

FILED
October 22, 2020
INDIANA UTILITY
REGULATORY COMMISSION

CITIZENS GAS

**Petition for Approval of Gas Cost Adjustments
To Be Applicable in the Months of
December 2020, January and February 2021**

Cause No. 37399 – GCA 148

Prefiled Supplemental Testimony and Attachments

Korlon L. Kilpatrick II

**Filed
October 22, 2020**

TABLE OF CONTENTS

TABLE OF CONTENTS

<u>Tab</u>	<u>Description</u>	<u>Exhibits & Attachments</u>
6	Prefiled Supplemental Testimony of Korlon L. Kilpatrick II	Exhibit No. 2
7	Tariffs	Attachment KKK-5
8	Bill Impacts	Attachment KKK-6
9	Schedules	Attachment KKK-7

Tab 6

INTRODUCTION

Q1. PLEASE STATE YOUR NAME.

A1. Korlon L. Kilpatrick II.

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

A2. Yes. Petitioner's Exhibit No. 1 is my direct testimony in this proceeding, which was filed with the Indiana Utility Regulatory Commission ("Commission" or "IURC") on October 2, 2020.

Q3. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL TESTIMONY IN THIS PROCEEDING?

A3. The purpose of my supplemental testimony is to provide the Commission with modifications related to the estimated cost of gas that is the subject of this GCA 148 proceeding. Also, I describe the tariff sheets and supporting schedules reflecting the gas cost adjustments that Citizens Gas proposes become effective for the months of December 2020, January and February 2021. In addition, my testimony discusses Petitioner's projection period, reconciliation period and the Monthly Price Update.

Q4. DOES THIS SUPPLEMENTAL TESTIMONY REFLECT ANY MODIFICATIONS TO THE ATTACHMENTS CITIZENS GAS FILED IN THIS CAUSE ON OCTOBER 2, 2020?

A4. Yes. The following modifications have been made to the referenced schedules, which Citizens Gas filed on October 2, 2020:

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2 for gas injected into or withdrawn from storage.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 December 2020, January and February 2021;
7 Schedule 1B; Schedule 1C, pages 1 through 3; Schedule 3A; Schedule 3B; Schedule 4,
8 pages 1 through 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. 2.**

13 A6. Exhibit No. 2 is my supplemental testimony.

14 **Q7. PLEASE PROVIDE A BRIEF EXPLANATION OF EACH ATTACHMENT KLK-**
15 **5 THROUGH KLK-7**

16 A7. Attachment KLK-5 includes Petitioner's GCA tariff sheets ("Rider A"), which are
17 proposed to be effective for December 2020, January and February 2021. The rates shown
18 on each monthly Rider A are the result of all appropriate estimations and reconciliations,
19 as previously authorized by the Commission. Attachment KLK-6 shows the impact of the
20 proposed GCA rates on a residential heating customer's bill at 5, 10, 15, 20 and 25

1 dekatherms compared to the current rates found in the October 2, 2020 filing and compared
2 to the rates in effect one year ago.

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

PROJECTION PERIOD

9 **Q8. HOW DID CITIZENS GAS PROJECT THE GAS COSTS FOR THE MONTHS OF**
10 **DECEMBER 2020, JANUARY AND FEBRUARY 2021?**

11 A8. The majority of the gas costs for December 2020, January and February 2021 were
12 projected using the NYMEX futures prices at Henry Hub for the three-month period. These
13 indices are the same indices by which Citizens Gas has priced its commodity purchases in
14 the past. The futures prices are adjusted for basis, fuel, and transportation for delivery to
15 Citizens Gas' city-gate.

Table 1

NYMEX Price as of 10/8/20	
December 2020	\$3.149
January 2021	\$3.294
February 2021	\$3.248

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

1 A9. The rates and charges reflected in the transportation and storage costs are based upon
2 pipeline tariffs. The other major components of estimated gas costs are non-pipeline gas
3 costs, which are priced in accordance with the IURC's Order in Cause No. 37475, and
4 purchases from gas suppliers other than pipelines, including fixed and financial hedge
5 transactions.

6 **Q10. DO THE ESTIMATED GAS COSTS FOR THE MONTHS OF DECEMBER 2020,**
7 **JANUARY AND FEBRUARY 2021 INCLUDE FIXED AND/OR FINANCIALLY**
8 **HEDGED TRANSACTIONS?**

9 A10. Yes.

10 **Q11. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF FIXED**
11 **HEDGED TRANSACTIONS FOR THE MONTHS OF DECEMBER 2020,**
12 **JANUARY AND FEBRUARY 2021?**

13 A11. Fixed hedged transactions account for 0.00% of the total purchases for the months of
14 December 2020, January and February 2021.

15 **Q12. WHAT PERCENTAGE OF TOTAL PURCHASES IS MADE UP OF**
16 **FINANCIALLY HEDGED TRANSACTIONS FOR THE MONTHS OF**
17 **DECEMBER 2020, JANUARY AND FEBRUARY 2021?**

18 A12. Financially hedged transactions account for 30.81% of total purchases for the months of
19 December 2020, January and February 2021.

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

1 A13. Yes. Attachment KKK-7, Schedule 3, pages 1, 2 and 3, as well as Schedules 8A, 8B, 8C,
2 contain hedging transaction costs. The hedging transaction costs shown in these schedules
3 consist of costs associated with Citizens Gas' financial hedge program.

4 **Q14. DO PETITIONER'S GAS SUPPLIES INCLUDE ANY NON-TRADITIONAL**
5 **SUPPLIES OF GAS?**

6 A14. No. But, if there were any non-traditional gas supplies included in the GCA computations,
7 they would be priced at the lesser of the equivalent cost of pipeline gas or the authorized
8 per unit price, as prescribed by the Commission in Cause No. 37475.

9 **Q15. DO YOU BELIEVE THAT THE PROPOSED GCA RATES FOR DECEMBER**
10 **2020, JANUARY AND FEBRUARY 2021 ARE ACCURATE?**

11 A15. Yes, I do.

RECONCILIATION PERIOD

12 **Q16. HAVE YOU COMPARED PETITIONER'S ESTIMATED GAS COSTS FOR THE**
13 **PERIOD OF JUNE, JULY AND AUGUST 2020 WITH ACTUAL GAS COSTS**
14 **EXPERIENCED FOR THAT RECOVERY PERIOD PURSUANT TO IC 8-1-2-**
15 **42(G)(3)(D)?**

16 A16. Yes.

17 **Q17. IN YOUR OPINION, ARE THE GAS COST VARIANCES INCLUDED WITHIN**
18 **THIS PROCEEDING ACCURATE AND REASONABLE?**

19 A17. Yes. The resulting percentages of total monthly variance to the total gas costs incurred
20 and the average variance percentage for the trailing 12-month period ending with each of

the three months June, July and August 2020 presented in the GCA reconciliation period are shown in Table 2:

Table 2

Twelve Month Ending	Actual Gas Cost	Variance	% Variance
June 2020	\$73,327,799	(\$6,883,201)	(9.39)%
July 2020	\$73,134,188	(\$6,711,905)	(9.18)%
August 2020	\$73,203,041	(\$6,640,665)	(9.07)%

Q18. PLEASE EXPLAIN PETITIONER'S TWELVE-MONTH TRAILING AVERAGES FOR ANY MONTH WITHIN THE GCA RECONCILIATION PERIOD THAT ARE GREATER THAN +/- 10% SHOWN ON ATTACHMENT KLK-7 SCHEDULE 6D.

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

Q19. DO THE PROPOSED GCA RATES INCLUDE A RECONCILIATION OF ACTUAL COSTS TO ACTUAL RECOVERIES FOR THE MONTHS OF JUNE, JULY AND AUGUST 2020?

A19. Yes. The proposed GCA rates to be effective for December 2020, January and February 2021 include the effect of reconciling actual gas costs incurred for the months of June, July and August 2020 to actual gas cost recoveries. In accordance with the Commission's August 14, 1986 Order in Cause No. 37091, the gas supply variance was calculated for each customer demand class and is summarized by class on attachment KLK-7, Schedule 12B, page 1, lines 1 through 5 and Schedule 12B, Page 2, lines 1 through 3. The actual gas supply cost incurred compared to actual gas supply revenue for each month, as depicted in Schedule 6, is shown in Table 3:

Table 3

	Net of Schedule 6 and 12C		Schedule 12
	Actual Gas Cost	Actual Recoveries	Cost in Excess of Recoveries
June 2020	\$1,345,954	\$2,021,621	(\$675,667)
July 2020	\$1,382,709	\$1,720,706	(\$337,977)
August 2020	\$1,647,779	\$1,747,044	(\$99,265)
Total	\$4,376,442	\$5,489,371	(\$1,112,929)

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

A20. No.

MONTHLY PRICE UPDATE

Q21. CAN PRICING ASSUMPTIONS, INCLUDING PURCHASED VOLUMES, FIXED PRICE QUANTITIES AND PRICES, AND STORAGE VOLUMES, CHANGE AS A RESULT OF MAKING THE MONTHLY PRICE UPDATES WHICH WERE DESCRIBED IN YOUR OCTOBER 2, 2020 TESTIMONY FILED IN THIS CAUSE?

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

Q22. FOR PURPOSES OF IDENTIFYING THE BENCHMARK PRICES AS A REQUIREMENT OF THE MONTHLY PRICE UPDATE MECHANISM, WHAT ARE THE MONTHLY BENCHMARK PRICES FOR DECEMBER 2020, JANUARY AND FEBRUARY 2021?

A22. Table 4 below shows the Monthly Benchmark Prices by pipeline for December 2020, January and February 2021, which have been included in this GCA filing.

Table 4

Month Price Benchmark Prices								
	Panhandle Eastern	Texas Gas	Midwestern Gas	Panhandle PrePay	PEAK B	Rockies Express East	PEAK A	TGT-REX
Dec., 2020	\$3.0110	\$3.0172	\$3.1912	\$2.6794	\$2.9415	\$2.8243	\$2.7590	\$3.0833
Jan., 2021	\$3.2256	\$3.2105	\$3.5271	\$2.8940	\$3.0865	\$3.0910	\$2.9040	\$3.3169
Feb., 2021	\$3.1444	\$3.1795	\$3.4832	\$2.8127	\$3.0405	\$3.0387	\$2.8580	\$3.2558

CONCLUSION

Q23. HAS PETITIONER PROPERLY APPLIED ITS GCA RATES SINCE ITS LAST FILED GCA?

A23. Yes.

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

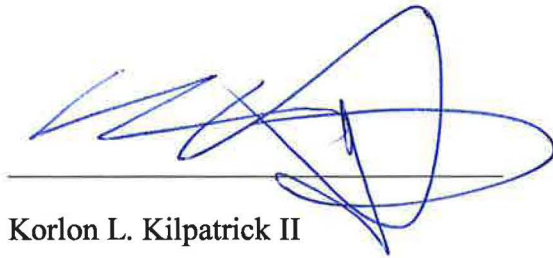
A24. Yes.

Q25. DOES THIS CONCLUDE YOUR SUPPLEMENTAL TESTIMONY?

A25. Yes, it does.

VERIFICATION

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



Korlon L. Kilpatrick II

Tab 7

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Eleventh Revised Page No. 501
Superseding Substitute One-Hundred Tenth 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 December 1, 2020

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

Gas Rate No. D1	Gas Supply Charge	\$	0.2871
Gas Rate No. D2	Gas Supply Charge	\$	0.3008
Gas Rate No. D3	Gas Supply Charge	\$	0.2781
Gas Rate No. D4	Gas Supply Charge	\$	0.2888
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.2742

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

Capacity	\$	0.0837
Commodity	\$	0.2338
Gas Supply Charge	\$	0.3175

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0010	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0012	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0020	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0010			
Gas Rate No. D9	\$	0.0245	\$	0.0012	for Basic Delivery Service Option

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Twelfth Revised Page No. 501
Superseding One-Hundred Eleventh 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 January 1, 2021

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

Gas Rate No. D1	Gas Supply Charge	\$	0.2839
Gas Rate No. D2	Gas Supply Charge	\$	0.3016
Gas Rate No. D3	Gas Supply Charge	\$	0.3166
Gas Rate No. D4	Gas Supply Charge	\$	0.2773
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.3122

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

Capacity	\$	0.0705
Commodity	\$	0.2371
Gas Supply Charge	\$	0.3076

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0009	\$	-	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0011	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0019	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0009			
Gas Rate No. D9	\$	0.0245	\$	0.0012	for Basic Delivery Service Option

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

Effective: January 1, 2021

Citizens Gas
2020 North Meridian Street
Indianapolis, IN 46202

One-Hundred Thirteenth Revised Page No. 501
Superseding One-Hundred Twelfth 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 February 1, 2021

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

Gas Rate No. D1	Gas Supply Charge	\$	0.2898
Gas Rate No. D2	Gas Supply Charge	\$	0.3014
Gas Rate No. D3	Gas Supply Charge	\$	0.3528
Gas Rate No. D4	Gas Supply Charge	\$	0.2791
Gas Rate No. D5	Gas Supply Charge	\$	-
Gas Rate No. D7	Gas Supply Charge	\$	0.3479

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

Capacity	\$	0.0665
Commodity	\$	0.2433
Gas Supply Charge	\$	0.3098

3. Balancing Charges: \$ per Therm

Gas Rate No. D3	\$	0.0007	\$	-	for Basic Delivery Service Option
Gas Rate No. D4	\$	0.0009	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D5	\$	0.0017	\$	0.0001	for Basic Delivery Service Option
Gas Rate No. D7	\$	0.0007			
Gas Rate No. D9	\$	0.0242	\$	0.0012	for Basic Delivery Service Option

Tab 8

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor December 2020
vs.
Currently Approved GCA Factor October 2020

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.0080	Bill At Current GCA Factor \$3.4910	Dollar Increase (Decrease)	Percent Change
5	\$43.19	\$45.61	(\$2.42)	(5.31)%
10	\$69.89	\$74.72	(\$4.83)	(6.46)%
15	\$96.58	\$103.83	(\$7.25)	(6.98)%
20	\$123.28	\$132.94	(\$9.66)	(7.27)%
25	\$149.97	\$162.05	(\$12.08)	(7.45)%

Proposed GCA Factor December 2020
vs.
GCA Factor One Year Ago December 2019

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.0080	Bill At Prior Year's GCA Factor \$2.9310	Dollar Increase (Decrease)	Percent Change
5	\$43.19	\$42.78	\$0.41	0.96 %
10	\$69.89	\$69.07	\$0.82	1.19 %
15	\$96.58	\$95.35	\$1.23	1.29 %
20	\$123.28	\$121.64	\$1.64	1.35 %
25	\$149.97	\$147.92	\$2.05	1.39 %

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor January 2021
vs.
Currently Approved GCA Factor October 2020

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.0160	Bill At Current GCA Factor \$3.4910	Dollar Increase (Decrease)	Percent Change
5	\$43.23	\$45.61	(\$2.38)	(5.22)%
10	\$69.97	\$74.72	(\$4.75)	(6.36)%
15	\$96.70	\$103.83	(\$7.13)	(6.87)%
20	\$123.44	\$132.94	(\$9.50)	(7.15)%
25	\$150.17	\$162.05	(\$11.88)	(7.33)%

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.0160	Bill At Prior Year's GCA Factor \$2.9390	Dollar Increase (Decrease)	Percent Change
5	\$43.23	\$42.82	\$0.41	0.96 %
10	\$69.97	\$69.15	\$0.82	1.19 %
15	\$96.70	\$95.47	\$1.23	1.29 %
20	\$123.44	\$121.80	\$1.64	1.35 %
25	\$150.17	\$148.12	\$2.05	1.38 %

CITIZENS GAS

Impact Statement for Residential Heating Customers

Proposed GCA Factor February 2021
vs.
Currently Approved GCA Factor October 2020

Table No. 1

Consumption Dth	Bill At Proposed GCA Factor \$3.0140	Bill At Current GCA Factor \$3.4910	Dollar Increase (Decrease)	Percent Change
5	\$43.22	\$45.61	(\$2.39)	(5.24)%
10	\$69.95	\$74.72	(\$4.77)	(6.38)%
15	\$96.67	\$103.83	(\$7.16)	(6.90)%
20	\$123.40	\$132.94	(\$9.54)	(7.18)%
25	\$150.12	\$162.05	(\$11.93)	(7.36)%

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

Table No. 2

Consumption Dth	Bill At Proposed GCA Factor \$3.0140	Bill At Prior Year's GCA Factor \$2.7200	Dollar Increase (Decrease)	Percent Change
5	\$43.22	\$41.73	\$1.49	3.57 %
10	\$69.95	\$66.96	\$2.99	4.47 %
15	\$96.67	\$92.19	\$4.48	4.86 %
20	\$123.40	\$117.42	\$5.98	5.09 %
25	\$150.12	\$142.65	\$7.47	5.24 %

Tab 9

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated For December 2020

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)	\$2,243,633	\$7,178,902	\$9,422,535
2			
PEPL Unnominated Quantities cost (Schedule 4 pg 1, ln 16 col A + ln 23)	-	758,010	758,010
3			
Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 3)	1,236,940	4,339,070	5,576,010
4			
Total estimated gas cost (ln 1 through ln 3)	\$3,480,573	\$12,275,982	\$15,756,555
5			
Total Gas Supply variance (Sch 1, December, total of ln 17)	-	(1,115,802)	(1,115,802)
6			
Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28)	-	(21,336)	(21,336)
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>\$3,480,573</u>	<u>\$11,138,844</u>	<u>\$14,619,417</u>
9			
Net Write-Off Recovery Costs (ln 8 *1.10%)			<u>\$160,814</u>
10			
Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$14,780,231</u>

Citizens Gas
Determination of Gas Supply Charge with Demand Cost Allocated
Estimated For December 2020
To Be Applied To December 2020

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5
	<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
11	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22)	(\$96)	(\$14,632)	-	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 1)	17,096	3,708,819	-	-	-
13	Total Balancing Demand Cost variance per unit of throughput (ln 11/ ln 12)	(\$0.006)	(\$0.004)	-	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 1 ln 8)	0.660	0.680	0.562	0.704	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 1, ln 11)	0.006	0.006	-	-	-
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	\$0.660	\$0.682	\$0.562	\$0.704	\$0.000
17	Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 27)	(5,095)	(724,418)	(8,789)	(377,500)	0
18	Dollars to be refunded (ln 7) * Sch 2B, ln 23)	0	0	0	0	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 23)	39,184	8,500,483	126,824	2,851,481	0
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$34,089	\$7,776,065	\$118,035	\$2,473,981	\$0
21	Sales subject to GCA - Dth (Schedule 2B, ln 1)	17,096	3,708,819	55,332	1,244,118	0
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$1.994	\$2.097	\$2.133	\$1.989	\$0.000
23	Net Write-Off Recovery Cost (Sch 1C, pg 1, ln 4)	0.040	0.039	0.007	0.011	0.000
24	PEPL Unnominated Quantities Retail Cost (Schedule 4, pg. 1 ln 8)	0.126	0.137	0.040	0.144	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 1, ln 15)	0.011	0.011	-	-	-
26	Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25)	\$2.831	\$2.966	\$2.742	\$2.848	\$0.000
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%))	\$2.871	\$3.008	\$2.781	\$2.888	\$0.000

Citizens Gas
Determination of Balancing Demand Charge per Unit (Dth)
Estimated for the Period December 2020
To Be Applied to the December 2020 Throughput

Line No.		A Gas Rate No. D3/No. D7	B Gas Rate No. D4	C Gas Rate No. D5	D Gas Rate No. D9
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
28	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 22)	(\$2,125)	(\$10,591)	\$862	\$5,246
29	Throughput excluding Basic - Dth (Sch 2C, ln 1)	<u>292,646</u>	<u>2,101,516</u>	<u>310,062</u>	<u>23,312</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0073)	(\$0.0050)	\$0.0028	\$0.2250
31	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 1, ln 11)	0.006	0.006	0.006	0.006
32	PEPL balancing demand charge per unit of throughput (Sch 4, pg 1, ln 15)	<u>0.0110</u>	<u>0.0110</u>	<u>0.0110</u>	<u>0.0110</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>0.0097</u>	<u>\$0.0120</u>	<u>\$0.0198</u>	<u>\$0.2420</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.010</u>	<u>\$0.012</u>	<u>\$0.020</u>	<u>\$0.245</u>

Citizens Gas
Determination of Basic Balancing Charge
Estimated for December 2020
To Be Applied to December 2020

Line No.		A Gas Rate <u>No. D3/No. D7</u>	B Gas Rate <u>No. D4</u>	C Gas Rate <u>No. D5</u>	D Gas Rate <u>No. D9</u>
	<u>Calculation of Basic Balancing Charge per unit (Dth)</u>				
35	Basic balancing charge per unit ((Sch 1, ln 30 + ln 31 + ln 32) * .05)	<u>0.0005</u>	<u>0.0006</u>	<u>0.0010</u>	<u>0.0121</u>
36	Basic balancing charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%))	<u>\$0.001</u>	<u>\$0.001</u>	<u>\$0.001</u>	<u>\$0.012</u>

Citizens Gas
Determination of Back-up Gas Supply Charge
Estimated for December 2020
To Be Applied to December 2020

Line
No.

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

37	PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 1, ln 2)	\$164,877
38	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 1, ln 6)	<u>906,913</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$1,071,790
40	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 1)	<u>1,299,450</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.825</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.837</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 1, ln 5)	\$16,959
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 18 + ln 19)	<u>2,978,305</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$2,995,264
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 1)	<u>1,299,450</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.305</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.338</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.175</u></u>

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

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, Page 2, ln 16)	\$2,243,634	\$8,130,737	\$10,374,371
2 PEPL Unnominated Quantities cost (Schedule 4 pg 2, ln 16 col A + ln 23)	-	775,685	\$775,685
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 6)	1,488,000	5,189,700	\$6,677,700
4 Total estimated gas cost (ln 1 through ln 3)	\$3,731,634	\$14,096,122	\$17,827,756
5 Total Gas Supply variance (Sch 1, January, total of ln 17)	-	(1,292,558)	(\$1,292,558)
6 Total Balancing Demand variance (Sch 1 pg 2 ln 11 + Sch. 1, ln 28)		(24,665)	(\$24,665)
7 Dollars to be refunded (Schedule 12A, ln 16 * Sch 2B, ln 28, col. F)	-	-	-
8 Total cost to be recovered through GCA (ln 4 + ln 5 + ln 6 - ln 7)	<u>\$3,731,634</u>	<u>\$12,778,899</u>	<u>\$16,510,533</u>
9 Net Write-Off Recovery Costs (ln 8 * 1.10%)			<u>\$181,616</u>
10 Total cost to be recovered through GCA (ln. 8 + ln 9)			<u>\$16,692,149</u>

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5
	<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
11	Balancing Demand Cost Variance (Sch 12B, pg 2, ln 13 * Sch 2C, ln 23)	(\$111)	(\$16,070)	-	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 2)	19,809	4,073,269	-	-	-
13	Total Balancing Demand Cost per unit of throughput (ln 11 /ln 12)	(\$0.006)	(\$0.004)	-	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 2 ln 8)	0.611	0.664	0.885	0.588	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 2, ln 11)	0.006	0.006	-	-	-
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	\$0.611	\$0.666	\$0.885	\$0.588	\$0.000
17	Total Gas Supply variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 28)	(5,903)	(795,604)	(5,990)	(485,061)	0
18	Dollars to be refunded ((ln 7) * Sch 2B, ln 24)	0	0	0	0	0
19	Other non-demand gas costs (ln 4, col B - ln 2, col B) * (Sch 2B, ln 24)	46,049	9,470,071	87,675	3,716,642	0
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$40,146	\$8,674,467	\$81,685	\$3,231,581	\$0
21	Sales subject to GCA - Dth (Schedule 2B, ln 2)	19,809	4,073,269	37,712	1,598,601	0
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$2.027	\$2.130	\$2.166	\$2.022	\$0.000
23	Net Write-Off Recovery Cost (Sch 1C, pg 2, ln 4)	0.039	0.041	0.012	\$0.009	\$0.000
24	PEPL Unnominated Quantities Retail Cost (Sch 4, pg 2 ln 8)	0.112	0.127	0.059	0.115	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 2, ln 15)	0.010	0.010	-	-	-
26	Gas Supply Charge to be recovered through GCA (ln 16 + ln 22 + ln 23 + ln 24 + ln 25)	\$2.799	\$2.974	\$3.122	\$2.734	\$0.000
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%))	\$2.839	\$3.016	\$3.166	\$2.773	\$0.000

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

Line No.		A Gas Rate No. D3/No. D7	B Gas Rate No. D4	C Gas Rate No. D5	D Gas Rate No. D9
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
28	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 23)	(\$2,054)	(\$12,751)	\$907	\$5,414
29	Throughput excluding Basic - Dth (Sch 2C, ln 2)	<u>282,776</u>	<u>2,530,151</u>	<u>326,182</u>	<u>24,056</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0073)	(\$0.0050)	\$0.0028	\$0.2251
31	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 2, ln 11)	0.006	0.006	0.006	0.006
32	PEPL balancing demand charge per unit of throughput (Sch 4, pg 2, ln 15)	<u>0.0100</u>	<u>0.0100</u>	<u>0.0100</u>	<u>0.0100</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>\$0.0087</u>	<u>\$0.0110</u>	<u>\$0.0188</u>	<u>\$0.2411</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.009</u>	<u>\$0.011</u>	<u>\$0.019</u>	<u>\$0.245</u>

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

Line		A	B	C	D
No.		Gas Rate	Gas Rate	Gas Rate	Gas Rate
		No. D3/No. D7	No. D4	No. D5	No. D9
	Calculation of Basic Balancing Charge per unit (Dth)				
35	Basic balancing charge per unit ((Sch 1, ln 30 + ln 31 + ln 32) * .05)	0.0004	0.0006	0.0009	0.0121
36	Basic balancing charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%))	\$0.000	\$0.001	\$0.001	\$0.012

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

Line
No.

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

37	PEPL retail demand costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 2)	\$164,877
38	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 2, ln 6)	<u>973,095</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$1,137,972
40	Estimated Monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 2)	<u>1,636,313</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.695</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.705</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 2, ln 5)	\$21,198
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 18 + ln 19)	<u>3,804,317</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$3,825,515
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 2)	<u>1,636,313</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.338</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.371</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.076</u></u>

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

Line No.	A Demand	B Commodity and Other	C Total
<u>Estimated Cost of Gas</u>			
1 Purchased gas cost (Schedule 3, Page 3, ln 16)	\$1,905,836	\$8,286,659	\$10,192,495
2 PEPL Unnominated Quantities cost (Schedule 4 pg 3, ln 16 col A + ln 23)	-	736,162	736,162
3 Gas (injected into) withdrawn from storage - net cost (Schedule 5, ln 9)	1,488,150	5,189,550	6,677,700
4 Total estimated gas cost (ln 1 through ln 3)	\$3,393,986	\$14,212,371	\$17,606,357
5 Total Gas Supply variance (Sch 1, February, total of ln 17)	-	(1,272,852)	(1,272,852)
6 Total Balancing Demand variance (total of Sch 1 pg 2 ln 11 + Sch. 1, ln 28)		(23,819)	(23,819)
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)	\$3,393,986	\$12,915,700	\$16,309,686
9 Net Write-Off Recovery Costs (ln 8 * 1.10%)			\$179,407
10 Total cost to be recovered through GCA (ln. 8 + ln 9)			\$16,489,093

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5
	<u>Calculation of Gas Supply Charge per Unit (Dth)</u>					
11	Balancing Demand Cost Variance (Sch 12B, pg 2, ln 13 * Sch 2C, ln 24)	(\$103)	(\$15,949)	-	-	-
12	Throughput excluding Basic - Dth (Sch 2C, ln 3)	<u>18,188</u>	<u>4,042,802</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	Total Balancing Demand Cost per unit of throughput (ln 11/ln 12)	(\$0.006)	(\$0.004)	-	-	-
14	Retail demand cost per unit sales (Sch 1A, pg 3 ln 8)	\$0.605	\$0.609	\$1.153	\$0.548	-
15	Monthly balancing demand cost per unit for GR D1 & D2 only (Sch 1A, pg 3, ln 11)	<u>0.005</u>	<u>0.005</u>	<u>-</u>	<u>-</u>	<u>-</u>
16	Total demand cost to be recovered through GCA (ln 13 + ln 14 + ln 15)	<u>\$0.604</u>	<u>\$0.610</u>	<u>\$1.153</u>	<u>\$0.548</u>	<u>\$0.000</u>
17	Total variance (Sch 12B, pg 1, ln 15) * (Sch 2B, ln 29)	(5,420)	(789,652)	(4,184)	(473,596)	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>43,393</u>	<u>9,645,933</u>	<u>62,840</u>	<u>3,724,043</u>	<u>0</u>
20	Total monthly non-demand costs to be recovered through Gas Supply Charge (ln 17 - ln 18 + ln 19)	\$37,973	\$8,856,281	\$58,656	\$3,250,447	\$0
21	Sales subject to GCA - Dth (Schedule 2B, ln 3)	<u>18,188</u>	<u>4,042,802</u>	<u>26,336</u>	<u>1,560,817</u>	<u>0</u>
22	Total monthly non-demand costs per unit sales (ln 20 / ln 21)	\$2.088	\$2.191	\$2.227	\$2.083	\$0.000
23	Net Write-Off Recovery Cost (Sch 1C, pg 3 ln 4)	0.041	0.040	0.018	0.010	0.000
24	PEPL Unnominated Quantities Retail Cost (Sch 4, pg 3 ln 8)	0.115	0.122	0.081	0.111	0.000
25	PEPL Balancing Cost for Gas Rates D1 & D2 only (Sch 4, pg 3, ln 15)	<u>0.009</u>	<u>0.009</u>	<u>-</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>\$2.857</u>	<u>\$2.972</u>	<u>\$3.479</u>	<u>\$2.752</u>	<u>\$0.000</u>
27	Gas Supply Charge modified for Indiana Utility Receipts Tax (ln 26 / (1 - 1.40%))	<u>\$2.898</u>	<u>\$3.014</u>	<u>\$3.528</u>	<u>\$2.791</u>	<u>\$0.000</u>

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

Line No.		A Gas Rate No. D3/No. D7	B Gas Rate No. D4	C Gas Rate No. D5	D Gas Rate No. D9
	<u>Calculation of Balancing Demand Charge per Unit (Dth)</u>				
28	Balancing Demand Cost Variance (Sch12B, pg. 2, ln 13 * Sch 2C, ln 24)	(\$1,859)	(\$11,817)	\$818	\$5,091
29	Throughput excluding Basic - Dth (Sch 2C, ln 3)	<u>255,952</u>	<u>2,344,761</u>	<u>294,056</u>	<u>22,624</u>
30	Total Balancing Demand Cost variance per unit of throughput (ln 28/ ln 29)	(\$0.0073)	(\$0.0050)	\$0.0028	\$0.2250
31	Monthly balancing demand charge per unit of throughput (Sch 1A, pg 3, ln 11)	0.005	0.005	0.005	0.005
32	PEPL balancing demand charge per unit of throughput (Sch 4, pg 3, ln 15)	<u>0.0090</u>	<u>0.0090</u>	<u>0.0090</u>	<u>0.0090</u>
33	Total balancing demand charge per unit of throughput (ln 30 + ln 31 + ln 32)	<u>\$0.0067</u>	<u>\$0.0090</u>	<u>\$0.0168</u>	<u>\$0.2390</u>
34	Total balancing demand charge modified for Indiana Utilities Receipts Tax (ln 33 / (1-1.40%))	<u>\$0.007</u>	<u>\$0.009</u>	<u>\$0.017</u>	<u>\$0.242</u>

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

Line		A	B	C	D
No.		Gas Rate	Gas Rate	Gas Rate	Gas Rate
		No. D3/No. D7	No. D4	No. D5	No. D9
	<u>Calculation of Basic Balancing Charge per unit (Dth)</u>				
35	Basic Balancing Charge per unit ((Sch 1, ln 30 + ln 31 + ln 32) * .05)	0.0003	0.0005	0.0008	0.0120
36	Basic Balancing Charge modified for Indiana Utilities Receipts Tax (ln 35/ (1-1.40%))	\$0.000	\$0.001	\$0.001	\$0.012

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

Line
No.

<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 3, ln 2)	\$155,396
38	Monthly retail demand costs for Gas Rate Nos. D3 & D4 (Sch 1A, pg 3, ln 6)	<u>885,113</u>
39	Total retail demand costs for Gas Rates Nos. D3 & D4 (ln 37 + ln 38)	\$1,040,509
40	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, line 3)	<u>1,587,153</u>
41	Back-up supply capacity charge per unit (ln 39 / ln 40)	<u>\$0.656</u>
42	Back-up supply capacity charge modified for Indiana Utilities Receipts Tax (ln 41 / (1-1.40%))	<u><u>\$0.665</u></u>
43	PEPL monthly variable costs for Gas Rate Nos. D3 & D4 (Sch 4, pg 3, ln 5)	\$21,198
44	Total monthly non-demand costs for Gas Rate Nos. D3 & D4 (Sch 1, ln 18 + ln 19)	<u>3,786,883</u>
45	Total retail non-demand costs for Gas Rates Nos. D3 & D4 (ln 43 + ln 44)	\$3,808,081
46	Estimated monthly retail sales Dths for Gas Rates D3 & D4 (Sch. 2B, ln 3)	<u>1,587,153</u>
47	Back-up supply commodity charge per unit (ln 45 / ln 46)	<u>\$2.399</u>
48	Back-up supply commodity charge modified for Indiana Utilities Receipts Tax (ln 47 / (1-1.40%))	<u><u>\$2.433</u></u>
49	Total Back-up Gas Supply Charge (ln 42 + ln 48)	<u><u>\$3.098</u></u>

Citizens Gas
Allocation of Monthly Demand Cost
December 2020

Line No.	Calculation of Demand Cost per Unit	A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G Total
1	Retail Peak day demand allocation factors Cause No. 37399 GCA 140	0.003153	0.740425	0.006293	0.250129	-	-	1.000000
2	Retail Throughput demand allocation factors Cause No. 37399 GCA 140	0.003754	0.705611	0.019399	0.271236	-	-	1.000000
3	Peak day / Throughput allocation factors (ln 1 * 79%) + (ln 2 * 21%)	0.003279	0.733115	0.009045	0.254561	-	-	1.000000
4	Monthly retail demand costs (ln 17 * ln 3)	\$10,096	\$2,257,239	\$27,849	\$783,785	-	-	\$3,078,969
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	1,185	264,980	3,269	92,010	-	-	361,444
6	Total monthly retail demand costs (ln 4 + ln 5)	\$11,281	\$2,522,219	\$31,118	\$875,795	-	-	\$3,440,413
7	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	17,096	3,708,819	55,332	1,244,118	-	-	5,025,365
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	\$0.660	\$0.680	\$0.562	\$0.704	-	-	\$0.685
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 18)	106	23,080	1,821	13,078	1,930	145	40,160
10	Estimated monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	17,096	3,708,819	292,646	2,101,516	310,062	23,312	6,453,451
11	Monthly balancing demand cost per unit of throughput (ln 9 / ln 10)	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006	\$0.006

Calculation of Monthly Demand Costs	Demand Cost
Exelon Generation Company, LLC	
12 Nominated Demand Costs	\$ 1,100,106
13 TGT Unnominated Demand Costs	\$ 401,604
14 IMGPA Prepay Demand Costs	\$ 318,563
15 Demand Cost (Sch 3 ln 15 col G)	\$ 423,360
16 Demand Cost (Sch 5 ln 3 col G)	\$ 1,236,940
17 Monthly retail demand costs (ln 12 + sum(ln14 + ln15 + ln16))	\$ 3,078,969
18 Unnominated Demand Costs (ln 13)	\$401,604
19 Total monthly demand costs (ln 17 + ln 18)	\$3,480,573

Citizens Gas
Allocation of Monthly Demand Cost
January 2021

Line No.	A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G 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)	\$10,919	\$2,441,295	\$30,120	\$847,696	-	\$3,330,030
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	<u>1,185</u>	<u>264,980</u>	<u>3,269</u>	<u>92,010</u>	-	<u>361,444</u>
6	Total monthly retail demand costs (ln 4 + ln 5)	\$12,104	\$2,706,275	\$33,389	\$939,706	-	\$3,691,474
7	Estimated monthly retail sales- Dth (Sch 2B, ln 2)	<u>19,809</u>	<u>4,073,269</u>	<u>37,712</u>	<u>1,598,601</u>	-	<u>5,729,391</u>
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	<u>\$0.611</u>	<u>\$0.664</u>	<u>\$0.885</u>	<u>\$0.588</u>	-	<u>\$0.644</u>
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 19)	110	22,544	1,565	14,003	1,805	40,160
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	<u>19,809</u>	<u>4,073,269</u>	<u>282,776</u>	<u>2,530,151</u>	<u>326,182</u>	<u>7,256,243</u>
11	Monthly balancing demand cost per unit of throughput (ln 9 / ln 10)	<u>\$0.006</u>	<u>\$0.006</u>	<u>\$0.006</u>	<u>\$0.006</u>	<u>\$0.006</u>	<u>\$0.006</u>

<u>Calculation of Monthly Demand Costs</u>		<u>Demand Cost</u>
Exelon Generation Company, LLC		
12	Nominated Demand Costs	\$ 1,100,107
13	TGT Unnominated Demand Costs	\$ 401,604
14	IMGPA Prepay Demand Costs	\$ 318,563
15	Demand Cost (Sch 3 ln 15 col G)	\$ 423,360
16	Demand Cost (Sch 5 Ln 6 Col G)	\$ 1,488,000
17	Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16))	<u>\$ 3,330,030</u>
18	Unnominated Demand Costs (ln 13)	<u>\$401,604</u>
19	Total Monthly demand costs (ln 17 + ln 18)	<u>\$ 3,731,634</u>

Citizens Gas
Allocation of Monthly Demand Cost
February 2021

Line No.	A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G 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)	\$9,939	\$2,222,253	\$27,418	\$771,637	-	\$3,031,247
5	Monthly TGT Unnom. demand costs - retail (ln 18 * 90%) * ln 3)	<u>1,070</u>	<u>239,337</u>	<u>2,953</u>	<u>83,105</u>	-	<u>326,465</u>
6	Total monthly retail demand costs (ln 4 + ln 5)	\$11,009	\$2,461,590	\$30,371	\$854,742	-	\$3,357,712
7	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	<u>18,188</u>	<u>4,042,802</u>	<u>26,336</u>	<u>1,560,817</u>	-	<u>5,648,143</u>
8	Monthly retail demand cost per unit sales (ln 6 / ln 7)	<u>\$0.605</u>	<u>\$0.609</u>	<u>\$1.153</u>	<u>\$0.548</u>	-	<u>\$0.594</u>
9	Monthly balancing demand costs (ln 18 * 10%) * (Sch. 2C, ln 20)	95	21,014	1,330	12,188	1,529	36,274
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	<u>18,188</u>	<u>4,042,802</u>	<u>255,952</u>	<u>2,344,761</u>	<u>294,056</u>	<u>6,978,383</u>
11	Monthly balancing demand cost per unit of throughput (ln 9 / ln 10)	<u>\$0.005</u>	<u>\$0.005</u>	<u>\$0.005</u>	<u>\$0.005</u>	<u>\$0.005</u>	<u>\$0.005</u>

	<u>Calculation of Monthly Demand Costs</u>	<u>Demand Cost</u>
12	Exelon Generation Company, LLC Nominated Demand Costs	\$ 1,043,683
13	TGT Unnominated Demand Costs	\$ 362,739
14	IMGPA Prepay Demand Costs	\$ 287,734
15	Demand Cost (Sch 3 ln 15 col G)	\$ 211,680
16	Demand Cost (Sch 5 Ln 9 Col G)	\$ 1,488,150
17	Monthly retail demand costs (ln 12 + sum(ln 14 + ln15 + ln16))	<u>\$3,031,247</u>
18	Unnominated Demand Costs (ln 13)	<u>\$362,739</u>
19	Total Monthly demand costs (ln 17 + ln 18)	<u>\$3,393,986</u>

Citizens Gas
Determination of Gas Cost Adjustment (GCA)
Estimation Period December 1, 2020 through February 28, 2021
UAF Component in Rates (\$/DTH)

Line No.		A <u>December 2020</u>	B <u>January 2021</u>	C <u>February 2021</u>	D <u>Total</u>
1	Volume of pipeline gas purchases (Sch. 3) - Dths	2,635,859	2,860,986	2,779,478	8,276,323
2	Volume of Gas (injected into) withdrawn from storage (See Schedule 3B) - Dths	<u>2,472,901</u>	<u>2,966,126</u>	<u>2,966,126</u>	<u>8,405,153</u>
3	Total volume supplied - Dths	5,108,760	5,827,112	5,745,604	16,681,476
4	Less: Gas Division usage - Dths	<u>(14,848)</u>	<u>(19,536)</u>	<u>(20,369)</u>	<u>(54,753)</u>
5	Total volume of gas available for sale - Dths (ln 3 + ln 4)	5,093,912	5,807,576	5,725,235	16,626,723
6	UAF Percentage 1.360%	<u>1.360%</u>	<u>1.360%</u>	<u>1.360%</u>	
7	UAF Volumes - Dths (ln 5 * ln 6)	69,277	78,983	77,863	226,123
8	Average Commodity Rate - Schedule 3A	<u>\$2.7236</u>	<u>\$2.8419</u>	<u>\$2.9814</u>	
9	UAF Costs (ln7 * ln8)	\$188,683	\$224,462	\$232,141	\$645,286
10	Schedule 2B Retail sales volumes	<u>5,025,365</u>	<u>5,729,391</u>	<u>5,648,143</u>	16,402,899
11	UAF Component in rates - \$ per Dth (ln9 / ln10) 1/	\$0.0375	\$0.0392	\$0.0411	

1/ For informational purposes only.

Citizens Gas
Allocation of Net Write-Off Recovery Cost
December 2020

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F 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	\$676	\$146,178	\$414	\$13,434	\$112	\$160,814
3	Estimated retail sales- Dth (Sch 2B, ln 1)	<u>17,096</u>	<u>3,708,819</u>	<u>55,332</u>	<u>1,244,118</u>	<u>0</u>	<u>5,025,365</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.040</u>	<u>\$0.039</u>	<u>\$0.007</u>	<u>\$0.011</u>	<u>\$0.000</u>	

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F 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	\$763	\$165,087	\$468	\$15,172	\$126	\$181,616
3	Estimated retail sales- Dth (Sch 2B, ln 2)	<u>19,809</u>	<u>4,073,269</u>	<u>37,712</u>	<u>1,598,601</u>	<u>0</u>	<u>5,729,391</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.039</u>	<u>\$0.041</u>	<u>\$0.012</u>	<u>\$0.009</u>	<u>\$0.000</u>	

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F 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	\$754	\$163,079	\$462	\$14,987	\$125	\$179,407
3	Estimated retail sales- Dth (Sch 2B, ln 3)	<u>18,188</u>	<u>4,042,802</u>	<u>26,336</u>	<u>1,560,817</u>	<u>0</u>	<u>5,648,143</u>
4	Net Write-Off Recovery cost per unit sales (ln 2 / ln 3)	<u>\$0.041</u>	<u>\$0.040</u>	<u>\$0.018</u>	<u>\$0.010</u>	<u>\$0.000</u>	

Citizens Gas
Estimated Total Throughput for Twelve Months Ending November 2021

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G Total Throughput Subject to GCA
	Estimated Total Throughput Volumes (Dth) for Twelve Months Ending November 2021							
1	December 2020	17,096	3,708,819	309,076	2,108,646	456,196	841,650	7,441,483
2	January 2021	19,809	4,073,269	299,330	2,537,653	480,438	344,286	7,754,785
3	February 2021	18,188	4,042,802	272,304	2,351,537	432,096	324,856	7,441,783
4	First Quarter	55,093	11,824,890	880,710	6,997,836	1,368,730	1,510,792	22,638,051
5	March 2021	11,797	2,812,070	252,774	1,670,817	390,049	541,694	5,679,201
6	April 2021	8,201	1,968,698	248,895	1,075,576	317,203	755,760	4,374,333
7	May 2021	5,349	903,171	247,434	578,648	267,475	751,812	2,753,889
8	Second Quarter	25,347	5,683,939	749,103	3,325,041	974,727	2,049,266	12,807,423
9	June 2021	3,815	349,491	232,447	347,516	239,743	724,740	1,897,752
10	July 2021	3,222	301,132	232,257	334,554	237,343	504,184	1,612,692
11	August 2021	3,219	299,531	231,993	334,269	236,909	727,198	1,833,119
12	Third Quarter	10,256	950,154	696,697	1,016,339	713,995	1,956,122	5,343,563
13	September 2021	4,333	355,340	234,167	408,924	252,043	717,720	1,972,527
14	October 2021	4,966	677,949	262,287	635,075	302,808	786,222	2,669,307
15	November 2021	9,461	1,886,703	275,265	1,171,871	371,100	540,480	4,254,880
16	Fourth Quarter	18,760	2,919,992	771,719	2,215,870	925,951	2,044,422	8,896,714
17	Total Throughput - Dth	109,456	21,378,975	3,098,229	13,555,086	3,983,403	7,560,602	49,685,751
	<u>Quarterly Allocation Factor</u>							
18	First Quarter (line 4/line 17)	0.503334	0.553109	0.284263	0.516253	0.343609	0.199824	0.455624
19	Second Quarter (line 8/line 17)	0.231573	0.265866	0.241784	0.245298	0.244697	0.271045	0.257769
20	Third Quarter (line 12/line 17)	0.093700	0.044443	0.224869	0.074978	0.179242	0.258726	0.107547
21	Fourth Quarter (line 16/line 17)	0.171393	0.136582	0.249084	0.163471	0.232452	0.270405	0.179060
	<u>Current Throughput Allocation Factor</u>							
22	Allocation of December 2020 Estimated Throughput (line 1/line 1, column G)	0.002297	0.498399	0.041534	0.283364	0.061304	0.113102	1.000000
23	Allocation of January 2021 Estimated Throughput (line 2/line 2, column G)	0.002554	0.525259	0.038599	0.327237	0.061954	0.044397	1.000000
24	Allocation of February 2021 Estimated Throughput (line 3/line 3, column G)	0.002444	0.543257	0.036591	0.315991	0.058064	0.043653	1.000000
25	Allocation of Quarter Estimated Throughput (line 4/line 4, column G)	0.002434	0.522346	0.038904	0.309118	0.060461	0.066737	1.000000
	<u>Monthly Allocation Factors</u>							
26	December 2020 (line 1/line 4)	0.310311	0.313645	0.350939	0.301328	0.333299	0.557092	0.328716
27	January 2021 (line 2/line 4)	0.359556	0.344466	0.339874	0.362634	0.351010	0.227884	0.342555
28	February 2021 (line 3/line 4)	0.330133	0.341889	0.309187	0.336038	0.315691	0.215024	0.328729
29	Total Throughput Allocation Factor (line 17/line 17, col. G)	0.002203	0.430285	0.062356	0.272816	0.080172	0.152168	1.000000

Citizens Gas
Estimated Retail Sales Volume for Twelve Months Ending November 2021

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Total Retail Sales Subject to GCA
	Estimated Retail Sales Volumes (Dth) for Twelve Months Ending November 2021						
1	December 2020	17,096	3,708,819	55,332	1,244,118	0	5,025,365
2	January 2021	19,809	4,073,269	37,712	1,598,601	0	5,729,391
3	February 2021	18,188	4,042,802	26,336	1,560,817	0	5,648,143
4	First Quarter	55,093	11,824,890	119,380	4,403,536	0	16,402,899
5	March 2021	11,797	2,812,070	21,846	1,023,723	0	3,869,436
6	April 2021	8,201	1,968,698	41,575	651,976	0	2,670,450
7	May 2021	5,349	903,171	56,186	307,336	0	1,272,042
8	Second Quarter	25,347	5,683,939	119,607	1,983,035	0	7,811,928
9	June 2021	3,815	349,491	50,087	161,336	0	564,729
10	July 2021	3,222	301,132	50,681	155,684	0	510,719
11	August 2021	3,219	299,531	50,603	156,763	0	510,116
12	Third Quarter	10,256	950,154	151,371	473,783	0	1,585,564
13	September 2021	4,333	355,340	47,787	184,824	0	592,284
14	October 2021	4,966	677,949	53,638	221,284	0	957,837
15	November 2021	9,461	1,886,703	44,029	538,133	0	2,478,326
16	Fourth Quarter	18,760	2,919,992	145,454	944,241	0	4,028,447
17	Total Retail Sales - Dth	109,456	21,378,975	535,812	7,804,595	0	29,828,838
	<u>Quarterly Retail Allocation Factor</u>						
18	First Quarter (line 4/line 17)	0.503334	0.553109	0.222801	0.564223	0.000000	0.549901
19	Second Quarter (line 8/line 17)	0.231573	0.265866	0.223226	0.254086	0.000000	0.261892
20	Third Quarter (line 12/line 17)	0.093700	0.044443	0.282508	0.060706	0.000000	0.053155
21	Fourth Quarter (line 16/line 17)	0.171393	0.136582	0.271465	0.120985	0.000000	0.135052
22	Annual (line 17 / line 17, Column F)	0.003669	0.716722	0.017963	0.261646	0.000000	1.000000
	<u>Current Retail Sales Allocation Factor</u>						
23	Allocation of December 2020 Estimated Throughput (line 1/line 1, column F)	0.003402	0.738019	0.011011	0.247568	0.000000	1.000000
24	Allocation of January 2021 Estimated Throughput (line 2/line 2, column F)	0.003457	0.710943	0.006582	0.279018	0.000000	1.000000
25	Allocation of February 2021 Estimated Throughput (line 3/line 3, column F)	0.003220	0.715775	0.004663	0.276342	0.000000	1.000000
26	Allocation of Quarter Estimated Retail Sales (line 4/line 4, column F)	0.003359	0.720902	0.007278	0.268461	0.000000	1.000000
	<u>Monthly Retail Allocation Factors</u>						
27	December 2020 (line 1/line 4)	0.310311	0.313645	0.463495	0.282527	0.000000	0.306371
28	January 2021 (line 2/line 4)	0.359556	0.344466	0.315899	0.363027	0.000000	0.349291
29	February 2021 (line 3/line 4)	0.330133	0.341889	0.220606	0.354446	0.000000	0.344338

Citizens Gas
Estimated Total Throughput Excluding Basic Volume (Dth) for Twelve Months Ending November 2021

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G Total Throughput Subject to GCA
	Estimated Total Throughput Excluding Basic Volumes (Dth) for Twelve Months Ending November 2021							
1	December 2020	17,096	3,708,819	292,646	2,101,516	310,062	23,312	6,453,451
2	January 2021	19,809	4,073,269	282,776	2,530,151	326,182	24,056	7,256,243
3	February 2021	18,188	4,042,802	255,952	2,344,761	294,056	22,624	6,978,383
4	First Quarter	55,093	11,824,890	831,374	6,976,428	930,300	69,992	20,688,077
5	March 2021	11,797	2,812,070	236,592	1,664,679	267,785	21,266	5,014,189
6	April 2021	8,201	1,968,698	233,055	1,070,536	219,403	19,200	3,519,093
7	May 2021	5,349	903,171	231,810	574,308	186,379	17,732	1,918,749
8	Second Quarter	25,347	5,683,939	701,457	3,309,523	673,567	58,198	10,452,031
9	June 2021	3,815	349,491	216,907	343,556	167,983	16,920	1,098,672
10	July 2021	3,222	301,132	216,757	330,648	166,353	16,864	1,034,976
11	August 2021	3,219	299,531	216,493	330,363	166,105	16,864	1,032,575
12	Third Quarter	10,256	950,154	650,157	1,004,567	500,441	50,648	3,166,223
13	September 2021	4,333	355,340	218,567	404,784	176,143	17,280	1,176,447
14	October 2021	4,966	677,949	246,240	630,177	208,196	18,910	1,786,438
15	November 2021	9,461	1,886,703	258,944	1,165,991	253,560	20,880	3,595,539
16	Fourth Quarter	18,760	2,919,992	723,751	2,200,952	637,899	57,070	6,558,424
17	Total Throughput excl. Basic - Dth	109,456	21,378,975	2,906,739	13,491,470	2,742,207	235,908	40,864,755
	<u>Current Throughput Excl. Basic Allocation Factor</u>							
18	Allocation of December 2020 Estimated Throughput (line 1/line 1, column G)	0.002649	0.574704	0.045347	0.325642	0.048046	0.003612	1.000000
19	Allocation of January 2021 Estimated Throughput (line 2/line 2, column G)	0.002730	0.561347	0.038970	0.348686	0.044952	0.003315	1.000000
20	Allocation of February 2021 Estimated Throughput (line 3/line 3, column G)	0.002606	0.579333	0.036678	0.336003	0.042138	0.003242	1.000000
21	Total Throughput Excl. Basic Allocation Factor (line 17/line 17, col. G)	0.002678	0.523165	0.071131	0.330149	0.067104	0.005773	1.000000
	<u>Monthly Total Throughput less Basic</u>							
22	December 2020 (line 1/line 4)	0.310311	0.313645	0.352003	0.301231	0.333293	0.333067	0.311941
23	January 2021 (line 2/line 4)	0.359556	0.344466	0.340131	0.362671	0.350620	0.343696	0.350745
24	February 2021 (line 3/line 4)	0.330133	0.341889	0.307866	0.336098	0.316087	0.323237	0.337314

Citizens Gas
Purchased Gas Cost - Estimated
December 2020

		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
Line		Commodity			Demand	Commodity	Other	Demand	Commodity		Total
No.	Month and Supplier	Demand	MCF	DTH	\$/DTH	\$/DTH	\$/MCF	(A x D)	(C x E)	Other	(G+H+I)
	December 2020										
Exelon	Generation Company, LLC										
1	Panhandle Eastern Pipeline - TOR			-		\$3.0110			-		-
2	Texas Gas Transmission - TOR			-		3.0172			-		-
3	TGT-REX			-		3.0833			-		-
4	Indiana Municipal Gas Purchasing Authority - TOR			18,538		3.0110			55,818		55,818
5	Indiana Municipal Gas Purchasing Authority - Prepay			511,252		2.6794			1,369,849		1,369,849
6	PEAK B			310,000		2.9415			911,865		911,865
7	Rockies Express Pipeline - TOR			243,806		2.8243			688,581		688,581
8	PEAK A			310,000		2.7590			855,290		855,290
9	Midwestern Gas Transmission Purchases			-		3.1912			-		-
10	Fixed Price Purchases								-		-
11	Hedging Transaction Costs								81,253		81,253
12	Boil-off / Peaking purchase			42,263		3.1490			133,086		133,086
13	Net Demand Cost Charges - AMA							1,501,710	-		1,501,710
14	Demand Cost Charges -IMGPA - Prepay	17,090			18.6403			318,563	-		318,563
15	Texas Gas - NNS - (Injections)/Withdrawals			1,200,000	0.3528	2.5693		423,360	3,083,160		3,506,520
16	Total			2,635,859				\$2,243,633	\$7,178,902	-	\$9,422,535

Citizens Gas Purchased Gas Cost - Estimated January 2021											
		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
		Commodity									
Line No.	Month and Supplier	Demand	MCF	DTH	Demand \$/DTH	Commodity \$/DTH	Other \$/MCF	Demand (A x D)	Commodity (C x E)	Other	Total (G+H+I)
January 2021											
Exelon Generation Company, LLC											
1	Panhandle Eastern Pipeline - TOR			-		\$3.2256			-		-
2	Texas Gas Transmission - TOR			-		3.2105			-		-
3	TGT-REX			-		3.3169			-		-
4	Indiana Municipal Gas Purchasing Authority - TOR			18,538		3.2256			59,796		59,796
5	Indiana Municipal Gas Purchasing Authority - Prepay			511,252		2.8940			1,479,563		1,479,563
6	PEAK B			309,999		3.0865			956,812		956,812
7	Rockies Express Pipeline - TOR			468,934		3.0910			1,449,475		1,449,475
8	PEAK A			310,000		2.9040			900,240		900,240
9	Midwestern Gas Transmission Purchases			-		3.5271			-		-
10	Fixed Price Purchases								-		-
11	Hedging Transaction Costs								62,477		62,477
12	Boil-off / Peaking purchase			42,263		3.2940			139,214		139,214
13	Net Demand Cost Charges - AMA							1,501,711	-		1,501,711
14	Demand Cost Charges -IMGPA - Prepay	17,090			18.6403			318,563	-		318,563
15	Texas Gas - NNS - (Injections)/Withdrawals			1,200,000	0.3528	2.5693		423,360	3,083,160		3,506,520
16	Total			2,860,986				\$2,243,634	\$8,130,737	-	\$10,374,371

Citizens Gas
Purchased Gas Cost - Estimated
February 2021

		A	B	C	D	E	F	G	H	I	J
		Estimated Purchases			Supplier Rates Estimated			Estimated Costs			
Line		Commodity									
No.	Month and Supplier	Demand	MCF	DTH	Demand \$/DTH	Commodity \$/DTH	Other \$/MCF	Demand (A x D)	Commodity (C x E)	Other	Total (G+H+I)
	February 2021										
	Exelon Generation Company, LLC										
1	Panhandle Eastern Pipeline - TOR			538,695		\$3.1444			\$1,693,873		\$1,693,873
2	Texas Gas Transmission - TOR			-		3.1795			-		-
3	TGT-REX			-		3.2558			-		-
4	Indiana Municipal Gas Purchasing Authority - TOR			16,744		3.1444			52,650		52,650
5	Indiana Municipal Gas Purchasing Authority - Prepay			461,776		2.8127			1,298,837		1,298,837
6	PEAK B			280,000		3.0405			851,340		851,340
7	Rockies Express Pipeline - TOR			560,000		3.0387			1,701,672		1,701,672
8	PEAK A			280,000		2.8580			800,240		800,240
9	Midwestern Gas Transmission Purchases			-		3.4832			-		-
10	Fixed Price Purchases										
11	Hedging Transaction Costs								209,197		209,197
12	Boil-off / Peaking purchase			42,263		3.2480			137,270		137,270
13	Net Demand Cost Charges - AMA							1,406,422	-		1,406,422
14	Demand Cost Charges -IMGPA - Prepay	17,090			16.8364			287,734	-		287,734
15	Texas Gas - NNS - (Injections)/Withdrawals			600,000	0.3528	2.5693		211,680	1,541,580		1,753,260
16	Total			2,779,478				\$1,905,836	\$8,286,659	-	\$10,192,495

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

Line No	Description	Dec 2020	Jan 2021	Feb 2021	Total
<u>Commodity Volumes (Dth)</u>					
Purchases for Retail:					
1	Panhandle TOR	0	0	538,695	538,695
2	IMGPA TOR	18,538	18,538	16,744	53,820
3	IMGPA Prepay	511,252	511,252	461,776	1,484,280
4	Midwestern Gas	0	0	0	0
5	Rockies Express TOR - Monthly	243,806	468,934	560,000	1,272,740
6	PEAK A	310,000	310,000	280,000	900,000
7	Fixed Price Purchases (Sch. 3)	0	0	0	0
8	Texas Gas TOR	0	0	0	0
9	TGT-Rex East	0	0	0	0
10	PEAK B	310,000	309,999	280,000	899,999
11	Texas Gas NNS	1,200,000	1,200,000	600,000	3,000,000
12	Boil-off/ Peaking purchases (Sch. 3)	42,263	42,263	42,263	126,789
13	Total Retail Volumes (Ln1 through Ln12)	2,635,859	2,860,986	2,779,478	8,276,323
<u>Demand Rate</u>					
14	Total Demand Costs (Sch. 3)	\$2,243,633	\$2,243,634	\$1,905,836	\$6,393,103
15	Demand Cost per Dth (Line 14 / Line 13)	\$0.8512	\$0.7842	\$0.6857	\$0.7725
<u>Commodity Rate</u>					
16	Panhandle TOR	\$3.0110	\$3.2256	\$3.1444	
17	IMGPA TOR	3.0110	3.2256	3.1444	
18	IMGPA Prepay	2.6794	2.8940	2.8127	
19	Annual Delivery Service - Midwestern Gas	3.1912	3.5271	3.4832	
20	Rockies Express TOR - Monthly	2.8243	3.0910	3.0387	
21	PEAK A	2.7590	2.9040	2.8580	
22	Fixed Price Purchases (Sch. 3)	0.0000	0.0000	0.0000	
23	Texas Gas TOR	3.0172	3.2105	3.1795	
24	TGT-Rex East	3.0833	3.3169	3.2558	
25	Texas Gas NNS	2.5693	2.5693	2.5693	
26	Boil-off/ Peaking purchases (Sch. 3)	3.1490	3.2940	3.2480	
27	PEAK B	2.9415	3.0865	3.0405	
<u>Commodity Costs</u>					
28	PEPL (Ln 1 x Ln 16)	\$0	\$0	\$1,693,873	\$1,693,873
29	IMGPA - TOR (Ln 2 x Ln 17)	55,818	59,796	52,650	168,264
30	IMGPA - Authority Prepay (Ln 3 x Ln 18)	1,369,849	1,479,563	1,298,837	4,148,249
31	Midwestern (Ln 4 x Ln 19)	0	0	0	0
32	Rockies Express TOR (Ln 5 X Ln 20)	688,581	1,449,475	1,701,672	3,839,728
33	PEAK A (Ln 6 X Ln 21)	855,290	900,240	800,240	2,555,770
34	Fixed Price Purchases (Ln 7 x Ln 22)	0	0	0	0
35	Texas Gas (Ln 8 x Ln 23)	0	0	0	0
36	TGT-Rex East (Ln 9 x Ln 24)	0	0	0	0
37	Texas Gas -Unnominated Gas (Ln 11 x Ln 25)	3,083,160	3,083,160	1,541,580	7,707,900
38	Boil-off/ Peaking purchases (Ln 12 x Ln 26)	133,086	139,214	137,270	409,570
39	PEAK B (Ln 10 x Ln 27)	911,865	956,812	851,340	2,720,017
40	Hedging Transaction Costs (Sch 3)	81,253	62,477	209,197	352,927
41	Subtotal(Ln 28 through Ln 40)	\$7,178,902	\$8,130,737	\$8,286,659	\$23,596,298
42	Commodity Cost per Dth (Line 41/Line 13)	\$2.7236	\$2.8419	\$2.9814	\$2.8511
43	Total Average Rate per Dth (Line 15 + Line 42)	\$3.5748	\$3.6261	\$3.6671	\$3.6236

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

	A	B	C	D	E
Line No.	Dec 2020	Volumes in Dths	Commodity Cost per Dth	% of Total	Reference
1	Fixed Price Purchases	-	\$ -	0.00%	Sch 3 pg 1 line 10
2	Monthly Spot Market - Index Purchases	1,393,596	\$ 2.8435	27.28%	Sch 3 pg 1 (line 16 - line 10 - line 12 - line 15)
3	Boil off/Peaking Purchases	42,263	\$ 3.1490	0.83%	Sch 3 pg 1 line 12
4	Unnominated Seasonal Gas Purchases	1,200,000	\$ 2.5693	23.49%	Sch 3 pg 1 line 15
5	Storage Withdrawal - Net	2,472,901	\$ 1.7356	48.40%	Sch 5 ln 3 col B - Sch 4pg 1 ln 22 Col E
6	Storage Injection - Gross	-	\$ -	0.00%	Sch 5 ln 3 col A - Sch 4 pg 1 ln 20 Col E
7	Total Net Purchases	5,108,760		100.00%	
	Jan 2021	Volumes in Dths	Commodity Cost per Dth	% of Total	
8	Fixed Price Purchases	-	\$ -	0.00%	Sch 3 pg 2 line 10
9	Monthly Spot Market - Index Purchases	1,618,723	\$ 3.0322	27.78%	Sch 3 pg 2 (line 16 - line 10 - line 12 - line 15)
10	Boil off/Peaking Purchases	42,263	\$ 3.2940	0.73%	Sch 3 pg 2 line 12
11	Unnominated Seasonal Gas Purchases	1,200,000	\$ 2.5693	20.59%	Sch 3 pg 2 line 15
12	Storage Withdrawal - Net	2,966,126	\$ 1.7299	50.90%	Sch 5 line 6 col B - Sch 4pg 2 ln 22 Col E
13	Storage Injection - Gross	-	\$ -	0.00%	Sch 5 line 6 col A - Sch 4 pg 2 ln 20 Col E
14	Total Net Purchases	5,827,112		100.00%	
	Feb 2021	Volumes in Dths	Commodity Cost per Dth	% of Total	
15	Fixed Price Purchases	-	\$ -	0.00%	Sch 3 pg 3 line 10
16	Monthly Spot Market - Index Purchases	2,137,215	\$ 3.0918	37.20%	Sch 3 pg 3 (line 16 - line 10 - line 12 - line 15)
17	Boil off/Peaking Purchases	42,263	\$ 3.2480	0.74%	Sch 3 pg 3 line 12
18	Unnominated Seasonal Gas Purchases	600,000	\$ 2.5693	10.44%	Sch 3 pg 3 line 15
19	Storage Withdrawal - Net	2,966,126	\$ 1.7299	51.62%	Sch 5 line 9 col B - Sch 4pg 3 ln 22 Col E
20	Storage Injection - Gross	-	\$ -	0.00%	Sch 5 line 9 col A - Sch 4 pg 3 ln 20 Col E
21	Total Net Purchases	5,745,604		100.00%	

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
December 2020

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)	\$1,953	\$458,628	\$1,979	\$162,898	\$0	-	\$625,458
3	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	17,096	3,708,819	55,332	1,244,118	0	-	5,025,365
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.114	\$0.124	\$0.036	\$0.131	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$201	\$47,171	\$204	\$16,755	\$0	-	\$64,331
6	Estimated monthly retail sales- Dth (Sch 2B, ln 1)	17,096	3,708,819	55,332	1,244,118	0	-	5,025,365
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.012	\$0.013	\$0.004	\$0.013	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.126	\$0.137	\$0.040	\$0.144	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 18)	\$164	\$35,551	\$2,805	\$20,144	\$2,972	\$223	\$61,859
10	Est. monthly total throughput excl. Basic - Dth (Sch 2C, ln 1)	17,096	3,708,819	292,646	2,101,516	310,062	23,312	6,453,451
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 18)	\$17	\$3,656	\$288	\$2,072	\$306	\$23	\$6,362
13	Estimated monthly total throughput excl Basic- Dth (Sch 2C, ln 1)	17,096	3,708,819	292,646	2,101,516	310,062	23,312	6,453,451
14	Net monthly balancing variable costs per unit throughput (ln12 / ln13)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	
15	Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011	

Calculation of Monthly Fixed Costs

16	PEPL demand cost					A Monthly Fixed Costs	
17	PEPL Retail Demand Costs (line 16 * 91%) 1/					\$687,317	
18	PEPL Balancing Demand Costs (line 16 * 9%) 1/					\$625,458	
						\$61,859	

Calculation of Monthly Variable Costs

	A	B	C	D	E	F	G	H	I
	Volumes		Storage Rates			Costs			
December 2020	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)	0		0.0020			\$0			\$0
20 (100 - day firm) (Midpoint)	0		0.0094		0	0		\$0	0
21 PEPL Withdrawals (Gross)		1,200,000		0.0020			2,400		2,400
22 (100 - day firm) (Net)		1,172,901		0.0094	27,099		11,025	57,268	68,293
23 Total (ln 19 + ln20 + ln21 + ln22)						\$0	\$13,425	\$57,268	\$70,693
24 PEPL Retail Variable Costs (line 23 * 91%) 1/									\$64,331
25 PEPL Balancing Variable Costs (line 23* 9%) 1/									\$6,362

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
January 2021

Ln. No.	Calc. of PEPL Unnom.Costs / Unit	Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Rate No. D9	Total
1	Retail seasonal demand allocation factor Cause No. 37399 GCA 140	0.003122	0.733268	0.003164	0.260446	0.000000	-	1.000000
2	PEPL retail demand costs (ln 17 * ln 1)	\$1,953	\$458,628	\$1,979	\$162,898	\$0	-	\$625,458
3	Estimated monthly retail sales - Dth (Sch 2B, ln 2)	19,809	4,073,269	37,712	1,598,601	0	-	5,729,391
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.099	\$0.113	\$0.052	\$0.102	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$251	\$58,966	\$254	\$20,944	\$0	-	\$80,415
6	Estimated monthly retail sales - Dth (Sch 2B, ln 2)	19,809	4,073,269	37,712	1,598,601	0	-	5,729,391
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.013	\$0.014	\$0.007	\$0.013	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.112	\$0.127	\$0.059	\$0.115	\$0.000	-	
9	PEPL balancing demand costs (ln 18 * Sch 2C, ln 19)	\$169	\$34,724	\$2,411	\$21,569	\$2,781	\$205	\$61,859
10	Estimated monthly total throughput - Dth (Sch 2C, ln 2)	19,809	4,073,269	282,776	2,530,151	326,182	24,056	7,256,243
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 19)	\$22	\$4,464	\$310	\$2,773	\$358	\$26	\$7,953
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 2)	19,809	4,073,269	282,776	2,530,151	326,182	24,056	7,256,243
14	Net monthly balancing variable costs per unit throughput (ln 12 / ln 13)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	
15	Total PEPL Balancing cost per unit throughput (ln 11 + ln 14)	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	

Calculation of Fixed Costs

A
Monthly
Fixed Costs

16	PEPL demand cost	\$687,317
17	PEPL Retail Demand Costs (line 16 * 91%) 1/	\$625,458
18	PEPL Balancing Demand Costs (line 16 * 9%) 1/	\$61,859

Calculation of Monthly Variable Costs

	A		B		C		D		E		F		G		H		I	
	Volumes		Storage Rates								Costs							
	Inject.	W/Drl.	Inject.	W/Drl.	Comp.	Fuel	Inject.	W/Drl.	Comp.	Fuel	Inject.	(A x C)	W/Drl.	(B x D)	Compressor	Fuel	Total	(F+G+H)
January 2021																		
19	PEPL Injections (Net)	0			0.0020						\$0						\$0	
20	(100 - day firm) (Midpoint)	0			0.0094				0		0				\$0		0	
21	PEPL Withdrawals (Gross)		1,500,000			0.0020							3,000				3,000	
22	(100 - day firm) (Net)		1,466,126			0.0094			33,874				13,782		71,586		85,368	
23	Total (ln 19 + ln 20 + ln 21 + ln 22)										\$0		\$16,782		\$71,586		\$88,368	
24	PEPL Retail Variable Costs (line 23 * 91%) 1/																\$80,415	
25	PEPL Balancing Variable Costs (line 23 * 9%) 1/																\$7,953	

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

Citizens Gas
Allocation of Panhandle Unnominated Quantities Cost
February 2021

Ln. No.	Calc. of PEPL Unnom. Costs / Unit	Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Rate No. D9	Total
1	Retail seasonal demand allocation factor Cause No. 37399 GCA 140	0.003122	0.733268	0.003164	0.260446	0.000000	-	1.000000
2	PEPL retail demand costs (ln 17 * ln 1)	\$1,840	\$432,257	\$1,865	\$153,531	\$0	-	\$589,493
3	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	18,188	4,042,802	26,336	1,560,817	0	-	5,648,143
4	Fixed cost per unit retail sales (ln 2 / ln 3)	\$0.101	\$0.107	\$0.071	\$0.098	\$0.000	-	
5	PEPL monthly retail variable costs (ln 24 * ln 1)	\$251	\$58,966	\$254	\$20,944	\$0	-	\$80,415
6	Estimated monthly retail sales- Dth (Sch 2B, ln 3)	18,188	4,042,802	26,336	1,560,817	0	-	5,648,143
7	Net monthly retail variable costs per unit sales (ln 5 / ln 6)	\$0.014	\$0.015	\$0.010	\$0.013	\$0.000	-	
8	Total PEPL cost per unit retail sales (ln 4 + ln 7)	\$0.115	\$0.122	\$0.081	\$0.111	\$0.000	-	
9	PEPL balancing demand costs (ln 18* Sch 2C, ln 20)	\$152	\$33,776	\$2,138	\$19,589	\$2,457	\$189	\$58,301
10	Estimated monthly total throughput - Dth (Sch 2C, ln 3)	18,188	4,042,802	255,952	2,344,761	294,056	22,624	6,978,383
11	Fixed balancing cost per unit throughput (ln 9 / ln 10)	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	\$0.008	
12	PEPL monthly balancing variable costs (ln 25 * Sch 2C, ln 20)	\$21	\$4,607	\$292	\$2,672	\$335	\$26	\$7,953
13	Estimated monthly total throughput excl Basic - Dth (Sch 2C, ln 3)	18,188	4,042,802	255,952	2,344,761	294,056	22,624	6,978,383
14	Net monthly balancing variable costs per unit throughput (ln 12 / ln 13)	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	\$0.001	
15	Total PEPL Balancing cost per unit sales (ln 11 + ln 14)	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	\$0.009	

Calculation of Fixed Costs

A
Monthly
Fixed Costs

16	PEPL demand cost	\$647,794
17	PEPL Retail Demand Costs (line 16 * 91%) 1/	\$589,493
18	PEPL Balancing Demand Costs (line 16 * 9%) 1/	\$58,301

Calculation of Monthly Variable Costs

	A	B	C	D	E	F	G	H	I
	Volumes		Storage Rates			Costs			
February 2021	Inject.	W/Drl.	Inject.	W/Drl.	Comp. Fuel	Inject. (A x C)	W/Drl. (B x D)	Compressor Fuel	Total (F+G+H)
19 PEPL Injections (Net)	0		0.0020			\$0			\$0
20 (100 - day firm) (Midpoint)	0		0.0094		0	0		\$0	0
21 PEPL Withdrawals (Gross)		1,500,000		0.0020			3,000		3,000
22 (100 - day firm) (Net)		1,466,126		0.0094	33,874		13,782	71,586	85,368
23 Total (ln 19 + ln20 + ln21 + ln22)						\$0	\$16,782	\$71,586	\$88,368
24 PEPL Retail Variable Costs (line 23 * 91%) 1/									\$80,415
25 PEPL & 3 Balancing Variable Costs (line 23 * 9%) 1/									\$7,953

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 February 28, 2021

		A	B	C	D	E	F	G	H	I
		Estimated Change		Estimated Cost of Gas						
Line No.		Injections Dth	Withdrawals Dth	Injections		Withdrawals		Net		
				Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
	<u>December 2020</u>									
1	Greene Co.	0	1,300,000	\$0	\$0	\$603,460	\$2,436,590	\$603,460	\$2,436,590	\$3,040,050
2	PEPL WSS	0	1,200,000	0	0	633,480	1,902,480	633,480	1,902,480	2,535,960
3	Subtotal	<u>0</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>	<u>1,236,940</u>	<u>4,339,070</u>	<u>1,236,940</u>	<u>4,339,070</u>	<u>5,576,010</u>
	<u>January 2021</u>									
4	Greene Co.	0	1,500,000	0	0	696,300	2,811,450	696,300	2,811,450	3,507,750
5	PEPL WSS	0	1,500,000	0	0	791,700	2,378,250	791,700	2,378,250	3,169,950
6	Subtotal	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>0</u>	<u>1,488,000</u>	<u>5,189,700</u>	<u>1,488,000</u>	<u>5,189,700</u>	<u>6,677,700</u>
	<u>February 2021</u>									
7	Greene Co.	0	1,500,000	0	0	696,300	2,811,450	696,300	2,811,450	3,507,750
8	PEPL WSS	0	1,500,000	0	0	791,850	2,378,100	791,850	2,378,100	3,169,950
9	Subtotal	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>0</u>	<u>1,488,150</u>	<u>5,189,550</u>	<u>1,488,150</u>	<u>5,189,550</u>	<u>6,677,700</u>
10	Grand Total	<u>0</u>	<u>8,500,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,213,090</u>	<u>\$14,718,320</u>	<u>\$4,213,090</u>	<u>\$14,718,320</u>	<u>\$18,931,410</u>

Citizens Gas
Demand Allocation of Injections and Withdrawals
Greene Co.
For Three Months Ending February 28, 2021

	A	B	C	D	E	F	
Line No.	Volume DTH	Demand Cost	Commodity Cost	Total Cost	Total \$/DTH	Comm \$/DTH	
1	Beginning Balance @ December 2020	7,472,817	\$3,468,710	\$14,006,365	\$17,475,075	\$2.3385	\$1.8743
2	Add: Net injections at cost	0	0	0	0.0000	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	(1,300,000)	(603,460)	(2,436,590)	(3,040,050)	2.3385	1.8743
4	Beginning Balance @ January 2021	6,172,817	2,865,250	11,569,775	14,435,025	2.3385	1.8743
5	Add: Net injections at cost	0	0	0	0.0000	0.0000	0.0000
6	Less: Gross withdrawals - avg. unit cost	(1,500,000)	(696,300)	(2,811,450)	(3,507,750)	2.3385	1.8743
7	Beginning Balance @ February 2021	4,672,817	2,168,950	8,758,325	10,927,275	2.3385	1.8743
8	Add: Net injections at cost	0	0	0	0.0000	0.0000	0.0000
9	Less: Gross withdrawals - avg. unit cost	(1,500,000)	(696,300)	(2,811,450)	(3,507,750)	2.3385	1.8743
10	Ending balance @ February 28, 2021	3,172,817	\$1,472,650	\$5,946,875	\$7,419,525	\$2.3385	\$1.8743

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

Line No.	A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Comm \$/DTH
1	Beginning Balance @ December 2020	5,850,389	\$3,088,205	\$9,275,454	\$12,363,659	\$2.1133
2	Add: Net injections at cost	0	0	0	0.0000	0.0000
3	Less: Gross withdrawals - avg. unit cost	(1,200,000)	(633,480)	(1,902,480)	(2,535,960)	2.1133
4	Beginning Balance @ January 2021	4,650,389	2,454,725	7,372,974	9,827,699	2.1133
5	Add: Net injections at cost	0	0	0	0.0000	0.0000
6	Less: Gross withdrawals - avg. unit cost	(1,500,000)	(791,700)	(2,378,250)	(3,169,950)	2.1133
7	Beginning Balance @ February 2021	3,150,389	1,663,025	4,994,724	6,657,749	2.1133
8	Add: Net injections at cost	0	0	0	0.0000	0.0000
9	Less: Gross withdrawals - avg. unit cost	(1,500,000)	(791,850)	(2,378,100)	(3,169,950)	2.1133
10	Ending balance @ February 28, 2021	<u>1,650,389</u>	<u>\$871,175</u>	<u>\$2,616,624</u>	<u>\$3,487,799</u>	<u>\$2.1133</u>

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

Line No		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	All GCA Classes
<u>Calculation of Gas Supply Variance</u>							
1	Retail Peak day demand allocation factor Cause No. 37399 - GCA 140	0.003153	0.740425	0.006293	0.250129	0.000000	1.000000
2	Retail Throughput demand allocation factor Cause No. 37399 - GCA 140	0.003754	0.705611	0.019399	0.271236	0.000000	1.000000
3	Retail Peak day/Retail throughput demand allocation factor (ln 1 * 79%) + (ln 2 * 21%)	0.003279	0.733115	0.009045	0.254561	0.000000	1.000000
4	Normalized Retail Seasonal Demand Allocation Factor Cause No. 37399 - GCA 140	0.003122	0.733268	0.003164	0.260446	0.000000	1.000000
5	Actual net Demand cost allocated (ln 3 * Schedule 7, pg. 1, ln 1 Col A)	\$2,796	\$625,021	\$7,711	\$217,027	\$0	\$852,555
6	Allocated other demand costs (ln 2 * (Schedule 7, pg. 1, ln 4 Col A)	(2,409)	(452,779)	(12,448)	(174,048)	0	(641,684)
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, ln 3 Col B))	1,647	386,829	1,669	137,396	0	\$527,541
8	Actual other non-demand gas costs (Sch. 7 pg. 1, Col B, ln 2 + ln 4) * (Sch. 6A, ln 30))	<u>4,244</u>	<u>368,370</u>	<u>16,602</u>	<u>152,075</u>	<u>0</u>	<u>541,291</u>
9	Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8)	<u>\$6,278</u>	<u>\$927,441</u>	<u>\$13,534</u>	<u>\$332,450</u>	<u>\$0</u>	<u>\$1,279,703</u>
10	Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6A, ln 33)	\$9,970	\$1,353,308	\$28,875	\$509,849	\$0	\$1,902,002
11	Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))	9,830	1,334,362	28,471	502,711	0	1,875,374
12	Net - Write Off Recovered (Sch 12 C ln 3)	94	19,106	18	2,014	0	21,232
13	Variance from Cause No. 37399-GCA 146 Filing (Sch. 1, pg. 2 Jun., 2020 ln 17)	(900)	(39,270)	(7,042)	(33,970)	0	(81,182)
14	Refund from cause No. 37399- GCA 146 Filing (Sch. 1, pg. 2 Jun., 2020 ln 18)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	<u>10,636</u>	<u>1,354,526</u>	<u>35,495</u>	<u>534,667</u>	<u>0</u>	<u>1,935,324</u>
16	Gas cost variance (over)/underrecovery (ln 9 - ln 15)	<u>(\$4,358)</u>	<u>(\$427,085)</u>	<u>(\$21,961)</u>	<u>(\$202,217)</u>	<u>\$0</u>	<u>(\$655,621)</u>

Citizens Gas
Calculation of Actual Gas Cost Variance
June 2020

Line No		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Rate No. D9	All GCA Classes
	<u>Calculation of Balancing Demand Variance</u>							
17	Allocated actual Balancing Demand cost (Sch. 7, pg. 2, Col A ln 1 * ln 31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Allocated PEPL Balancing Demand & variable cost (Sch. 7, pg. 2, Col A ln 2 * ln 31)	<u>145</u>	<u>12,619</u>	<u>6,609</u>	<u>10,837</u>	<u>6,659</u>	<u>15,305</u>	<u>52,174</u>
19	Total actual Balancing Demand cost incurred (ln 17 + ln 18)	<u>145</u>	<u>12,619</u>	<u>6,609</u>	<u>10,837</u>	<u>6,659</u>	<u>15,305</u>	<u>52,174</u>
20	Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (Sch. 6A, ln 38)	\$211	\$19,106	\$8,377	\$15,882	\$7,844	\$17,118	\$68,538
21	Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%))	208	18,839	8,260	15,660	7,734	16,878	67,579
22	Balancing Demand Cost Variance from Cause No. 37399 - GCA 146 (Sch. 1, pg. 2 Jun., 2020 ln 11)	(26)	(1,654)					(1,680)
23	Balancing Demand Cost Variance from Cause No. 37399 - GCA 146 (Sch. 1, pg. 3 Jun., 2020 ln 28)	<u></u>	<u></u>	<u>(1,721)</u>	<u>(1,991)</u>	<u>153</u>	<u>7,753</u>	<u>4,194</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23)	<u>\$234</u>	<u>\$20,493</u>	<u>\$9,981</u>	<u>\$17,651</u>	<u>\$7,581</u>	<u>\$9,125</u>	<u>\$65,065</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>(\$89)</u>	<u>(\$7,874)</u>	<u>(\$3,372)</u>	<u>(\$6,814)</u>	<u>(\$922)</u>	<u>\$6,180</u>	<u>(\$12,891)</u>

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G All GCA Classes
	<u>Calculation of Allocation Factors</u>							
26	Retail gas sales - Dths	4,683	406,521	18,322	167,824	-		597,350
27	Standard Delivery - Dths			176,536	177,263	143,992	19,508	517,299
28	Basic Delivery - Dths			18,039	4,032	70,525	473,541	566,137
29	Total Throughput - Dths (ln 26+ ln 27 + ln 28)	4,683	406,521	212,897	349,119	214,517	493,049	1,680,786
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.007840</u>	<u>0.680540</u>	<u>0.030672</u>	<u>0.280948</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>0.002786</u>	<u>0.241864</u>	<u>0.126665</u>	<u>0.207712</u>	<u>0.127629</u>	<u>0.293344</u>	<u>1.000000</u>
	<u>Calculation of Gas Supply Charge Recovery</u>							
32	Gas Supply Charge Cause No. 37399 - GCA 146 (D1 & D2 excludes balancing charges) per Dth	\$2.129	\$3.329	\$1.576	\$3.038	\$0.000	\$0.000	
33	Gas Supply Charge Recovery (ln 26 * ln 32)	<u>\$9,970</u>	<u>\$1,353,308</u>	<u>\$28,875</u>	<u>\$509,849</u>	<u>\$0</u>	<u>-</u>	<u>\$1,902,002</u>
	<u>Calculation of Balancing Charge Recovery</u>							
34	Balancing GCA Charge Cause No. 37399 - GCA 146 Standard & Retail Customers (per Dth)	\$0.045	\$0.047	\$0.043	\$0.046	\$0.053	\$0.392	
35	Balancing GCA Charge Cause No. 37399 - GCA 146 Basic Delivery Customers (per Dth)			\$0.002	\$0.002	\$0.003	\$0.020	
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$211	\$19,106	\$8,341	\$15,874	\$7,632	\$7,647	\$58,811
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)			\$36	\$8	\$212	\$9,471	\$9,727
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$211</u>	<u>\$19,106</u>	<u>\$8,377</u>	<u>\$15,882</u>	<u>\$7,844</u>	<u>\$17,118</u>	<u>\$68,538</u>

1/ Line 36 Column C calculation is (157,356 * 0.043) + (37,502 * 0.042)

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

Line No		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	All GCA Classes
	Calculation of Gas Supply Variance						
1	Retail Peak day demand allocation factor Cause No. 37399 - GCA 140	0.003153	0.740425	0.006293	0.250129	0.000000	1.000000
2	Retail Throughput demand allocation factor Cause No. 37399 - GCA 140	0.003754	0.705611	0.019399	0.271236	0.000000	1.000000
3	Retail Peak day/Retail throughput demand allocation factor (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)	\$2,236	\$499,897	\$6,168	\$173,580	\$0	\$681,881
6	Allocated other demand costs (ln 2 * ((Schedule 7 pg. 1, Col C ln 4))	(1,674)	(314,645)	(8,650)	(120,949)	0	(445,918)
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col D ln 3))	1,688	396,531	1,711	140,842	0	540,772
8	Actual other non-demand gas costs (Sch. 7 pg. 1, Col D, ln 2 + ln 4) * (Sch. 6B, ln 30))	<u>4,821</u>	<u>346,212</u>	<u>18,464</u>	<u>168,532</u>	<u>0</u>	<u>538,029</u>
9	Total actual cost of gas incurred (lns 5+6+7+8)	<u>\$7,071</u>	<u>\$927,995</u>	<u>\$17,693</u>	<u>\$362,005</u>	<u>\$0</u>	<u>\$1,314,764</u>
10	Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6B, ln 33)	\$9,459	\$1,106,758	\$24,956	\$463,385	\$0	\$1,604,558
11	Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))	9,327	1,091,262	24,607	456,898	0	1,582,094
12	Net - Write Off Recovered (Sch 12 C ln 9)	96	16,017	17	1,682	0	17,812
13	Variance from Cause No. 37399-GCA 146 Filing (Sch. 1, pg. 2 Jul., 2020 ln 17)	(772)	(33,980)	(7,094)	(32,429)	0	(74,275)
14	Refund from cause No. 37399- GCA 146 Filing (Sch. 1, pg. 2 Jul., 2020 ln 18)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	<u>\$10,003</u>	<u>\$1,109,225</u>	<u>\$31,684</u>	<u>\$487,645</u>	<u>\$0</u>	<u>\$1,638,557</u>
16	Gas cost variance (over)/underrecovery (ln 9 - ln 15)	<u>(\$2,932)</u>	<u>(\$181,230)</u>	<u>(\$13,991)</u>	<u>(\$125,640)</u>	<u>\$0</u>	<u>(\$323,793)</u>

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

Line No		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Rate No. D9	All GCA Classes
	<u>Calculation of Balancing Demand Variance</u>							
17	Allocated actual Balancing Demand cost ((Sch. 7, pg. 2, Col B ln 1 *) *ln 31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Allocated ADS2 Balancing Demand & variable cost ((Sch. 7, pg. 2, Col B ln 2) * ln 31)	<u>149</u>	<u>10,670</u>	<u>7,291</u>	<u>12,063</u>	<u>6,982</u>	<u>16,328</u>	<u>53,483</u>
19	Total actual Balancing Demand cost incurred (ln17 + ln 18)	<u>\$149</u>	<u>\$10,670</u>	<u>\$7,291</u>	<u>\$12,063</u>	<u>\$6,982</u>	<u>\$16,328</u>	<u>\$53,483</u>
20	Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (Sch. 6B, ln 38)	\$214	\$16,017	\$9,593	\$17,557	\$8,128	\$16,591	\$68,100
21	Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%))	211	15,793	9,459	17,311	8,014	16,359	67,147
22	Balancing Demand Cost Variance from Cause No. 37399 - GCA 146 (Sch. 1, pg. 2 Jul., 2020 ln 11)	(22)	(1,431)	-	-	-	-	(1,453)
23	Balancing Demand Cost Variance from Cause No. 37399 - GCA 146 (Sch. 1, pg. 3 Jul., 2020 ln 28)	<u>-</u>	<u>-</u>	<u>(1,719)</u>	<u>(1,910)</u>	<u>151</u>	<u>7,741</u>	<u>4,263</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln 21 - ln 22 - ln 23)	<u>\$233</u>	<u>\$17,224</u>	<u>\$11,178</u>	<u>\$19,221</u>	<u>\$7,863</u>	<u>\$8,618</u>	<u>\$64,337</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>(\$84)</u>	<u>(\$6,554)</u>	<u>(\$3,887)</u>	<u>(\$7,158)</u>	<u>(\$881)</u>	<u>\$7,710</u>	<u>(\$10,854)</u>

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G All GCA Classes
	<u>Calculation of Allocation Factors</u>							
26	Retail gas sales - Dths	4,373	314,063	16,749	152,882	0	0	488,067
27	Standard Delivery - Dths		-	187,552	198,003	139,102	18,508	543,165
28	Basic Delivery - Dths	-	-	10,332	4,215	66,431	462,144	543,122
29	Total Throughput - Dths (ln 26 + ln 27 + ln 28)	4,373	314,063	214,633	355,100	205,533	480,652	1,574,354
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.008960</u>	<u>0.643483</u>	<u>0.034317</u>	<u>0.313240</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>0.002778</u>	<u>0.199486</u>	<u>0.136331</u>	<u>0.225553</u>	<u>0.130551</u>	<u>0.305301</u>	<u>1.000000</u>
	<u>Calculation of Gas Supply Charge Recovery</u>							
32	Gas Supply Charge Cause No. 37399 - GCA 146 (D1 & D2 excludes balancing charges) per Dth	\$2.163	\$3.524	\$1.490	\$3.031	\$0.000	\$0.000	
33	Gas Supply Charge Recovery (ln 26* ln 32)	<u>\$9,459</u>	<u>\$1,106,758</u>	<u>\$ 24,956</u>	<u>\$463,385</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,604,558</u>
	<u>Calculation of Balancing Charge Recovery</u>							
34	Balancing GCA Charge Cause No. 37399 - GCA 146 Standard & Retail Customers (per Dth)	\$0.049	\$0.051	\$0.047	\$0.050	\$0.057	\$0.397	
35	Balancing GCA Charge Cause No. 37399 - GCA 146 Basic Delivery Customers (per Dth)	-	-	\$0.002	\$0.003	\$0.003	\$0.020	
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$214	\$16,017	\$9,572	\$17,544	\$7,929	\$7,348	\$58,624
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$21	\$13	\$199	\$9,243	\$9,476
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$214</u>	<u>\$16,017</u>	<u>\$9,593</u>	<u>\$17,557</u>	<u>\$8,128</u>	<u>\$16,591</u>	<u>\$68,100</u>

1/ Line 36 Column C calculation is (173,800 * 0.047) + (30,501 * 0.046)

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

Line No		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	All GCA Classes
	Calculation of Gas Supply Variance						
1	Retail Peak day demand allocation factor Cause No. 37399 - GCA 140	0.003153	0.740425	0.006293	0.250129	0.000000	1.000000
2	Retail Throughput demand allocation factor Cause No. 37399 - GCA 140	0.003754	0.705611	0.019399	0.271236	0.000000	1.000000
3	Retail Peak day/Retail throughput demand allocation factor (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)	\$2,855	\$638,325	\$7,876	\$221,647	\$0	\$870,703
6	Allocated other demand costs (ln 2 * (Schedule 7 pg. 1, Col E, ln 4))	(2,231)	(419,290)	(11,527)	(161,175)	0	(594,223)
7	Allocated contracted storage costs (ln 4 * Schedule 7 pg. 1, Col F ln 3)	1,749	410,787	1,773	145,906	0	560,215
8	Actual other non-demand gas costs ((Sch. 7 pg. 1, ln 2 + ln 4) * (Sch. 6C, ln 30))	<u>3,779</u>	<u>462,860</u>	<u>32,349</u>	<u>239,364</u>	<u>0</u>	<u>738,352</u>
9	Total actual cost of gas incurred (ln 5 + ln 6 + ln 7 + ln 8)	<u>\$6,152</u>	<u>\$1,092,682</u>	<u>\$30,471</u>	<u>\$445,742</u>	<u>\$0</u>	<u>\$1,575,047</u>
10	Actual cost of gas billed including Utility Gross Receipts Tax (Sch. 6C, ln 33)	\$5,633	\$1,102,129	\$34,039	\$489,436	\$0	\$1,631,237
11	Actual cost of gas billed excluding Utility Gross Receipts Tax (ln 10 * (1 - 1.4%))	5,554	1,086,700	33,562	482,584	0	1,608,400
12	Net - Write Off Recovered (Sch 12 C ln 15)	56	15,749	21	1,844	0	17,670
13	Variance from Cause No. 37399-GCA 146 Filing (Sch. 1, pg. 2 Aug, 2020, ln 17)	(\$770)	(\$33,798)	(\$7,094)	(\$32,702)	\$0	(74,364)
14	Refund from cause No. 37399- GCA 146 Filing (Sch. 1, pg. 2 Aug, 2020, ln 18)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Gas cost recovered to be reconciled with actual cost of gas incurred (ln 11 - ln 12 - ln 13 + ln 14)	<u>\$6,268</u>	<u>\$1,104,749</u>	<u>\$40,635</u>	<u>\$513,442</u>	<u>\$0</u>	<u>\$1,665,094</u>
16	Gas cost variance (over)/underrecovery (ln 9 - ln 15)	<u>(\$116)</u>	<u>(\$12,067)</u>	<u>(\$10,164)</u>	<u>(\$67,700)</u>	<u>\$0</u>	<u>(\$90,047)</u>

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

Line No		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3/No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Rate No. D9	All GCA Classes
	<u>Calculation of Balancing Demand Variance</u>							
17	Allocated actual Balancing Demand cost (Sch. 7, pg. 2, ln 1 * ln 31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Allocated ADS2 Balancing Demand cost (Sch. 7, pg. 2, ln 2 * ln 31)	<u>\$88</u>	<u>\$10,738</u>	<u>\$7,577</u>	<u>\$12,614</u>	<u>\$7,467</u>	<u>\$16,922</u>	<u>\$55,406</u>
19	Total actual Balancing Demand cost incurred (ln 17 + ln 18)	<u><u>\$88</u></u>	<u><u>\$10,738</u></u>	<u><u>\$7,577</u></u>	<u><u>\$12,614</u></u>	<u><u>\$7,467</u></u>	<u><u>\$16,922</u></u>	<u><u>\$55,406</u></u>
20	Actual Balancing Demand Cost Billed including Utility Gross Receipts Tax (ln 38)	\$121	\$15,452	\$9,735	\$17,595	\$8,177	\$16,971	\$68,051
21	Actual Balancing Demand Cost Billed excluding Utility Gross Receipts Tax (ln 20 * (1-1.4%))	119	15,236	9,599	17,349	8,063	16,733	67,099
22	Balancing Demand Cost Variance from Cause No. 37399 - GCA 146 (Sch. 1, pg. 2 Aug, 2020 ln 11)	(23)	(1,423)	-	-	-	-	(1,446)
23	Balancing Demand Cost Variance from Cause No. 37399 - GCA 146 (Sch. 1, pg. 3 Aug, 2020 ln 28)	<u>-</u>	<u>-</u>	<u>(1,718)</u>	<u>(1,908)</u>	<u>150</u>	<u>7,741</u>	<u>4,265</u>
24	Balancing Demand cost recovered to be reconciled with actual Balancing Demand Cost Incurred (ln21 - ln22 - ln23)	<u>\$142</u>	<u>\$16,659</u>	<u>\$11,317</u>	<u>\$19,257</u>	<u>\$7,913</u>	<u>\$8,992</u>	<u>\$64,280</u>
25	Balancing Demand cost variance (over)/underrecovery (ln 19 - ln 24)	<u>(\$54)</u>	<u>(\$5,921)</u>	<u>(\$3,740)</u>	<u>(\$6,643)</u>	<u>(\$446)</u>	<u>\$7,930</u>	<u>(\$8,874)</u>

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

Line No.		A Gas Rate No. D1	B Gas Rate No. D2	C Gas Rate No. D3/No. D7	D Gas Rate No. D4	E Gas Rate No. D5	F Gas Rate No. D9	G All GCA Classes
	<u>Calculation of Allocation Factors</u>							
26	Retail gas sales - Dth	2,426	297,150	20,768	153,669	-	-	474,013
27	Standard Delivery - Dths	-	-	182,607	191,080	137,392	20,173	531,252
28	Basic Delivery - Dths	-	-	6,302	4,313	69,242	448,115	527,972
29	Total Throughput - Dths (ln 26 + ln 27 + ln 28)	2,426	297,150	209,677	349,062	206,634	468,288	1,533,237
30	Retail sales allocation factor (ln 26 / ln 26, col. G)	<u>0.005118</u>	<u>0.626882</u>	<u>0.043813</u>	<u>0.324187</u>	<u>0.000000</u>	<u>0.000000</u>	<u>1.000000</u>
31	Throughput subject to Balancing GCA allocation factor (ln 29 / 29, column G)	<u>0.001582</u>	<u>0.193807</u>	<u>0.136754</u>	<u>0.227663</u>	<u>0.134770</u>	<u>0.305424</u>	<u>1.000000</u>
	<u>Calculation of Gas Supply Charge Recovery</u>							
32	Gas Supply Charge Cause No. 37399 - GCA 146 (D1 & D2 excludes balancing charges) per Dth	\$2.322	\$3.709	\$1.639	\$3.185	\$0.000	\$0.000	
33	Gas Supply Charge Recovery (ln 26 * ln 32)	<u>\$5,633</u>	<u>\$1,102,129</u>	<u>\$34,039</u>	<u>\$489,436</u>	<u>-</u>	<u>-</u>	<u>\$1,631,237</u>
	<u>Calculation of Balancing Charge Recovery</u>							
34	Balancing GCA Charge Cause No. 37399 - GCA 146 Standard & Retail Customers (per Dth)	\$0.050	\$0.052	\$0.048	\$0.051	\$0.058	\$0.397	
35	Balancing GCA Charge Cause No. 37399 - GCA 146 Basic Delivery Customers (per Dth)	-	-	\$0.002	\$0.003	\$0.003	\$0.020	
36	Balancing Charge Recovery - Standard & Retail (ln 26 + ln 27) * (ln 34)	\$121	\$15,452	\$9,722	\$17,582	\$7,969	\$8,009	\$58,855
37	Balancing Charge Recovery - Basic (ln 28 * ln 35)	-	-	\$13	\$13	\$208	\$8,962	\$9,196
38	Total Balancing Charge Recovery (ln 36 + ln 37)	<u>\$121</u>	<u>\$15,452</u>	<u>\$9,735</u>	<u>\$17,595</u>	<u>\$8,177</u>	<u>\$16,971</u>	<u>\$68,051</u>

1/ Line 36 Column C calculation is (163,015 * 0.048) + (40,360 * 0.047)

Citizens Gas
Trailing Twelve Month Variance
For July 2019 through August 2020

Line No.			A July 2019	B August 2019	C September 2019	D October 2019	E November 2019	F December 2019	G January 2020	H February 2020	I March 2020	J April 2020	K May 2020	L June 2020	M July 2020	N August 2020
1	Actual Cost of Gas	Total Sch 6 pg 1 ln 9 + Sch 6 pg 2 ln 19	\$1,561,858	\$1,561,600	\$1,586,271	\$3,940,195	\$11,139,702	\$12,187,945	\$12,791,023	\$12,620,659	\$7,383,182	\$4,317,200	\$2,906,287	\$1,331,877	\$1,368,247	\$1,630,453
2	Variance	Total Sch 6 pg 1 ln 16 + Sch 6 pg 2 ln 25	(\$505,943)	(\$170,161)	(\$132,983)	(\$838,374)	(\$828,796)	(\$730,945)	(\$1,500,513)	(\$779,086)	(\$464,555)	(\$442,851)	\$179,518	(\$668,512)	(\$334,647)	(\$98,921)
3										Gas Cost Trailing Twelve Months (ln 1, col A-L)				\$73,327,799		
4										Variance Trailing Twelve Months (ln 2, col A-L)				(\$6,883,201)		
5										Total Trailing Twelve Months % Variance (ln 4 / ln 3)				-9.39%		
6										Gas Cost Trailing Twelve Months (ln 1, col B-M)					\$73,134,188	
7										Variance Trailing Twelve Months (ln 2, col B-M)					(\$6,711,905)	
8										Total Trailing Twelve Months % Variance (ln 7 / ln 6)					-9.18%	
9										Gas Cost Trailing Twelve Months (ln 1, col C-N)						\$73,203,041
10										Variance Trailing Twelve Months (ln 2, col C-N)						(\$6,640,665)
11										Total Trailing Twelve Months % Variance (ln 10 / ln 9)						-9.07%

Citizens Gas
Determination of Actual Retail Gas Costs
For Three Months Ending August 31, 2020

Line No.		A	B	C	D	E	F
		June 2020		July 2020		August 2020	
		Demand	Non-Demand	Demand	Non-Demand	Demand	Non-Demand
1	Demand gas costs (Sch. 8)	\$852,555	-	\$681,881	-	\$870,703	-
2	Pipeline non-demand gas costs (Schedule 8)	-	2,193,487	-	1,553,040	-	2,325,261
3	PEPL Contracted storage and related transportation costs (Sch. 9)	-	527,541	-	540,772	-	560,215
4	Net cost of gas (injected into) withdrawn from storage (Schedule 10)	(641,684)	(1,652,196)	(445,918)	(1,015,011)	(594,223)	(1,586,909)
5	Total gas costs	\$210,871	\$1,068,832	\$235,963	\$1,078,801	\$276,480	\$1,298,567

Citizens Gas
Determination of Actual Balancing Costs
For Three Months Ending August 31, 2020

Line No.		A June 2020	B July 2020	C August 2020
1	Balancing Demand Costs (Schedule 8)	\$0	\$0	\$0
2	PEPL Balancing Demand Costs (Sch. 9)	52,174	53,483	55,406
3	Total Balancing Costs	<u>\$52,174</u>	<u>\$53,483</u>	<u>\$55,406</u>

Citizens Gas Purchased Gas Cost - Per Books <u>June 2020</u>									
Line No.	A Demand - Dth	B Commodity Dth	C Demand \$/Unit	D Commodity \$/Dth	E Other \$/Unit	F Demand (A x C)	G Commodity (B x D)	H Other	I Total (F + G + H)
Accrual -May, 2020									
Exelon Generation Company									
1	Panhandle Eastern Pipeline - TOR	33,463	1,009,298	\$ 13.3194	\$ 1.6451	\$ 445,707	\$ 1,660,368		\$ 2,106,075
2	MGT Pipeline -	1,395,000	-	0.0620	-	86,504	2,043		88,547
3	Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.6441		9,429		9,429
4	Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.5502	1.3128	92,751	195,951		288,702
5	Texas Gas Transmission - Nominated Demand	974,113		0.3543	-	345,128			345,128
6	Texas Gas Transmission - Unnominated Demand	-		-	-	-			-
7	Texas Gas Transmission - Commodity - TOR		355,694	-	1.7245		613,399		613,399
8	Texas Gas Transmission - Unnominated Injection	(492,274)	(492,274)	0.3474	1.6145	(171,016)	(794,776)		(965,792)
9	Texas Gas Transmission - Unnominated Withdrawal	41,291	41,291	0.3474	1.6145	14,344	66,664		81,008
10	Texas Gas Transmission - Unominated Seasonal GasStorage Refill			-	-	(1,744)	71,233		69,489
11	Rockies Express - Delivered Supply - (BP REX)		309,504	-	1.5865	-	491,040		491,040
12	Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.4040	-	435,240		435,240
13	Rockies Express - EAST	20,000	619,008	16.7292	1.5612	334,583	966,394		1,300,977
14	Intraday Purchases		20,000	-	1.8500		37,000		37,000
15	Fuel Retention Volumes		-	-	-				-
16	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		192,566	-	1.8080	-	348,167		348,167
17	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)			-	-				-
18	Hedging Transaction Cost			-	-		66,617		66,617
19	Imbalance		(22,897)	-	1.6433		(37,627)		(37,627)
20	Utilization Fee			-	-	(243,750)	-		(243,750)
21	Net Demand Cost Charges - AMA			-	-	-			-
22	Contract Services		-	-	-	-	-		-
23	Third Party Supplier Balancing Gas Costs		45,195	-		-	37,349		37,349
24	Boil-off / Peaking purchase		37,688	-	1.7940	-	67,612		67,612
25	MGT Cash Out Imbalance			-	-		-		-
26	NSS Injection fuel loss	-	(2,195)	-	-	-			-
27	Backup Supply Sales			-	-		-		-
28	Subtotal		2,577,878			\$902,507	\$4,236,103	\$0	\$5,138,610
Actual -May, 2020									
Exelon Generation Company									
29	Panhandle Eastern Pipeline - TOR	33,463	1,009,298	\$ 13.3194	\$ 1.6451	\$ 445,707	\$ 1,660,368		\$ 2,106,075
30	MGT Pipeline -	1,395,000	-	0.0620	-	86,504	2,043		88,547
31	Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.6441		9,429		9,429
32	Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.5502	1.3128	92,751	195,951		288,702
33	Texas Gas Transmission - Nominated Demand	974,113		0.3550	-	345,816			345,816
34	Texas Gas Transmission - Unnominated Demand	-		-	-	-			-
35	Texas Gas Transmission - Commodity - TOR		355,694	-	1.7245		613,399		613,399
36	Texas Gas Transmission - Unnominated Injection	(492,274)	(492,274)	0.3475	1.6147	(171,065)	(794,875)		(965,940)
37	Texas Gas Transmission - Unnominated Withdrawal	41,291	41,291	0.3475	1.6147	14,349	66,673		81,022
38	Texas Gas Transmission - Unominated Seasonal GasStorage Refill			-	-	(1,744)	71,233		69,489
39	Rockies Express - Delivered Supply - (BP REX)		309,504	-	1.5865	-	491,040		491,040
40	Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.4040	-	435,240		435,240
41	Rockies Express - EAST	20,000	619,008	16.7292	1.5612	334,583	966,394		1,300,977
42	Intraday Purchases		20,000	-	1.8500		37,000		37,000
43	Fuel Retention Volumes		-	-	-				-
44	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		192,566	-	1.8080	-	348,167		348,167
45	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)			-	-				-
46	Hedging Transaction Cost			-	-		66,617		66,617
47	Imbalance		(22,897)	-	1.6435		(37,631)		(37,631)
48	Utilization Fee			-	-	(243,750)	-		(243,750)
49	Net Demand Cost Charges - AMA			-	-	-			-
50	Contract Services		-	-	-	-	-		-
51	Third Party Supplier Balancing Gas Costs		45,195	-			37,349		37,349
52	Boil-off / Peaking purchase		37,688	-	1.7940		67,612		67,612
53	MGT Cash Out Imbalance		(1,337)	-	1.6926		(2,263)		(2,263)
54	NSS Injection fuel loss	-	(2,195)	-					-
55	Backup Supply Sales			-	-		-		-
56	Subtotal		2,576,541			\$903,151	\$4,233,746	\$0	\$5,136,897

Citizens Gas Purchased Gas Cost - Per Books June 2020								
A	B	C	D	E	F	G	H	I
Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (F + G + H)
Accrual - June, 2020								
Exelon Generation Company								
57 Panhandle Eastern Pipeline - TOR	33,463	679,590	\$ 13.2172	\$ 1.5827	\$ 442,288	\$ 1,075,614		\$ 1,517,902
58 MGT Gas Pipeline -	1,350,000	-	0.0641	-	86,504	286		86,790
59 Indiana Municipal Gas Purchasing Authority - TOR		5,550	-	1.5820		8,780		8,780
60 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	144,450	18.0076	1.2505	90,038	180,630		270,668
61 Texas Gas Transmission - Nominated Demand	942,690		0.3543	-	333,995			333,995
62 Texas Gas Transmission - Unnominated Demand	-	-	-	-	-			-
63 Texas Gas Transmission - Commodity - TOR		355,680	-	1.6089		572,248		572,248
64 Texas Gas Transmission - Unnominated Injection	(527,383)	(527,383)	0.4439	1.5111	(234,105)	(796,928)		(1,031,033)
65 Texas Gas Transmission - Unnominated Withdrawal	53,868	53,868	0.4439	1.5111	23,912	81,400		105,312
66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill			-	-	18,446	(649,308)		(630,862)
67 Rockies Express - Delivered Supply - (BP REX)		299,792	-	1.5130		453,600		453,600
68 Rockies Express - Delivered Supply - (BP PEAK)		300,000	-	1.3320		399,600		399,600
69 Rockies Express - EAST	20,000	-	16.7292	-	334,583	-		334,583
70 Intraday Purchases		26,000	-	1.7962		46,700		46,700
71 Fuel Retention Volumes		-	-	-				-
72 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		463,428	-	1.4881		689,648		689,648
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)			-	-				-
74 Hedging Transaction Cost			-	-		30,394		30,394
75 Imbalance		6,481	-	1.1666		7,561		7,561
76 Utilization Fee			-	-	(243,750)	-		(243,750)
77 Net Demand Cost Charges - AMA			-	-	-			-
78 Contract Services		-	-	-	-	-		-
79 Third Party Supplier Balancing Gas Costs		33,638	-			21,313		21,313
80 Boil-off / Peaking purchase		43,151	-	1.7220		74,306		74,306
81 MGT Cash Out Imbalance		-	-	-		-		-
82 NSS Injection fuel loss		(2,138)	-	-	-			-
83 Backup Supply Sales		-		-		-		-
84 Subtotal		1,882,107			\$ 851,911	\$ 2,195,844	\$ -	\$ 3,047,755
85 Total Purchased Costs (line 84 + line 56 - line 28)		1,880,770			\$ 852,555	\$ 2,193,487	\$ -	\$ 3,046,042
86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)					\$ -			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		1,880,770			\$ 852,555			
88 TGT Unnominated Demand Cost - Retail (line 86 * 90%)					\$ -			
89 Balancing Demand Cost (line 86 * 10%)					\$ -			

Citizens Gas									
Purchased Gas Cost - Per Books									
July 2020									
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)
Accrual - June, 2020									
Exelon Generation Company									
1	Panhandle Eastern Pipeline - TOR	33,463	679,590	\$ 13.2172	\$ 1.5827	\$ 442,288	\$ 1,075,614		\$ 1,517,902
2	MGT Gas Pipeline -	1,350,000	-	0.0641	-	86,504	286		86,790
3	Indiana Municipal Gas Purchasing Authority - TOR		5,550	-	1.5820		8,780		8,780
4	Indiana Municipal Gas Purchasing Authority - Prepay	5,000	144,450	18.0076	1.2505	90,038	180,630		270,668
5	Texas Gas Transmission - Nominated Demand	942,690	-	0.3543	-	333,995			333,995
6	Texas Gas Transmission - Unnominated Demand	-	-	-	-	-			-
7	Texas Gas Transmission - Commodity - TOR		355,680	-	1.6089		572,248		572,248
8	Texas Gas Transmission - Unnominated Injection	(527,383)	(527,383)	0.4439	1.5111	(234,105)	(796,928)		(1,031,033)
9	Texas Gas Transmission - Unnominated Withdrawal	53,868	53,868	0.4439	1.5111	23,912	81,400		105,312
10	Texas Gas Transmission - Unnominated Seasonal GasStorage Refill		-	-	-	18,446	(649,308)		(630,862)
11	Rockies Express - Delivered Supply - (BP REX)		299,792	-	1.5130		453,600		453,600
12	Rockies Express - Delivered Supply - (BP PEAK)		300,000	-	1.3320		399,600		399,600
13	Rockies Express - EAST	20,000	-	16.7292	-	334,583	-		334,583
14	Intraday Purchases		26,000	-	1.7962		46,700		46,700
15	Fuel Retention Volumes		-	-	-				-
16	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		463,428	-	1.4881		689,648		689,648
17	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-				-
18	Hedging Transaction Cost		-	-	-		30,394		30,394
19	Imbalance		6,481	-	1.1666		7,561		7,561
20	Utilization Fee		-	-	-	(243,750)	-		(243,750)
21	Net Demand Cost Charges - AMA		-	-	-	-	-		-
22	Contract Services		-	-	-	-	-		-
23	Third Party Supplier Balancing Gas Costs		33,638	-	-		21,313		21,313
24	Boil-off / Peaking purchase		43,151	-	1.7220		74,306		74,306
25	MGT Cash Out Imbalance		-	-	-		-		-
26	NSS Injection fuel loss		(2,138)	-	-	-			-
27	Backup Supply Sales		-	-	-		-		-
28	Subtotal		1,882,107			\$ 851,911	\$ 2,195,844	\$ -	\$ 3,047,755
Actual - June, 2020									
29	Panhandle Eastern Pipeline - TOR	33,463	679,590	\$ 13.2172	1.5827	\$ 442,288	\$ 1,075,614		\$ 1,517,902
30	MGT Gas Pipeline -	1,350,000	-	0.0641	-	86,504	285		86,789
31	Indiana Municipal Gas Purchasing Authority - TOR		5,550	-	1.5820		8,780		8,780
32	Indiana Municipal Gas Purchasing Authority - Prepay	5,000	144,450	18.0076	1.2505	90,038	180,630		270,668
33	Texas Gas Transmission - Nominated Demand	942,690	-	0.3556	-	335,233			335,233
34	Texas Gas Transmission - Unnominated Demand	-	-	-	-	-			-
35	Texas Gas Transmission - Commodity - TOR		355,680	-	1.6089	-	572,248		572,248
36	Texas Gas Transmission - Unnominated Injection	(527,383)	(527,383)	0.4438	1.5118	(234,053)	(797,298)		(1,031,351)
37	Texas Gas Transmission - Unnominated Withdrawal	53,868	53,868	0.4438	1.5118	23,907	81,438		105,345
38	Texas Gas Transmission - Unnominated Seasonal GasStorage Refill		-	-	-	18,446	(649,308)		(630,862)
39	Rockies Express - Delivered Supply - (BP REX)		299,792	-	1.5130		453,600		453,600
40	Rockies Express - Delivered Supply - (BP PEAK)		300,000	-	1.3320		399,600		399,600
41	Rockies Express - EAST	20,000	-	16.7292	-	334,583	-		334,583
42	Intraday Purchases		26,000	-	1.8038	-	46,900		46,900
43	Fuel Retention Volumes		-	-	-				-
44	TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		463,428	-	1.4881		689,648		689,648
45	TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)		-	-	-				-
46	Hedging Transaction Cost		-	-	-		30,394		30,394
47	Imbalance		6,481	-	1.1674		7,566		7,566
48	Utilization Fee		-	-	-	(243,750)	-		(243,750)
49	Net Demand Cost Charges - AMA		-	-	-	-	-		-
50	Contract Services		-	-	-	-	-		-
51	Third Party Supplier Balancing Gas Costs		33,638	-	-	-	21,313		21,313
52	Boil-off / Peaking purchase		43,151	-	1.7220	-	74,306		74,306
53	MGT Cash Out Imbalance		552	-	1.5833	-	874		874
54	NSS Injection fuel loss		(2,138)	-	-				-
55	Backup Supply Sales		-	-	-		-		-
56	Subtotal		1,882,659			\$ 853,196	\$ 2,196,590	\$0	\$ 3,049,786

Citizens Gas									
Purchased Gas Cost - Per Books									
July 2020									
	A	B	C	D	E	F	G	H	I
	Demand - Dth	Commodity Dth	Demand \$/Unit	Commodity \$/Dth	Other \$/Unit	Demand (A x C)	Commodity (B x D)	Other	Total (F + G + H)
Accrual - July, 2020									
Exelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.4166		\$ 445,707	\$ 962,696		\$ 1,408,403
58 MGT Pipeline	1,395,000	-	0.0620	-		86,504	879		87,383
59 Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.4159			8,120		8,120
60 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6014	1.0843		93,007	161,851		254,858
61 Texas Gas Transmission - Nominated Demand	974,113		0.3543	-		345,128			345,128
62 Texas Gas Transmission - Unnominated Demand	-	-	-	-		-			-
63 Texas Gas Transmission - Commodity - TOR	-	355,694	-	1.3711			487,684		487,684
64 Texas Gas Transmission - Unnominated Injection	(810,843)	(810,843)	0.5170	1.2897		(419,206)	(1,045,744)		(1,464,950)
65 Texas Gas Transmission - Unnominated Withdrawal	5,074	5,074	0.5169	1.2897		2,623	6,544		9,167
66 Texas Gas Transmission - Unnominated Seasonal GasStorage Refill			-	-		36,000	(84,000)		(48,000)
67 Rockies Express - Delivered Supply - (BP REX)	-	309,504	-	1.2871		-	398,350		398,350
68 Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.1050			342,550		342,550
69 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
70 Intraday Purchases		25,000	-	1.6920			42,300		42,300
71 Fuel Retention Volumes		-	-	-					-
72 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		147,556	-	1.4402			212,503		212,503
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)			-	-					-
74 Hedging Transaction Cost			-	-			31,406		31,406
75 Imbalance		22,961	-	1.2233			28,088		28,088
76 Utilization Fee			-	-		(243,750)			(243,750)
77 Net Demand Cost Charges - AMA			-	-		-			-
78 Contract Services		-	-	-		-	-		-
79 Third Party Supplier Balancing Gas Costs		32,866	-				(56,960)		(56,960)
80 Boil-off / Peaking purchase		37,476	-	1.4950			56,027		56,027
81 MGT Cash Out Imbalance		-	-	-			-		-
82 NSS Injection fuel loss		(970)							-
83 Backup Supply Sales		-		-			-		-
84 Subtotal		1,268,900				\$ 680,596	\$ 1,552,294	\$0	\$2,232,890
85 Total Purchased Costs (line 84 + line 56 - line 28.)		1,269,452				\$681,881	\$1,553,040	\$0	\$2,234,921
86 Total TGT Unnominated Demand Cost (line 62 + line 34 - line 6)						0			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		1,269,452				\$681,881			
TGT Unnominated Demand Cost - Retail									
88 (line 86 * 90%)						\$0			
89 Balancing Demand Cost									
(line 86 * 10%)						\$0			

Citizens Gas
Purchased Gas Cost - Per Books
August 2020

Line No.	A Demand - Dth	B Commodity Dth	C Demand \$/Unit	D Commodity \$/Dth	E Other \$/Unit	F Demand (A x C)	G Commodity (B x D)	H Other	I Total (F + G + H)
Accrual - July, 2020									
Exelon Generation Company									
1 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.4166		\$ 445,707	\$ 962,696		\$ 1,408,403
2 MGT Pipeline	1,395,000	-	\$ 0.0620	-		86,504	879		87,383
3 Indiana Municipal Gas Purchasing Authority - TOR	-	5,735	-	1.4159		-	8,120		8,120
4 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6014	1.0843		93,007	161,851		254,858
5 Texas Gas Transmission - Nominated Demand	974,113	-	0.3543	-		345,128			345,128
6 Texas Gas Transmission - Unnominated Demand	-	-	-	-		-	-		-
7 Texas Gas Transmission - Commodity - TOR	-	355,694	-	1.3711			487,684		487,684
8 Texas Gas Transmission - Unnominated Injection	(810,843)	(810,843)	0.5170	1.2897		(419,206)	(1,045,744)		(1,464,950)
9 Texas Gas Transmission - Unnominated Withdrawal	5,074	5,074	0.5169	1.2897		2,623	6,544		9,167
10 Texas Gas Transmission - Unomminated Seasonal GasStorage Refill	-	-	-	-		36,000	(84,000)		(48,000)
11 Rockies Express - Delivered Supply - (BP REX)	-	309,504	-	1.2871		-	398,350		398,350
12 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	1.1050		-	342,550		342,550
13 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
14 Intraday Purchases	-	25,000	-	1.6920			42,300		42,300
15 Fuel Retention Volumes	-	-	-	-		-	-		-
16 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	147,556	-	1.4402		-	212,503		212,503
17 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-	-		-
18 Hedging Transaction Cost	-	-	-	-			31,406		31,406
19 Imbalance	-	22,961	-	1.2233			28,088		28,088
20 Utilization Fee	-	-	-	-		(243,750)	-		(243,750)
21 Net Demand Cost Charges - AMA	-	-	-	-		-	-		-
22 Contract Services	-	-	-	-		-	-		-
23 Third Party Supplier Balancing Gas Costs	-	32,866	-	-			(56,960)		(56,960)
24 Boil-off / Peaking purchase	-	37,476	-	1.4950		-	56,027		56,027
25 MGT Cash Out Imbalance	-	-	-	-		-	-		-
26 NSS Injection fuel loss	-	(970)	-	-		-	-		-
27 Backup Supply Sales	-	-	-	-		-	-		-
28 Sub-total		1,268,900				\$680,596	\$1,552,294	\$0	\$2,232,890
Actual - July, 2020									
Exelon Generation Company									
29 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.4166		\$ 445,707	\$ 962,696		\$ 1,408,403
30 MGT Pipeline	1,395,000	-	0.0620	-		86,504	879		87,383
31 Indiana Municipal Gas Purchasing Authority - TOR	-	5,735	-	1.4159		-	8,120		8,120
32 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6014	1.0843		93,007	161,851		254,858
33 Texas Gas Transmission - Nominated Demand	974,113	-	0.3543	-		345,128			345,128
34 Texas Gas Transmission - Unnominated Demand	-	-	-	-		-	-		-
35 Texas Gas Transmission - Commodity - TOR	-	355,694	-	1.3711			487,684		487,684
36 Texas Gas Transmission - Unnominated Injection	(810,843)	(810,843)	0.5171	1.2922		(419,287)	(1,047,771)		(1,467,058)
37 Texas Gas Transmission - Unnominated Withdrawal	5,074	5,074	0.5171	1.2923		2,624	6,557		9,181
38 Texas Gas Transmission - Unomminated Seasonal GasStorage Refill	-	-	-	-		36,000	(84,000)		(48,000)
39 Rockies Express - Delivered Supply - (BP REX)	-	309,504	-	1.2871		-	398,350		398,350
40 Rockies Express - Delivered Supply - (BP PEAK)	-	310,000	-	1.1050		-	342,550		342,550
41 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
42 Intraday Purchases	-	25,000	-	1.6920			42,300		42,300
43 Fuel Retention Volumes	-	-	-	-		-	-		-
44 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)	-	147,556	-	1.4402			212,503		212,503
45 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)	-	-	-	-		-	-		-
46 Hedging Transaction Cost	-	-	-	-			31,406		31,406
47 Imbalance	-	22,961	-	1.2257			28,143		28,143
48 Utilization Fee	-	-	-	-		(243,750)	-		(243,750)
49 Net Demand Cost Charges - AMA	-	-	-	-		-	-		-
50 Contract Services	-	-	-	-		-	-		-
51 Third Party Supplier Balancing Gas Costs	-	32,866	-	-			(56,960)		(56,960)
52 Boil-off / Peaking purchase	-	37,476	-	1.4950		-	56,027		56,027
53 MGT Cash Out Imbalance	-	(324)	-	(14.0679)		-	4,558		4,558
54 NSS Injection fuel loss	-	(970)	-	-		-	-		-
55 Backup Supply Sales	-	-	-	-		-	-		-
56 Sub-total		1,268,576				\$ 680,516	\$ 1,554,893	\$ -	\$ 2,235,409

Citizens Gas Purchased Gas Cost - Per Books August 2020									
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)
Accrual -August, 2020									
Exelon Generation Company									
57 Panhandle Eastern Pipeline - TOR	33,463	679,582	\$ 13.3194	\$ 1.7177		\$ 445,707	\$ 1,167,344		\$ 1,613,051
58 MGT Pipeline	1,395,000	-	0.0620	-		86,504	681		87,185
59 Indiana Municipal Gas Purchasing Authority - TOR		5,735	-	1.7168			9,846		9,846
60 Indiana Municipal Gas Purchasing Authority - Prepay	5,000	149,265	18.6192	1.3855		93,096	206,801		299,897
61 Texas Gas Transmission - Nominated Demand	974,113		0.3543	-		345,128			345,128
62 Texas Gas Transmission - Unnominated Demand	-		-	-		-			-
63 Texas Gas Transmission - Commodity - TOR		355,694	-	1.7332			616,472		616,472
64 Texas Gas Transmission - Unnominated Injection	(443,100)	(443,100)	0.5624	1.6062		(249,199)	(711,707)		(960,906)
65 Texas Gas Transmission - Unnominated Withdrawal	1,269	1,269	0.5626	1.6060		714	2,038		2,752
66 Texas Gas Transmission - Unomminated Seasonal GasStorage Refill			-	-		58,000	(\$1,700)		56,300
67 Rockies Express - Delivered Supply - (BP REX)		309,504	-	1.6466		-	509,640		509,640
68 Rockies Express - Delivered Supply - (BP PEAK)		310,000	-	1.4640		-	453,840		453,840
69 Rockies Express - EAST	20,000	-	16.7292	-		334,583	-		334,583
70 Intraday Purchases		-	-	-			-		-
71 Fuel Retention Volumes		-	-	-					-
72 TGT,PEPL, & MGT and REX Swing/Daily Gas (Commodity)		-	-	-			-		-
73 TGT,PEPL, & MGT and REX Swing/Daily Gas (Demand)			-	-					-
74 Hedging Transaction Cost			-				32,744		32,744
75 Imbalance		1,960	-	1.6056			3,147		3,147
76 Utilization Fee			-	-		(243,750)			(243,750)
77 Net Demand Cost Charges - AMA			-	-		-			-
78 Contract Services		-	-	-			-		-
79 Third Party Supplier Balancing Gas Costs		47,393	-				(21,704)		(21,704)
80 Boil-off / Peaking purchase		29,784	-	1.8540			55,220		55,220
81 MGT Cash Out Imbalance		-	-	-			-		-
82 NSS Injection fuel loss		(314)							-
83 Backup Supply Sales		-		-			-		-
84 Sub-total		<u>1,446,772</u>				<u>870,783</u>	<u>2,322,662</u>	<u>\$ -</u>	<u>3,193,445</u>
85 Total Purchased Costs (line 56 + line 84 - line 28)		<u>1,446,448</u>				<u>\$870,703</u>	<u>\$2,325,261</u>	<u>\$0</u>	<u>\$3,195,964</u>
86 Total TGT Unnominated Demand Cost (line 62+ line 34 - line 6)						<u>-</u>			
87 Total Purchase Cost excluding TGT Demand Unnom. (ln 85 - ln 86)		<u>1,446,448</u>				<u>\$870,703</u>			
88 TGT Unnominated Demand Cost - Retail (line 86 * 90%)						<u>\$0</u>			
89 Balancing Demand Cost (line 86 * 10%)						<u>\$0</u>			

Citizens Gas
Actual Information
For Three Months Ending August 31, 2020

Line No.	A	B Volumes in Dths	C Commodity Cost per Dth	D % of Total	E Reference
	<u>June 2020</u>				
1	Intraday Purchases	26,000	\$ 1.7962	1.10%	Sch8A, Ins 14, 42, 70
2	Index Purchases / Spot	1,785,062	\$ 1.5074	75.27%	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	463,428	\$ 1.4881	19.54%	Sch8A, Ins 16, 44, 72
4	Boil off/Peaking Purchases	43,151	\$ 1.7220	1.82%	Sch8A, Ins 24, 52, 80
5	Unnominated Seasonal Gas Purchases	-		0.00%	
6	Storage Withdrawal	53,868	\$ 1.5113	2.27%	Sch8A, Ins 9, 37, 65
7	Total Purchases	2,371,509		100.00%	
8	Contract Services	-			Sch8A, Ins 22,50,78
9	Third Party	33,638			Sch8A, Ins 23, 51, 79
10	Imbalance	6,481			Sch8A, Ins 19, 47, 75
11	Fuel Retention	-			Sch8A, Ins 15, 43, 71
12	MGT Cash Out Imbalance	(1,337)			Sch8A, Ins 25, 53, 81
13	Unnominated Seasonal Gas Payback	-			
14	NNS Injection Loss	(2,138)			Sch8A, Ins 26, 54, 82
15	Backup Supply Sales	-			Sch8A, Ins 27, 55, 83
16	Storage Injection	(527,383)	\$ 1.5113		Sch8A, Ins 8, 36, 64
17	Net Purchases	1,880,770			
	<u>July 2020</u>				
18	Intraday Purchases	25,000	\$ 1.7000	1.23%	Sch8B, Ins 14, 42, 70
19	Index Purchases	1,809,780	\$ 1.3052	89.38%	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	147,556	\$ 1.4402	7.29%	Sch8B, Ins 16, 44, 72
21	Boil off/Peaking Purchases	37,476	\$ 1.4950	1.85%	Sch8B, Ins 24, 52, 80
22	Unnominated Seasonal Gas Purchases	-		0.00%	
23	Storage Withdrawal	5,074	\$ 1.2972	0.25%	Sch8B, Ins 9, 37, 65
24	Total Purchases	2,024,886		100.00%	
25	Contract Services	-			Sch8B, Ins 22,50,78
26	Third Party	32,866			Sch8B, Ins 23, 51, 79
27	Imbalance	22,961			Sch8B, Ins 19, 47, 75
28	Fuel Retention	-			Sch8B, Ins 15, 43, 71
29	MGT Cash Out Imbalance	552			Sch8B, Ins 25, 53, 81
30	Unnominated Seasonal Gas Payback	-			
31	NNS Injection Loss	(970)			Sch8B, Ins 26, 54, 82
32	Backup Supply Sales	-			Sch8B, Ins 27, 55, 83
33	Storage Injection	(810,843)	\$ 1.2902		Sch8B, Ins 8, 36, 64
34	Net Purchases	1,269,452			
	<u>August 2020</u>				
35	Intraday Purchases	-	\$ -	0.00%	Sch8C, Ins 14, 42, 70
36	Index Purchases	1,809,780	\$ 1.6381	98.31%	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	-	\$ -	0.00%	Sch8C, Ins 16, 44, 72
38	Boil off/Peaking Purchases	29,784	\$ 1.8540	1.62%	Sch8C, Ins 24, 52, 80
39	Unnominated Seasonal Gas Purchases	-		0.00%	
40	Storage Withdrawal	1,269	\$ 1.6162	0.07%	Sch8C, Ins 9, 37, 65
41	Total Purchases	1,840,833		100.00%	
42	Contract Services	-			Sch8C, Ins 22,50,78
43	Third Party	47,393			Sch8C, Ins 23, 51, 79
44	Imbalance	1,960			Sch8C, Ins 19, 47, 75
45	Fuel Retention	-			Sch8C, Ins 15, 43, 71
46	MGT Cash Out Imbalance	(324)			Sch8C, Ins 25, 53, 81
47	Unnominated Seasonal Gas Payback	-			
48	NNS Injection Loss	(314)			Sch8C, Ins 26, 54, 82
49	Backup Supply Sales	-			Sch8C, Ins 27, 55, 83
50	Storage Injection	(443,100)	\$ 1.6108		Sch8C, Ins 8, 36, 64
51	Net Purchases	1,446,448			

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

Line No.	Description	June 2020			July 2020			August 2020		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Panhandle Eastern Pipeline - Demand	33,463	\$ 13.2172	\$ 442,288	33,463	\$ 13.3194	\$ 445,707	33,463	\$ 13.3194	\$ 445,707
2	MGT Pipeline - Demand	1,350,000	0.0641	86,504	1,395,000	0.0620	86,504	1,395,000	0.0620	86,504
3	Indiana Municipal Gas Purchasing Authority - Demand	5,000	18.0076	90,038	5,000	18.6014	93,007	5,000	18.6192	93,096
4	Texas Gas Transmission - Nominated Demand	942,690	0.3739	352,441	974,113	0.3913	381,128	974,113	0.4138	403,128
5	Texas Gas Transmission - Unnominated Demand	-	-	-	-	-	-	-	-	-
6	Texas Gas Transmission - Unnominated Injections	(527,383)	0.4439	(234,105)	(810,843)	0.5170	(419,206)	(443,100)	0.5624	(249,199)
7	Texas Gas Transmission - Unnominated Withdrawal	53,868	0.4439	23,912	5,074	0.5169	2,623	1,269	0.5626	714
8	Rockies express - Delivered Supply - (BP REX)	-	-	-	-	-	-	-	-	-
9	Rockies Express - EAST (Demand)	20,000	16.7292	334,583	20,000	16.7292	334,583	20,000	16.7292	334,583
10	TGT-PEPL-MGT-REX- Swing Gas (Demand)	-	-	-	-	-	-	-	-	-
11	Utilization Fee	-	-	(243,750)	-	-	(243,750)	-	-	(243,750)
12	Contract Services Demand	-	-	-	-	-	-	-	-	-
13	Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity	679,590	1.5832	1,075,900	679,582	1.4179	963,575	679,582	1.7187	1,168,025
14	Indiana Municipal Gas Purchasing Authority - Commodity	5,550	1.5820	8,780	5,735	1.4159	8,120	5,735	1.7168	9,846
15	Indiana Municipal Gas Purchasing Authority - Prepay Commodity	144,450	1.2505	180,630	149,265	1.0843	161,851	149,265	1.3855	206,801
16	Texas Gas Transmission - Commodity	355,680	(0.2167)	(77,060)	355,694	1.1349	403,684	355,694	1.7284	614,772
17	Texas Gas Transmission - Unnominated Injection - Commodity	(527,383)	1.5111	(796,928)	(810,843)	1.2897	(1,045,744)	(443,100)	1.6062	(711,707)
18	Texas Gas Transmission - Unnominated Withdrawal - Commodity	53,868	1.5111	81,400	5,074	1.2897	6,544	1,269	1.6060	2,038
19	Rockies Express - Delivered Supply - (BP REX)	299,792	1.5130	453,600	309,504	1.2871	398,350	309,504	1.6466	509,640
20	Rockies Express - Delivered Supply - (BP PEAK)	300,000	1.3320	399,600	310,000	1.1050	342,550	310,000	1.4640	453,840
21	Intra-DayPurchases	26,000	1.7962	46,700	25,000	1.6920	42,300	-	-	-
22	TGT-PEPL-MGT-REX- Swing Gas (Commodity)	463,428	1.4881	689,648	147,556	1.4402	212,503	-	-	-
23	Hedging Transaction Cost	-	-	30,394	-	-	31,406	-	-	32,744
24	Imbalance	6,481	1.1666	7,561	22,961	1.2233	28,088	1,960	1.6056	3,147
25	Contract Services Commodity	-	-	-	-	-	-	-	-	-
26	Third Party Supplier Balancing Gas Costs	33,638		21,313	32,866		(56,960)	47,393		(21,704)
27	Boil-off / Peaking purchase	43,151	1.7220	74,306	37,476	1.4950	56,027	29,784	1.8540	55,220
28	MGT Cash Out Imbalance	-	-	-	-	-	-	-	-	-
29	Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
30	NSS Injection fuel loss	(2,138)		-	(970)		-	(314)		-
31	Backup Supply Sales	-	-	-	-	-	-	-	-	-
32	Current Pipeline Rate Per Dth	1,882,107	\$1.6193	\$ 3,047,755	1,268,900	\$1.7597	\$ 2,232,890	1,446,772	\$2.2073	\$ 3,193,445
33	Current Commodity Rate Per Dth	1,882,107	\$1.1667	\$2,195,844	1,268,900	\$1.2233	\$1,552,294	1,446,772	\$1.6054	2,322,662

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	May 2020			June 2020			July 2020		
		Dth	Rate	Amount	Dth	Rate	Amount	Dth	Rate	Amount
1	Panhandle Eastern Pipeline - Demand	33,463	\$ 13.3194	\$ 445,707	33,463	\$ 13.2172	\$ 442,288	33,463	\$ 13.3194	\$ 445,707
2	MGT Pipeline - Demand	1,395,000	0.0620	86,504	1,350,000	0.0641	86,504	1,395,000	0.0620	86,504
3	Indiana Municipal Gas Purchasing Authority - Demand	5,000	18.5502	92,751	5,000	18.0076	90,038	5,000	18.6014	93,007
4	Texas Gas Transmission - Nominated Demand	974,113	0.3532	344,072	942,690	0.3752	353,679	974,113	0.3913	381,128
5	Texas Gas Transmission - Unnominated Demand	-	-	-	-	-	-	-	-	-
6	Texas Gas Transmission - Unnominated Injections	(492,274)	0.3475	(171,065)	(527,383)	0.4438	(234,053)	(810,843)	0.5171	(419,287)
7	Texas Gas Transmission - Unnominated Withdrawal	41,291	0.3475	14,349	53,868	0.4438	23,907	5,074	0.5171	2,624
8	Rockies express - Delivered Supply - (BP REX)	-	-	-	-	-	-	-	-	-
9	Rockies Express - EAST- (Demand)	20,000	16.7292	334,583	20,000	16.7292	334,583	20,000	16.7292	334,583
10	TGT-PEPL-MGT-REX- Swing Gas (Demand)	-	-	-	-	-	-	-	-	-
11	Utilization Fee	-	-	(243,750)	-	-	(243,750)	-	-	(243,750)
12	Contract Services Demand	-	-	-	-	-	-	-	-	-
13	Panhandle Eastern/MGT Pipeline/Rockies Express East- Commodity	1,628,306	1.6144	2,628,805	679,590	1.5832	1,075,899	679,582	1.4179	963,575
14	Indiana Municipal Gas Purchasing Authority - Commodity	5,735	1.6441	9,429	5,550	1.5820	8,780	5,735	1.4159	8,120
15	Indiana Municipal Gas Purchasing Authority - Prepay Commodity	149,265	1.3128	195,951	144,450	1.2505	180,630	149,265	1.0843	161,851
16	Texas Gas Transmission - Commodity	355,694	1.9248	684,632	355,680	(0.2167)	(77,060)	355,694	1.1349	403,684
17	Texas Gas Transmission - Unnominated Injection - Commodity	(492,274)	1.6147	(794,875)	(527,383)	1.5118	(797,298)	(810,843)	1.2922	(1,047,771)
18	Texas Gas Transmission - Unnominated Withdrawal - Commodity	41,291	1.6147	66,673	53,868	1.5118	81,438	5,074	1.2923	6,557
19	Rockies Express - Delivered Supply - (BP REX)	309,504	1.5865	491,040	299,792	1.5130	453,600	309,504	1.2871	398,350
20	Rockies Express - Delivered Supply - (BP PEAK)	310,000	1.4040	435,240	300,000	1.3320	399,600	310,000	1.1050	342,550
21	Intra-DayPurchases	20,000	1.8500	37,000	26,000	1.8038	46,900	25,000	1.6920	42,300
22	TGT-PEPL-MGT-REX- Swing Gas (Commodity)	192,566	1.8080	348,167	463,428	1.4881	689,648	147,556	1.4402	212,503
23	Hedging Transaction Cost	-	-	66,617	-	-	30,394	-	-	31,406
24	Imbalance	(22,897)	1.6435	(37,631)	6,481	1.1674	7,566	22,961	1.2257	28,143
25	Contract Services Commodity	-	-	-	-	-	-	-	-	-
26	Third Party Supplier Balancing Gas Costs	45,195		37,349	33,638		21,313	32,866		(56,960)
27	Boil-off / Peaking purchase	37,688	1.7940	67,612	43,151	1.7220	74,306	37,476	1.4950	56,027
28	MGT Cash Out Imbalance	(1,337)	1.6926	(2,263)	552	1.5833	874	(324)	(14.0679)	4,558
29	Fuel Retention Volumes	-	-	-	-	-	-	-	-	-
30	NSS Injection fuel loss	(2,195)	-	-	(2,138)	-	-	(970)	-	-
31	Backup Supply Sales	-	-	-	-	-	-	-	-	-
32	Current Pipeline Rate Per Dth	2,576,541	\$1.9937	\$ 5,136,897	1,882,659	\$1.6199	\$ 3,049,786	1,268,576	\$1.7621	\$ 2,235,409
33	Current Commodity Rate Per Dth	2,576,541	\$1.6432	4,233,746	1,882,659	\$1.1667	2,196,590	1,268,576	\$1.2257	1,554,893

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

Citizens Gas
PEPL Unnominated Quantities Cost
June 2020

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual -May, 2020</u>						
PEPL						
1 Demand Cost		\$556,263				\$556,263
2 PEPL Injection fuel cost	21,487				42,830	42,830
3 PEPL Injection (Net)			800,365	\$0.0020		1,601
4 (100-day Firm) (Midpoint)			814,952	0.0094		7,661
5 PEPL Withdrawal fuel cost	-				-	-
6 PEPL Withdrawal (Midpoint)			-	0.0020		-
7 (100-day Firm) (Net)			-	0.0094		-
8 PEPL - Sub Total		<u>\$556,263</u>			<u>\$42,830</u>	<u>\$608,355</u>
<u>Actual -May, 2020</u>						
PEPL						
9 Demand Cost		\$556,263				\$556,263
10 PEPL Injection fuel cost	21,490				42,845	42,845
11 PEPL Injection (Net)			800,453	0.0020		1,601
12 (100-day Firm) (Midpoint)			815,042	0.0094		7,661
13 PEPL Withdrawal fuel cost	-				-	-
14 PEPL Withdrawal (Midpoint)			-	0.0020		-
15 (100-day Firm) (Net)			-	0.0094		-
16 PEPL - Sub Total		<u>\$556,263</u>			<u>\$42,845</u>	<u>\$608,370</u>
<u>Accrual - June, 2020</u>						
PEPL						
17 Demand Cost		\$543,089				\$543,089
18 PEPL Injection fuel cost	17,857				28,916	28,916
19 PEPL Injection (Net)			664,990	0.0020		1,330
20 (100-day Firm) (Midpoint)			677,111	0.0094		6,365
21 PEPL Withdrawal fuel cost	-				-	-
22 PEPL Withdrawal (Midpoint)			-	0.0020		-
23 (100-day Firm) (Net)			-	0.0094		-
24 PEPL - Sub Total		<u>\$543,089</u>			<u>\$28,916</u>	<u>\$579,700</u>
25 Total (line 24 + line 16 - line 8)		<u><u>\$543,089</u></u>			<u><u>\$28,931</u></u>	<u><u>\$579,715</u></u>
26 PEPL - Balancing Costs (ln 25 * 9%)						<u><u>\$52,174</u></u>
27 PEPL - Retail Costs (ln 25 * 91%)						<u><u>\$527,541</u></u>

Citizens Gas
PEPL Unnominated Quantities Cost
July 2020

Line No.	A	B	C	D	E	F
	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual - June, 2020</u>						
PEPL						
1 Demand Cost		\$543,089				\$543,089
2 PEPL Injection fuel cost	17,857				28,916	28,916
3 PEPL Injection (Net)			664,990	\$0.0020		1,330
4 (100-day Firm) (Midpoint)			677,111	0.0094		6,365
5 PEPL Withdrawal fuel cost	-				-	-
6 PEPL Withdrawal (Midpoint)			-	0.0020		-
7 (100-day Firm) (Net)			-	0.0094		-
8 PEPL - Sub Total		<u>\$543,089</u>			<u>\$28,916</u>	<u>\$579,700</u>
<u>Actual - June, 2020</u>						
PEPL						
9 Demand Cost		\$543,089				\$543,089
10 PEPL Injection fuel cost	17,857				28,927	28,927
11 PEPL Injection (Net)			664,990	0.0020		1,330
12 (100-day Firm) (Midpoint)			677,111	0.0094		6,365
13 PEPL Withdrawal fuel cost	-				-	-
14 PEPL Withdrawal (Midpoint)			-	0.0020		-
15 (100-day Firm) (Net)			-	0.0094		-
16 PEPL - Sub Total		<u>\$543,089</u>			<u>\$28,927</u>	<u>\$579,711</u>
<u>Accrual - July, 2020</u>						
PEPL						
17 Demand Cost		\$556,263				\$556,263
18 PEPL Injection fuel cost	17,337				30,508	30,508
19 PEPL Injection (Net)			645,770	0.0020		1,292
20 (100-day Firm) (Midpoint)			657,537	0.0094		6,181
21 PEPL Withdrawal fuel cost	-				-	-
22 PEPL Withdrawal (Midpoint)			-	0.0020		-
23 (100-day Firm) (Net)			-	0.0094		-
24 PEPL - Sub Total		<u>\$556,263</u>			<u>\$30,508</u>	<u>\$594,244</u>
25 Total (line 24+ line 16 - line 8)		<u>\$556,263</u>			<u>\$30,519</u>	<u>\$594,255</u>
26 PEPL Balancing Costs (ln 25 * 9%)						<u>\$53,483</u>
27 PEPL Retail Costs (ln 25 * 91%)						<u>\$540,772</u>

Citizens Gas
PEPL Unnominated Quantities Cost
August 2020

	A	B	C	D	E	F
Line No.	Compres. Fuel-Dth	Demand Costs	Volumes	Storage Rates	Compres. Fuel	Total
<u>Accrual - July, 2020</u>						
PEPL						
1 Demand Cost		\$556,263				\$556,263
2 PEPL Injection Fuel Cost	17,337				30,508	30,508
3 PEPL Injection (Net)			645,770	\$0.0020		1,292
4 (100-day Firm) (Midpoint)			657,537	0.0094		6,181
5 PEPL Withdrawal Fuel Cost	-				-	-
6 PEPL Withdrawal (Midpoint)			-	0.0020		-
7 (100-day Firm) (Net)			-	0.0094		-
8 PEPL Total		<u>\$556,263</u>			<u>\$30,508</u>	<u>\$594,244</u>
<u>Actual - July, 2020</u>						
PEPL						
9 Demand Cost		\$556,263				\$556,263
10 PEPL Injection Fuel Cost	17,337				30,550	30,550
11 PEPL Injection (Net)			645,770	\$0.0020		1,292
12 (100-day Firm) (Midpoint)			657,537	0.0094		6,181
13 PEPL Withdrawal Fuel Cost	-				-	-
14 PEPL Withdrawal (Midpoint)			-	0.0020		-
15 (100-day Firm) (Net)			-	0.0094		-
16 PEPL Total		<u>\$556,263</u>			<u>\$30,550</u>	<u>\$594,286</u>
<u>Accrual -August, 2020</u>						
PEPL						
17 Demand Cost		\$556,263				\$556,263
18 PEPL Injection Fuel Cost	22,483				49,627	49,627
19 PEPL Injection (Net)			837,293	\$0.0020		1,675
20 (100-day Firm) (Midpoint)			852,555	0.0094		8,014
21 PEPL Withdrawal fuel cost	-				-	-
22 PEPL Withdrawal (Midpoint)			-	0.0020		-
23 (100-day Firm) (Net)			-	0.0094		-
24 PEPL Total		<u>\$556,263</u>			<u>\$49,627</u>	<u>\$615,579</u>
25 Total (line 24 + line 16 - line 8)		<u><u>\$556,263</u></u>			<u><u>\$49,669</u></u>	<u><u>\$615,621</u></u>
26 PEPL Balancing Costs (ln 25 * 9%)						<u><u>\$55,406</u></u>
27 PEPL Retail Costs (ln 25 * 91%)						<u><u>\$560,215</u></u>

Citizens Gas
Cost of Gas Injections and Withdrawals
For the period June 1, 2020 - August 31, 2020

		A	B	C	D	E	F	G	H	I
		Estimated Change		Cost of Gas						
Line No.		Injections Dth	Withdrawals Dth	Injections		Withdrawals		Net		
				Demand	Commodity	Demand	Commodity	Demand	Commodity	Total
June 2020										
1	UGS	733,274	-	\$332,186	\$855,450	\$0	\$0	(\$332,186)	(\$855,450)	(\$1,187,636)
2	PEPL	682,938	-	309,498	796,746	-	-	(309,498)	(796,746)	(1,106,244)
3	Subtotal	1,416,212	-	\$641,684	\$1,652,196	\$0	\$0	(\$641,684)	(\$1,652,196)	(\$2,293,880)
July 2020										
4	UGS	166,625	-	\$89,818	\$203,832	\$0	\$0	(\$89,818)	(\$203,832)	(\$293,650)
5	PEPL	663,107	-	356,100	811,179	-	-	(356,100)	(811,179)	(1,167,279)
6	Subtotal	829,732	-	445,918	1,015,011	-	-	(445,918)	(1,015,011)	(1,460,929)
August 2020										
7	UGS	127,466	-	\$76,722	\$205,034	\$0	\$0	(\$76,722)	(\$205,034)	(\$281,756)
8	PEPL	859,776	-	517,501	1,381,875	-	-	(517,501)	(1,381,875)	(1,899,376)
9	Subtotal	987,242	-	594,223	1,586,909	-	-	(594,223)	(1,586,909)	(2,181,132)
10	Grand Total	3,233,186	-	\$1,681,825	\$4,254,116	\$0	\$0	\$ (1,681,825)	\$ (4,254,116)	\$ (5,935,941)

Citizens Gas
Demand Allocation of Injections and Withdrawals
From PEPL
For Three Months Ending August 31, 2020

Line No.		A Volume DTH	B Demand Cost	C Commodity Cost	D Total Cost	E Total \$/DTH	F Commodity \$/DTH
1	Beginning balance @ June 2020	2,526,642	\$1,072,612	\$4,265,670	\$5,338,282	\$2.1128	\$1.6883
2	Less: Net W/D @ avg. unit cost						
3	Prior mo. accrual reversal	-	-	-	-	-	-
4	Prior mo. actual	-	-	-	-	-	-
5	Current mo. accrual	-	-	-	-	-	-
6	Add: Gross Injections						
7	Prior mo. accrual reversal	(821,852)	(287,649)	(1,350,549)	(1,638,198)	1.9933	1.6433
8	Prior mo. actual	821,943	288,091	1,350,617	1,638,708	1.9937	1.6432
9	Current mo. accrual	682,847	309,056	796,678	1,105,734	1.6193	1.1667
10	Less: Compressor Fuel						
11	Prior mo. accrual reversal - W/D	-	-	-	-	-	-
12	Prior mo. accrual reversal - Injections	21,487	7,520	35,310	42,830	1.9933	1.6433
13	Prior mo. Actual - W/D	-	-	-	-	-	-
14	Prior mo. Actual - Injections	(21,490)	(7,533)	(35,312)	(42,845)	1.9937	1.6432
15	Current mo. Accrual -Inj	(17,857)	(8,082)	(20,834)	(28,916)	1.6193	1.1667
16	Current mo. Accrual-W/D	-	-	-	-	-	-
17	Beginning balance @ July 2020	3,191,720	1,374,015	5,041,580	6,415,595	2.0101	1.5796
18	Less: Net W/D @ avg. unit cost						
19	Prior mo. accrual reversal	-	-	-	-	-	-
20	Prior mo. actual	-	-	-	-	-	-
21	Current mo. accrual	-	-	-	-	-	-
22	Add: Gross Injections						
23	Prior mo. accrual reversal	(682,847)	(309,056)	(796,678)	(1,105,734)	1.6193	1.1667
24	Prior mo. actual	682,847	309,466	796,678	1,106,144	1.6199	1.1667
25	Current mo. accrual	663,107	355,690	811,179	1,166,869	1.7597	1.2233
26	Less: Compressor Fuel						
27	Prior mo. accrual reversal - W/D	-	-	-	-	-	-
28	Prior mo. accrual reversal - Inj	17,857	8,082	20,834	28,916	1.6193	1.1667
29	Prior mo. Actual - W/D	-	-	-	-	-	-
30	Prior mo. Actual - Injections	(17,857)	(8,093)	(20,834)	(28,927)	1.6199	1.1667
31	Current mo. accrual - Inj	(17,337)	(9,300)	(21,208)	(30,508)	1.7597	1.2233
32	Current mo. Accrual-W/D	-	-	-	-	-	-
33	Beginning balance @ August 2020	3,837,490	1,720,804	5,831,551	7,552,355	1.9680	1.5196
34	Less: Net W/D @ avg. unit cost						
35	Prior mo. accrual reversal	-	-	-	-	-	-
36	Prior mo. actual	-	-	-	-	-	-
37	Current mo. accrual	-	-	-	-	-	-
38	Add: Gross Injections						
39	Prior mo. accrual reversal	(663,107)	(355,690)	(811,179)	(1,166,869)	1.7597	1.2233
40	Prior mo. actual	663,107	355,691	812,770	1,168,461	1.7621	1.2257
41	Current mo. Accrual	859,776	517,500	1,380,284	1,897,784	2.2073	1.6054
42	Less: Compressor Fuel						
43	Prior mo. accrual reversal - W/D	-	-	-	-	-	-
44	Prior mo. accrual reversal - Inj	17,337	9,300	21,208	30,508	1.7597	1.2233
45	Prior mo. Actual - W/D	-	-	-	-	-	-
46	Prior mo. Actual - Injections	(17,337)	(9,300)	(21,250)	(30,550)	1.7621	1.2257
47	Current mo. accrual -Inj	(22,483)	(13,533)	(36,094)	(49,627)	2.2073	1.6054
48	Current mo. Accrual-W/D	-	-	-	-	-	-
49	Ending balance @ August 31, 2020	<u>4,674,783</u>	<u>2,224,772</u>	<u>7,177,290</u>	<u>9,402,062</u>	<u>\$2.0112</u>	<u>\$1.5353</u>

Citizens Gas
Demand Allocation of Injections and Withdrawals
From UGS
For Three Months Ending August 31, 2020

Line No.		A	B	C	D	E	F
		Volume	Demand Cost	Commodity Cost	Total Cost	Total \$/Unit	Commodity \$/Unit
1	Beginning balance @ June 2020	6,316,228	\$2,787,595	\$12,605,164	\$15,392,759	\$2.4370	\$1.9957
2	Add: Gross Injections						
3	Less: Prior mo. accrual	(611,025)	(213,859)	(1,004,097)	(1,217,956)	1.9933	1.6433
4	Add: Prior mo. actual	611,025	214,165	1,004,036	1,218,201	1.9937	1.6432
5	Add: Current mo. accrual	733,274	331,880	855,511	1,187,391	1.6193	1.1667
6	Less: Net Withdrawals						
7	Prior mo. accrual reversal	2,662	1,201	5,413	6,614	2.4845	2.0334
8	Prior mo. Actual	(2,662)	(1,201)	(5,413)	(6,614)	2.4845	2.0334
9	Current mo. accrual	-	-	-	-	-	-
10	Less: Blowoff						
11	Current mo. Blowoff	(3,666)	(1,618)	(7,316)	(8,934)	2.4371	1.9957
12	Beginning balance @ July 2020	7,045,836	3,118,163	13,453,298	16,571,461	2.3520	1.9094
13	Add: Gross Injections						
14	Less: Prior mo. accrual	(733,274)	(331,880)	(855,511)	(1,187,391)	1.6193	1.1667
15	Add: Prior mo. actual	733,274	332,320	855,511	1,187,831	1.6199	1.1667
16	Add: Current mo. accrual	166,625	89,378	203,832	293,210	1.7597	1.2233
17	Less: Net Withdrawals						
18	Prior mo. accrual reversal	-	-	-	-	-	-
19	Prior mo. actual	-	-	-	-	-	-
20	Current mo. accrual	-	-	-	-	-	-
21	Less: Blowoff						
22	Current mo. Blowoff	(834)	(370)	(1,592)	(1,962)	2.3520	1.9094
23	Beginning balance @ August 2020	7,211,627	3,207,611	13,655,538	16,863,149	2.3383	1.8935
24	Add: Injections						
25	Less: Prior mo. accrual	(166,625)	(89,378)	(203,832)	(293,210)	1.7597	1.2233
26	Prior mo. actual	166,625	89,378	204,232	293,610	1.7621	1.2257
27	Current mo. accrual	127,466	76,722	204,634	281,356	2.2073	1.6054
28	Less: Withdrawals						
29	Prior mo. accrual reversal	-	-	-	-	-	-
30	Prior mo. actual	-	-	-	-	-	-
31	Current mo. Accrual	-	-	-	-	-	-
32	Less: Blowoff						
33	Current mo. Blowoff	(636)	(283)	(1,204)	(1,487)	2.3384	1.8936
34	Ending balance @ August 31, 2020	<u>7,338,457</u>	<u>3,284,050</u>	<u>13,859,368</u>	<u>17,143,418</u>	<u>\$2.3361</u>	<u>\$1.8886</u>

Citizens Gas
Determination of "Unaccounted For" Percentage and Manufacturing / Steam Division Costs
For Three Months Ending August 31, 2020

Line No.		A June 2020	B July 2020	C August 2020	D Total
1	Volume of pipeline gas purchases - Dths (See Schedule 8)	1,880,770	1,269,452	1,446,448	4,596,670
2	Gas (injected into) withdrawn from storage (See Schedule 10)	(1,416,212)	(829,732)	(987,242)	(3,233,186)
3	Transported gas received	1,144,712	1,081,994	1,053,787	3,280,493
4	Transported gas (injected into) withdrawn from storage	0	0	0	0
5	Reverse transport imbalance already on Sch 8	(33,638)	(32,866)	(47,393)	(113,897)
6	Total volume supplied	1,575,632	1,488,848	1,465,600	4,530,080
7	Less: Gas Division usage	(4,260)	(939)	(444)	(5,643)
8	Total volume available for sale	1,571,372	1,487,909	1,465,156	4,524,437
9	Retail Volume of gas sold - Dths (Schedule 6, Page 3, ln 26)	597,350	488,067	474,013	1,559,430
10	Total Transport Usage (Sch 6 , Page 3, ln 27 + ln 28)	1,083,436	1,086,287	1,059,224	3,228,947
11	"Unaccounted for" gas (ln 8- ln 9 - ln 10)	(109,414)	(86,445)	(68,081)	(263,940)
12	Percentage of "unaccounted for" gas (line 11 / line 8)	-6.96%	-5.81%	-4.65%	-5.83%

Citizens Gas
Annual True-Up for Cost of Unaccounted for (UAF) Gas
For the Period of September 2019 To August 2020

	A	B	C	D	E
	Volume of Gas Available (Dth)	Volume of Gas Delivered To Customers (Dth)	Volume of UAF Gas (Dth)	Percent of UAF Gas	Actual Commodity Costs
	Sch 11, ln 8	Sch 11, ln 9 & ln 10	col. A - col. B	col. C / col. A	Sch 7 pg 1, ln 5 - ln 3
1 September '19	1,779,395	1,770,926	8,469	0.48%	\$770,276
2 October	2,870,475	2,864,996	5,479	0.19%	2,596,844
3 November	5,669,675	5,624,165	45,510	0.80%	8,350,810
4 December	6,616,953	6,511,243	105,710	1.60%	8,997,951
5 January '20	7,161,237	7,062,668	98,569	1.38%	9,011,168
6 February	7,033,714	6,959,322	74,392	1.06%	9,198,404
7 March	4,816,353	4,774,191	42,162	0.88%	4,778,821
8 April	3,331,615	3,293,398	38,217	1.15%	2,661,216
9 May	2,357,188	2,290,180	67,008	2.84%	1,885,191
10 June	1,571,372	1,680,786	(109,414)	-6.96%	541,291
11 July	1,487,909	1,574,354	(86,445)	-5.81%	538,029
12 August	1,465,156	1,533,237	(68,081)	-4.65%	738,352
13 12-month total	46,161,042	45,939,466	221,576	0.4800%	\$50,068,353
14 Actual UAF % - 12 Months Ended (ln. 13, col. D)				0.4800%	
15 Maximum UAF % collected in GCA rate -				1.3600%	
16 UAF % Adjustment (0 if actual < maximum)			1/	0.0000%	
17 Actual Commodity Costs (ln. 13, col. E)			\$	50,068,353	
18 UAF Refund - (ln. 16 X ln. 17)			\$	-	

1/ If actual UAF % is less than the maximum UAF % no adjustment is necessary.

If actual UAF % exceeds the maximum UAF %, then a refund is necessary for the difference between maximum UAF% and the actual UAF%.

CITIZENS GAS
Initiation of Refund

Line No.	Refunds	
1	Supplier:	
2	Date received:	
3	Amount of refund:	\$0
4	Reason for Refund:	
5	Docket Number:	
6	Total to be refunded	<u>\$0</u>
<u>Distribution of Refunds to GCA Quarters</u>		
	A Sales % (All GCA Classes)	B Refund (line 6 * column A)
Quarter		
7	Dec., 2020- Feb., 2021	54.9901% (Sch. 2B, ln 18) \$0
8	March 2021 - May 2021	26.1892% (Sch. 2B, ln 19) \$0
9	June 2021 - August 2021	5.3155% (Sch. 2B, ln 20) \$0
10	Sept., 2021 - Nov., 2021	13.5052% (Sch. 2B, ln 21) <u>\$0</u>
11	Total	<u>\$0</u>
<u>Calculation of Refund to be Returned in this GCA</u>		
12	Refund from Cause No. 37399-GCA 145	\$0
13	Refund from Cause No. 37399-GCA 146	0
14	Refund from Cause No. 37399-GCA 147	0
15	Refund from this Cause (line 7)	<u>0</u>
16	Total to be refunded in this Cause (Sum of lines 12 through 15)	<u>\$0</u>

Citizens Gas							
<u>Allocation of Gas Supply Variance</u>							
	A	B	C	D	E	F	
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 Cost Variances	
<u>Calculation of Total Gas Cost Variances</u>							
1	Jun., 2020 Total Gas Supply Variance (Sch 6A, pg. 1,ln 16)	(4,358)	(427,085)	(21,961)	(202,217)	0	(655,621)
2	Jul., 2020 Total Gas Supply Variance (Sch 6B, pg. 1, ln 16)	(2,932)	(181,230)	(13,991)	(125,640)	0	(323,793)
3	Aug, 2020 Total Gas Supply Variance (Sch 6C, pg. 1, ln 16)	(116)	(12,067)	(10,164)	(67,700)	0	(90,047)
4	Total Net Write Off Gas Cost Variance (over)/under recover (Sch 12C, ln19)	(53)	(9,181)	62	(1,709)	32	(10,849)
5	Annual Unaccounted for over-recovery (Sch 11a, ln 18, col. D * Sch 2B, ln 22)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	Sub-Total Gas Supply Variance (over)/underrecovery (ln 1 + ln 2 + ln 3 + ln 4 + ln 5)	(\$7,459)	(\$629,563)	(\$46,054)	(\$397,266)	\$32	(1,080,310)
<u>Distribution of variances to quarters by rate class</u>							
First quarter							
7	Total Gas Supply Variance (ln 6 * Sch 2B, ln 18)	(\$3,755)	(\$348,217)	(\$10,261)	(\$224,147)	\$0	(\$586,380)
Second quarter							
8	Total Gas Supply Variance (ln 6 * Sch 2B, ln 19)	(1,727)	(167,379)	(10,280)	(100,940)	0	(280,326)
Third quarter							
9	Total Gas Supply Variance (ln 6 * Sch 2B, ln 20)	(699)	(27,980)	(13,011)	(24,116)	0	(65,806)
Fourth quarter							
10	Total Gas Supply Variance (ln 6 * Sch 2B, ln 21)	(1,278)	(85,987)	(12,502)	(48,063)	0	(147,830)
<u>Calculation of variances for this Cause</u>							
Cause No. 37399 - GCA 145							
11	Total Gas Supply Variance (Sch 12B pg 1, ln 10)	(2,574)	(525,422)	(9,078)	(434,226)	0	(971,300)
Cause No. 37399 - GCA 146							
12	Total Gas Supply Variance (Sch 12B pg 1, ln 9)	(6,377)	(1,191,612)	7,167	(529,402)	0	(1,720,224)
Cause No. 37399 - GCA 147							
13	Total Gas Supply Variance (Sch 12B pg 1, ln 8)	(3,712)	(244,423)	(6,791)	(148,382)	0	(403,308)
This Cause							
14	Total Gas Supply Variance (line 7)	<u>(3,755)</u>	<u>(348,217)</u>	<u>(10,261)</u>	<u>(224,147)</u>	<u>0</u>	<u>(\$586,380)</u>
Total Gas Supply Variance to be included							
15	in GCA (Over)/Underrecovery (ln 11 + ln 12 + ln 13 + ln 14)	<u>(\$16,418)</u>	<u>(\$2,309,674)</u>	<u>(\$18,963)</u>	<u>(\$1,336,157)</u>	<u>\$0</u>	<u>(\$3,681,212)</u>

		Citizens Gas						
		Allocation of Balancing Demand Cost Variance						
		A	B	C	D	E	F	G
Line No.		Gas Rate No. D1	Gas Rate No. D2	Gas Rate No. D3 / No. D7	Gas Rate No. D4	Gas Rate No. D5	Gas Rate No. D9	Balancing Demand Cost Variance
Calculation of Total Balancing Demand Cost Variances								
1	Jun., 2020 Total Balancing Demand Cost Variance (Sch 6A, pg. 2, ln 25)	(\$89)	(\$7,874)	(\$3,372)	(\$6,814)	(\$922)	\$6,180	(\$12,891)
2	Jul., 2020 Total Balancing Demand Cost Variance (Sch 6B, pg. 2, ln 25)	(\$84)	(\$6,554)	(\$3,887)	(\$7,158)	(\$881)	\$7,710	(\$10,854)
3	Aug, 2020 Total Balancing Demand Cost Variance (Sch 6C, pg. 2, ln 25)	(\$54)	(\$5,921)	(\$3,740)	(\$6,643)	(\$446)	\$7,930	(\$8,874)
4	Balancing Demand Cost Variance (Line 1 + Line 2 + Line 3)	(\$227)	(\$20,349)	(\$10,999)	(\$20,615)	(\$2,249)	\$21,820	(\$32,619)
Distribution of variances to quarters by rate class								
5	First quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 18)	(\$114)	(\$11,256)	(\$3,127)	(\$10,642)	(\$773)	\$4,361	(\$21,551)
6	Second quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 19)	(\$53)	(\$5,410)	(\$2,659)	(\$5,057)	(\$550)	\$5,914	(\$7,815)
7	Third quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 20)	(\$21)	(\$904)	(\$2,473)	(\$1,546)	(\$403)	\$5,645	\$298
8	Fourth quarter Total Balancing Demand Cost Variance (ln 4 * Sch 2A, ln 21)	(\$39)	(\$2,779)	(\$2,740)	(\$3,370)	(\$523)	\$5,900	(\$3,551)
Calculation of variances for this Cause								
9	Cause No. 37399 - GCA 145 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 8)	(\$185)	(\$29,770)	(\$3,261)	(\$19,392)	(\$781)	\$4,240	(\$49,149)
10	Cause No. 37399 - GCA 146 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 7)	(\$2)	(\$292)	\$320	(\$2,598)	\$2,278	\$2,498	\$2,204
11	Cause No. 37399 - GCA 147 Total Balancing Demand Cost Variance (Sch 12B, pg. 2, ln 6)	(\$9)	(\$5,333)	\$30	(\$2,527)	\$1,863	\$4,652	(\$1,324)
12	This Cause Total Current Balancing Demand Cost Variance (line 5)	(\$114)	(\$11,256)	(\$3,127)	(\$10,642)	(\$773)	\$4,361	(\$21,551)
13	Total Balancing Demand Cost Variance to be included in GCA (Over)/Underrecovery (ln 9 + ln 10 + ln 11 + ln 12)	(\$310)	(\$46,651)	(\$6,038)	(\$35,159)	\$2,587	\$15,751	(\$69,820)

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

June 2020							
Line No.		A	B	C	D	E	F
		D1	D2	D3	D4	D5	Total
1	Actual Retail Sales in Dth (Sch 6A, line 26)	4,683	406,521	18,322	167,824	-	597,350
2	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 146, MPU Sch 1 pg 2, ln 23	\$0.0200	\$0.0470	\$0.0010	\$0.0120	\$0.0000	
3	Actual Net Write Off Gas Cost Recovery (ln 1 * ln 2)	\$94	\$19,106	\$18	\$2,014	\$0	\$21,232
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)	\$59	\$12,796	\$36	\$1,176	\$10	\$14,077
6	Net Write Off Gas Cost Variance (over)/under recovery (ln 5 - ln 3)	(\$35)	(\$6,310)	\$18	(\$838)	\$10	(\$7,155)
July 2020							
7	Actual Retail Sales in Dth (Sch 6B, line 26)	4,373	314,063	16,749	152,882	-	488,067
8	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 146, MPU Sch 1 pg 2, ln 23	\$0.0220	\$0.0510	\$0.0010	\$0.0110	\$0.0000	
9	Actual Net Write Off Gas Cost Recovery (ln 7 * ln 8)	\$96	\$16,017	\$17	\$1,682	\$0	\$17,812
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)	\$61	\$13,146	\$37	\$1,208	\$10	\$14,462
12	Net Write Off Gas Cost Variance (over)/under recovery (ln 11 - ln 9)	(\$35)	(\$2,871)	\$20	(\$474)	\$10	(\$3,350)
August 2020							
13	Actual Retail Sales in Dth (Sch 6C, line 26)	2,426	297,150	20,768	153,669	-	474,013
14	Net Write-Off Gas Cost Component per Dth Cause No. 37399-GCA 146, MPU Sch 1 pg 2, ln 23	\$0.0230	\$0.0530	\$0.0010	\$0.0120	\$0.0000	
15	Actual Net Write Off Gas Cost Recovery (ln 13 * ln 14)	\$56	\$15,749	\$21	\$1,844	\$0	\$17,670
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)	\$73	\$15,749	\$45	\$1,447	\$12	\$17,326
18	Net Write Off Gas Cost Variance (over)/under recovery (ln 17 - ln 15)	\$17	\$0	\$24	(\$397)	\$12	(\$344)
19	Total Net Write Off Gas Cost Variance (over)/under recovery (ln 6 + ln 12 + ln 18)	(\$53)	(\$9,181)	\$62	(\$1,709)	32	(\$10,849)