices by pipeline for June, July and August
4 2022, 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., 2022	\$6.0324	\$6.3025	\$6.1651	\$5.7063	\$6.2285	\$6.0311	\$6.1010	\$6.2267
Jul., 2022	\$6.1629	\$6.3055	\$6.2459	\$5.8367	\$6.2915	\$6.1013	\$6.1640	\$6.3080
Aug., 2022	\$6.1634	\$6.3212	\$6.2439	\$5.8373	\$6.2945	\$6.0811	\$6.1670	\$6.3060

CONCLUSION

5 **Q23. HAS PETITIONER PROPERLY APPLIED ITS GCA RATES SINCE ITS LAST**
6 **GCA PROCEEDING?**

7 A23. Yes.

8 **Q24. ARE THE PETITIONER'S BOOKS AND RECORDS UNDER REVIEW BEING**
9 **KEPT ACCORDING TO THE UNIFORM SYSTEM OF ACCOUNTS AS**
10 **PRESCRIBED BY THE IURC?**

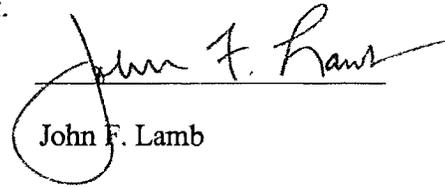
11 A24. Yes.

12 **Q25. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?**

13 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.


John F. Lamb

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Twenty-Ninth Revised Page No. 501
Superseding Substitute One-Hundred Twenty-Eighth 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, 2022

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

Gas Rate No. D1	Gas Supply Charge	\$	0.5575
Gas Rate No. D2	Gas Supply Charge	\$	0.6726
Gas Rate No. D3	Gas Supply Charge	\$	0.4822
Gas Rate No. D4	Gas Supply Charge	\$	0.6263
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.4752

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

Capacity	\$	0.1033
Commodity	\$	0.4832
Gas Supply Charge	\$	0.5865

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0046	\$	0.0002	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0048	\$	0.0002	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0057	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0045			
Gas Rate No. D9	\$	0.0391	\$	0.0020	for Basic Delivery Service Option

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Thirtieth Revised Page No. 501
Superseding One-Hundred Twenty-Ninth 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, 2022

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

Gas Rate No. D1	Gas Supply Charge	\$	0.5805
Gas Rate No. D2	Gas Supply Charge	\$	0.7008
Gas Rate No. D3	Gas Supply Charge	\$	0.4920
Gas Rate No. D4	Gas Supply Charge	\$	0.6384
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.4920

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

Capacity	\$	0.1033
Commodity	\$	0.4939
Gas Supply Charge	\$	0.5972

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0050	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0052	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0062	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0050			
Gas Rate No. D9	\$	0.0390	\$	0.0020	for Basic Delivery Service Option

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

Effective: July 1, 2022

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Thirty-First Revised Page No. 501
Superseding One-Hundred Thirtieth 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, 2022

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

Gas Rate No. D1	Gas Supply Charge	\$	0.5841
Gas Rate No. D2	Gas Supply Charge	\$	0.7054
Gas Rate No. D3	Gas Supply Charge	\$	0.4953
Gas Rate No. D4	Gas Supply Charge	\$	0.6428
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.4953

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

Capacity	\$	0.1024
Commodity	\$	0.4989
Gas Supply Charge	\$	0.6013

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0051	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0053	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0063	\$	0.0003	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0051			
Gas Rate No. D9	\$	0.0391	\$	0.0020	for Basic Delivery Service Option

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

Effective: August 1, 2022

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor June 2022
 vs.
 Currently Approved GCA Factor April 2022

Table No. 1

<u>Consumption Dth</u>	<u>Bill At Proposed GCA Factor \$6.7260</u>	<u>Bill At Current GCA Factor \$3.7020</u>	<u>Dollar Increase (Decrease)</u>	<u>Percent Change</u>
5	\$61.67	\$46.55	\$15.12	32.48 %
10	\$106.84	\$76.60	\$30.24	39.48 %
15	\$152.01	\$106.65	\$45.36	42.53 %
20	\$197.18	\$136.70	\$60.48	44.24 %
25	\$242.35	\$166.75	\$75.60	45.34 %

Proposed GCA Factor June 2022
 vs.
 GCA Factor One Year Ago June 2021

Table No. 2

<u>Consumption Dth</u>	<u>Bill At Proposed GCA Factor \$6.7260</u>	<u>Bill At Prior Year's GCA Factor \$4.2170</u>	<u>Dollar Increase (Decrease)</u>	<u>Percent Change</u>
5	\$61.67	\$49.24	\$12.43	25.24 %
10	\$106.84	\$81.99	\$24.85	30.31 %
15	\$152.01	\$114.73	\$37.28	32.49 %
20	\$197.18	\$147.48	\$49.70	33.70 %
25	\$242.35	\$180.22	\$62.13	34.47 %

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor July 2022
vs.
Currently Approved GCA Factor April 2022

Table No. 1

<u>Consumption Dth</u>	<u>Bill At Proposed GCA Factor \$7.0080</u>	<u>Bill At Current GCA Factor \$3.7020</u>	<u>Dollar Increase (Decrease)</u>	<u>Percent Change</u>
5	\$63.08	\$46.55	\$16.53	35.51 %
10	\$109.66	\$76.60	\$33.06	43.16 %
15	\$156.24	\$106.65	\$49.59	46.50 %
20	\$202.82	\$136.70	\$66.12	48.37 %
25	\$249.40	\$166.75	\$82.65	49.57 %

Proposed GCA Factor July 2022
vs.
GCA Factor One Year Ago July 2021

Table No. 2

<u>Consumption Dth</u>	<u>Bill At Proposed GCA Factor \$7.0080</u>	<u>Bill At Prior Year's GCA Factor \$4.6730</u>	<u>Dollar Increase (Decrease)</u>	<u>Percent Change</u>
5	\$63.08	\$51.52	\$11.56	22.44 %
10	\$109.66	\$86.55	\$23.11	26.70 %
15	\$156.24	\$121.57	\$34.67	28.52 %
20	\$202.82	\$156.60	\$46.22	29.51 %
25	\$249.40	\$191.62	\$57.78	30.15 %

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor August 2022
vs.
Currently Approved GCA Factor April 2022

Table No. 1

<u>Consumption Dth</u>	<u>Bill At Proposed GCA Factor \$7.0540</u>	<u>Bill At Current GCA Factor \$3.7020</u>	<u>Dollar Increase (Decrease)</u>	<u>Percent Change</u>
5	\$63.31	\$46.55	\$16.76	36.00 %
10	\$110.12	\$76.60	\$33.52	43.76 %
15	\$156.93	\$106.65	\$50.28	47.14 %
20	\$203.74	\$136.70	\$67.04	49.04 %
25	\$250.55	\$166.75	\$83.80	50.25 %

Proposed GCA Factor August 2022
vs.
GCA Factor One Year Ago August 2021

Table No. 2

<u>Consumption Dth</u>	<u>Bill At Proposed GCA Factor \$7.0540</u>	<u>Bill At Prior Year's GCA Factor \$4.7070</u>	<u>Dollar Increase (Decrease)</u>	<u>Percent Change</u>
5	\$63.31	\$51.69	\$11.62	22.48 %
10	\$110.12	\$86.89	\$23.23	26.73 %
15	\$156.93	\$122.08	\$34.85	28.55 %
20	\$203.74	\$157.28	\$46.46	29.54 %
25	\$250.55	\$192.47	\$58.08	30.18 %

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated For June 2022

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)	\$850,177	\$8,311,983	\$9,162,160
2			
PEPL Unnominated Quantities cost (Schedule 4 pg 1, ln 16 col A + ln 23)	-	627,617	627,617
3			
Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 3)	(578,732)	(5,658,657)	(6,237,389)
4			
Total estimated gas cost (ln 1 through ln 3)	\$271,445	\$3,280,943	\$3,552,388
5			
Total Gas Supply variance (Sch 1, June, total of ln 17)	-	65,538	65,538
6			
Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28)	-	4,024	4,024
7			
Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 27, col. F)	-	-	-
8			
Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	<u>\$271,445</u>	<u>\$3,350,505</u>	<u>\$3,621,950</u>
9			
Net Write-Off Recovery Costs (ln 8 *1.10%)			<u>\$39,841</u>
10			
Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$3,661,791</u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated For June 2022
To Be Applied To June 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
<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
11	(\$18)	(\$1,227)	-	-	-
12	<u>4,071</u>	<u>367,277</u>	-	-	-
13	(\$0.004)	(\$0.003)	-	-	-
14	0.219	0.542	0.058	0.444	-
15	<u>0.000</u>	<u>0.000</u>	-	-	-
16	<u>\$0.215</u>	<u>\$0.539</u>	<u>\$0.058</u>	<u>\$0.444</u>	<u>\$0.000</u>
17	366	51,025	(416)	14,563	0
18	0	0	0	0	0
19	<u>18,966</u>	<u>1,711,087</u>	<u>197,633</u>	<u>725,640</u>	<u>0</u>
20	\$19,332	\$1,762,112	\$197,217	\$740,203	\$0
21	<u>4,071</u>	<u>367,277</u>	<u>42,421</u>	<u>155,755</u>	<u>0</u>
22	\$4.749	\$4.798	\$4.649	\$4.752	\$0.000
23	0.041	0.099	0.002	0.021	0.000
24	0.438	1.141	0.043	0.955	0.000
25	<u>0.051</u>	<u>0.051</u>	-	-	-
26	<u>\$5.494</u>	<u>\$6.628</u>	<u>\$4.752</u>	<u>\$6.172</u>	<u>\$0.000</u>
27	<u>\$5.575</u>	<u>\$6.726</u>	<u>\$4.822</u>	<u>\$6.263</u>	<u>\$0.000</u>

Citizens Gas
Determination of Balancing Demand Charge per Unit (Dth)
Estimated for the Period June 2022
To Be Applied to the June 2022 Throughput

<u>Line</u> <u>No.</u>		<u>A</u> Gas Rate <u>No. D3/No. D7</u>	<u>B</u> Gas Rate <u>No. D4</u>	<u>C</u> Gas Rate <u>No. D5</u>	<u>D</u> Gas Rate <u>No. D9</u>
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
28	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22)	(\$1,197)	(\$1,386)	\$859	\$6,993
29	Throughput excluding Basic - Dth (Sch 2C, ln 1)	<u>211,241</u>	<u>342,835</u>	<u>154,500</u>	<u>20,940</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0057)	(\$0.0040)	\$0.0056	\$0.3340
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>0.0510</u>	<u>0.0510</u>	<u>0.0510</u>	<u>0.0510</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>0.0453</u>	<u>\$0.0470</u>	<u>\$0.0566</u>	<u>\$0.3850</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.46%))	<u>\$0.046</u>	<u>\$0.048</u>	<u>\$0.057</u>	<u>\$0.391</u>

Citizens Gas
Determination of Basic Balancing Charge
Estimated for June 2022
To Be Applied to June 2022

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 <u>0.0023</u>	<u>0.0024</u>	<u>0.0028</u>	<u>0.0193</u>
36	Basic balancing charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.46%)) <u>\$0.002</u>	<u>\$0.002</u>	<u>\$0.003</u>	<u>\$0.020</u>

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for June 2022
To Be Applied to June 2022

<u>Line</u> <u>No.</u>		
	<u>Calculation of Back-up Gas Supply Charge per unit (Dth)</u>	
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>71,554</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$201,833
40	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 1)	<u>198,176</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$1.018</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.46%))	<u><u>\$1.033</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 1, ln 5)	\$20,277
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 19 - ln 18)	<u>923,273</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$943,550
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 1)	<u>198,176</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$4.761</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.46%))	<u><u>\$4.832</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$5.865</u></u>

Citizens Gas
 Determination of Gas Supply Charge with Demand Cost Allocated
 Estimated for July 2022

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1	\$834,540	\$8,407,181	\$9,241,721
2	-	643,368	\$643,368
3	(583,818)	(5,880,805)	(\$6,464,623)
4	\$250,722	\$3,169,744	\$3,420,466
5	-	59,302	\$59,302
6		4,197	\$4,197
7	-	-	-
8	<u>\$250,722</u>	<u>\$3,233,243</u>	<u>\$3,483,965</u>
9			<u>\$38,324</u>
10			<u>\$3,522,289</u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for July 2022
To Be Applied to July 2022 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 23)	(\$15)	(\$1,090)	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 2)	<u>3,374</u>	<u>326,459</u>	<u>-</u>	<u>-</u>
13	Total Balancing Demand Cost per unit of throughput (ln 11 /ln 12)	(\$0.004)	(\$0.003)	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 2 ln 8)	0.244	0.563	0.053	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 2, ln 11)	<u>0.000</u>	<u>0.000</u>	<u>-</u>	<u>-</u>
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	<u>\$0.240</u>	<u>\$0.560</u>	<u>\$0.053</u>	<u>\$0.424</u>
17	Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 28)	304	45,354	(419)	14,063
18	Dollars to be refunded (ln 7) * Sch 2B, ln 24)	0	0	0	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 24)	<u>16,300</u>	<u>1,577,192</u>	<u>206,238</u>	<u>726,646</u>
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$16,604	\$1,622,546	\$205,819	\$740,709
21	Sales subject to GCA - Dth (Schedule 2B, ln 2)	<u>3,374</u>	<u>326,459</u>	<u>42,689</u>	<u>150,407</u>
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$4.921	\$4.970	\$4.821	\$4.925
23	Net Write-Off Recovery Cost (Sch 1C, pg 2, ln 4)	0.048	0.107	0.002	\$0.021
24	PEPL Unnominated Quantities Retail Cost (Sch 4, pg 2 ln 8)	0.541	1.315	0.044	1.014
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 2, ln 15)	<u>0.055</u>	<u>0.056</u>	<u>-</u>	<u>-</u>
26	Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25)	<u>\$5.805</u>	<u>\$7.008</u>	<u>\$4.920</u>	<u>\$6.384</u>

Citizens Gas
Determination of Balancing Demand Charge per Unit (Dth)
Estimated for July 2022
To Be Applied to the July 2022 Throughput

<u>Line No.</u>		<u>A Gas Rate No. D3/No. D7</u>	<u>B Gas Rate No. D4</u>	<u>C Gas Rate No. D5</u>	<u>D Gas Rate No. D9</u>
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
27	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 23)	(\$1,195)	(\$1,330)	\$850	\$6,977
28	Throughput excluding Basic - Dth (Sch 2C, ln 2)	<u>210,913</u>	<u>328,967</u>	<u>152,892</u>	<u>20,894</u>
29	Total Balancing Demand Cost variance per unit of throughput (ln 27/ ln 28)	(\$0.0057)	(\$0.0040)	\$0.0056	\$0.3339
30	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 2, ln 11)	0.000	0.000	0.000	0.000
31	PEPL balancing demand charge per unit of throughput (Sch 4, pg 2, ln 15)	<u>0.0560</u>	<u>0.0560</u>	<u>0.0560</u>	<u>0.0560</u>
32	Total balancing demand charge per unit of throughput (ln 29 + ln 30 + ln 31)	<u>\$0.050</u>	<u>\$0.052</u>	<u>\$0.062</u>	<u>\$0.390</u>

Citizens Gas
Determination of Basic Balancing Charge
Estimated for July 2022
To Be Applied to July 2022

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>					
33	Basic balancing charge per unit (Sch 1, ln 29 + ln 30 + ln 31) * .05	\$0.003	\$0.003	\$0.003	\$0.020

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for July 2022
To Be Applied to July 2022

Line
No.

Calculation of Back-up Gas Supply Charge per unit (Dth)

34	PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 2)	\$133,440
35	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 2, ln 6)	<u>66,092</u>
36	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 34 + ln 35)	\$199,532
37	Estimated Monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 2)	<u>193,096</u>
38	Back-up supply capacity charge per unit (ln 36 / ln 37)	<u><u>\$1.033</u></u>
39	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 5)	\$20,896
40	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 19 - ln 18)	<u>932,884</u>
41	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 39 + ln 40)	\$953,780
42	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 2)	<u>193,096</u>
43	Back-up supply commodity charge per unit (ln 41 / ln 42)	<u><u>\$4.939</u></u>
44	Total Back-up Gas Supply Charge (ln 38 + ln 43)	<u><u>\$5.972</u></u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for August 2022

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)	\$808,396	\$8,535,981	\$9,344,377
2	PEPL Unnominated Quantities cost (Schedule 4 pg 3, ln 16 col A + ln 23)	-	655,819	655,819
3	Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 9)	(568,699)	(6,005,618)	(6,574,317)
4	Total estimated gas cost (ln 1 through ln 3)	\$239,697	\$3,186,182	\$3,425,879
5	Total Gas Supply variance (Sch 1, August, total of ln 17)	-	58,989	58,989
6	Total Balancing Demand variance (total of Sch 1 pg 2 ln 11 + Sch. 1, ln 28)		4,203	4,203
7	Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 29, col. F)	-	-	-
8	Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	\$239,697	\$3,249,374	\$3,489,071
9	Net Write-Off Recovery Costs (ln 8 * 1.10%)			\$38,380
10	Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$3,527,451</u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated for August 2022
To Be Applied to August 2022 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)	(\$16)	(\$1,085)	-	-	-
12					
Throughput excluding Basic - Dth (Sch 2C, ln 3)	<u>3,371</u>	<u>324,772</u>	-	-	-
13					
Total Balancing Demand Cost per unit of throughput (ln 11/ln 12)	(\$0.005)	(\$0.003)	-	-	-
14					
Retail demand cost per unit sales (Sch 1A, pg 3 ln 8)	\$0.233	\$0.541	\$0.051	\$0.408	-
15					
Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 3, ln 11)	<u>0.000</u>	<u>0.000</u>	-	-	-
16					
Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	<u>\$0.228</u>	<u>\$0.538</u>	<u>\$0.051</u>	<u>\$0.408</u>	<u>\$0.000</u>
17					
Total variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 29)	303	45,119	(416)	13,983	0
18					
Dollars to be refunded ((ln 7) * Sch 2B, ln 25)	0	0	0	0	0
19					
Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 25)	<u>16,399</u>	<u>1,580,019</u>	<u>206,397</u>	<u>727,548</u>	<u>0</u>
20					
Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$16,702	\$1,625,138	\$205,981	\$741,531	\$0
21					
Sales subject to GCA - Dth (Schedule 2B, ln 3)	<u>3,371</u>	<u>324,772</u>	<u>42,425</u>	<u>149,547</u>	<u>0</u>
22					
Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$4.955	\$5.004	\$4.855	\$4.959	\$0.000
23					
Net Write-Off Recovery Cost (Sch 1C, pg 3 ln 4)	0.048	0.107	0.002	0.021	0.000
24					
PEPL Unnominated Quantities Retail Cost (Sch 4, pg 3 ln 8)	0.553	1.348	0.045	1.040	0.000
25					
PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 3, ln 15)	<u>0.057</u>	<u>0.057</u>	-	-	-
26					
Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25)	<u>\$5.841</u>	<u>\$7.054</u>	<u>\$4.953</u>	<u>\$6.428</u>	<u>\$0.000</u>

Citizens Gas
Determination of Balancing Demand Charge per Unit (Dth)
Estimated For the Period August 2022
To Be Applied to the August 2022 Throughput

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 Balancing Demand Charge per Unit (Dth)</u>				
27	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 24)	(\$1,194)	(\$1,329)	\$850	\$6,977
28	Throughput excluding Basic - Dth (Sch 2C, ln 3)	<u>210,649</u>	<u>328,727</u>	<u>153,016</u>	<u>20,894</u>
29	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0057)	(\$0.0040)	\$0.0056	\$0.3339
30	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 3, ln 11)	0.000	0.000	0.000	0.000
31	PEPL balancing demand charge per unit of throughput (Sch 4, pg 3, ln 15)	<u>0.0570</u>	<u>0.0570</u>	<u>0.0570</u>	<u>0.0570</u>
32	Total balancing demand charge per unit of throughput (ln 29 + ln 30 + ln 31)	<u>\$0.051</u>	<u>\$0.053</u>	<u>\$0.063</u>	<u>\$0.391</u>

Citizens Gas
Determination of Basic Balancing Charge
Estimated for August 2022
To Be Applied to August 2022

<u>Line No.</u>	<u>A Gas Rate No. D3/No. D7</u>	<u>B Gas Rate No. D4</u>	<u>C Gas Rate No. D5</u>	<u>D Gas Rate No. D9</u>
<u>Calculation of Basic Balancing Charge per unit (Dth)</u>				
33				
Basic Balancing Charge per unit (Sch 1, ln 29 + ln 30 + ln 31) * .05)	<u>\$0.003</u>	<u>\$0.003</u>	<u>\$0.003</u>	<u>\$0.020</u>

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for August 2022
To Be Applied to August 2022

Line
No.

<u>Calculation of Back-up Gas Supply Charge per unit (Dth)</u>		
34	PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 3, ln 2)	\$133,440
35	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 3, ln 6)	<u>63,186</u>
36	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 34 + ln 35)	\$196,626
37	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 3)	<u>191,972</u>
38	Back-up supply capacity charge per unit (ln 36 / ln 37)	<u><u>\$1.024</u></u>
39	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 3, ln 5)	\$23,882
40	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 19 - ln 18)	<u>933,945</u>
41	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 39 + ln 40)	\$957,827
42	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 3)	<u>191,972</u>
43	Back-up supply commodity charge per unit (ln 41 / ln 42)	<u><u>\$4.989</u></u>
44	Total Back-up Gas Supply Charge (ln 38 + ln 43)	<u><u>\$6.013</u></u>

Citizens Gas
Allocation of Monthly Demand Cost
June 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
<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	0.250129	-	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)	\$890	\$199,001	\$2,455	\$69,099	-	\$271,445
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)	\$890	\$199,001	\$2,455	\$69,099	-	\$271,445
7	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	4,071	367,277	42,421	155,755	-	569,524
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.219	\$0.542	\$0.058	\$0.444	-	\$0.477
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 18)	0	0	0	0	0	0
10	Estimated monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	4,071	367,277	211,241	342,835	154,500	1,100,864
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

Calculation of Monthly Demand Costs	Demand Cost
Exelon Generation Company, LLC	
12 Nominated Demand Costs	\$ 942,422
13 TGT Unnominated Demand Costs	\$ -
14 IMGPA Prepay Demand Costs	\$ 90,195
15 Demand Cost (Sch 3 ln 15 col G)	\$ (182,440)
16 Demand Cost (Sch 5 ln 3 col G)	\$ (578,732)
17 Monthly retail demand costs (ln 12 + sum(ln14 + ln15 + ln16))	\$ 271,445
18 Unnominated Demand Costs (ln 13)	\$0
19 Total monthly demand costs (ln 17 + ln 18)	\$271,445

**Citizens Gas
Allocation of Monthly Demand Cost
July 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
<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	0.250129	-	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)	\$822	\$183,808	\$2,268	\$63,824	-	\$250,722
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)	\$822	\$183,808	\$2,268	\$63,824	-	\$250,722
7	Estimated monthly retail sales- Dth (Sch 2B, ln 2)	3,374	326,459	42,689	150,407	-	522,929
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.244	\$0.563	\$0.053	\$0.424	-	\$0.479
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 19)	0	0	0	0	0	0
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	3,374	326,459	210,913	328,967	152,892	1,043,499
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

Calculation of Monthly Demand Costs	Demand Cost
Exelon Generation Company, LLC	
12 Nominated Demand Costs	\$ 956,974
13 TGT Unnominated Demand Costs	\$ -
14 IMGPA Prepay Demand Costs	\$ 93,202
15 Demand Cost (Sch 3 ln 15 col G)	\$ (215,636)
16 Demand Cost (Sch 5 Ln 6 Col G)	\$ (583,818)
17 Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16))	\$ 250,722
18 Unnominated Demand Costs (ln 13)	\$0
19 Total Monthly demand costs (ln 17 + ln 18)	\$ 250,722

Citizens Gas
Allocation of Monthly Demand Cost
August 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
<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	0.250129	-	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)	\$786	\$175,725	\$2,168	\$61,018	-	\$239,697
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)	\$786	\$175,725	\$2,168	\$61,018	-	\$239,697
7	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	3,371	324,772	42,425	149,547	-	520,115
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.233	\$0.541	\$0.051	\$0.408	-	\$0.461
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 20)	0	0	0	0	0	0
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	3,371	324,772	210,649	328,727	153,016	1,041,429
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

Calculation of Monthly Demand Costs	Demand Cost
12 Exelon Generation Company, LLC Nominated Demand Costs	\$ 956,974
13 TGT Unnominated Demand Costs	\$ -
14 IMGPA Prepay Demand Costs	\$ 93,202
15 Demand Cost (Sch 3 ln 15 col G)	\$ (241,780)
16 Demand Cost (Sch 5 Ln 9 Col G)	\$ (568,699)
17 Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16))	\$ 239,697
18 Unnominated Demand Costs (ln 13)	\$0
19 Total Monthly demand costs (ln 17 + ln 18)	\$239,697

Citizens Gas
Determination of Gas Cost Adjustment (GCA)
Estimation Period June 1, 2022 through August 31, 2022
UAF Component in Rates (\$/DTH)

Line No.	A June 2022	B July 2022	C August 2022	D Total
1	1,863,839	1,818,745	1,838,745	5,521,329
2	<u>(1,284,419)</u>	<u>(1,287,761)</u>	<u>(1,311,442)</u>	<u>(3,883,622)</u>
3	579,420	530,984	527,303	1,637,707
4	<u>(5,069)</u>	<u>(3,632)</u>	<u>(2,796)</u>	<u>(11,497)</u>
5	574,351	527,352	524,507	1,626,210
6	0.840%	0.840%	0.840%	
7	4,825	4,430	4,406	13,661
8	<u>\$4.4596</u>	<u>\$4.6225</u>	<u>\$4.6423</u>	
9	\$21,518	\$20,478	\$20,454	\$62,450
10	<u>569,524</u>	<u>522,929</u>	<u>520,115</u>	1,612,568
11	\$0.0378	\$0.0392	\$0.0393	

1/ For informational purposes only.

Citizens Gas
Allocation of Net Write-Off Recovery Cost
June 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
<u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u>						
1	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
2	\$167	\$36,215	\$103	\$3,328	\$28	\$39,841
3	<u>4,071</u>	<u>367,277</u>	<u>42,421</u>	<u>155,755</u>	<u>0</u>	<u>569,524</u>
4	<u>\$0.041</u>	<u>\$0.099</u>	<u>\$0.002</u>	<u>\$0.021</u>	<u>\$0.000</u>	

Citizens Gas
Allocation of Net Write-Off Recovery Cost
July 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
<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	\$161	\$34,836	\$99	\$3,201	\$27	\$38,324
3						
Estimated retail sales- Dth (Sch 2B, ln 2)	<u>3,374</u>	<u>326,459</u>	<u>42,689</u>	<u>150,407</u>	<u>0</u>	<u>522,929</u>
4						
Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.048</u>	<u>\$0.107</u>	<u>\$0.002</u>	<u>\$0.021</u>	<u>\$0.000</u>	

Citizens Gas
Allocation of Net Write-Off Recovery Cost
August 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
<u>Calculation of Net Write-Off Recovery Cost per Unit (Dth)</u>						
1	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
2	\$161	\$34,887	\$99	\$3,206	\$27	\$38,380
3	<u>3,371</u>	<u>324,772</u>	<u>42,425</u>	<u>149,547</u>	<u>0</u>	<u>520,115</u>
4	<u>\$0.048</u>	<u>\$0.107</u>	<u>\$0.002</u>	<u>\$0.021</u>	<u>\$0.000</u>	

Citizens Gas
Estimated Total Throughput for Twelve Months Ending May 2023

Line No.		A	B	C	D	E	F	G
		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 Throughput Subject to GCA
	Estimated Total Throughput Volumes (Dth) for Twelve Months Ending May 2023							
1	June 2022	4,071	367,277	225,581	346,795	225,660	512,580	1,681,964
2	July 2022	3,374	326,459	225,297	332,873	223,076	785,718	1,896,797
3	August 2022	3,371	324,772	225,033	332,633	223,262	785,780	1,894,851
4	First Quarter	10,816	1,018,508	675,911	1,012,301	671,998	2,084,078	5,473,612
5	September 2022	4,016	340,286	227,337	391,331	234,060	762,060	1,959,090
6	October 2022	4,875	639,013	255,742	598,451	283,588	810,332	2,592,001
7	November 2022	8,947	1,899,779	274,043	1,210,994	348,600	564,180	4,306,543
8	Second Quarter	17,838	2,879,078	757,122	2,200,776	866,248	2,136,572	8,857,634
9	December 2022	16,893	3,431,482	301,675	2,011,024	413,106	332,506	6,506,686
10	January 2023	20,152	4,011,918	288,366	2,424,531	441,812	344,162	7,530,941
11	February 2023	19,750	4,047,002	264,148	2,183,895	398,944	326,704	7,240,443
12	Third Quarter	56,795	11,490,402	854,189	6,619,450	1,253,862	1,003,372	21,278,070
13	March 2023	14,517	2,875,562	249,151	1,703,382	358,670	575,910	5,777,192
14	April 2023	9,496	1,843,982	236,735	1,081,575	291,660	783,960	4,247,408
15	May 2023	5,403	984,281	231,883	593,882	248,248	795,948	2,859,645
16	Fourth Quarter	29,416	5,703,825	717,769	3,378,839	898,578	2,155,818	12,884,245
17	Total Throughput - Dth	114,865	21,091,813	3,004,991	13,211,366	3,690,686	7,379,840	48,493,561
	<u>Quarterly Allocation Factor</u>							
18	First Quarter (line 4/line 17)	0.094163	0.048290	0.224929	0.076624	0.182079	0.282401	0.112873
19	Second Quarter (line 8/line 17)	0.155295	0.136502	0.251955	0.166582	0.234712	0.289515	0.182656
20	Third Quarter (line 12/line 17)	0.494450	0.544780	0.284257	0.501042	0.339737	0.135961	0.438781
21	Fourth Quarter (line 16/line 17)	0.256092	0.270428	0.238859	0.255752	0.243472	0.292123	0.265690
	<u>Current Throughput Allocation Factor</u>							
22	Allocation of June 2022 Estimated Throughput (line 1/line 1, column G)	0.002420	0.218361	0.134118	0.206185	0.134165	0.304751	1.000000
23	Allocation of July 2022 Estimated Throughput (line 2/line 2, column G)	0.001779	0.172110	0.118778	0.175492	0.117607	0.414234	1.000000
24	Allocation of August 2022 Estimated Throughput (line 3/line 3, column G)	0.001779	0.171397	0.118760	0.175546	0.117826	0.414692	1.000000
25	Allocation of Quarter Estimated Throughput (line 4/line 4, column G)	0.001976	0.186077	0.123485	0.184942	0.122770	0.380750	1.000000
	<u>Monthly Allocation Factors</u>							
26	June 2022 (line 1/line 4)	0.376387	0.360603	0.333744	0.342581	0.335805	0.245950	0.307286
27	July 2022 (line 2/line 4)	0.311945	0.320527	0.333323	0.328828	0.331959	0.377010	0.346535
28	August 2022 (line 3/line 4)	0.311668	0.318870	0.332933	0.328591	0.332236	0.377040	0.346179
29	Total Throughput Allocation Factor (line 17/line 17, col. G)	0.002369	0.434940	0.061967	0.272435	0.076107	0.152182	1.000000

Citizens Gas
Estimated Retail Sales Volume for Twelve Months Ending May 2023

Line No.		A	B	C	D	E	F
		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Total Retail Sales Subject to GCA
<u>Estimated Retail Sales Volumes (Dth) for Twelve Months Ending May 2023</u>							
1	June 2022	4,071	367,277	42,421	155,755	0	569,524
2	July 2022	3,374	326,459	42,689	150,407	0	522,929
3	August 2022	3,371	324,772	42,425	149,547	0	520,115
4	First Quarter	10,816	1,018,508	127,535	455,709	0	1,612,568
5	September 2022	4,016	340,286	42,077	172,031	0	558,410
6	October 2022	4,875	639,013	54,043	194,292	0	892,223
7	November 2022	8,947	1,899,779	55,854	578,198	0	2,542,778
8	Second Quarter	17,838	2,879,078	151,974	944,521	0	3,993,411
9	December 2022	16,893	3,431,482	67,193	1,151,651	0	4,667,219
10	January 2023	20,152	4,011,918	46,577	1,464,340	0	5,542,987
11	February 2023	19,750	4,047,002	33,241	1,374,253	0	5,474,246
12	Third Quarter	56,795	11,490,402	147,011	3,990,244	0	15,684,452
13	March 2023	14,517	2,875,562	28,455	1,035,363	0	3,953,897
14	April 2023	9,496	1,843,982	32,995	649,077	0	2,535,550
15	May 2023	5,403	984,281	39,142	314,101	0	1,342,927
16	Fourth Quarter	29,416	5,703,825	100,592	1,998,541	0	7,832,374
17	Total Retail Sales - Dth	114,865	21,091,813	527,112	7,389,015	0	29,122,805
<u>Quarterly Retail Allocation Factor</u>							
18	First Quarter (line 4/line 17)	0.094163	0.048290	0.241951	0.061673	0.000000	0.055371
19	Second Quarter (line 8/line 17)	0.155295	0.136502	0.288314	0.127828	0.000000	0.137123
20	Third Quarter (line 12/line 17)	0.494450	0.544780	0.278899	0.540024	0.000000	0.538563
21	Fourth Quarter (line 16/line 17)	0.256092	0.270428	0.190836	0.270475	0.000000	0.268943
22	Annual (line 17 / line 17, Column F)	0.003944	0.724237	0.018100	0.253719	0.000000	1.000000
<u>Current Retail Sales Allocation Factor</u>							
23	Allocation of June 2022 Estimated Throughput (line 1/line 1, column F)	0.007148	0.644884	0.074485	0.273483	0.000000	1.000000
24	Allocation of July 2022 Estimated Throughput (line 2/line 2, column F)	0.006452	0.624290	0.081634	0.287624	0.000000	1.000000
25	Allocation of August 2022 Estimated Throughput (line 3/line 3, column F)	0.006481	0.624424	0.081568	0.287527	0.000000	1.000000
26	Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F)	0.006707	0.631607	0.079088	0.282598	0.000000	1.000000
<u>Monthly Retail Allocation Factors</u>							
27	June 2022 (line 1/line 4)	0.376387	0.360603	0.332622	0.341786	0.000000	0.353179
28	July 2022 (line 2/line 4)	0.311945	0.320527	0.334724	0.330051	0.000000	0.324283
29	August 2022 (line 3/line 4)	0.311668	0.318870	0.332654	0.328163	0.000000	0.322538

Citizens Gas
Estimated Total Throughput Excluding Basic Volume (Dth) for Twelve Months Ending May 2023

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
<u>Estimated Total Throughput Excluding Basic Volumes (Dth) for Twelve Months Ending May 2023</u>								
1	June 2022	4,071	367,277	211,241	342,835	154,500	20,940	1,100,864
2	July 2022	3,374	326,459	210,913	328,967	152,892	20,894	1,043,499
3	August 2022	3,371	324,772	210,649	328,727	153,016	20,894	1,041,429
4	First Quarter	10,816	1,018,508	632,803	1,000,529	460,408	62,728	3,185,792
5	September 2022	4,016	340,286	212,997	387,251	159,840	21,120	1,125,510
6	October 2022	4,875	639,013	241,205	593,615	191,084	22,258	1,692,050
7	November 2022	8,947	1,899,779	259,549	1,205,174	232,080	23,760	3,629,289
8	Second Quarter	17,838	2,879,078	713,751	2,186,040	583,004	67,138	6,446,849
9	December 2022	16,893	3,431,482	287,264	2,004,266	272,800	25,296	6,038,001
10	January 2023	20,152	4,011,918	273,955	2,417,339	290,904	25,916	7,040,184
11	February 2023	19,750	4,047,002	249,711	2,177,343	263,872	24,920	6,782,598
12	Third Quarter	56,795	11,490,402	810,930	6,598,948	827,576	76,132	19,860,783
13	March 2023	14,517	2,875,562	234,677	1,697,430	238,452	23,994	5,084,632
14	April 2023	9,496	1,843,982	222,241	1,076,595	196,140	22,440	3,370,894
15	May 2023	5,403	984,281	217,346	589,604	168,764	21,452	1,986,850
16	Fourth Quarter	29,416	5,703,825	674,264	3,363,629	603,356	67,886	10,442,376
17	Total Throughput excl. Basic - Dth	114,865	21,091,813	2,831,748	13,149,146	2,474,344	273,884	39,935,800
<u>Current Throughput Excl. Basic Allocation Factor</u>								
18	Allocation of June 2022 Estimated Throughput (line 1/line 1, column G)	0.003698	0.333626	0.191887	0.311424	0.140344	0.019021	1.000000
19	Allocation of July 2022 Estimated Throughput (line 2/line 2, column G)	0.003233	0.312850	0.202121	0.315254	0.146519	0.020023	1.000000
20	Allocation of August 2022 Estimated Throughput (line 3/line 3, column G)	0.003237	0.311852	0.202269	0.315650	0.146929	0.020063	1.000000
21	Total Throughput Excl. Basic Allocation Factor (line 17/line 17, col. G)	0.002876	0.528143	0.070908	0.329257	0.061958	0.006858	1.000000
<u>Monthly Total Throughput less Basic</u>								
22	June 2022 (line 1/line 4)	0.376387	0.360603	0.333818	0.342654	0.335572	0.333822	0.345554
23	July 2022 (line 2/line 4)	0.311945	0.320527	0.333300	0.328793	0.332079	0.333089	0.327548
24	August 2022 (line 3/line 4)	0.311668	0.318870	0.332882	0.328553	0.332349	0.333089	0.326898

Citizens Gas
Purchased Gas Cost - Estimated
June 2022

Line No.	Month and Supplier	A Estimated Purchases			D Supplier Rates Estimated			G Demand (A x D)	H Estimated Costs			J Total (G+H+I)
		B Demand	C MCF	DTH	E Commodity \$/DTH	F Other \$/MCF	I Commodity (C x E)		Other			
<u>June 2022</u>												
Exelon Generation Company, LLC												
1	Panhandle Eastern Pipeline - TOR			623,088		\$6.0324			3,758,716			3,758,716
2	Texas Gas Transmission - TOR			175,654		6.3025			1,107,059			1,107,059
3	TGT-REX			175,654		6.2267			1,093,745			1,093,745
4	Indiana Municipal Gas Purchasing Authority - TOR			-		6.0324			-			-
5	Indiana Municipal Gas Purchasing Authority - Prepay			147,180		5.7063			839,853			839,853
6	PEAK B			300,000		6.2285			1,868,550			1,868,550
7	Rockies Express Pipeline - TOR			500,000		6.0311			3,015,550			3,015,550
8	PEAK A			300,000		6.1010			1,830,300			1,830,300
9	Midwestern Gas Transmission Purchases			-		6.1651			-			-
10	Fixed Price Purchases								-			-
11	Hedging Transaction Costs								(3,689,955)			(3,689,955)
12	Boil-off / Peaking purchase			42,263		6.4360			272,005			272,005
13	Net Demand Cost Charges - AMA							942,422	-			942,422
14	Demand Cost Charges -IMGPA - Prepay	5,000			18.0390			90,195	-			90,195
15	Texas Gas - NNS - (Injections)/Withdrawals			(400,000)	0.4561	4.4596		(182,440)	(1,783,840)			(1,966,280)
16	Total			<u>1,863,839</u>				<u>\$850,177</u>	<u>\$6,311,983</u>	<u>-</u>		<u>\$9,162,160</u>

Citizens Gas
Purchased Gas Cost - Estimated
July 2022

Line No.	Month and Supplier	A Estimated Purchases			D Supplier Rates Estimated			G Demand (A x D)	H Estimated Costs			J Total (G+H+I)
		B Demand	C MCF	DTH	E Demand \$/DTH	F Commodity \$/DTH	Other \$/MCF		H Commodity (C x E)	I Other		
July 2022												
Exelon Generation Company, LLC												
1	Panhandle Eastern Pipeline - TOR			623,088		\$6.1629			3,840,029			3,840,029
2	Texas Gas Transmission - TOR			175,654		6.3055			1,107,586			1,107,586
3	TGT-REX			175,654		6.3080			1,108,025			1,108,025
4	Indiana Municipal Gas Purchasing Authority - TOR			-		6.1629			-			-
5	Indiana Municipal Gas Purchasing Authority - Prepay			152,086		5.8367			887,680			887,680
6	PEAK B			310,000		6.2915			1,950,365			1,950,365
7	Rockies Express Pipeline - TOR			500,000		6.1013			3,050,650			3,050,650
8	PEAK A			310,000		6.1640			1,910,840			1,910,840
9	Midwestern Gas Transmission Purchases			-		6.2459			-			-
10	Fixed Price Purchases								-			-
11	Hedging Transaction Costs								(3,550,086)			(3,550,086)
12	Boil-off / Peaking purchase								274,667			274,667
13	Net Demand Cost Charges - AMA			42,263		6.4990			-			-
14	Demand Cost Charges -IMGPA - Prepay	5,000						956,974	-			956,974
15	Texas Gas - NNS - (Injections)/Withdrawals			(470,000)	18.6404	0.4588	4.6225	93,202	(215,636)	(2,172,575)		93,202
16	Total			<u>1,818,745</u>				<u>\$834,540</u>	<u>\$8,407,181</u>	<u>-</u>		<u>\$9,241,721</u>

Citizens Gas
Purchased Gas Cost - Estimated
August 2022

Line No.	Month and Supplier	A Estimated Purchases			D Demand \$/DTH	E Supplier Rates Estimated		F Other \$/MCF	G Demand (A x D)	H Estimated Costs		I Other	J Total (G+H+I)
		Demand	MCF	DTH		Commodity \$/DTH	Commodity \$/DTH			Commodity (C x E)			
August 2022													
Exelon Generation Company, LLC													
1	Panhandle Eastern Pipeline - TOR			623,088		\$6.1634				3,840,341			3,840,341
2	Texas Gas Transmission - TOR			175,654		6.3212				1,110,344			1,110,344
3	TGT-REX			175,654		6.3060				1,107,674			1,107,674
4	Indiana Municipal Gas Purchasing Authority - TOR			-		6.1634				-			-
5	Indiana Municipal Gas Purchasing Authority - Prepay			152,086		5.8373				887,772			887,772
6	PEAK B			300,000		6.2945				1,888,350			1,888,350
7	Rockies Express Pipeline - TOR			620,000		6.0811				3,770,282			3,770,282
8	PEAK A			300,000		6.1670				1,850,100			1,850,100
9	Midwestern Gas Transmission Purchases			-		6.2439				-			-
10	Fixed Price Purchases												
11	Hedging Transaction Costs									(3,640,411)			(3,640,411)
12	Boil-off / Peaking purchase			42,263		6.5020				274,794			274,794
13	Net Demand Cost Charges - AMA							956,974		-			956,974
14	Demand Cost Charges -IMGFA - Prepay	5,000			18.6404			93,202		-			93,202
15	Texas Gas - NNS - (Injections)/Withdrawals			(550,000)	0.4396	4.6423		(241,780)		(2,553,265)			(2,795,045)
16	Total			<u>1,838,745</u>				<u>\$808,396</u>		<u>\$8,535,981</u>	<u>-</u>		<u>\$9,344,377</u>

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

Line No	Description	Jun 2022	Jul 2022	Aug 2022	Total
<u>Commodity Volumes (Dth)</u>					
Purchases for Retail:					
1	Panhandle TOR	623,088	623,088	623,088	1,869,264
2	IMGPA TOR	0	0	0	0
3	IMGPA Prepay	147,180	152,086	152,086	451,352
4	Midwestern Gas	0	0	0	0
5	Rockies Express TOR - Monthly	500,000	500,000	620,000	1,620,000
6	PEAK A	300,000	310,000	300,000	910,000
7	Fixed Price Purchases (Sch. 3)	0	0	0	0
8	Texas Gas TOR	175,654	175,654	175,654	526,962
9	TGT-Rex East	175,654	175,654	175,654	526,962
10	PEAK B	300,000	310,000	300,000	910,000
11	Texas Gas NNS	(400,000)	(470,000)	(550,000)	(1,420,000)
12	Boil-off/ Peaking purchases (Sch. 3)	42,263	42,263	42,263	126,789
Total Retail Volumes (Ln1 through Ln12)		1,863,839	1,818,745	1,838,745	5,521,329
<u>Demand Rate</u>					
14	Total Demand Costs (Sch. 3)	\$850,177	\$834,540	\$808,396	\$2,493,113
15	Demand Cost per Dth (Line 14 / Line 13)	\$0.4561	\$0.4569	\$0.4396	\$0.4515
<u>Commodity Rate</u>					
16	Panhandle TOR	\$6.0324	\$6.1629	\$6.1634	
17	IMGPA TOR	6.0324	6.1629	6.1634	
18	IMGPA Prepay	5.7063	5.8367	5.8373	
19	Annual Delivery Service - Midwestern Gas	6.1651	6.2459	6.2439	
20	Rockies Express TOR - Monthly	6.0311	6.1013	6.0811	
21	PEAK A	6.1010	6.1640	6.1670	
22	Fixed Price Purchases (Sch. 3)	0.0000	0.0000	0.0000	
23	Texas Gas TOR	6.3025	6.3055	6.3212	
24	TGT-Rex East	6.2267	6.3080	6.3060	
25	Texas Gas NNS	4.4596	4.6225	4.6423	
26	Boil-off/ Peaking purchases (Sch. 3)	6.4360	6.4990	6.5020	
27	PEAK B	6.2285	6.2915	6.2945	
<u>Commodity Costs</u>					
28	PEPL (Ln 1 x Ln 16)	\$3,758,716	\$3,840,029	\$3,840,341	\$11,439,086
29	IMGPA - TOR (Ln 2 x Ln 17)	0	0	0	0
30	IMGPA - Authority Prepay (Ln 3 x Ln 18)	839,853	887,680	887,772	2,615,305
31	Midwestern (Ln 4 x Ln 19)	0	0	0	0
32	Rockies Express TOR (Ln 5 X Ln 20)	3,015,550	3,050,650	3,770,282	9,836,482
33	PEAK A (Ln 6 X Ln 21)	1,830,300	1,910,840	1,850,100	5,591,240
34	Fixed Price Purchases (Ln 7 x Ln 22)	0	0	0	0
35	Texas Gas (Ln 8 x Ln 23)	1,107,059	1,107,586	1,110,344	3,324,989
36	TGT-Rex East (Ln 9 x Ln 24)	1,093,745	1,108,025	1,107,674	3,309,444
37	Texas Gas -Unnominated Gas (Ln 11 x Ln 25)	(1,783,840)	(2,172,575)	(2,553,265)	(6,509,680)
38	Boil-off/ Peaking purchases (Ln 12 x Ln 26)	272,005	274,667	274,794	821,466
39	PEAK B (Ln 10 x Ln 27)	1,868,550	1,950,365	1,888,350	5,707,265
40	Hedging Transaction Costs (Sch 3)	(3,689,955)	(3,550,086)	(3,640,411)	(10,880,452)
41	Subtotal(Ln 28 through Ln 40)	\$8,311,983	\$8,407,181	\$8,535,981	\$25,255,145
<u>Commodity Cost per Dth (Line 41/Line 13)</u>					
42		\$4.4596	\$4.6225	\$4.6423	\$4.5741
<u>Total Average Rate per Dth (Line 15 + Line 42)</u>					
43		\$4.9157	\$5.0814	\$5.0819	\$5.0256

Citizens Gas
 Projected Information
 For Three Months Ending August 31, 2022

Line No.	A Jun 2022	B Volumes in Dths	C Commodity Cost per Dth	D % of Total	E Reference
1	Fixed Price Purchases	-	\$ -	0.00%	Sch 3 pg 1 line 10
2	Monthly Spot Market - Index Purchases	2,221,576	\$ 4.4220	383.41%	Sch 3 pg 1 (line 16 - line 10 - line 12 - line 15)
3	Boil off/Peaking Purchases	42,263	\$ 6.4360	7.29%	Sch 3 pg 1 line 12
4	Unnominated Seasonal Gas Purchases	(400,000)	\$ 4.4596	-69.03%	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	(1,284,419)	\$ 4.4596	-221.67%	Sch 5 ln 3 col A - Sch 4 pg 1 ln 20 Col E
7	Total Net Purchases	579,420		100.00%	
	Jul 2022	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	2,246,482	\$ 4.5872	423.07%	Sch 3 pg 2 (line 16 - line 10 - line 12 - line 15)
10	Boil off/Peaking Purchases	42,263	\$ 6.4990	7.96%	Sch 3 pg 2 line 12
11	Unnominated Seasonal Gas Purchases	(470,000)	\$ 4.6225	-88.51%	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	(1,287,761)	\$ 4.6225	-242.52%	Sch 5 line 6 col A - Sch 4 pg 2 ln 20 Col E
14	Total Net Purchases	530,984		100.00%	
	Aug 2022	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	2,346,482	\$ 4.6088	445.00%	Sch 3 pg 3 (line 16 - line 10 - line 12 - line 15)
17	Boil off/Peaking Purchases	42,263	\$ 6.5020	8.01%	Sch 3 pg 3 line 12
18	Unnominated Seasonal Gas Purchases	(550,000)	\$ 4.6423	-104.30%	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	(1,311,442)	\$ 4.6423	-248.71%	Sch 5 line 9 col A - Sch 4 pg 3 ln 20 Col E
21	Total Net Purchases	527,303		100.00%	

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
June 2022

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)	\$1,543	\$362,389	\$1,564	\$128,715	\$0	-	\$494,211
3	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	4,071	367,277	42,421	155,755	0	-	569,524
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.379	\$0.987	\$0.037	\$0.826	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$240	\$56,403	\$243	\$20,034	\$0	-	\$76,920
6	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	4,071	367,277	42,421	155,755	0	-	569,524
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.059	\$0.154	\$0.006	\$0.129	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.438	\$1.141	\$0.043	\$0.955	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 18)	\$181	\$16,306	\$9,379	\$15,222	\$6,860	\$930	\$48,878
10	Est. monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	4,071	367,277	211,241	342,835	154,500	20,940	1,100,864
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.044	\$0.044	\$0.044	\$0.044	\$0.044	\$0.044	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 18)	\$28	\$2,538	\$1,460	\$2,369	\$1,068	\$145	\$7,608
13	Estimated monthly total throughput excl Basic- Dth (Sch 2C, ln 1)	4,071	367,277	211,241	342,835	154,500	20,940	1,100,864
14	Net monthly balancing variable costs per unit throughput (ln12 / ln13)	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	
15	Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)	\$0.051	\$0.051	\$0.051	\$0.051	\$0.051	\$0.051	

<u>Calculation of Monthly Fixed Costs</u>		A	B	C	D	E	F	G	H	I
16	PEPL demand cost						\$543,089			
17	PEPL Retail Demand Costs (line 16 * 91%) 1/						\$494,211			
18	PEPL Balancing Demand Costs (line 16 * 9%) 1/						\$48,878			

<u>Calculation of Monthly Variable Costs</u>		A		B		C		D		E		F		G		H		I	
		Volumes		Storage Rates						Comp. Fuel		Inject. (A x C)		W/Drl. (B x D)		Compressor Fuel		Total (F+G+H)	
June 2022		Inject.	W/Drl.	Inject.	W/Drl.														
19	PEPL Injections (Net)	700,000		0.0020								\$1,400						\$1,400	
20	(100 - day firm) (Midpoint)	712,686		0.0094						15,548		6,699				\$76,429		83,128	
21	PEPL Withdrawals (Gross)		0		0.0020									0				0	
22	(100 - day firm) (Net)		0		0.0094					0				0				0	
23	Total (ln 19 + ln20 + ln21 + ln22)											\$8,099		\$0		\$76,429		\$84,528	
24	PEPL Retail Variable Costs (line 23 * 91%) 1/																	\$76,920	
25	PEPL Balancing Variable Costs (line 23* 9%) 1/																	\$7,608	

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
July 2022

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 2)	3,374	326,459	42,689	150,407	0	-	522,929
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.468	\$1.137	\$0.038	\$0.877	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$247	\$58,123	\$251	\$20,645	\$0	-	\$79,266
6	Estimated monthly retail sales - Dth (Sch 2B, ln 2)	3,374	326,459	42,689	150,407	0	-	522,929
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.073	\$0.178	\$0.006	\$0.137	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.541	\$1.315	\$0.044	\$1.014	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 19)	\$162	\$15,663	\$10,119	\$15,783	\$7,335	\$1,002	\$50,064
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	3,374	326,459	210,913	328,967	152,892	20,894	1,043,499
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)	\$25	\$2,453	\$1,584	\$2,471	\$1,149	\$157	\$7,839
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 2)	3,374	326,459	210,913	328,967	152,892	20,894	1,043,499
14	Net monthly balancing variable costs per unit throughput (ln 12 / ln 13)	\$0.007	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	
15	Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)	\$0.055	\$0.056	\$0.056	\$0.056	\$0.056	\$0.056	

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							
July 2022		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)	712,686		0.0094		15,548	6,699		\$79,006	85,705									
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)						\$8,099	\$0	\$79,006	\$87,105									
24	PEPL Retail Variable Costs (line 23 * 91%) 1/									\$79,266									
25	PEPL Balancing Variable Costs (line 23 * 9%) 1/									\$7,839									

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

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
August 2022

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)	3,371	324,772	42,425	149,547	0	-	520,115
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.469	\$1.143	\$0.038	\$0.882	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$283	\$66,431	\$287	\$23,595	\$0	-	\$90,596
6	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	3,371	324,772	42,425	149,547	0	-	520,115
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.084	\$0.205	\$0.007	\$0.158	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.553	\$1.348	\$0.045	\$1.040	\$0.000	-	
9	PEPL balancing demand costs (ln 18* Sch 2C, ln 20)	\$162	\$15,613	\$10,126	\$15,803	\$7,356	\$1,004	\$50,064
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	3,371	324,772	210,649	328,727	153,016	20,894	1,041,429
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 20)	\$29	\$2,795	\$1,812	\$2,828	\$1,316	\$180	\$8,960
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 3)	3,371	324,772	210,649	328,727	153,016	20,894	1,041,429
14	Net monthly balancing variable costs per unit throughput (ln 12 / ln 13)	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	
15	Total PEPL Balancing cost per unit sales (ln 11 + ln 14)	\$0.057	\$0.057	\$0.057	\$0.057	\$0.057	\$0.057	

Calculation of Fixed Costs

Ln	Description	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

Ln	Description	A Volumes		C Storage Rates		E Costs				
		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)	800,000		0.0020			\$1,600			\$1,600
20	(100 - day firm) (Midpoint)	814,498		0.0094		17,769	7,656		\$90,300	97,956
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)						\$9,256	\$0	\$90,300	\$99,556
24	PEPL Retail Variable Costs (line 23 * 91%) 1/									\$90,596
25	PEPL & 3 Balancing Variable Costs (line 23 * 9%) 1/									\$8,960

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, 2022

Line No.	A		B		C		D		E		F		G		H		I	
	Estimated Change		Estimated Cost of Gas															
	Injections		Withdrawals		Injections				Withdrawals				Net					
	Dth	Dth	Demand	Commodity	Demand	Commodity	Demand	Commodity	Demand	Commodity	Total							
<u>June 2022</u>																		
1	Greene Co.	568,871	0	\$259,462	\$2,536,937	\$0	\$0	(\$259,462)	(\$2,536,937)	(\$2,796,399)								
2	PEPL FS	700,000	0	319,270	3,121,720	0	0	(319,270)	(3,121,720)	(3,440,990)								
3	Subtotal	<u>1,268,871</u>	<u>0</u>	<u>578,732</u>	<u>5,658,657</u>	<u>0</u>	<u>0</u>	<u>(578,732)</u>	<u>(5,658,657)</u>	<u>(6,237,389)</u>								
<u>July 2022</u>																		
4	Greene Co.	572,213	0	262,588	2,645,055	0	0	(262,588)	(2,645,055)	(2,907,643)								
5	PEPL FS	700,000	0	321,230	3,235,750	0	0	(321,230)	(3,235,750)	(3,556,980)								
6	Subtotal	<u>1,272,213</u>	<u>0</u>	<u>583,818</u>	<u>5,880,805</u>	<u>0</u>	<u>0</u>	<u>(583,818)</u>	<u>(5,880,805)</u>	<u>(6,464,623)</u>								
<u>August 2022</u>																		
7	Greene Co.	493,673	0	217,019	2,291,778	0	0	(217,019)	(2,291,778)	(2,508,797)								
8	PEPL FS	800,000	0	351,680	3,713,840	0	0	(351,680)	(3,713,840)	(4,065,520)								
9	Subtotal	<u>1,293,673</u>	<u>0</u>	<u>568,699</u>	<u>6,005,618</u>	<u>0</u>	<u>0</u>	<u>(568,699)</u>	<u>(6,005,618)</u>	<u>(6,574,317)</u>								
10	Grand Total	<u>3,834,757</u>	<u>0</u>	<u>\$1,731,249</u>	<u>\$17,545,080</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$1,731,249)</u>	<u>(\$17,545,080)</u>	<u>(\$19,276,329)</u>								

Citizens Gas
Demand Allocation of Injections and Withdrawals
Greene Co.
For Three Months Ending August 31, 2022

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Comm \$/DTH	
1	Beginning Balance @ June 2022	3,370,174	\$1,702,836	\$10,057,290	\$11,760,126	\$3.4895	\$2.9842
2	Add: Net injections at cost	568,871	259,462	2,536,937	2,796,399	4.9157	4.4596
3	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000	0.0000
4	Beginning Balance @ July 2022	3,939,045	1,962,298	12,594,227	14,556,525	3.6954	3.1973
5	Add: Net injections at cost	572,213	262,588	2,645,055	2,907,643	5.0814	4.6225
6	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000	0.0000
7	Beginning Balance @ August 2022	4,511,258	2,224,886	15,239,282	17,464,168	3.8712	3.3781
8	Add: Net injections at cost	493,673	217,019	2,291,778	2,508,797	5.0819	4.6423
9	Less: Gross withdrawals - avg. unit cost	0	0	0	0.0000	0.0000	0.0000
10	Ending balance @ August 31, 2022	<u>5,004,931</u>	<u>\$2,441,905</u>	<u>\$17,531,060</u>	<u>\$19,972,965</u>	<u>\$3.9907</u>	<u>\$3.5028</u>

Citizens Gas
Demand Allocation of Injections and Withdrawals
From PEPL FS
For Three Months Ending August 31, 2022

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Comm \$/DTH
1 Beginning Balance @ June 2022	2,530,239	\$1,269,213	\$7,005,716	\$8,274,929	\$3.2704	\$2.7688
2 Add: Net injections at cost	700,000	319,270	3,121,720	3,440,990	4.9157	4.4596
3 Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
4 Beginning Balance @ July 2022	3,230,239	1,588,483	10,127,436	11,715,919	3.6270	3.1352
5 Add: Net injections at cost	700,000	321,230	3,235,750	3,556,980	5.0814	4.6225
6 Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
7 Beginning Balance @ August 2022	3,930,239	1,909,713	13,363,186	15,272,899	3.8860	3.4001
8 Add: Net injections at cost	800,000	351,680	3,713,840	4,065,520	5.0819	4.6423
9 Less: Gross withdrawals - avg. unit cost	0	0	0	0	0.0000	0.0000
10 Ending balance @ August 31, 2022	<u>4,730,239</u>	<u>\$2,261,393</u>	<u>\$17,077,026</u>	<u>\$19,338,419</u>	<u>\$4.0883</u>	<u>\$3.6102</u>

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
December 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, ln 1 Col A)	\$6,773	\$1,514,381	\$18,684	\$525,842	\$0	\$2,065,680
6						
Allocated other demand costs (ln 2 * (Schedule 7, pg. 1, ln 4 Col A)	2,348	441,342	12,134	169,651	0	625,475
7						
Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, ln 3 Col B))	2,107	494,772	2,135	175,736	0	\$674,750
8						
Actual other non-demand gas costs (Sch. 7 pg. 1, Col B, ln 2 + ln 4) * (Sch. 6A, ln 30))	53,931	10,339,520	128,734	3,666,497	0	14,188,682
9						
Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8)	\$65,159	\$12,790,015	\$161,687	\$4,537,726	\$0	\$17,554,587
10						
Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6A, ln 33)	\$54,063	\$10,825,649	\$125,095	\$3,739,089	\$0	\$14,743,896
11						
Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.40%))	53,306	10,674,089	123,344	3,686,742	0	14,537,481
12						
Net - Write Off Recovered (Sch 12 C ln 3)	705	143,459	240	13,696	0	158,100
13						
Variance from Cause No. 37399-GCA 152 Filing (Sch. 1, pg. 2 Dec., 2021 ln 17)	(8,857)	(1,523,470)	(20,056)	(608,938)	0	(2,161,321)
14						
Refund from cause No. 37399- GCA 152 Filing (Sch. 1, pg. 2 Dec., 2021 ln 18)	439	89,169	1,866	30,938	0	122,412
15						
Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	61,897	12,143,269	145,026	4,312,922	0	16,663,114
16						
Gas cost variance (over)/underrecovery (ln 9 - ln 15)	\$3,262	\$646,746	\$16,661	\$224,804	\$0	\$891,473

Citizens Gas
Calculation of Actual Gas Cost Variance
December 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	\$102	\$19,620	\$1,815	\$11,627	\$2,422	\$4,574	\$40,160
18	170	32,601	3,017	19,321	4,024	7,600	66,733
19	<u>272</u>	<u>52,221</u>	<u>4,832</u>	<u>30,948</u>	<u>6,446</u>	<u>12,174</u>	<u>106,893</u>
20	\$201	\$41,382	\$2,695	\$22,812	\$5,215	\$7,903	\$80,208
21	198	40,803	2,663 1/	22,493	5,142	7,792	79,091
22	(73)	(11,849)					(11,922)
23			(1,998)	(8,695)	1,228	2,819	(6,646)
24	<u>\$271</u>	<u>\$52,652</u>	<u>\$4,661</u>	<u>\$31,188</u>	<u>\$3,914</u>	<u>\$4,973</u>	<u>\$97,659</u>
25	<u>\$1</u>	<u>(\$431)</u>	<u>\$171</u>	<u>(\$240)</u>	<u>\$2,532</u>	<u>\$7,201</u>	<u>\$9,234</u>

1/ Calculation is ((213,531 * 0.011) + (11,262 * 0.001) * 0.986 + (30,496 * 0.011))

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
December 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	14,390	2,758,830	34,348	978,307	-	3,785,875
27	Standard Delivery - Dths			209,679	650,676	221,548	27,430
28	Basic Delivery - Dths			11,262	6,056	119,017	615,713
29	Total Throughput - Dths (ln 26+ ln 27 + ln 28)	14,390	2,758,830	255,289	1,635,039	340,565	643,143
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.003801</u>	<u>0.728716</u>	<u>0.009073</u>	<u>0.258410</u>	<u>0.000000</u>	<u>1.000000</u>
31	Throughput subject to Balancing GCA allocation factor (ln 29/ln 29, column G)	<u>0.002548</u>	<u>0.488526</u>	<u>0.045206</u>	<u>0.289528</u>	<u>0.060306</u>	<u>0.113886</u>
<u>Calculation of Gas Supply Charge Recovery</u>							
32	Gas Supply Charge Cause No. 37399 - GCA 152 (D1 & D2 excludes balancing charges) per Dth	\$3.757	\$3.924	\$3.642	\$3.822	\$0.000	\$0.000
33	Gas Supply Charge Recovery (ln 26 * ln 32)	<u>\$54,063</u>	<u>\$10,825,649</u>	<u>\$125,095</u>	<u>\$3,739,089</u>	<u>\$0</u>	<u>\$14,743,896</u>
<u>Calculation of Balancing Charge Recovery</u>							
34	Balancing GCA Charge Cause No. 37399 - GCA 152 Standard & Retail Customers (per Dth)	\$0.014	\$0.015	\$0.011	\$0.014	\$0.023	\$0.131
35	Balancing GCA Charge Cause No. 37399 - GCA 152 Basic Delivery Customers (per Dth)			\$0.001	\$0.001	\$0.001	\$0.007
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$201	\$41,382	\$2,684	\$22,806	\$5,096	\$3,593
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)			\$11	\$6	\$119	\$4,310
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$201</u>	<u>\$41,382</u>	<u>\$2,695</u>	<u>\$22,812</u>	<u>\$5,215</u>	<u>\$7,903</u>

1/ Line 36 Column C calculation is (213,531 * 0.011) + (30,496 * 0.011)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
January 2022

Line No	Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	All GCA Classes
Calculation of Gas Supply Variance						
1						
Retail Peak day demand allocation factor Cause No. 37399 - GCA 140	0.003153	0.740425	0.006293	0.250129	0.000000	1.000000
2						
Retail Throughput demand allocation factor Cause No. 37399 - GCA 140	0.003754	0.705611	0.019399	0.271236	0.000000	1.000000
3						
Retail Peak day/Retail throughput demand allocation factor (ln 1 * 79%) + (ln 2 * 21%)	0.003279	0.733115	0.009045	0.254561	0.000000	1.000000
4						
Normalized Retail Seasonal Demand Allocation Factor Cause No. 37399 - GCA 140	0.003122	0.733268	0.003164	0.260446	0.000000	1.000000
5						
Actual net Demand cost allocated (ln 3 * Schedule 7, pg. 1, Col C ln 1)	\$7,183	\$1,606,037	\$19,815	\$557,668	\$0	\$2,190,703
6						
Allocated other demand costs (ln 2 * ((Schedule 7 pg. 1, Col C ln 4)))	6,535	1,228,380	33,771	472,187	0	1,740,873
7						
Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col D ln 3))	2,174	510,601	2,203	181,358	0	696,336
8						
Actual other non-demand gas costs (Sch. 7 pg. 1, Col D, ln 2 + ln 4) * (Sch. 6B, ln 30))	114,463	15,870,983	270,753	6,280,226	0	22,536,425
9						
Total actual cost of gas incurred (lns 5+6+7+8)	<u>\$130,355</u>	<u>\$19,216,001</u>	<u>\$326,542</u>	<u>\$7,491,439</u>	<u>\$0</u>	<u>\$27,164,337.0</u>
10						
Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6B, ln 33)	\$130,131	\$18,901,521	\$323,583	\$7,160,380	\$0	\$26,515,615
11						
Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.46%))	128,231	18,625,559	318,859	7,055,838	0	26,128,487
12						
Net - Write Off Recovered (Sch 12 C ln 9)	1,686	252,847	977	24,541	0	280,051
13						
Variance from Cause No. 37399-GCA 152 Filing (Sch. 1, pg. 2 Jan., 2022 ln 17)	(10,566)	(1,781,180)	(14,333)	(771,174)	0	(2,577,253)
14						
Refund from cause No. 37399- GCA 152 Filing (Sch. 1, pg. 2 Jan., 2022 ln 18)	524	104,251	1,334	39,181	0	145,290
15						
Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	<u>\$137,635</u>	<u>\$20,258,143</u>	<u>\$333,549</u>	<u>\$7,841,652</u>	<u>\$0</u>	<u>\$28,570,979</u>
16						
Gas cost variance (over)/underrecovery (ln 9 - ln 15)	<u>(\$7,280)</u>	<u>(\$1,042,142)</u>	<u>(\$7,007)</u>	<u>(\$350,213)</u>	<u>\$0</u>	<u>(\$1,406,642)</u>

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
January 2022

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	\$154	\$21,382	\$1,425	\$12,650	\$1,776	\$2,773	\$40,160
18	264	36,669	2,443	21,692	3,045	4,755	68,868
19	<u>\$418</u>	<u>\$58,051</u>	<u>\$3,868</u>	<u>\$34,342</u>	<u>\$4,821</u>	<u>\$7,528</u>	<u>\$109,028</u>
20	\$413	\$62,019	\$2,761	\$33,779	\$5,521	\$7,716	\$112,209
21	407	61,114	2,723 1/	33,286	5,440	7,603	110,573
22	(87)	(13,853)	-	-	-	-	(13,940)
23	-	-	(1,905)	(10,486)	1,309	2,888	(8,194)
24	\$494	\$74,967	\$4,628	\$43,772	\$4,131	\$4,715	\$132,707
25	<u>(\$76)</u>	<u>(\$16,916)</u>	<u>(\$760)</u>	<u>(\$9,430)</u>	<u>\$690</u>	<u>\$2,813</u>	<u>(\$23,679)</u>

1/ Calculation is ((276,299 * 0.009) + (12,613 * 0.001) * 0.9854 + (28,960 * 0.009)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
January 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 All GCA Classes	
<u>Calculation of Allocation Factors</u>								
26	Retail gas sales - Dths	34,408	4,770,702	81,384	1,887,788	0	0	6,774,282
27	Standard Delivery - Dths		-	223,875	926,432	256,230	32,557	1,439,094
28	Basic Delivery - Dths	-	-	12,613	7,964	139,923	586,070	746,570
29	Total Throughput - Dths (ln 26 + ln 27 + ln 28)	34,408	4,770,702	317,872	2,822,184	396,153	618,627	8,959,946
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.005079</u>	<u>0.704237</u>	<u>0.012014</u>	<u>0.278670</u>	<u>0.000000</u>	<u>0.000000</u>	<u>1.000000</u>
31	Throughput subject to Balancing GCA allocation factor (ln 29 / ln 29, column G)	<u>0.003840</u>	<u>0.532447</u>	<u>0.035477</u>	<u>0.314978</u>	<u>0.044214</u>	<u>0.069044</u>	<u>1.000000</u>
<u>Calculation of Gas Supply Charge Recovery</u>								
32	Gas Supply Charge Cause No. 37399 - GCA 152 (D1 & D2 excludes balancing charges) per Dth	\$3.782	\$3.962	\$3.976	\$3.793	\$0.000	\$0.000	
33	Gas Supply Charge Recovery (ln 26 * ln 32)	<u>\$130,131</u>	<u>\$18,901,521</u>	<u>\$ 323,583</u>	<u>\$7,160,380</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,515,615</u>
<u>Calculation of Balancing Charge Recovery</u>								
34	Balancing GCA Charge Cause No. 37399 - GCA 152 Standard & Retail Customers (per Dth)	\$0.012	\$0.013	\$0.009	\$0.012	\$0.021	\$0.129	
35	Balancing GCA Charge Cause No. 37399 - GCA 152 Basic Delivery Customers (per Dth)	-	-	\$0.001	\$0.001	\$0.001	\$0.006	
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$413	\$62,019	\$2,748	\$33,771	\$5,381	\$4,200	\$108,532
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$13	\$8	\$140	\$3,516	\$3,677
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$413</u>	<u>\$62,019</u>	<u>\$2,761</u>	<u>\$33,779</u>	<u>\$5,521</u>	<u>\$7,716</u>	<u>\$112,209</u>

1/ Line 36 Column C calculation is (276,299 * 0.009) + (28,960 * 0.009)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
February 2022

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)	\$5,935	\$1,327,010	\$16,372	\$460,780	\$0	\$1,810,097
6						
Allocated other demand costs (ln 2 * (Schedule 7 pg. 1, Col E, ln 4))	5,445	1,023,533	28,139	393,445	0	1,450,562
7						
Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col F ln 3)	2,041	479,371	2,068	170,266	0	653,746
8						
Actual other non-demand gas costs ((Sch. 7 pg. 1, ln 2 + ln 4) * (Sch. 6C, ln 30))	37,796	12,987,956	162,762	5,248,528	0	18,437,042
9						
Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8)	\$51,217	\$15,817,870	\$209,341	\$6,273,019	\$0	\$22,351,447
10						
Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6C, ln 33)	\$39,334	\$14,081,105	\$189,377	\$5,534,445	\$0	\$19,844,261
11						
Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.46%))	38,760	13,875,521	186,612	5,453,642	0	19,554,535
12						
Net - Write Off Recovered (Sch 12 C ln 15)	514	187,412	723	20,390	0	209,039
13						
Variance from Cause No. 37399-GCA 152 Filing (Sch. 1, pg. 2 Feb., 2022, ln 17)	(\$10,356)	(\$1,796,709)	(\$10,528)	(\$721,564)	\$0	(2,539,157)
14						
Refund from cause No. 37399- GCA 152 Filing (Sch. 1, pg. 2 Feb., 2022, ln 18)	514	105,160	980	36,660	0	143,314
15						
Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	\$49,116	\$15,589,978	\$197,397	\$6,191,476	\$0	\$22,027,967
16						
Gas cost variance (over)/underrecovery (ln 9 - ln 15)	\$2,101	\$227,892	\$11,944	\$81,543	\$0	\$323,480

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
February 2022

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	\$52	\$17,975	\$1,289	\$11,386	\$1,746	\$3,867	\$36,315
18	\$93	\$32,002	\$2,295	\$20,272	\$3,109	\$6,885	\$64,656
19	\$145	\$49,977	\$3,584	\$31,658	\$4,855	\$10,752	\$100,971
20	\$115	\$43,249	\$1,960	\$25,042	\$4,436	\$7,996	\$82,798
21	113	42,618	1,934 1/	24,676	4,371	7,879	81,591
22	(85)	(13,973)	-	-	-	-	(14,058)
23	-	-	(1,736)	(9,445)	1,188	2,778	(7,215)
24	\$198	\$56,591	\$3,670	\$34,121	\$3,183	\$5,101	\$102,864
25	(\$53)	(\$6,614)	(\$86)	(\$2,463)	\$1,672	\$5,651	(\$1,893)

1/ Calculation is ((219,321 * 0.008) + (13,504 * 0) * 0.9854 + (25,618 * 0.008)

Citizens Gas
Calculation of Actual Gas Supply and Balancing Demand Cost Variance
February 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 All GCA Classes
<u>Calculation of Allocation Factors</u>							
26	10,489	3,604,071	45,165	1,456,433	-	-	5,116,158
27	-	-	199,774	819,513	215,072	27,407	1,261,766
28	-	-	13,504	7,068	135,111	747,920	903,603
29	10,489	3,604,071	258,443	2,283,014	350,183	775,327	7,281,527
Retail sales allocation factor							
30	0.002050	0.704449	0.008828	0.284673	0.000000	0.000000	1.000000
Throughput subject to Balancing GCA allocation factor							
31	0.001440	0.494961	0.035493	0.313535	0.048092	0.106479	1.000000
<u>Calculation of Gas Supply Charge Recovery</u>							
Gas Supply Charge Cause No. 37399 - GCA 152							
32	\$3,750	\$3,907	\$4,193	\$3,800	\$0,000	\$0,000	
Gas Supply Charge Recovery							
33	\$39,334	\$14,081,105	\$189,377	\$5,534,445	-	-	\$19,844,261
<u>Calculation of Balancing Charge Recovery</u>							
Balancing GCA Charge Cause No. 37399 - GCA 152							
34	\$0.011	\$0.012	\$0.008	\$0.011	\$0.020	\$0.128	
Balancing GCA Charge Cause No. 37399 - GCA 152							
35	-	-	\$0.000	\$0.001	\$0.001	\$0.006	
Balancing Charge Recovery - Standard & Retail							
36	\$115	\$43,249	\$1,960	\$25,035	\$4,301	\$3,508	\$78,168
Balancing Charge Recovery - Basic							
37	-	-	\$0	\$7	\$135	\$4,488	\$4,630
Total Balancing Charge Recovery							
38	\$115	\$43,249	\$1,960	\$25,042	\$4,436	\$7,996	\$82,798

1/ Line 36 Column C calculation is (219,321 * 0.008) + (25,618 * 0.008)

Citizens Gas
Determination of Actual Retail Gas Costs
For Three Months Ending February 28, 2022

Line No.		A December 2021		C January 2022		E February 2022	
		Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand
1	Demand gas costs (Sch. 8)	\$2,065,680	-	\$2,190,703	-	\$1,810,097	-
2	Pipeline non-demand gas costs (Schedule 8)	-	10,807,543	-	12,987,382	-	10,513,126
3	PEPL Contracted storage and related transportation costs (Sch. 9)	-	674,750	-	696,336	-	653,746
4	Net cost of gas (injected into) withdrawn from storage (Schedule 10)	625,475	3,381,139	1,740,873	9,549,043	1,450,562	7,923,916
5	Total gas costs	<u>\$2,691,155</u>	<u>\$14,863,432</u>	<u>\$3,931,576</u>	<u>\$23,232,761</u>	<u>\$3,260,659</u>	<u>\$19,090,788</u>

Citizens Gas
Determination of Actual Balancing Costs
For Three Months Ending February 28, 2022

<u>Line No.</u>		<u>A December 2021</u>	<u>B January 2022</u>	<u>C February 2022</u>
1	Balancing Demand Costs (Schedule 8)	\$40,160	\$40,160	\$36,315
2	PEPL Balancing Demand Costs (Sch. 9)	66,733	68,868	64,656
3	Total Balancing Costs	<u>\$106,893</u>	<u>\$109,028</u>	<u>\$100,971</u>

**Citizens Gas
Purchased Gas Cost - Per Books
December 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 -November, 2021</u>									
Exelon Generation Company									
1	33,463	-	\$ 12.4863	\$ -	-	\$ 417,828	\$ -	-	\$ 417,828
2	1,350,000	-	0.1104	-	-	149,090	-	-	149,090
3	-	-	-	-	-	-	-	-	-
4	17,090	497,460	18.0390	5.9101	-	308,287	2,940,047	-	3,248,334
5	1,303,050	-	0.3543	-	-	461,671	-	-	461,671
6	1,096,950	-	0.3543	-	-	388,649	-	-	388,649
7	-	-	-	-	-	-	-	-	-
8	(7,916)	(7,916)	0.5643	4.1801	-	(4,467)	(33,090)	-	(37,557)
9	403,601	403,601	0.4091	3.6967	-	165,113	1,491,992	-	1,657,105
10	-	-	-	-	-	-	-	-	-
11	-	300,000	-	5.9945	-	-	1,798,350	-	1,798,350
12	-	300,000	-	5.8670	-	-	1,760,100	-	1,760,100
13	20,000	600,000	16.7292	5.7658	-	334,583	3,459,499	-	3,794,082
14	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-
16	-	1,779,247	-	4.8123	-	-	8,562,287	-	8,562,287
17	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	(3,032,186)	-	(3,032,186)
19	-	(42,806)	-	4.1260	-	-	(176,618)	-	(176,618)
20	-	-	-	-	-	(254,167)	-	-	(254,167)
21	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-
23	-	(176,033)	-	-	-	-	(1,661,304)	-	(1,661,304)
24	-	79,390	-	6.2020	-	-	492,377	-	492,377
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27	-	(179,500)	-	5.2371	-	-	(940,060)	-	(940,060)
28	Subtotal	3,553,443				\$1,966,587	\$14,661,394	\$0	\$16,627,981
<u>Actual -November, 2021</u>									
Exelon Generation Company									
29	33,463	-	\$ 12.4863	\$ -	-	\$ 417,828	\$ -	-	\$ 417,828
30	1,350,000	-	0.1104	-	-	149,090	-	-	149,090
31	-	-	-	-	-	-	-	-	-
32	17,090	497,460	17.9355	5.9360	-	306,517	2,952,914	-	3,259,431
33	1,303,050	-	0.3543	-	-	461,671	-	-	461,671
34	1,096,950	-	0.3543	-	-	388,649	-	-	388,649
35	-	-	-	-	-	-	-	-	-
36	(7,916)	(7,916)	0.5647	4.1908	-	(4,470)	(33,174)	-	(37,644)
37	403,601	403,601	0.5647	4.1907	-	227,913	1,691,371	-	1,919,284
38	-	-	-	-	-	-	-	-	-
39	-	300,000	-	5.9945	-	-	1,798,350	-	1,798,350
40	-	300,000	-	5.8670	-	-	1,760,100	-	1,760,100
41	20,000	600,000	16.7292	5.7658	-	334,583	3,459,499	-	3,794,082
42	-	-	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-	-	-
44	-	1,779,247	-	4.8123	-	-	8,562,287	-	8,562,287
45	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	(3,032,186)	-	(3,032,186)
47	-	(42,807)	-	4.1907	-	-	(179,391)	-	(179,391)
48	-	-	-	-	-	(254,167)	-	-	(254,167)
49	-	-	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-	-	-
51	-	(176,033)	-	-	-	-	(1,661,304)	-	(1,661,304)
52	-	79,390	-	6.2020	-	-	492,377	-	492,377
53	-	(5,841)	-	0.6598	-	-	(3,854)	-	(3,854)
54	-	-	-	-	-	-	-	-	-
55	-	(179,500)	-	5.2371	-	-	(940,060)	-	(940,060)
56	Subtotal	3,547,601				\$2,027,614	\$14,866,929	\$0	\$16,894,543

**Citizens Gas
Purchased Gas Cost - Per Books
December 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)
<u>Accrual - December, 2021</u>									
Exelon Generation Company									
57	Panhandle Eastern Pipeline - TOR	33,463	-	\$ 12.5884	\$ -	\$ 421,247	\$ -		\$ 421,247
58	MGT Gas Pipeline -	1,395,000	-	0.1069	-	149,090	-		149,090
59	Indiana Municipal Gas Purchasing Authority - TOR	-	-	-	-	-	-		-
60	Indiana Municipal Gas Purchasing Authority - Prepay	17,090	514,042	18.6403	5.3020	318,563	2,725,472		3,044,035
61	Texas Gas Transmission - Nominated Demand	1,346,485	-	0.3543	-	477,060	-		477,060
62	Texas Gas Transmission - Unnominated Demand	1,133,515	-	0.3543	-	401,604	-		401,604
63	Texas Gas Transmission - Commodity - TOR	-	-	-	-	-	-		-
64	Texas Gas Transmission - Unnominated Injection	(23,508)	(23,508)	0.9365	4.4635	(22,015)	(104,928)		(126,943)
65	Texas Gas Transmission - Unnominated Withdrawal	530,540	530,540	0.4125	3.3551	218,848	1,780,015		1,998,863
66	Texas Gas Transmission - Unnominated Seasonal GasStorage Refill	-	-	-	-	-	-		-
67	Rockies Express - Delivered Supply - (BP PEAK B)	-	310,000	-	5.2395	-	1,624,245		1,624,245
68	Rockies Express - Delivered Supply - (BP PEAK A)	-	310,000	-	5.1120	-	1,584,720		1,584,720
69	Rockies Express - EAST	20,000	620,000	16.7292	5.1824	334,583	3,213,074		3,547,657
70	Intraday Purchases	-	25,000	-	3.8360	-	95,900		95,900
71	Fuel Retention Volumes	-	-	-	-	-	-		-
72	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	90,767	-	4.2951	-	389,857		389,857
73	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-	-	-		-
74	Hedging Transaction Cost	-	-	-	-	-	(1,191,034)		(1,191,034)
75	Imbalance	-	27,192	-	4.2266	-	114,930		114,930
76	Utilization Fee	-	-	-	-	(254,167)	-		(254,167)
77	Net Demand Cost Charges - AMA	-	-	-	-	-	-		-
78	Wholesale Sales	-	(437,556)	-	3.6190	-	(1,583,494)		(1,583,494)
79	Third Party Supplier Balancing Gas Costs	-	482,403	-	-	-	1,634,068		1,634,068
80	Heat-off / Peaking purchase	-	58,598	-	5.4470	-	319,183		319,183
81	MGT Cash Out Imbalance	-	-	-	-	-	-		-
82	NSS Injection fuel loss	-	(88)	-	-	-	-		-
83	Backup Supply Sales	-	-	-	-	-	-		-
84	Subtotal					\$ 2,044,813	\$ 10,602,008	\$ -	\$ 12,646,821
85	Total Purchased Costs (line 84 + line 56 - line 28)					\$ 2,105,840	\$ 10,807,543	\$ -	\$ 12,913,383
86	Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)					\$ 401,604			
87	Total Purchase Cost excluding TGT Demand Unnom. (In 85 - In 86)					\$ 1,704,236			
88	TGT Unnominated Demand Cost - Retail (line 86 * 90%)					\$ 361,444			
89	Balancing Demand Cost (line 86 * 10%)					\$ 40,160			

Citizens Gas
Purchased Gas Cost - Per Books
January 2022

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)
<u>Actual - December, 2021</u>									
Exelon Generation Company									
1	33,463	-	\$ 12.5884	\$ -	-	\$ 421,247	\$ -	-	\$ 421,247
2	1,395,000	-	0.1069	-	-	149,090	-	-	149,090
3	17,090	514,042	18.6403	5.3020	-	318,563	2,725,472	-	3,044,035
4	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
5	1,133,515	-	0.3543	-	-	401,604	-	-	401,604
6	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-
8	(23,508)	(23,508)	0.9365	4.4635	-	(22,015)	(104,928)	-	(126,943)
9	530,540	530,540	0.4125	3.3551	-	218,848	1,780,015	-	1,998,863
10	-	-	-	-	-	-	-	-	-
11	-	310,000	-	5.2395	-	-	1,624,245	-	1,624,245
12	-	310,000	-	5.1120	-	-	1,584,720	-	1,584,720
13	20,000	620,000	16.7292	5.1824	-	334,583	3,213,074	-	3,547,657
14	-	25,000	-	3.8360	-	-	95,900	-	95,900
15	-	-	-	-	-	-	-	-	-
16	-	90,767	-	4.2951	-	-	389,857	-	389,857
17	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-
19	-	27,192	-	4.2266	-	-	(1,191,034)	-	(1,191,034)
20	-	-	-	-	-	-	114,930	-	114,930
21	-	-	-	-	-	-	(254,167)	-	(254,167)
22	-	(437,556)	-	3.6190	-	-	(1,583,494)	-	(1,583,494)
23	-	482,403	-	-	-	-	1,634,068	-	1,634,068
24	-	58,598	-	5.4470	-	-	319,183	-	319,183
25	-	-	-	-	-	-	-	-	-
26	-	(88)	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-
28	Subtotal	2,507,390				\$ 2,044,813	\$ 10,602,008	\$ -	\$ 12,646,821
<u>Actual - December, 2021</u>									
29	33,463	-	\$ 12.5884	-	-	\$ 421,247	\$ -	-	\$ 421,247
30	1,395,000	-	0.1069	-	-	149,090	-	-	149,090
31	17,090	514,042	18.5521	5.3660	-	317,055	2,758,352	-	3,075,407
32	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
33	1,133,515	-	0.3543	-	-	401,604	-	-	401,604
34	-	-	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-	-	-
36	(23,508)	(23,508)	0.9351	4.3967	-	(21,982)	(103,358)	-	(125,340)
37	521,173	521,173	0.4125	3.3551	-	214,984	1,748,588	-	1,963,572
38	-	-	-	-	-	-	-	-	-
39	-	310,000	-	5.2395	-	-	1,624,245	-	1,624,245
40	-	310,000	-	4.5733	-	-	1,417,720	-	1,417,720
41	20,000	620,000	16.7198	5.1824	-	334,395	3,213,074	-	3,547,469
42	-	25,000	-	3.8360	-	-	95,900	-	95,900
43	-	-	-	-	-	-	-	-	-
44	-	90,767	-	4.2900	-	-	389,387	-	389,387
45	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-	-	-
47	-	27,192	-	4.1773	-	-	(1,191,034)	-	(1,191,034)
48	-	-	-	-	-	-	113,589	-	113,589
49	-	-	-	-	-	-	(254,167)	-	(254,167)
50	-	(437,556)	-	3.6190	-	-	(1,583,494)	-	(1,583,494)
51	-	482,403	-	-	-	-	1,634,068	-	1,634,068
52	-	58,598	-	5.4470	-	-	319,183	-	319,183
53	-	1,078	-	6.9462	-	-	7,488	-	7,488
54	-	(88)	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-
56	Subtotal	2,499,101				\$ 2,039,286	\$ 10,443,708	\$ 0	\$ 12,482,994

Citizens Gas
Purchased Gas Cost - Per Books
January 2022

	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>Accrual - January, 2022</u>									
Exelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 12.5884	\$ -	-	\$ 421,247	\$ -	-	\$ 421,247
58 MGT Pipeline	1,395,000	-	0.1069	-	-	149,090	-	-	149,090
59 Indiana Municipal Gas Purchasing Authority - TOR	-	-	-	-	-	-	-	-	-
60 Indiana Municipal Gas Purchasing Authority - Prepay	17,090	514,042	18.6403	5.2150	-	318,563	2,680,737	-	2,999,300
61 Texas Gas Transmission - Nominated Demand	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
62 Texas Gas Transmission - Unnominated Demand	1,133,515	-	0.3543	-	-	401,604	-	-	401,604
63 Texas Gas Transmission - Commodity - TOR	-	-	-	-	-	-	-	-	-
64 Texas Gas Transmission - Unnominated Injection	-	-	-	-	-	-	-	-	-
65 Texas Gas Transmission - Unnominated Withdrawal	768,064	768,064	0.5057	3.8120	-	388,410	2,927,860	-	3,316,270
66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill	-	-	-	-	-	-	-	-	-
67 Rockies Express - Delivered Supply - (HP PEA# B)	-	310,000	-	3.8165	-	-	1,183,115	-	1,183,115
68 Rockies Express - Delivered Supply - (BP PEA#)	-	310,000	-	3.6890	-	-	1,143,390	-	1,143,390
69 Rockies Express - EAST	20,000	620,000	16.7292	3.4697	-	334,583	2,151,189	-	2,485,772
70 Intraday Purchases	-	20,000	-	4.3400	-	-	86,800	-	86,800
71 Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
72 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	1,095,108	-	4.1896	-	-	4,588,034	-	4,588,034
73 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-	-	-	-	-	-
74 Hedging Transaction Cost	-	-	-	-	-	-	365,851	-	365,851
75 Imbalance	-	(926)	-	3.8488	-	-	(3,564)	-	(3,564)
76 Utilization Fee	-	-	-	-	-	(254,167)	-	-	(254,167)
77 Net Demand Cost Charges - AMA	-	-	-	-	-	-	-	-	-
78 Wholesale Sales	-	(633,742)	-	5.3038	-	-	(3,361,218)	-	(3,361,218)
79 Third Party Supplier Balancing Gas Costs	-	367,407	-	-	-	-	1,204,381	-	1,204,381
80 Boil-off / Peaking purchase	-	44,460	-	4.0240	-	-	178,907	-	178,907
81 MGT Cash Out Imbalance	-	-	-	-	-	-	-	-	-
82 NSS Injection fuel loss	-	-	-	-	-	-	-	-	-
83 Backup Supply Sales	-	-	-	-	-	-	-	-	-
84 Subtotal	-	<u>3,414,413</u>	-	-	-	<u>\$ 2,236,390</u>	<u>\$ 13,145,682</u>	<u>\$0</u>	<u>\$15,382,072</u>
85 Total Purchased Costs (line 84 + line 56 - line 28.)	-	<u>3,406,124</u>	-	-	-	<u>\$2,230,863</u>	<u>\$12,987,382</u>	<u>\$0</u>	<u>\$15,218,245</u>
86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)	-	-	-	-	-	<u>401,604</u>	-	-	-
87 Total Purchase Cost excluding TGT Demand Unnom. (In 85 - In 86)	-	<u>3,406,124</u>	-	-	-	<u>\$1,829,259</u>	-	-	-
TGT Unnominated Demand Cost - Retail	-	-	-	-	-	-	-	-	-
88 (line 86 * 90%)	-	-	-	-	-	<u>\$361,444</u>	-	-	-
89 Balancing Demand Cost	-	-	-	-	-	-	-	-	-
(line 86 * 10%)	-	-	-	-	-	<u>\$40,160</u>	-	-	-

**Citizens Gas
Purchased Gas Cost - Per Books
February 2022**

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)
Actual - January, 2022									
Exelon Generation Company									
1	33,463	-	\$ 12.5884	\$ -	-	\$ 421,247	\$ -	-	\$ 421,247
2	1,395,000	-	0.1069	-	-	149,090	-	-	149,090
3	-	-	-	-	-	-	-	-	-
4	17,090	514,042	18.6403	5,2150	-	318,563	2,680,737	-	2,999,300
5	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
6	1,133,515	-	0.3543	-	-	401,604	-	-	401,604
7	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-
9	768,064	768,064	0.5057	3,8120	-	388,410	2,927,860	-	3,316,270
10	-	-	-	-	-	-	-	-	-
11	-	310,000	-	3,8165	-	-	1,183,115	-	1,183,115
12	-	310,000	-	3,6890	-	-	1,143,590	-	1,143,590
13	20,000	620,000	16.7292	3,4697	-	334,583	2,151,189	-	2,485,772
14	-	20,000	-	4,3400	-	-	86,800	-	86,800
15	-	-	-	-	-	-	-	-	-
16	-	1,095,108	-	4,1896	-	-	4,588,034	-	4,588,034
17	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	365,851	-	365,851
19	-	(926)	-	3,8488	-	-	(3,564)	-	(3,564)
20	-	-	-	-	-	(254,167)	-	-	(254,167)
21	-	-	-	-	-	-	-	-	-
22	-	(633,742)	-	5,3038	-	-	(3,361,218)	-	(3,361,218)
23	-	367,407	-	-	-	-	1,204,381	-	1,204,381
24	-	44,460	-	4,0240	-	-	178,907	-	178,907
25	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-
28	Sub-total	3,414,413				\$2,236,390	\$13,145,682	\$0	\$15,382,072

Actual - January, 2022

Exelon Generation Company									
29	33,463	-	\$ 12.5884	\$ -	-	\$ 421,247	\$ -	-	\$ 421,247
30	1,395,000	-	0.0790	-	-	110,183	-	-	110,183
31	-	-	-	-	-	-	-	-	-
32	17,090	514,042	16.1727	5,2150	-	276,391	2,680,737	-	2,957,128
33	1,346,485	-	0.3543	-	-	477,060	-	-	477,060
34	1,133,515	-	0.3547	-	-	402,012	-	-	402,012
35	-	-	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-	-	-
37	768,064	768,064	0.5057	3,8120	-	388,410	2,927,860	-	3,316,270
38	-	-	-	-	-	-	-	-	-
39	-	310,000	-	3,8165	-	-	1,183,115	-	1,183,115
40	-	310,000	-	3,6890	-	-	1,143,590	-	1,143,590
41	20,000	620,000	16.7292	3,4697	-	334,583	2,151,189	-	2,485,772
42	-	20,000	-	4,3400	-	-	86,800	-	86,800
43	-	-	-	-	-	-	-	-	-
44	-	1,095,108	-	4,1896	-	-	4,588,034	-	4,588,034
45	-	-	-	-	-	-	-	-	-
46	-	-	-	-	-	-	365,851	-	365,851
47	-	(926)	-	3,8521	-	-	(3,567)	-	(3,567)
48	-	-	-	-	-	(254,167)	-	-	(254,167)
49	-	-	-	-	-	-	-	-	-
50	-	(633,742)	-	5,3038	-	-	(3,361,218)	-	(3,361,218)
51	-	367,407	-	-	-	-	1,204,381	-	1,204,381
52	-	44,460	-	4,0240	-	-	178,907	-	178,907
53	-	473	-	11,7252	-	-	5,546	-	5,546
54	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-
56	Sub-total	3,414,886				\$ 2,155,719	\$ 13,151,225	\$ -	\$ 15,306,944

**Citizens Gas
Purchased Gas Cost - Per Books
February 2022**

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)
<u>Annual - February, 2022</u>									
Exelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	-	\$ 12.2819	\$ -	-	\$ 410,989	\$ -	-	\$ 410,989
58 MGT Pipeline	1,260,000	-	0.0874	-	-	110,183	-	-	110,183
59 Indiana Municipal Gas Purchasing Authority - TOR									
60 Indiana Municipal Gas Purchasing Authority - Prepay	17,090	464,296	16.8364	6.4518	-	287,734	2,995,535	-	3,283,269
61 Texas Gas Transmission - Nominated Demand	1,216,180	-	0.3543	-	-	430,893	-	-	430,893
62 Texas Gas Transmission - Unnominated Demand	1,023,820	-	0.3543	-	-	362,739	-	-	362,739
63 Texas Gas Transmission - Commodity - TOR									
64 Texas Gas Transmission - Unnominated Injection	(12,601)	(12,601)	0.9486	4.8198	-	(11,953)	(60,734)	-	(72,687)
65 Texas Gas Transmission - Unnominated Withdrawal	543,237	543,237	0.4714	3.8828	-	256,082	2,109,281	-	2,365,363
66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill									
67 Rockies Express - Delivered Supply - (BP PEAK B)		280,000	-	6.0575	-	-	1,696,100	-	1,696,100
68 Rockies Express - Delivered Supply - (BP PEAK A)		280,000	-	5.9300	-	-	1,660,400	-	1,660,400
69 Rockies Express - EAST	20,000	560,000	16.7292	6.1041	-	334,583	3,418,275	-	3,752,858
70 Intraday Purchases		60,000	-	4.8333	-	-	290,000	-	290,000
71 Fuel Retention Volumes									
72 TGT, PEPL, & MGT and REX Swing/Daily Gas (Commodity)		633,050	-	4.7629	-	-	3,015,170	-	3,015,170
73 TGT, PEPL, & MGT and REX Swing/Daily Gas (Demand)									
74 Hedging Transaction Cost							(436,100)		(436,100)
75 Imbalance		(2,405)	-	-	-	-	(11,061)		(11,061)
76 Utilization Fee									(254,167)
77 Net Demand Cost Charges - AMA									-
78 Wholesale Sales		(828,851)	-	6.4459	-	-	(5,342,729)		(5,342,729)
79 Third Party Supplier Balancing Gas Costs		256,432	-	-	-	-	739,701		739,701
80 Boil-off / Peaking purchase		69,233	-	6.2650	-	-	433,745		433,745
81 MGT Cash Out Imbalance									-
82 NSS Injection fuel loss			(47)						-
83 Backup Supply Sales									-
84 Sub-total		<u>2,302,344</u>				<u>1,927,083</u>	<u>10,507,583</u>	<u>\$ -</u>	<u>12,434,666</u>
85 Total Purchased Costs (line 56 + line 84 - line 28)		<u>2,302,817</u>				<u>\$1,846,412</u>	<u>\$10,513,126</u>	<u>\$0</u>	<u>\$12,359,538</u>
86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)						<u>363,147</u>			
87 Total Purchase Cost excluding TGT Demand Unnom. (In 85 - In 86)		<u>2,302,817</u>				<u>\$1,483,265</u>			
88 TGT Unnominated Demand Cost - Retail (line 86 * 90%)						<u>\$326,832</u>			
89 Balancing Demand Cost (line 86 * 10%)						<u>\$36,315</u>			

Citizens Gas
Actual Information
For Three Months Ending February 28, 2022

Line No.	A	B	C	D	E
	December 2021	Volumes in Dths	Commodity Cost per Dth	% of Total	Reference
1	Intraday Purchases	25,000	\$ 3.8360	1.02%	Sch8A, Ins 14, 42, 70
2	Index Purchases / Spot	1,754,042	\$ 5.2224	71.33%	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	90,767	\$ 4.2951	3.69%	Sch8A, Ins 16, 44, 72
4	Boil off/Peaking Purchases	58,598	\$ 5.4470	2.38%	Sch8A, Ins 24, 52, 80
5	Unnominated Seasonal Gas Purchases	-		0.00%	
6	Storage Withdrawal	530,540	\$ 3.7309	21.58%	Sch8A, Ins 9, 37, 65
7	Total Purchases	2,458,947		100.00%	
8	Wholesale Sales	(437,556)			Sch8A, Ins 22,50,78
9	Third Party	482,403			Sch8A, Ins 23, 51, 79
10	Imbalance	27,191			Sch8A, Ins 19, 47, 75
11	Fuel Retention	-			Sch8A, Ins 15, 43, 71
12	MGT Cash Out Imbalance	(5,841)			Sch8A, Ins 25, 53, 81
13	Unnominated Seasonal Gas Payback	-			
14	NNS Injection Loss	(88)			Sch8A, Ins 26, 54, 82
15	Backup Supply Sales	-			Sch8A, Ins 27, 55, 83
16	Storage Injection	(23,508)	\$ 4.4671		Sch8A, Ins 8, 36, 64
17	Net Purchases	2,501,548			
	<u>January 2022</u>	<u>Volumes in Dths</u>	<u>Commodity Cost per Dth</u>	<u>% of Total</u>	
18	Intraday Purchases	20,000	\$ 4.3400	0.54%	Sch8B, Ins 14, 42, 70
19	Index Purchases	1,754,042	\$ 4.0048	47.77%	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	1,095,108	\$ 4.1891	29.82%	Sch8B, Ins 16, 44, 72
21	Boil off/Peaking Purchases	44,460	\$ 4.0240	1.21%	Sch8B, Ins 24, 52, 80
22	Unnominated Seasonal Gas Purchases	-		0.00%	
23	Storage Withdrawal	758,697	\$ 3.8176	20.66%	Sch8B, Ins 9, 37, 65
24	Total Purchases	3,672,307		100.00%	
25	Wholesale Sales	(633,742)			Sch8B, Ins 22,50,78
26	Third Party	367,407			Sch8B, Ins 23, 51, 79
27	Imbalance	(926)			Sch8B, Ins 19, 47, 75
28	Fuel Retention	-			Sch8B, Ins 15, 43, 71
29	MGT Cash Out Imbalance	1,078			Sch8B, Ins 25, 53, 81
30	Unnominated Seasonal Gas Payback	-			
31	NNS Injection Loss	-			Sch8B, Ins 26, 54, 82
32	Backup Supply Sales	-			Sch8B, Ins 27, 55, 83
33	Storage Injection	-	\$ -		Sch8B, Ins 8, 36, 64
34	Net Purchases	3,406,124			
	<u>February 2022</u>	<u>Volumes in Dths</u>	<u>Commodity Cost per Dth</u>	<u>% of Total</u>	
35	Intraday Purchases	60,000	\$ 4.8333	2.08%	Sch8C, Ins 14, 42, 70
36	Index Purchases	1,584,296	\$ 6.1670	54.81%	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	633,050	\$ 4.7629	21.91%	Sch8C, Ins 16, 44, 72
38	Boil off/Peaking Purchases	69,233	\$ 6.2650	2.40%	Sch8C, Ins 24, 52, 80
39	Unnominated Seasonal Gas Purchases	-		0.00%	
40	Storage Withdrawal	543,237	\$ 3.8828	18.80%	Sch8C, Ins 9, 37, 65
41	Total Purchases	2,889,816		100.00%	
42	Wholesale Sales	(828,851)			Sch8C, Ins 22,50,78
43	Third Party	256,432			Sch8C, Ins 23, 51, 79
44	Imbalance	(2,405)			Sch8C, Ins 19, 47, 75
45	Fuel Retention	-			Sch8C, Ins 15, 43, 71
46	MGT Cash Out Imbalance	473			Sch8C, Ins 25, 53, 81
47	Unnominated Seasonal Gas Payback	-			
48	NNS Injection Loss	(47)			Sch8C, Ins 26, 54, 82
49	Backup Supply Sales	-			Sch8C, Ins 27, 55, 83
50	Storage Injection	(12,601)	\$ 4.8198		Sch8C, Ins 8, 36, 64
51	Net Purchases	2,302,817			

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

Line No.	Description	December 2021			January 2022			February 2022		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Panhandle Eastern Pipeline - Demand	33,463	\$ 12.5884	\$ 421,247	33,463	\$ 12.5884	\$ 421,247	33,463	\$ 12.2819	\$ 410,989
2	MGT Pipeline - Demand	1,395,000	0.1069	149,090	1,395,000	0.1069	149,090	1,260,000	0.0874	110,183
3	Indiana Municipal Gas Purchasing Authority - Demand	17,090	18.6403	318,563	17,090	18.6403	318,563	17,090	16.8364	287,734
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	(23,508)	0.9365	(22,015)	-	-	-	(12,601)	0.9486	(11,953)
7	Texas Gas Transmission - Unnominated Withdrawal	530,540	0.4125	218,848	768,064	0.5057	388,410	543,237	0.4714	256,082
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	-	-	(254,167)	-	-	(254,167)	-	-	(254,167)
12	Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity	620,000	5.1824	3,213,074	620,000	3.4697	2,151,189	560,000	6.1041	3,418,275
13	Indiana Municipal Gas Purchasing Authority - Commodity	-	-	-	-	-	-	-	-	-
14	Indiana Municipal Gas Purchasing Authority - Prepay Commodity	514,042	5.3020	2,725,472	514,042	5.2150	2,680,737	464,296	6.4518	2,995,535
15	Texas Gas Transmission - Commodity	-	-	-	-	-	-	-	-	-
16	Texas Gas Transmission - Unnominated Injection - Commodity	(23,508)	4.4635	(104,928)	-	-	-	(12,601)	4.8198	(60,734)
17	Texas Gas Transmission - Unnominated Withdrawal - Commodity	530,540	3.3551	1,780,015	768,064	3.8120	2,927,860	543,237	3.8828	2,109,281
18	Rockies Express - Delivered Supply - (BP PEAK B)	310,000	5.2395	1,624,245	310,000	3.8165	1,183,115	280,000	6.0575	1,696,100
19	Rockies Express - Delivered Supply - (BP PEAK A)	310,000	5.1120	1,584,720	310,000	3.6890	1,143,590	280,000	5.9300	1,660,400
20	Intra-Day Purchases	25,000	3.8360	95,900	20,000	4.3400	86,800	60,000	4.8333	290,000
21	TGT-PEPL-MGT-REX- Swing Gas (Commodity)	90,767	4.2951	389,857	1,095,108	4.1896	4,588,034	633,050	4.7629	3,015,170
22	Hedging Transaction Cost	-	-	(1,191,034)	-	-	365,851	-	-	(436,100)
23	Imbalance	27,192	4.2266	114,930	(926)	3.8488	(3,564)	(2,405)	4.5992	(11,061)
24	Wholesale Sales	(437,556)	3.6190	(1,583,494)	(633,742)	5.3038	(3,361,218)	(828,851)	6.4459	(5,342,729)
25	Third Party Supplier Balancing Gas Costs	482,403	-	1,634,068	367,407	-	1,204,381	256,432	-	739,701
26	Boil-off / Peaking purchase	58,598	5.4470	319,183	44,460	4.0240	178,907	69,233	6.2650	433,745
27	MGT Cash Out Imbalance	-	-	-	-	-	-	-	-	-
28	Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
29	NSS Injection fuel loss	(88)	-	-	-	-	-	(47)	-	-
30	Backup Supply Sales	-	-	-	-	-	-	-	-	-
31	Current Pipeline Rate Per Dth	2,507,390	\$5.0438	\$ 12,646,821	3,414,413	\$4.5050	\$ 15,382,072	2,302,344	\$5.4009	\$ 12,434,666
32	Current Commodity Rate Per Dth	2,507,390	\$4.2283	\$10,602,008	3,414,413	\$3.8501	\$13,145,682	2,302,344	\$4.5639	10,507,583

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 2021			December 2021			January 2022		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Panhandle Eastern Pipeline - Demand	33,463	\$ 12.4863	\$ 417,828	33,463	\$ 12.5884	\$ 421,247	33,463	\$ 12.5884	\$ 421,247
2	MGT Pipeline - Demand	1,350,000	0.1104	149,090	1,395,000	0.1069	149,090	1,395,000	0.0790	110,183
3	Indiana Municipal Gas Purchasing Authority - Demand	17,090	17.9355	306,517	17,090	18.5521	317,055	17,090	16.1727	276,391
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	0.3547	402,012
6	Texas Gas Transmission - Unnominated Injections	(7,916)	0.5647	(4,470)	(23,508)	0.9351	(21,982)	-	-	-
7	Texas Gas Transmission - Unnominated Withdrawal	403,601	0.5647	227,913	521,173	0.4125	214,984	768,064	0.5057	388,410
8	Rockies express - Delivered Supply - (BP REX)	-	-	-	-	-	-	-	-	-
9	Rockies Express - EAST- (Demand)	20,000	16.7292	334,583	20,000	16.7198	334,395	20,000	16.7292	334,583
10	TGT-PEPL-MGT-REX- Swing Gas (Demand)	-	-	-	-	-	-	-	-	-
11	Utilization Fee	-	-	(254,167)	-	-	(254,167)	-	-	(254,167)
12	Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity	600,000	5.7658	3,459,499	620,000	5.1824	3,213,074	620,000	3.4697	2,151,189
13	Indiana Municipal Gas Purchasing Authority - Commodity	-	-	-	-	-	-	-	-	-
14	Indiana Municipal Gas Purchasing Authority - Prepay Commodity	497,460	5.9360	2,952,914	514,042	5.3660	2,758,352	514,042	5.2150	2,680,737
15	Texas Gas Transmission - Commodity	-	-	-	-	-	-	-	-	-
16	Texas Gas Transmission - Unnominated Injection - Commodity	(7,916)	4.1908	(33,174)	(23,508)	4.3967	(103,358)	-	-	-
17	Texas Gas Transmission - Unnominated Withdrawal - Commodity	403,601	4.1907	1,691,371	521,173	3.3551	1,748,588	768,064	3.8120	2,927,860
18	Rockies Express - Delivered Supply - (BP PEAK B)	300,000	5.9945	1,798,350	310,000	5.2395	1,624,245	310,000	3.8165	1,183,115
19	Rockies Express - Delivered Supply - (BP PEAK A)	300,000	5.8670	1,760,100	310,000	4.5733	1,417,720	310,000	3.6890	1,143,590
20	Intra-Day Purchases	-	-	-	25,000	3.8360	95,900	20,000	4.3400	86,800
21	TGT-PEPL-MGT-REX- Swing Gas (Commodity)	1,779,247	4.8123	8,562,287	90,767	4.2900	389,387	1,095,108	4.1896	4,588,034
22	Hedging Transaction Cost	-	-	(3,032,186)	-	-	(1,191,034)	-	-	365,851
23	Imbalance	(42,807)	4.1907	(179,391)	27,192	4.1773	113,589	(926)	3.8521	(3,567)
24	Wholesale Sales	-	-	-	(437,556)	3.6190	(1,583,494)	(633,742)	5.3038	(3,361,218)
25	Third Party Supplier Balancing Gas Costs	(176,033)	-	(1,661,304)	482,403	-	1,634,068	367,407	-	1,204,381
26	Boil-off / Peaking purchase	79,390	6.2020	492,377	58,598	5.4470	319,183	44,460	4.0240	178,907
27	MGT Cash Out Imbalance	(5,841)	0.6598	(3,854)	1,078	6.9462	7,488	473	11.7252	5,546
28	Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
29	NSS Injection fuel loss	-	-	-	(88)	-	-	-	-	-
30	Backup Supply Sales	(179,500)	5.2371	(940,060)	-	-	-	-	-	-
31	Current Pipeline Rate Per Dth	3,547,601	\$4.7622	\$ 16,894,543	2,499,101	\$4.9950	\$ 12,482,994	3,414,886	\$4.4824	\$ 15,306,944
32	Current Commodity Rate Per Dth	3,547,601	\$4.1907	14,866,929	2,499,101	\$4.1790	10,443,708	3,414,886	\$3.8511	13,151,225

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

Citizens Gas
PEPL Unnominated Quantities Cost
December 2021

Line No.	A Compres. Fuel-Dth	B Demand Costs	C Volumes	D Storage Rates	E Compres. Fuel	F Total
<u>Accrual -November, 2021</u>						
PEPL						
1		\$674,143				\$674,143
2	41				192	192
3			1,721	\$0.0020		3
4			1,750	0.0094		16
5	13,041				38,950	38,950
6			666,668	0.0020		1,333
7			662,136	0.0094		6,224
8		<u>\$674,143</u>			<u>\$39,142</u>	<u>\$720,861</u>
<u>Actual -November, 2021</u>						
PEPL						
9		\$676,525				\$676,525
10	41				195	195
11			1,721	0.0020		3
12			1,750	0.0094		16
13	13,041				38,950	38,950
14			666,668	0.0020		1,333
15			662,136	0.0094		6,224
16		<u>\$676,525</u>			<u>\$39,145</u>	<u>\$723,246</u>
<u>Accrual - December, 2021</u>						
PEPL						
17		\$687,317				\$687,317
18	221				1,115	1,115
19			9,391	0.0020		19
20			9,547	0.0094		90
21	14,174				42,342	42,342
22			724,667	0.0020		1,449
23			719,741	0.0094		6,766
24		<u>\$687,317</u>			<u>\$43,457</u>	<u>\$739,098</u>
25		<u>\$689,699</u>			<u>\$43,460</u>	<u>\$741,483</u>
26						<u>\$66,733</u>
27						<u>\$674,750</u>

Citizens Gas
PEPL Unnominated Quantities Cost
January 2022

Line No.	A Compres. Fuel-Dth	B Demand Costs	C Volumes	D Storage Rates	E Compres. Fuel	F Total
<u>Accrual - December, 2021</u>						
PEPL						
1		\$687,317				\$687,317
2	221				1,115	1,115
3			9,391	\$0.0020		19
4			9,547	0.0094		90
5	14,174				42,342	42,342
6			724,667	0.0020		1,449
7			719,741	0.0094		6,766
8		<u>\$687,317</u>			<u>\$43,457</u>	<u>\$739,098</u>
<u>Actual - December, 2021</u>						
PEPL						
9		\$689,660				\$689,660
10	221				1,104	1,104
11			9,391	0.0020		19
12			9,547	0.0094		90
13	14,174				42,342	42,342
14			724,667	0.0020		1,449
15			719,741	0.0094		6,766
16		<u>\$689,660</u>			<u>\$43,446</u>	<u>\$741,430</u>
<u>Accrual - January, 2022</u>						
PEPL						
17		\$687,317				\$687,317
18	-				-	-
19			-	0.0020		-
20			-	0.0094		-
21	21,159				63,293	63,293
22			1,081,681	0.0020		2,163
23			1,074,327	0.0094		10,099
24		<u>\$687,317</u>			<u>\$63,293</u>	<u>\$762,872</u>
25		<u>\$689,660</u>			<u>\$63,282</u>	<u>\$765,204</u>
26						<u>\$68,868</u>
27						<u>\$696,336</u>

Citizens Gas
PEPL Unnominated Quantities Cost
February 2022

Line No.	A Compres. Fuel-Dth	B Demand Costs	C Volumes	D Storage Rates	E Compres. Fuel	F Total
<u>Accrual - January, 2022</u>						
PEPL						
1		\$687,317				\$687,317
2	-				-	-
3			-	\$0.0020		-
4			-	0.0094		-
5	21,159				63,293	63,293
6			1,081,681	0.0020		2,163
7			1,074,327	0.0094		10,099
8		<u>\$687,317</u>			<u>\$63,293</u>	<u>\$762,872</u>
<u>Actual - January, 2022</u>						
PEPL						
9		\$688,208				\$688,208
10	-				-	-
11			-	\$0.0020		-
12			-	0.0094		-
13	21,199				63,413	63,413
14			1,083,701	0.0020		2,167
15			1,076,333	0.0094		10,118
16		<u>\$688,208</u>			<u>\$63,413</u>	<u>\$763,906</u>
<u>Accrual -February, 2022</u>						
PEPL						
17		\$647,794				\$647,794
18	-				-	-
19			-	\$0.0020		-
20			-	0.0094		-
21	19,484				58,281	58,281
22			996,207	0.0020		1,992
23			989,434	0.0094		9,301
24		<u>\$647,794</u>			<u>\$58,281</u>	<u>\$717,368</u>
25		<u>\$648,685</u>			<u>\$58,401</u>	<u>\$718,402</u>
26						<u>\$64,656</u>
27						<u>\$653,746</u>

Citizens Gas
Cost of Gas Injections and Withdrawals
For the period December 1, 2021 - February 28, 2022

Line No.	Estimated Change		Cost of Gas							
	Injections Dth	Withdrawals Dth	Injections		Withdrawals		Net			
			Demand	Commodity	Demand	Commodity	Demand	Commodity	Total	
<u>December 2021</u>										
1	UGS	80,028	712,493	\$76,764	\$379,493	\$352,399	\$2,009,017	\$275,635	\$1,629,524	\$1,905,159
2	PEPL	9,612	719,741	7,871	40,756	357,711	1,792,371	349,840	1,751,615	2,101,455
3	Subtotal	89,640	1,432,234	\$84,635	\$420,249	\$710,110	\$3,801,388	\$625,475	\$3,381,139	\$4,006,614
<u>January 2022</u>										
4	UGS	2,266	2,425,605	\$1,524	\$4,779	\$1,207,709	\$6,874,407	\$1,206,185	\$6,869,628	\$8,075,813
5	PEPL	-	1,074,327	4	(473)	534,692	2,678,942	534,688	2,679,415	3,214,103
6	Subtotal	2,266	3,499,932	1,528	4,306	1,742,401	9,553,349	1,740,873	9,549,043	11,289,916
<u>February 2022</u>										
7	UGS	15,127	1,947,646	\$12,607	\$69,041	\$969,927	\$5,520,603	\$957,320	\$5,451,562	\$6,408,882
8	PEPL	-	991,440	-	-	493,242	2,472,354	493,242	2,472,354	2,965,596
9	Subtotal	15,127	2,939,086	12,607	69,041	1,463,169	7,992,957	1,450,562	7,923,916	9,374,478
10	Grand Total	107,033	7,871,252	\$98,770	\$493,596	\$3,915,680	\$21,347,694	\$ 3,816,910	\$ 20,854,098	\$ 24,671,008

**Citizens Gas
Demand Allocation of Injections and Withdrawals
From PEPL
For Three Months Ending February 28, 2022**

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Commodity \$/DTH	
1	Beginning balance @ December 2021	5,444,429	\$2,705,609	\$13,558,064	\$16,263,973	\$2.9873	\$2.4903
2	Less: Net W/D @ avg. unit cost						
3	Prior mo. accrual reversal	662,136	329,082	1,648,520	1,977,602	2.9867	2.4897
4	Prior mo. actual	(662,136)	(329,082)	(1,648,520)	(1,977,602)	2.9867	2.4897
5	Current mo. accrual	(719,741)	(357,711)	(1,792,371)	(2,150,082)	2.9873	2.4903
6	Add: Gross Injections						
7	Prior mo. accrual reversal	(1,762)	(975)	(7,270)	(8,245)	4.6794	4.1260
8	Prior mo. actual	1,762	1,007	7,384	8,391	4.7622	4.1907
9	Current mo. accrual	9,612	7,839	40,642	48,481	5.0438	4.2283
10	Less: Compressor Fuel						
11	Prior mo. accrual reversal - W/D	13,041	6,482	32,468	38,950	2.9867	2.4897
12	Prior mo. accrual reversal - Injections	41	23	169	192	4.6794	4.1260
13	Prior mo. Actual - W/D	(13,041)	(6,482)	(32,468)	(38,950)	2.9867	2.4897
14	Prior mo. Actual - Injections	(41)	(23)	(172)	(195)	4.7622	4.1907
15	Current mo. Accrual -Inj	(221)	(181)	(934)	(1,115)	5.0438	4.2283
16	Current mo. Accrual-W/D	(14,174)	(7,044)	(35,298)	(42,342)	2.9873	2.4903
17	Beginning balance @ January 2022	4,719,905	2,348,544	11,770,214	14,119,058	2.9914	2.4937
18	Less: Net W/D @ avg. unit cost						
19	Prior mo. accrual reversal	719,741	357,711	1,792,371	2,150,082	2.9873	2.4903
20	Prior mo. actual	(719,741)	(357,711)	(1,792,371)	(2,150,082)	2.9873	2.4903
21	Current mo. accrual	(1,074,327)	(534,692)	(2,678,942)	(3,213,634)	2.9913	2.4936
22	Add: Gross Injections						
23	Prior mo. accrual reversal	(9,612)	(7,839)	(40,642)	(48,481)	5.0438	4.2283
24	Prior mo. actual	9,612	7,843	40,169	48,012	4.9950	4.1790
25	Current mo. accrual	-	-	-	-	-	-
26	Less: Compressor Fuel						
27	Prior mo. accrual reversal - W/D	14,174	7,044	35,298	42,342	2.9873	2.4903
28	Prior mo. accrual reversal - Inj	221	181	934	1,115	5.0438	4.2283
29	Prior mo. Actual - W/D	(14,174)	(7,044)	(35,298)	(42,342)	2.9873	2.4903
30	Prior mo. Actual - Injections	(221)	(180)	(924)	(1,104)	4.9950	4.1790
31	Current mo. accrual - Inj	-	-	-	-	-	-
32	Current mo. Accrual-W/D	(21,159)	(10,531)	(52,762)	(63,293)	2.9913	2.4936
33	Beginning balance @ February 2022	3,624,419	1,803,326	9,038,047	10,841,373	2.9912	2.4937
34	Less: Net W/D @ avg. unit cost						
35	Prior mo. accrual reversal	1,074,327	534,692	2,678,942	3,213,634	2.9913	2.4936
36	Prior mo. actual	(1,076,333)	(535,691)	(2,683,944)	(3,219,635)	2.9913	2.4936
37	Current mo. accrual	(989,434)	(492,243)	(2,467,352)	(2,959,595)	2.9912	2.4937
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	21,159	10,531	52,762	63,293	2.9913	2.4936
44	Prior mo. accrual reversal - Inj	-	-	-	-	-	-
45	Prior mo. Actual - W/D	(21,199)	(10,551)	(52,862)	(63,413)	2.9913	2.4936
46	Prior mo. Actual - Injections	-	-	-	-	-	-
47	Current mo. accrual -Inj	-	-	-	-	-	-
48	Current mo. Accrual-W/D	(19,484)	(9,694)	(48,587)	(58,281)	2.9912	2.4937
49	Ending balance @ February 28, 2022	<u>2,613,455</u>	<u>1,300,370</u>	<u>6,517,006</u>	<u>7,817,376</u>	<u>\$2.9912</u>	<u>\$2.4936</u>

Citizens Gas
Demand Allocation of Injections and Withdrawals
From UGS
For Three Months Ending February 28, 2022

Line No.	A Volume	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/Unit	F Commodity \$/Unit	
1	Beginning balance @ December 2021	8,232,930	\$4,059,940	\$23,173,591	\$27,233,531	\$3.3079	\$2.8147
2	Add: Gross Injections						
3	Less: Prior mo. accrual	(635,419)	(351,641)	(2,621,739)	(2,973,380)	4.6794	4.1260
4	Add: Prior mo. actual	635,419	363,142	2,662,850	3,025,992	4.7622	4.1907
5	Add: Current mo. accrual	80,028	65,263	338,382	403,645	5.0438	4.2283
6	Less: Net Withdrawals						
7	Prior mo. accrual reversal	-	-	-	-	-	-
8	Prior mo. Actual	-	-	-	-	-	-
9	Current mo. accrual	(712,493)	(352,399)	(2,009,017)	(2,361,416)	3.3143	2.8197
10	Less: Blowoff						
11	Current mo. Blowoff	(1,701)	(842)	(4,796)	(5,638)	3.3143	2.8197
12	Beginning balance @ January 2022	7,598,764	3,783,463	21,539,271	25,322,734	3.3325	2.8346
13	Add: Gross Injections						
14	Less: Prior mo. accrual	(80,028)	(65,263)	(338,382)	(403,645)	5.0438	4.2283
15	Add: Prior mo. actual	80,028	65,303	334,437	399,740	4.9950	4.1790
16	Add: Current mo. accrual	2,266	1,484	8,724	10,208	4.5050	3.8501
17	Less: Net Withdrawals						
18	Prior mo. accrual reversal	712,493	352,399	2,009,017	2,361,416	3.3143	2.8197
19	Prior mo. actual	(712,493)	(352,399)	(2,009,017)	(2,361,416)	3.3143	2.8197
20	Current mo. accrual	(2,425,605)	(1,207,709)	(6,874,407)	(8,082,116)	3.3320	2.8341
21	Less: Blowoff						
22	Current mo. Blowoff	(12,819)	(6,383)	(36,330)	(42,713)	3.3320	2.8341
23	Beginning balance @ February 2022	5,162,606	2,570,895	14,633,313	17,204,208	3.3325	2.8345
24	Add: Injections						
25	Less: Prior mo. accrual	(2,266)	(1,484)	(8,724)	(10,208)	4.5050	3.8501
26	Prior mo. actual	2,266	1,430	8,727	10,157	4.4824	3.8511
27	Current mo. accrual	15,127	12,661	69,038	81,699	5.4009	4.5639
28	Less: Withdrawals						
29	Prior mo. accrual reversal	2,425,605	1,207,709	6,874,407	8,082,116	3.3320	2.8341
30	Prior mo. actual	(2,425,914)	(1,207,862)	(6,875,283)	(8,083,145)	3.3320	2.8341
31	Current mo. Accrual	(1,947,337)	(969,774)	(5,519,727)	(6,489,501)	3.3325	2.8345
32	Less: Blowoff						
33	Current mo. Blowoff	(10,185)	(5,073)	(28,869)	(33,942)	3.3325	2.8345
34	Ending balance @ February 28, 2022	<u>3,219,902</u>	<u>1,608,502</u>	<u>9,152,882</u>	<u>10,761,384</u>	<u>\$3.3421</u>	<u>\$2.8426</u>

Citizens Gas
Determination of "Unaccounted For" Percentage and Manufacturing / Steam Division Costs
For Three Months Ending February 28, 2022

Line No.	A December 2021	B January 2022	C February 2022	D Total	
1	Volume of pipeline gas purchases - Dths (See Schedule 8)	2,501,548	3,406,124	2,302,817	8,210,489
2	Gas (injected into) withdrawn from storage (See Schedule 10)	1,342,594	3,497,666	2,923,959	7,764,219
3	Transported gas received	2,152,192	2,233,724	2,317,178	6,703,094
4	Transported gas (injected into) withdrawn from storage	0	0	0	0
5	Reverse transport imbalance already on Sch 8	(482,403)	(367,407)	(256,432)	(1,106,242)
6	Total volume supplied	<u>5,513,931</u>	<u>8,770,107</u>	<u>7,287,522</u>	<u>21,571,560</u>
7	Less: Gas Division usage	<u>(6,999)</u>	<u>(13,065)</u>	<u>(14,773)</u>	<u>(34,837)</u>
8	Total volume available for sale	5,506,932	8,757,042	7,272,749	21,536,723
9	Retail Volume of gas sold - Dths (Schedule 6, Page 3, ln 26)	3,785,875	6,774,282	5,116,158	15,676,315
10	Total Transport Usage (Sch 6 , Page 3, ln 27 + ln 28)	<u>1,861,381</u>	<u>2,185,664</u>	<u>2,165,369</u>	<u>6,212,414</u>
11	"Unaccounted for" gas (ln 8- ln 9 - ln 10)	<u>(140,324)</u>	<u>(202,904)</u>	<u>(8,778)</u>	<u>(352,006)</u>
12	Percentage of "unaccounted for" gas (line 11 / line 8)	<u>-2.55%</u>	<u>-2.32%</u>	<u>-0.12%</u>	<u>-1.63%</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	\$0
<u>Distribution of Refunds to GCA Quarters</u>		
	A Sales % (All GCA Classes)	B Refund (line 6 * column A)
	Quarter	
7	Jun., 2022 - Aug., 2022 5.5371% (Sch. 2B, ln 18)	\$0
8	Sept., 2022 - Nov., 2022 13.7123% (Sch. 2B, ln 19)	\$0
9	Dec., 2022- Feb., 2023 53.8563% (Sch. 2B, ln 20)	\$0
10	Mar., 2023 - May, 2023 26.8943% (Sch. 2B, ln 21)	\$0
11	Total	\$0
<u>Calculation of Refund to be Returned in this GCA</u>		
12	Refund from Cause No. 37399-GCA 151	\$0
13	Refund from Cause No. 37399-GCA 152	0
14	Refund from Cause No. 37399-GCA 153	0
15	Refund from this Cause (line 7)	0
16	Total to be refunded in this Cause (Sum of lines 12 through 15)	\$0

**Citizens Gas
Allocation of Gas Supply Variance**

Line No.	A	B	C	D	E	F	
	Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Cost Variances	
<u>Calculation of Total Gas Cost Variances</u>							
1	Dec., 2021 Total Gas Supply Variance (Sch 6A, pg. 1, ln 16)	3,262	646,746	16,661	224,804	0	891,473
2	Jan., 2022 Total Gas Supply Variance (Sch 6B, pg. 1, ln 16)	(7,280)	(1,042,142)	(7,007)	(350,213)	0	(1,406,642)
3	Feb., 2022 Total Gas Supply Variance (Sch 6C, pg. 1, ln 16)	2,101	227,892	11,944	81,543	0	323,480
4	Total Net Write Off Gas Cost Variance (over)/under recover (Sch 12C, ln19)	194	86,913	(40)	3,004	513	90,584
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)	(\$1,723)	(\$80,591)	\$21,558	(\$40,862)	\$513	(101,105)
<u>Distribution of variances to quarters by rate class</u>							
First quarter							
7	Total Gas Supply Variance (ln 6 * Sch 2B, ln 18)	(\$162)	(\$3,892)	\$5,216	(\$2,521)	\$0	(\$1,359)
Second quarter							
8	Total Gas Supply Variance (ln 6 * Sch 2B, ln 19)	(268)	(11,001)	6,215	(5,223)	0	(10,277)
Third quarter							
9	Total Gas Supply Variance (ln 6 * Sch 2B, ln 20)	(852)	(43,904)	6,013	(22,066)	0	(60,809)
Fourth quarter							
10	Total Gas Supply Variance (ln 6 * Sch 2B, ln 21)	(441)	(21,794)	4,114	(11,052)	0	(29,173)
<u>Calculation of variances for this Cause</u>							
Cause No. 37399 - GCA 151							
11	Total Gas Supply Variance (Sch 12B pg 1, ln 10)	(9)	32,005	(2,154)	6,481	0	36,323
Cause No. 37399 - GCA 152							
12	Total Gas Supply Variance (Sch 12B pg 1, ln 9)	(52)	10,976	(10,934)	(514)	0	(524)
Cause No. 37399 - GCA 153							
13	Total Gas Supply Variance (Sch 12B pg 1, ln 8)	1,196	102,409	6,621	39,163	0	149,389
This Cause							
14	Total Gas Supply Variance (line 7)	(162)	(3,892)	5,216	(2,521)	0	(\$1,359)
15	Total Gas Supply Variance to be included in GCA (Over)/Underrecovery (ln 11 + ln 12 + ln 13 + ln 14)	\$973	\$141,498	(\$1,251)	\$42,609	\$0	\$183,829

Citizens Gas
Allocation of Balancing Demand Cost 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 Rate No. D9	G Balancing Demand Cost Variance
<u>Calculation of Total Balancing Demand Cost Variances</u>							
1							
Dec., 2021 Total Balancing Demand Cost Variance (Sch 6A, pg. 2, ln 25)	\$1	(\$431)	\$171	(\$240)	\$2,532	\$7,201	\$9,234
2							
Jan., 2022 Total Balancing Demand Cost Variance (Sch 6B, pg. 2, ln 25)	(\$76)	(\$16,916)	(\$760)	(\$9,430)	\$690	\$2,813	(\$23,679)
3							
Feb., 2022 Total Balancing Demand Cost Variance (Sch 6C, pg. 2, ln 25)	(\$53)	(\$6,614)	(\$86)	(\$2,463)	\$1,672	\$5,651	(\$1,893)
4							
Balancing Demand Cost Variance (Line 1 + Line 2 + Line 3)	<u>(\$128)</u>	<u>(\$23,961)</u>	<u>(\$675)</u>	<u>(\$12,133)</u>	<u>\$4,894</u>	<u>\$15,665</u>	<u>(\$16,338)</u>
<u>Distribution of variances to quarters by rate class</u>							
5							
First quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 18)	(\$12)	(\$1,157)	(\$152)	(\$930)	\$890	\$4,424	\$3,063
6							
Second quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 19)	(\$20)	(\$3,271)	(\$170)	(\$2,021)	\$1,149	\$4,535	\$202
7							
Third quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 20)	(\$63)	(\$13,053)	(\$192)	(\$6,079)	\$1,663	\$2,130	(\$15,594)
8							
Fourth quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 21)	(\$33)	(\$6,480)	(\$161)	(\$3,103)	\$1,192	\$4,576	(\$4,009)
<u>Calculation of variances for this Cause</u>							
9							
Cause No. 37399 - GCA 151 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 8)	\$4	\$111	\$318	\$205	\$1,378	\$2,276	\$4,292
10							
Cause No. 37399 - GCA 152 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 7)	(\$22)	(\$869)	(\$2,454)	(\$1,600)	(\$241)	\$6,493	\$1,307
11							
Cause No. 37399 - GCA 153 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 6)	(\$19)	(\$1,487)	(\$1,298)	(\$1,720)	\$532	\$7,754	\$3,762
12							
This Cause Total Current Balancing Demand Cost Variance (line 5)	<u>(\$12)</u>	<u>(\$1,157)</u>	<u>(\$152)</u>	<u>(\$930)</u>	<u>\$890</u>	<u>\$4,424</u>	<u>\$3,063</u>
13							
Total Balancing Demand Cost Variance to be included in GCA (Over)/Underrecovery (ln 9 + ln 10 + ln 11 + ln 12)	<u>(\$49)</u>	<u>(\$3,402)</u>	<u>(\$3,586)</u>	<u>(\$4,045)</u>	<u>\$2,559</u>	<u>\$20,947</u>	<u>\$12,424</u>

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

December 2021							
Line No.	A	B	C	D	E	F	
1	D1	D2	D3	D4	D5	Total	
1	Actual Retail Sales in Dth (Sch 6A, line 26)	14,390	2,758,830	34,348	978,307	-	3,785,875
2	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 152, MPU Sch 1 pg 2, ln 23	\$0.0490	\$0.0520	\$0.0070	\$0.0140	\$0.0000	
3	Actual Net Write Off Gas Cost Recovery (ln 1 * ln 2)	\$705	\$143,459	\$240	\$13,696	\$0	\$158,100
4	Net Write Off Recovery Allocation Factors Cause No. 43975	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
5	Recoverable Net-Write Off Gas Costs (Sch 6A, ln 9, Total * 1.10% * ln 4)	\$811	\$175,527	\$497	\$16,131	\$134	\$193,100
6	Net Write Off Gas Cost Variance (over)/under recovery (ln 5 - ln 3)	\$106	\$32,068	\$257	\$2,435	\$134	\$35,000
January 2022							
7	Actual Retail Sales in Dth (Sch 6B, line 26)	34,408	4,770,702	81,384	1,887,788	-	6,774,282
8	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 152, MPU Sch 1 pg 2, ln 23	\$0.0490	\$0.0530	\$0.0120	\$0.0130	\$0.0000	
9	Actual Net Write Off Gas Cost Recovery (ln 7 * ln 8)	\$1,686	\$252,847	\$977	\$24,541	\$0	\$280,051
10	Net Write Off Recovery Allocation Factors Cause No. 43975	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
11	Recoverable Net-Write Off Gas Costs (Sch 6B, ln 9, Total * 1.10% * ln 10)	\$1,255	\$271,614	\$770	\$24,961	\$208	\$298,808
12	Net Write Off Gas Cost Variance (over)/under recovery (ln 11 - ln 9)	(\$431)	\$18,767	(\$207)	\$420	\$208	\$18,757
February 2022							
13	Actual Retail Sales in Dth (Sch 6C, line 26)	10,489	3,604,071	45,165	1,456,433	-	5,116,158
14	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 152, MPU Sch 1 pg 2, ln 23	\$0.0490	\$0.0520	\$0.0160	\$0.0140	\$0.0000	
15	Actual Net Write Off Gas Cost Recovery (ln 13 * ln 14)	\$514	\$187,412	\$723	\$20,390	\$0	\$209,039
16	Net Write Off Recovery Allocation Factors Cause No. 43975	0.004201	0.908991	0.002576	0.083537	0.000695	1.000000
17	Recoverable Net-Write Off Gas Costs (Sch 6C, ln 9, Total * 1.10% * ln 16)	\$1,033	\$223,490	\$633	\$20,539	\$171	\$245,866
18	Net Write Off Gas Cost Variance (over)/under recovery (ln 17 - ln 15)	\$519	\$36,078	(\$90)	\$149	\$171	\$36,827
19	Total Net Write Off Gas Cost Variance (over)/under recovery (ln 6 + ln 12 + ln 18)	\$194	\$86,913	(\$40)	\$3,004	513	\$90,584