

Appendix A
Gas Cost Adjustment

May 2021
Cause No. 37913 - GCA 132

Gas Cost Adjustment Factor:

FILED
April 28, 2021
INDIANA UTILITY
REGULATORY COMMISSION

The Rate Adjustment for the following Rate shall be on the basis of a Rate Tracking Factor, or GCA, occasioned solely by changes in the cost of purchased gas in accordance with the Order of the Indiana Utility Regulatory Commission in Cause No. 37091.

<u>Month</u>	<u>Rate Class</u>	<u>Applicable GCA Factor</u>
May 2021	Rates RS, GS, B and C	\$3.1917 /Dth

FOUNTAIN TOWN GAS CO., INC.

Cause No. 37913 - GCA 132

Impact of Monthly Update on Typical Residential Heating Customer
May 2021

Comparison to IURC Order Approving Quarterly GCA

Dth	Per Monthly Update	Per Order	\$ Difference	% Difference
5	\$43.98	\$43.36	\$0.62	1.43%
10	\$76.53	\$75.29	\$1.24	1.65%
15	\$106.37	\$104.51	\$1.86	1.78%
20	\$136.20	\$133.73	\$2.47	1.85%
25	\$166.04	\$162.95	\$3.09	1.90%
GCA Factor per Dth	\$3.1917	\$3.0680		

Comparison to Current Rates in Effect
(April 2021)

Dth	Per Monthly Update	Per Current Rates	\$ Difference	% Difference
5	\$43.98	\$45.10	(\$1.12)	-2.48%
10	\$76.53	\$78.77	(\$2.24)	-2.84%
15	\$106.37	\$109.73	(\$3.36)	-3.06%
20	\$136.20	\$140.69	(\$4.49)	-3.19%
25	\$166.04	\$171.65	(\$5.61)	-3.27%
GCA Factor per Dth	\$3.1917	\$3.4158		

Comparison to Rates in Effect One Year Ago
(May 2020 - GCA 128)

Dth	Per Monthly Update	Per Current Rates	\$ Difference	% Difference
5	\$43.98	\$39.72	\$4.26	10.73%
10	\$76.53	\$68.85	\$7.68	11.15%
15	\$106.37	\$95.22	\$11.15	11.71%
20	\$136.20	\$121.60	\$14.60	12.01%
25	\$166.04	\$147.99	\$18.05	12.20%
GCA Factor per Dth	\$3.1917	\$2.4666		

Note: Rates used within the rate calculation tracker are those approved in January 2021 after the resolution of Cause No. 43995

Determination of Gas Cost Adjustment (GCA) Charge

Estimation Period: April 2021, through June 2021

Billing Cycle: April 2021, through June 2021

May-21

Line ESTIMATED COST OF GAS TO BE RECOVERED

1	Pipeline Gas Cost Adjusted for Incentive Rate Purchases	\$70,060
2	Contracted Storage and Related Transportation Cost	0
3	Gas Injected Into/Withdrawn From Storage- Net Cost	0
4	Total Estimated Gas Cost	<u>70,060</u>
5	Less: Cost to be Recovered Under Rate Schedules Containing Specific Provision for Adjustments for Changes in Gas Cost	0
6	Less: Estimated Cost of Unaccounted for Gas	<u>0</u>
7	Net Cost of Gas to be Recovered	<u><u>70,060</u></u>

ESTIMATED SALES VOLUME

8	Total Estimated Sales in (DTH)	16,515
9	Less: Estimated Sales Under Rate Schedules Containing	0
10	Specific Provision for Adjustment for Changes in Gas Cost	0
11	Sales Subject to Gas Cost Adjustment (GCA) Rates	<u>16,515</u>

GAS COST ADJUSTMENT RATE

12	Gas Cost Variance Dollars (Schedule 12)	(16,303)
13	Excess Return Reduction	<u>0</u>
14	Total Variance (Line 12 + Line 13)	(16,303)
15	Total Dollars to be Refunded (Schedule 12)	1,825
16	Estimated Commodity Cost of Gas (Line 7)	<u>70,060</u>
17	Total Costs to be Recovered Through GCA and Base Rates	51,932
18	Total Cost to be Recovered Through GCA Per Unit Sales (Line 17 / Line 11)	<u>3.1445</u>
19	Gas Cost Adjustment Charge Modified for the Utility Receipts Tax	<u><u>\$3.1917</u></u>

FOUNTAIN TOWN GAS CO., INC.
Purchased Gas Cost - Estimated
For period April 1, 2021 through June 30, 2021

Schedule 3
Cause No. 37913 - GCA 132
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Month & Supplier	Estimated Purchases		Est. Supplier Rates		Estimated Cost			Total
	DTH Transport	DTH Commodity	DTH Transport	DTH Commodity	Transport	Commodity	Other Cost	
May-21								
Fixed	0	0	\$0.0000	\$0.0000	\$0	\$0	\$0	\$0
Storage	0	(24,900)	\$0.0000	\$2.8730	0	(71,538)	0	(71,538)
Spot	0	41,415	\$0.0000	\$2.8730	0	118,985	2,485	121,470
Transport	16,515	0	\$1.2188	\$0.0000	20,128	0	0	20,128
Totals	16,515	16,515			\$20,128	\$47,447	\$2,485	\$70,060

Original Filing Rate	\$2.7510 / Dth
Increase/(Decrease)	<u>0.1220 / Dth</u>
Spot Rate	\$2.8730 / Dth

Month		Dth Transported	Dth Purchased	Dth Rate	Total Cost
May-21					
<u>UGM</u>					
	Fixed		0	\$0.0000	\$0
	Index (Spot Gas)		41,415	\$2.8730	118,985
	Mgmt Fees			\$0.0600	2,485
<u>Storage</u>					
	Injected		(24,900)	\$2.8730	(71,538)
	Withdrawn		0	\$0.0000	0
	Total		16,515		\$49,932
	WACOG				\$3.02