

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

PETITION OF FOUNTAINTOWN GAS)
COMPANY, INC. FOR APPROVAL OF)
CHANGES TO ITS GCA RATES IN) CAUSE NO. 37913 GCA 147
ACCORDANCE WITH INDIANA CODE)
§ 8-1-2-42(G))

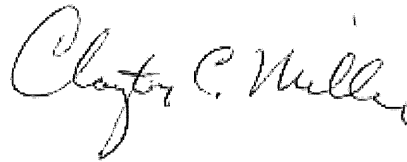
IURC
PETITIONER'S
EXHIBIT NO. 12-18-24 AT
DATE REPORTER

PETITIONER'S SUPPLEMENTAL TESTIMONY

AND REVISED EXHIBITS

The petitioner, Fountaintown Gas Company, Inc., submits the attached verified supplemental testimony and revised exhibits of its witness Emily M. Harlow.

Respectfully submitted,



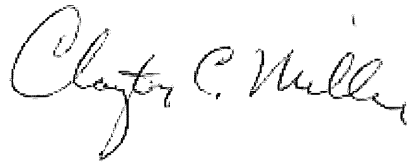
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Attorney for Fountaintown Gas Company

CERTIFICATE OF SERVICE

I hereby certify that a copy of Petitioner's supplemental testimony and revised exhibits was served upon the following attorneys at the Indiana Office of Utility Consumer Counselor by electronic mail this 20th day of November, 2024:

Victor Peters (vipeters@oucc.IN.gov).

A handwritten signature in cursive script that reads "Clayton C. Miller". The signature is written in dark ink and is positioned above a horizontal line.

Clayton C. Miller

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

**PETITION OF FOUNTAINTOWN GAS)
COMPANY, INC. FOR APPROVAL OF)
CHANGES IN ITS GAS COST) CAUSE NO.: 37913-GCA 147
ADJUSTMENT IN ACCORDANCE WITH)
I.C. 8-1-2-42(g)**

VERIFIED SUPPLEMENTAL TESTIMONY OF EMILY M. HARLOW

On behalf of

FOUNTAIN TOWN GAS COMPANY, INC.

1 **Q1. Please state your name and business address.**

2 A1. My name is Emily M. Harlow; my business address is 111 Energy Park Drive, Winchester,
3 IN 47394

4 **Q2. Are you the same Emily M. Harlow who has submitted direct testimony in support of**
5 **the petitioner's application in this cause?**

6 A2. Yes. I am the direct witness for petitioner Fountaintown Gas Company ("Fountaintown").

7 **Q3. What does your supplemental testimony include?**

8 A3. In this supplemental testimony, I sponsor the attached Revised Schedules 2, 11a, 17, and
9 18. These minimal updates do not change the cost to be recovered.

10 **Q6. Please describe the changes to your schedules.**

11 A6. Schedule 2 was corrected for June and July 2025 anticipated sales volumes. This update
12 changed the quarterly sales percentages on the bottom of Schedule 2 changing the
13 allocation in two quarters in 2025. Schedule 11a was updated to include totals on each
14 line. Schedule 18 was missing data for May 2024 which is now included in my Revised
15 Schedule 18. The updated Earning Bank calculation flows to Schedule 17. Fountaintown
16 continues to have no excess earnings.

17 **Q7. Does this conclude your supplemental testimony in this cause?**

18 A7. Yes.

VERIFICATION

I, Emily M. Harlow, Senior Manager of Finance and Regulatory Services for Ohio Valley Gas Corporation, affiliate of petitioner Fountaintown Gas Company, affirm under penalties for perjury that the foregoing is true to the best of my knowledge, information, and belief.

Dated this 20th day of November 2024.

A handwritten signature in cursive script, reading "Emily Harlow", positioned above a horizontal line.

Emily M. Harlow

FOUNTAIN TOWN GAS CO., INC.
Estimated Sales Volume For Twelve Months Ending December, 2025
(For Information Only)

Schedule 2
Cause No. 37913 - GCA 147
REVISED

	Customer	Transport	Total Sales Volume	Less: Sales Volume Under Rate Schedules Containing Specific Provision for Adjustment for Changes in Gas Cost	Sales Volume Subject To GCA
Jan-25	76,092	0	76,092	---	76,092
Feb-25	74,834	0	74,834	---	74,834
Mar-25	45,790	0	45,790	---	45,790
Subtotal	196,716	0	196,716		196,716
Apr-25	27,401	0	27,401	---	27,401
May-25	10,893	0	10,893	---	10,893
Jun-25	5,641	0	5,641	---	5,641
Subtotal	43,935	0	43,935		43,935
Jul-25	4,903	0	4,903	---	4,903
Aug-25	7,403	0	7,403	---	7,403
Sep-25	8,332	0	8,332	---	8,332
Subtotal	20,638	0	20,638		20,638
Oct-25	33,717	0	33,717	---	33,717
Nov-25	45,953	0	45,953	---	45,953
Dec-25	62,942	0	62,942	---	62,942
Subtotal	142,612	0	142,612		142,612
TOTAL	403,901	0	403,901		403,901

Quarterly Sales as a Percent of Total Annual Sales

<u>Quarterly Period</u>	<u>Subject to GCA</u>
Jan-25 - Mar-25	48.70%
Apr-25 - Jun-25	10.88%
Jul-25 - Sep-25	5.11%
Oct-25 - Dec-25	35.31%
TOTAL	100.00%

FOUNTAIN TOWN GAS CO., INC.
Determination of Annual Unaccounted for Gas Level

Schedule 11a
Cause No. 37913 - GCA 147
REVISED

Line No.	Sep 23	Oct 23	Nov 23	Dec23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	(A) Jun 24	(B) Jul 24	(C) Aug 24	(D) Total
1. Volume of Unaccounted For Gas - Dth (Schedule 11, Line 6)	5,140	(2,615)	9,315	(11,354)	20,074	(28,892)	(162)	(205)	193	3,058	(2,211)	(1,194)	(8,855)
1a. Fuel Compressor Gas Not Included in Purchased Volumes	0	0	0	0	0	0	0	0	0	0	0	0	0
1b. Net Volume for Unaccounted for Gas - Dth	5,140	(2,615)	9,315	(11,354)	20,074	(28,892)	(162)	(205)	193	3,058	(2,211)	(1,194)	(8,855)
2. Total Volume Available - Dth (Schedule 11, Line 4)	121,388	176,053	188,177	179,405	221,286	182,342	172,712	144,589	140,170	85,208	132,350	115,964	1,859,644
3. Percent Unaccounted For Gas	4.23%	-1.49%	4.95%	-6.33%	9.07%	-15.85%	-0.09%	-0.14%	0.14%	3.59%	-1.67%	-1.03%	-4.62%
4. Sum of Gas Cost (Schedule 11, Line 8)	\$80,928	\$214,001	\$297,941	\$299,875	\$541,638	\$293,433	\$212,481	\$72,008	\$29,870	\$45,711	\$30,993	\$46,408	\$2,165,287
5. Cost of Unaccounted For Gas (Schedule 11, Line 9)	\$3,423	(\$3,189)	\$14,748	(\$18,982)	\$49,127	(\$46,509)	(\$191)	(\$101)	\$42	\$1,641	(\$518)	(\$478)	(\$987)

Schedule 17
Cause No. 37913 - GCA 147
REVISED

FOUNTAIN TOWN GAS CO., INC.

UNAUDITED STATEMENT OF UTILITY OPERATING INCOME
For the Twelve Months Ended August, 2024
(WITHOUT AUDIT)

OPERATING REVENUES	\$4,082,659
OPERATING EXPENSES	
OPERATION AND	
MAINTENANCE EXPENSES	\$3,466,365
DEPRECIATION EXPENSE	\$279,613
TAXES OTHER THAN INCOME	\$76,029
INCOME TAXES	\$23,093
	<hr/>
TOTAL OPERATING EXPENSES	\$3,845,100
	<hr/>
NET UTILITY OPERATING INCOME	\$237,559
UTILITY OPERATING INCOME GRANTED IN	
LAST GENERAL RATE PROCEEDING	\$619,056
	<hr/>
EXCESS RETURN	\$0
EARNINGS BANK	(\$5,320,405)
	<hr/>
LESSER OF CURRENT EXCESS OR	
CUMULATIVE EARNINGS (25%)	\$0
CONVERSION FOR TAX EFFECT	1.407
	<hr/>
TOTAL EXCESS REVENUES	\$0
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FOUNTAIN TOWN GAS CO., INC.

OPERATING INCOME EARNINGS TEST
For the Five Years Ended August, 2024

Line No.	Month	Yr.	GCA No.	Net Operating Income	Authorized	Differential
1	Aug	2024	147	\$237,559	\$619,056	(\$381,497)
2	May	2024	146	\$278,001	\$619,056	(\$341,055)
3	February	2024	145	\$245,118	\$619,056	(\$373,938)
4	November	2023	144	\$289,644	\$619,056	(\$329,412)
5	August	2023	143	\$206,080	\$619,056	(\$412,976)
6	May	2023	142	\$152,615	\$619,056	(\$466,441)
7	February	2023	141	\$149,259	\$477,934	(\$328,675)
8	November	2022	140	\$227,239	\$477,934	(\$250,695)
9	August	2022	139	\$238,957	\$477,934	(\$238,977)
10	May	2022	138	\$333,134	\$477,934	(\$144,800)
11	February	2022	137	\$279,575	\$477,934	(\$198,359)
12	November	2021	136	\$59,295	\$477,934	(\$418,639)
13	August	2021	135	\$121,183	\$477,934	(\$356,751)
14	May	2021	134	\$112,003	\$477,934	(\$365,931)
15	February	2021	133	\$221,448	\$477,934	(\$256,486)
16	November	2020	132	\$505,602	\$477,934	\$27,668
17	August	2020	131	\$343,075	\$477,934	(\$134,859)
18	May	2020	130	\$423,300	\$477,934	(\$54,634)
19	February	2020	129	\$319,696	\$477,934	(\$158,238)
20	November	2019	128	\$342,224	\$477,934	(\$135,710)
21	TOTAL					<u>(\$5,320,405)</u>